

The Gazette**of Pakistan****EXTRAORDINARY**
PUBLISHED BY AUTHORITY**ISLAMABAD, THURSDAY, JUNE 27, 1991****PART I****Acts, Ordinances, President's Orders, and Regulations****NATIONAL ASSEMBLY SECRETARIAT***Islamabad, the 27th June, 1991*

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 20th June, 1991, and is hereby published for general information.

ACT NO. XII OF 1991

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1991 and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1991, and to amend certain laws for the purposes hereinafter appearing:

It is hereby enacted as follows:

1. Short title, extent and commencement.—(1) This Act may be called Finance Act, 1991.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of Act I of 1944.**—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:—

- (1) in section 2, after clause (ccc), the following new clause shall be inserted, namely:—

“(cccc) “establishment” includes an undertaking, firm or company, whether incorporated or not, an association of persons and an individual”;

- (2) in section 3, after sub-section (7), the following new sub-sections shall be added, namely:—

“(8) With the prior approval of the Federal Government, the Central Board of Revenue may, in lieu of levying and collecting under sub-section (1) duties of excise on excisable goods and excisable services, by notification in the official Gazette, levy and collect such fixed amount of duties of excise, as it may deem fit, on any goods or class of goods or on any services or class of services, payable by any establishment or undertaking producing or manufacturing such goods or providing or rendering such services.

(9) For the levy and collection of a fixed amount of duties of excise under sub-section (8), the Board may—

- (a) prescribe, *inter alia*,—

(i) the manner and the time at which such amount shall be payable; and

(ii) the period for which the amount so fixed shall be effective; and

- (b) appoint, empower or constitute any agency, authority or committee, as it may deem fit, to receive, gather, collate and analyse such information or documents, and summon any person, as may be necessary, for making recommendations for consideration of the Board.”;

- (3) section 3-C shall be re-numbered as sub-section (1) of that section and, after sub-section (1), renumbered as aforesaid, the following new sub-section shall be added, namely:—

“(2) the issue of a notification under sub-section (4) of section 3 shall not affect the liability of any excisable goods produced or manufactured in a factory or brought into such factory for any purpose and not cleared therefrom or from a bonded warehouse on payment of excise duty before the date of coming into force of such notification and the provisions of such notification shall not apply in respect thereof.”;

(4) for section 11 the following shall be substituted, namely:—

“11. *Recovery of Government dues.*—(1) Where any duty, tax or any other levy under this Act or under any other law for the time being in force or under any bond or other instrument executed or penalty adjudged thereunder is not paid within the time in which it was required to be paid, the officer empowered by the Central Board of Revenue may, at any time,—

- (a) deduct, or require any other officer of Customs, Central Excise or Sales Tax to deduct, such amount from any money owing to such person which may be under the control of the Customs, Central Excise or Sales Tax authorities; or
- (b) recover, or require any other officer of Customs, Central Excise or Sales Tax to recover, such amount by detaining and selling any goods belonging to such person which are under the control of the Customs, Central Excise or Sales Tax authorities; or
- (c) recover, or require any other officer of Customs, Central Excise or Sales Tax to recover, such amount by a notice in writing to any person owing any money to the person from whom such duty may be recoverable or due to pay to such officer the amount specified in the notice, or the whole of such money if it is less than the amount so recoverable or due, within seven days of the notice or within such longer time as may be allowed by such officer.

(2) if the amount cannot be recovered in the manner provided in sub-section (1), the appropriate officer may serve upon the defaulter a notice in the prescribed form requiring him to pay the amount specified in the notice within such time as may be so specified.

(3) If the amount referred to in the notice under sub-section (2) is not paid within the time specified therein or within the extended time, if any, allowed by the appropriate officer, the appropriate officer may proceed to recover from the defaulter the said amount by one or more of the following modes, namely:—

- (a) in case of services, attachment of the day to day charges for the excisable services rendered or provided or attachment and sale of the building, land, plant or equipment in any premises where excisable services are rendered or provided or attachment and sale of any movable or immovable property of the defaulter; or
- (b) in case of goods, attachment and sale of the excisable goods or the building, land, plant, machinery, equipment or any other goods or property in any premises where excisable goods are manufactured or warehoused or any movable or immovable property of the defaulter;

- (c) appointment of a receiver for the management of the movable or immovable property of the defaulter.
- (4) For the purpose of recovery of duty, or other levy under sub-section (3), the appropriate officer shall have the same powers which, under the Code of Civil Procedure, 1908 (V of 1908), a civil court has for the purpose of the recovery of an amount due under a decree.
- (5) The appropriate officer may, instead of taking action under sub-section (3) or simultaneously with action under that sub-section, prepare a certificate signed by him specifying the amount due from the person liable to pay it and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover the amount specified in the certificate as if it were an arrear of land revenue.
- (6) The Central Board of Revenue may make rules regulating the procedure for recovery of duty, tax or other levy under this section and any other matter connected with or incidental to the operation of this section.”; and

5. The First Schedule to the said Act shall be amended in the manner specified in the First Schedule to this Act.

3. **Amendment of Act XV of 1963.**—The following amendments shall be made in the Wealth-tax Act, 1963 (XV of 1963), namely:—

- (1) in section 2, in clause (e), in sub-clause (ii), the following *Explanation* shall be added at the end and shall be deemed always to have been so added, namely:—

“*Explanation.*—For removal of doubt, it is hereby declared that immovable property and the purpose, referred to in this sub-clause, includes—

- (i) immovable property held for the purpose of letting out, or business of letting out, of property;
- (ii) immovable property held for the purpose of construction and letting out of property; and
- (iii) immovable property held for the purpose of construction and sale of property.”; and

- (2) in section 25, in sub-section (1), in the *Explanation*,—

- (a) in clause (a), for the word “Commissioner” the words “Central Board of Revenue” shall be substituted; and
- (b) in clause (c), for the words “Regional Commissioner” the words “Central Board of Revenue” shall be substituted.

4. **Amendment of Act IV of 1969.**—The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:—

(1) after section 18, the following new section shall be inserted, namely:—

“18A. *Special customs duty on imported goods.*—The Federal Government may, by notification in the official Gazette, levy a special customs duty on the importation of such of the goods specified in the First Schedule as are of the same kind as goods produced or manufactured in Pakistan, at a rate not exceeding the rate of the duty of excise leviable under the Central Excises and Salt Act, 1944 (I of 1944), on the goods produced or manufactured in Pakistan:

Provided that the exemption of any goods from the whole or any part of the duty of excise for the time being in force shall not prevent the Federal Government from levying a special customs duty on the importation of goods of the same kind:

Provided further that, for the purposes of the Sales Tax (Amendment) Act, 1990 (VII of 1990), the special customs duty shall not constitute a part of the value of supply.”;

(2) in section 31A, in sub-section (1), the commas, figures, words and brackets “, section 2 of the Finance Ordinance, 1982 (XII of 1982), and section 5 of the Finance Act, 1985 (I of 1985), and the anti-dumping or countervailing duty imposed under the Import of Goods (Anti-dumping and Countervailing Duties) Ordinance, 1983 (III of 1983),” shall be omitted;

(3) in section 81, for sub-section (2) the following shall be substituted, namely:—

“(2) where any goods are allowed to be cleared or delivered on the basis of such provisional assessment, the amount of duty actually payable on those goods shall be finally assessed within one hundred and eighty days of the date of provisional assessment:

Provided that the Collector of Customs may, under circumstances of exceptional nature, extend the period for final assessment by not more than ninety days, after recording such circumstances.

(3) On completion of such assessment, the appropriate officer shall order that the amount already paid or guaranteed be adjusted against the amount payable on the basis of final assessment, and the difference between the two amounts shall be paid forthwith to or by the importer or exporter, as the case may be.

(4) If the final assessment is not completed within the period specified in sub-section (2), the provisional assessment shall become final.”;

- (4) the amendments set out in the Second Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and
- (5) in the Second Schedule to the Customs Act 1969 (IV of 1969), after the words "the Second Schedule" the brackets and words "(Export Tariff)" shall be inserted."

5. **Amendment of Ordinance XXXI of 1979.**—(1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely:—

- (1) in section 2, after clause (21), the following new clause shall be inserted, namely:—

“(21A) “finance society” includes a co-operative society which accepts money on deposit or otherwise for the purpose of advancing loans or making investments in the ordinary course of business.”;

- (1A) in section 9, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, and shall be deemed always to have been so added, namely:—

“Provided that where, by virtue of an amendment in the First Schedule, the rate of income tax, for the purpose of assessment in respect of any assessment year, is altered, the rate of income tax existing prior to the said alteration shall continue to apply in respect of any assessment year to which the said existing rate is applicable.”;

- (1B) in section 10, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, and shall be deemed always to have been so added, namely:—

“Provided that where, by virtue of an amendment in the First Schedule, the rate of super tax and surcharge, for the purpose of assessment in respect of any assessment year, is altered, the rate of super tax and surcharge existing prior to the said alteration shall continue to apply in respect of any assessment year to which the said existing rate is applicable.”;

- (2) in section 24, in clause (cc),—

- (a) for the word “thirty” the word “forty” shall be substituted; and

- (b) in the proviso,—

- (i) in clause (i), for the words “two hundred and forty” the words “three hundred and sixty” shall be substituted; and
- (ii) in clause (ii), for the word “twenty” the word “thirty” shall be substituted;

(3) in section 47, for sub-sections (3) and (3A) the following shall be substituted, namely:—

“(3) The sum eligible for allowance under sub-section (1), in respect of donations to any institution or fund referred to in clause (d) of sub-section (1), shall not exceed five hundred thousand rupees.

(3A) The aggregate of allowances, under sub-section (1), in respect of donations, subject to the limit specified in sub-section (3), shall not exceed—

(i) in the case of a company, *ten per cent* of the total income; and

(ii) in any other case, *twenty-five per cent* of the total income.”;

(4) in section 50,—

(a) in sub-section (2A), after the word “company”, the commas, words, brackets, letters and figures “, or any company referred to in sub-clauses (a) and (b) of clause (16) of section 2, or any finance society” shall be inserted;

(b) in sub-section (4),—

(i) after the word and comma “company,” the words and comma “or a registered firm,” shall be inserted; and

(ii) the commas and words “, where the total value in any financial year, of goods supplied or contracts executed exceeds fifty thousand rupees, or of services rendered exceeds ten thousand rupees,” shall be omitted;

(c) in sub-section (4A),—

(i) after the word and comma “company,” the words and comma “a registered firm,” shall be inserted;

(ii) the commas and words “, where such payment, in any financial year, exceeds fifty thousand rupees,” shall be omitted; and

(iii) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Central Board of Revenue may, by notification in the official Gazette, specify—

(i) special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this sub-section in respect of specified payments; and

(ii) any payer or recipient or class of payers or recipients to whom the provisions of this sub-section shall not apply.”;

(d) for sub-section (6A) the following shall be substituted, namely:—

“(6A) The principal officer of a company shall, at the time of making payment to a shareholder, not being a company, on account of dividends, deduct tax at the rate specified in the First Schedule;

Provided that the Central Board of Revenue may, by notification in the official Gazette, specify—

- (i) special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this sub-section in respect of specified payments; and
- (ii) any payer or recipient or class of payers or recipients to whom the provisions of this sub-section shall not apply.”;

(e) in sub-section (7B), for the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Central Board of Revenue may, by notification in the official Gazette, specify—

- (i) special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this sub-section in respect of specified payments; and
- (ii) any payer or recipient or class of payers or recipients to whom the provisions of this sub-section shall not apply.”; and

(f) after sub-section (7C), the following new sub-section shall be inserted, namely:—

“(7D) Any person responsible for making any payment by way of profit or interest on bonds, certificates, debentures, securities or instruments of any kind issued by any banking company, or any company referred to in sub-clause (a) or sub-clause (b) of clause (16) of section 2, or any local authority, or any finance society, not being a payment to which sub-section (2) of section 50 applies, shall deduct advance tax, at the time of making such payment, at the rate specified in the First Schedule ;

(4A) in section 53, in sub-section (1), after the word and figure “section 27”, the words, figures and letters “or section 80B or section 80C” shall be inserted;

(5) after section 59B, the following new section shall be inserted, namely:—

“59C. *Fixed Tax.*—(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue may make a scheme of fixed tax for persons maintaining small establishments to carry on any business or profession, whereunder an assessee may opt to pay a fixed amount of tax without being required to furnish a return of his total income under section 55 or section 56 and payment of such tax shall be deemed to have been made in pursuance of an assessment made under section 59A.

(2) The scheme referred to in sub-section (1) may provide for such classes of persons by whom fixed tax may become payable, at such rates, and in such areas, as may be specified in the scheme.

(3) The Central Board of Revenue may, by notification in the official Gazette, make provisions relating to the payment and collection of, or any other matter connected with or incidental to, the fixed tax.”;

(6) in section 66A, after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) The provisions of sub-section (1) shall, in like manner, apply,—

(a) where an appeal has been filed under sections 129, 134 and 137, or a reference has been made under section 136, against an order passed by the Income Tax Officer; and

(b) where an appeal or reference referred to in clause (a) has been decided, in respect of any point or issue which was not the subject matter of such appeal or reference.”;

(7) after section 80AA, the following new section shall be inserted, namely:—

“80B. *Tax on income of certain persons from dividends and bank profits, etc.*—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where any amount referred to in sub-section (2) is received by or accrues or arises or is deemed to accrue or arise to any resident being an individual, unregistered firm, association of persons, Hindu undivided family or artificial juridical person referred to in clause (32) of section 2, the whole of such amount shall be deemed to be income of such person and tax thereon shall be charged at the rates specified in the First Schedule.

(2) The amount referred to in sub-section (1) shall be the following, namely:—

(a) dividend on which tax is deductible under sub-section (6A) of section 50;

- (b) interest or profit on which tax is deductible under sub-section (2A) of section 50;
 - (c) interest or profit on which tax is deductible under sub-section (7D) of section 50; and
 - (d) prizes and winnings on which tax is deductible or collectable under sub-section (7C) of section 50.
- (3) Nothing contained in this Ordinance shall be so construed as to authorise any allowance or deduction against the income as determined under sub-section (1) or any refund of tax deducted or collected under section 50 or set off of any loss under any provision of this Ordinance.
- (4) Where the assessee has no income other than the income referred to in sub-section (1) in respect of which tax has been deducted or collected, the tax deducted or collected under section 50 shall be deemed to be the final discharge of the tax liability of the assessee under this Ordinance and he shall not be required to file the return of total income under section 55.

(5) In a case to which sub-section (4) applies, an order under section 59A shall be deemed to have been made in respect of income referred to in sub-section (1)."

(8) after section 80B, inserted as aforesaid, the following new section shall be inserted, namely:—

"80C. *Tax on income of certain contractors and importers.*—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where any amount referred to in sub-section (2) is received by or accrues or arises or is deemed to accrue or arise to any person, being a resident, the whole of such amount shall be deemed to be income of the said person and tax thereon shall be charged at the rate specified in the First Schedule.

(2) The amount referred to in sub-section (1) shall be the following, namely:—

- (a) the amount representing payments on which tax is deductible under sub-section (4) of section 50, other than payments on account of services rendered; and
- (b) the amount as computed for purpose of collection of tax under sub-section (5) of section 50 in respect of goods imported, not being goods imported by an industrial undertaking as raw material for its own consumption.

(3) Nothing contained in this Ordinance shall be so construed as to authorise any allowance or deduction against the income as determined under sub-section (1) or any refund of tax deducted or collected under section 50 or set off of any loss under any provision of this Ordinance.

- (4) Where the assessee has no income other than the income referred to in sub-section (1) in respect of which tax has been deducted or collected, the tax deducted or collected under section 50 shall be deemed to be the final discharge of his tax liability under this Ordinance and he shall not be required to file the return of total income under section 55:

Provided that, in respect of the assessment year commencing on the first day of July, 1991, where the tax deducted or collected in the preceding financial year under sub-section (4) or sub-section (5) of section 50 is less than the tax payable under this section, the tax so deducted or collected shall not constitute full and final discharge of the tax liability of the assessee and he shall be required to pay the amount representing the difference between the tax payable under this section and the tax so deducted or collected and all the provisions of this Ordinance shall apply accordingly.

- (5) Where an assessee, while explaining the nature and source of any sum, investment, money, valuable article, excess amount or expenditure, referred to in section 13, takes into account any source of income which is subject to tax in accordance with the provisions of this section, he shall not be entitled to take credit of any sum as is in excess of an amount which if taxed at a rate or rates, other than the rate applicable to income chargeable to tax under this section, would have resulted in tax liability equal to the tax payable in respect of income under section.
- (6) For the purpose of determining the share of a partner of a firm out of such income of the firm as is determined under section 80B or this section, the said income of the firm shall be taken to be an amount which if taxed at the rate or rates, other than the rate applicable to income chargeable to tax under section 80B or this section, would have resulted in tax liability equal to the tax payable in respect of income under section 80B or this section.
- (7) In a case to which sub-section (4) applies, an order under section 59A shall be deemed to have been made in respect of income referred to in sub-section (1)."
- (9) after section 80C, inserted as aforesaid, the following new section shall be inserted, namely:—

"80D. *Minimum tax on income of certain companies.*—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where no tax is payable by a company resident in Pakistan or the tax payable is less than one-half per cent of the amount representing its turnover from all sources, the

aggregate of the declared turnover shall be deemed to be the income of the said company and tax thereon shall be charged in the manner specified in sub-section (2).

(2) The company referred to in sub-section (1) shall pay as income tax—

- (a) an amount, where no tax is payable, equal to one-half *per cent* of the said turnover; and
- (b) an amount, where tax payable is less than one-half *per cent* of the said turnover, equal to the difference between the tax payable and the amount calculated in accordance with clause (a).

Explanation.—For the removal of doubt it is declared that “turnover” means the gross receipts, exclusive of trade discount shown on invoices or bills, derived from sale of goods or from rendering, giving or supplying services or benefits or from execution of contracts.”;

(10) in section 85, in sub-section (2), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, where the assessee files an appeal under section 129 after the thirtieth day of June, 1991, in respect of an order relating to the sum payable as specified in the notice under sub-section (1), the payment of the said sum shall be deemed to have been stayed till the decision in appeal under the said section.”;

(11) in section 89, for the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, where the payment of tax is deemed to have been stayed under the proviso to sub-section (2) of section 85, additional tax at the rate of twenty-four *per cent* per annum shall be paid in respect of the tax demand payable after giving effect to the order under section 129; and such additional tax shall be calculated from the date of payment given in the notice under sub-section (1) of section 85 in respect of the order appealed against to the date of payment.”;

(12) in section 105, in sub-section (1), after the word “invests”, the commas, words and figure “, at any time before the first day of July, 1991,” shall be inserted;

- (13) in section 105A, in sub-section (1), after the word "invests", the commas, words and figure "at any time before the first day of July, 1991," shall be inserted;
- (14) in section 106, in sub-section (1), after the word "invests", the commas, words and figure "at any time before the first day of July, 1991," shall be inserted;
- (15) in section 107, in sub-section (1), for the figure "1993", the figure "1991" shall be substituted;
- (16) in section 108, after the figure and letter "143A", the comma, figure and letter ",143B" shall be inserted;
- (17) in section 132, after sub-section (4), the following new sub-sections shall be added, namely:—

"(5) Where no order under sub-section (1) is made before the expiration of three months from the end of the month in which the appeal is presented, the relief sought through the said appeal shall be deemed to have been given and all the provisions of this Ordinance shall have effect accordingly:

Provided that, where the hearing of appeal is adjourned for any period on the request of the appellant, the said period shall be excluded while computing the aforesaid period of three months:

Provided further that nothing contained in this sub-section shall apply to any appeal presented before the first day of January, 1992.

- (6) The provisions of sub-section (5) shall not apply unless a notice by the appellant stating that no order under sub-section (1) has been made is personally served by the appellant on the Appellate Assistant Commissioner not less than thirty days before the expiration of the period of three months."
- (18) in section 133, in sub-section (3),—
 - (a) for the words, commas, figures and brackets "a person who has, for a period of not less than ten years, practised professionally as a Chartered Accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961)" the words and commas "an officer of the Income Tax Group equivalent in rank to that of a Regional Commissioner of Income Tax" shall be substituted; and
 - (b) the proviso shall be omitted;

- (19) in section 134, in sub-section (6), in the second proviso, for the word "three" the word "six" shall be substituted;
- (20) in section 135, after sub-section (7), the following new sub-section shall be inserted, namely:—

"(7A) Where no order under this section is made before the expiration of six months from the end of the month in which the appeal under sub-section (1) of section 134 is presented, the relief sought through the said appeal shall be deemed to have been given and all the provisions of this Ordinance shall have effect accordingly:

Provided that, where the hearing of appeal is adjourned for any period on the request of the appellant, the said period shall be excluded while computing the aforesaid period of six months:

Provided further that the provisions of this sub-section shall come into force on such date, not being later than the first day of July, 1992, as may be notified by the Income Tax Appellate Tribunal in the official Gazette.";

- (21) in section 138, in sub-section (5),—

(a) in clause (cc), the word "and" appearing at the end shall be omitted; and

(b) after clause (cc), amended as aforesaid, the following new clause shall be inserted, namely:—

"(ccc) where, in pursuance of an order by the Commissioner under clause (c) of sub-section (1) of section 5, an Inspecting Assistant Commissioner exercises the powers of an Income Tax Officer, references to "Commissioner" shall be deemed to be references to "Regional Commissioner"; and";

- (22) after section 143A, the following new section shall be inserted, namely:—

"143B. *Statement regarding certain assesseees.*—Every person whose income is chargeable under section 80B or section 80C shall, on or before the thirtieth day of September in each year, furnish to the Income Tax Officer, or any other officer authorised in this behalf by the Central Board of Revenue, a statement showing such particulars relating to his income for the preceding financial year, and in such form, and verified in such manner, as may be prescribed.";

(23) after section 164, the following new section shall be inserted, namely:—

“164. *Power to collect information regarding exempt income.*—The Central Board of Revenue may, by notification in the official Gazette, authorise any department or agency of the Federal Government to collect and compile any data in respect of incomes from industrial and commercial undertakings which are exempt under the Second Schedule.”;

(24) after section 165, the following new section shall be inserted, namely:—

“165A. *Authority of approval.*—The Central Board of Revenue may, by general or special order in writing, authorise the Regional Commissioner or the Commissioner to grant approval in any case where such approval is required from the Central Board of Revenue under any provision of this Ordinance.”;

(25) in the First Schedule,—

(a) in Part I,—

(i) for paragraph A the following shall be substituted, namely,—

“A. In the case of every individual, unregistered firm, association of persons, Hindu undivided family and artificial juridical person referred to in clause (32) of section 2, not being a case to which paragraph B of this Part applies:—

(1) Where the total income (excluding income to which sections 80B and 80C apply), does not exceed Rs. 100,000, the income tax shall be charged at the rate of ten *per cent* of the total income:

Provided that—

(a) no income tax shall be payable by an assessee where his total income does not exceed—

(i) Rs. 40,000, in case the total income consists of, or includes, any income chargeable under the head ‘Salary’, and such income constitutes more than fifty *per cent* of his total income; and

(ii) Rs. 30,000, in other cases;

(b) the income tax payable shall be reduced

(i) Rs. 4,000, in case the total income consists of, or includes, any income chargeable under the head 'Salary', and such income constitutes more than fifty per cent of his total income; and

(ii) Rs. 3,000, in other cases;

(c) notwithstanding anything contained in this Schedule, no reduction in income tax or super tax, under sub-paragraph (2) of paragraph A of Part IV, shall be admissible; and

(d) notwithstanding anything contained in this Ordinance, no rebate for any allowance under section 39, 40, 41, 42, 43, 44, 44A or 46 shall be admissible.

(2) Where the total income (excluding income to which sections 80B and 80C apply) exceeds Rs. 100,000, the income tax shall be charged at the following rates,—

1. Where the total income exceeds Rs. 100,000 but does not exceed Rs. 200,000.	Rs. 7,000 plus 20 per cent of the amount exceeding Rs. 100,000.
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2. Where the total income exceeds Rs. 200,000 but does not exceed Rs. 300,000.	Rs. 27,000 plus 30 per cent of the amount exceeding Rs. 200,000.
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3. Where the total income exceeds Rs. 300,000.	Rs. 57,000 plus 35 per cent of the amount exceeding Rs. 300,000.
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Provided that—

(a) notwithstanding anything contained in this Ordinance, no rebate for any allowance under section 39, 40, 41, 42, 43, 44, 44A or 46 shall be admissible;

(b) where the total income exceeds Rs.100,000, the income tax payable shall not exceed an amount equal to—

(i) income tax which would have been payable if the total income were Rs. 100,000, plus;

(ii) a sum equal to 50 per cent of the amount by which the total income exceeds Rs. 100,000;

(c) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super tax payable under the said paragraph as bears to the total amount of such super tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income tax payable by such partner under this paragraph, and, if the sum so arrived at exceeds thirty-five per cent of the total income of such partner (including his share of income, profits and gains of the firm before the deduction of super tax), the amount of income tax payable by him under this paragraph shall be reduced by the amount of such excess.”;

- (ii) for paragraph CC the following shall be substituted, namely:—

“CC. In the case of every individual, un-registered firm, association of persons, Hindu undivided family and artificial juridical person referred to in clause (32) of section 2, being resident in Pakistan during the corresponding income year, not being a case to which paragraph B of this Part applies,—

- | | |
|--|--|
| (a) on the dividend income; | Ten <i>per cent</i> of such income. |
| (b) on the income by way of prize on a prize bond or income representing winnings from a raffle, lottery or cross-word puzzle; | Seven and one-half <i>per cent</i> of such income. |
| (c) on the income representing profit or interest on an account or deposit maintained with any banking company, or any company referred to in sub-clauses (a) and (b) of clause (16) of section 2 or any finance society; and | Ten <i>per cent</i> of such income. |
| (d) on the income representing profit or interest on bonds, certificates, debentures, and instruments of every kind issued by any banking company, or any company referred to in sub-clause (a) and (b) of clause (16) of section 2, or any local authority, or any finance society; | Ten <i>per cent</i> of such income.” |

(iii) after paragraph CC, the following new paragraph shall be inserted, namely,—

“CCC. In the case of every person to whom section 80C applies,—

- | | |
|---|--|
| (a) on the income representing payments on account of execution of contracts other than the income to which sub-paragraph (b) or (c) applies; | Three <i>per cent</i> of such income. |
| (b) on the income representing payments on account of supply of rice, cotton, cotton seed and edible oils; | One and one half <i>per cent</i> of such income. |
| (c) on the income representing payments on account of supplies other than those referred to in sub-paragraph (b); and | Two and one half <i>per cent</i> of such income. |
| (d) on the income representing value of goods imported. | Two <i>per cent</i> of the value of such goods as determined for the purposes of deduction of advance tax under sub-section (5) of section 50.”; |

(iv) for paragraph DD the following shall be substituted, namely:—

“DD. Rate of income tax for the purposes of deduction under sub-section (2A) of section 50.	Ten <i>per cent</i> of such income”;
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(v) for paragraph E the following shall be substituted, namely:—

“E. Rates for collection of income tax under sub-section (4) of section 50,—

- | | |
|--|---|
| (a) where the payment is made on account of execution of contracts, other than the | Three <i>per cent</i> of the amount of payment. |
|--|---|

- payments to which sub-
applies;
- (b) where the payment is made on account of supply of rice, cotton, cotton seed or edible oils; One and one half *per cent* of the amount of payment.
- (c) where the payment is made on account of supply of goods other than those referred to in sub-paragraph (b); and Two and one half *per cent* of the amount of payment.
- (d) where the payment is made on account of services rendered. Five *per cent* of the amount of payment.”; and
- (vi) for paragraph F the following shall be substituted, namely:—
- “F. Rate for collection of income tax under sub-section (5) of section 50. Two *per cent*.”;
- (vii) for paragraph GG the following shall be substituted, namely:—
- “GG. Rate of deduction of income tax under sub-section (6A) of section 50. Ten *per cent* of such amount.”; and
- (viii) after paragraph HHH the following new paragraph shall be added, namely:—
- “J. Rate of deduction of income tax under sub-section (7D) of section 50. Ten *per cent* of such amount.”;
- (b) in Part II,—
- (i) in paragraph A, in sub-paragraph (1), for the semi colon at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—
- “Provided further that no rebate under clauses

- (ii), (iii), (iv), (v) and (vi) of this sub-paragraph shall be allowed in respect of any assessment year commencing on or after the first day of July, 1992.”; and,
- (ii) for paragraph C the following shall be substituted, namely:—

“C. In the case of every registered firm,—

- | | |
|---|--|
| (1) Where the total income does not exceed Rs.30,000. | Nil |
| (2) Where the total income exceeds Rs.30,000 but does not exceed Rs.80,000. | 5 per cent of the amount exceeding Rs.30,000. |
| (3) Where the total income exceeds Rs.80,000 but does not exceed Rs.130,000. | Rs.2,500 plus 10 per cent of the amount exceeding Rs.80,000. |
| (4) Where the total income exceeds Rs.130,000 but does not exceed Rs.180,000. | Rs.7,500 plus 15 per cent of the amount exceeding Rs.130,000. |
| (5) Where the total income exceeds Rs.180,000. | Rs.15,000 plus 25 per cent of the amount exceeding Rs.180,000. |

“Explanation.—For the removal of doubt, it is hereby declared that the term “total income” referred to in this paragraph does not include income to which section 80C applies.”.

(c) in Part IV,—

- (i) in paragraph A, after sub-paragraph (2B), the following new sub-paragraph shall be inserted, namely:—

“(2C) Where the total income of an assessee includes any profits and gains derived from import of goods or wholesale business, the tax payable by him shall be reduced by an amount equal to five per cent of the said tax, if the furnishes complete details of sales indicating the amount of sales and the names and full addresses of the purchasers.

(2D) Where an assessee, being an individual and resident in Pakistan, incurs any personal expenditure on legal or medical services and furnishes alongwith his return of total income the receipts bearing names and complete addresses of the medical or legal practitioners, a rebate in tax computed at the average rate of tax shall be allowed to him on the total amount of such receipts.”; and

(ii) in paragraph B, sub-paragraph (4) shall be omitted;

(26) in the Second Schedule,—

(a) in Part I,—

(i) in clause (17), for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

“Provided that, with effect from an assessment year commencing on or after the first day of July, 1992, this clause shall have effect as if the words “over sixty years of age” were omitted, so however that exemption under this clause shall apply in respect of pension from one employer only:

Provided further that exemption under this clause shall not apply in respect of a retired person who works for the same employer in any capacity for any remuneration or reward.”;

(ii) in clause (74), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that exemption under this clause shall not apply in respect of any interest or profit received after the thirtieth day of June, 1991.”;

(iii) in clause (79A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that nothing contained in this clause shall apply in respect of return on bonds issued on or after the first day of July, 1991.”;

(iv) in clause (79B), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be

added, namely:—

“Provided that nothing contained in this clause shall apply in respect of return on bonds issued on or after the first day of July, 1991.”;

- (v) in clause (80), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that nothing contained in sub-clauses (a), (aa), (aaa), (b), (c) and (f) shall apply in respect of any income from dividends received by an assessee on or after the first day of July, 1991.”;

- (vi) after clause (86), the following new clause shall be added, namely,—

“(86A) Profits and gains derived by an assessee from the running of any educational institution set up between the first day of July, 1991, and the thirtieth day of June, 1995, both days inclusive, for a period of five years beginning with the month in which institution is set up.”;

- (vii) in clause (102A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, in respect of a poultry farm or a fish farm established after the thirtieth day of June, 1991, this clause shall have effect as if for the word “five” the word “eight” were substituted.”;

- (viii) in clause (108), for the figure “1991” the figure “1993” shall be substituted; and

- (viii) in clause (116), for the figure “1992” the figure “1994” shall be substituted;

- (b) in Part III, after clause (7), the following new clause shall be added, namely:—

“*Reduction in tax on export of certain goods.*—(8) Subject to the provisions of sub-paragraph (2) of paragraph A of Part IV of the First Schedule, the income tax and super tax payable in respect of income tax export of ceramic tiles and wares exported on or after the first day of July, 1991, shall be reduced by seventy five per cent.”; and

- (c) in Part IV, clause (2) shall be omitted; and

(A) in rule 6, the words and comma "or class of assets, as the case may be" shall be omitted;

(B) in rule 7,—

(i) in clause (a), the words "or class of assets" shall be omitted;

(ii) in clause (b),—

(a) for the words "class of assets" the word "asset" shall be substituted; and

(b) the word "and" in the end shall be omitted;

(iii) clause (c) shall be omitted;

(iv) for the words and commas "class of assets or asset, as the case may be, appearing in clause (c), the word "asset" shall be substituted; and

(v) the proviso shall be omitted; and

(C) in rule 8,—

(i) sub-rule (1) shall be omitted;

(ii) in sub-rule (5), in the second proviso, for the word "two hundred and fifty", twice occurring, the words "six hundred" shall be substituted;

(iii) in sub-rule (7), the words "or class of assets", wherever occurring, shall be omitted; and

(iv) in sub-rule (8), in sub-clause (a), for the words "two hundred and fifty" the words "six hundred" shall be substituted.

(2) The provisions of—

(a) clause (7) of sub-section (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1992, and clauses (8) and (9) of sub-section (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1991;

(b) paragraph (i) of sub-clause (a) of clause (25) shall—

(i) for the purposes of deduction of tax from salaries take effect on the first day of July, 1991; and

- (ii) for the purposes of assessment of incomes in respect of the assessment year commencing on or after the first day of July, 1992, take effect on the first day of July, 1992;
- (c) paragraph (iii) of sub-clause (a) of clause (25) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1991, and paragraph (ii) of sub-clause (a) of clause (25); paragraph (ii) of sub-clause (b) of clause (25) and paragraphs (ii) and (iv) of sub-clause (C) of clause (27) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1992;
- (d) paragraphs (iii), (iv), (v), (vi), (vii) and (viii) of sub-clause (a) of clause (25) shall, for the purposes of deduction or collection of advance tax, take effect on the first day of July, 1991; and
- (e) paragraph (i) of sub-clause (c) of clause (25) shall take effect from the assessment year commencing on or after the first day of July, 1992.

6. Amendment of Finance Ordinance, 1982 (XII of 1982).—The following further amendment shall be made in the Finance Ordinance, 1982 (XII of 1982), and shall be deemed always to have been so made, namely:—

After section 2, the following new section shall be inserted namely:—

“2A. Effective rate of surcharge.—Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of surcharge leviable under section 2 applicable to any goods shall include the amount of the said surcharge that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from the said surcharge whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.”

7. Amendment of Finance Act, 1985 (I of 1985).—The following further amendment shall be made in the Finance Act, 1985 (I of 1985), and shall be deemed always to have been so made, namely:—

After section 5, the following new section shall be added, namely:—

“6. Effective rate of iqra surcharge.—Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of *iqra* surcharge leviable under

section 5 applicable to any goods shall include the amount of *igra* surcharge that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from *igra* surcharge whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.”.

8. Amendment of Act V of 1989.—The following amendment shall be made in the Finance Act, 1989 (V of 1989), namely:—

in section 8, in sub-section (1), after the words “insurance”, at the end, the comma and words “except life insurance” shall be added.

9. Amendment of Sales Tax (Amendment) Act, 1990.—The following amendments shall be made in the Sales Tax (Amendment) Act, 1990 :—

(1) in section 1, in sub-section (1), the brackets and word “(Amendment)” shall be omitted;

(2) in section 2,—

(a) after clause (2), the following new clause shall be inserted, namely:—

“(2A) “associated persons” means any two or more persons interconnected with each other in the following way, namely:—

(i) if the persons, being companies or undertakings, are under common management or control or one is the subsidiary of the other;

(ii) if a person who is the owner or partner or director of a company or undertaking, or who, directly or indirectly, holds or controls twenty per cent shares in such company or undertaking, is also the owner, partner or director of another company or undertaking, or, directly or indirectly, holds or controls twenty per cent shares in that company or undertaking;”;

(b) after clause (6), the following new clause shall be inserted, namely:—

“(6A) “establishment” means an undertaking, firm or company, whether incorporated or not, an association of persons or an individual.”;

(c) after clause (21), the following new clause shall be inserted, namely:—

“(21-A) “similar supply”, in relation to the open market price of goods,

means any other supply of goods which closely or substantially resemble the characteristics, quantity, components and materials of the aforementioned goods;”;

(d) after clause (31), the following new clause shall be inserted:—

“(31-A) “wholesaler” means any person who carries on, whether regularly or otherwise, the business of buying and selling goods by wholesale or of supplying or distributing goods, directly or indirectly, by wholesale for cash or deferred payment or for commission or other valuable consideration;”;

(3) in section 3, after sub-section (3), the following new sub-sections shall be inserted, namely:—

“(4) with the prior approval of the Federal Government, the Central Board of Revenue, may, in lieu of levying and collecting the tax under sub-section (1), by notification in the official Gazette, levy and collect such fixed amount of tax as it may deem fit on any goods or class of goods, payable by any establishment or undertaking producing or manufacturing such goods.

(5) For the levy and collection of such fixed amount of tax, the Board may—

(a) prescribe, *inter alia*,—

- (i) the manner in which, and the time at which such amount shall be payable, and
- (ii) the period for which the amount so fixed shall be effective; and

(b) appoint, empower or constitute any agency, authority or committee, as it may deem fit, to receive, gather, collate and analyse such information or documents and summon any person, as may be necessary, for making recommendations for consideration of the Board.”;

(4) in section 4, in the proviso,—

(a) in clause (ii), for the full stop at the end the semi colon and word “; or” shall be substituted; and

(b) after clause (ii), amended as aforesaid, the following new clause shall be
 “(iii) have been exported to a country specified by the Federal Government, by notification in the official gazette.”

(5) in section 10,—

(a) in sub-section (1), in the second proviso, for the words “five equal yearly instalments in such manner that none of the instalment exceeds twenty per cent of the total input tax” the words “sixty equal monthly instalments” shall be substituted; and

(b) sub-section (2), for the word “prescribe” the word “determine” shall be substituted;

(6) in section 12, for the colon after the word “assessment” a full stop shall be substituted and the proviso shall be omitted;

(7) in section 22, in sub-section (1), in clause (d), for the word “prescribed” the words “specified by the Board” shall be substituted;

(8) for section 24 the following shall be substituted, namely:—

“24. *Retention of records for five years.*—A registered person shall retain the prescribed records for a period of five years after the end of the tax period to which those relate.”;

(9) in section 26, in sub-section (1), for the word “payable” the word “paid” shall be substituted; and

(10) in section 44,—

(a) for the words “concerned registered person” or the words “registered person”, wherever occurring, the words “person concerned” shall be substituted; and

(b) in clause (b), after the word “confiscation” the words “or imposition of penalty” shall be inserted.

10. **Surcharge on warehousing of goods.**—(1) There shall be levied and collected an additional customs duty as surcharge on the warehousing of goods specified in the First Schedule to the Customs Act, 1969 (IV of 1969), which are entered for warehousing in the customs bonded warehouses at the rate of one per cent of the

value of the said goods as determined under section 25 or, as the case may be, fixed under section 25B of the said Act:

Provided that, for the purposes of the Sales Tax (Amendment) Act, 1990 (VII of 1990), the additional customs duty shall not constitute a part of the value of supply.

(2) The Federal Government, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods from the whole or any part of the additional customs duty leviable under sub-section (1), and no exemption from payment of customs duty under the Customs Act, 1969 (IV of 1969), or any other law for the time being in force shall apply to the additional customs duty leviable under the said sub-section.

(3) Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of additional duty leviable under sub-section (1) applicable to any goods shall include the amount of such additional duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from such additional duty whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.

11. Development surcharge on exportation of goods.—(1) There shall be levied and collected a special customs duty as Export Development Surcharge on the exportation of all goods at the rate of 0.25 per cent of the value of the said goods as determined under section 25 or, as the case may be, fixed under section 25B of the Customs Act, 1969 (IV of 1969).

(2) The special customs duty levied under sub-section (1) shall be in addition to any duty imposed under section 18 of the Customs Act, 1969 (IV of 1969), or under any other law for the time being in force.

(3) The Federal Government, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods from the whole or any part of the special customs duty leviable under sub-section (1), and no exemption from payment of customs duty under the Customs Act, 1969 (IV of 1969), or any other law for the time being in force shall apply to the special customs duty leviable under the said sub-section.

(4) Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of special customs duty leviable under sub-section (1) applicable to any goods shall include the amount of such duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from such special customs duty whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.

12. **Corporate Assets Tax.**—(1) There shall be charged a tax, hereinafter referred to as Corporate Assets Tax, in respect of value of assets held by a company on the specified date, in an amount and in the manner specified hereunder.

(2) A company shall file a return in the prescribed form, accompanied by the balance sheet as on the specified date prepared, audited and certified in accordance with the provisions of the Companies Ordinance, 1984 (XLVII of 1984).

(3) The return referred to in sub-section (2) shall be filed within six months from the specified date;

Provided that the Wealth-tax Officer may, on sufficient cause being shown, extend the date for delivery of the return so, however, that no extension of time for a period or periods amounting in all to more than one month shall be allowed.

(4) The Wealth-tax Officer may, at any time, by notice in writing, require any company which, in his opinion, is liable to tax under this section, to furnish the return within thirty days from the date of service of such notice.

(5) A company which is liable to pay tax under this section shall pay the tax alongwith the return.

(6) The Wealth-tax Officer shall, by an order in writing, determine the tax payable, and shall serve upon the company a notice of demand specifying the sum payable and the time within which it shall be paid; and thereupon such sum shall be paid to such account and in such manner as may be prescribed, within the time specified in the notice.

(7) Where the company has, without reasonable cause, failed to furnish, within the time allowed for the purpose, the return under sub-section (2) or sub-section (4), the Wealth-tax Officer may impose upon such company a penalty at the rate of one thousand rupees for every day during which the default continues.

(8) Where the company fails to pay tax under sub-section (5) or the tax so paid is less than the tax payable under this section, it shall be liable to pay additional tax at the rate of twenty-four per cent per annum on the amount not paid or the amount by which the tax paid falls short of the tax payable, calculated from the date it was payable to the date it is paid or to the date of an order under sub-section (6), whichever is earlier.

(9) The provisions of section 32 of the Wealth-tax Act, 1963 (XV of 1963), shall, so far as may be, apply to the collection of Corporate Assets Tax as they apply to the collection of tax under the said Act.

(10) The provisions of sections 23, 24, 25 and 35 of the Wealth-tax Act, 1963

(XV of 1963), shall, so far as may be, apply to an appeal against, or revision or rectification of, an order under this section as they apply to an appeal, revision or rectification under the said Act.

(11) The amount of tax payable under this section shall be as follows:—

	<i>Amount</i>
(a) Where the value of assets is not more than Rs. 50 million.	Nil
(b) Where the value of assets is more than Rs. 50 million but not more than Rs. 100 million.	Rs. 500,000
(c) Where the value of assets is more than Rs. 100 million but not more than Rs. 250 million.	Rs. 1,000,000
(d) Where the value of assets is more than Rs. 250 million.	Rs. 2,000,000

(12) In this section,—

- (a) “company” means a company as defined in the Companies Ordinance, 1984 (XLVII of 1984);
- (b) “specified date” means the date for which the balance sheet is made up, being the last date on which accounts of the company are closed but not being any date preceding the 30th June, 1991, or following the 30th day of June, 1992;
- (c) “tax” includes any penalty or additional tax chargeable under this section;
- (d) “value of assets” means the value of all fixed assets held by the company and shown in its balance sheet as on the specified date; and
- (e) “Wealth-tax Officer” has the same meaning as in the Wealth-tax Act, 1963 (XV of 1963).

(13) The Central Board of Revenue may, by notification in the official Gazette, make rules for carrying out the purposes of this section.

THE FIRST SCHEDULE

(See clause 2)

In Part II,—

- (1) for item No. 14.13 and the entries relating thereto in columns (1), (2) and

(3) the following shall be substituted, namely:—

“14.13 *Services provided or rendered by persons engaged in telecommunication work in respect of:—*

- | | |
|-----------------------|--------------------------|
| A. Telephone | 50 per cent of charges. |
| B. Telegraph | 5 per cent of charges. |
| C. Telex | 5 per cent of charges. |
| D. Telefax connection | 5 per cent of charges. |
| E. Others | 5 per cent of charges.”; |

(2) after item No. 14.13 substituted as aforesaid, the following new item No. and entries relating thereto in columns (1), (2) and (3) shall be added, namely:—

“14.14 Services provided or rendered by banking companies, financial institutions, insurance companies, co-operative financing societies, other lending banks or institutions and other persons dealing in advancing of loans, in respect of advances made to any person.	1/12th of 1% of the amount of each advance outstanding on the last working day of each calendar month.”
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THE SECOND SCHEDULE

(See clause 4)

AMENDMENTS IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969 (IV of 1969), in the First Schedule,—

- (1) after the words “the First Schedule” the brackets and the words “(Import Tariff)” shall be inserted;
- (2) the entries in, under or against Rules for the interpretation, Section, or Chapter Titles, Section or Chapter Notes, as the case may be, specified in column 1 of Table 1 below shall be amended as indicated in column 2 of that Table;

- (3) against Heading Nos. and Sub-Heading Nos. as the case may be, specified in columns 1 and 2 of Table II below, for the existing entries relating to description of goods and statutory rate of duty the corresponding entries in column 3 and 4 of the Table shall be respectively substituted; and
- (4) the sub-heading Nos. 1301.9020, 1519.2000, 2704.0090 and 8481.8020 and the entries relating thereto in column 3 and 4 shall be omitted.

TABLE-I

Rules for the Interpretation, Section or Chapter titles and Section or Chapter Notes	Amendments
1	2

RULES FOR THE INTERPRETATION OF THE FIRST SCHEDULE

Rule 5 For rule 5 the following shall be substituted, namely:—

- “5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.”; and

Rule 6 For rule 6 the following shall be substituted, namely:—

- “6. For legal purposes, the classification of goods in the sub-headings

of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and *mutatis mutandis*, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.”.

Chapter 3

Notes: After sub-note (c) of Note 1, the following new Note shall be added, namely:—

“2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.”;

Chapter 4

Notes: After sub-note (c) of Note 2, the following new Note and Sub-heading Note shall be added, namely:—

“3.—This Chapter does not cover:

- (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or
- (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).”;

“Sub-heading Note.

1.—For the purpose of sub-heading No. 0404.10, the expression “modified whey” means products consisting of whey constituents, *i.e.*, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.”;

Chapter 7

Notes: For sub-note (c) of Note 3 the following shall be substituted, namely:—

“(c) flour, meal, flakes, granules and pellets of potatoes (heading No. 11.05).”;

Chapter 8

Notes: After Note 2, the following new Note shall be added, namely:—

“3.— Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

- (a) for additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
- (b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup):

Provided that they retain the character of dried fruit or dried nuts.”;

Chapter 10

Notes: In sub-note (b) of Note 1, the comma and word “, converted” shall be omitted;

Chapter 15

Notes: In note 3 after the word “fractions”, a comma shall be inserted;

Chapter 17**Sub-heading:**

Notes: For sub-heading Note 1 the following shall be substituted, namely:—

- “1. For the purpose of sub-headings Nos. 1701.11 and 1701.12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5.”;

Chapter 19

Notes: For Note 2 the following shall be substituted, namely:—

“2.—For the purposes of heading No. 19.01, the terms “flour” and “meal” mean:

- (a) Cereal flour and meal of Chapter 11, and

- (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables dried leguminous vegetables (heading No. 09.02);”;

Chapter 21

Notes: After sub-note (b) of Note 1, the following new sub-note shall be added, and sub-notes (c) to (g) shall be re-lettered as sub-notes (d) to (h), namely:—

“(c) Flavoured tea (heading No. 09.02);”;

Chapter 22

Notes: before sub-note (a) of Note 1, the following new sub-note shall be added, and sub-notes (a) to (e) shall be re-lettered as sub-notes (b) to (f), namely:—

“(a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);”;

Chapter 28

Notes: (a) For sub-note (e) of Note 2 the following shall be substituted, namely:—

“(e) Hydrogen peroxide, solidified with urea (heading No. 28.47) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).”;

(b) for Notes 4 and 5 the following shall be substituted, namely:—

“4.—Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading No. 28.11.

5.—Headings Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.”;

(c) for sub-note (d) of Note 6 the following shall be substituted, namely:—

“(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 -Ci/g);” and

(d) in sub-note (f) of Note 6, for the word “isotope” the word “isotopes” shall be substituted;

Chapter 29

Notes: In Note 7, after the word “acid”, a comma shall be inserted and for the word “and” the word “or” shall be substituted;

Chapter 32

Notes: In Note 3, for the word “matters” the word “matter” shall be substituted;

Chapter 34

Notes: in Note 5,—

(a) for clause (b) of sub-note (C) the following shall be substituted, namely:—

“(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;” and

(b) for clause (d) of sub-note (C) the following shall be substituted, namely:—

“(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.);”

Chapter 39

Notes: (a) In Note 9, in the third line for the words “Plastic layer” the words “layer of plastics” shall be substituted;

(b) In Note 10, after the word “cut”, occurring for the second time, the comma shall be omitted;

Chapter 42

Notes: For sub-note (a) of Note 2, the following shall be substituted, namely:—

- “(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);”;

Chapter 48

- Notes:**
- (a) In sub-note (f) of Note 1, in first line, for the words “plastic sheeting” the words “sheeting of plastics” shall be substituted;
 - (b) In clause (iii) of sub-note (a) of Note 8, for the words “plastic layer” the words “layer of plastics” shall be substituted;

Section XI

Notes: (a) After sub-note (A) of Note 2, the following new second paragraph shall be added, namely:—

“When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.”;

- (b) In sub-note (c) of Note 7, the comma occurring after the word “fabrics” shall be omitted;

Chapter 56

Notes: For sub-note (c) of Note 3 the following shall be substituted, namely:—

- “(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or non-wovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).”;

Chapter 58

Notes: In Note 3, in the first line, for the word “purpose” the word “purposes” shall be substituted;

Chapter 59

Notes: (a) For sub-note (a) of Note 6 the following shall be substituted, namely:—

- “(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or”; and

- (b) In clause (iv) of sub-note (a) of Note 7, for the word "fabric" the word "fabrics" shall be substituted;

Chapter 61

Notes: For Note 8 the following shall be substituted, namely:—

"8.—Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments."

Chapter 62

Notes: For Note 8 the following shall be substituted, namely:—

"8.—Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments."

Chapter 70

Notes: For sub-note (c) of Note 1 the following shall be substituted, namely:—

"(c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47";

Chapter 71

Notes (i) In Note 3,—

(a) for sub-note (c) the following shall be substituted, namely:—

"(c) Goods of Chapter 32 (for example, lustres"; and

(b) for sub-note (n) the following shall be substituted, namely:

Chapter, ,

- (ii) In sub-note (a) of Note 10, for the word "and" the word "or" shall be substituted;

Chapter 72

Notes: (a) in sub-note (k) of note 1 in the last paragraph in the first line after the word "size" a comma shall be inserted; and

Sub-heading

Notes:

- (b) for clause (a) of sub-heading Note 1, the following shall be substituted, namely:—

“(a) Pig iron containing, by weight, one or more of the following elements in the specified proportions;”;

Chapter 74

Notes: In Note 1,—

- (a) in clause (i) of sub-note (b), for the words "shall be" the word "is" shall be substituted; and
- (b) in sub-note (g) after the word "size", a comma shall be inserted;

Chapter 75

Notes: (a) In sub-note (d) of Note 1, after the word "size" a comma shall be inserted; and

Sub-heading

Note :

- (b) In Note 1(b) (ii), for the words "shall" the word "is" shall be substituted;

Chapter 76

Notes: In sub-note (d) of Note 1, after the word "size" a comma shall be inserted and in sub-heading Note 1(b) (i) for the words "shall be" the word "is" shall be substituted;

Chapter 78

Notes: In Note 1(d), after the word "size", a comma shall be inserted;

Chapter 79

Notes: In Note 1(d), after the word "size" a comma shall be inserted;

Chapter 80

Notes: In Note (a), after the word "size", a comma shall be substituted;

Sub-heading

Note: In sub-heading Note 1(b) (ii) for the words "shall be" the word "is" shall be substituted.

Chapter 81

Sub-heading In sub-heading Note 1, for the words "shall apply" the word "applies"

Notes: shall be substituted:

Section XVI

Note: For sub-note (a) of Note 1, the following shall be substituted, namely:—

"(a) Transmission or conveyor belt or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16);"

Chapter 85

Notes: In Note 5(B) (c) after the word "passive", a comma shall be inserted;

Chapter 87

Notes: Note 3 shall be omitted and Notes 4 and 5 shall be renumbered as Notes 3 and 4, respectively;

Chapter 90

Notes: After Note 1(a), the following new sub-note shall be inserted and sub-notes (b) to (l) shall be re-lettered as sub-notes (c) to (m), namely:—

"(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);"

Chapter 92

Notes: (a) For sub-notes (d) and (e) of Note 1 the following shall be substituted, namely:—

"(d) Brushes for cleaning musical instruments (heading No. 96.03); or

(e) Collectors' pieces or antiques (heading No. 97.05 or 97.06);

(b) sub-note (f) shall be omitted;

Chapter 94

Notes: For sub-note (e) of Note 1 the following shall be substituted, namely:—

“(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18.”;

Chapter 95

Notes: In Note 1(h), for the words “walking sticks” the word “walking-sticks” shall be substituted;

Chapter 97

Notes: For Note 5 the following shall be substituted, namely:—

“5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.”;

TABLE-II

Heading No.	Sub-heading No.	Description of goods	Statutory Rate of Duty
0201.1000		Carcasses and half-carcasses	60% <i>ad val.</i>
0202.1000		Carcasses and half-carcasses	60% <i>ad val.</i>
0203.1100		Carcasses and half-carcasses	60% <i>ad val.</i>
0203.2100		Carcasses and half-carcasses	60% <i>ad val.</i>
0204.1000		Carcasses and half-carcasses of lamb, fresh or chilled;	60% <i>ad val.</i>
0204.2100		Carcasses and half-carcasses	60% <i>ad val.</i>
0204.3000		Carcasses and half-carcasses of lamb, frozen	60% <i>ad val.</i>
0204.4100		Carcasses and half-carcasses	60% <i>ad val.</i>
0207.1000		Poultry not cut in pieces, fresh or chilled	60% <i>ad val.</i>

1	2	3	4
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
	0305.1000	Flours, meals and pellets of fish, fit for human consumption	80% ad val.
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	0306.1900	Other, including flours, meal and pellets of crustaceans, fit for human consumption.	80% ad val.
	0306.2900	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	80% ad val.
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried salted or in brine aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
		Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
	0307.9100	Live, fresh or chilled	80% ad val.
	0307.9900	Other	80% ad val.
04.03		Buttermilk, curdled milk and cream yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
	0403.1000	Yogurt	80% ad val.
	0403.9000	Other	80% ad val.
	0404.1000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	60% ad val.
	0405.0010	Butter	80% ad val.
	0405.0090	Other fats and oils derived from milk	80% ad val.
	0406.1000	Fresh (unripened or uncured) cheese, including whey cheese, and curd.	80% ad val.
	0406.2000	Grated or powdered cheese, of all kinds	80% ad val.
	0406.3000	Processed cheese, not grated or powdered	80% ad val.

1	2	3	4
	0406.4000	- Blue-veined cheese	80% <i>ad val.</i>
	0406.9000	- Other Cheese	80% <i>ad val.</i>
	0407.0010	--- Birds' eggs in shell, fresh	80% <i>ad val.</i>
	0407.0090	--- Other	80% <i>ad val.</i>
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
	0408.1100	-- Dried	80% <i>ad val.</i>
	0408.1900	-- Other	80% <i>ad val.</i>
		- Other:	
	0408.9100	-- Dried	80% <i>ad val.</i>
	0408.9900	-- Other	80% <i>ad val.</i>
04.09	0409.0000	Natural honey	80% <i>ad val.</i>
04.10	0410.0000	Edible products of animal origin, not elsewhere specified or included.	80% <i>ad val.</i>
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:	
	0504.0010	--- Of pigs, hogs, boars or swine	40% <i>ad val.</i>
	0504.009	--- Other	40% <i>ad val.</i>
05.09	0509.0000	Natural sponges of animals origin.	60% <i>ad val.</i>
		--- Sinews and tendons:	
	0511.9911	----- Of pigs, swine, hogs or boars	60% <i>ad val.</i>
	0511.9919	----- Other	60% <i>ad val.</i>
		--- Parings and similar waste of raw hides and skins:	
	0511.9921	----- Of pigs, swine, hogs or boars	60% <i>ad val.</i>
	0511.9929	----- Other	60% <i>ad val.</i>
		--- Animal blood:	
	0511.9951	----- Of pigs, swine, hogs or boars	40% <i>ad val.</i>
	0511.9959	----- Other	40% <i>ad val.</i>
		--- Other:	
	0511.9991	----- Dead pigs, swine, hogs or boars and products thereof	Free
	0511.9999	----- Other	Free

1	2	3	4
	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:	
	0602.2010	Of coconut	Free
	0602.2090	Other	Free
	0603.1000	Fresh	80% <i>ad val.</i>
	0603.9000	Other	80% <i>ad val.</i>
	0604.1000	Mosses and lichens	80% <i>ad val.</i>
	0604.9100	Fresh	80% <i>ad val.</i>
	0604.9900	Other	80% <i>ad val.</i>
	0701.9000	Other	80% <i>ad val.</i>
07.02	0702.0000	Tomatoes, fresh or chilled	80% <i>ad val.</i>
	0703.1000	Onions and shallots	80% <i>ad val.</i>
	0703.2000	Garlic	80% <i>ad val.</i>
	0703.9000	Leeks and other alliaceous vegetables	80% <i>ad val.</i>
	0704.1000	Cauliflowers and headed broccoli	80% <i>ad val.</i>
	0704.2000	Brussels sprouts	80% <i>ad val.</i>
	0704.9000	Other	80% <i>ad val.</i>
	0705.1100	Cabbage lettuce (head lettuce)	80% <i>ad val.</i>
	0705.1900	Other	80% <i>ad val.</i>
	0705.2100	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	80% <i>ad val.</i>
	0705.2900	Other	80% <i>ad val.</i>
	0706.1000	Carrots and turnips	80% <i>ad val.</i>
	0706.9000	Other	80% <i>ad val.</i>
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled	80% <i>ad val.</i>
	0708.1000	Peas (<i>Pisum sativum</i>)	80% <i>ad val.</i>
	0708.2000	Beans (<i>Vigna</i> spp., <i>phaseolus</i> spp.)	80% <i>ad val.</i>
	0708.9000	Other leguminous vegetables	80% <i>ad val.</i>
	0709.1000	Globe artichokes	80% <i>ad val.</i>
	0709.2000	Asparagus	80% <i>ad val.</i>
	0709.3000	Aubergines (egg-plants)	80% <i>ad val.</i>
	0709.4000	Celery other than celeriac	80% <i>ad val.</i>
	0709.5100	Mushrooms	80% <i>ad val.</i>
	0709.5200	Truffles	80% <i>ad val.</i>

1	2	3	4
0709.6000	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	80% <i>ad val.</i>
0709.7000	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	80% <i>ad val.</i>
0709.9000	-	Other	80% <i>ad val.</i>
0710.1000	-	Potatoes	80% <i>ad val.</i>
0710.2100	--	Peas (<i>Pisum sativum</i>)	80% <i>ad val.</i>
0710.2200	--	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	80% <i>ad val.</i>
0710.2900	--	Other	80% <i>ad val.</i>
0710.3000	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	80% <i>ad val.</i>
0710.4000	-	Sweet corn	80% <i>ad val.</i>
0710.8000	-	Other vegetables	80% <i>ad val.</i>
0710.9000	-	Mixtures of vegetables	80% <i>ad val.</i>
0711.1000	-	Onions	80% <i>ad val.</i>
0711.2000	-	Olives	80% <i>ad val.</i>
0711.3000	-	Capers	80% <i>ad val.</i>
0711.4000	-	Cucumbers and gherkins	80% <i>ad val.</i>
0711.9000	-	Other vegetables; mixtures of vegetables	80% <i>ad val.</i>
0712.1000	-	Potatoes whether or not cut or sliced but not further prepared.	80% <i>ad val.</i>
0712.2000	-	Onions	80% <i>ad val.</i>
0712.3000	-	Mushrooms and truffles	80% <i>ad val.</i>
0712.9000	-	Other vegetables; mixtures of vegetables	80% <i>ad val.</i>
0714.1000	-	Manioc (cassava)	80% <i>ad val.</i>
0714.2000	-	Sweet potatoes	80% <i>ad val.</i>
0714.9000	-	Other	80% <i>ad val.</i>
0801.2000	-	Brazil nuts	90% <i>ad val.</i>
0801.3000	-	Cashew nuts	90% <i>ad val.</i>
0802.1100	--	In shell	90% <i>ad val.</i>
0802.1200	--	Shelled	90% <i>ad val.</i>
0802.2100	--	In shell	90% <i>ad val.</i>
0802.2200	--	Shelled	90% <i>ad val.</i>

1	2	3	4
	0802.3100	In shell	90% ad val.
	0802.3200	Shelled	90% ad val.
	0802.4000	Chestnuts (<i>Castanea</i> spp)	90% ad val.
	0802.5000	Pistachios	90% ad val.
	0802.9090	Other	90% ad val.
08.03	0803.0000	Bananas, including plantains, fresh or dried.	90% ad val.
	0804.2000	Figs	90% ad val.
	0804.3000	Pineapples	90% ad val.
	0804.4000	Avocados	90% ad val.
	0804.5010	Guavas	90% ad val.
	0804.5020	Mangoes and Mangosteens	90% ad val.
	0805.1000	Oranges	90% ad val.
	0805.2000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.	90% ad val.
	0805.3000	Lemons (<i>Citrus Limon</i> , <i>Citrus Limonum</i>) and limes (<i>Citrus aurantifolia</i>).	90% ad val.
	0805.4000	Grapefruit	90% ad val.
	0805.9000	Other	90% ad val.
	0806.1000	Fresh	90% ad val.
	0806.2010	Currants	90% ad val.
	0806.2090	Other	90% ad val.
	0807.1000	Melons (including watermelons)	90% ad val.
	0807.2000	Papaws (papays)	90% ad val.
	0808.1000	Apples	90% ad val.
	0808.2010	Pears	90% ad val.
	0808.2020	Quinces	90% ad val.
	0809.1000	Apricots	90% ad val.
	0809.2000	Cherries	90% ad val.
	0809.3000	Peaches, including nectarines	90% ad val.
	0809.4000	Plums and sloes	90% ad val.
	0810.1000	Strawberries	90% ad val.
	0810.2000	Raspberries, blackberries, mulberries and loganberries	90% ad val.
	0810.3000	Black, white or red currants and gooseberries	90% ad val.

1	2	3	4
	0810.4000	- Cranberries, Bilberries and other fruits of the genus <i>Vaccinium</i> .	90% <i>ad val.</i>
	0810.9000	- Other	90% <i>ad val.</i>
	0811.1000	- Strawberries	90% <i>ad val.</i>
	0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries.	90% <i>ad val.</i>
	0811.9000	- Other	90% <i>ad val.</i>
	0812.1000	- Cherries	90% <i>ad val.</i>
	0812.2000	- Strawberries	90% <i>ad val.</i>
	0812.9000	- Other	90% <i>ad val.</i>
	0813.1000	- Apricots	90% <i>ad val.</i>
	0813.2000	- Prunes	90% <i>ad val.</i>
	0813.3000	- Apples	90% <i>ad val.</i>
	0813.4010	--- Tamarind	90% <i>ad val.</i>
	0813.4090	--- Other	90% <i>ad val.</i>
	0813.5000	- Mixtures of nuts or dried fruits of this Chapter.	90% <i>ad val.</i>
08.14	0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	90% <i>ad val.</i>
	0901.1100	-- Not decaffeinated	90% <i>ad val.</i>
	0901.1200	-- Decaffeinated	90% <i>ad val.</i>
	0901.2100	-- Not decaffeinated	90% <i>ad val.</i>
	0901.2200	-- Decaffeinated	90% <i>ad val.</i>
	0901.3000	- Coffee husks and skin	90% <i>ad val.</i>
	0901.4000	- Coffee substitutes containing coffee	90% <i>ad val.</i>
09.02		Tea, whether or not flavoured.	
	0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.	90% <i>ad val.</i>
	0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	90% <i>ad val.</i>
09.03	0903.0000	Mate.	90% <i>ad val.</i>
09.05	0905.0000	Vanilla.	90% <i>ad val.</i>
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	

1	2	3	4
	0909.5000	- Seed of fennel; juniper berries	80% <i>ad val.</i>
	1103.1100	-- Of wheat	40% <i>ad val.</i>
	1103.1200	-- Of oats	40% <i>ad val.</i>
	1103.1300	-- Of maize (corn)	40% <i>ad val.</i>
	1103.1400	-- Of rice	40% <i>ad val.</i>
	1103.1900	-- Of other cereals	40% <i>ad val.</i>
	1103.2100	-- Of wheat	40% <i>ad val.</i>
	1103.2900	-- Of other cereals	40% <i>ad val.</i>
11.05		Flour, meal, flakes, granules and pellets of potatoes.	
	1105.2000	- Flakes, granules and pellets	40% <i>ad val.</i>
12.03	1203.0000	Copra.	40% <i>ad val.</i>
	1212.1000	- Locust beans, including locust bean seeds	80% <i>ad val.</i>
	1212.2000	- Seaweeds and other algae	80% <i>ad val.</i>
	1212.3000	- Apricot, peach or plum stones and kernels	80% <i>ad val.</i>
	1212.9900	-- Other	80% <i>ad val.</i>
	1301.9010	--- Cannabis resin and cannabis balsams	80% <i>ad val.</i>
		-- Other:	
	1302.1920	--- Concentrates of poppy straw; extracts and tinctures of cannabis.	80% <i>ad val.</i>
	1404.1010	--- Hena	90% <i>ad val.</i>
	1501.0010	--- Lard; Other big fat.	90% <i>ad val.</i>
	1501.0090	--- Other	90% <i>ad val.</i>
15.10	1510.0000	Other oils and fractions thereof, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	60% <i>ad val.</i>
15.12		Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		Sunflower-seed or safflower oil and fractions thereof:	
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
		Palm kernel or babassu oil and fractions thereof:	

1	2	3	4
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	1517.1000	-	Margarine, excluding liquid margarine 80% <i>ad val.</i>
	1517.9000	-	Other 80% <i>ad val.</i>
		-	Industrial monocarboxylic fatty acids; acid oils from refining:
	1519.2000	--	Industrial fatty alcohols 40% <i>ad val.</i>
16.01	1601.0000		Sausages and similar products of meat, meat offal or blood; food preparations based on these products. 80% <i>ad val.</i>
	1602.1000	-	Homogenised preparations 80% <i>ad val.</i>
	1602.2000	-	Of liver of any animal 80% <i>ad val.</i>
	1602.3100	--	Of turkeys 80% <i>ad val.</i>
	1602.3900	--	Other 80% <i>ad val.</i>
	1602.4100	--	Hams and cuts thereof 80% <i>ad val.</i>
	1602.4200	--	Shoulders and cuts thereof 80% <i>ad val.</i>
	1602.4900	--	Other, including mixtures 80% <i>ad val.</i>
	1602.5000	-	Of bovine animals 80% <i>ad val.</i>
	1602.9000	-	Other, including preparations of blood of any animal. 80% <i>ad val.</i>
16.03	1603.0000		Extract and juice of meat, fish or crustaceans, molluscs or other aquatic invertebrates. 80% <i>ad val.</i>
	1604.1100	--	Salmon 80% <i>ad val.</i>
	1604.1200	--	Herrings 80% <i>ad val.</i>
	1604.1300	--	Sardines, sardinella and brisling or sprats 80% <i>ad val.</i>
	1604.1400	--	Tunnas, skipjack and bonito (<i>Sarda</i> spp.) 80% <i>ad val.</i>
	1604.1500	--	Mackerel 80% <i>ad val.</i>
	1604.1600	--	Anchovies 80% <i>ad val.</i>
	1604.1900	--	Other 80% <i>ad val.</i>
	1604.2000	-	Other prepared or preserved fish 80% <i>ad val.</i>
	1604.3000	-	Caviar and caviar substitutes 80% <i>ad val.</i>
	1605.1000	-	Crab 80% <i>ad val.</i>
	1605.2000	-	Shrimps and prawns 80% <i>ad val.</i>
	1605.3000	-	Lobster 80% <i>ad val.</i>
	1605.4000	-	Other crustaceans 80% <i>ad val.</i>

1	2	3	4
	1605.9000	Other	80% ad val.
	1701.1100	Cane sugar	80% ad val.
	1701.1200	Beet sugar	80% ad val.
	1701.9100	Containing added flavouring or colouring matter.	80% ad val.
	1701.9910	Sucrose	80% ad val.
	1701.9990	Other	80% ad val.
	1702.2000	Maple sugar and maple syrup.	80% ad val.
	1702.6000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	80% ad val.
	1702.9020	Caramel.	80% ad val.
	1702.9090	Other.	80% ad val.
	1704.1000	Chewing gum, whether or not sugarcoated.	80% ad val.
	1704.9000	Other.	80% ad val.
	1803.1000	Not defatted.	80% ad val.
	1803.2000	Wholly or partly defatted.	80% ad val.
18.04	1804.0000	Cocoa butter, fat and oil.	80% ad val.
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	80% ad val.
	1806.1000	Cocoa powder, containing added sugar or other sweetening matter.	80% ad val.
	1806.2010	Chocolate powders and convertures.	80% ad val.
	1806.2090	Other.	80% ad val.
	1806.3100	Filled.	80% ad val.
	1806.3200	Not filled.	80% ad val.
	1806.9000	Other.	80% ad val.
	1901.2000	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	80% ad val.
	1902.1100	Containing eggs.	80% ad val.
	1902.1900	Other.	80% ad val.
	1902.2000	Stuffed pasta, whether or not cooked or otherwise prepared.	80% ad val.
	1902.3000	Other pasta	80% ad val.
	1902.4000	Couscous	80% ad val.
	1904.1000	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	80% ad val.

1	2	3	4
	1905.1000	- Crispbread.	80% <i>ad val.</i>
	1905.2000	- Gingerbread and the like	80% <i>ad val.</i>
	1905.3000	- Sweet biscuits; waffles and wafers	80% <i>ad val.</i>
	1905.4000	- Rusks, toasted bread and similar toasted products.	80% <i>ad val.</i>
	1905.9000	- Other.	80% <i>ad val.</i>
	2001.1000	- Cucumbers and gherkins.	90% <i>ad val.</i>
	2001.2000	- Onions	90% <i>ad val.</i>
	2001.9000	- Other.	90% <i>ad val.</i>
	2002.1000	- Tomatoes, whole or in pieces	90% <i>ad val.</i>
	2002.9000	- Other.	90% <i>ad val.</i>
	2003.1000	- Mushrooms	90% <i>ad val.</i>
	2003.2000	- Truffles	90% <i>ad val.</i>
	2004.1000	- Potatoes.	90% <i>ad val.</i>
	2004.9000	- Other vegetables and mixtures of vegetables	90% <i>ad val.</i>
	2005.1000	- Homogenised vegetables	90% <i>ad val.</i>
	2005.2000	- Potatoes.	90% <i>ad val.</i>
	2005.3000	- Sauerkraut	90% <i>ad val.</i>
	2005.4000	- Peas (<i>Pisum sativum</i>).	90% <i>ad val.</i>
	2005.5100	-- Beans, shelled	90% <i>ad val.</i>
	2005.5900	-- Other.	90% <i>ad val.</i>
	2005.6000	- Asparagus	90% <i>ad val.</i>
	2005.7000	- Olives.	90% <i>ad val.</i>
	2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>).	90% <i>ad val.</i>
	2005.9000	- Other vegetables and mixtures of vegetables.	90% <i>ad val.</i>
20.06	2006.0000	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	90% <i>ad val.</i>
	2007.1000	- Homogenised preparations.	90% <i>ad val.</i>
	2007.9100	-- Citrus fruit.	90% <i>ad val.</i>
	2007.9900	-- Other.	90% <i>ad val.</i>
	2008.1100	-- Ground-nuts	90% <i>ad val.</i>
	2008.1900	-- Other, including mixtures	90% <i>ad val.</i>
	2008.2000	- Pineapples.	90% <i>ad val.</i>

1	2	3	4
2008.3000	-	Citrus fruit.	90% <i>ad val.</i>
2008.4000	-	Pears.	90% <i>ad val.</i>
2008.5000	-	Apricots.	90% <i>ad val.</i>
2008.6000	-	Cherries.	90% <i>ad val.</i>
2008.7000	-	Peaches.	90% <i>ad val.</i>
2008.8000	-	Strawberries.	90% <i>ad val.</i>
2008.9100	-	Palm hearts.	90% <i>ad val.</i>
2008.9200	-	Mixtures.	90% <i>ad val.</i>
2008.9900	-	Other.	90% <i>ad val.</i>
2009.1100	-	Frozen.	90% <i>ad val.</i>
2009.1900	-	Other.	90% <i>ad val.</i>
2009.2000	-	Grapefruit juice.	90% <i>ad val.</i>
2009.3000	-	Juice of any other single citrus fruit.	90% <i>ad val.</i>
2009.4000	-	Pineapple juice.	90% <i>ad val.</i>
2009.5000	-	Tomato juice.	90% <i>ad val.</i>
2009.6000	-	Grape juice (including grape must).	90% <i>ad val.</i>
2009.7000	-	Apple juice.	90% <i>ad val.</i>
2009.8000	-	Juice of any other single fruit or vegetable.	90% <i>ad val.</i>
2009.9000	-	Mixtures of juices.	90% <i>ad val.</i>
2101.1000	-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences of concentrates or with a basis of coffee.	90% <i>ad val.</i>
2101.2010	-	Tea preparations consisting of a mixture of tea, milk powder and sugar.	90% <i>ad val.</i>
2101.2090	-	Other.	90% <i>ad val.</i>
2101.3000	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	90% <i>ad val.</i>
2102.3000	-	Prepared baking powders.	90% <i>ad val.</i>
2103.1000	-	Soya sauce.	90% <i>ad val.</i>
2103.2000	-	Tomato ketchup and tomato sauces.	90% <i>ad val.</i>
2103.3000	-	Mustard flour and meal prepared mustard.	90% <i>ad val.</i>
2103.9000	-	Other.	90% <i>ad val.</i>
2104.1000	-	Soups and broths and preparations thereof.	90% <i>ad val.</i>
2104.2000	-	Homogenised composite food preparations.	90% <i>ad val.</i>

1	2	3	4
21.05	2105.0000	Ice cream and other edible ice, whether or not containing cocoa.	90% <i>ad val.</i>
	2106.1000	Protein concentrates and textured protein substances.	90% <i>ad val.</i>
	2106.9010	Flavouring powders and concentrated extracts for preparation of food and beverages.	90% <i>ad val.</i>
	2106.9090	Other.	90% <i>ad val.</i>
	2202.1000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	80% <i>ad val.</i>
	2202.9000	Other.	80% <i>ad val.</i>
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included.	
	2402.1000	Cigars, cheroots and cigarillos, containing tobacco.	90% <i>ad val.</i>
	2402.2000	Cigarettes containing tobacco.	90% <i>ad val.</i>
	2402.9000	Other.	90% <i>ad val.</i>
25.01	2501.0000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	40% <i>ad val.</i>
25.23		Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
	2523.3000	Aluminous cement.	30% <i>ad val.</i>
	2528.1000	Natural sodium borates and concentrates thereof (Whether or not calcined).	40% <i>ad val.</i>
	2530.9040	Broken pottery.	80% <i>ad val.</i>
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	
		Coke and semi coke:	
	2704.0011	Coke.	20% <i>ad val.</i>
	2704.0012	Semi coke.	20% <i>ad val.</i>
	2704.0020	Retort carbon.	20% <i>ad val.</i>
	2710.0092	Greases.	60% <i>ad val.</i>
	2710.0094	Liquid paraffin.	60% <i>ad val.</i>

1	2	3	4
	2710.0095	White oil.	60% <i>ad val.</i>
	2818.1000	Artificial corundum, whether or not chemically defined.	40% <i>ad val.</i>
	2818.2000	Aluminium oxide, other than artificial corundum.	40% <i>ad val.</i>
	2849.1000	Of calcium.	90% <i>ad val.</i> or Rs. 5500 per M. Ton which- ever is higher.
28.50	2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	50% <i>ad val.</i>
		Saccharin and its salts:	
	2925.1110	Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms.	80% <i>ad val.</i>
	2925.1190	Other.	80% <i>ad val.</i>
		Caffeine and its salts:	
	2939.3010	Caffeine citrate.	50% <i>ad val.</i>
	2939.3090	Other.	50% <i>ad val.</i>
	3004.3200	Containing adrenal contrical hormones.	Free.
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this chapter based on colouring matter of vegetable or animal origin.	
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as flourescent brightening agents or as luminophores, whether or not chemically defined.	
32.05	3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	80% <i>ad val.</i>
	3301.1100	Of bergamot.	90% <i>ad val.</i>
	3301.1200	Of orange.	90% <i>ad val.</i>
	3301.1300	Of lemon.	90% <i>ad val.</i>
	3301.1400	Of lime.	90% <i>ad val.</i>
	3301.1900	Other.	90% <i>ad val.</i>
	3301.2100	Of geranium	90% <i>ad val.</i>

1	2	3	4
	3301.2300	--	Of lavender or of lavandin. 90% <i>ad val.</i>
	3301.2400	--	Of peppermint (<i>Mentha piperita</i>). 90% <i>ad val.</i>
	3301.2500	--	Of other mints. 90% <i>ad val.</i>
	3301.2600	--	Of vetiver. 90% <i>ad val.</i>
	3301.2900	--	Other. 90% <i>ad val.</i>
	3301.3000	-	Resinoids. 90% <i>ad val.</i>
	3301.9000	-	Other. 90% <i>ad val.</i>
	3302.1000	-	Of a kind used in the food or drink industries. 90% <i>ad val.</i>
	3302.9000	-	Other. 90% <i>ad val.</i>
33.03	3303.0000		Perfumes and toilet waters. 90% <i>ad val.</i>
	3304.1000	-	Lip make-up preparations. 90% <i>ad val.</i>
	3304.2000	-	Eye make-up preparations. 90% <i>ad val.</i>
	3304.3000	-	Manicure or pedicure preparations. 90% <i>ad val.</i>
	3304.9100	--	Powders, whether or not compressed. 90% <i>ad val.</i>
	3304.9900	--	Other. 90% <i>ad val.</i>
	3305.1000	-	Shampoos. 90% <i>ad val.</i>
	3305.2000	-	Preparations for permanent waving or straightening. 90% <i>ad val.</i>
	3305.3000	-	Hair lacquers. 90% <i>ad val.</i>
	3305.9000	-	Other. 90% <i>ad val.</i>
	3306.1010	---	Tooth powder. 90% <i>ad val.</i>
	3306.1020	---	Denture Cleaners. 90% <i>ad val.</i>
	3306.1090	---	Other. 90% <i>ad val.</i>
	3306.9090	---	Other. 90% <i>ad val.</i>
	3307.1000	-	Pre-shave, shaving or after shave preparations. 90% <i>ad val.</i>
	3307.2000	-	Personal deodorants and antiperspirants. 90% <i>ad val.</i>
	3307.3000	-	Perfumed bath salts and other bath preparations. 90% <i>ad val.</i>
	3307.4100	--	"Agarbatti" and other odoriferous preparations which operate by burning. 90% <i>ad val.</i>
	3307.4900	--	Other. 90% <i>ad val.</i>
	3307.9000	-	Other. 90% <i>ad val.</i>
	3401-1100	---	Shaving soap 90% <i>ad val.</i>

1	2	3	4
	3401.1190	Other	90% <i>ad val.</i>
	3401.1900	Other	90% <i>ad val.</i>
	3401.2000	Soap in other forms	90% <i>ad val.</i>
	3402.2000	Preparations put up for retail sale	90% <i>ad val.</i>
		Other:	
	3402.9091	Washing preparations (detergents)	90% <i>ad val.</i>
	3402.9099	Other	90% <i>ad val.</i>
	3405.1000	polishes, creams and similar preparations for footwear or leather	90% <i>ad val.</i>
	3405.2000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	90% <i>ad val.</i>
	3405.3000	Polishes and similar preparations for coachwork, other than metal polishes	90% <i>ad val.</i>
	3405.4000	Scouring pastes and powders and other scouring preparations	90% <i>ad val.</i>
	3405.9090	Other	90% <i>ad val.</i>
34.06	3406.0000	Candles, tapers and the like.	90% <i>ad val.</i>
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	3506.1000	products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	90% <i>ad val.</i>
	3506.9100	Adhesives based on rubber or plastics (including artificial resins).	90% <i>ad val.</i>
	3506.9900	Other	90% <i>ad val.</i>
	3604.1000	Fireworks	90% <i>ad val.</i>
		Other:	
	3604.9010	Articles for use in machinery	40% <i>ad val.</i>
	3604.9090	Other	40% <i>ad val.</i>
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	90% <i>ad val.</i>
	3606.1000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	90% <i>ad val.</i>
	3606.9010	Flints for lighters and ignitors	90% <i>ad val.</i>
	3606.9090	Other	90% <i>ad val.</i>

1	2	3	4
	3703.1000	- In rolls of a width exceeding 610 mm	90% <i>ad val.</i>
	3703.2000	- Other, for colour photography (polychrome)	90% <i>ad val.</i>
	3703.9000	- Other	90% <i>ad val.</i>
	3704.0090	- - - Other	90% <i>ad val.</i>
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.	
	3705.1000	- For offset reproduction	90% <i>ad val.</i>
		- Other:	
	3705.9010	- - - Aerial survey films depicting only topographical feature of a kind suitable for use in making maps or charts.	90% <i>ad val.</i>
	3705.9090	- - - Other	90% <i>ad val.</i>
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	
	3707.1000	Sensitising emulsions	40% <i>ad val.</i>
	3806.1000	- Resin and resin acids	40% <i>ad val.</i>
	3809.9100	- - Of a kind used in the textile or like industries	40% <i>ad val.</i>
	3809.9200	- - Of a kind used in the paper or like industries	40% <i>ad val.</i>
	3809.9900	- - Of a kind used in the leather or like industries	40% <i>ad val.</i>
	3913.1000	- Alginic acid, its salts and esters	90% <i>ad val.</i>
	3915.1000	- Of polymers of ethylene	90% <i>ad val.</i>
	3915.2000	- Of polymers of styrene	90% <i>ad val.</i>
	3915.3000	- Of polymers of vinyl chloride	90% <i>ad val.</i>
	3915.9000	- Of other plastics	90% <i>ad val.</i>
	3916.1000	- Of polymers of ethylene	90% <i>ad val.</i>
	3916.2000	- Of polymers of vinyl chloride	90% <i>ad val.</i>
	3916.9000	- Of other plastics	90% <i>ad val.</i>
	3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	90% <i>ad val.</i>
	3917.2100	- - Of polymers of ethylene	90% <i>ad val.</i>
	3917.2200	- - Of polymers of propylene	90% <i>ad val.</i>
	3917.2300	- - Of polymers of vinyl chloride	90% <i>ad val.</i>
	3917.2900	- - Of other plastics	90% <i>ad val.</i>
	3917.3100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA	90% <i>ad val.</i>

1	2	3	4
3917.3200	--	Other, not reinforced or otherwise combined with other materials, without fittings.	90% ad val.
3917.3300	--	Other, not reinforced or otherwise combined with other materials, with fittings.	90% ad val.
3917.3900	--	Other.	90% ad val.
3917.4000	--	Fittings.	90% ad val.
3918.1000	--	Of polymers of vinyl chloride	90% ad val.
3918.9000	--	Of other plastics.	90% ad val.
3919.1000	--	In roll of a width not exceeding 20 cm	90% ad val.
3919.9000	--	Other	90% ad val.
3920.1000	--	Of polymers of ethylene.	90% ad val.
3920.2000	--	Of polymers of propylene	90% ad val.
3920.3000	--	Of polymers of styrene	90% ad val.
3920.4100	--	Rigid.	90% ad val.
3920.4200	--	Flexible.	90% ad val.
3920.5110	--	Plates and sheets.	90% ad val.
3920.5190	--	Other	90% ad val.
3920.5910	--	Plates and sheets.	90% ad val.
3920.5990	--	Other	90% ad val.
3920.6100	--	Of polycarbonates.	90% ad val.
3920.6200	--	Of polyethylene terephthalate	90% ad val.
3920.6300	--	Of unsaturated polyesters	90% ad val.
3920.6900	--	Of other polyesters	90% ad val.
3920.7100	--	Of regenerated cellulose.	90% ad val.
3920.7200	--	Of vulcanised fibre	90% ad val.
3920.7300	--	Of cellulose acetate	90% ad val.
3920.7900	--	Of other cellulose derivatives	90% ad val.
3920.9100	--	Of polyvinyl butyral	90% ad val.
3920.9200	--	Of polyamides	90% ad val.
3920.9300	--	Of amino-resins	90% ad val.
3920.9400	--	Of phenolic resins	90% ad val.
3920.9900	--	Of other plastics	90% ad val.
3921.1100	--	Of polymers of styrene	90% ad val.
3921.1200	--	Of polymers of vinyl chloride	90% ad val.

1	2	3	4
3921.1300	--	Of polyurethanes	90% <i>ad val.</i>
3921.1400	--	Of regenerated cellulose	90% <i>ad val.</i>
3921.1900	--	Of other plastics	90% <i>ad val.</i>
3921.9000	-	Other	90% <i>ad val.</i>
3922.1000	-	Baths, shower-baths and wash-basins	90% <i>ad val.</i>
3922.2000	-	Lavatory seats and covers	90% <i>ad val.</i>
3922.9000	-	Other	90% <i>ad val.</i>
3923.1000	-	Boxes, cases, crates and similar articles	90% <i>ad val.</i>
3923.2100	--	Of polymers of ethylene	90% <i>ad val.</i>
3923.2900	--	Of other plastics	90% <i>ad val.</i>
3923.3000	-	Carboys, bottles, flasks and similar articles	90% <i>ad val.</i>
3923.5000	-	Stoppers, lids, caps and other closures	90% <i>ad val.</i>
3923.9000	-	Other	90% <i>ad val.</i>
3924.1000	-	Tableware and kitchenware	90% <i>ad val.</i>
3924.9000	-	Other	90% <i>ad val.</i>
3925.1000	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	90% <i>ad val.</i>
3925.2000	-	Doors, windows and their frames and thresholds for doors	90% <i>ad val.</i>
3925.3000	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	90% <i>ad val.</i>
3925.9000	-	Other	90% <i>ad val.</i>
3926.1020	---	Punch binding strips	90% <i>ad val.</i>
3926.1090	---	Other	90% <i>ad val.</i>
3926.2010	---	Surgical gloves	90% <i>ad val.</i>
3926.2090	---	Other	90% <i>ad val.</i>
3926.3000	-	Fittings for furniture, coachwork or the like	90% <i>ad val.</i>
3926.4000	-	Statuettes and other ornamental articles	90% <i>ad val.</i>
3926.9010	---	Drinking pots for poultry birds	90% <i>ad val.</i>
3926.9050	---	Laboratoryware	90% <i>ad val.</i>
3926.9060	---	Spangles	90% <i>ad val.</i>
3926.9090	---	Other	90% <i>ad val.</i>
4011.1000	-	Of a kind used on motor-cars (including station wagons and racing cars)	90% <i>ad val.</i>
4011.2000	-	Of a kind used on buses or lorries	90% <i>ad val.</i>

1	2	3	4
	4011.9990	Other	90% ad val.
	4012.1090	Other	90% ad val.
	4012.2000	Used pneumatic tyres	90% ad val.
	4012.9000	Other	90% ad val.
	4013.1000	Of a kind used on motor-car (including station wagons and racing cars), buses or lorries	90% ad val.
	4013.9090	Other	90% ad val.
42.01	4201.0000	Saddlery and harness for any animal (including traces, leads, knee-pads, muzzles, saddle cloths, saddle bags, dogs coats and the like), of any material.	90% ad val.
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarettes-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	4202.1100	With outer surface of leather, of composition leather or of patent leather	90% ad val.
	4202.1200	With outer surface of plastics or of textile materials	90% ad val.
	4202.1900	Other	90% ad val.
	4202.2100	With outer surface of leather, of composition leather or of patent leather	90% ad val.
	4202.2200	With outer surface of plastic sheeting or of textile materials	90% ad val.
	4202.2900	Other	90% ad val.
	4202.3100	With outer surface of leather, of composition leather or of patent leather	90% ad val.
	4202.3200	With outer surface of plastic sheeting or of textile materials	90% ad val.
	4202.3900	Other	90% ad val.
	4202.9100	With outer surface of leather, of composition leather or of patent leather	90% ad val.
	4202.9200	With outer surface of plastic sheeting or of textile materials	90% ad val.

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1	2	3	4
	4202.9900	-- Other	90% <i>ad val.</i>
	4203.1000	- Articles of apparel	90% <i>ad val.</i>
	4203.2100	-- Specially designed for use in sports	90% <i>ad val.</i>
	4203.2900	-- Other	90% <i>ad val.</i>
	4203.3000	- Belts and bandoliers	90% <i>ad val.</i>
	4203.4000	- Other clothing accessories	90% <i>ad val.</i>
42.05	4205.0000	Other articles of leather or of composition leather.	90% <i>ad val.</i>
	4206.1000	- Catgut	90% <i>ad val.</i>
	4206.9090	--- Other	90% <i>ad val.</i>
	4302.1100	-- Of mink	90% <i>ad val.</i>
	4302.1200	--- Of rabbit or hare	90% <i>ad val.</i>
	4302.1300	-- Of lamb, the following:	90% <i>ad val.</i>
		Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	
	4302.1900	-- Other	90% <i>ad val.</i>
	4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	90% <i>ad val.</i>
	4302.3000	- Whole skins and pieces or cuttings thereof, assembled	90% <i>ad val.</i>
	4303.1000	- Articles of apparel and clothing accessories.	90% <i>ad val.</i>
	4303.9000	-- Other	90% <i>ad val.</i>
	4304.0010	--- Artificial fur	90% <i>ad val.</i>
	4304.0090	--- Other	90% <i>ad val.</i>
	4403.1010	--- Teakwood	90% <i>ad val.</i>
	4403.3310	--- Teak	90% <i>ad val.</i>
	4403.9100	-- Of oak (<i>Quercus</i> spp.)	50% <i>ad val.</i>
	4403.9200	-- Of beech (<i>Fagus</i> spp.)	50% <i>ad val.</i>
	4404.2010	--- Of teakwood	90% <i>ad val.</i>
	4406.1010	--- Of teakwood	90% <i>ad val.</i>
	4406.9010	--- Of teakwood	90% <i>ad val.</i>
	4407.2110	--- Teak	90% <i>ad val.</i>
	4407.9100	-- Of Oak (<i>Quercus</i> spp.)	50% <i>ad val.</i>
	4407.9200	-- Of beech (<i>Fagus</i> spp.)	50% <i>ad val.</i>
	4408-1000	- Coniferous	90% <i>ad val.</i>

1	2	3	4
	4408.2000	- Of the following tropical woods: Dark Red Meranti, Light Red meranti, White Luran, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil and Bois de Rose femelle	90% <i>ad val.</i>
	4408.9000	- Other	90% <i>ad val.</i>
	4410.1000	- Of wood	90% <i>ad val.</i>
	4410.9000	- Of other ligneous materials	90% <i>ad val.</i>
	4412.1100	-- With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Luan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil or Bois de Rose Femelle	90% <i>ad val.</i>
	4412.1200	-- Others, with at least one outer ply of non-coniferous wood	90% <i>ad val.</i>
	4412.1900	-- Other	90% <i>ad val.</i>
	4412.2100	-- Containing at least one layer of particle board	90% <i>ad val.</i>
	4412.2900	-- Other	90% <i>ad val.</i>
	4412.9100	-- Containing at least one layer of particle board	90% <i>ad val.</i>
	4412.9900	- Other	90% <i>ad val.</i>
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes	90% <i>ad val.</i>
44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects	90% <i>ad val.</i>
	4417.0020	--- Other	90% <i>ad val.</i>
	4418.1000	- Windows, French-windows and their frames	90% <i>ad val.</i>
	4418.2000	- Doors and their frames and thresholds	90% <i>ad val.</i>
	4418.3000	- Parquet panels	90% <i>ad val.</i>
	4418.4000	- Shuttering for concrete constructional work	90% <i>ad val.</i>
	4418.5000	- Shingles and shakes	90% <i>ad val.</i>
	4418.9000	- Other	90% <i>ad val.</i>
44.19	4419.0000	Tableware and kitchenware, of wood	90% <i>ad val.</i>
	4420.1000	- Statuettes and other ornaments, of wood	90% <i>ad val.</i>
	4420.9000	- Other	90% <i>ad val.</i>
	4421.1000	- Clothes hangers	90% <i>ad val.</i>

	4421.9090	- - -	Other	90% <i>ad val.</i>
	4601.2000	-	Mats, matting and screens of vegetable materials	90% <i>ad val.</i>
	4601.9100	- -	Of vegetable materials	90% <i>ad val.</i>
	4601.9900	- -	Other	90% <i>ad val.</i>
	4602.1000	-	Of vegetable materials	90% <i>ad val.</i>
	4602.9000	-	Other	90% <i>ad val.</i>
	4813.1000	-	In the form of booklets or tubes	90% <i>ad val.</i>
	4814.1000	-	"Ingrain" paper	90% <i>ad val.</i>
	4814.2000	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured design-printed or otherwise decorated layer of plastics	90% <i>ad val.</i>
	4814.3000	-	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	90% <i>ad val.</i>
	4814.9000	-	Other	90% <i>ad val.</i>
48.15	4815.0000	-	Flour coverings on a base of paper or of paperboard, whether or not cut to size	90% <i>ad val.</i>
	4817.1000	-	Envelopes	90% <i>ad val.</i>
	4817.2000	-	Letter cards, plain post cards and correspondence cards	90% <i>ad val.</i>
	4817.3000	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	90% <i>ad val.</i>
	4818.1000	-	Toilet paper	90% <i>ad val.</i>
	4818.2000	-	Handkerchiefs, cleansing or facial tissues and towels	90% <i>ad val.</i>
	4818.3000	-	Tablecloths and serviettes	90% <i>ad val.</i>
	4818.4000	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	90% <i>ad val.</i>
	4818.5000	-	Articles of apparel and clothing accessories	90% <i>ad val.</i>
	4818.9000	-	Other	90% <i>ad val.</i>
	4819.1000	-	Cartons, boxes and cases, of corrugated paper or paperboard	90% <i>ad val.</i>
	4819.2000	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	90% <i>ad val.</i>

1	2	3	4
4819.5000	-	Other packing containers, including record sleeves.	90% ad val.
4819.6000	-	Box file, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like.	90% ad val.
4820.1000	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	90% ad val.
4820.2000	-	Exercise books.	90% ad val.
4820.3000	-	Binders (other than book covers,), folders and file covers.	90% ad val.
4820.4090	-	Other.	90% ad val.
4820.5000	-	Albums for samples or for collections.	90% ad val.
4820.9000	-	Other.	90% ad val.
4823.6000	-	Trays, dishes, plates, cups and the like, of paper or paperboard.	90% ad val.
4823.9090	-	Other.	90% ad val.
49.05	-	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.9100	-	In book form.	Free.
49.06	-	Plans and drawing for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	
4906.0010	-	Manuscripts.	Free.
4906.0090	-	Other.	Free.
49.07	-	Unused postage, revenue or similar stamp of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	
4907.0020	-	Stock, share, bond certificates and similar documents of title.	90% ad val.
49.09	-	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	90% ad val.
49.10	-	Calendars of any kind, printed, including calendar blocks.	90% ad val.
4911.9100	-	Pictures, designs and photographs.	90% ad val.

1	2	3	4
4911.9910	Posters, pamphlets and other printed materials intended for tourist promotion issued under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency.	Free	
4911.9990	Other.	90% ad val.	
	Fabrics of noil silk:		
5007.1010	Tafetta.	90% ad val.	
5007.1090	Other.	90% ad val.	
	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:		
5007.2010	Tafetta.	90% ad val.	
5007.2090	Other.	90% ad val.	
	Other fabrics:		
5007.9010	Tafetta.	90% ad val.	
5007.9090	Other.	90% ad val.	
	Containing 85% or more by weight of wool or of fine animal hair:		
5111.1100	Of a weight not exceeding 300 g/m ² .	90% ad val.	
5111.1900	Other.	90% ad val.	
5111.2000	Other, mixed mainly or solely with man-made filaments.	90% ad val.	
5111.3000	Other, mixed mainly or solely with man-made staple fibres.	90% ad val.	
5111.9000	Other.	90% ad val.	
	Containing 85% or more by weight of wool or of fine animal hair:		
5112.1100	Of a weight not exceeding 200 g/m ² .	90% ad val.	
5112.1900	Other.	90% ad val.	
5112.2000	Other, mixed mainly or solely with man-made filaments.	90% ad val.	
5112.3000	Other, mixed mainly or solely with man-made staple fibres.	90% ad val.	
5112.9000	Other.	90% ad val.	
51.13 5113.0000	Woven fabrics of coarse animal hair or of horsehair.	90% ad val.	

1	2	3	4
5208.2100	--	Plain weave, weighing not more than 100 g/m ²	90% <i>ad val.</i>
5208.2200	--	Plain weave, weighing more than 100 g/m ²	90% <i>ad val.</i>
5208.2300	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5208.2900	--	Other fabrics	90% <i>ad val.</i>
5208.3100	--	Plain weave, weighing not more than 100 g/m ²	90% <i>ad val.</i>
5208.3200	--	Plain weave, weighing more than 100 g/m ²	90% <i>ad val.</i>
5208.3300	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5208.3900	--	Other fabrics	90% <i>ad val.</i>
5208.4100	--	Plain weave, weighing not more than 100 g/m ²	90% <i>ad val.</i>
5208.4200	--	Plain weave, weighing more than 100 g/m ²	90% <i>ad val.</i>
5208.4300	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5208.4900	--	Other fabrics	90% <i>ad val.</i>
5208.5100	--	Plain weave, weighing not more than 100 g/m ²	90% <i>ad val.</i>
5208.5200	--	Plain weave, weighing more than 100 g/m ²	90% <i>ad val.</i>
5208.5300	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5208.5900	--	Other fabrics	90% <i>ad val.</i>
5209.2100	--	Plain weave	90% <i>ad val.</i>
5209.2200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5209.2900	--	Other fabrics	90% <i>ad val.</i>
5209.3100	--	Plain weave	90% <i>ad val.</i>
5209.3200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5209.3900	--	Other fabrics	90% <i>ad val.</i>
5209.4100	--	Plain weave	90% <i>ad val.</i>
5209.4200	--	Denim	90% <i>ad val.</i>
5209.4300	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5209.4900	--	Other fabrics	90% <i>ad val.</i>
5209.5100	--	Plain weave	90% <i>ad val.</i>

1	2	3	4
		twill	
5209.5900	--	Other fabrics,	90% <i>ad val.</i>
5210.2100	---	Plain weave	90% <i>ad val.</i>
5210.2200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5210.2900	--	Other fabrics	90% <i>ad val.</i>
5210.3100	--	Plain weave	90% <i>ad val.</i>
5210.3200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5210.3900	--	Other fabrics.	90% <i>ad val.</i>
5210.4100	--	Plain weave	90% <i>ad val.</i>
5210.4200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5210.4900	--	Other fabrics.	90% <i>ad val.</i>
5210.5100	--	Plain weave	90% <i>ad val.</i>
5210.5200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5210.5900	--	Other Fabrics	90% <i>ad val.</i>
5211.2100	--	Plain weave	90% <i>ad val.</i>
5211.2200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5211.2900	--	Other fabrics.	90% <i>ad val.</i>
5211.3100	--	Plain weave	90% <i>ad val.</i>
5211.3200	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5211.3900	--	Other fabrics.	90% <i>ad val.</i>
5211.4100	---	Plan weave	90% <i>ad val.</i>
5211.4200	--	Denim	90% <i>ad val.</i>
5211.4300	--	3-thread or 4-thread twill, including cross twill	90% <i>ad val.</i>
5211.4900	--	Other fabrics.	90% <i>ad val.</i>

1	2	3	4
	5211.5100	-- Plain weave	90% ad val.
	5211.5200	-- 3-thread or 4-thread twill including cross twill	90% ad val.
	5211.5900	-- Other fabrics	90% ad val.
	5212.1200	-- Bleached	90% ad val.
	5212.1300	-- Dyed	90% ad val.
	5212.1400	-- Of yarns of different colours	90% ad val.
	5212.1500	-- Printed	90% ad val.
	5212.2200	-- Bleached	90% ad val.
	5212.2300	-- Dyed	90% ad val.
	5212.2400	-- Of yarns of different colours	90% ad val.
	5212.2500	-- Printed	90% ad val.
	5309.1100	-- Unbleached or bleached	90% ad val.
	5309.1900	-- Other	90% ad val.
	5309.2100	-- Unbleached or bleached	90% ad val.
	5309.2900	-- Other	90% ad val.
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	90% ad val.
	5407.1000	-- Woven fabric obtained from high tenacity yarn of nylon or other polyamides or of polyesters	90% ad val.
	5407.2000	-- Woven fabrics obtained from strip or the like	90% ad val.
	5407.3000	-- Fabrics specified in Note 9 to Section XI	90% ad val.
	5407.4100	-- Unbleached or bleached	90% ad val.
	5407.4200	-- Dyed	90% ad val.
	5407.4300	-- Of yarns of different colours	90% ad val.
	5407.4400	-- Printed	90% ad val.
	5407.5100	-- Unbleached or bleached	90% ad val.
	5407.5200	-- Dyed	90% ad val.
	5407.5300	-- Of yarns of different colour	90% ad val.
	5407.5400	-- Printed	90% ad val.
	5407.6000	-- Other woven fabrics containing 85% or more by weight of textured polyester filaments	90% ad val.
	5407.7100	-- Unbleached or bleached	90% ad val.
	5407.7200	-- Dyed	90% ad val.

1	2	3	4
5407.7300	--	Of yarns of different colours	90% <i>ad val.</i>
5407.7400	--	Printed colours	90% <i>ad val.</i>
5407.8100	--	Unbleached or bleached	90% <i>ad val.</i>
5407.8200	--	Dyed	90% <i>ad val.</i>
5407.8300	--	Of yarns of different colours	90% <i>ad val.</i>
5407.8400	--	Printed	90% <i>ad val.</i>
5407.9100	--	Unbleached or bleached	90% <i>ad val.</i>
5407.9200	--	Dyed	90% <i>ad val.</i>
5407.9300	--	Of yarns of different colour	90% <i>ad val.</i>
5407.9400	--	Printed	90% <i>ad val.</i>
5408.1000	--	Woven fabrics obtained from high tenacity yarn, of viscose rayon	90% <i>ad val.</i>
5408.2100	--	Unbleached or bleached	90% <i>ad val.</i>
5408.2200	--	Dyed	90% <i>ad val.</i>
5408.2300	--	Of yarns of different colour	90% <i>ad val.</i>
5408.2400	--	Printed	90% <i>ad val.</i>
5408.3100	--	Unbleached or bleached	90% <i>ad val.</i>
5408.3200	--	Dyed	90% <i>ad val.</i>
5408.3300	--	Of yarns of different colour	90% <i>ad val.</i>
5408.3400	--	Printed	90% <i>ad val.</i>
5504.1000	--	Of viscose rayon	Rs. 15 per kg.
5512.1100	--	Unbleached or bleached	90% <i>ad val.</i>
5512.1900	--	Other	90% <i>ad val.</i>
5512.2100	--	Unbleached or bleached	90% <i>ad val.</i>
5512.2900	--	Other	90% <i>ad val.</i>
5512.9100	--	Unbleached or bleached	90% <i>ad val.</i>
5512.9900	--	Other	90% <i>ad val.</i>
5513.1100	--	Of polyester staple fibres, plain weave	90% <i>ad val.</i>
5513.1200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% <i>ad val.</i>
5513.1300	--	Other woven fabrics of polyester staple fibres	90% <i>ad val.</i>
5513.1900	--	Other woven fabrics	90% <i>ad val.</i>
5513.2100	--	Of polyester staple fibres, plain weave	90% <i>ad val.</i>

1	2	3	4
5513.2200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5513.2300	--	Other woven fabrics of polyester staple fibres	90% ad val.
5513.2900	--	Other woven fabrics	90% ad val.
5513.3100	--	Of polyester staple fibres, plain weave	90% ad val.
5513.3200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5513.3300	--	Other woven fabrics of polyester staple fibres	90% ad val.
5513.3900	--	Other woven fabrics	90% ad val.
5513.4100	--	Of polyester staple fibres, plain weave	90% ad val.
5513.4200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5513.4300	--	Other woven fabrics of polyester staple fibres	90% ad val.
5513.4900	--	Other woven fabrics	90% ad val.
5514.1100	--	Of polyester staple fibres, plain weave	90% ad val.
5514.1200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5514.1300	--	Other woven fabrics of polyester staple fibres	90% ad val.
5514.1900	--	Other woven fabrics	90% ad val.
5514.2100	--	Of polyester staple fibres, plain weave	90% ad val.
5514.2200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5514.2300	--	Other woven fabrics of polyester staple fibres	90% ad val.
5514.2900	--	Other woven fabrics	90% ad val.
5514.3100	--	Of polyester staple fibres, plain weave	90% ad val.
5514.3200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5514.3300	--	Other woven fabrics of polyester staple fibres	90% ad val.
5514.3900	--	Other woven fabrics	90% ad val.
5514.4100	--	Of polyester staple fibres, plain weave	90% ad val.
5514.4200	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val.
5514.4300	--	Other woven fabrics of polyester staple fibres	90% ad val.

1	2	3	4
5514.4900	--	Other woven fabrics.	90% <i>ad val.</i>
5515.1100	--	Mixed mainly or solely with viscose rayon staple fibres.	90% <i>ad val.</i>
5515.1200	--	Mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
5515.1300	--	Mixed mainly or solely with wool or fine animal hair.	90% <i>ad val.</i>
5515.1900	--	Other.	90% <i>ad val.</i>
5515.2100	--	Mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
5515.2200	--	Mixed mainly or solely with wool or fine animal hair.	90% <i>ad val.</i>
5515.2900	--	Other.	90% <i>ad val.</i>
5515.9100	--	Mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
5515.9200	--	Mixed mainly or solely with wool or fine animal hair.	90% <i>ad val.</i>
5515.9900	--	Other.	90% <i>ad val.</i>
5516.1100	--	Unbleached or bleached.	90% <i>ad val.</i>
5516.1200	--	Dyed.	90% <i>ad val.</i>
5516.1300	--	Of yarns of different colours.	90% <i>ad val.</i>
5516.1400	--	Printed.	90% <i>ad val.</i>
5516.2100	--	Unbleached or bleached.	90% <i>ad val.</i>
5516.2200	--	Dyed.	90% <i>ad val.</i>
5516.2300	--	Of yarns of different colours.	90% <i>ad val.</i>
5516.2400	--	Printed.	90% <i>ad val.</i>
5516.3100	--	Unbleached or bleached.	90% <i>ad val.</i>
5516.3200	--	Dyed.	90% <i>ad val.</i>
5516.3300	--	Of yarns of different colours.	90% <i>ad val.</i>
5516.3400	--	Printed.	90% <i>ad val.</i>
5516.4100	--	Unbleached or bleached.	90% <i>ad val.</i>
5516.4200	--	Dyed.	90% <i>ad val.</i>
5516.4300	--	Of yarns of different colours.	90% <i>ad val.</i>
5516.4400	--	Printed.	90% <i>ad val.</i>
5516.9100	--	Unbleached or bleached.	90% <i>ad val.</i>
5516.9200	--	Dyed.	90% <i>ad val.</i>

1	2	3	4
	5516.9300	Of yarns of different colours	90% ad val.
	5516.9400	Printed	90% ad val.
	5605.0010	Products consisting of a core of metal foil or of a core of plastic film coated with metal dust sandwiched by means of an adhesive between two layers of plastic film	90% ad val.
	5605.0090	Other	90% ad val.
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
		Of jute and other textile fibres of heading No. 53.03 :	
	5609.0011	Of jute	80% ad val.
	5609.0019	Other	80% ad val.
	5701.1000	Of wool or fine animal hair	90% ad val.
	5701.9000	Of other textile materials	90% ad val.
	5702.1000	"Kelem", "Schumacks", "karamanie" and similar hand-woven rugs	90% ad val.
	5702.2000	Floor coverings of coconut fibres. (coir)	90% ad val.
	5702.3100	Of wool or fine animal hair	90% ad val.
		Of man-made textile materials	
	5702.3210	Synthetic turf for hockey fields	90% ad val.
	5702.3290	Other	90% ad val.
	5702.3900	Of other, textile materials	90% ad val.
	5702.4100	Of wool or fine animal hair	90% ad val.
		Of man-made textile materials :	
	5702.4210	Synthetic turf for hockey fields	90% ad val.
	5702.4290	Other	90% ad val.
	5702.4900	Of other textile materials	90% ad val.
	5702.5100	Of wool or fine animal hair	90% ad val.
	5702.5200	Of man-made textile materials	90% ad val.
	5702.5900	Of other textile materials	90% ad val.
	5702.9100	Of wool or fine animal hair	90% ad val.
	5702.9200	Of man-made textile materials	90% ad val.
	5702.9900	Of other textile materials	90% ad val.
	5703.1000	Of wool or fine animal hair	90% ad val.

1	2	3	4
		Of nylon or other polyamides:	
	5703.2010	Synthetic turf for hockey fields	90% ad val.
	5703.2090	Other	90% ad val.
		Of other man-made textile materials:	
	5703.3010	Synthetic turf for hockey fields	90% ad val.
	5703.3090	Other	90% ad val.
	5703.9000	Of other textile materials	90% ad val.
57.05	5705.0000	Other carpets and other textile floor coverings whether or not made up.	90% ad val.
	5801.1000	Of wool or fine animal hair	90% ad val.
	5801.2100	Uncut weft pile fabrics	90% ad val.
	5801.2200	Cut corduroy	90% ad val.
	5801.2300	Other weft pile fabrics	90% ad val.
	5801.2400	Warp pile fabrics, epingle (uncut)	90% ad val.
	5801.2500	Warp pile fabrics, cut	90% ad val.
	5801.2600	Chenille fabrics	90% ad val.
	5801.3100	Uncut weft pile fabrics	90% ad val.
	5801.3200	Cut corduroy	90% ad val.
	5801.3300	Other weft pile fabrics	90% ad val.
	5801.3400	Warp pile fabrics, epingle (uncut)	90% ad val.
	5801.3500	Warp pile fabrics, cut	90% ad val.
	5801.3600	Chenille fabrics	90% ad val.
	5801.9000	Of other textile materials	90% ad val.
	5802.1100	Unbleached	90% ad val.
	5802.1900	Other	90% ad val.
	5802.2000	Terry towelling and similar woven terry fabrics, of other textile materials	90% ad val.
	5802.3000	Tufted textile fabrics	90% ad val.
	5803.1000	Of cotton	90% ad val.
	5803.9000	Of other textile materials	90% ad val.
	5804.1000	Tulles and other net fabrics	90% ad val.
	5804.2100	Of man-made fibres	90% ad val.
	5804.3090	Other	90% ad val.

1	2	3	4
58.05	5805.0000	Hand-woven tapestries of the type Gobelins, flanders, Aubusson, beauvais and the like, and knecdle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	90% ad val.
58.09	5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	90% ad val.
	5810.1000	Embroidery without visible ground	90% ad val.
	5810.9100	Of cotton	90% ad val.
	5810.9200	Of man-made fibres	90% ad val.
	5810.9990	Other	90% ad val.
58.11	5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	90% ad val.
	5903.1000	With polyvinyl chloride	90% ad val.
	5903.2000	With polyurethane	90% ad val.
	5903.9000	Other	90% ad val.
59.05	5905.0000	Textile wall coverings	90% ad val.
	5906.9100	Knitted or crocheted	90% ad val.
		Textile fabrics otherwise impregnated, coated or covered	
	5907.0011	For book binding or elastic insulation	80% ad val.
	5907.0019	Other	80% ad val.
	5911.1000	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes	40% ad val.
	6001.1000	"Long pile" Fabrics	90% ad val.
	6001.2100	Of cotton	90% ad val.
	6001.2200	Of man-made fabrics	90% ad val.
	6001.2900	Of other textile materials	90% ad val.
	6001.9100	Of cotton	90% ad val.
	6001.9200	Of man-made fibres	90% ad val.
	6001.9900	Of other textile materials	90% ad val.
	6002.1000	Of a width not exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread	90% ad val.

2	3	4
6002.3000	Of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread	90% <i>ad val.</i>
6002.4100	Of wool or fine animal hair	90% <i>ad val.</i>
6002.4200	Of cotton	90% <i>ad val.</i>
6002.4300	Of man-made fibres	90% <i>ad val.</i>
6002.4900	Other	90% <i>ad val.</i>
6002.9100	Of wool or fine animal hair	90% <i>ad val.</i>
6002.9200	Of cotton	90% <i>ad val.</i>
6002.9300	Of man-made fibres	90% <i>ad val.</i>
6002.9900	Other	90% <i>ad val.</i>
6101.1000	Of wool or fine animal hair	90% <i>ad val.</i>
6101.2000	Of cotton hair	90% <i>ad val.</i>
6101.3000	Of man-made fibres	90% <i>ad val.</i>
6101.9000	Of other textile materials	90% <i>ad val.</i>
6102.1000	Of wool or fine animal hair	90% <i>ad val.</i>
6102.2000	Of cotton hair	90% <i>ad val.</i>
6102.3000	Of man-made fibres	90% <i>ad val.</i>
6102.9000	Of other textile materials	90% <i>ad val.</i>
6103.1100	Of wool or fine animal hair	90% <i>ad val.</i>
6103.1200	Of synthetic fibres	90% <i>ad val.</i>
6103.1900	Of other textile materials	90% <i>ad val.</i>
6103.2100	Of wool or fine animal hair	90% <i>ad val.</i>
6103.2200	Of cotton	90% <i>ad val.</i>
6103.2300	Of synthetic fibres	90% <i>ad val.</i>
6103.2900	Of other textile materials	90% <i>ad val.</i>
6103.3100	Of wool or fine animal hair	90% <i>ad val.</i>
6103.3200	Of cotton	90% <i>ad val.</i>
6103.3300	Of synthetic fibres	90% <i>ad val.</i>
6103.3900	Of other textile materials	90% <i>ad val.</i>
6103.4100	Of wool or fine animal hair	90% <i>ad val.</i>
6103.4200	Of cotton	90% <i>ad val.</i>
6103.4300	Of synthetic fibres	90% <i>ad val.</i>

1	2	3	4
6103.4900	--	Of other textile materials	90% ad val.
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6104.1100	--	Of wool or fine animal hair	90% ad val.
6104.1200	--	Of cotton	90% ad val.
6104.1300	--	Of synthetic fibres	90% ad val.
6104.1900	--	Of other textile materials	90% ad val.
6104.2100	--	Of wool or fine animal hair	90% ad val.
6104.2200	--	Of cotton	90% ad val.
6104.2300	--	Of synthetic fibres	90% ad val.
6104.2900	--	Of other textile materials	90% ad val.
	--	Jackets and blazers:	
6104.3100	--	Of wool or fine animal hair	90% ad val.
6104.3200	--	Of cotton	90% ad val.
6104.3300	--	Of synthetic fibres	90% ad val.
6104.3900	--	Of other textile materials	90% ad val.
6104.4100	--	Of wool or fine animal hair	90% ad val.
6104.4200	--	Of cotton	90% ad val.
6104.4300	--	Of synthetic fibres	90% ad val.
6104.4400	--	Of artificial fibres	90% ad val.
6104.4900	--	Of other textile materials	90% ad val.
6104.5100	--	Of wool or fine animal hair	90% ad val.
6104.5200	--	Of cotton	90% ad val.
6104.5300	--	Of synthetic fibres	90% ad val.
6104.5900	--	Of other textile materials	90% ad val.
6104.6100	--	Of wool or fine animal hair	90% ad val.
6104.6200	--	Of cotton	90% ad val.
6104.6300	--	Of synthetic fibres	90% ad val.
6104.6900	--	Of other textile materials	90% ad val.
6105.1000	--	Of cotton	90% ad val.
6105.2000	--	Of man-made fibres	90% ad val.
6105.9000	--	Of other textile materials	90% ad val.

1	2	3	4
6106.1000	-	Of cotton	90% ad val.
6106.2000	-	Of man-made fibres	90% ad val.
6106.9000	-	Of other textile materials	90% ad val.
6107.1100	--	Of cotton	90% ad val.
6107.1200	--	Of man-made fibres	90% ad val.
6107.1900	--	Of other textile materials	90% ad val.
6107.2100	--	Of cotton	90% ad val.
6107.2200	--	Of man-made fibres	90% ad val.
6107.2900	--	Of other textile materials	90% ad val.
6107.9100	--	Of cotton	90% ad val.
6107.9200	--	Of man-made fibres	90% ad val.
6107.9900	--	Of other textile materials	90% ad val.
6108.1100	--	Of man-made fibres	90% ad val.
6108.1900	--	Of other textile materials	90% ad val.
6108.2100	--	Of cotton	90% ad val.
6108.2200	--	Of man-made fibres	90% ad val.
6108.2900	--	Of other textile materials	90% ad val.
6108.3100	--	Of cotton	90% ad val.
6108.3200	--	Of man-made fibres	90% ad val.
6108.3900	--	Of other textile materials	90% ad val.
6108.9100	--	Of cotton	90% ad val.
6108.9200	--	Of man-made fibres	90% ad val.
6108.9900	--	Of other textile materials	90% ad val.
6109.1000	-	Of cotton	90% ad val.
6109.9000	-	Of other textile materials	90% ad val.
6110.1000	-	Of wool or fine animal hair	90% ad val.
6110.2000	-	Of cotton	90% ad val.
6110.3000	-	Of man-made fibres	90% ad val.
6110.9000	-	Of other textile materials	90% ad val.
6111.1000	-	Of wool or fine animal hair	90% ad val.
6111.2000	-	Of cotton	90% ad val.
6111.3000	-	Of synthetic fibres	90% ad val.
6111.9000	-	Of other textile materials	90% ad val.

1	2	3	4
6112.1100	--	Of cotton	90% ad val.
6112.1200	--	Of synthetic fibres	90% ad val.
6112.1900	--	Of other textile materials	90% ad val.
6112.2000	--	Ski suits	90% ad val.
6112.3100	--	Of synthetic fibres	90% ad val.
6112.3900	--	Of other textile materials	90% ad val.
6112.4100	--	Of synthetic fibres	90% ad val.
6112.4900	--	Of other textile materials	90% ad val.
6113.0000	--	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	90% ad val.
6114.1000	--	Of wool or fine animal hair	90% ad val.
6114.2000	--	Of cotton	90% ad val.
6114.3000	--	Of man-made fibres	90% ad val.
6114.9000	--	Of other textile materials	90% ad val.
6115.1100	--	Of synthetic fibres, measuring per single yarn less than 67 decitex.	90% ad val.
6115.1200	--	Of synthetic fibres, measuring per single yarn 67 decitex or more	90% ad val.
6115.1900	--	Of other textile materials	90% ad val.
6115.2000	--	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	90% ad val.
6115.9100	--	Of wool or fine animal hair	90% ad val.
6115.9200	--	Of cotton	90% ad val.
6115.9300	--	Of synthetic fibres	90% ad val.
6115.9900	--	Of other textile materials	90% ad val.
6116.1000	--	Gloves impregnated, coated or covered with plastics or rubber	90% ad val.
6116.9100	--	Of wool or fine animal hair	90% ad val.
6116.9200	--	Of cotton	90% ad val.
6116.9300	--	Of synthetic fibres	90% ad val.
6116.9900	--	Of other textile materials	90% ad val.
6117.1000	--	Shawls, scarves, mufflers, mantillas, veils and the like	90% ad val.
6117.2000	--	Ties, bow ties and cravats	90% ad val.
6117.8000	--	Other accessories	90% ad val.

1	2	3	4
		Notes.	
	6117.9010	---	Elastic straps and bands 90% <i>ad val.</i>
	6117.9090	---	Other 90% <i>ad val.</i>
	6201.1100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6201.1200	--	Of cotton 90% <i>ad val.</i>
	6201.1300	--	Of man-made fibres 90% <i>ad val.</i>
	6201.1900	--	Of other textile materials 90% <i>ad val.</i>
	6201.9100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6201.9200	--	Of cotton 90% <i>ad val.</i>
	6201.9300	--	Of man-made fibres 90% <i>ad val.</i>
	6201.9900	--	Of other textile materials 90% <i>ad val.</i>
	6202.1100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6202.1200	--	Of cotton 90% <i>ad val.</i>
	6202.1300	--	Of man-made fibres 90% <i>ad val.</i>
	6202.1900	--	Of other textile materials 90% <i>ad val.</i>
	6202.9100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6202.9200	--	Of cotton 90% <i>ad val.</i>
	6202.9300	--	Of man-made fibres 90% <i>ad val.</i>
	6202.9900	--	Of other textile materials 90% <i>ad val.</i>
	6203.1100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6203.1200	--	Synthetic fibres 90% <i>ad val.</i>
	6203.1900	--	Of other textile materials 90% <i>ad val.</i>
	6203.2100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6203.2200	--	Of cotton 90% <i>ad val.</i>
	6203.2300	--	Of synthetic fibres 90% <i>ad val.</i>
	6203.2900	--	Of other textile materials 90% <i>ad val.</i>
	6203.3100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6203.3200	--	Of cotton 90% <i>ad val.</i>
	6203.3300	--	Of synthetic fibres 90% <i>ad val.</i>
	6203.3900	--	Of other textile materials 90% <i>ad val.</i>
	6203.4100	--	Of wool or fine animal hair 90% <i>ad val.</i>
	6203.4200	--	Of cotton 90% <i>ad val.</i>
	6203.4300	--	Of synthetic fibres 90% <i>ad val.</i>

1	2	3	4
	6203.4900	-- Of other textile materials	90% <i>ad val.</i>
62.04		Women's or girls suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, bree-trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	6204.1100	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6204.1200	-- Of cotton	90% <i>ad val.</i>
	6204.1300	-- Of synthetic fibres	90% <i>ad val.</i>
	6204.1900	-- Of other textile materials	90% <i>ad val.</i>
	6204.2100	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6204.2200	-- Of cotton	90% <i>ad val.</i>
	6204.2300	-- Of synthetic fibres	90% <i>ad val.</i>
	6204.2900	-- Of other textile materials	90% <i>ad val.</i>
		Jackets and blazers:	
	6204.3100	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6204.3200	-- Of cotton	90% <i>ad val.</i>
	6204.3300	-- Of synthetic fibres	90% <i>ad val.</i>
	6204.3900	-- Of other textile materials	90% <i>ad val.</i>
	6204.4100	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6204.4200	-- Of cotton	90% <i>ad val.</i>
	6204.4300	-- Of synthetic fibres	90% <i>ad val.</i>
	6204.4400	-- Of artificial fibres	90% <i>ad val.</i>
	6204.4900	-- Of other textile materials	90% <i>ad val.</i>
	6204.5100	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6204.5200	-- Of cotton	90% <i>ad val.</i>
	6204.5300	-- Of synthetic fibres	90% <i>ad val.</i>
	6204.5900	-- Of other textile materials	90% <i>ad val.</i>
	6204.6100	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6204.6200	-- Of cotton	90% <i>ad val.</i>
	6204.6300	-- Of synthetic fibres	90% <i>ad val.</i>
	6204.6900	-- Of other textile materials	90% <i>ad val.</i>
	6205.1000	-- Of wool or fine animal hair	90% <i>ad val.</i>
	6205.2000	-- Of cotton	90% <i>ad val.</i>
	6205.3000	-- Of synthetic fibres	90% <i>ad val.</i>

1	2	3	4
6205.9000	-	Of other textile materials	90% <i>ad val.</i>
6206.1000	-	Of silk or silk waste	90% <i>ad val.</i>
6206.2000	-	Of wool or fine animal hair	90% <i>ad val.</i>
6206.3000	-	Of cotton	90% <i>ad val.</i>
6206.4000	-	Of man-made fibres	90% <i>ad val.</i>
6206.9000	-	Of other textile materials	90% <i>ad val.</i>
6207.1100	--	Of cotton	90% <i>ad val.</i>
6207.1900	--	Of other textile materials	90% <i>ad val.</i>
6207.2100	--	Of cotton	90% <i>ad val.</i>
6207.2200	--	Of man-made fibres	90% <i>ad val.</i>
6207.2900	--	Of other textile materials	90% <i>ad val.</i>
6207.9100	--	Of cotton	90% <i>ad val.</i>
6207.9200	--	Of man-made fibres	90% <i>ad val.</i>
6207.9900	--	Of other textile materials	90% <i>ad val.</i>
6208.1100	--	Of man-made fibres	90% <i>ad val.</i>
6208.1900	--	Of other textile materials	90% <i>ad val.</i>
6208.2100	--	Of cotton	90% <i>ad val.</i>
6208.2200	--	Of man-made fibres	90% <i>ad val.</i>
6208.2900	--	Of other textile materials	90% <i>ad val.</i>
6208.9100	--	Of cotton	90% <i>ad val.</i>
6208.9200	--	Of man-made fibres	90% <i>ad val.</i>
6208.9900	--	Of other textile materials	90% <i>ad val.</i>
6209.1000	-	Of wool or fine animal hair	90% <i>ad val.</i>
6209.2000	-	Of cotton	90% <i>ad val.</i>
6209.3000	-	Of synthetic fibres	90% <i>ad val.</i>
6209.9000	-	Of other textile materials	90% <i>ad val.</i>
6210.1000	-	Of fabrics of heading No. 56.02 or 56.03	90% <i>ad val.</i>
6210.2000	-	Other garments, of the type described in sub-headings 6201.1100 to 6201.1900	90% <i>ad val.</i>
6210.3000	-	Other garments, of the type described in sub-heading 6202.1900	90% <i>ad val.</i>
6210.4000	-	Other men's or boys' garments	90% <i>ad val.</i>
6210.5000	-	Other women's or girls' garments	90% <i>ad val.</i>
6211.1100	--	Men's or boys'	90% <i>ad val.</i>

1	2	3	4
	6211.1200	Women's or girls'	90% ad val.
	6211.2000	Ski suits.	90% ad val.
	6211.3100	Of wool or fine animal hair	90% ad val.
	6211.3200	Of cotton	90% ad val.
	6211.3300	Of man-made fibres	90% ad val.
	6211.3900	Of other textile materials	90% ad val.
	6211.4100	Of wool or fine animal hair	90% ad val.
	6211.4200	Of cotton	90% ad val.
	6211.4300	Of man-made fibres	90% ad val.
	6211.4900	Of other textile materials	90% ad val.
	6212.1000	Brassieres.	90% ad val.
	6212.2000	Girdles and panty-girdles	90% ad val.
	6212.3000	Corselettes	90% ad val.
	6212.9000	Other.	90% ad val.
	6213.1000	Of silk or silk waste	90% ad val.
	6213.2000	Of cotton	90% ad val.
	6213.9000	Of other textile materials	90% ad val.
	6214.1000	Of silk or silk waste	90% ad val.
	6214.2000	Of wool or fine animal hair	90% ad val.
	6214.3000	Of synthetic fibres	90% ad val.
	6214.4000	Of artificial fibres	90% ad val.
	6214.9000	Of other textile materials	90% ad val.
	6215.1000	Of silk or silk waste	90% ad val.
	6215.2000	Of man-made fibres	90% ad val.
	6215.9000	Of other textile materials	90% ad val.
62.16	6216.0000	Gloves, mittens and mitts	90% ad val.
	6301.1000	Electric blankets	90% ad val.
	6301.2000	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	90% ad val.
	6301.3000	Blankets (other than electric blankets) and travelling rugs, of cotton	90% ad val.
	6301.4000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	90% ad val.
	6301.9000	Other blankets and travelling rugs	90% ad val.

6302.1000	-	Bed linen, knitted or crocheted	90% <i>ad val.</i>
6302.2100	--	Of cotton	90% <i>ad val.</i>
6302.2200	--	Of man-made fibres	90% <i>ad val.</i>
6302.2900	--	Of other textile materials	90% <i>ad val.</i>
6302.3100	--	Of cotton	90% <i>ad val.</i>
6302.3200	--	Of man-made fibres	90% <i>ad val.</i>
6302.3900	--	Of other textile materials	90% <i>ad val.</i>
6302.4000	-	Table linen, knitted or crocheted	90% <i>ad val.</i>
6302.5100	--	Of cotton	90% <i>ad val.</i>
6302.5200	--	Of flax	90% <i>ad val.</i>
6302.5300	--	Of man-made fibres	90% <i>ad val.</i>
6302.5900	--	Of other textile materials	90% <i>ad val.</i>
6302.6000	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	90% <i>ad val.</i>
6302.9100	--	Of cotton	90% <i>ad val.</i>
6302.9200	--	Of flax	90% <i>ad val.</i>
6302.9300	--	Of man-made fibres	90% <i>ad val.</i>
6302.9900	--	Of other textile materials	90% <i>ad val.</i>
6303.1100	--	Of cotton	90% <i>ad val.</i>
6303.1200	--	Of synthetic fibres	90% <i>ad val.</i>
6303.1900	--	Of other textile materials	90% <i>ad val.</i>
6303.9100	--	Of cotton	90% <i>ad val.</i>
6303.9200	--	Of synthetic fibres	90% <i>ad val.</i>
6303.9900	--	Of other textile materials	90% <i>ad val.</i>
6304.1100	--	Knitted or crocheted	90% <i>ad val.</i>
6304.1900	--	Other	90% <i>ad val.</i>
6304.9100	--	Knitted or crocheted	90% <i>ad val.</i>
6304.9200	--	Not knitted or crocheted, of cotton	90% <i>ad val.</i>
6304.9300	--	Not knitted or crocheted, of synthetic fibres	90% <i>ad val.</i>
6304.9900	--	Not knitted or crocheted, of other textile materials	90% <i>ad val.</i>
	-	Of jute or of other textile bast fibres of heading No. 53.03:	
6305.1010	---	Of jute	90% <i>ad val.</i>

1	2	3	4
	6305.1090	---	Other 90% <i>ad val.</i>
	6305.2000	-	Of cotton 90% <i>ad val.</i>
	6305.3100	---	Of polyethylene or polypropylene strip or the like 90% <i>ad val.</i>
	6305.3900	--	Other 90% <i>ad val.</i>
	6305.9000	-	Of other textile materials 90% <i>ad val.</i>
63.06			Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:
	6307.1000	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths 90% <i>ad val.</i>
	6307.2000	-	Life-jackets and life belts 90% <i>ad val.</i>
	6307.9000	-	Other 90% <i>ad val.</i>
	6401.1000	-	Footwear incorporating a protective metal toe-cap 90% <i>ad val.</i>
	6401.9100	--	Covering the knee 90% <i>ad val.</i>
	6401.9200	--	Covering the ankle but not covering the knee 90% <i>ad val.</i>
	6401.9900	--	Other 90% <i>ad val.</i>
	6402.1100	--	Ski-boots and cross-country ski footwear 90% <i>ad val.</i>
	6402.1900	--	Other 90% <i>ad val.</i>
	6402.2000	-	Footwear with upper straps or thongs assembled to the sole by means of plugs 90% <i>ad val.</i>
	6402.3000	-	Other footwear, incorporating a protective metal toe-cap 90% <i>ad val.</i>
	6402.9100	--	Covering the ankle 90% <i>ad val.</i>
	6402.9900	--	Other 90% <i>ad val.</i>
	6403.1100	--	Ski-boots and cross-country ski footwear 90% <i>ad val.</i>
	6403.1900	--	Other 90% <i>ad val.</i>
	6403.2000	-	Footwear with outer soles of leather, and uppers which consists of leather straps across the instep and around the big toe 90% <i>ad val.</i>
	6403.3000	-	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap 90% <i>ad val.</i>
	6403.4000	-	Other footwear, incorporating a protective metal toe-cap 90% <i>ad val.</i>
	6403.5100	--	Covering the ankle 90% <i>ad val.</i>
	6403.5900	--	Other 90% <i>ad val.</i>

1	2	3	4
	6403.9100	--	Covering the ankle 90% <i>ad val.</i>
	6403.9900	--	Other 90% <i>ad val.</i>
	6404.1100	--	Sports footwear; tennis shoes, basket ball shoes, gym shoes, training shoes and the like 90% <i>ad val.</i>
	6404.1900	--	Other 90% <i>ad val.</i>
	6404.2000	-	Footwear with outer soles of leather or composition leather 90% <i>ad val.</i>
	6405.1000	-	With uppers of leather or composition leather 90% <i>ad val.</i>
	6405.2000	-	With uppers of textile materials 90% <i>ad val.</i>
	6405.9000	-	Other 90% <i>ad val.</i>
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.
	6406.9900	--	Of other materials 90% <i>ad val.</i>
65.03	6503.0000		Felt hats and other felt headgear, made from the hat bodies, hoods or plaux of heading No. 65.01, whether or not lined or trimmed. 90% <i>ad val.</i>
65.04	6504.0000		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. 90% <i>ad val.</i>
	6505.1000	-	Hair-nets 90% <i>ad val.</i>
	6505.9000	-	Other 90% <i>ad val.</i>
	6506.1000	-	Safety headgear 90% <i>ad val.</i>
	6505.9100	--	Of rubber or of plastic 90% <i>ad val.</i>
	6506.9200	--	Of furskin 90% <i>ad val.</i>
	6506.9900	--	Of other materials 90% <i>ad val.</i>
	6601.1000	-	Garden or similar umbrellas 90% <i>ad val.</i>
	6601.9100	--	Having a telescopic shaft 90% <i>ad val.</i>
	6601.9900	--	Other 90% <i>ad val.</i>
66.02	6602.0000		Walking-sticks, seat-sticks, whips, riding-crops and the like 90% <i>ad val.</i>
	6702.1000	-	Of plastic 90% <i>ad val.</i>
	6702.9000	-	Of other materials 90% <i>ad val.</i>
67.03	6703.0000		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. 90% <i>ad val.</i>

1	2	3	4
	6704.1100	Complete wigs	90% <i>ad val.</i>
	6704.1900	Other	90% <i>ad val.</i>
	6704.2000	Of human hair	90% <i>ad val.</i>
	6704.9000	Of other materials	90% <i>ad val.</i>
	6802.1000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	90% <i>ad val.</i>
	6802.2100	Marble, travertine and alabaster	90% <i>ad val.</i>
	6802.2200	Other calcareous stone	90% <i>ad val.</i>
	6802.2300	Granite	90% <i>ad val.</i>
	6802.2900	Other stone	90% <i>ad val.</i>
	6802.9100	Marble, travertine and alabaster	90% <i>ad val.</i>
	6802.9200	Other calcareous stone	90% <i>ad val.</i>
	6802.9300	Granite	90% <i>ad val.</i>
	6802.9900	Other stone	90% <i>ad val.</i>
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate.	90% <i>ad val.</i>
	6805.1000	On a base of woven textile fabric only	90% <i>ad val.</i>
	6805.2000	On a base of paper or paper board only	90% <i>ad val.</i>
	6805.3000	On a base of other materials	90% <i>ad val.</i>
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	
	6808.0010	Tiles, blocks and similar articles	80% <i>ad val.</i>
	6808.0090	Other	80% <i>ad val.</i>
		Clothing, clothing accessories, footwear and headgear:	
	6812.5010	Clothing	80% <i>ad val.</i>
	6812.5090	Other	80% <i>ad val.</i>
	6910.1000	Of porcelain or china	90% <i>ad val.</i>
	6910.9000	Other	90% <i>ad val.</i>
	6911.1000	Tableware and kitchenware	90% <i>ad val.</i>
	6911.9000	Other	90% <i>ad val.</i>

1	2	3	4
6912.0040	---	Tableware and kitchenware	90% <i>ad val.</i>
6913.1000	-	Of porcelain china	90% <i>ad val.</i>
6913.9000	-	Other	90% <i>ad val.</i>
6914.1000	-	Of porcelain or china	90% <i>ad val.</i>
6914.9020	---	Filter elements	90% <i>ad val.</i>
6914.9090	---	Other	90% <i>ad val.</i>
7003.1100	--	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.	90% <i>ad val.</i>
7003.1900	--	Other	90% <i>ad val.</i>
7003.2000	-	Wired sheets	90% <i>ad val.</i>
7003.3000	-	Profiles	90% <i>ad val.</i>
7013.1000	-	Of glass-ceramics	90% <i>ad val.</i>
7013.2100	--	Of lead crystal	90% <i>ad val.</i>
7013.2900	--	Other	90% <i>ad val.</i>
7013.3100	--	Of lead crystal	90% <i>ad val.</i>
7013.3200	--	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 degree centigrade to 300 degree centigrade	90% <i>ad val.</i>
7013.3900	--	Other	90% <i>ad val.</i>
7013.9100	--	Of lead crystal	90% <i>ad val.</i>
7013.9900	--	Other	90% <i>ad val.</i>
	-	Other:	
7016.9010	---	Leaded lights and the like	80% <i>ad val.</i>
7016.9090	---	Other	80 <i>ad val.</i>
7019.2000	-	Woven fabrics, including narrow fabrics	90% <i>ad val.</i>
7019.9090	---	Other	90% <i>ad val.</i>
7020.0090	---	Other	90% <i>ad val.</i>
7101.1000	-	Natural pearls	90% <i>ad val.</i>
7101.2100	--	Unworked	90% <i>ad val.</i>
7101.2200	--	Worked	90% <i>ad val.</i>
7102.1000	-	Unsorted	90% <i>ad val.</i>
7102.3100	--	Unworked or simply sawn, cleaved or bruted	90% <i>ad val.</i>

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	7102.3900	Other	90% <i>ad val.</i>
	7103.1000	Unworked or simply sawn or roughly shaped	90% <i>ad val.</i>
	7103.9100	Rubies, sapphires and emeralds	90% <i>ad val.</i>
	7103.9900	Other	90% <i>ad val.</i>
	7104.1000	Piezo-electric quartz	90% <i>ad val.</i>
		Other, unworked or simply sawn or roughly shaped:	
	7104.2010	Industrial diamonds	90% <i>ad val.</i>
	7104.2020	Synthetic stones	90% <i>ad val.</i>
	7104.2090	Other	90% <i>ad val.</i>
		Other:	
	7104.9010	Industrial diamonds	90% <i>ad val.</i>
	7104.9020	Synthetic stones	90% <i>ad val.</i>
	7104.9090	Other	90% <i>ad val.</i>
	7105.1000	Of diamonds	90% <i>ad val.</i>
	7105.9000	Other	90% <i>ad val.</i>
	7106.1000	Powder	90% <i>ad val.</i>
	7106.9210	Silver thread and wire	90% <i>ad val.</i>
	7106.9290	Other	90% <i>ad val.</i>
71.09	7109.0000	Base metals or silver, clad with gold not further worked than semi-manufactured.	90% <i>ad val.</i>
	7113.1100	Of silver, whether or not plated or clad with other precious metal	90% <i>ad val.</i>
	7113.1900	Of other precious metal, whether or not plated or clad with precious metal	90% <i>ad val.</i>
	7113.2000	Of base metal clad with precious metal	90% <i>ad val.</i>
	7114.1100	Of silver, whether or not plated or clad with other precious metal	90% <i>ad val.</i>
	7114.1900	Of other precious metal, whether or not plated or clad with precious metal	90% <i>ad val.</i>
	7114.2000	Of base metal clad with precious metal	90% <i>ad val.</i>
	7115.1000	Catalysts in the form of wire cloth or grill, of platinum	90% <i>ad val.</i>
	7115.9010	Platinum crucibles	90% <i>ad val.</i>
	7115.9090	Other	90% <i>ad val.</i>
	7116.1000	Of natural or cultured pearls	90% <i>ad val.</i>

1	2	3	4
	7116.2000	-	Of precious or semi-precious stones (natural, synthetic or reconstructed) 90% <i>ad val.</i>
	7117.1900	--	Other. 90% <i>ad val.</i>
	7117.9000	-	Other. 90% <i>ad val.</i>
	7210.7000	-	Painted, varnished or coated with plastics 50% <i>ad val.</i>
	7212.4000	-	Painted, varnished or coated with plastics. 50% <i>ad val.</i>
	7216.1000	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm. 90% <i>ad val.</i>
	7216.2100	--	L sections 90% <i>ad val.</i>
	7216.2200	--	T sections 90% <i>ad val.</i>
	7216.3100	--	U sections 90% <i>ad val.</i>
	7216.3200	--	I sections 90% <i>ad val.</i>
	7216.3300	--	H sections. 90% <i>ad val.</i>
	7216.4000	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more. 90% <i>ad val.</i>
	7216.5000	-	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded 90% <i>ad val.</i>
	7216.6000	-	Angles, shapes and sections, not further worked than cold-formed or cold-finished 90% <i>ad val.</i>
	7216.9000	-	Other. 90% <i>ad val.</i>
	7301.1000	-	Sheet piling. 90% <i>ad val.</i>
	7304.2000	-	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas. 80% <i>ad val.</i>
	7305.2000	-	Casing of a kind used in drilling for oil or gas. 80% <i>ad val.</i>
	7306.2000	-	Casing and tubing of a kind used in drilling for oil or gas. 80% <i>ad val.</i>
	7308.4000	-	Equipment for scaffolding, shuttering, propping or pit-propping. 80% <i>ad val.</i>
	7310.2900	--	Other. 90% <i>ad val.</i>
	7314.4200	--	Coated with plastics. 80% <i>ad val.</i>
73.17	7317.0000		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. 90% <i>ad val.</i>
73.18			Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of iron or steel.

1	2	3	4
7318.1100	--	Coach screws	90% ad val.
7318.1200	--	Other wood screws	90% ad val.
7318.1300	--	Screw hooks and screw rings	90% ad val.
7318.1400	--	Self-tapping screws	90% ad val.
7318.1500	--	Other screws and bolts, whether or not with their nuts or washers	90% ad val.
7318.1600	--	Nuts	90% ad val.
7318.1900	--	Other	90% ad val.
7318.2100	--	Spring washers and other lock washers	90% ad val.
7318.2200	--	Other washers	90% ad val.
7318.2300	--	Rivets	90% ad val.
7318.2400	--	Cotters and cotter-pins	90% ad val.
7318.2900	--	Other	90% ad val.
7319.2000	--	Safety pins	90% ad val.
7319.3000	--	Other pins	90% ad val.
7319.9000	--	Other	90% ad val.
7320.1000	--	Leaf-springs and leaves therefor	90% ad val.
7320.2000	--	Helical springs	90% ad val.
7320.9000	--	Other	90% ad val.
7321.1100	--	For gas fuel or for both gas and other fuels	90% ad val.
7321.1200	--	For liquid fuel	90% ad val.
7321.1300	--	For solid fuel	90% ad val.
7321.8100	--	For gas fuels or for both gas and other fuels	90% ad val.
7321.8200	--	For liquid fuel	90% ad val.
7321.8300	--	For solid fuel	90% ad val.
7321.9000	--	Parts	90% ad val.
7322.1100	--	Of cast iron	90% ad val.
7322.1900	--	Other	90% ad val.
7322.9000	--	Other	90% ad val.
7323.1000	--	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	90% ad val.
7323.9100	--	Of cast iron, not enamelled	90% ad val.
7323.9200	--	Of cast iron, enamelled	90% ad val.
7323.9300	--	Of stainless steel	90% ad val.
7323.9400	--	Of iron (other than cast iron) or steel, enamelled	90% ad val.

	2	Other	90% <i>ad val.</i>
7324.1010	---	Sinks	90% <i>ad val.</i>
7324.1090	---	Other	90% <i>ad val.</i>
	--	Of cast iron, whether or not enamelled:	
7324.2110	---	Enamelled	90% <i>ad val.</i>
7324.2190	---	Other	90% <i>ad val.</i>
	--	Other:	
7324.2910	---	Enamelled	90% <i>ad val.</i>
7324.2990	---	Other	90% <i>ad val.</i>
7324.9010	---	Enamelled iron sinks and wash basins	90% <i>ad val.</i>
7324.9090	---	Other	90% <i>ad val.</i>
7326.2020	---	X-ray film hangers	90% <i>ad val.</i>
7326.2040	---	Cages	90% <i>ad val.</i>
7326.2080	---	Boot and shoe protectors	90% <i>ad val.</i>
7326.9000	-	Other	90% <i>ad val.</i>
	-	Of refined copper:	
7412.1010	---	Chromium plated	80% <i>ad val.</i>
7412.1090	---	Other	80% <i>ad val.</i>
	-	Of copper alloys:	
7412.2010	---	Chromium plated	80% <i>ad val.</i>
7412.2090	---	Other	80% <i>ad val.</i>
74.17	7417.0000	Cooling or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	90% <i>ad val.</i>
	7418.1000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	90% <i>ad val.</i>
	7418.2000	Sanitary ware and parts thereof	90% <i>ad val.</i>
	7419.9920	Other needles and pins	90% <i>ad val.</i>
	7419.9940	Doors, window frames and other structural parts	90% <i>ad val.</i>
	7419.9990	Other	90% <i>ad val.</i>
	7508.0090	Other	90% <i>ad val.</i>
	7610.1000	Doors, windows and their frames and thresholds for doors	90% <i>ad val.</i>
	7610.9000	Other	90% <i>ad val.</i>

1	2	3	4
7615.1000	-	Table, kitchen or other house-hold articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	90% ad val.
7615.2000	-	Sanitary ware and parts thereof.	90% ad val.
7616.9040	---	Pencil ferrules	90% ad val.
7616.9050	---	Gauze, cloth, grill, netting, reinforcing fabrics and similar materials, of aluminum wire.	90% ad val.
7616.9090	---	Other.	90% ad val.
7806.0090	---	Other.	80% ad val.
7907.1000	-	Gutters, roof capping, skylight frames and other fabricated building components.	80% ad val.
7907.9090	---	Other	80% ad val.
8007.0090	---	Other.	80% ad val.
81.08	-	Titanium and articles thereof, including waste and scrap; powders.	
8108.1000	-	Unrought titanium; waste and scrap; powders	10% ad val.
82.01	-	Hand tools, the following: Spades, shovels, mattocks, picks, hoes, forks, and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
8201.5000	-	Secateurs and similar one-handed pruners and shears (including poultry shears).	90% ad val.
8211.1000	-	Sets of assorted articles.	90% ad val.
8211.9100	-	Table knives having fixed blades	90% ad val.
8211.9200	--	Other knives having fixed blades.	90% ad val.
8211.9300	--	Knives having other than fixed blades	90% ad val.
8212.9090	--	Other	90% ad val.
82.13	-	Scissors, tailors' shears and similar shears, and blades therefor	90% ad val.
8214.1010	---	Pencil sharpeners and blades therefor.	90% ad val.
8214.1090	---	Other.	90% ad val.
8214.2000	-	Manicure or pedicure sets and instruments (including nail files)	90% ad val.
8214.9010	---	Hair clippers.	90% ad val.
8214.9020	---	Nail clippers.	90% ad val.

1	2	3	4
	8214.9030	--- Other articles of office cutlery	90% <i>ad val.</i>
	8214.9090	--- Other	90% <i>ad val.</i>
	8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	90% <i>ad val.</i>
	8215.2000	- Other sets of assorted articles	90% <i>ad val.</i>
	8215.9100	-- Plated with precious metal.	90% <i>ad val.</i>
	8215.9900	-- Other	90% <i>ad val.</i>
	8302.1000	- Hinges	90% <i>ad val.</i>
	8302.2000	- Castors	90% <i>ad val.</i>
	8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	90% <i>ad val.</i>
	8302.4100	-- Suitable for buildings	90% <i>ad val.</i>
	8302.4200	-- Other, suitable for furniture	90% <i>ad val.</i>
	8302.4900	-- Other	90% <i>ad val.</i>
	8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	90% <i>ad val.</i>
	8302.6000	- Automatic door closures	90% <i>ad val.</i>
83.03	8302.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	90% <i>ad val.</i>
83.04	8304.0000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	90% <i>ad val.</i>
	8305.1000	- Fittings for loose-leaf binders of files	90% <i>ad val.</i>
	8305.2000	- Staples in strips	90% <i>ad val.</i>
	8305.9000	- Other, including parts	90% <i>ad val.</i>
	8306.1000	- Bells, gongs and the like	90% <i>ad val.</i>
	8306.2100	-- Plated with precious metal	90% <i>ad val.</i>
	8306.2900	-- Other	90% <i>ad val.</i>
	8306.3000	- Photograph, picture or similar frames; mirrors	90% <i>ad val.</i>
	8309.1000	- Crown corks	90% <i>ad val.</i>
83.10	8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	90% <i>ad val.</i>
		-- Watertube boilers with a steam production exceeding 45 ton per hour:	

1	2	3	4
8402.1110	---	Package type, upto 100 ton per hour steam and 80 Kg/cm ² pressure	20% <i>ad val.</i>
8402.1190	---	Other	20% <i>ad val.</i>
	-	Watertube boilers with a steam production not exceeding 45 tons per hour:	
8402.1210	---	Package type	20% <i>ad val.</i>
8402.1290	---	Other	20% <i>ad val.</i>
	-	Other vapour generating boilers, including hybrid boilers:	
8402.1910	---	Package type, fire tube upto 25 tons per hour steam and 25 kg/cm ² pressure.	20% <i>ad val.</i>
8402.1990	---	Other	20% <i>ad val.</i>
	-	Super-heated water boilers:	
8402.2010	---	Package type, water tube upto 100 ton per hour steam and 80 kg/cm ² pressure	20% <i>ad val.</i>
8402.2020	---	Package type, fire tube upto 25 ton per hour steam and 24 kg/cm ² pressure.	20% <i>ad val.</i>
8402.2090	---	Other	20% <i>ad val.</i>
8403.1000	-	Boilers	90% <i>ad val.</i>
8403.9000	-	Parts	90% <i>ad val.</i>
8414.8020	---	Industrial exhaust fans	20% <i>ad val.</i>
8415.1000	-	Window or wall types, self-contained.	90% <i>ad val.</i>
8415.8100	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	90% <i>ad val.</i>
8415.8200	--	Other, incorporating a refrigerating unit.	90% <i>ad val.</i>
8415.8300	--	Not incorporating a refrigerating unit	90% <i>ad val.</i>
8415.9000	-	Parts	90% <i>ad val.</i>
84.16		Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	
8416.3000	-	Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances.	20% <i>ad val.</i>
8418.1010	---	Not exceeding 700 l capacity (house hold type)	90% <i>ad val.</i>
8418.1090	---	Other	90% <i>ad val.</i>
8418.2100	--	Compression-type	90% <i>ad val.</i>
8418.2200	--	Absorption-type, electrical.	90% <i>ad val.</i>

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	8418.2900	--	Other 90% <i>ad val.</i>
	8418.3000	-	Freezers of the chest type, not exceeding 800 l capacity 90% <i>ad val.</i>
	8418.4000	-	Freezers of the upright type, not exceeding 900 l capacity 90% <i>ad val.</i>
	8418.5000	-	Other refrigerating or freezing chests, cabinets, display counters, showcases and similar refrigerating or freezing furniture 90% <i>ad val.</i>
	8418.6100	--	Compression type units whose condensers are heat exchangers. 90% <i>ad val.</i>
	8418.6900	--	Other 90% <i>ad val.</i>
	8418.9100	--	Furniture designed to receive refrigerating or freezing equipment 90% <i>ad val.</i>
	8418.9900	--	Other 90% <i>ad val.</i>
	8419.1100	--	Instantaneous gas water heaters 90% <i>ad val.</i>
	8419.1900	--	Other 90% <i>ad val.</i>
	8419.6000	-	Machinery for liquefying air or other gases 20% <i>ad val.</i>
	8421.1210	---	Requiring for their operation less than 746 watts. 90% <i>ad val.</i>
	8422.1100	---	Of the household type 90% <i>ad val.</i>
		--	Powered by electric motor:
	8425.1110	---	Hoists 20% <i>ad val.</i>
	8425.1190	---	Other 20% <i>ad val.</i>
		--	Other:
	8425.1910	---	Hoists 20% <i>ad val.</i>
	8425.1990	---	Other 20% <i>ad val.</i>
		--	Other jacks and hoists, hydraulic:
	8425.4210	---	Hoists 20% <i>ad val.</i>
	8425.4290	---	Other 20% <i>ad val.</i>
84.26			Ships' derricks, cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
		--	Overhead travelling cranes on fixed support:
	8426.1110	---	Upto 125 metric ton 80% <i>ad val.</i>
	8426.1190	---	Other 80% <i>ad val.</i>
		---	Gantry cranes:
	8426.1911	---	Upto 125 metric ton 80% <i>ad val.</i>

1	2	3	4
8426.1990	---	Other	80% ad val.
8450.1100	--	Fully-automatic machines.	90% ad val.
8450.1200	--	Other machines, with built-in centrifugal drier.	90% ad val.
8450.1900	--	Other	90% ad val.
8450.2000	-	Machines, each of a dry linen capacity exceeding 10 kg	90% ad val.
8450.9000	-	Parts.	90% ad val.
8451.2100	-	Each of a dry linen capacity not exceeding 10 kg	90% ad val.
8452.1000	---	Sewing machines of the household type	90% ad val.
84.70	---	Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	
	---	Of a kind used in water fittings:	
8481.9011	---	Chromium plated	90% ad val.
8481.8019	---	Other	90% ad val.
8485.1000	-	Ships' or boats' propellers and blades therefor	20% ad val.
8506.1190	---	Other.	80% ad val.
8506.1290	---	Other	80% ad val.
8506.1390	---	Other	80% ad val.
8506.1990	---	Other	80% ad val.
8506.2000	-	Of an external volume exceeding 300 cm ³	80% ad val.
8506.9000	-	Parts.	80% ad val.
	---	Other lead-acid accumulators:	
8507.2010	---	Traction batteries and batteries for electronic watches and pocket calculators	80% ad val.
8507.2090	---	Other	80% ad val.
8507.3000	-	Nickel-cadmium	80% ad val.
	-	Nickel-iron:	
8507.4010	---	Traction batteries and batteries for electronic watches and pocket calculators.	80% ad val.
8507.4090	---	Other	80% ad val.
	-	Other accumulators:	
8507.8010	---	Traction batteries and batteries for electronic watches and pocket calculators	80% ad val.

1	2	3	4
	8507.8090	--- Other	80% ad val.
	8507.9090	-- Other	80% ad val.
		Other tools	
	8508.8010	--- Industrial blowers	40% ad val.
	8508.8090	--- Other	40% ad val.
	8517.1000	- Telephone sets	90% ad val.
	8517.2000	- Teleprinters	90% ad val.
	8517.3000	- Telephonic or telegraphic switching apparatus	90% ad val.
	8517.4000	- Other apparatus, for carrier-current line systems	90% ad val.
	8517.8100	-- Telephonic	90% ad val.
	8517.8200	-- Telegraphic	90% ad val.
	8517.9000	- Parts	90% ad val.
	8517.3000	- Headphones, earphones and combined micro-phones/speaker sets.	
	8519.1000	- Coin or disc-operated record-players	90% ad val.
	8519.2100	-- Without loudspeaker.	90% ad val.
	8519.2900	- Other	90% ad val.
	8519.3100	-- With automatic record changing mechanism	90% ad val.
	8519.3900	-- Other	90% ad val.
	8519.4000	- Transcribing machines.	90% ad val.
	8519.9100	-- Cassette type	90% ad val.
	8519.9900	-- Other.	90% ad val.
	8520.1000	- Duplicating machines not capable of operating without an external source of power.	90% ad val.
	8520.2000	- Telephone answering machines.	90% ad val.
	8520.3100	-- Cassette type	90% ad val.
	8520.3900	-- Other	90% ad val.
	8520.9000	- Other	90% ad val.
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner	
	8522.1000	- Pick up cartridges	90% ad val.
	8522.9000	- Other	90% ad val.
	8523.1190	--- Other	80% ad val.

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8523.1290	---	Other.	80% <i>ad val.</i>
8523.1390	---	Other.	80% <i>ad val.</i>
8523.2090	---	Other.	80% <i>ad val.</i>
8523.9000	-	Other	80% <i>ad val.</i>
8524.1000	-	Gramophone records	80% <i>ad val.</i>
8524.2190	---	Other	80% <i>ad val.</i>
8524.2200	--	Of a width exceeding 4 mm but not exceeding 6.5 mm	80% <i>ad val.</i>
8524.2300	--	Of a width exceeding 6.5 mm	80% <i>ad val.</i>
8524.9000	---	Other	80% <i>ad val.</i>
8527.1100	-	Combined with sound recording or reproducing apparatus.	90% <i>ad val.</i>
8527.1900	--	Other	90% <i>ad val.</i>
8527.2100	--	Combined with sound recording or reproducing apparatus	90% <i>ad val.</i>
8527.2900	--	Other	90% <i>ad val.</i>
8527.3100	--	Combined with sound recording or reproducing apparatus	90% <i>ad val.</i>
8527.3200	--	Not combined with sound recording or reproducing apparatus but combined with a clock.	90% <i>ad val.</i>
8527.3900	--	Other	90% <i>ad val.</i>
85.28	Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
8532.1000	---	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitor)	40% <i>ad val.</i>
8539.2100	---	Tungsten halogen.	90% <i>ad val.</i>
8539.2200	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V.	90% <i>ad val.</i>
8523.2900	---	Other	90% <i>ad val.</i>
8539.3100	--	Fluorescent, hot cathode	90% <i>ad val.</i>
8539.3900	--	Other.	90% <i>ad val.</i>
8540.4100	--	Magnetrons.	90% <i>ad val.</i>
8540.4200	--	Klystrons.	90% <i>ad val.</i>
8540.4900	--	Other	90% <i>ad val.</i>

1	2	3	4
	8540.8900	Other	90% <i>ad val.</i>
	8544.1100	Of copper	90% <i>ad val.</i>
		Other:	
	8701.9010	Agricultural	10% <i>ad val.</i>
	8701.9090	Other	10% <i>ad val.</i>
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
87.06		Chassis fitted with engines, for the motor vehicles of heading Nos. 87.01 to 87.05.	
	8706.0010	Chassis of fire engines, buses, trucks and other standardized makes of vehicles (LCVs)	The rate applicable to vehicle of which they form parts.
	8706.0090	Other	The rate applicable to vehicle of which they form parts.
	8711.1000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	90% <i>ad val.</i>
	8711.2000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	90% <i>ad val.</i>
	8711.3000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	90% <i>ad val.</i>
	8711.4000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc.	90% <i>ad val.</i>
	8711.5000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	90% <i>ad val.</i>
	8711.9000	Other	90% <i>ad val.</i>
		Other vehicles:	
	8716.8010	Hand operated pellet trucks	80% <i>ad val.</i>

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8716.8090	---	Other	80% ad val.
-	-	Parts:	
8716.9010	---	Components of trailers	80% ad val.
8716.9090	---	Other	80% ad val.
8804.0020	---	Unserviceable parachutes of silk or of man-made fibres	90% ad val.
9003.1910	---	Of precious metals or clad with precious metals	90% ad val.
9004.1010	---	Of precious metals or clad with precious metals	90% ad val.
9004.9020	---	Of precious metals or clad with precious metals	90% ad val.
90.11	-	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
9011.2000	-	Other microscopes, for photomicrography, cinephotomicrography or microprojection	Free
90.25	-	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, Hydrometers, and pycnometers, recording or not, and any combination of these instruments.	
-	-	Thermometers and pyrometers, not combined with other instruments:	
90.29	-	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes	
9103.1000	-	Battery or accumulator powered	90% ad val.
9103.9000	-	Other	90% ad val.
9104.0090	-	Other	90% ad val.
9105.1100	-	Battery, accumulator or mains powered	90% ad val.
9105.1900	-	Other	90% ad val.
9105.2100	-	Battery, accumulator or mains powered	90% ad val.
9105.2900	-	Other	90% ad val.
9105.9100	-	Battery, accumulator or mains powered	90% ad val.
9105.9900	-	Other	90% ad val.
9111.1000	-	Cases of precious metal or of metal clad with precious metal	90% ad val.
9112.1000	-	Cases of metal	90% ad val.

1	2	3	4
	9112.8010	-- Of precious metal or of metal clad with precious metal	90% <i>ad val.</i>
	9112.8090	--- Other	90% <i>ad val.</i>
	9112.9000	- Parts.	90% <i>ad val.</i>
	9113.1000	- Of precious metal or of metal clad with precious metal	90% <i>ad val.</i>
	9201.1000	- Upright pianos.	90% <i>ad val.</i>
	9201.2000	- Grand pianos.	90% <i>ad val.</i>
	9201.9000	- Other	90% <i>ad val.</i>
	9202.1000	- Played with a bow	90% <i>ad val.</i>
	9202.9000	- Other	90% <i>ad val.</i>
92.03	9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	90% <i>ad val.</i>
	9204.1000	- Accordions and similar instruments	90% <i>ad val.</i>
	9204.2000	- Mouth organs.	90% <i>ad val.</i>
	9205.1000	- Brass-wind instruments.	90% <i>ad val.</i>
	9205.9000	- Other.	90% <i>ad val.</i>
92.06	9206.0000	Percussion musical instruments (for example, drums, zylophones, cymbals, castanets, maraccas)	90% <i>ad val.</i>
	9207.1000	- Keyboard instruments, other than accordions	90% <i>ad val.</i>
	9207.9000	- Other	90% <i>ad val.</i>
	9208.1000	- Musical boxes.	90% <i>ad val.</i>
	9208.9000	- Other.	90% <i>ad val.</i>
	9209.1000	- Metronomes, tuning forks and pitch pipes	90% <i>ad val.</i>
	9209.2000	- Mechanisms for musical boxes.	90% <i>ad val.</i>
	9209.3000	- Musical instrument strings.	90% <i>ad val.</i>
	9209.9100	-- Parts and accessories for pianos	90% <i>ad val.</i>
	9209.9200	-- Parts and accessories for the musical instruments of heading No. 92.02.	90% <i>ad val.</i>
	9209.9300	-- Parts and accessories for the musical instruments of heading No. 92.03	90% <i>ad val.</i>
	9209.9400	-- Parts and accessories for the musical instruments of heading No. 92.07.	90% <i>ad val.</i>
	9209.9900	-- Other.	90% <i>ad val.</i>
93.01	9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07	90% <i>ad val.</i>

1	2	3	4
93.02		Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	
9302.0010	---	Of prohibited bore and of calibres higher than 0.32.	90% ad val.
9302.0090	---	Other.	90% ad val.
9303.1000	---	Muzzle-loading fire arms	90% ad val.
		Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:	
9303.2010	---	Arms of calibre higher than 12 bore shotguns	90% ad val.
9303.2090	---	Other	90% ad val.
		Other sporting, hunting or target-shooting rifles:	
9303.3010	---	Rifles of 7 mm bore	90% ad val.
9303.3020	---	Arms of prohibited bores and rifles of 8 mm and 9 mm bores.	90% ad val.
9303.3030	---	Arms of calibre higher than 0.22 rifles	90% ad val.
9303.3090	---	Other	90% ad val.
9303.9000	-	Other	90% ad val.
93.04	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	90% ad val.
	9305.1000	Of revolvers or pistols.	90% ad val.
	9305.2100	Shot-gun barrels	90% ad val.
	9305.2900	Other	90% ad val.
		Other:	
	9305.9010	Barrel blanks for recoilless rifles, guns, and mortars	90% ad val.
	9305.9090	Other	90% ad val.
	9306.1000	Cartridges for reveting or similar tools or for captive-bolt humane killers and parts thereof.	90% ad val.
		Cartridges:	
	9306.2110	For weapons of prohibited bores	90% ad val.
	9306.2190	Other	90% ad val.
	9306.2900	Other	90% ad val.
		Of rifles of 0.22 and 7 mm bore:	
	9306.3011	Cartridges	60% ad val.
	9306.3019	Parts	60% ad val.

1	2	3	4
	9306.3021	---- Cartridges	90% <i>ad val.</i>
	9306.3029	---- Parts	90% <i>ad val.</i>
	9306.3090	--- Other	90% <i>ad val.</i>
	9306.9000	- Other	90% <i>ad val.</i>
93.07	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	90% <i>ad val.</i>
	9401.1000	- Seats of a kind used for aircraft	90% <i>ad val.</i>
	9401.2000	- Seats of a kind used for motor vehicles	90% <i>ad val.</i>
	9401.3000	- Swivel Seats with variable height adjustment	90% <i>ad val.</i>
	9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	90% <i>ad val.</i>
	9401.5000	- Seats of cane, osier, bamboo or similar materials	90% <i>ad val.</i>
	9401.6100	-- Upholstered	90% <i>ad val.</i>
	9401.6900	-- Other	90% <i>ad val.</i>
	9401.7100	-- Upholstered	90% <i>ad val.</i>
	9401.7900	-- Other	90% <i>ad val.</i>
	9401.8000	- Other seats	90% <i>ad val.</i>
	9401.9000	- Parts	90% <i>ad val.</i>
	9403.1000	- Metal furniture of a kind used in offices	90% <i>ad val.</i>
	9403.2000	- Other metal furniture	90% <i>ad val.</i>
	9403.3000	- Wooden furniture of a kind used in office	90% <i>ad val.</i>
	9403.4000	- Wooden furniture of a kind used in the kitchen	90% <i>ad val.</i>
	9403.5000	- Wooden furniture of a kind used in the bedroom	90% <i>ad val.</i>
	9403.6000	- Other wooden furniture	90% <i>ad val.</i>
	9403.7000	- Furniture of plastics	90% <i>ad val.</i>
	9403.8000	- Furniture of other materials, including cane, osier, bamboo or similar materials	90% <i>ad val.</i>
	9403.9000	- Parts	90% <i>ad val.</i>
	9404.1000	- Mattress supports	90% <i>ad val.</i>
	9404.2100	-- Of cellular rubber or plastics, whether or not covered	90% <i>ad val.</i>

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	9404.2900	Of other materials	90% <i>ad val.</i>
	9404.3000	Sleeping bags	90% <i>ad val.</i>
	9404.9000	Other	90% <i>ad val.</i>
	9405.1000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares	90% <i>ad val.</i>
	9405.2000	Electric table, desk, bedside or floor-standing lamps	90% <i>ad val.</i>
	9405.3000	Lighting sets of a kind used for Christmas trees	90% <i>ad val.</i>
	9405.4000	Other electric lamps and lighting fittings	90% <i>ad val.</i>
	9405.5000	Non-electrical lamps and lighting fittings	90% <i>ad val.</i>
	9405.6000	Illuminated signs, illuminated name-plates and the like.	90% <i>ad val.</i>
	9405.9100	Of glass	90% <i>ad val.</i>
	9405.9200	Of plastics	90% <i>ad val.</i>
	9405.9900	Other	90% <i>ad val.</i>
94.06	9406.0000	Prefabricated buildings.	90% <i>ad val.</i>
		Other:	
	9504.9010	Parlour games	80% <i>ad val.</i>
	9504.9090	Other	80% <i>ad val.</i>
	9505.1000	Articles for Christmas festivities.	90% <i>ad val.</i>
	9505.9000	Other	90% <i>ad val.</i>
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
	9506.9100	Articles and equipment for general physical exercise, gymnastics or athletics.	80% <i>ad val.</i>
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	
	9508.0010	Gambling equipment	90% <i>ad val.</i>
	9508.0090	Other	90% <i>ad val.</i>
	9601.1000	Worked ivory and articles of ivory	90% <i>ad val.</i>
	9601.9000	Other	90% <i>ad val.</i>
	9603.2100	Tooth brushes, including dental-plate brushes	90% <i>ad val.</i>

1	2	3	4
96.05	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	90% <i>ad val.</i>
	9613.1000	Pocket-lighters, gas fuelled, non-refillable	90% <i>ad val.</i>
	9613.2000	Pocket-lighters, gas fuelled, refillable	90% <i>ad val.</i>
	9613.3000	Table lighters	90% <i>ad val.</i>
	9613.8000	Other lighters	90% <i>ad val.</i>
	9613.9000	Parts	90% <i>ad val.</i>
	9614.2000	Pipes and pipe bowls	90% <i>ad val.</i>
	9614.9000	Other	90% <i>ad val.</i>
	9615.1100	Of hard rubber or plastics	90% <i>ad val.</i>
	9615.1900	Other	90% <i>ad val.</i>
	9615.9000	Other	90% <i>ad val.</i>
	9616.1000	Scent sprays and similar toilet sprays and mounts and heads therefor	90% <i>ad val.</i>
	9616.2000	Powder-puffs and pads for the application of cosmetics or toilet preparations	90% <i>ad val.</i>
97.05		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.	
	9705.0010	Of zoological and botanical interest	Free.
	9705.0090	Other	Free.

K. A. GORAYA,
Secretary General.