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PART I

Act, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 1st July, 1989

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 29th June, 1989, and is hereby published for general information :—

ACT No. V OF 1989

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1989 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, 1989. 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 the Finance Act, 1989.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once except sub-sections (3), (4), (5), (6) and (7) of section 3 and sub-sections (1), (2), (6) and (10) of section 5 which shall come into force on such day as the Federal Government may, by notification in the official Gazette, appoint.

[3710 Ex. Gaz.]

Price: Rs. 6.10

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2. **Amendment to Act VI of 1898.**—The following amendments shall be made in the Post Office Act, 1898 (VI of 1898), namely :—

(i) in section 45, in the proviso, for the word "Fifty" the words "one hundred" shall be substituted ; and

(ii) for the First Schedule to the said Act the First Schedule set out in the First Schedule to this Act shall be substituted.

3. **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, for clauses (a) and (aa) the following shall be substituted, namely :—

"(a) "adjudicating authority" means any authority competent to pass any order or decision under this Act or the rules made thereunder, but does not include the Central Board of Revenue, Collector of Central Excise (Appeals) or Appellate Tribunal ;

(aa) "Appellate Tribunal" means the Customs, Excise and Sales Tax Appellate Tribunal constituted under section 194 of the Customs Act, 1969 (IV of 1969);

(aaa) "broker" or "commission agent" means a person who in the ordinary course of business makes contract for the sale or purchase of excisable goods for others;

(aaaa) "Central Board of Revenue" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (V of 1924);";

(2) in Chapter II, after section 12A, the following new section shall be added, namely :—

"12B. *Exemption of duty of excise not levied or short levied as a result of general practice.*—Notwithstanding anything contained in this Act, if the Federal Government is satisfied that,—

(a) a practice was generally prevalent regarding levy of excise duty on any excisable goods;

(b) such goods were liable to duty of excise, in cases where according to the said practice the duty was not levied or liable to a higher amount of duty of excise than what was levied according to the said practice ; and

(c) the manufacturer or producer did not recover duty of excise chargeable on the goods prior to the date on which the goods are held to be liable to excise duty ;

then, the Federal Government may, by notification in the Official Gazette, direct that the whole of the duty of excise payable on such goods, or as the case may be, the duty of excise in excess of that payable on such goods, but for the said practice, shall not be required to be paid in respect of the goods on which the duty of excise was not levied or short levied, in accordance with the said practice.";

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(3) for section 35 the following shall be substituted, namely :—

"35. *Appeals to Collector (Appeals)*.—(1) Any person aggrieved by any decision or order passed under this Act or the rules made thereunder by a Central Excise Officer lower in rank than a Collector of Central Excise, other than a decision or order or notice given or action taken under section 11, may appeal therefrom to the Collector (Appeals) within thirty days of the date of the receipt of such order:

Provided that an appeal filed after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant had sufficient cause for not filing the appeal within that period.

(2) An appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.";

(4) for section 35-A the following shall be substituted, namely :—

"35-A. *Procedure in appeal*.—(1) The Collector (Appeals) shall give an opportunity to the appellant to be heard if he so desires.

(2) The Collector (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeals, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case back to the adjudicating authority with such directions as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary :

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order :

Provided further that, where the Collector (Appeals) is of the opinion that any duty has not been levied or has been short-levied or erroneously refunded, no order requiring the appellant to pay any duty not levied, short levied or erroneously refunded shall be passed unless the appellant is given notice within the time limit prescribed for the purpose.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Central Excise.";

(5) after section 35 A, substituted as aforesaid, the following new sections shall be inserted, namely :—

"35-B. *Appeals to the Appellate Tribunal*.—(1) Any person aggrieved by any of the following orders may appeal to the Appellate

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Tribunal against such order :

(a) a decision or order passed by the Collector of Central Excise as an adjudicating authority ;

(b) an order passed by the Collector (Appeals) under section 35 ;

(c) an order passed under section 35, as it stood immediately before the appointed day ;

(d) an order passed by the Central Board of Revenue or the Collector of Central Excise under section 35-A, as it stood immediately before the appointed day ;

Provided that no appeal shall lie to the Appellate Tribunal, and the Appellate Tribunal shall not have jurisdiction to decide any appeal, in respect of any order referred to in sub-section (1) if such order relates to—

(a) a case of loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory or from one warehouse to another, or during the course of processing of the goods in a warehouse or in storage, whether in a factory or in a warehouse ;

(b) a rebate of duty of excise on goods exported to any country or territory outside Pakistan or on excisable materials used in the manufacture of goods which are exported to any country or territory outside Pakistan ;

(c) goods exported outside Pakistan without payment of duty ;

(d) an order passed under the rules made for the purpose of sub-section (4) of section 3; and

(e) a decision or order or notice given under section 11:

Provided further that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in sub-section (1) where—

(i) in any disputed case, other than a case where the determination of any question having a relation to rate of duty of excise or to the value of excisable goods and services for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved ; or

(ii) the amount of fine or penalty determined by such order ;

does not exceed ten thousand rupees.

(2) The Central Board of Revenue or the Collector of Central Excise may, if it, or as the case may be, he is of the opinion that an order passed by the Collector (Appeals) under section 35-A is not legal or proper, direct any Central Excise Officer authorised by it or him in this behalf (hereafter referred to as the authorised officer) to appeal on its or his behalf to the Appellate Tribunal against such order.

(3) An appeal under this section shall be filed within sixty days from the date on which the decision or order sought to be appealed against is communicated to the Central Board of Revenue or the Collector of Central Excise or, as the case may be, the other party preferring the appeal.

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(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file within thirty days of the receipt of the notice a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of two hundred rupees.

35-C. *Order of Appellate Tribunal.*—(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within three years from the date of order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Central Excise or the other party to the appeal :

Provided that an amendment which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the Collector of Central Excise and the other party to the appeal.

(4) Save as otherwise provided in sections 36 and 36H, an order passed by the Appellate Tribunal shall be final.

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35-D. *Procedure of Appellate Tribunal.*—(1) The provisions of sub-sections (1), (2), (5) and (6) of section 194-C of the Customs Act, 1969 (IV of 1969), shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the said Act.

(2) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of exciseable goods and services for purposes of assessment, shall be heard by a Special Bench constituted by the Chairman for hearing such appeal and such Bench shall consist of not less than two members and shall include at least one judicial member and one technical member.

(3) The Chairman or any other member of the Appellate Tribunal authorised in this behalf by the Chairman may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

(a) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of excisable goods and services for purpose of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved ; or

(b) the amount of fine or penalty involved ;

does not exceed fifty thousand rupees.

(4) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points by one or more of the other members of the Appellate Tribunal, and such point or points shall be decided according to the opinion of the majority of the members of the Appellate Tribunal who have heard the case including those who first heard it:

Provided that, where the members of a Special Bench are equally divided, the point or points on which they differ shall be decided by the Chairman.

(5) Subject to the provisions of this Act, the Appellate Tribunal shall have power to regulate its own procedure and the procedure of the Benches thereof in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings.

35-E. *Powers of Board or Collector of Central Excise to pass certain orders.*—(1) The Central Board of Revenue may, of its own motion, call for and examine the record of any proceeding in which a Collector of Central Excise as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying itself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Central Board of Revenue in its order.

(2) The Collector of Central Excise may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Central Excise in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of one year from the date of the decision or order of the adjudicating authority.

(4) Where, in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or the authorised officer makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of thirty days from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of the Act regarding appeals, including the provisions of sub-section (4) of section 35-B shall, so far as may be, apply to such application.

(5) The Central Board of Revenue, or the Collector of Central Excise within his jurisdiction, may call for and examine the record of any decision or order where the decision or order is of the nature referred to in the first proviso to sub-section (1) of section 35-B for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of the decision or order passed therein by a subordinate officer and may pass such order as it or he may think fit:

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short levied or reducing the amount of rebate shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorised by him:

Provided further that no record of any proceedings relating to any decision or order passed by an officer of Central Excise shall be called decision or order.";

(6) for section 36 the following shall be substituted, namely:—

"36. *Revision by the Federal Government.*—(1) The Federal Government may, on the application of any person aggrieved by any order passed under section 35-A where the order is of the nature referred to in the first proviso to sub-section (1) of section 35-C annul or modify such order.

Explanation.—For the purpose of this sub-section. "order passed under section 35A" includes an order passed under that section before the appointed day against which an appeal has not been preferred before that day and could have been, if the said section had not come in force, preferred after the appointed day of the Appellate Tribunal.

(2) An application under sub-section (1) shall be made within thirty days from the date of the communication to the applicant of the order against which the application is being made:

Provided that the Federal Government may permit the filing of application after the expiry of relevant period referred to in sub-section (2) if it is satisfied that there was sufficient cause for not presenting it within that period.

(3) An application under sub-section (1) shall be in such form and shall be verified in such manner as may be specified by the rules made in this behalf and shall be accompanied by a fee of two hundred rupees.

(4) The Federal Government may, of its own motion, annul or modify any order referred to in sub-section (1).

(5) No order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value shall be passed under this section,—

(a) in any case in which an order passed under section 35-A has enhanced any penalty or fine in lieu of confiscation or has confiscated goods of greater value; and

(b) in any other case, unless the person affected by the proposed order has been given notice to show cause against it within one year from the date of the order sought to be annulled or modified.

(6) Where the Federal Government is of the opinion that any duty of Excise has not been levied or has been short-levied, no order levying

or enhancing the duty shall be made under this section unless the person affected by the proposed order is given notice to show cause against it within the time limit prescribed for the purpose.";

(7) after section 36-A, the following new sections shall be inserted, namely:—

"36-B. *Deposit, pending appeal, of duty demanded or penalty levied.*—Where in any appeal under this Chapter the decision or order appealed against relates to any duty demanded in respect of excisable goods which are not under the control of Central Excise authorities or excisable services or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the proper officer the duty demanded or the penalty levied:

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of the opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interest of revenue.

36-C. *Statement of case to High Court.*—(1) The Collector of Central Excise or the other party may, within thirty days of the date upon which he is served with notice of an order under section 35-B (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of excisable goods and services for purposes of assessment), by application in such form as may be specified by rules made in this behalf, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within ninety days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made may, notwithstanding that he may not have filed such an application, file within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by

the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Central Excise, or, as the case may be, the other party may, within one hundred twenty days from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

36-D. *Statement of case to Supreme Court in Certain cases.*—If, on an application made under section 36-C, the Appellate Tribunal is of the opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the Chairman direct to the Supreme Court.

36-E. *Powers of High Court or Supreme Court to require statement to be amended.*—If the High Court or the Supreme Court is not satisfied that the statement in a case referred to it is sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

36-F. *Case before High Court to be heard by not less than two Judges.*—(1) When any case has been referred to the High Court under section 36-C, it shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

(2) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other Judges of the High Court designated by the Chief Justice, and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

36-G. *Decision of High Court or Supreme Court on the case stated.*—(1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein and shall deliver its judgement thereon containing the grounds on which such decision is founded and a copy of the judgement shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgement.

(2) The costs of any reference to the High Court or the Supreme Court, which shall not include the fee for making the reference, shall be in the discretion of the Court.

36-H. *Appeal to Supreme Court.*—An appeal shall lie to the Supreme Court from—

(a) any judgement of the High Court delivered on a reference made under section 36-C in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgement, the High Court certifies to be a fit one for appeal to the Supreme Court; or

(b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment.

36-I. *Hearing before Supreme Court.*—(1) The provisions of the Code of Civil Procedure, 1908 (V of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 36-H as they apply in the case of appeals from decrees of a High Court:

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 36-G or section 36-J.

(2) The cost of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgement of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 36-G in the case of a judgement of the High Court.

36-J. *Sums due to be paid notwithstanding reference etc.*—Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 35-C shall be payable in accordance with the order so passed.

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the day on which the order complained was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

36-L. *Transfer of certain pending proceedings.*—(1) Every appeal which is pending immediately before the appointed day before the Central Board of Revenue under section 35 as it stood immediately before that day and any matter arising out of or connected with such proceedings and which is so pending shall stand transferred on the appointed day to the Appellate Tribunal and the Appellate Tribunal may proceed with such appeal or matter from the stage at which it then was or may re-hear the same, as it may deem fit.

(2) Every proceeding in revision which is pending immediately before the appointed day before the Federal Government under section 36 as it stood immediately before that day and any matter arising out of or connected with such proceedings which is so pending shall stand transferred on the appointed day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it then was or may re-hear the same, as it may deem fit, as if such proceeding or matter were an appeal filed before it:

Provided that, if any such proceeding or matter relates to an order where—

(a) in any disputed case other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of excisable goods and services for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(b) the amount of fine or penalty determined by such order;

does not exceed ten thousand rupees, such proceeding or matter shall continue to be dealt with by the Federal Government as if the said section 36 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that, before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Central Board of Revenue or the Collector of Central Excise under section 35-A, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Central

Board of Revenue or the Collector of Central Excise, as the case may be, as if the said section had not been substituted.

36-L. *Definitions.*—In this Chapter,—

(a) "appointed day" means the date of coming into force of the Finance Act, 1989;

(b) "High Court" means in relation to any province the High Court for that province; and

(c) "Chairman" means the Chairman of the Appellate Tribunal.".

(8) the First Schedule to the said Act shall be amended in the manner specified in the Second Schedule to this Act.

4. **Amendment of Act III of 1951.**—The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely:—

(1) In section 2.—

(i) for sub-section (2) the following shall be substituted:—

"(2) Appellate Tribunal means the Appellate Tribunal appointed under the Central Excises and Salt Act, 1944 (I of 1944), and the Customs Act, 1969 (IV of 1969); and

(ii) after sub-section (14), the following new sub-section shall be inserted, namely:—

"(14-A) "retailer" means a person who ordinarily carries on a business of selling goods in retail.";

(2) in section 3,—

(i) in sub-section (1) in clause (c), after the word "wholesaler", the words "or retailer" shall be added; and

(ii) after sub-section (5), the following new sub-section shall be inserted, namely:—

"(5A) Where the Board so directs, the tax in respect of goods specified in clause (c) of sub-section (1) shall be collected from the wholesaler and retailer in the manner as may be prescribed.";

(3) for section 6 the following shall be substituted, namely:—

"6. *The Appellate Tribunal.*—(1) The Appellate Tribunal shall discharge such functions as are assigned to it by or under this Act.

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(2) Notwithstanding anything contained in the Act, an appeal under section 15, relating to the goods specified in clauses (a), (c) and in respect of goods purchased from a local manufacturer without payment of sales tax under clause (f) of sub-section (1) of section 3, shall be filed and heard as if it was an appeal under the Central Excises and Salt Act, 1944 (I of 1944), and the provisions of the said Act and the rules made thereunder shall, so far as may be and with necessary modifications, apply.

(3) Notwithstanding anything contained in the Act, an appeal under section 15, relating to the goods mentioned in clauses (b), (d) and in respect of imported goods purchased without payment of tax under clause (f) of sub-section (1) of section 3, shall be filed and heard as if it was an appeal under the Customs Act, 1969 (IV of 1969), and the provisions of the said Act and the rules made thereunder shall, so far as may be and with necessary modifications, apply.";

(4) After section 9, the following new section shall be inserted, namely:—

"9A. *Retailers' licences.*—The provisions of section 9 shall, *mutatis mutandis* and with such modifications as the Board may prescribe, apply for grant of annual licences to retailers.".

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

(1) in section 2,—

(a) for clause (a) the following shall be substituted, namely:—

"(a) "adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Board, the Collector (Appeals) or the Appellate Tribunal,";

(b) after clause (a), substituted as aforesaid, following new clauses shall be inserted, namely:—

"(aa) "agent" means a person licenced under section 207 or permitted to transact any business under section 208;

(aaa) "Appellate Tribunal" means the Customs, Excise and Sales Tax Appellate Tribunal constituted under section 194;";

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

"(bb) "assessment" includes provisional assessment, reassessment and any order or assessment in which the duty assessed is nil;

(bbb) "baggage" includes unaccompanied baggage but does not include motor vehicles;"; and

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

(ff) "Collector (Appeals)" means a person appointed to be a Collector of Customs (Appeals) under section 3;";

(2) in section 3,—

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

"(aa) a Collector of Customs (Appeals);";

(3) in section 18, for sub-section (2) the following shall be substituted, namely:—

"(2) the Federal Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the articles specified in the First Schedule at a rate not exceeding hundred per cent of the value of such articles as determined under section 25 or, as the case may be, fixed under section 25B, and may, by a like notification, levy a regulartory duty on all or any of the articles exported from Pakistan at a rate not exceeding hundred per cent of the amount which represents the value of such articles as determined or fixed as aforesaid,";

(4) in section 98, in sub-section (1), for the words and figure "one year following the date of execution of the bond under section 86 in respect of them and consumer goods so notified may remain in the warehouse for a period of six months" the words "six months following the date of their admission into the warehouse and consumer goods so notified may remain in the warehouses for a period of three months" shall be substituted.

(5) in section 156, in sub-section (1), in the Table, entry against, serial No. 12 in column 1, in column 2, for the words "ten thousand" the words "twenty-five thousand" shall be substituted;

(6) for Chapter XIX the following shall be substituted, namely:—

"CHAPTER XIX

(APPEALS AND REVISIONS)

193. *Appeals to Collector (Appeals).*—(1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a Collector of Customs may appeal to the Collector

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(Appeals) within thirty days of the date of the communication to him of

Provided that an appeal filed after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant had sufficient cause for not filing the appeal within that period.

(2) An appeal under this section shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf.

193A. *Procedure in appeal.*—(1) The Collector (Appeals) shall give an opportunity to the appellant to be heard if he so desires.

(2) The Collector (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case back to the adjudicating authority with such direction as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that, where the Collector (Appeals) is of the opinion that any duty has not been levied or has been short-levied or erroneously refunded, no order requiring the appellant to pay any duty not levied, short levied or erroneously refunded shall be passed unless the appellant is given notice within the time limit specified in section 32 to show cause against the proposed order.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Customs.

194. *Appellate Tribunal.*—(1) The Federal Government shall constitute an Appellate Tribunal to be called the Customs, Excise and Sales Tax Appellate Tribunal consisting of as many judicial and

technical members as it thinks fit to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act.

(2) A judicial member shall be a person who is a Judge of a High Court or who has for a period of not less than five years exercised the powers of a District Judge and it qualified to be a Judge of a High Court or who is or has been an Advocate of a High Court and is qualified to be a Judge of High Court.

(3) A technical member shall be an officer of Customs and Excise Group equivalent in rank to that of a Member, Central Board of Revenue.

(4) The Federal Government shall appoint one of the members of the Appellate Tribunal to be the Chairman thereof.

(5) The terms and conditions of appointment of the Chairman and judicial and technical members shall be such as the Federal Government may determine:

Provided that where a Judge of a High Court is appointed as the Chairman of the Appellate Tribunal his terms and conditions shall be the same as those of a Judge of the High Court.

194-A. *Appeals to the Appellate Tribunal.*—(1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such orders:—

(a) a decision or order passed by the Collector of Customs as an adjudicating authority;

(b) an order passed by the Collector (Appeals) under section 193;

(c) an order passed under section 193, as it stood immediately before the appointed day;

(d) an order passed by the Board or the Collector of Customs under section 195, as it stood immediately before the appointed day:

Provided that no appeal shall lie to the Appellate Tribunal, and the Appellate Tribunal shall not have jurisdiction to decide any appeal, in respect of any order referred to in sub-section (1) if such order relates to—

(a) any goods imported or exported as baggage;

(b) any goods loaded in a conveyance for importation into Pakistan, but which are not unloaded at their place of destination in Pakistan; or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination;

(c) repayment of customs-duty under clause (c) of section 21;

(d) payment of drawback as provided in Chapter VI, and the rules made thereunder:

Provided further that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in sub-section (1) where—

(i) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181; or

(ii) in any disputed case other than a case where the determination of any question having a relation to rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(iii) the amount of fine or penalty determined by such order; does not exceed ten thousand rupees.

(2) The Board or the Collector of Customs may, if it or, as the case may be, he is of the opinion that an order passed by the Collector (Appeals) under section 193 is not legal or proper, direct the appropriate officer to appeal on its or, as the case may be, his behalf to the Appellate Tribunal against such order.

(3) Every appeal under this section shall be filed within sixty days from the date on which the decision or order sought to be appealed against is communicated to the Board or the Collector of Customs, or as the case may be, the other party preferring the appeal.

(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or

any part thereof, file, within thirty days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of two hundred rupees.

194-B. *Orders of Appellate Tribunal.*—(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within three years from the date of order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall made such amendments if the mistake is brought to its notice by the Collector of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to the party of its intention to do so and has allowed a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the Collector of Customs and in valuation cases also to the Controller, Valuation, and the other party to the appeal.

(4) Save as otherwise expressly provided in section 196 and 196 E, an order passed by the Appellate Tribunal in appeal shall be final.

194-C. *Procedure of Appellate Tribunal.*—(1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the Chairman from amongst the members thereof.

(2) Subject to the provisions contained in sub-sections (3) and (4), a Bench shall consist of one judicial member and one technical member.

(3) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment, shall be heard by a Special Bench constituted by the Chairman for hearing such appeals and such Bench shall consist of not less than two members and shall include at least one judicial member and one technical member.

(4) The Chairman or any other member of the Appellate Tribunal authorised in this behalf by the Chairman may, sitting singly, dispose of any case which has been allotted to the bench of which he is a member where—

(a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181; or

(b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(c) the amount of fine or penalty involved;

does not exceed one hundred thousand rupees.

(5) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points by one or more of the other members of the Appellate Tribunal, and such point or points shall be decided according to the opinion of the majority of the members of the Appellate Tribunal who have heard the case including those who first heard it:

Provided that, where the members of a Special Bench are equally divided, the points on which they differ shall be decided by the Chairman.

(6) Subject to the provisions of this Act, the Appellate Tribunal shall have power to regulate its own procedure and the procedure of the

Benches thereof in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings.

(7) The Appellate Tribunal shall, for the purposes of discharging its functions, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (V of 1908), when trying a suit in respect of the following matters, namely:—

(a) discovery and inspection;

(b) enforcing the attendance of any person and examining him on oath;

(c) compelling the production of books of account and other documents; and

(d) issuing commissions.

(8) Any proceeding before the Appellate Tribunal shall be deemed to be judicial proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Pakistan Penal Code (Act XLV of 1960), and the Appellate Tribunal shall be deemed to be a Court for all the purposes of sections 480 and 482 of the Code of Criminal Procedure, 1898 (Act V of 1898).

195. *Powers of Board or Collector of Customs to pass certain orders.*—(1) The Board may, of its own motion, call for and examine the record of any proceeding in which a Collector of Customs as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying itself as to the legality or propriety of any such decision or order and may, by order, direct the Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Board in its order.

(2) The Collector of Customs, may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Customs in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of one year from the date of the decision or order.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2) the Collector of Customs or any officer of Customs authorised in his behalf by him makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of thirty days from

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the date of communication of the order under sub-section (1) or sub-section (2), such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of the Act regarding appeals, including the provisions of sub-section (4) of section 196 shall, so far as may be, apply to such application.

(5) The Board, or the Collector of Customs within his jurisdiction, may call for and examine the record of any decision or order where the decision or order is of the nature referred to in the first proviso to sub-section (1) of section 194-A for the purpose of satisfying itself or, as the case may be, himself as to the legality on propriety of the decision or order passed therein by a subordinate officer and may pass such order as it or he may think fit:

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short levied or reducing the amount of repayment of customs duty or draw back shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorised by him:

Provided further that no record of any proceedings relating to any decision or order passed by an officer of customs shall be called for and examined after the expiry of two years from the date of such decision or order.

195-A. *Revision by the Federal Government.*—(1) The Federal Government may, on the application of any person aggrieved by any order passed under section 193, where the order is of the nature referred to in the first proviso to sub-section (1) of section 194-A annul or modify such order.

(2) An application under sub-section (1) shall be made within thirty days from the date of the communication to the applicant of the order against which the application is being made:

Provided that the Federal Government may permit the filing of application after the expiry of relevant period referred to in sub-section (2) if it is satisfied that there was sufficient cause for not presenting it within that period.

(3) An application under sub-section (1) shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall be accompanied by a fee of two hundred rupees.

(4) The Federal Government may, of its own motion, annul or modify any order referred to in sub-section (1).

(5) No order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value shall be passed under this section.—

(a) in any case in which an order passed under section 193 has enhanced any penalty or fine in lieu of confiscation or has confiscated goods of greater value, and

(b) in any other case, unless the person affected by the proposed order has been given notice to show cause against it within one year from the date of the order sought to be annulled or modified.

6. Where the Federal Government is of the opinion that any duty of customs has not been levied or has been short levied or has been erroneously refunded, no order levying or enhancing the duty shall be made under this section unless the person affected by the proposed order is given notice to show cause against it within the time limit specified in section 32.

195-B. *Deposit, pending appeal, of duty demanded or penalty levied.*—Where, in any appeal under this Chapter, the decision or order appealed against relates to any duty demanded in respect of goods which are not under the control of the customs authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the proper officer the duty demanded or the penalty levied:

Provided that, where, in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interests of revenue.

196. *Statement of case to High Court.*—(1) The Collector of Customs, or the other party may, within thirty days of the date upon which he is served with notice of an order under section 194-B (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment), by application in such form as may be specified by rules made in this behalf, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application file, within forty-five days of the receipt of the notice, a memorandum of cross objections verified in such a manner as may be specified by rules made in this behalf against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Customs, or, as the case may be, the other party may, within one hundred twenty days from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Wherein the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it was required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

196-A *Statement of case to Supreme Court in certain cases.*—If, on an application made under section 196, the Appellate Tribunal is of the opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the Chairman direct to the Supreme Court.

196-B *Power of High Court or Supreme Court to require statement to be amended.*—If the High Court or the Supreme Court is not satisfied that the statement in a case referred to it is sufficient to enable it to determine the questions raised thereby, the court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in this behalf.

196-C. *Case before High Court to be heard by not less than two Judges.*—(1) When any case has been referred to the High Court under section 196, it shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

(2) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other Judges of the High Court designated by the Chief Justice, and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

196-D. *Decision of High Court or Supreme Court on the case stated.*—(1) The High Court or the Supreme Court hearing any such case shall decide the question of law raised therein, and shall deliver its judgement thereon containing the grounds on which such decision is founded and a copy of the judgement shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgement.

(2) The costs of any reference to the High Court or the Supreme Court, which shall not include the fee for making the reference, shall be in the discretion of the Court.

196-E. *Appeal to Supreme Court.*—An appeal shall lie to the Supreme Court from—

(a) any judgement of the High Court delivered on a reference made under section 196 in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgement, the High Court certifies to be a fit one for appeal to the Supreme Court, or

(b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment.

196-F. *Hearing before Supreme Court.*—(1) The provisions of the Code of Civil Procedure, 1908 (V of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 196 as they apply in the case of appeals from decrees of a High Court:

Provided that noting in this sub-section shall be deemed to affect the provisions of sub-section (I) of section 196 or section 196 G.

(2) The cost of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgement of the High Court is varied or reversed in the appeal, affect shall be given to the order of the Supreme Court in the manner provided in section 196 in the case of a judgement of the High Court.

196-G. *Sums due to be paid notwithstanding reference etc.*—Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (I) of section 194 B shall be payable in accordance with the order so passed.

196-H. *Exclusion of time taken for copy.*—In computing the period of limitation specified for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order, shall be excluded.

196-I. *Transfer of certain pending proceedings.*—(1) Every appeal which is pending before the Board under section 193 as it stood immediately before the appointed day and any matter arising out of or connected with such proceedings shall stand transferred on the appointed day to the Appellate Tribunal and the Appellate Tribunal may proceed with such appeal or matter from the stage at which it then was or may re-hear the same, as it may deem fit.

(2) Every proceeding which is pending immediately before the appointed day before the Board or the Collector of Customs under section 195 as it stood immediately before that day, and any matter arising out of or connected with such proceedings and which is so pending shall continue to be dealt with by the Board or the Collector of Customs, as the case may be, as if the said section had not been substituted.

(3) Every proceeding pending before the Federal Government under section 196 as it stood immediately before the appointed day and any matter arising out of or connected with such proceedings which is so pending shall stand transferred to the Appellate Tribunal and that Appellate Tribunal may proceed with such proceedings or matter from the stage at which it then was or may re-hear the same, as it may deem fit, as if such proceedings or matter were an appeal filed before it :

Provided that if any such proceeding or matter relates to an order where—

(a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181 ; or

(b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved ; or

(c) the amount of fine or penalty determined by such order; does not exceed ten thousand rupees, such proceeding or matter shall continue to be dealt with by the Federal Government as if the said section 196 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that, before proceeding further with that proceeding or matter, he may be re-heard.

196-J. *Definitions.*—In this Chapter,—

(a) "Appointed day" means the date of the coming into force of the Finance Act, 1989;

(b) "High Court" means in relation to any Province, the High Court for the Province;

(c) "Chairman" means the Chairman of the Appellate Tribunal.";

(7) for section 202 the following shall be substituted, namely:—

"202. *Recovery of Government dues.*—(1) When, under this Act or under any other law for the time being in force, which provides for any tax, duty or other levy being collected in the same manner as customs-duties are collected, a penalty is adjudged against, or notice or demand is served upon, any person calling for the payment of any amount unpaid which may be payable by way of penalty or by way of duty, tax or other levy or under any bond or other instrument executed under this Act or such other law or the rules made thereunder, the appropriate officer—

(a) may deduct or require any other officer of Customs, Central Excise and 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) if it cannot be so recovered, may recover, or may 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.

(2) If the amount cannot be recovered from such person 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 further 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 the following modes, namely:—

(a) attachement and sale of any movable or immovable property of the defaulter; and

(b) appointment of a receiver for the management of the movable or immovable property of the defaulter.

(4) For the purposes 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 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.";

(8) the amendments set out in part I of the Third Schedule shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969);

(9) the amendments set out in Part II of the Third Schedule shall be made in the Second Schedule to the Customs Act, 1969 (IV of 1969); and

(10) the amendments set out in Part III of the Third Schedule shall be made in the Third Schedule to the Customs Act, 1969 (IV of 1969).

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

(a) in section 14, sub-section (1A) shall be omitted;

(b) in section 47, for sub-section (4) the following shall be substituted, namely:—

"(4) Nothing contained in sub-section (3) or sub-section (3A) shall apply in respect of any donation made to the Quaid-e-Azam Memorial Fund.";

(c) in section 50,—

(i) in sub-section (2A),—

(a) after the word "interest", twice occurring, the words "or profit" shall be inserted; and

(b) in the second proviso, for the words, comma and figure "after the thirtieth day of June, 1985" the words, comma and figure "before the first day of July, 1989" shall be substituted;

(ii) after sub-section (4), the following new sub-section shall be inserted, namely:—

"(4A) Any person responsible for making any payment in full or in part (including a payment by way of an advance) to any person, on account of brokerage or commission on behalf of Government, a local authority, a company, a foreign contractor or consortium shall, where such payment, in any financial year, exceeds fifty thousand rupees, deduct advance tax, at the time of making such payment, at the rate specified in the First Schedule and credit for the tax so deducted in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by the recipient for the assessment year commencing on the first day of July next following the said financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year, if any, in which the "said date", as referred to therein, falls, whichever is the later.";

(iii) in sub-section (6), in the second proviso, for the word "twenty" the word "ten" shall be substituted;

(iv) after sub-section (6), the following new sub-section shall be inserted, namely:—

"(6A) The principal officer of any company listed on a stock exchange in Pakistan, the national Investment (Unit) Trust and the Investment Corporation of Pakistan, shall, at the time of making payment to a share-holder, not being a company, on account of dividends, deduct advance tax at the rate specified in the First Schedule if the amount of such dividends exceeds fifteen thousand rupees in any financial year.";

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

"(7B) Any person responsible for making any payment in full or in part (including a payment by way of an advance) to any person, on account of the rent of house property (including rent of furniture and fixtures, if any) on behalf of Government, a local authority, a company or the diplomatic mission of a foreign state shall, where the annual rent of such property exceeds one hundred thousand rupees, deduct advance tax, at the time of making such payment, payment, at the rate specified in the First Schedule, and credit for the tax so deducted in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by the recipient for the assessment year commencing on the first day of July next following the said financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assess-ment year, if any, in which the "said date", as referred to therein, falls, whichever is the later.";

(d) in section 55, in sub-section (2),—

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(i) for clause (a) the following shall be substituted, namely:—

"(a) in the case of a company or a registered firm, in respect of the income year ending at any time between the first day of July and the thirty-first day of December, both days inclusive, on or before the thirty-first day of July next following the income year;

(aa) in the case of a company, in respect of the income year ending at any time between the first day of January and the thirtieth day of June, both days inclusive, on or before the thirty-first day of December next following the income year;";

(ii) in clause (b), for the words "first day of October", twice occurring, the words "thirtieth day of September" shall be substituted; and

(iii) in clause (c), for the words "first day of October", the words "thirty-first day of August" shall be substituted;

(e) in section 107, in sub-section (1), for the figure "1991" the figure "1988" shall be substituted;

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

(i) in clause (b), for the word "Commissioner" the words "Central Board of Revenue" shall be substituted; and

(ii) in clause (c), for the words "Regional Commissioner" the words "Central Board of Revenue" shall be substituted;

(g) in the First Schedule, in Part I,—

(i) in paragraph A,—

(a) in sub-paragraph (1), after the words "total income", the commas, words and brackets ", excluding dividend income from a company listed on a stock exchange in Pakistan, the National Investment (Unit) Trust or the Investment Corporation of Pakistan," shall be inserted; and

(b) in sub-paragraph (2), after the words "total income", the commas, words and brackets ",excluding dividend income from a company listed on a stock exchange in Pakistan, the National Investment (Unit) Trust or the Investment Corporation of Pakistan," shall be inserted;

(ii) after paragraph C, the following new paragraph shall be inserted, namely:—

"CC.	In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (32) of section 2,	Seven and one half *per cent* of such

not being a case to which paragraph B of this part applies, on the dividend income from a company listed on a stock exchange in Pakistan, the National Investment (Unit) Trust or the Investment Corporation of Pakistan.	amount.";

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

"DD. Rate of income tax for purposes of deduction under sub-section (2A) of section 50,—

(a) where the sum does not exceed Rs. 100,000 in any financial year.	Nil.
(b) where the sum exceeds Rs. 100,000 in any financial year.	Five *per cent* of such amount.";

(iv) after paragraph E, the following new paragraph shall be inserted, namely :—

"EE. Rate for collection of income tax under sub-section (4A) of section 50.	Ten *per cent* of the amount of payment.";

(v) for paragraph G the following shall be substituted, namely :—

"G. Rates for collection of income tax under sub-section (6) of section 50,—

(1) goods transport vehicles with registered laden weight of—

(a) less than 2030 kilograms.	Three hundred rupees per annum.
(b) 2030 kilograms or more.	One Thousand two hundred rupees per annum.

(2) passenger transport vehicles with registered seating capacity of—

(a) ten or more persons but less than twenty persons.	Twenty rupees per seat per annum.
(b) twenty persons or more.	Twenty five rupees per seat per annum.";

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(vi) after paragraph G, the following new paragraph shall be inserted, namely :—

under sub-section (6A) of section 50. *per cent* of such amount." ; and

(vii) after paragraph H, the following new paragraph shall be inserted, namely :—

"HH. Rate for collection of income tax under sub-section (7B) of section 50. Five *per cent* of such amount." ;

(h) in the Second Schedule,—

(i) in Part I,—

(a) in clause (80), in sub-clause (a), (cc), (d), (e) and (f), for the words "The whole of such income" wherever occurring the words "Fifteen thousand rupees" shall be substituted ;

(b) in clause (93),—

(i) for the word "property" the words "house property" shall be substituted ;

(ii) the words "or business" shall be omitted ;

(iii) the first proviso shall be omitted ;

(iv) for the second proviso the following shall be substituted, namely :—

"Provided that nothing in this clause shall apply to so much of the income as is not expended within Pakistan :" ; and

(v) for the Explanation the following shall be substituted and shall be deemed always to have been so substituted, namely :—

"*Explanation.*—Notwithstanding anything contained in the Mussalman Wakf Validating Act, 1913, (VI of 1913), or any other law for the time being in force or in the instrument relating to the trust or the institution, if any amount is set apart, expended or disbursed for the maintenance and support wholly or partially of the family, children or descendents of the author of the trust or the donor or the maker of the institution or for his own maintenance and support during his life time or payment to himself or his family,

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children, relations or descendents or for the payment of his or their debts out of the income from house property dedicated, or if any expenditure is made other than for charitable purposes, in each case such expenditure, provision, setting apart, payment or disbursement shall not be deemed, for the purposes of this clause, to be for religious or charitable purposes.";

(c) in clause (118A),—

(i) for the figure "1991" the figure "1993" shall be substituted; and

(ii) after sub-clause (a), the following new sub-clause shall be inserted, namely:—

"(aa) set up in the divisions of Dera Ghazi Khan and Bahawalpur in the province of the Punjab and the divisions of Sukkur and Larkana in the province of Sind;";

(d) in clause (118B),—

(i) for the figure "1991" the figure "1993" shall be substituted;

(ii) for sub-clause (a) the following shall be substituted, namely:—

"(a) engaged in the manufacture of bio-technology goods, fibre optics, computers and software, electronic equipment, solar energy equipment and fertilizers;"; and

(iii) the Explanation shall be omitted; and

(e) in clause (131), after the word "Karachi", the words, comma and figure "before the first day of July, 1989" shall be inserted; and

(ii) in Part IV, in clause (2), for the word "three" the word "two" shall be substituted;

(i) in the Third Schedule, in rule 5, in sub-rule (1),—

(a) in clause (c), after the figure and comma "1981,", the words, commas and figure "and before the first day of July, 1988," shall be inserted;

(b) in clause (cc), after the words "written down value", the words, commas and figure "and in respect of any assessment year

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commencing on or after the first day of July, 1989, twenty five per cent of the written down value" shall be inserted; and

(c) in clause (ccc), after the words "written down value", the words, commas and figure "and in respect of any assessment year commencing on or after the first day of July, 1989, twenty five per cent of the written down value" shall be inserted; and

(2) The provisions of,—

(a) sub-clause (ii) of clause (g) of sub-section (1) shall, for the purposes of assessment of income in respect of the assessment year commencing on or after the first day of July, 1989, take effect on the first day of July, 1989;

(b) sub-clause (iii), (iv), (v), (vi) and (vii) of clause (g) of sub-section (1) shall, for the purposes of deduction of advance tax, take effect on the first day of July, 1989; and

(c) sub-clause (a), (b) and (c) of clause (i) of sub-section (1) shall, for the purposes of assessment of income in respect of the assessment year commencing on or after the first day of July, 1989, take effect on the first day of July, 1989.

7. **Levy of tax on Capital Value of certain assets.**—(1) A tax on the capital value of assets, to be called the capital value tax, shall be payable by every individual who acquires by purchase an asset or a right to the use thereof for more than twenty years, such as is specified in sub-section (2), at the rate of five per cent of the capital value. or purchase of an air ticket

(2) The assets referred to in sub-section (1) are—

1 (a) ~~urban immovable property with land area exceeding 250 square yards; and~~

(b) ~~motor vehicle, not plying for hire, with engine capacity exceeding 800 cubic centimeters.~~

(3) For the purposes of sub-section (1), the capital value of the asset shall be—

1 (a) ~~in the case of immovable property, the value as determined for the purposes of Stamp-Duty or, where no Stamp-Duty is chargeable, the value declared by the transferee; and~~

(b) in the case of a motor vehicle not plying for hire, which is—

(i) imported	the landed cost as determined by the Customs authorities;
(ii) purchased from a manufacturer in Pakistan.	the price paid by the purchaser;

1. omitted by finance Act-1999

7. Levy of tax on Capital Value of certain assets.---(1) A tax on the capital value of assets, to be called the capital value tax, shall be payable by every individual association of persons, firm or a company which acquires by purchase an asset or a right to the use thereof for more than twenty years, *or renewal of the lease or any premium paid thereon* or purchase gift, exchange, *power of attorney other than revocable and time bound (not exceeding sixty days) executed between spouses, father and son or daughter grand parents and grand children, brother and sister* surrender or relinquishment of rights by the owner (whether effected orally or by deed are obtained through Court decree) except by inheritance, or gift from spouse, parents, grand parents, a brother and a sister *or purchase of modaraba certificate or a registered instruments of redeemable capital as defined in the Companies ordinance, 1984 (XLVII of 1984), or shares of a public company, listed on a registered stock exchange in Pakistan by a resident person defined in section 81 of the Income Tax Ordinance, 2001 (XLIX of 2001)* such as is specified in sub section (2), at the rates specified in that sub-section:

Provided that in case of a bank, the capital value tax shall be paid when general power of attorney is used to sell the mortgaged property offered as collateral *other than traded* security for obtaining loan.

"*Explanation.*____ For the purpose of this section, the expressions-----

(a) "association of persons" and "firm" shall have the same meaning as contained in the Income Tax Ordinance, 2001 (XLIX of 2001); and

(b) "company" shall have the same meaning as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)"; and *municipal bodies or cantonment boards; and*

(vii) *includes areas defined as such in the Urban Immovable Property Tax Act, 1958 (WP Act V of 1958) and such areas as the Central Board of Revenue may, for time to time, by notification in the official Gazette, specify.*

(2) The assets and the rates referred to in sub-section (1) are;

	Description of asset	*Rate of CVT percentage of the capital value*
(E)	*purchase of modaraba certificates or any instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984).or shares of a public company listed on a registered stock exchange in Pakistan*	*0.02% of the purchase value*

(3) For the purposes of sub-section (1), the capital value of the asset shall be-

(b) in the case of a motor vehicle not plying for hire, which is.

(i)	Imported	the landed cost as determined by the Customs authorities;
(ii)	Purchased form a manufacturer In Pakistan	the price paid by the purchaser;
(iii)	Others	as declared by the transferee.

(4) The capital value tax shall be collected by the person responsible for registering or attesting the transfer of the asset in respect of which the tax is payable, at the time of registering or attesting the transfer;

(c) "development authority" means an authority formed by or under any law for the purposes of development of an area and includes any authority, society, agency, trust, association or institution declared as development authority by the Central Board or Revenue by a notification in the official Gazette; and

(d) "registration authority" means the person responsible for registering or attesting the transfer of the asset or of the right to use thereof for more than twenty years, and in the case of a development authority or a cooperative society, its principal officer.";

(e) "urban area" means area falling within the limits of :—

(i) *the Islamabad Capital Territory;*

(ii) a cantonment board;

(iii) the rating areas as defined under the Urban Immovable Property Act, 1958 (W.P V of 1958) as enforce in Punjab, NWFP, Sindh and Balochistan except where the rate under section 117 of the respective Provincial Local Government Ordinance, 2001 is zero; and

(iv) such areas the Federal Board of Revenue may, from time to time, by notification in the official Gazette, specify;

(v) in case of Lahore and Faisalabad up to 30 Kilometers from the outer limit of municipal or cantonment limits;

(vi) in other case, upto 10 Kilometers from the outer limits of

Provided that in the case of motor vehicle when purchased from a manufacturer in Pakistan, the capital value tax shall be collected by such manufacturer before making the delivery of the said vehicle:

Provided further that the Collector Customs shall in the case of every motor vehicle imported into Pakistan, at the time of customs clearance, collect capital value tax on the basis of the value of such vehicles as increased by the customs duty, sales tax, income tax and any other charges payable before removal from customs area, if any, levied thereon, at the rates specified in clause II of paragraph C of sub-section (2)."

Provided further that a registered Stock Exchange in Pakistan shall collect Capital Value Tax on the purchase value of modaraba certificates or any instrument of redeemable capital or shares of a public company from the residence persons.

(6) The proceeds of the tax collected under sub-section (4) shall be credited to the Federal Consolidated Fund under the head specified by the Federal Government.

(7) Where the capital value tax is not collected from the person liable to pay it, the tax may be collected by an officer designated by the Central Board of Revenue in this behalf from the said person, and the provisions of part IV of chapter X of Income Tax Ordinance, 2001 (XLIX of 2001) shall, so far as may be, apply to the collection of the capital value tax as they apply to the collection of tax under the said Ordinance.

(8) Where any person fails to collect or having collected fails to pay the capital value tax as required, he shall be personally liable to pay the tax alongwith additional tax at the rate of 15% per anum for the period for which such tax or part thereof remains unpaid.

(8A) The Commissioner of *Income Tax,* on an application by the assessee, may revise any order made under this section; and

(9) The Central Board of Revenue may, by notification in the official Gazette, make provisions relating to the collection and recovery of, or any other matter relating to the capital value tax.

(10) The Federal Government may, by notification in the official Gazette, exempt any person or class of persons or class of persons or asset or class of assets from the Capital Value Tax.

Provided that such exemption may be subject to such conditions as may be specified in the notification.

(iii) others as declared by the transferee.

(4) The capital value tax shall be collected by the person responsible for registering or attesting the transfer of the asset in respect of which the tax is payable, at the time of registering or attesting the transfer.

(5) Nothing contained in this section shall apply to an individual who is borne on national tax register of the Income Tax Department as an assessee as defined under the Income Tax Ordinance, 1979 (XXXI of 1979).

(6) The proceeds of the tax collected under sub-section (4) shall be credited to the Federal Consolidated Fund under the head specified by the Federal Government.

(7) Where the capital value tax is not collected from the person liable to pay it, the tax may be collected by an officer designated by the Central Board of Revenue in this behalf from the said person, and the provisions of section 32 of the Wealth-tax Act (XV of 1963), shall, so far as may be, apply to the collection of the capital value tax as they apply to the collection of tax under the said Act.

(8) Where any person fails to collect or having collected fails to pay, the capital value tax as required, he shall be personally liable to pay the tax.

(9) The Central Board of Revenue may, by notification in the official Gazette, make provisions relating to the collection and recovery of, or any other matter relating to the capital value tax.

8. **Federal Insurance Fee.**—(1) There shall be levied a Federal Insurance Fee at the rate of one per cent of the premium paid on all types of insurance.

(2) The fee shall be recovered by the insurer and desposited in Government Treasury and the accounts thereof shall be rendered to the Controller of Insurance.

(3) The Federal Government may, by notification in official Gazette, specify any other manner for collection of Federal Insurance Fee, the time for such collection, deposit thereof in the Government Treasury and maintenance of accounts.

9. **The following amendments shall be made in the Zakat and Ushr Ordinance, 1980 (XVIII of 1980),—**

(1) in section 8, in clause (b), for the first proviso the following shall be substituted, namely:—

"Provided that the expenditure on the Central Zakat Council, a Provincial Zakat Council, the administrative organisation of the Administrator-General or a Chief Administrator and that on a District Committee, Tehsil Committee, Taluqa Committee or Sub-divisional Committee shall be met by the Federal Government, and that on a Local Committee from the Local Zakat Fund not exceeding ten per cent of the receipts in that Fund during the year:";

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(2) in section 9, in sub-section (1), after the words "Central Council", the commas and words ",with the prior approval of the Federal Government," shall be inserted;

(3) in section 12, in sub-section (3), after the words and comma "or has been,", the words and comma "or is qualified for appointment as," shall be inserted;

(4) in section 14,—

(a) in sub-section (1), for the words and comma "the Provincial Government shall," the words and commas "the Federal Government shall, in consultation with the Provincial Government," shall be substitued.

(b) in sub-section (2), in clause (b), for the word "Governor" the words "Federal Government" shall be substituted;

(c) in sub-section (3),—

(i) after the words and comma "or has been,", the words and comma "or is qualified for appointment as," shall be inserted; and

(ii) for the word "Governor" the words "Federal Government" shall be substituted; and

(d) in sub-section (5), for the word "Governor", twice occurring, the words "Federal Government" shall be substituted;

(5) in section 15,—

(a) in sub-section (1), for the words and comma "Governor, in consultation with the Federal Government" the words and comma "Federal Government, in consultation with the Provisional Government" shall be substituted; and

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

"(2) The tenure and other terms and conditions of service of the Chief Administrator shall be such as may be determined by the Federal Government."; and

(6) section 26 shall be re-numbered as sub-section (1) of that section and,—

(a) in sub-section (1), re-numbered as aforesaid,—

(i) after the words and comma "Central Council may,", the words and comma "with the prior approval of the Federal Government," shall be inserted; and

(ii) in the proviso, after the words "Central Council", occurring for the first time, the words "with the prior approval of the Federal Government" shall be inserted; and

(b) after sub-section (1), re-numbered and amended as aforesaid, the following new sub-section shall be added, namely:—

"(2) The Central Council shall make such amendments in the rules as the Federal Government may from time to time direct.".

10. **Investment in equity of new industrial undertaking.**—If any person invests any sum of money in the equity of any industrial undertaking established during the financial year commencing on the first day of July, 1989, and pays income tax at the rate of ten per cent on the sum so invested, the Income Tax authorities shall not require such person to disclose the source of his income out of which he makes suchy investment.

THE FIRST SCHEDULE

(*See* section 2)

"The First Schedule

INLAND POSTAGE RATES

LETTERS

For a weight not exceeding	20 grams	=	Rs.	1.00
For a weight not exceeding	50 grams	=	Rs.	2.00
For a weight not exceeding	100 grams	=	Rs.	3.00
For a weight not exceeding	250 grams	=	Rs.	7.00
For a weight not exceeding	500 grams	=	Rs.	10.00
For every additional 500 grams or part thereof		=	Rs.	10.00

POST CARDS

For a single postcard	=	Rs.	0.45
For a reply postcard	=	Rs.	0.90

PARCELS

For a weight not exceeding	1 Kg.	=	Rs.	6.00
For a weight not exceeding	3 Kg.	=	Rs.	12.00
For a weight not exceeding	5 Kg.	=	Rs.	20.00
For a weight not exceeding	10 Kg.	=	Rs.	30.00
For a weight not exceeding	15 Kg.	=	Rs.	40.00

PRINTED PAPERS

(a) (Other than Text Books)

For a weight not exceeding	50 grams	=	Rs.	0.80
For a weight not exceeding	100 grams	=	Rs.	1.20

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For a weight not exceeding	250 grams	=	Rs.	2.00
For a weight not exceeding	500 grams	=	Rs.	3.00
For every additional 500 gram or part thereof		=	Rs.	3.00

SMALL PACKETS

For a weight not exceeding	100 grams	=	Rs.	1.50
For a weight not exceeding	250 grams	=	Rs.	2.00
For a weight not exceeding	500 grams	=	Rs.	3.00
For a weight not exceeding	1000 grams	=	Rs.	4.00

NEWSPAPERS

For every 100 grams or part thereof	=	Rs.	0.10

THE SECOND SCHEDULE

(*See* clause 3)

(A) In Part I,—

(1) In SECTION VII, in item 07.02, for the words "Forty paisa per cheque" in column 3 the words "One rupee per cheque" shall be substituted;

(2) In SECTION XII, after item 12.06 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely:—

"12.07	Tiles, cubes and similar articles and articles of monumental or building stone, cut or sawn with a flat or even surface.	20 per cent *ad valorem*
12.08	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing.	20 per cent *ad valorem*.";

(B) In Part II,—

(1) in SECTION XIII, after item 13.02 in column (1) and the entries relating thereto in columns (2) and the following new entries shall be inserted, namely:—

"13.03 *Travel facilities provided for journey originating and terminating within Pakistan.*—

A.	Travel by air	20 per cent of the charges.
B.	Travel by train	20 per cent of the charges.
C.	Others	20 per cent of the charges.".

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THE THIRD SCHEDULE

(*See* section 5)

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

IN THE CUSTOMS ACT, 1969 (IV OF 1969)

PART I

In the First Schedule, against Heading Nos. and sub-heads, if any, specified in the first and second column of the Table below, for the entries relating to the "Description of Goods" and "Statutory rate of duty" the corresponding entries in the third and fourth columns of the table shall be substituted.

Heading No.	Sub Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	0801.1000	– Coconuts	50% *ad val.*
	0801.2000	– Brazil nuts	100% *ad val.*
	0801.3000	– Cashew nuts	100 % *ad val.*
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		– Almonds:	
	0802.1100	– – In shell	100% *ad val.*
	0802.1200	– – Shelled	100% *ad val.*
		– Hazelnuts or filberts (Corylus spp.)	
	0802.2100	– – In shell	100% *ad val.*
	0802.2200	– – Shelled	100% *ad val.*
		Walnuts	
	0802.3100	– – In shell	100% *ad val.*
	0802.3200	– – Shelled	100% *ad val.*
	0802.4000	– Chestnuts (Castanea spp.)	100% *ad val.*
	0802.5000	– Pistachios	100% *ad val.*
		– Other	
	0802.9010	– – – Areca (Betel) Nuts	Rs. 15 per kg.
	0802.9090	– – – Other	100% *ad val.*

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1	2		3	4
08.13			Fruit, dried, other than that of headings Nos. 08.01 to 08.06, mixtures of nuts or dried fruits of this Chapter.	
	0813.1000	–	Apricosts	100% *ad val.*
	0813.2000	–	Prunes	100% *ad val.*
	0813.3000	–	Apples	100% *ad val.*
		–	Other fruit:	
	0813.4010	– – –	Tamarind	100% *ad val.*
	0813.4090	– – –	Other	100% *ad val.*
	0813.5000	–	Mixtures of nuts or dried fruits of this Chapter.	100% *ad val.*
09.04			Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
		–	Pepper:	
	0904.1100	– –	Neither crushed nor ground	40% *ad val.*
	0904.1200	– –	Crushed or Ground	40% *ad val.*
	0904.2000	–	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground.	40% *ad val.*
09.05	0905.0000		Vanilla.	
09.06			Cinnamon and cinnamop-tree flowers.	
	0906.1000	–	Neither crushed nor ground.	40% *ad val.*
	0906.2000	–	Crushed or ground.	40% *ad val.*
09.07	0907.0000		Cloves (whole fruit, cloves and stems.)	80% *ad val.*
09.08			Nutmeg, mace and cardamoms.	
	0908.1000	–	Nutmeg.	60% *ad val.*
	0908.2000	–	Mace	50% *ad val.*
		–	Cardamoms :	
	0908.3010	– – –	Large cardamoms	40% *ad val.*
	0908.3020	– – –	Other	80% *ad val.*
09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		–	Ginger:	
	0910.1010	– – –	Ginger, fresh	80% *ad val.*

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1	2		3	4
	0910.1020	– – –	Ginger, dried	80% *ad val.*
	0910.2000	–	Saffron	80% *ad val.*
	0910.3000	–	Turmeric (curcuma)	80% *ad val.*
	0910.4000	–	Thyme; bay leaves	80% *ad val.*
	0910.5000	–	Curry	80% *ad val.*
		–	Other spices:	
	0910.9100	– –	Mixtures referred to in Note 1 (b) to this Chapter.	80% *ad val.*
	0910.9900	– –	Other	80% *ad val.*
10.02	1002.0000		Rye.	40% *ad val.*
10.03	1003.0000		Barley	40% *ad val.*
11.06			Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.	
	1106.1000	–	Flour and meal of the dried leguminous vegetables of heading No. 07.13.	40% *ad val.*
		–	Flour and meal of sago, roots or tubers of heading No. 07.14 :	
	1106.2010	– – –	Flour and meal of sago, arrowroot, manioc or salep.	40% *ad val.*
	1106.2020	– – –	Flour of sago	60% *ad val.*
	1106.2090	– – –	Other	40% *ad val.*
	1106.3000	–	Flour, meal and powder of the products of Chapter 8.	40% *ad val.*
11.08			Starches; inulin.	
		–	Starches:	
	1108.1100	– –	Wheat starch	40% *ad val.*
	1108.1200	– –	Maize (corn) starch	40% *ad val.*
	1108.1300	– –	Potato starch	40% *ad val.*
	1108.1400	– –	Manioc (cassava) starch	40% *ad val.*
		– –	Others starches:	
	1108.1910	– – –	Sago starch (sago flour)	60% *ad val.*
	1108.1990	– – –	Other	40% *ad val.*
	1108.2000	–	Inulin	40% *ad val.*
12.03	1203.0000		Copra.	50% *ad val.*

1	2		3	4
13.02			Vegetable saps and extracts; pectic susbstances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
		–	Vegetable saps and extracts:	
	1302.1100	– –	Opium	80% *ad val.*
	1302.1200	– –	Of liquorice	80% *ad val.*
	1302.1300	– –	Of hops	80% *ad val.*
	1302.1400	– –	Of pyrethrum or of the roots of plants containing rotenone.	80% *ad val.*
		– –	Other :	
	1302.1910	– – –	Of a kind used in pharmacy.	Free,
	1302.1990	– – –	Other	80% *ad val.*
	1302.2000	–	Pectic substances, pectinates and pectates.	80% *ad val.*
		–	Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	1302.3100	– –	Agar-agar	80% *ad val.*
	1302.3200	– –	Mucilages and thickeners, whether or not modified, derived from locust beans, locusst bean seeds or guar seeds.	80% *ad val.*
	1302.3900	– –	Other	80% *ad val.*
14.03			Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couchgrass and istle), whether or not in hanks or bundles.	
	1403.1000	–	Broomcorn (Sorghum vulgare var. technicum)	60% *ad val.*
		–	Other	
	1403.9010	– – –	Broom sticks	60% *ad val.*
	1403.9090	– – –	Other	40% *ad val.*
14.04			Vegetable products not elsewhere specified or included.	
		–	Raw vegetable materials of a kind used primarily in dyeing or tanning:	
	1404.1010	– – –	Hena	100% *ad val.*
	1404.1090	– – –	Other	20% *ad val.*
	1404.2000	–	Cotton linters	40% *ad val.*
		–	Other :	

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1	2		3	4
	1404.9010	---	Tendu leaves (biri leaves)	60% *ad val.*
	1404.9020	---	Betel leave	Rs. 100 per kg.
	1404.9090	---	Other	40% *ad val.*
17.01			Cane or beet sugar and chemically pure sucrose, in solid form.	
			Raw sugar not containing added flavouring or colouring matter :	
	1701.1100	--	Cane sugar	100% *ad val.*
	1701.1200	--	Beet sugar	100% *ad val.*
		-	Other :	
	1701.9100	--	Containing added flavouring or colouring matter.	100% *ad val.*
		--	Other :	
	1701.9910	---	Sucrose	100% *ad val.*
	1701.9990	---	Other	100% *ad val.*
19.03			Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
	1903.0010	---	Of sago	60% *ad val.*
	1903.0090	---	Other	80% *ad val.*
24.01			Unmanufactured tobacco; tobacco refuse.	
	2401.1000	-	Tobacco, not stemmed/stripped.	50% *ad val.*
	2401.2000	-	Tobacco, partly or wholly stemmed/stripped.	50% *ad val.*
	2401.3000	-	Tobacco, refuse	50% *ad val.*
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	2403.1000	-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	80% *ad val.*
		-	Other	
	2403.9100	--	"Homogenised" or "reconstituted" tobacco.	80% *ad val.*
		--	Other	
	2403.9910	---	Tobacco extracts and essences.	80% *ad val.*
	2403.9990	---	Other	80% *ad val.*
25.23			Portland cement, aluminous cement ("ciment fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	

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1	2		3	4
	2523.1000	–	Cement clinkers	30% *ad val.*
		–	Portland cement:	
	2523.2100	– –	White cement, whether or not artificially coloured.	30% *ad val.*
	2523.2900	– –	Other	30% *ad val.*
	2523.3000	–	Aluminous cement ("Ciment fondu")	30% *ad val.*
	2523.9000	–	Other hydraulic cements	30% *ad val.*
28.07	2807.0000		Sulphuric acid; oleum.	60% *ad val.*
28.27			Chlorides, chloride oxides and chloride Hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
	2827.1000	–	Ammonium chloride	60%*ad val.*
	2827.2000	–	Calcium chloride	50% *ad val.*
		–	Other chlorides :	
	2827.3100	– –	Of magnesium	50% *ad val.*
	2827.3200	– –	Of aluminium	50% *ad val.*
	2827.3300	– –	Of iron	50% *ad val.*
	2827.3400	– –	Of cobalt	50% *ad val.*
	2827.3500	– –	Of nickel	50% *ad val.*
	2827.3600	– –	Of zinc	50% *ad val.*
	2827.3700	– –	Of tin	50% *ad val.*
	2827.3800	– –	Of barium	50% *ad val.*
	2827.3900	– –	Other	50% *ad val.*

1	2	3	4
		– Chloride oxides and chloride hydroxides:	
	2827.4100	– – Of copper	50% *ad val.*
	2827.4900	– – Other	50% *ad val.*
		– Bromides and bromide oxides :	
	2827.5100	– – Bromides of sodium or of potassium	50% *ad val.*
	2827.5900	– – Other	50% *ad val.*
	2827.6000	– Iodides and iodide oxides	50% *ad val.*
28.36		Carbonates; peroxcarbonates (Percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
	2836.1000	– Commercial ammonium carbonate and other ammonium carbonates.	40% *ad val.*
	2836.2000	– Disodium carbonate	80% *ad val.*
	2836.3000	– Sodium hydrogencarbonate (sodium bicarbonate).	60% *ad val.*
	2836.4000	– Potassium carbonates	40% *ad val.*
	2836.5000	– Calcium carbonate	40% *ad val.* or Rs. 1800 per M. Ton which ever is higher
	2836.6000	– Barium carbonate.	40% *ad val.*
	2836.7000	– Lead carbonate	40% *ad val.*
		– Other :	
	2836.9100	– – Lithium carbonates	40% *ad val.*
	2836.9200	– – Strontium carbonate.	40% *ad val.*
	2836.9300	– – Bismuth carbonate.	40% *ad val.*
	2836.9900	– – Other	40% *ad val.*
28.39		Silicates; commercial alkali metal silicates.	
		– Of Sodium :	
	2839.1100	– – Sodium metasilicates	50% *ad val.*

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	2839.1900	– –	Other	60% *ad val.*
	2839.2000	–	Of potassium	50% *ad val.*
	2839.9000	–	Other	50% *ad val.*
28.41			Salts of oxometallic or peroxometallic acids	
	2841.1000	–	Aluminates	50% *ad val.*
	2841.2000	–	Chromates of zinc or of lead	50% *ad val.*
	2841.3000	–	Sodium dichromate	60% *ad val.*
	2841.4000	–	Potassium dichromate	60% *ad val.*
	2841.5000	–	Other chromates and dichromates, peroxochromates.	50% *ad val.*
	2841.6000	–	Manganites, manganates and permanganates	50% *ad val.*
	2841.7000	–	Molybdates	50% *ad val.*
	2841.8000	–	Tungstates (wolframates)	50% *ad val.*
	2841.9000	–	Other	50% *ad val.*
29.06			Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		–	Cyclanic, cylenic or cycloterpenic:	
	2906.1100	– –	Menthol	50% *ad val.*
	2906.1200	– –	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols.	40% *ad val.*
	2906.1300	– –	Sterols and inositols	40% *ad val.*
	2906.1400	– –	Terpineols	40% *ad val.*
	2906.1900	– –	Other	40% *ad val.*
		–	Aromatic	
	2906.2100	– –	Benzyl alcohol	40% *ad val.*
	2906.2900	– –	Other	40% *ad val.*
			X.–ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES.	
29.30			Organo-sulphur compounds.	
	2930.1000	–	Dithiocarbonates (xanthates)	50% *ad val.*
	2930.2000	–	Thiocarbamates and dithiocarbamates	50% *ad val.*
	2930.3000	–	Thiuram mono-di-or tetrasulphides	50% *ad val.*
	2930.4000	–	Methionine	50% *ad val.*

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		–	Other:	
	2930.9010	– – –	Allylisothiocyanate	60% *ad val.*
	2930.9090	– – –	Other	50% *ad val.*
32.01			Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
	3201.1000	–	Quebracho extract	20% *ad val.*
	3201.2000	–	Wattle extract	20% *ad val.*
	3201.3000	–	Oak or chestnut extract	20% *ad val.*
		–	Other:	
	3201.9010	– – –	Acacia catechu (cutch) and gambier	Rs. 30 per kg.
	3201.9090	– – –	Other	20% *ad val.*
32.03			Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.	
	3203.0010	– – –	Obtained from Acacia Catchen (black cutch)	Rs. 30 per kg.
	3203.0090	– – –	Other	80% *ad val.*
32.04			Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter, synthetic organic products of a kind used as flourescent brightening agents or as luminophores, whether or not chemically defined.	
		–	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
	3204.1100	– –	Disperse dyes and preparations based thereon.	Rs. 50 per kg + 20% *ad val.*
	3204.1200	– –	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon.	Rs. 50 per kg + 20% *ad val.*
	3204.1300	– –	Basic dyes and preparations based thereon	Rs. 50 per kg + 20% *ad val.*
	3204.1400	– –	Direct dyes and preparations based thereon	Rs. 50 per kg + 20% *ad val.*
	3204.1500	– –	Vat dyes (including those usable in that state as pigments) and preparations based thereon.	Rs. 50 per kg + 20% *ad val.*
	3204.1600	– –	Reactive dyes and preparations based thereon.	Rs. 50 per kg + 20% *ad val.*

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	3204.1700	– –	Pigments and preparations based thereon	Rs. 50 per kg + 20% *ad val.*
	3204.1900	– –	Other, including mixtures of colouring matter of two or more of the sub-heading Nos. 3204.1100 to 3204.1900.	Rs. 50 per kg + 20% *ad val.*
	3204.2000	–	Synthetic organic products of a kind used as flourescent brightening agents.	80% *ad val.*
	3204.9000	–	Other	80% *ad val.*
32.06			Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	3206.1000	–	Pigments and preparations based on titanium dioxide	40% *ad val*
	3206.2000	–	Pigments and preparations based on chromium compounds	80% *ad val.*
	3206.3000	–	Pigments and preparations based on cadmium compounds.	80% *ad val.*
		–	Other colouring matter and other preparations:	
	3206.4100	– –	Ultramarine and preparations based thereon	80% *ad val.*
	3206.4200	– –	Lithopone and other pigments and preparations based on zinc sulphide.	80% *ad val.*
	3206.4300	– –	Pigments and preparations based on hexacyanoferrates (ferrocyanides) and (ferricyanides)	80% *ad val.*
	3206.4900	– –	Other	80% *ad val.*
	3204.5000	–	Inorganic products of a kind used as luminophores	80% *ad val.*
34.03			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
		–	Containing petroleum oils or oils obtained from bituminous minerals:	
	3403.1100	– –	Preparations for the treatment of textile materials, leather, furskins or other materials.	40% *ad val.*
	3403.1900	– –	Other	60% *ad val.*
		–	Other:	

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	3403.9100	- -	Preparations for the treatment of textile materials, leather, furskins or other materials.	40% *ad val.*
	3403.9900	- -	Other	60% *ad val.*
36.05	3605.0000		Matches, other than pyrotechnic articles of heading No. 36.04.	100% *ad val.*
37.06			Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
	3706.1000	-	Of a width of 35mm or more:	Rs. 2 per meter.
	3706.9000	-	Other	Rs. 2 per meter.
38.09			Finishing agents, dye carriers to associate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
	3809.1000	-	With a basis of amylaceous substances	40% *ad val.*
		-	Other:	
	3809.9100	- -	Of a kind used in the textile industry	40% *ad val.*
	3809.9200	- -	Of a kind used in the paper industry	40% *ad val.*
	3809.9900	- -	Other	40% *ad val.*
38.21	3821.0000		Prepared culture media for development of micro-organisms.	Free
			I.-PRIMARY FORMS	
39.01			Polymers of ethylene, in primary forms.	
	3901.1000	-	Polyethylene having a specfic gravity of less than 0.94.	40% *ad val.*
	3901.2000	-	Polyethylene having a specific gravity of 0.94 or more.	40% *ad val.*
	3901.3000	-	Ethylene-vinyl acetate copolymers	40% *ad val.*
	3901.9000	-	Other	40% *ad val.*
39.02			Polymers of propylene or of other olefins, in primary forms.	
	3902.1000	-	Polypropylene	40% *ad val.*
	3902.2000	-	polyisobutylene	40% *ad val.*
	3902.3000	-	Propylene copolymers	40% *ad val.*
	3902.9000	-	Other	40% *ad val.*

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39.03		–	Polystyrene:	
	3903.1100	– –	Expansible	40% *ad val.*
	3903.1900	– –	Other	40% *ad val.*
	3903.2000	–	Styrene-acrylonitrile (SAN) copolymers	40% *ad val.*
	3903.3000	–	Acrylonitrile-butadiene-styrene (ABS) copolymers.	40% *ad val.*
	3903.9000	–	Other	40% *ad val.*
39.04			Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	3904.1000	–	Polyvinyl chloride, not mixed with any other substances	40% *ad val.*
		–	Other polyvinyl chloride:	
	3904.2100	– –	Non-plasticised	40% *ad val.*
	3904.2200	– –	Plasticised	40% *ad val.*
	3904.3000	–	Vinyl chloride-vinyl acetate copolymers	40% *ad val.*
	3904.4000	–	Other vinyl chloride copolymers	40% *ad val.*
	3904.5000	–	Vinylidene chloride polymers	40% *ad val.*
		–	Flouro-polymers:	
	3904.6100	– –	Polytetrafluoroethylene	40% *ad val.*
	3904.6900	– –	Other	40% *ad val.*
	3904.9000	–	Other	40% *ad val.*
39.05			Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		–	Polymers of vinyl acetate:	
	3905.1100	– –	In aqueous dispersion	40% *ad val.*
	3905.1900	– –	Other	40% *ad val.*
	3905.2000	–	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	40% *ad val.*
	3905.9000	–	Other	40% *ad val.*
39.06			Acrylic polymers in primary forms	
	3906.1000	–	Polymethyl methacrylate	40% *ad val.*
	3906.9000	–	Other	40% *ad val.*

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1	2		3	4
39.07			Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.1000	–	Polyacetals	40% *ad val.*
	3907.2000	–	Other polyethers	40% *ad val.*
	3907.3000	–	Epoxide resins	40% *ad val.*
	3907.4000	–	Polycarbonates	40% *ad val.*
	3907.5000	–	Alkyd resins	40% *ad val.*
	3907.6000	–	Polyethylene terephthalate	40% *ad val.*
		–	Other polyesters	
	3907.9100	– –	Unsaturated	40% *ad val.*
	3907.9900	– –	Other	40% *ad val.*
39.08			Polyamides in primary forms.	
	3908.1000	–	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or 6,12	40% *ad val.*
	3908.9000	–	Other	40% *ad val.*
39.09			Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	3909.1000	–	Urea resins; thiourea resins	40% *ad val.*
	3909.2000	–	Melamine resins	40% *ad val.*
	3909.3000	–	Other amino-resins	40% *ad val.*
	3909.4000	–	Phenolic resins	40% *ad val.*
	3909.5000	–	Polyurethanes	40% *ad val.*
39.10	3910.0000		Silicones in primary forms.	40% *ad val.*
39.11			Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
	3911.1000	–	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	40% *ad val.*
	3911.9000	–	Other	40% *ad val.*
39.12			Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		–	Cellulose acetates:	
	3912.1100	– –	Non-plasticised	40% *ad val.*
	3912.1200	– –	Plasticised	40% *ad val.*

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	3912.2000	–	Cellulose nitrates (including collodions)	40% *ad val.*
		–	Cellulose ethers:	
	3912.3100	– –	Carboxylmethylcellulose and its salts	40% *ad val.*
	3912.3900	– –	Other	40% *ad val.*
	3912.9000	–	Other	40% *ad val.*
39.13			Natural polymers (for example, alginic acid) and modified natural polymer (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
	3913.1000	–	Alginic acid, its salts and esters	80% *ad val.*
	3913.9000	–	Other	40% *ad val.*
39.14	3914.0000		Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	40% *ad val.*
39.20			Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.1000	–	Of polymers of ethylene	80% *ad val.*
	3920.2000	–	Of polymers of propylene	80% *ad val.*
	3920.3000	–	Of polymers of styrene	80% *ad val.*
		–	Of polymers of vinyl chloride:	
	3920.4100	– –	Rigid	80% *ad val.*
	3920.4200	– –	Flexible	80% *ad val.*
		–	Of acrylic polymers:	
		– –	Of polymethyl methacrylate:	
	3920.5110	– – –	Plates and sheets	100% *ad val.*
	3920.5190	– – –	Other	80% *ad val.*
		– –	Other:	
	3920.5910	– – –	Plates and sheets	100% *ad val.*
	3920.5990	– – –	Other	80% *ad val.*
		–	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.6100	– –	Of polycarbonates	80% *ad val.*
	3920.6200	– –	Of polyethylene terephthalate	80% *ad val.*
	3920.6300	– –	Of unsaturated polyesters	80% *ad val.*
	3920.6900	– –	Of other polyesters	80% *ad val.*

1	2		3	4
		–	Of cellulose or its chemical derivatives:	
	3920.7100	– –	Of regenerated cellulose	80% *ad val.*
	3920.7200	– –	Of vulcanised fibre	80% *ad val.*
	3920.7300	– –	Of cellulose acetate	80% *ad val.*
	3920.7900	– –	Of other cellulose derivatives	80% *ad val.*
		–	Of other plastics:	
	3920.9100	– –	Of polyvinyl butyral	80% *ad val.*
	3920.9200	– –	Of polyamides	80% *ad val.*
	3920.9300	– –	Of amino-resins	80% *ad val.*
	3920.9400	– –	Of phenolic resins	80% *ad val.*
	3920.9900	– –	Of other plastics	80% *ad val.*
40.10			Conveyor or transmission belts or belting, of vulcanised rubber.	
	4010.1000	–	Of trapezoidal cross-section (V-belts and V-belting)	60% *ad val.*
		–	Other:	
	4010.9100	– –	Of a width exceeding 20 cm	60% *ad val.*
	4010.9900	– –	Other	60% *ad val.*
40.11			New pneumatic tyres, of rubber.	
	4011.1000	–	Of a kind used on motor cars (including station wagons and racing cars)	80% *ad val.*
	4011.2000	–	Of a kind used on buses or lorries	80% *ad val.*
	4011.3000	–	Of a kind used on aircraft	Free
	4011.4000	–	Of a kind used on motorcycles	80% *ad val.*
	4011.5000	–	Of a kind used on bicycles	80% *ad val.*
		–	Other:	
		– –	Having a "herring bone" or similar tread:	
	4011.9110	– – –	Of a kind used on agricultural tractors	10% *ad val.*
	4011.9190	– – –	Other	80% *ad val.*
		– –	Other:	
	4011.9910	– – –	Continuosly, vertically stripped tyres used on front wheels of agricultural tractors	10% *ad val.*
	4011.9990	– – –	Other	80% *ad val.*
40.13			Inner tubes, of rubber.	

1	2		3	4
	4013.1000	–	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	80% *ad val.*
	4013.2000	–	Of a kind used on bicycles	80% *ad val.*
		–	Other:	
	4013.9010	– – –	Of a kind used on agricultural tractors	10% *ad val.*
	4013.9090	– – –	Other	80% *ad val.*
48.01	4801.0000		Newsprint, in rolls or sheets	50% *ad val.*
48.02			Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.	
	4802.1000	–	Hand-made paper and paperboard	50% *ad val.*
	4802.2000	–	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	40% *ad val.*
	4802.3000	–	Carbonising base paper	40% *ad val.*
	4802.4000	–	Wall paper base	50% *ad val.*
		–	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	4802.5100	– –	Weighing less than $40g/m^2$	50% *ad val.*
	4802.5200	– –	Weighing 40 g/m^2 or more but not more than 150 g/m^2	50% *ad val.*
	4802.5300	– –	Weighing more than 150 g/m^2	50% *ad val.*
	4802.6000	–	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process.	50% *ad val.*
48.03	4803.0000		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	50% *ad. val.*
48.04			Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	
		–	Kraftliner:	

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	4804.1100	– –	Unbleached	50% *ad val.*
	48.04.1900	– –	Other	50% *ad val.*
		–	Sack kraft paper:	
	4804.2100	– –	Unbleached	50% *ad val.*
	4804.2900	– –	Other	50% *ad val.*
		–	Other kraft paper and paperboard weighing 150 g/m² or less:	
	4804.3100	– –	Unbleached	50% *ad val.*
	4804.3900	– –	Other	50% *ad val.*
		–	Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :	
	4804.4100	– –	Unbleached	50% *ad val.*
	4804.4200	– –	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	50% *ad val.*
	4804.4900	– –	Other	50% *ad val.*
		–	Other kraft paper and paperboard weighing 225 g/m² or more:	
	4804.5100	– –	Unbleached	50% *ad val.*
	4804.5200	– –	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	50% *ad val.*
	4804.5900	– –	Other	50% *ad val.*
48.05			Other uncoated paper and paperboard, in rolls or sheets.	
	4805.1000	–	Semi-chemical fluting paper (corrugating medium)	50% *ad val.*
		–	Multi-ply paper and paper board:	
	4805.2100	– –	Each layer bleached	50% *ad val.*
	4805.2200	– –	With only one outer layer bleached	50% *ad val.*
	4805.2300	– –	Having three or more layers, of which only the two outer layers are bleached	50% *ad val.*
	4805.2900	– –	Other	50% *ad val.*
	4805.3000	–	Sulphite wrapping paper	50% *ad val.*
	4805.4000	–	Filter paper and paperboard	50% *ad val.*
	4805.5000	–	Felt paper and paperboard	50% *ad val.*

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1	2		3	4
	4805.6000	–	Other paper and paperboard, weighing 150 g/m^2 or less.	50% *ad val.*
	4805.7000	–	Other paper and paper board, weighing more than 150 g/m^2 but less than 225 g/m^2	50% *ad val.*
	4805.8000	–	Other paper and paperboard, weighing 225 g/m^2 or more	50% *ad val.*
48.06			Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent paper, in rolls or sheets.	
	4806.1000	–	Vegetable parchment	50% *ad val.*
	4806.2000	–	Greaseproof papers	50% *ad val.*
	4806.3000	–	Tracing papers	50% *ad val.*
	4806.4000	–	Glassine and other glazed transparent or translucent papers	50% *ad val.*
48.07			Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	
	4807.1000	–	Paper and paperboard, laminated internally with bitumen, tar or asphalt	50% *ad val.*
		–	Other:	
	4807.9100	– –	Straw paper and paperboard, whether or not covered with paper other than straw paper	50% *ad val.*
	4807.9900	– –	Other	50% *ad val.*
48.08			Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.	
	4808.1000	–	Corrugated paper and paperboard, whether or not perforated	50% *ad val.*
	4808.2000	–	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	50% *ad val.*
	4808.3000	–	Other kraft paper, creped or crinkled, whether or not embossed or perforated	50% *ad val.*
	4808.9000	–	Other	50% *ad val.*
48.09			Carbon paper, self-copy paper and other copy or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	

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	4809.1000	–	Carbon or similar copying papers	50% *ad val.*
	4809.2000	–	Self-copy paper	50% *ad val.*
	4809.9000	–	Other	50% *ad val.*
48.10			Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.	
		–	Paper and paperboard of a kind used for writing, printing, or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre contents consists of such fibres:	
	4810.1100	– –	Weighing not more than 150 g/m^2	50% *ad val.*
	4810.1200	– –	Weighing more than 150 g/m^2	50% *ad val.*
		–	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:	
	4810.2100	– –	Light-weight coated paper	50% *ad val.*
	4810.2900	– –	Other	50% *ad val.*
		–	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
	4810.3100	– –	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less.	50% *ad val.*
	4810.3200	– –	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	50% *ad val.*
	4810.3900	– –	Other	50% *ad val.*
		–	Other paper and paperboard.	
	4810.9100	– –	Multi-ply	50% *ad val.*
	4810.9900	– –	Other	50% *ad val.*
48.11			Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	

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	4811.1000	–	Tarred, bituminised or asphalted paper and paperboard	50% *ad val.*
		–	Gummed or adhesive paper and paperboard:	
	4811.2100	– –	Self-adhesive	50% *ad val.*
	4811.2900	– –	Other	50% *ad val.*
		–	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
	4811.3100	– –	Bleached weighing more than 150 g/m²	50% *ad val.*
	4811.3900	– –	Other	50% *ad val.*
	4811.4000	–	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	50% *ad val.*
	4811.9000	–	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	50% *ad val.*
48.23			Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
		–	Gummed or adhesive paper, in strips or rolls:	
	4823.1100	– –	Self-adhesive	80% *ad val.*
	4823.1900	– –	Other	80% *ad val.*
	4823.2000	–	Filter paper and paperboard	80% *ad val.*
	4823.3000	–	Cards, not punched, for punch card machines, whether or not in strips	80% *ad val.*
	4823.4000	–	Rolls sheets and dials, printed for self-recording apparatus	80% *ad val.*
		–	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
	4823.5100	– –	Printed, embossed or perforated	80% *ad val.*
	4823.5900	– –	Other	80% *ad val.*
	4823.6000	–	Trays, dishes, plates cups and the like, of paper or paperboard	125% *ad val.*
	4823.7000	–	Moulded or pressed articles of paper pulp	80% *ad val.*
		–	Other:	
	4823.9010	– – –	Cards for Jacquard machines	80% *ad val.*
	4823.9090	– – –	Other	125% *ad val.*
51.05			Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	

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	5105.1000	–	Carded wool	20% *ad val.*
		–	Wool tops and other combed wool:	
	5105.2100	– –	Combed wool in fragments	20% *ad val.*
	5105.2900	– –	Other	20% *ad val.*
	5105.3000	–	Fine animal hair, carded or combed	20% *ad val.*
	5105.4000	–	Coarse animal hair, carded or combed	20% *ad val.*
51.06			Yarn of carded wool, not put up for retail sale.	
		–	Containing 85% or more by weight of wool:	
	5106.1010	– – –	Not exceeding 2215 decitex	Free
	5106.1090	– – –	Other	20% *ad val.*
		–	Containing less than 85% by weight of wool:	
	5106.2010	– – –	Not exceeding 2215 decitex	Free
	5106.2090	– – –	Other	20% *ad val.*
51.07			Yarn of combed wool not put up for retail sale.	
		–	Containing 85% or more by weight of wool:	
	5107.1010	– – –	Not exceeding 1265 decitex	Free
	5107.1090	– – –	Other	20% *ad val.*
		–	Containing less than 85% by weight of wool	
	5107.2010	– – –	Not exceeding 1265 decitex	Free
	5107.2090	– – –	Other	20% *ad val.*
54.01			Sewing thread of man-made filaments, whether or not put up for retail sale.	
	5401.1000	–	Of synthetic filaments	Rs. 30 per kg.
	5401.2000	–	Of artificial filaments	Rs. 30 per kg.
54.02			Synthetic filaments yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
	5402.1000	–	High tenacity yarn of nylon or other polyamides	Rs. 30 per kg.
	5402.2000	–	High tenacity yarn of polyesters	Rs. 30 per kg.
		–	Textured yarn:	
	5402.3100	– –	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Rs. 30 per kg.
	5402.3200	– –	Of nylon or other polyamides, measuring per single yarn more than 50 tex	Rs. 30 per kg.

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	5402.3300	– –	Of polyesters	Rs. 30 per kg.
	5402.3900	– –	Other	Rs. 30 per kg.
		–	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
	5402.4100	– –	Of nylon or other polyamides	Rs. 30 per kg.
	5402.4200	– –	Of polyesters, partially oriented	Rs. 30 per kg.
	5402.4300	– –	Of polyesters, other	Rs. 30 per kg.
	5402.4900	– –	Other	Rs. 30 per kg.
		–	Other yarn, single, with a twist exceeding 50 turns per metre:	
	5402.5100	– –	Of nylon or other polyamides	Rs. 30 per kg.
	5402.5200	– –	Of polyesters	Rs. 30 per kg.
	5402.5900	– –	Other	Rs. 30 per kg.
		–	Other yarn, multiple (folded) or cabled	
	5402.6100	– –	Of nylon or other polyamides	Rs. 30 per kg.
	5402.6200	– –	Of polyesters	Rs. 30 per kg.
	5402.6900	– –	Other	Rs. 30 per kg.
54.03			Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
	5403.1000		High tenacity yarn of viscose rayon	Rs. 30 per kg.
	5403.2000	–	Textured Yarn	Rs. 30 per kg.
		–	Other yarn, single:	
	5403.3100	– –	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Rs. 30 per kg.
	5403.3200	– –	Of viscose rayon, with a twist exceeding 120 turns per metre	Rs. 30 per kg.
	5403.3300	– –	Of cellulose acetate	Rs. 30 per kg.
	5403.3900	– –	Other	Rs. 30 per kg.
		–	Other yarn, multiple (folded) or cabled:	
	5403.4100	– –	Of viscose rayon	Rs. 30 per kg.
	5403.4200	– –	Of cellulose acetate	Rs. 30 per kg.
	5403.4900	– –	Other	Rs. 30 per kg.

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54.04			Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	
	5404.1000	–	Monofilament	80% *ad val.*
		–	Other:	
	5404.9010	– – –	Yarn and strip of a width not exceeding 5mm. consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	40% *ad val.*
	5404.9090	– – –	Other	60% *ad val.*
54.05	5405.0000		Artificial monofilament of 67 decitex or more and of which no cross sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	
	5405.0010	– – –	Yarn and strip of a width not exceeding 5mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	40% *ad val.*
	5405.0090	– – –	Other	80% *ad val.*
54.06			Man-made filament yarn (other than sewing thread), put up for retail sale.	
	5406.1000	–	Synthetic filament yarn	Rs. 30 per kg.
	5406.2000	–	Artificial filament yarn	Rs. 30 per kg.
55.01			Synthetic filament tow.	
	5501.1000	–	Of nylon or other polyamides	Rs. 15 per kg.
	5501.2000	–	Of polyesters	Rs. 15 per kg.
	5501.3000	–	Acrylic or modacrylic	Rs. 15 per kg.
	5501.9000	–	Other	Rs. 15 per kg.
55.02	5502.0000		Artificial filament tow.	Rs. 15 per kg.
55.03			Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
	5503.1000	–	Of nylon or other polyamides	Rs. 15 per kg.
	5503.2000	–	Of polyesters	Rs. 15 per kg.
	5503.3000	–	Acrylic or modacrylic	Rs. 15 per kg.

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	5503.4000	–	Of polypropylene	Rs. 15 per kg.
	5503.9000	–	Other	Rs. 15 per kg.
55.04			Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
	5504.1000	–	Of viscose	Rs. 15 per kg.
	5504.9000	–	Other	Rs. 15 per kg.
55.05			Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
	5505.1000	–	Of synthetic fibres	Rs. 15 per kg.
	5505.2000	–	Of artificial fibres	Rs. 15 per kg.
55.06			Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
	5506.1000	–	Of nylon or other polyamides	Rs. 15 per kg.
	5506.2000	–	Of polyesters	Rs. 15 per kg.
	5506.3000	–	Acrylic or modacrylic	Rs. 15 per kg.
	5506.9000	–	Other	Rs. 15 per kg.
55.07	5507.0000		Artificial staple fibres, carded, combed or otherwise processed for spinning.	Rs. 15 per kg.
55.08			Sewing thread of man-made staple fibres whether or not put up for retail sale.	
	5508.1000	–	Of synthetic staple fibres.	Rs. 30 per kg.
	5508.2000	–	Of artificial staple fibres	Rs. 30 per kg.
55.09			Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
		–	Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
	5509.1100	– –	Single yarn	Rs. 30 per kg.
	5509.1200	– –	Multiple (folded) or cabled yarn	Rs. 30 per kg.
		–	Containing 85% or more by weight of polyester staple fibres:	
	5509.2100	– –	Single yarn	Rs. 30 per kg.
	5509.2200	– –	Multiple (folded) or cabled yarn	Rs. 30 per kg.
		–	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	5509.3100	– –	Single yarn	Rs. 30 per kg.
	5509.3200	– –	Multiple (folded) or cabled yarn	Rs. 30 per kg.

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		–	Other yarn containing 85% or more by weight of synthetic staple fibres:	
	5509.4100	– –	Single yarn	Rs. 30 per kg.
	5509.4200	– –	Multiple (folded) or cabled yarn	Rs. 30 per kg.
		–	Other yarn, of polyester staple fibres :	
	5509.5100	– –	Mixed mainly or solely with artificial staple fibres	Rs. 30 per kg.
	5509.5200	– –	Mixed mainly or solely with wool or fine animal hair	Rs. 30 per kg.
	5509.5300	– –	Mixed mainly or solely with cotton	Rs. 30 per kg.
	5509.5900	– –	Other	Rs. 30 per kg.
		–	Other yarn, of acrylic or modacrylic staple fibres :	
	5509.6100	– –	Mixed mainly or solely with wool or fine animal hair	Rs. 30 per kg.
	5509.6200	– –	Mixed mainly or solely with cotton	Rs. 30 per kg.
	5509.6900	– –	Other	Rs. 30 per kg.
		–	Other yarn :	
	5509.9100	– –	Mixed mainly or solely with wool or fine animal hair	Rs. 30 per kg.
	5509.9200	– –	Mixed mainly or solely with cotton	Rs. 30 per kg.
	5509.9900	– –	Other	Rs. 30 per kg.
55.10			Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
		–	Containing 85% or more by weight of artificial staple fibres:	
	5510.1100	– –	Single yarn	Rs. 30 per kg.
	5510.1200	– –	Multiple (folded) or cabled yarn	Rs. 30 per kg.
	5510.2000	–	Other yarn, mixed mainly or solely with wool or fine animal hair	Rs. 30 per kg.
	5510.3000	–	Other yarn, mixed mainly or solely with cotton	Rs. 30 per kg.
	5510.9000	–	Other yarn	Rs. 30 per kg.
55.11			Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
	5511.1000	–	Of synthetic staple fibres, containing 85% or more by weight of such fibres.	Rs. 30 per kg.
	5511.2000	–	Of synthetic staple fibres, containing less than 85% by weight of such fibres.	Rs. 30 per kg.

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	5511.3000	–	Of artificial staple fibres	Rs. 30 per kg.
56.01			Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
	5601.1000	–	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	80% *ad val.*
		–	Wadding; other articles of wadding :	
	5601.2100	– –	Of cotton	80% *ad val.*
	5601.2200	– –	Of man-made fibres	80% *ad val.*
	5601.2900	– –	Other	80% *ad val.*
	5601.3000	–	Textile flock and dust and mill neps	Rs. 15 per kg.
56.05			Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	
	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.	125% *ad val.*
	5605.0090	– – –	Other	125% *ad val.*
59.03			Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.	
	5903.1000	–	With polyvinyl chloride	125% *ad val.*
	5903.2000	–	With polyurethane	125% *ad val.*
	5903.9000	–	Other	125% *ad val.*
59.11			Textile products and articles, for technical uses, specified in Note 7 to this chapter.	
	5911.1000	–	Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses.	40% *ad val.*
	5911.2000	–	Bolting cloth, whether or not made up.	40% *ad val.*
		–	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	
	5911.3100	– –	Weighing less than 650 g/m²	40% *ad val.*
	5911.3200	– –	Weighing 650 g/m² or more	40% *ad val.*

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	5911.4000	–	Straining cloth of a kind used in oil presses or the like, including that of human hair.	40% *ad val.*
	5911.9000	–	Other	40% *ad val.*
68.05			Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
	6805.1000	–	On a base of woven textile fabric only	100% *ad val.*
	6805.2000	–	On a base of paper or paper board only	100% *ad val.*
	6805.3000	–	On a base of other materials	100% *ad val.*
70.15			Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses.	
	7015.1000	–	Glasses for corrective spectacles	20% *ad val.*
	7015.9000	–	Other	60% *ad val.*
70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	7019.1000	–	Silvers, rovings, yarn and chopped strands.	20% *ad val.*
	7019.2000	–	Woven fabrics, including narrow fabrics	100% *ad val.*
		–	Thin sheets (voiles), webs, mats mattresses, boards and similar non-woven products :	
	7019.3100	– –	Mats	40% *ad val.*
	7019.3200	– –	Thin sheets (voiles)	40% *ad val.*
	7019.3900	– –	Other	40% *ad val.*
		–	Other :	
	7019.9010	– – –	For machinery	20% *ad val.*
	7019.9020	– – –	For electric insulation	20% *ad val.*
	7019.9030	– – –	For welders' shield	20% *ad val.*
	7019.9090	– – –	Other	125% *ad val.*

I-PRIMARY MATERIALS, PRODUCTS IN GRANULAR OR POWDER FORM

72.01			Pig iron and spiegeleisen in pigs, blocks or other primary forms.	
	7201.1000	–	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	40% *ad val.*
	7201.2000	–	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	40% *ad val.*

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	7201.3000	–	Alloy pig iron	40% *ad val.*
	7201.4000	–	Spiegeleisen	40% *ad val.*
72.03			Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	
	7203.1000	–	Ferrous products obtained by direct reduction of iron ore	40% *ad val.*
	7203.9000	–	Other	40% *ad val.*
72.05			Granules and powders, of pig iron, spiegeleisen, iron or steel.	
	7205.1000	–	Granules	40 % *ad val.*
		–	Powders :	
	7205.2100	– –	Of alloy steel	40% *ad val.*
	7205.2900	– –	Other	40% *ad val.*
			II.—IRON AND NON-ALLOY STEEL	
72.06			Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).	
	7206.1000	–	Ingots	80% *ad val.*
	7206.9000	–	Other	80% *ad val.*
72.08			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
		–	In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :	
	72.08.1100	– –	Of a thickness exceeding 10 mm.	50% *ad val.*
	72.08.1200	–	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	50% *ad val.*
	7208.1300	– –	Of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7208.1400	– –	Of a thickness of less than 3 mm.	50% *ad val.*
		–	Other, in coils, not further worked than hot-rolled :	
	7208.2100	– –	Of a thickness exceeding 10 mm.	50% *ad val.*
	7208.2200	– –	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	50% *ad val.*

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	7208.2300	– –	Of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7208.2400	– –	Of a thickness of less than 3 mm.	50% *ad val.*
		–	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :	
	7208.3100	– –	Rolled on four faces or in a closed box pass, of a width not exceeding 1.250 mm and of a thickness of not less than 4 mm, without patterns in relief.	50% *ad val.*
	7208.3200	– –	Other, of a thickness exceeding 10 mm.	50% *ad val.*
	7208.3300	– –	Other, of a thickness 4.75 mm or more but not exceeding 10 mm.	50% *ad val.*
	7208.3400	– –	Other of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7208.3500	– –	Other, of a thickness of less than 3 mm.	50% *ad val.*
		–	Other, not in coils, not further worked than hot-rolled :	
	7208.4100	– –	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief.	50% *ad val.*
	7208.4200	– –	Other, of a thickness exceeding.	50% *ad val.*
	7208.4300	– –	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	50% *ad val.*
	7208.4400	– –	Other, of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7208.4500	– –	Other, of a thickness of less than 3 mm.	50% *ad val.*
	7208.9000	–	Other.	50% *ad val.*
72.09			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	
		–	In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :	
	7209.1100	– –	Of a thickness of 3 mm or more.	50% *ad val.*
	7209.1200	– –	Of a thickness exceeding 1 mm but less than 3 mm.	50% *ad val.*
	7209.1300	– –	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% *ad val.*

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	7209.1400	– –	Of a thickness of less than 0.5 mm.	50% *ad val.*
		–	Other, in coils, not further worked than cold-rolled (cold-reduced) :	
	7209.2100	– –	Of a thickness of 3 mm or more.	50% *ad val.*
	7209.2200	– –	Of a thickness exceeding 1 mm but less than 3 mm.	50% *ad val.*
	7209.2300	– –	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% *ad val.*
	7209.2400	– –	Of a thickness of less than 0.5 mm.	50% *ad val.*
		–	Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :	
	7209.3100	– –	Of a thickness of 3 mm or more.	50% *ad val.*
	7209.3200	– –	Of a thickness exceeding 1 mm but less than 3 mm.	50% *ad val.*
	7209.3300	– –	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% *ad val.*
	7209.3400	– –	Of a thickness of less than 0.5 mm.	50% *ad val.*
		–	Other, not in coils, not further worked than cold-rolled (cold-reduced) :	
	7209.4100	– –	Of a thickness of 3 mm or more.	50% *ad val.*
	7209.4200	– –	Of a thickness exceeding 1 mm but less than 3 mm.	50% *ad val.*
	7209.4300	– –	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% *ad val.*
	7209.4400	– –	Of a thickness of less than 0.5 mm.	50% *ad val.*
	7209.9000	–	Other.	50% *ad val.*
72.10			Flat-rolled products or iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	
		–	Plated or coated with tin :	
	7210.1100	– –	Of a thickness of 0.5 mm or more.	50% *ad val.*
	7210.1200	– –	Of a thickness of less than 0.5 mm.	50% *ad val.*
	7210.2000	–	Plated or coated with lead, including terne-plate.	50% *ad val.*
		–	Electrolytically plated or coated with zinc :	
	7210.3100	– –	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275	50% *ad val.*

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			MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	
	7210.3900	– –	Other.	50% *ad val.*
		–	Otherwise plated or coated with zinc :	
	7210.4100	– –	Corrugated.	50% *ad val.*
	7210.4900	– –	Other.	50% *ad val.*
	7210.5000	–	Plated or coated with chromium oxides or with chromium and chromium oxides.	50% *ad val.*
	7210.6000	–	Plated or coated with aluminium.	50% *ad val.*
	7210.7000	–	Painted, furnished or plastic coated.	50% *ad val.*
	7210.9000	–	Other.	50% *ad val.*
72.11			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
		–	Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :	
	7211.1100	– –	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief.	50% *ad val.*
	7211.1200	– –	Other, of a thickness of 4.75 mm or more.	50% *ad val.*
	7211.1900	– –	Other.	50% *ad val.*
		–	Other, not further worked than hot-rolled :	
	7211.2100	– –	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief.	50% *ad val.*
	7211.2200	– –	Other, of a thickness of 4.75 mm or more.	50% *ad val.*
	7211.2900	– –	Other.	50% *ad val.*
	7211.3000	–	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :	50% *ad val.*
		–	Other, not further worked than cold-rolled (cold-reduced) :	
	7211.4100	– –	Containing by weight less than 0.25% of carbon.	50% *ad val.*
	7211.4900	– –	Other.	50% *ad val.*

	7211.9000	–	Other.	50% *ad val.*
72.12			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	
	7212.1000	–	Plated or coated with tin.	50% *ad val.*
		–	Electrolytically plated or coated with zinc :	
	7212.2100	– –	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	50% *ad val.*
	7212.2900	– –	Other.	50% *ad val.*
	7212.3000	– –	Otherwise plated or coated with zinc.	50% *ad val.*
	7212.4000	–	Painted, varnished or plastic coated.	50% *ad val.*
	7212.5000	–	Otherwise, plated or coated.	50% *ad val.*
	7212.6000	–	Clad.	50% *ad val.*
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	7213.1000	–	Containing identations, ribs, grooves or other deformations produced during the rolling process.	50% *ad val.*
	7213.2000	–	Of free-cutting steel.	50% *ad val.*
		–	Other, containing by weight less than 0.25% of carbon.	
	7213.3100	– –	Of circular cross-section measuring less than 14mm diameter.	50% *ad val.*
	7213.3900	– –	Other.	50% *ad val.*
		– –	Other, containing by weight 0.25% or more but less than 0.6% of carbon :	
	7213.4100	– –	Of circular cross-section measuring less than 14 mm in diameter.	50% *ad val.*
	7213.4900	– –	Other.	50% *ad val.*
	7213.5000	–	Other, containing by weight 0.6% or more of carbon.	50% *ad val.*
72.14			Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
	7214.1000	–	Forged.	50% *ad val.*
	7214.2000	–	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	50% *ad val.*
	7214.3000		Of free-cutting steel.	50% *ad val.*

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	7214.4000	–	Other, containing by weight less than 0.25% of carbon.	50% *ad val.*
	7214.5000	–	Other, containing by weight 0.25% or more but less than 0.6% of carbon.	50% *ad val.*
	7214.6000	–	Other, containing by weight 0.6% or more of carbon.	50% *ad val.*
72.15			Other bars and rods of iron or non-alloy steel.	
	7215.1000	–	Of free-cutting steel, not further worked than cold-formed or cold-finished.	50% *ad val.*
	7215.2000	–	Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon.	50% *ad val.*
	7215.3000	–	Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon.	50% *ad val.*
	7215.4000	–	Other, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon.	50% *ad val.*
	7215.9000	–	Other.	50% *ad val.*
72.16			Angles, shapes and sections of iron or non-alloy steel.	
	7216.1000	–	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm.	100% *ad val.*
		–	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	
	7216.2100	– –	L sections	100% *ad val.*
	7216.2200	– –	T sections	100% *ad val.*
		–	U, I or H sections not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :	
	7216.3100	– –	U sections.	100% *ad val.*
	7216.3200	– –	I sections.	100% *ad val.*
	7216.3300	– –	H sections.	100% *ad val.*
	7216.4000	–	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	100% *ad val.*
	7216.5000	–	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded.	100% *ad val.*
	7216.6000	–	Angles, shapes and sections, not further worked than cold-formed or cold-finished.	100% *ad val.*
	7216.9000	–	Other.	100% *ad val.*

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72.19			Flat-rolled products of stainless steel, of a width of 600 mm or more.	
		–	Not further worked than hot-rolled, in coils :	
	7219.1100	– –	Of a thickness exceeding 10 mm.	50% *ad val.*
	7219.1200	– –	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	50% *ad val.*
	7219.1300	– –	Of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7219.1400	– –	Of a thickness of less than 3 mm.	50% *ad val.*
		–	Not further worked than hot-rolled, not in coils :	
	7219.2100	– –	Of a thickness exceeding 10 mm.	50% *ad val.*
	7219.2200	– –	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	50% *ad val.*
	7219.2300	– –	Of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7219.2400	– –	Of a thickness of less than 3 mm.	50% *ad val.*
		–	Not further worked than cold-rolled (cold-reduced) :	
	7219.3100	– –	Of a thickness of 4.75 mm or more.	50% *ad val.*
	7219.3200	– –	Of a thickness of 3 mm or more but less than 4.75 mm.	50% *ad val.*
	7219.3300	– –	Of a thickness exceeding 1 mm but less than 3 mm.	50% *ad val.*
	7219.3400	– –	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% *ad val.*
	7219.3500	– –	Of a thickness of less than 0.5 mm.	50% *ad val.*
	7219.9000	–	Other.	50% *ad val.*
72.20			Flat-rolled products of stainless steel, of a width of less than 600 mm.	
		–	Not further worked than hot-rolled :	
	7220.1100	– –	Of a thickness of 4.75 mm or more.	50% *ad val.*
	7220.1200	– –	Of a thickness of less than 4.75 mm.	50% *ad val.*
	7220.2000	–	Not further worked than cold-rolled (cold-reduced)	50% *ad val.*
	7220.9000	–	Other.	50% *ad val.*
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more.	

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	7225.1000	-	Of silicon-electrical steel.	50% *ad val.*
	7225.2000	-	Of high speed steel.	50% *ad val.*
	7225.3000	-	Other, not further worked than hot-rolled, in coils.	50% *ad val.*
	7225.4000	-	Other, not further worked than hot-rolled, not in coils.	50% *ad val.*
	7225.5000	-	Other, not further worked than cold-rolled (cold-reduced)	50% *ad val.*
	7225.9000	-	Other.	50% *ad val.*
72.26			Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
	7226.1000	-	Of silicon-electrical steel.	50% *ad val.*
	7226.2000	-	Of high speed steel.	50% *ad val.*
		-	Other :	
	7226.9100	- -	Not further worked than not-rolled.	50% *ad val.*
	7226.9200	- -	Not further worked than cold-rolled (cold-reduced)	50% *ad val.*
	7226.9900	- -	Other.	50% *ad val.*
73.01			Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements, welded angles, shapes and sections, of iron or steel.	
	7301.1000	-	Sheet piling.	100% *ad val.*
	7301.2000	-	Angles, shapes and sections.	80% *ad val.*
73.07			Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
		-	Cast fittings :	
	7307.1100	- -	Of non-malleable cast iron	80% *ad val.*
	7307.1900	- -	Other.	80% *ad val.*
		-	Other, of stainless steel :	
	7307.2100	- -	Flanges.	80% *ad val.*
	7307.2200	- -	Threaded elbows, bends and sleeves.	80% *ad val.*
	7307.2300	- -	Butt welding fittings.	80% *ad val.*
	7307.2900	- -	Other	80% *ad val.*
		-	Other :	
	7307.9100	- -	Flanges.	80% *ad val.*

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	7307.9200			
	7307.9300	--	Butt welding fittings.	80% *ad val.*
	7307.9900	--	Other.	80% *ad val.*
73.15			Chain and parts thereof, of iron of steel.	
		-	Articulated link chain and parts thereof :	
		--	Roller chain :	
	7315.1110	---	For cycles.	80% *ad val.*
	7315.1190	---	Other.	80% *ad val.*
		--	Other chain :	
	7315.1210	---	For cycles.	80% *ad val.*
	7315.1290	---	Other	80% *ad val.*
	7315.1900	--	Parts.	80% *ad val.*
	7315.2000	-	Skid chain.	80% *ad val.*
		-	Other chain :	
	7315.8100	--	Stud-link	80% *ad val.*
	7315.8200	--	Other, welded link.	80% *ad val.*
	7315.8900	--	Other.	80% *ad val.*
	7315.9000	-	Other parts.	80% *ad val.*
73.26			Other articles of iron or steel.	
		-	Forged or stamped, but not further worked ;	
	7326.1100	--	Grinding balls and similar articles for mills.	80% *ad val.*
	7326.1900	--	Other	80% *ad val.*
		-	Articles of iron or steel wire :	
	7326.2010	---	Bead wire for cycle tyres	40% *ad val.*
	7326.2020	---	X-ray film hangers.	125% *ad val.*
	7326.2030	---	Milk strainers and similar articles.	40% *ad val.*
	7326.2040	---	Cages.	125% *ad val.*
	7326.2050	---	Steel belt lacing	80% *ad val.*
	7326.2060	---	Steel ball not exceeding 1 mm diameter.	40% *ad val.*
	7326.2080	---	Boot and Shoe protectors.	125% *ad val.*
	7326.9000	-	Other	125% *ad val.*
74.06			Copper powders and flakes.	

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	7406.1000	–	Powders of non-lamellar structure.	40% *ad val.*
	7406.2000	–	Powders of lamellar structure; flakes	40% *ad val.*
76.03			Aluminium powders and flakes.	
	7603.1000	–	Powders of non-lamellar structure.	40% *ad val.*
	7603.2000	–	Powders of lamellar structure; flakes	40% *ad val.*
76.07			Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	
		–	Not backed :	
	7607.1100	– –	Rolled but not further worked.	60% *ad val.*
	7607.1900	–	Other	80% *ad val.*
	7607.2000		Backed.	80% *ad val.*
78.04			Lead plates, sheets, strip and foil ; lead powders and flakes.	
		–	Plates, sheets, strip and foil :	
		– –	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm :	
	7804.1110	– – –	Sheets and strip	40% *ad val.*
	7804.1120	– – –	Foils	60% *ad val.*
	7804.1900	– –	Other	60% *ad val.*
	7804.2000	–	Powders and flakes.	40% *ad val.*
80.05			Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	
	8005.1000	–	Foil	60% *ad val.*
	8005.2000	–	Powders and flakes.	40% *ad val.*
83.11			Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of aggomerated base metal powder, used for metal spraying.	
	8311.1000	–	Coated electrodes of base metal, for electric arc-welding.	80% *ad val.*
	8311.2000	–	Cored wire of base metal, for electric arc-welding	80% *ad val.*
	8311.3000	–	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	80% *ad val.*

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	8311.9000	–	Other, including parts	80% *ad val.*
84.14			Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
	8414.1000	–	Vacuum pumps	20% *ad val.*
	8414.2000	–	Hand or foot-operated air pumps.	80% *ad val.*
	8414.3000	–	Compressors of a kind used in refrigerating equipment.	40% *ad val.*
	8414.4000	–	Air compressors mounted on a wheeled chassis for towing.	40% *ad val.*
		–	Fans :	
	8414.5100	– –	Tables, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.	80% *ad val.*
	8414.5900	– –	Other	40% *ad val.*
	8414.6000	–	Hoods having a maximum horizontal side not exceeding 120 cm.	80% *ad val.*
		–	Other :	
	8414.8010	– – –	Compressor for motor vehicles.	40% *ad val.*
	8414.8090	– – –	Other	20% *ad val.*
	8414.9000	–	Parts	The rate applicable to the machine of which they form parts.
84.18			Refrigerators, freezers, and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	
		–	Combined refrigerator-freezers, fitted with separate external doors :	
	8418.1010	– – –	Not exceeding 700 l capacity (household type)	100% *ad val.*
	8418.1090	– – –	Other	100% *ad val.*
		–	Refrigerators, household type (of a capacity not exceeding 700 litres)	
	8418.2100	–	Compression-type	100% *ad val.*
	8418.2200	– –	Absorption-type, electrical	100% *ad val.*
	8418.2900	– –	Other	100% *ad val.*
	8418.3000	–	Freezers of the chest type, not exceeding 800 l capacity.	100% *ad val.*

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	8418.4000	–	Freezers of the upright type, not exceeding 900 l capacity	100% *ad val.*
	8418.5000	–	Refrigerating or freezing display counters, cabinets, show-cases and the like	125% *ad val.*
		–	Other refrigerating or freezing equipment; heat pumps:	
	8418.6100	– –	Compression type units whose condensers are heat exchangers	125% *ad val.*
	8418.6900	– –	Other	125% *ad val.*
		–	Parts :	
	8418.9100	– –	Furniture designed to receive refrigerating or freezing equipment	125% *ad val.*
	8418.9900	– –	Other	125% *ad val.*
84.31			Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.	
	8431.1000	–	Of machinery of heading No. 84.25	20% *ad val.*
	8431.2000	–	Of machinery of heading No. 84.27	60% *ad val.*
		–	Of machinery of heading No. 84.28 :	
	8431.3100	– –	Of lifts, skip hoists or escalators.	80% *ad val.*
	8431.3900	– –	Other	20% *ad val.*
		–	Of a machinery of heading No. 84.26, 84.29 or 84.30 :	
	8431.4100	– –	Buckets, shovels, grabs and grips	20% *ad val.*
	8431.4200	– –	Bulldozer or angledozer blades	20% *ad val.*
	8431.4300	– –	Parts of boring or sinking machinery of subheading No. 8430, 4100 or 8430, 4900	20% *ad val.*
		– –	Other :	
	8431.4910	– – –	Parts of Temping machines and Road Rollers.	80% *ad val.*
	8431.4990	– – –	Other	20% *ad val.*
84.42			Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing types, blocks, plates, cylinders or other printing components; blocks, plates, cylinders, and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
	8442.1000		Phototype-setting and composing machines	Free.

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	8442.2000		Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	Free
	8442.3000		Other machinery, apparatus and equipment	Free
	8442.4000		Parts of the foregoing machinery, apparatus or equipment	20% *ad val.*
		–	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :	
	8442.5010	– – –	Printing type	20% *ad val.*
	8442.5090	– – –	Other.	20% *ad val.*
84.48			Auxiliary machinery for use with machines of heading Nos. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading Nos. 84.44, 84.85, 84.46 or 84.47 (for example spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
		–	Auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46, 84.47 :	
	8448.1100	– –	Dobbles and Jacquards; card reducing, copying, punching or assembling machines for use therewith	20% *ad val.*
	8448.1900	– –	Other.	20% *ad val.*
	8448.2000	–	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.	20% *ad val.*
		–	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.	
	8448.3100	– –	Card clothing.	40% *ad val.*
	8448.3200	– –	Of machines for preparing textile fibres, other than card clothing.	20% *ad val.*
		– –	Spindles, spindle flyers, spinning rings and ring travellers.	
	8448.3310	– – –	Spindles	40% *ad val.*
	8448.3390	– – –	Other.	20% *ad val.*
	8448.3900	– –	Other	20% *ad val.*
		–	Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	
	8448.4100	– –	Shuttles	20% *ad val.*

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	8448.4200	– –	Reeds for looms, healds and heald-frames	20% *ad val.*
	8448.4900	–	Other	20% *ad val.*
		–	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :	
	8448.5100	– –	Sinkers, needles and other articles used in forming stitches.	20% *ad val.*
	8448.5900	– –	Other	20% *ad val.*
85.06			Primary cells and primary batteries.	
		–	Of an external volume not exceeding 300 cm^3 :	
		– –	Manganese dioxide:	
	8506.1110	– – –	Primary Cells	80% *ad val.*
	8506.1190	– – –	Other	100% *ad val.*
		– –	Mercuric Oxide :	
	8506.1210	– – –	Primary cells	80% *ad val.*
	8506.1290	– – –	Other	100% *ad val.*
		– –	Silver Oxide :	
	8506.1310	– – –	Primary Cells	80% *ad val.*
	8506.1390	– – –	Other	100% *ad val.*
		– –	Other :	
	8506.1910	– – –	Primary Cells	80% *ad val.*
	8506.1990	– – –	Other	100% *ad val.*
	8506.2000	–	Of an external volume exceeding 300 cm^3.	100% *ad val.*
	8506.9000	–	Parts	100% *ad val.*
85.11			Electric ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-out of a kind used in conjunction with such engines.	
	8511.1000	–	Sparking plugs.	50% *ad val.*
	8511.2000	–	Ignition magnetos, magnetodynamos; magnetic flywheels.	20% *ad val.*
	8511.3000	–	Distributors; ignition coils	20% *ad val.*
	8511.4000	–	Starter motors and dual purpose starter-generators.	20% *ad val.*

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	8511.5000	–	Other generators	20% *ad val.*
	8511.8000	–	Other equipment.	20% *ad val.*
	8511.9000	–	Parts	20% *ad val.*
85.21			Video recording or reproducing apparatus.	
	8521.1000	–	Magnetic tape-type	50% *ad val.*
	8521.9000	–	Other	50% *ad val.*
85.23			Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	
		–	Magnetic tapes :	
		– –	Of a width not exceeding 4 mm :	
	8523.1110	– – –	Audio cassettes	80% *ad val.*
	8523.1120	– – –	Video cassettes	80% *ad val.*
	8523.1190	– – –	Other	125% *ad val.*
		– –	Of a width exceeding 4 mm but not exceeding 6.5 mm.	
	8523.1210	– – –	Video cassettes	80% *ad val.*
	8523.1290	– – –	Other	125% *ad val.*
		– –	Of a width exceeding 6.5 mm :	
	8523.1310	– – –	Video cassettes	80% *ad val.*
	8523.1390	– – –	Other	125% *ad val.*
		–	Magnetic discs:	
	8523.2010	– – –	Computer discs	Free.
	8523.2020	– – –	Other lacquered discs	40% *ad val.*
	8523.2090	– – –	Other	125% *ad val.*
	8523.9000	–	Other	125% *ad val.*
85.24			Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	
	8524.1000	–	Gramophone records	125% *ad val.*
		–	Magnetic tapes :	
		– –	Of a width not exceeding 4 mm :	
	8524.2110	– – –	Audio cassettes	80% *ad val.*
	8524.2190	– – –	Other	125% *ad val.*

1	2		3	4
	8524.2200	– –	Of a width exceeding 4 mm but not exceeding 6.5 mm.	125% *ad val.*
	8524.2300	– –	Of a width exceeding 6.5 mm	125% *ad val.*
	8524.9000	–	Other	125% *ad val.*
85.31			Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	
	8531.1000	–	Burglar or fire alarms and similar apparatus	40% *ad val.*
	8531.2000	–	Indicator penels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	40% *ad val.*
	8531.8000	–	Other apparatus	40% *ad val.*
	8531.9000	–	Parts	40% *ad val.*
85.34	8534.0000		Printed circuits	80% *ad val.*
90.09			Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	
		–	Electrostatic photo-copying apparatus :	
	9009.1100	– –	Operating by reproducing the original image directly onto the copy (direct process)	40% *ad val.*
	9009.1200	– –	Operating by reproducing the original image *via* an intermediate onto the copy (indirect process)	40% *ad val.*
		–	Other photo-copying apparatus :	
	9009.2100	– –	Incorporating an optical system	40% *ad val.*
	9009.2200	– –	Of the contact type	40% *ad val.*
	9009.3000	–	Thermo-copying apparatus	40% *ad val.*
	9009.9000	–	Parts and accessories	40% *ad val.*
90.17			Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
	9017.1000	–	Drafting tables and machines, whether or not automatic	Free.
		–	Other drawing, marking-out or mathematical calculating instruments :	
	9017.2010	– – –	Drawing and marking out instruments not exceeding 20 cm in length whether or not put up in sets	40% *ad val.*

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9017.2090	---	Other	Free.
9017.3000	–	Micrometers, callipers and guages.	Free.
9017.8000	–	Other instruments.	Free.
9017.9000	–	Parts and accessories.	Free.

PART II

In the Second Schedule, for item No. 23 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely :—

"23. Live animals	
A. Birds	
(i) Falcons	Rs. 5000 per bird
(ii) Other	Rs. 10 per bird
B. Mamals	
(i) Camels	Rs. 2500 per head
(ii) Other	Rs. 100 per head
C. Reptiles	Rs. 50 per head
D. Other	30% *ad val.*
24. Trophy (skin, skull, stuffed of birds, reptile, mamal).	Rs. 100.00 per piece.
25. Fur skin, garments or other articles, made therefrom.	Rs. 100.00 per piece.".

PART III

In the Third Schedule, after item 22-A, the following new item shall be added, namely :—

"*22-B.*—The form in which the memorandum of appeals shall be made under Chapter XIX, the manner in which appeals shall be verified and matters relating to hearing of appeals, revisions and references under the said Chapter which are not provided for or not sufficiently provided for in the Act.".

K. M. CHIMA,
Secretary.

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CORRIGENDA

[to the *Gazette of Pakistan, 1989, Extraordinary, Part-I, dated 30th May, 1989* containing Ordinance VII of 1989.]

Page 58: In line 5 from bottom *for* "of" *read* "or".

Page 86: In line 6, *for* "be" *read* "by".

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