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PART I

Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 29th June, 1986

The following Act of Parliament received the assent of the President on the 29th June, 1986, and is hereby published for general information :—

ACT No. I of 1986

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1986, 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, 1986, and to amend certain laws for the purposes hereinafter appearing :

It is hereby enacted as follows :—

1. **Short title and extent.**—(1) This Act may be called the Finance Act, 1986.
- (2) It extends to the whole of Pakistan.
2. **Amendment of Act IV of 1982.**—The following amendments shall be made in the Transfer of Property Act, 1882 (IV of 1882), namely :—

(1) In section 58, in clause (f),—

- (a) the words and commas “in the town of Karachi, and in any other town which the Provincial Government concerned may, by notification in the official Gazette, specify in this behalf.” shall be omitted ; and
- (b) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“ Provided that, where a mortgage by deposit of title deeds is to be created in favour of a banking company as defined in the Banking Tribunals Ordinance, 1984 (LVIII of 1984), the same may also be created by an entry in the record of rights against the entry relating to such immovable property.” ; and

- (2) in section 69, in sub-section (1), for clause (b) the following shall be substituted, namely :—

(9)

Price : Rs. 12.21

“(b) where the mortgagee is the Federal Government or a Provincial Government or a banking company as defined in the Banking Tribunals Ordinance, 1984 (LVIII of 1984).”.

3. **Amendment of Act VI of 1898.**—For the First Schedule to the Post Office Act, 1898 (VI of 1898), the Schedule set out in the First Schedule to this Act shall be substituted.

4. **Amendment of Act VIII of 1923.**—In the Workmen's Compensation Act, 1923 (VIII of 1923), for the Schedule-IV the Schedule set out in the Second Schedule to this Act shall be substituted.

5. **Amendment of Act I of 1944.**—The First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), shall be amended in the manner specified in the Third Schedule to this Act.

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

(1) in section 13, for sub-section (3) the following shall be substituted, namely :—

“(3) A licence granted under this section may be cancelled by the Collector of Customs for infringement of any condition laid down in the licence or for any violation of any of the provisions of this Act or any rules made thereunder, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.”;

(2) for section 27 the following shall be substituted, namely :—

“27. *Abatement allowed on damaged or deteriorated goods.*—(1) If before the examination of any imported goods the owner thereof informs the Assistant Collector in writing that the value of the goods as declared in the bill of entry has diminished as a result of some damage or deterioration sustained by them before or during unloading at the port of destination, an officer of customs not below the rank of Assistant Collector may appraise the value of the damaged or deteriorated goods in the manner given in sub-section (2) and the owner shall be allowed abatement of duty in proportion to the diminution of value so appraised, whether duty is leviable *ad valorem* or otherwise.

(2) For the purpose of this section, the value of damaged or deteriorated goods may be ascertained by either of the following methods, at the option of the owner :—

(a) value may be appraised by an officer of customs not below the rank of Assistant Collector on the basis of physical examination of the goods ; or

(b) such goods may be sold by public auction or by tender or, with the consent of the owner, in any other manner and the gross sale proceeds shall be deemed to be the value of such goods inclusive of duties.”;

(3) section 98 shall be re-numbered as sub-section (1) of that section and after sub-section (1), renumbered as aforesaid, the following new sub-section shall be added, namely :—

“(2) Notwithstanding anything contained in sub-section (1), the Federal Government may, by notification in the official Gazette, limit the period for which any consumer goods or class of consumer goods may remain in the warehouses :

Provided that such period shall not be less than one month.”;

(4) in section 108,—

- (a) after the words “*ad valorem*”, the words “or otherwise” shall be inserted; and
- (b) after the word “appraised”, the words, brackets and figures “according to either of the methods provided in sub-section (2) of section 27” shall be inserted;

(5) in section 156, in sub-section (1),—

- (a) after serial No. 10 and the entries relating thereto in columns 2 and 3, the following new serial number and the entries relating thereto shall be inserted, namely :—

“10A. If any condition, limitation or restriction imposed by the Federal Government or by the Board for grant of partial or total exemption from customs-duties is violated in respect of the goods on which exemption has been granted,	such goods shall be liable to confiscation; and the person to whom the exemption was granted shall be liable to a penalty not exceeding ten times the value of goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years.
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- (b) against serial No. 14 in column (1), in the entry in column 2, for the word ‘Magistrate’ the words ‘Special Judge’ shall be substituted; and

- (6) the amendments set out in the Fourth Schedule of this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

7. Amendment of Act XIII of 1973.—In the National Development Finance Corporation Act, 1973 (XIII of 1973), in section 24, for the full stop at the end a colon shall be substituted and thereafter the following *proviso* shall be added, namely :—

“Provided that this section shall not apply to any income, profits or gains in respect of any assessment year, as defined in clause (8) of section 2 of the Income Tax Ordinance, 1979 (XXXI of 1979), commencing on or after the first day of July, 1986.”.

8. Amendment of Act XLII of 1973.—The following amendments shall be made in the Loans for Agricultural Purposes Act, 1973 (XLII of 1973), namely :—

- (1) in the long title and preamble, after the word “agriculture”, the comma and words “, commerce and industry” shall be added;
- (2) in section 1, in sub-section (1), after the word “Agricultural”, the comma and words “, Commercial and Industrial” shall be inserted;
- (3) in section 2 after the word “force” at the end, the words “and nothing contained in any law relating to the distribution or devolution of agricultural land, or to relief to agriculturists, shall apply to a loan or advance made under this Act on the security of such land,” shall be added;
- (4) in section 3,—
 - (a) for clause (a) the following shall be substituted, namely :—

“(a) “bank” means a banking company as defined in the Banking Tribunals Ordinance, 1984 (LVIII of 1984);” and

- (b) in clause (d), after the word "agricultural" the comma and words, "commercial and industrial" shall be inserted; and
- (5) in section 4, after sub-section (5), the following new sub-section shall be added, namely :—
 - "(5A) A charge on any land created under sub-section (5) shall be entered in the relevant revenue records against the entry relating to such land."

9. Amendment of Act 1 of 1974.—The following amendments shall be made in the Employees' Cost of Living (Relief) Act, 1973 (1 of 1974), namely :—

- (1) in section 3,—
 - (a) in sub-section (5),—
 - (a) in the first proviso, clause (b), for the colon at the end a full stop shall be substituted;
 - (b) the second proviso shall be omitted; and
 - (c) in the Explanation, for the words, brackets and figure "and sub-section (6)" the comma, words, brackets and figures, "sub-section (6) and sub-section (7)" shall be substituted;
 - (2) in sub-section (6),—
 - (a) in the first proviso, in clause (b), for the colon at the end a full stop shall be substituted; and
 - (b) the second proviso shall be omitted; and
 - (3) after sub-section (6), amended as aforesaid, the following new sub-section shall be added, namely :—
 - "(7) In addition to the cost of living allowance admissible under sub-section (1), (2), (3), (4), (5), or, as the case may be, sub-section (6), if any, every employee whose wages do not exceed one thousand five hundred rupees shall, in respect of his employment on or after the first day of July, 1986, whether on time-work or piece-work basis, be paid by his employer an increase in wages at the rate of 18 per cent of his wages;

Provided that the said increase in wages shall be set off—

- (a) against the amount payable as a relief due to rise in the cost of living under an agreement or settlement reached, or an award given, under the Industrial Relations Ordinance, 1969 (XXIII of 1969), which has been amended and became effective on or after the first day of January, 1984;
- (b) against the amount payable under an agreement or settlement reached and in force on the first day of July, 1986, under which employees get increase at regular intervals on the basis of a rise in the cost of living; and
- (c) against the amount payable as an increase in wages under sub-section (6)."

10. Amendment of Act XIX of 1974.—In the Banks (Nationalization) Act, 1974 (XIX of 1974), in section 11, in sub-section (1), for the words “not less than two and not more than four other members to” the words “as many other members as may” shall be substituted.

11. Amendment of Act XIV of 1976.—The following amendments shall be made in the Employees' Old-Age Benefits Act, 1976 (XIV of 1976), namely:—

(1) In section 2,—

- (a) in clause (b), after word “employer”, the words “or by the Federal Government” shall be inserted;
- (b) in clause (bb), for the semi-colon at the end a colon shall be substituted, and thereafter the following provisos shall be added, namely:—

“Provided that a person who is employed mainly in a managerial or administrative capacity or a person possessing professional degree, fellowship or membership of a recognized university or Institution shall be treated as an employee for the purposes of this Act only if either his monthly wages do not exceed one thousand and five hundred rupees or he had at any time been in insurable employment:

Provided further that a director of a limited company or of a corporation set up under any law shall not be treated as an employee under this Act, irrespective of his wages or emoluments.”;

- (c) in clause (c), sub-clause (iii) shall be omitted;
- (d) in clause (i), for the words “a person” the words “an employee” shall be substituted;

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

“3. **Compulsory insurance.**—All employees in an industry or establishment shall be insured in the manner prescribed by or under this Act.”;

- (3) in section 7, in sub-section (1), in clause (a), for the word “Chairman” the word “President” shall be substituted;
- (4) in section 9, in sub-section (1), for the second proviso the following shall be substituted, namely:—

“Provided further that no contribution shall be payable in respect of an insured person who is in receipt of pension under this Act or has attained the age of sixty years, or fifty-five years in the case of a woman.”;

- (5) after section 9, amended as aforesaid, the following new section shall be inserted, namely:—

“9A. **Government contribution.**—On and from the first day of July, 1986, contribution shall be payable every quarter by the Federal Government to the Institution in respect of every insured person at the rate of five per cent of his wages in the prescribed manner.

Provided that no contribution shall be payable on so much of an insured person's wages as is in excess of one thousand and five hundred rupees :

Provided further that no contribution shall be payable in respect of an insured person who is in receipt of pension under this Act or has attained the age of sixty years, or fifty-five years in the case of a woman, " ;

- (6) after section 11, the following new section shall be inserted, namely :—

" 11A. Cancellation of registration of establishments, etc.—The Board may, on the basis of such evidence as the Board may find satisfactory for the purpose, cancel the registration of any establishment or industry which has ceased to exist :

Provided that the cancellation of the registration of an establishment or industry shall not affect its liabilities incurred before the date of such cancellation. " ;

- (7) in section 22,—

(A) in sub-section (1),—

(a) in the proviso,—

- (i) in clause (a), for the words " fifty-five " and " fifty " the words " sixty " and " fifty-five " shall respectively be substituted ;
- (ii) for the full stop at the end a colon shall be substituted ; and
- (iii) after the proviso, amended as aforesaid, the following new proviso shall be added, namely :—

" Provided further that the age specified in clause (a) will be reduced by five years in the case of an insured person employed in the occupation of mining for at least ten years immediately preceding retirement. " ;

- (B) after sub-section (2), the following new sub-sections shall be inserted, namely :—

" (2A) Notwithstanding anything contained in sub-section (1), an insured person—

- (a) who was insured under the provisions of this Act on or before the 30th June, 1986, and will attain the age of fifty-five years (fifty years in the case of a woman) on or before the 30th June, 1991, and
- (b) in respect of whom contributions were payable to the Institution for the period required under the provisions of this Act,

shall be entitled to old-age pension at the age of fifty-five years (fifty years in the case of a woman).

- (2B) An insured person already in receipt of an old-age or invalidity pension, or entitled to an old-age pension under the

provisions of sub-section (2A), shall be entitled to a minimum pension at the rate specified in the Schedule.

(2C) An insured person who retires from insurable employment before attaining the age of sixty years (fifty-five years in the case of a woman) but after attaining the age of fifty-five years (fifty years in the case of a woman) shall be entitled to a reduced old-age pension on fulfilling the following conditions, namely:—

(a) the Institution is satisfied through documentary evidence that the employer has a definite established retirement age of less than sixty years (fifty-five years in the case of a woman);

(b) the employer certifies that the insured person has been retired by him on attaining the age of superannuation; and

(c) the contributions in respect of him were payable for the period required under the provisions of this Act.

(2D) The old-age pension shall be reduced by one-half per cent of the old-age pension specified in the Schedule for each completed month by which the age falls short of sixty years (fifty-five years in the case of a woman) and the minimum old age pension shall also be reduced in the aforesaid manner in the case of retirement from insurable employment before attaining the age of sixty years (fifty-five years in the case of a woman).

(2E) The reduction in old-age pension specified in sub-section (2D) shall be for life and shall not be restored on the insured person's attaining the normal pension age."; and

(C) sub-section (6) shall be omitted:

(8) for sections 22A and 22B the following shall be substituted, namely:—

"22A. *Old-age grant*.—If an insured person, not otherwise entitled to old-age pension, retires from insurable employment after attaining the age of sixty years, or fifty-five years in the case of a woman and a mine worker, and contributions in respect of him were payable for less than fifteen years, but not less than five years, he shall be entitled to an old-age grant payable in a lump sum equal to his one month's average monthly wages for every completed year of insurable employment or part thereof in excess of six months.

22B. *Survivors' pension*.—(1) In the case of the death of an insured person while in insurable employment but after he had completed not less than thirty-six months' insurable employment, the surviving spouse, if any, shall be entitled to a life pension equal to sixty per cent of the minimum pension.

(2) In the case of the death of an insured person who had become entitled to old-age pension, before his death, the surviving spouse shall, if the spouse had married the deceased person before he

had attained the minimum age prescribed for old-age pension, receive a life pension of sixty per cent of the pension of such person.

- (3) In the case of the death of the surviving spouse in receipt of a survivor's pension within five years after the death of the insured person, the survivor's pension for the balance of the said five years shall be paid to the estate of the deceased spouse.
- (4) In the case of the death of an insured person not survived by a spouse, the survivor's pension shall be paid to the estate of the deceased for a period of five years."
- (9) in section 23, in sub-section (1), in the proviso, in clause (c), for the words "fifty-five" and "fifty" the words "sixty" and "fifty-five" shall respectively be substituted;
- (10) in section 24, for the words "fifty-five" and "fifty" the words "sixty" and "fifty-five" shall respectively be substituted;
- (11) in section 26, in the proviso, for the words "surviving widow" the word "survivor" shall be substituted;
- (12) in section 27,—
 - (a) in the marginal heading, for the words "widow's pension" the words "survivor's pension" shall be substituted; and
 - (b) for the words "widow's pension" and "surviving widow" the words "survivor's pension" and "survivor" shall respectively be substituted;
- (13) in section 45, in sub-section (2), clause (vii) shall be omitted;
- (14) in section 47, clause (h) shall be omitted;
- (15) for the Schedule the following shall be substituted, namely:—

" SCHEDULE

(See sections 22 and 23)

- (1) The monthly rate of old-age pension or invalidity pension payable to an insured person shall be calculated in accordance with the following formula, namely:—

$\text{Average monthly wages} \times \text{Number of years of insurable employment.}$

A period of six months or more of insurable employment shall be treated as one full year. No account shall be taken of any period of insurable employment completed by the insured person after becoming entitled to old-age pension.

- (2) The average monthly wages of an insured person, referred to in paragraph (1) shall be calculated on the basis of wages on which contributions were payable in respect of the twelve calendar months immediately preceding the date on which the insured person fulfils the conditions specified in section 22 or section 23 as the case may be :

Provided that the old-age pension or invalidity pension payable to an insured person shall not be less than four hundred and twenty-five rupees per month for pension commencing on or after the first day of July, 1991.

- (3) The minimum old-age pension under sub-section (2A) of section 22 shall be paid at the following rates, namely :—

Years of commencement of pension	Minimum monthly pension (Rs.)
1986-87	306
1987-88	323
1988-89	349
1989-90	374
1990-91	400 "

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

- (1) In section 2, in clause (19), for the words "Inspection and Audit", wherever occurring, the words and commas "Survey, Vigilance, Inspection and Audit" shall be substituted ;
- (2) in section 3,—
 - (a) in sub-section (1), in clause (b), after the words "Directors of", the words and commas "Survey, Vigilance," shall be inserted ; and
 - (b) in sub-section (1A),—
 - (i) after the brackets, figure and letter "(1A)", the words and commas "Directors of Survey, Vigilance, Inspection and Audit," shall be inserted ; and
 - (ii) the word "Inspecting" shall be omitted ;
- (3) in section 4, in sub-section (1), after the words "Directors of", the words and commas "Survey, Vigilance," shall be inserted ;
- (4) in section 5, in sub-section (1),—
 - (a) in clause (a), after the words "Directors of", the words and commas "Survey, Vigilance," shall be inserted ; and
 - (b) in clause (b),—
 - (i) in the proviso,—
 - (a) after the words "of the ", the words "Commissioners exercising the powers of an Appellate Assistant Commissioner and the" shall be inserted ;

- (b) the words "or the Commissioner" shall be omitted ; and
- (c) for the semicolon at the end a colon shall be substituted ; and
- (ii) after the proviso, amended as aforesaid, the following new proviso shall be added, namely :—

"Provided further that the Regional Commissioner may transfer jurisdiction in respect of cases or persons from one Commissioner subordinate to him to another ;" ;

(5) in section 41,—

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

“(3A) Where a company has been approved for purposes of clause (f) of sub-section (1) on the basis of an undertaking given by such company to the effect that its shares shall be made subject of dealing in a registered stock exchange in Pakistan within the period specified in the said undertaking, and it is subsequently found that the said company has not complied with the terms of the said undertaking, the Central Board of Revenue may cancel the approval already given from the date it took effect, and the amount of tax payable by an assessee under the other provisions of this Ordinance in respect of the income year in which the approval was cancelled shall be increased by an amount equal to the relief in tax allowed to the assessee in respect of the purchase of stocks and shares of the said company, and the sum so arrived at or, where no tax is payable by the assessee under the other provisions of this Ordinance in respect of that income year, the said amount shall be deemed to be the tax payable in respect of that income year and all the provisions of this Ordinance shall, so far as may be, apply accordingly.” ; and

- (b) in sub-section (4), for the word, brackets and figure “sub-section (3)” the words, brackets, figures and letter “sub-sections (3) and (3A)” shall be substituted ;

(6) in section 64, in sub-section (2),—

- (a) the words and figure “under section 55” shall be omitted ; and
- (b) for the words “that section” the word and figure “section 55” shall be substituted ;

(7) in section 69, in sub-section (1), in clause (b), in sub-clause (ii), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that this sub-clause shall not apply in respect of any assessment year commencing on or after the first day of July, 1986.” ;

- (8) in section 102, in sub-section (1), for the word "twelve" the word "fifteen" shall be substituted;
- (9) in section 107, after sub-section (1), the following *Explanation* shall be added, namely:—
- “*Explanation.*—As used in this sub-section,—
- (a) “amount”, in case of plant and machinery acquired on lease, means the amount expended by the lessor in the purchase of the said plant and machinery; and
- (b) “purchase of plant and machinery” includes acquisition of plant and machinery on lease from a scheduled bank, a financial institution or a leasing company on such terms and conditions as may be approved by the Central Board of Revenue.”;
- (10) in section 129, after the figure and comma “75,” the figures, commas and letter “80, 80A,” shall be inserted;
- (11) in section 146, in sub-section (2), after the word “Director of”, the words and commas “Survey, Vigilance,” shall be inserted;
- (12) in the First Schedule,—
- (a) in Part I, in paragraph A, in the proviso, in clause (e), for the word “sixty” the word “forty-five” shall be substituted;
- (b) in Part II, for paragraph C the following shall be substituted, namely:—
- “C. In the case of every registered firm,—

Where the total income does not exceed
Rs. 24,000.

Nil.

Where the total income exceeds Rs. 24,000
but does not exceed Rs. 30,000.

6 per cent of the
amount exceeding
Rs. 24,000.

Where the total income exceeds Rs. 30,000 but
does not exceed Rs. 60,000.

Rs. 360 plus 12 per
cent of the amount
exceeding Rs. 30,000.

Where the total income exceeds Rs. 60,000
but does not exceed Rs. 100,000.

Rs. 3,960 plus 25 per
cent of the amount
exceeding Rs. 60,000.

Where the total income exceeds Rs. 100,000
but does not exceed Rs. 150,000.

Rs. 13,960 plus
35 per cent of the
amount exceeding
Rs. 100,000.

Where the total income exceeds Rs. 150,000, Rs. 31,460 *plus* 40 *per cent* of the amount exceeding Rs. 150,000."; and

(c) Part III shall be omitted :

(13) in the Second Schedule, in Part I,—

(a) in Clause (22), in the proviso, after the word "annum", the commas, words and figure " , and in respect of any assessment year commencing on or after the first day of July, 1986, as exceeds ten thousand rupees per annum " shall be inserted :

(b) after clause (22), amended as aforesaid, the following new clause shall be inserted, namely :—

"(22A) Any income received by an assessee from an annuity or annuities issued by the State Life Insurance Corporation of Pakistan :

Provided that this clause shall not apply to so much of the income received by an assessee from an annuity or annuities which, together with the income from any annuity or annuities referred to in clause (22), exceeds ten thousand rupees per annum. " ;

(c) in clause 80, for sub-clause (aa) the following shall be substituted, namely :—

"(aa) in respect of dividend income received from a company not listed on a stock exchange in Pakistan—

(i) where such dividend income does not exceed five thousand rupees.	The whole of such income.
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(ii) where such dividend income exceeds five thousand rupees.	Five thousand rupees ;
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(aaa) in respect of dividend income from a scheduled bank relating to a profit and loss sharing account or deposit—

(i) where such dividend income does not exceed fifteen thousand rupees.	The whole of such income.
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(ii) where such dividend income exceeds fifteen thousand rupees.	Fifteen thousand rupees ;
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- (d) after clause (85), the following new clause shall be inserted, namely :—

"Income of text-book boards :

- (85A) Any income of a text-book board of a Province established under any law for the time being in force, accruing or arising from the date of its establishment."

- (e) after clause (125A), the following new clause shall be inserted, namely :—

- "(125B) Profits and gains derived by an assessee from an industrial undertaking set up between the first day of July, 1986, and the thirtieth day of June, 1989, both days inclusive, for a period of five years beginning with the month in which the undertaking is set up or the commercial production is commenced, whichever is the later.**

The exemption under this clause shall apply to an industrial undertaking which is—

- (a) engaged in the manufacture of such engineering goods as are specified by the Central Board of Revenue by notification in the official Gazette; and
- (b) owned and managed by a company formed and registered under the Companies Ordinance, 1984 (XLVII of 1984), having its registered office in Pakistan."

- (f) clause (132) shall be omitted; and

(14) in the Third Schedule,—

- (a) in rule 1, after sub-rule (1), the following new sub-rule shall be inserted, namely :—

- "(1A) The provisions of sub-rule (1) shall in the like manner apply to a building given on lease in any income year commencing on or after the first day of July, 1986, provided that the said building is used by the lessee for the purposes of his business or profession."**

- (b) in rule 2, in sub-rule (1), in the Table, in column No. 2, for the entry appearing against Serial No. XI in column No. 1 the following shall be substituted and shall be deemed always to have been so substituted, namely :—

- "Below ground installations in mineral oil concerns the income of which is liable to be computed in accordance with the rules contained in Part I of the Fifth Schedule."**

(c) in rule 5, in sub-rule (1),—

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

“(aa) in the case of a building given on lease by the assessee, being a scheduled bank, a financial institution or a leasing company approved by the Central Board of Revenue for purposes of this Schedule, on or after the first day of July, 1986, if the said building is used by the lessee for purposes of his business or profession. Ten per cent of the written down value.”;

(ii) in clause (c), after the words “other than”, the words and comma “X-Ray and electrotherapeutic apparatus and accessories, or” shall be inserted :

(iii) in clause (cc), for the words, brackets and figures “sub-rule (1), of rule 1” the words “this Schedule” shall be substituted ; and

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

“(ccc) in the case of X-Ray and electrotherapeutic apparatus and necessities, Forty per cent of the written down value.”; and

(d) in rule 7, in the proviso,—

(i) for the words, brackets and figures “sub-rule (1) of rule 1” the words “this Schedule” shall be substituted ; and

(ii) after the word “any”, the word and comma “building,” shall be inserted.

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

In section 4, in sub-section (1),—

(a) in clause (12), for sub-clause (i) the following shall be substituted, namely :—

“(i) in clause (123), for the figure “1985” the figure “1988” shall be substituted ;” ; and

(b) in clause (13), for sub-clause (b) the following shall be substituted, namely :—

“(b) in rule 5, in sub-rule (1), for clause (cc) the following shall be substituted, namely :—

“(cc) in the case of machinery or plant (other than ships or motor vehicles not plying for hire), given on lease by the assessee, being a scheduled bank, a financial institution or a leasing company approved by the Central Board of Revenue for purposes of sub-rule (1) of rule 1, on or after the first day of July, 1982. Forty per cent of the written down value.”;

THE FIRST SCHEDULE

(See section 3)

"THE FIRST SCHEDULE
INLAND POSTAGE RATES

(See section 7)

LETTERS

					Rs.
For a weight not exceeding	...	...	...	20 grams	0.80
For a weight not exceeding	...	...	...	50 grams	1.50
For a weight not exceeding	...	...	...	100 grams	2.50
For a weight not exceeding	...	...	...	250 grams	5.00
For a weight not exceeding	...	...	...	500 grams	9.00
For a weight not exceeding	...	...	...	1000 grams	15.00
For a weight not exceeding	...	...	...	2000 grams	25.00

POSTCARDS

					Rs.
Single	...	...	...		0.45
Reply	...	...	...		0.90

PARCELS

					Rs.
For a weight not exceeding	...	...	...	1 kg.	5.00
For a weight not exceeding	...	...	...	3 kg.	10.00
For a weight not exceeding	...	...	...	5 kg.	15.00
For a weight not exceeding	...	...	...	10 kg.	25.00

PRINTED PAPERS

(a) (Other than Text Books)

					Rs.
For a weight not exceeding	...	...	...	50 grams	0.70
For a weight not exceeding	...	...	...	100 grams	1.00
For a weight not exceeding	...	...	...	250 grams	1.25
For a weight not exceeding	...	...	...	500 grams	2.00
For a weight not exceeding	...	...	...	1000 grams	3.00

(b) Text Books

For a weight not exceeding	...	...	...	500 grams	1.50
For a weight not exceeding	...	...	...	1000 grams	2.50
For a weight not exceeding	...	...	...	2000 grams	5.00
For a weight not exceeding	...	...	...	5000 grams	12.00

SMALL PACKETS

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

NEWSPAPERS

					Rs.
for every 100 grams or fraction thereof	...	...	...		0.05"

"SECOND SCHEDULE

(See Section 4)

"SCHEDULE IV

(See Section 4)

Compensation payable in certain cases.

Monthly wages of the workman injured.		Amount of compensation for		Half-monthly payment as compensation for temporary disablement.
		Death	Permanent total disablement	
1	2	3	4	
More than Rs. 0	but not more than Rs. 350	Rs. 30,000	Rs. 42,000	1/2 of the monthly wages during the period of disablement or a period of one year, reckoned from the date of injury, whichever is less and thereafter only in cases of chronic lung diseases 1/3 of the monthly wages during the period of disablement or for a period of 5 years, reckoned from the date of injury, whichever is less.
350	1,000	30,000	42,000	2/5 of the monthly wages during the period of disablement or a period of one year reckoned from the date of injury, whichever is less, and thereafter only in case of chronic lung diseases 1/4 of the monthly wages during the period of disablement or for a period of 5 years, reckoned from the date of injury, whichever is less. "

THIRD SCHEDULE

(See Section 5)

"THE FIRST SCHEDULE

(See Section 5)

In Part I,—

(1) in item 02.01 in column (1), in clause A in column (2),—

- (i) for the entries in column (3) against sub-clause (i) (b) in column (2), the following shall be substituted, namely :—

“ One rupee per 250 millilitres or fraction thereof. ” ;

- (ii) for the entries in column (3), against sub-clause (ii) (b) in column (2), the following shall be substituted, namely :—

“ Sixty paise per 250 millilitres or fraction thereof. ” ;

(2) in item No. 02.03 in column (1), in clause A of sub-item II in column (2), for the entries against sub-clause (i) in columns (2) and (3) the following shall be substituted, namely :—

- “(i) If retail price is legibly, prominently and indelibly printed on each packet. 80 per cent of the retail price ” ;

(3) against item No. 04.04 in column (1), in column (3), for the words “ thirty nine per cent ” wherever occurring, the figure and words “ 50 per cent ” shall be substituted ;

(4) for item No. 07.02 in column (1) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

“ 07.02 BANK CHEQUES, ALL SORTS.

* Bank cheques * includes Credit card Slips and withdrawal Forty paise slips of financial, savings or lending institutions like Savings Banks, per cheque”, Saving Centres, Cooperative Banks, or any other Lending Bank or institution.

THE FOURTH SCHEDULE

See Section 6

Amendments in the Customs Act, 1969 (IV of 1969)

In the Customs Act, 1969 (IV of 1969), in the First Schedule, against Heading Nos. and sub-heads, if any, specified in the first column of the Table below, for the entries relating to the "Description of Goods" and "Rate of duty" the corresponding entries in the second and third column of the table shall be substituted.

TABLE

Heading No. and Sub-head	Description of goods	Rate of duty
1	2	3
01.01	Live horses, asses, mules and hinnies	Free.
01.02	Live animals of the bovine species.	
	A. Pure-bred breeding animals	Free.
	B. Other	40% <i>ad val.</i>
01.03	Live swine	40% <i>ad val.</i>
01.04	Live sheep and goats.	
	A. Sheep.	
	01 For breeding	Free.
	02 Other	40% <i>ad val.</i>
	B. Goats.	
	01 For breeding	Free.
	02 Other	40% <i>ad val.</i>
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls.	
	A. Of a weight not exceeding 185g	20% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
01.06	Other live animals.	
	A. Animals of a kind mainly used for human food.	40% <i>ad val.</i>
	B. Other (including zoo animals, dogs and cats) ..	40% <i>ad val.</i>
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen.	

1	2	3
	A. Meat of bovine animals, with bone-in.	80 % <i>ad val.</i>
	B. Meat of bovine animals, boneless	80 % <i>ad val.</i>
	C. Meat of sheep or goats	80 % <i>ad val.</i>
	D. Meat of swine	80 % <i>ad val.</i>
	E. Meat of horses, asses, mules or hinnies	80 % <i>ad val.</i>
	F. Offals	80 % <i>ad val.</i>
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	80 % <i>ad val.</i>
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine,	80 % <i>ad val.</i>
02.04	Other meat and edible meat offals, fresh, chilled or frozen	80 % <i>ad val.</i>
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	80 % <i>ad val.</i>
02.06	Meat and edible meat offals (except poultry livers) salted, in brine, dried or smoked.	
	A. Bacon, ham and other meat of domestic swine.	80 % <i>ad val.</i>
	B. Other	80 % <i>ad val.</i>
03.01	Fish, fresh (live or dead), chilled or frozen.	
	A. Fish, fresh (live or dead) or chilled (excluding fillets).	
	01 Aquarium fish	Free.
	02 Other	80 % <i>ad val.</i>
	B. Fish, frozen (excluding fillets.)	80 % <i>ad val.</i>
	C. Fish fillets, fresh or chilled	80 % <i>ad val.</i>
	D. Fish fillets, frozen	80 % <i>ad val.</i>
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.	
	A. Fish meat fit for human consumption	80 % <i>ad val.</i>
	B. Cod, not in fillets, dried, whether or not salted.	80 % <i>ad val.</i>
	C. Fish, dried (other than cod of sub-heading B), salted or in brine.	80 % <i>ad val.</i>
	D. Smoked fish	80 % <i>ad val.</i>
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	80 % <i>ad val.</i>
04.01	Milk and cream, fresh, not concentrated or sweetened	60 % <i>ad val.</i>

	1	2	3	
04.02	Milk and cream, preserved, concentrated or sweetened			
A.	Whey	..	..	60% <i>ad val.</i>
B.	Milk (other than whey) in powder or granules containing not more than 1.5% by weight of fat..			Rs. 5.00 per Kg.
C.	Milk (other than whey) and cream, in powder or granules containing more than 1.5% by weight of fat,			
01	Milk	..	..	Rs. 5.00 per Kg.
02	Cream	..	..	60% <i>ad val.</i>
D.	Milk (other than whey) and cream, in forms other than powder or granules	..	..	
01	Milk	..	..	Rs. 5.00 per Kg.
02	Cream	..	..	60% <i>ad val.</i>
04.03	Butter.			
A.	Butter oil, butter fat or ghee	..	..	100% <i>ad val.</i>
B.	Other	..	..	100% <i>ad val.</i>
04.04	Cheese and curd.			
A.	Cheese	..	..	100% <i>ad val.</i>
B.	Curd	..	..	100% <i>ad val.</i>
04.05	Bird' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not.			
A.	Eggs in shell	..	..	100% <i>ad val.</i>
B.	Other	..	..	100% <i>ad val.</i>
04.06	Natural honey	..	..	100% <i>ad val.</i>
04.07	Edible products of animal origin, not elsewhere specified or included	..	..	100% <i>ad val.</i>
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair			
		..	..	40% <i>ad val.</i>
05.02	Pigs, hogs and boars bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.			
A.	Pigs, hogs and boars bristles or hair	..	..	40% <i>ad val.</i>
B.	Badger hair and other brush making hair	..	..	40% <i>ad val.</i>
C.	Waste of bristles and hair	..	..	40% <i>ad val.</i>
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material			
		..	..	40% <i>ad val.</i>

1	2	3
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	40% <i>ad val.</i>
05.05 [05.06]	Fish waste	40% <i>ad val.</i>
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
	A. Feathers and parts of feathers and down	60% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	80% <i>ad val.</i>
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whale bone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products.	
	A. Ivory	80% <i>ad val.</i>
	B. Buffalo horns	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
[05.10] [05.11]		
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells.	
	A. Coral	80% <i>ad val.</i>
	B. Shells including mother of pearl	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
05.13	Natural sponges	80% <i>ad val.</i>
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products.	
	A. Ambergris, castoreum, civet and musk	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption.	

1	2	3
	A. Sinews and tendons	80% <i>ad val.</i>
	B. Parings and similar waste of raw hides and skins	80% <i>ad val.</i>
	C. Silk-worm eggs	Free.
	D. Cochineal and similar insects	40% <i>ad val.</i>
	E. Animal blood	40% <i>ad val.</i>
	F. Other	Free.
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower.	
	A. Bulbs	Free.
	B. Other	Free.
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	Free.
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	100% <i>ad val.</i>
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	100% <i>ad val.</i>
07.01	Vegetables, fresh or chilled.	
	A. Potatoes.	
	01 Seed potatoes	Free.
	02 Other	40% <i>ad val.</i>
	B. Tomatoes	40% <i>ad val.</i>
	C. Onions, shallots, garlic, leeks and other alliaceous vegetables (for example, chives and Welsh onions).	40% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
07.02	Vegetables (whether or not cooked), preserved by freezing	40% <i>ad val.</i>
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	40% <i>ad val.</i>
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	40% <i>ad val.</i>
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split.	

1	2	3
	A. For sowing	Free.
	B. Other	Free.
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith.	40% <i>ad val.</i>
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not.	
	A. Bananas	100% <i>ad val.</i>
	B. Coconuts	Rs. 5.00 per kg.
	C. Brazil nuts	100% <i>ad val.</i>
	D. Cashew nuts	100% <i>ad val.</i>
	E. Pineapples	100% <i>ad val.</i>
	F. Avocados, mangoes, guavas and mangosteens	100% <i>ad val.</i>
	G. Dates	Free.
08.02	Citrus fruit, fresh or dried.	
	A. Oranges	100% <i>ad val.</i>
	B. Mandarines (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	100% <i>ad val.</i>
	C. Lemons and limes	100% <i>ad val.</i>
	D. Grapefruit	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
08.03	Figs, fresh or dried.	
	A. Figs, fresh	100% <i>ad val.</i>
	B. Figs, dried	100% <i>ad val.</i>
08.04	Grapes, fresh or dried.	
	A. Fresh	100% <i>ad val.</i>
	B. Dried.	
	01 Currants	100% <i>ad val.</i>
	02 Others	100% <i>ad val.</i>
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not.	
	A. Almonds.	
	01 In shells.	100% <i>ad val.</i>

1	2	3
	02 Other	100% <i>ad val.</i>
	B. Hazelnuts,	
	01 In shells	100% <i>ad val.</i>
	02 Other	100% <i>ad val.</i>
	C. Other.	
	01 Betelnuts	Rs. 12.00 per Kg.
	02 Other	100% <i>ad val.</i>
08.06	Apples, pears and quinces, fresh.	
	A. Apples	100% <i>ad val.</i>
	B. Pears and quinces:	
	01 Pears	100% <i>ad val.</i>
	02 Quinces	100% <i>ad val.</i>
08.07	Stone fruit, fresh	100% <i>ad val.</i>
08.08	Berries, fresh	100% <i>ad val.</i>
08.09	Other fruit, fresh.	
	A. Prunes	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	100% <i>ad val.</i>
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	100% <i>ad val.</i>
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05.	
	A. Tamarind	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
08.13	Peel of melons and citrus fruit, fresh, frozen dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	100% <i>ad val.</i>
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
	A. Coffee, not roasted; coffee husks and skins	100% <i>ad val.</i>
	B. Coffee, roasted	100% <i>ad val.</i>
	C. Coffee substitutes containing coffee	100% <i>ad val.</i>

1	2	3
09.02	Tea.	
	A. In retail Packing	100% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
09.03	Mate	100% <i>ad val.</i>
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta".	
	A. Black or white pepper	Rs. 16.00 per Kg.
	B. Other	Rs. 16.00 per Kg.
09.05	Vanilla	100% <i>ad val.</i>
09.06	Cinnamon and cinnamon-tree flowers	Rs. 13.00 per Kg.
09.07	Cloves (whole fruit, cloves and stems).	Rs. 36.00 per Kg.
09.08	Nutmeg, mace and cardamoms.	
	A. Nutmeg	Rs. 12.00 per Kg.
	B. Mace	Rs. 25.00 per Kg.
	C. Cardamoms, small	Rs. 60.00 per Kg.
	D. Cardamoms, large	Rs. 18.00 per Kg.
09.09	Seeds of anise, badian, fennel; coriander, cumin, caraway and juniper.	
	A. Anise, badian, fennel and juniper	80% <i>ad val.</i>
	B. Coriander and cumin	80% <i>ad val.</i>
	C. Caraway	80% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves; other spices.	
	A. Ginger.	
	01 Ginger, fresh	Rs. 5.00 per Kg.
	02 Ginger, dry	Rs. 10.00 per Kg.
	B. Other.	
	01 Saffron	80% <i>ad val.</i>
	02 Other.	80% <i>ad val.</i>
10.01	Wheat and meslin (mixed wheat and rye).	
	A. Durum wheat	Free.
	B. Other	Free.
10.02	Rye	Free.
10.03	Barley	Free.

1	2	3
10.04	Oats	Free.
10.05	Matze	Free.
10.06	Rice.	
	A. In the husk (paddy or rough rice)	Free.
	B. Husked but not further prepared (cargo rice or brown rice)	Free.
	C. Semi-milled or wholly milled, whether for not polished or glazed	Free.
	D. Broken	Free.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals.	
	A. Millet	Free.
	B. Sorghum	Free.
	C. Other	Free.
11.01	Cereal flours	
	A. Of wheat or of meslin	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No. 10.06; grams of cereals, whole, rolled, flaked or ground.	
	A. Groats, meal and pellets, of wheat	40% <i>ad val.</i>
	B. Cereal groats, meal and pellets (other than of wheat)	
	01 Oat groats	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
	C. Other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared); germs of cereals, whole, rolled, flaked or ground.	
	01 Rolled oats	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
[11.03]		
11.04	Flour or the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06.	
	A. Flour	
	01 Sago flours	40% <i>ad val.</i>

1	2	3
	02 Other.. ..	40% <i>ad val.</i>
	B. Meals	40% <i>ad val.</i>
11.05 (11.06)	Flour, meal and flakes of potato ..	40% <i>ad val.</i>
11.07	Malt, roasted or not	
	A. Barely malt	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
11.08.	Starches; inulin	
	A. Starches	80% <i>ad val.</i>
	B. Inulin.	80% <i>ad val.</i>
11.09.	Wheat gluten, whether or not dried ..	40% <i>ad val.</i>
12.01.	Oil seeds and oleaginous fruit, whole or broken.	
	A. Ground-nuts	40% <i>ad val.</i>
	B. Copra	Rs. 5.00 per kg.
	C. Palm nuts and kernels	Free.
	D. Soya beans	Free.
	E. Linseed	40% <i>ad val.</i>
	F. Cotton seeds	40% <i>ad val.</i>
	G. Castor oil seeds	40% <i>ad val.</i>
	H. Sunflower seeds	Free.
	I. Sesamum seeds	40% <i>ad val.</i>
	J. Rape or colza seeds	40% <i>ad val.</i>
	K. Other	
	01 Sunflower seeds	Free.
	02 Tea Seeds	40% <i>ad val.</i>
	03 Other.. ..	40% <i>ad val.</i>
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour).	40% <i>ad val.</i>
12.03.	Seeds, fruit and spores, of a kind used for sowing.	
	A. Seeds	
	01 Of vegetables and flowers	Free.
	02 Other.. ..	Free.
	B. Fruit and spores.	Free.

1	2	3
12.04.	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane.	
	A. Sugar beet.	Free.
(12.05).	B. Sugar cane.	Free.
12.06.	Hop cones and lupulin.	80% <i>ad val.</i>
12.07.	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for in- secticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered.	
	A. Cinchona bark	Free.
	B. Agarwood	80% <i>ad val.</i>
	C. Sandal wood	80% <i>ad val.</i>
	D. Betal leaves.	Rs. 80.00 per kg.
	E. Other	
	01. Of a kind used primarily in pharmacy, namely, katki, jibanti, ghandhamatri, mitabish, kakuli, khirkakuli, kurduratawa, kanakra- shringi, saipaj, thaikal, kaladana and talishapatra.	Free.
	02 Other	40% <i>ad val.</i>
12.08.	Chicory roots, fresh or dried, whole or cut, unroasted, locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared, fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.	
	A. Chicory roots, fresh or dried, whole or cut, unroasted	40% <i>ad val.</i>
	B. Locust beans, fresh or dried, whether or not ki- bbled or ground but not further prepared.	40% <i>ad val.</i>
	C. Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.	40% <i>ad val.</i>
12.09.	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	20% <i>ad val.</i>
12.10	Mangolds, swards, fodder roots, hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	20% <i>ad val.</i>
(13.01)		
13.02.	Shellac, seeds lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams.	
	A. Shellac, seed lac, stick lac and other lacs	80% <i>ad val.</i>

1	2	3
	B. Natural gums, resins gum-resins and balsams. . .	80% <i>ad val.</i>
13.03.	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products.	
	A. Opium	Rs. 150.00 per kg.
	B. Pectins	80% <i>ad val.</i>
	C. Agar-agar.	80% <i>ad val.</i>
	D. Other	
	01 Of a kind used in pharmacy.	Free.
	02 Vegetable extracts for the preparation of beverages or food products	80% <i>ad val.</i>
	03 Other	80% <i>ad val.</i>
14.01.	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	
	A. Rattan and canes	80% <i>ad val.</i>
	B. Bamboos	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
14.02.	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass).	
	A. Kapok	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
14.03.	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks.	
	A. Broomsticks	40% <i>ad val.</i>
	B. Palmyra fibre	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
14.04.		
14.05.	Vegetable products not elsewhere specified or included.	
	A. Tendu leaves (Biri leaves)	Rs. 10.00 per kg.
	B. Non-sterilized sea-Tangle tents	40% <i>ad val.</i>
	C. Hena	40% <i>ad val.</i>
	D. Turmeric	40% <i>ad val.</i>
	E. Dom nuts.	40% <i>ad val.</i>
	F. Other	

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	01 Vegetable products of a kind used primarily in dyeing or in tanning	20% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
15.01.	Lard, other pig fat and poultry, fat, rendered or solvent-extracted.	100% <i>ad val.</i>
15.02.	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats.	
	A. Tallow	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
15.03.	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way.	
	A. Stearin	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
15.04.	Fats and oils, of fish and marine mammals; whether or not refined.	
	A. Fish liver oil	
	01 Cod liver oil packed in containers not exceeding 6.5kg. capacity	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
	B. Other fish oils and fats	40% <i>ad val.</i>
	C. Oils and fats of marine mammals	40% <i>ad val.</i>
15.05.	Wool grease and fatty substances derived therefrom (including lanolin).	40% <i>ad val.</i>
15.06.	Other animal oils and fats (including neat's-foot oil and fats from bones or waste).	
	A. Neat's-foot oil	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
15.07.	Fixed vegetable oils, fluid or solid, crude, refined or purified.	
	A. Soya bean oil	60% <i>ad val.</i>
	B. Cotton seed oil	60% <i>ad val.</i>
	C. Ground-nut oil	60% <i>ad val.</i>
	D. Olive oil	60% <i>ad val.</i>
	E. Sunflower seed oil	60% <i>ad val.</i>
	F. Rape, colza or mustard oils.	
	01 Rape oil	60% <i>ad val.</i>
	02 Colza oil	60% <i>ad val.</i>

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	03 Mustard oil	60% <i>ad val.</i>
	G. Linseed oil	60% <i>ad val.</i>
	H. Palm oil	60% <i>ad val.</i>
	I. Coconut (copra) oil	60% <i>ad val.</i>
	J. Palm kernel oil	60% <i>ad val.</i>
	K. Castor oil	60% <i>ad val.</i>
	L. Sesamum oil	60% <i>ad val.</i>
	M. Other	
	01 Tung oil	60% <i>ad val.</i>
	02 Other	60% <i>ad val.</i>
15.08.	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified.	
	A. Animal oil	60% <i>ad val.</i>
	B. Vegetable oil	60% <i>ad val.</i>
[15.09].		
15.10.	Fatty acids; acid oils from refining; fatty alcohols.	
	A. Fatty acids; acid oils from refining.	
	01 Acid oil from refining	40% <i>ad val.</i>
	02 Fatty acids	40% <i>ad val.</i>
	B. Fatty alcohols	40% <i>ad val.</i>
15.11.	Glycerol and glycerol lyes.	
	A. Glycerol.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
15.12.	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified, or hardened by any other process, whether or not refined, but not further prepared.	
	A. Animal oils and fats.	
	01 Fish and whale oil	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	B. Vegetable oils and fats.	80% <i>ad val.</i>
15.13.	Margarine, imitation lard and other prepared edible fats.	
	A. Margarine	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>

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(15.14).		
15.15.	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured.	
	A. Spermaceti, crude, pressed or refined, whether or not coloured	80% <i>ad val.</i>
	B. Beeswax and other insect waxes, whether or not coloured	80% <i>ad val.</i>
15.16.	Vegetable waxes, whether or not coloured	80% <i>ad val.</i>
15.17.	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
	A. Degras	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
16.01.	Sausages and the like, of meat, meat offal or animal blood.	
	A. Canned	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
16.02.	Other prepared or preserved meat or meat offal.	
	A. Canned	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
16.03.	Meat extracts and meat juices; fish extracts.	100% <i>ad val.</i>
16.04.	Prepared or preserved fish, including caviar and caviar substitutes.	
	A. Fish canned	100% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
16.05.	Crustaceans and molluscs, prepared or preserved.	80% <i>ad val.</i>
17.01.	Beet sugar and cane sugar, in solid form.	
	A. Raw sugars	Rs. 5.00 per kg
	B. Other	Rs. 5.00 per kg.
17.02.	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
	A. Glucose.	
	01 Chemically pure.	60% <i>ad val.</i>
	02 Other	60% <i>ad val.</i>
	B. Lactose.	
	01 Chemically pure.	60% <i>ad val.</i>
	02 Other	60% <i>ad val.</i>

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	C. Sucrose	100% <i>ad val.</i>
	D. Caramel	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
17.03.	Molasses.	40% <i>ad val.</i>
17.04.	Sugar confectionery, not containing cocoa.	100% <i>ad val.</i>
[17.05]		
18.01.	Cocoa beans, whole or broken, raw or roasted	80% <i>ad val.</i>
18.02.	Cocoa shells, husks, skins and waste.	80% <i>ad val.</i>
18.03.	Cocoa paste (in bulk or in block), whether or not de-fatted.	125% <i>ad val.</i>
18.04.	Cocoa butter (fat or oil)	125% <i>ad val.</i>
18.05.	Cocoa powder, unsweetened.	125% <i>ad val.</i>
18.06.	Chocolate and other food preparations containing cocoa.	
	A. Chocolate powder and coverturers.	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
[19.01].		
19.02.	Malt extract: preparations of flour meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa.	
	A. Malt extract	80% <i>ad val.</i>
	B. Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar.	80% <i>ad val.</i>
	C. Other	
	01 Food for infants and invalids, containing milk, not packed for retail sale	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
19.03.	Macaroni, spaghetti and similar products	100% <i>ad val.</i>
19.04.	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches.	
	A. Sago	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
19.05.	Prepared foods obtained by the swelling or roasting of cereals or cereal products (Puffed rice, corn flakes and similar products).	100% <i>ad val.</i>

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[19.06]		
19.07.	Bread, ships, biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	150% <i>ad val.</i>
19.08.	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	150% <i>ad val.</i>
20.01.	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	100% <i>ad val.</i>
20.02.	Vegetables prepared or preserved otherwise than by vinegar or acetic acid.	
	A. Asparagus, canned	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
20.03.	Fruit preserved by freezing, containing added sugar.	100% <i>ad val.</i>
20.04.	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised).	100% <i>ad val.</i>
20.05.	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.	100% <i>ad val.</i>
20.06.	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit.	
	A. Roasted nuts, including roasted ground-nuts.	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit.	
	A. Orange juice	100% <i>ad val.</i>
	B. Grapefruit juice	100% <i>ad val.</i>
	C. Juice of any other citrus fruit	100% <i>ad val.</i>
	D. Pineapple juice	100% <i>ad val.</i>
	E. Tomato juice	100% <i>ad val.</i>
	F. Juice of any other fruit or vegetable	100% <i>ad val.</i>
	G. Mixtures of juices	100% <i>ad val.</i>
[21.01]		
21.02	Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof.	

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	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof.	
	01 Instant coffee	100% <i>ad val.</i>
	02 Other	100% <i>ad val.</i>
	B. Extracts, essences or concentrates, of tea or maté, and preparations with a basis of those extracts, essences or concentrates	
		100% <i>ad val.</i>
21.03	Mustard flour and prepared mustard	100% <i>ad val.</i>
21.04	Sauces; mixed condiments and mixed seasonings	100% <i>ad val.</i>
21.05	Soups and broths, in liquid, solid, or powder form; homogenised composite food preparations	
	A. Soups and broths in liquid, solid or powder form.	100% <i>ad val.</i>
	B. Homogenised composite food preparations	100% <i>ad val.</i>
21.06	Natural yeasts (active or inactive); prepared baking powders.	
	A. Natural yeast.	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
21.07	Food preparations not elsewhere specified or included.	
	A. Flavouring powders and concentrated extracts for the preparation of food and beverages	
		125% <i>ad val.</i>
	B. Emulsifiers for food and dairy products	40% <i>ad val.</i>
	C. Concentrated and powdered milk in which animal fat has been wholly or partially substituted by vegetable fat	
		Rs. 5.00 per kg.
	D. Other.	
	01 Food for infants and invalids	Rs. 5.00 per kg.
	02 Others	100% <i>ad val.</i>
22.01	Waters, including spa waters and aerated waters; ice and snow.	
	A. Ordinary natural water and natural snow and ice	40% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	
		100% <i>ad val.</i>
22.03	Beer made from malt	Rs. 8.00 per litre + 80% <i>ad val.</i>
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	
		225% <i>ad val.</i>

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22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol.	
	A. Wines not containing more than 42% of proof spirit:	
	01. Champagne and other sparkling wines	Rs. 35.00 per litre + 40% <i>ad val.</i>
	02. Other sorts	Rs. 25.00 per litre + 40% <i>ad val.</i>
	B. Wines containing more than 42% of proof spirit.	Rs. 150.00 per litre + 40% <i>ad val.</i>
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The duties applicable to heading No. 22.05.
22.07	Other fermented beverages (for example, cider, perry and mead).	
	A. Cider	225% <i>ad val.</i>
	B. Other	The duties applicable to heading Nos. 22.03 and 22.05.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength.	
	A. Denatured spirits	80% <i>ad val.</i>
	B. Other	Rs. 150.00 per litre + 40% <i>ad val.</i>
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.	
	A. Whisky	Rs. 150.00 per litre + 40% <i>ad val.</i>
	B. Spirits obtained by distilling wine or grape marc.	Rs. 150.00 per litre + 40% <i>ad val.</i>
	C. Other:	
	01. Concentrated extracts for the manufacture of beverages.	Rs. 150.00 per litre + 40% <i>ad val.</i>
	02. Other	Rs. 150.00 per litre + 40% <i>ad val.</i>
22.10	Vinegar and substitutes for vinegar	80% <i>ad val.</i>
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves.	
	A. Flours and meals, of meat or offals, unfit for human consumption; greaves	20% <i>ad val.</i>
	B. Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption	20% <i>ad val.</i>

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23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables.	
	A. Of maize or rice	20% <i>ad val.</i>
	B. Of other cereals	20% <i>ad val.</i>
	C. Of leguminous vegetables	20% <i>ad val.</i>
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues. ..	20% <i>ad val.</i>
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils.	
	A. Of soya beans	20% <i>ad val.</i>
	B. Of ground-nuts	20% <i>ad val.</i>
	C. Of cotton seeds	20% <i>ad val.</i>
	D. Of linseed	20% <i>ad val.</i>
	E. Of sunflower seeds	20% <i>ad val.</i>
	F. Of palm nuts or kernels	20% <i>ad val.</i>
	G. Of coconut (copra)	20% <i>ad val.</i>
	H. Of rape or colza seeds	20% <i>ad val.</i>
	I. Other	20% <i>ad val.</i>
23.05	Wine lees; argol	20% <i>ad val.</i>
23.06	Products of vegetable origin of a kind used for animal food not elsewhere specified or included	20% <i>ad val.</i>
23.07	Sweetened forage; other preparations of a kind used in animal feeding.	
	A. Premixes	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
24.01	Unmanufactured tobacco; tobacco refuse.	
	A. Tobacco, not stripped, flue cured, of the Virginia type	Rs. 50.00 per kg.
	B. Tobacco, not stripped, other	Rs. 50.00 per kg.
	C. Tobacco, wholly or partly stripped, flue cured, of the Virginia type	Rs. 50.00 per kg.
	D. Tobacco wholly or partly stripped, other	Rs. 50.00 per kg.
	E. Tobacco refuse	Rs. 50.00 per kg.
24.02	Manufactured tobacco; tobacco extracts and essences.	
	A. Cigars and cheroots; cigarillos	225% <i>ad val.</i>

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	B. Cigarettes	225% <i>ad val.</i>
	C. Other.	
	01 Tobacco extracts and essences	80% <i>ad val.</i>
	02 Pipe tobacco	Rs. 180.00 per kg.
	03 Other	Rs. 180.00 per kg.
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water.	
	A. Common salt	80% <i>ad val.</i>
	B. Pure sodium chloride	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
25.02	Unroasted iron pyrites	20% <i>ad val.</i>
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur ..	20% <i>ad val.</i>
25.04	Natural graphite	40% <i>ad val.</i>
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01.	
	A. Silica sand	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing ..	40% <i>ad val.</i>
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths.	
	A. Kaoline (China Clay)	40% <i>ad val.</i>
	B. Fuller's earth	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
25.08 [25.09]	Chalk	40% <i>ad val.</i>
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk.	
	A. Unground.	
	01 Natural calcium phosphate	Free.
	02 Phosphatic chalk	Free.
	03 Other	Free.

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	b. Ground.	
	01 Natural calcium phosphate ..	Free.
	02 Phosphatic chalk ..	Free.
	03 Other ..	Free.
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide.	
	A. Natural barium sulphate (barytes) ..	40 % <i>ad val.</i>
	B. Natural barium carbonate (witherite) ..	40 % <i>ad val.</i>
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less ..	40 % <i>ad val.</i>
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
	A. Pumice stone ..	40 % <i>ad val.</i>
	B. Other ..	40 % <i>ad val.</i>
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing. ..	40 % <i>ad val.</i>
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing.	
	A. Marble ..	40 % <i>ad val.</i>
	B. Other ..	40 % <i>ad val.</i>
25.16	Granite, porphyry basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing ..	40 % <i>ad val.</i>
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16.	
	A. Flint ..	40 % <i>ad val.</i>
	B. Other ..	40 % <i>ad val.</i>
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite) ..	40 % <i>ad val.</i>

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25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure.	
	A. Dead-burned magnesia	40% ad val.
	B. Other	40% ad val.
25.20	Gypsum, anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry.	
	A. Gypsum and anhydrite	40% ad val.
	B. Other	40% ad val.
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	40% ad val.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	40% ad val.
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.	
	A. Portland cement,	
	01 Coloured and white cement	Rs. 550.00 per metric ton.
	02 Other	Rs. 550.00 per metric ton.
	B. Cement fondu (aluminous cement)	Rs. 550.00 per metric ton.
	C. Other	Rs. 550.00 per metric ton.
25.24	Asbestos,	
	A. Asbestos Fibre	40% ad val.
	B. Other	40% ad val.
[25.25] 25.26	Mica, including splittings; mica waste	40% ad val.
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	40% ad val.
25.28 [25.29]	Natural cryolite and natural chiolite	40% ad val.
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.	
	A. Boric acid	40% ad val.
	B. Borax	40% ad val.
	C. Other	40% ad val.

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25.31	Felspar, leucite, nepheline and nepheline syenite; fairspar	40% <i>ad val.</i>
25.32	Mineral substances not elsewhere specified or included	
	A. Earth colours, whether or not calcined or mixed together; natural micaceous iron oxide	40% <i>ad val.</i>
	B. Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods sticks or similar forms, not worked after moulding; jet,	80% <i>ad val.</i>
	C. Natural arsenic sulphides	40% <i>ad val.</i>
	D. Ores of the rare earth metals	20% <i>ad val.</i>
	E. Broken pottery	20% <i>ad val.</i>
	F. Strontianite (whether or not calcined), other than strontium oxide	40% <i>ad val.</i>
	G. Other	40% <i>ad val.</i>
26.01	Metallic ores and concentrates and roasted iron pyrites.	
	A. Roasted iron pyrites (pyrites cinders), whether or not agglomerated	20% <i>ad val.</i>
	B. Iron ores and concentrates, non-agglomerated	20% <i>ad val.</i>
	C. Iron ore agglomerates (sinters, pellets, briquettes, etc.)	20% <i>ad val.</i>
	D. Copper ores and concentrates	20% <i>ad val.</i>
	E. Nickel ores and concentrates	20% <i>ad val.</i>
	F. Aluminium ores and concentrates	20% <i>ad val.</i>
	G. Lead ores and concentrates	20% <i>ad val.</i>
	H. Zinc ores and concentrates	20% <i>ad val.</i>
	I. Tin ores and concentrates	20% <i>ad val.</i>
	J. Manganese ores and concentrates, including manganiferous iron ores and concentrates, with a manganese content of 20% or more by weight.	20% <i>ad val.</i>
	K. Chromium ores and concentrates	20% <i>ad val.</i>
	L. Tungsten ores and concentrates	20% <i>ad val.</i>
	M. Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium	20% <i>ad val.</i>
	N. Ores and concentrates of uranium or thorium	20% <i>ad val.</i>
	O. Other base metal ores and concentrates	20% <i>ad val.</i>
	P. Ores and concentrates of precious metals	20% <i>ad val.</i>
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	20% <i>ad val.</i>

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26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	
	A. Hard zinc spelter including zinc dross	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
26.04	Other slag and ash, including kelp	20% <i>ad val.</i>
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	A. Anthracite, whether or not pulverised, but not agglomerated	20% <i>ad val.</i>
	B. Other coal, whether or not pulverised, but not agglomerated	20% <i>ad val.</i>
	C. Briquettes, ovoids and similar solid fuels manufactured from coal	20% <i>ad val.</i>
27.02	Lignite, whether or not agglomerated.	
	A. Lignite, whether or not pulverised, but not agglomerated	20% <i>ad val.</i>
	B. Agglomerated lignite	20% <i>ad val.</i>
27.03	Peat (including peat litter), whether or not agglomerated.	
	A. Peat, whether or not compressed into bales, but not agglomerated	20% <i>ad val.</i>
	B. Agglomerated peat	20% <i>ad val.</i>
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
	A. Coke and semi-coke of coal; retort carbon.	
	01 Coke	20% <i>ad val.</i>
	02 Semi-coke	20% <i>ad val.</i>
	03 Retort carbon	20% <i>ad val.</i>
	B. Coke and semi-coke of lignite or peat	
	01 Coke	20% <i>ad val.</i>
	02 Semi-coke	20% <i>ad val.</i>
[27.05]		
27.05 bis	Coal gas, water gas, producer gas and similar gases.	20% <i>ad val.</i>
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	20% <i>ad val.</i>
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter	

1	2	3
	A. Benzole	60% <i>ad val.</i>
	B. Toluole	60% <i>ad val.</i>
	C. Xylole	60% <i>ad val.</i>
	D. Other	60% <i>ad val.</i>
27.08	Pitch and pitch coke, obtained from coal tar or from other minerals tars	
	A. Pitch, obtained from coal tar or from other mineral tars	20% <i>ad val.</i>
	B. Pitch coke	20% <i>ad val.</i>
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude: preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
	A. Motor spirit, including aviation spirit	
	01 Motor spirit	Rs. 1.13 per litre.
	02 Aviation spirit	Rs. 1.08 per litre.
	B. Spirit type jet fuel	6 paisa per litre.
	C. Other light oils and preparations	
	01 White spirit	5 paisa per litre.
	02 Other	60% <i>ad val.</i>
	D. Kerosene, including kerosene type jet fuel	
	01 Kerosene	25 paisa per litre.
	02 J.P.I.	6 paisa per litre.
	03 J.P.4.	6 paisa per litre.
	04 Other	6 paisa per litre.
	E. Other medium oils and preparations	
	01 Light diesel oil	24 paisa per litre.
	02 Other	60% <i>ad val.</i>
	F. Gas oils.	
	01 High speed diesel oil	45 paisa per litre.
	02 Other	60% <i>ad val.</i>
	G. Fuel oils	
	01 Furnace oil	Rs. 185.20 per metric ton.
	02 Other	60% <i>ad val.</i>

1	2	3
H. Lubricating oils, other heavy oils and preparations.		
01 Lubricating oil, <i>i.e.</i> oil such as is not ordinarily used for any other purpose than lubrication, which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer by Abel's close test.		
(a) In packs not exceeding ten litres		Rs. 1.03 per litre + 10% <i>ad val.</i>
(b) In packs over ten litres		81 paise per litre + 10 % <i>ad val.</i>
02	Mineral oil which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is ordinarily used for the batching of Jute or other fibre	20 % <i>ad val.</i>
03	Greses	60% <i>ad val.</i>
04	Brake fluid	60% <i>ad val.</i>
05	Liquid paraffin	60% <i>ad val.</i>
06	White oil	60% <i>ad val.</i>
07	Other	60% <i>ad val.</i>
27 11	Petroleum gases and other gaseous hydrocarbons	
	A. Liquefied propane and butane	
	B. Liquefied gaseous hydrocarbons, other than propane and butane	
	C. Petroleum gases and other gaseous hydrocarbons in the gaseous state	
27 12	Petroleum Jelly	40% <i>ad val.</i>
27 13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	60% <i>ad val.</i>
27 14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	A. Petroleum coke	
	B. Other	
27 15	Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands.	
	A. Asphalt	
	B. Gilsonite	
	C. Other	
27 16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	

1	2	3
27.17	Electric current	Free.
28.01	Halogens (fluorine, chlorine, bromine and iodine)	
	A. Chlorine	40% <i>ad val.</i>
	B. Fluorine, bromine and iodine	40% <i>ad val.</i>
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur.	20% <i>ad val.</i>
28.03	Carbon (including carbon black)	80% <i>ad val.</i>
28.04	Hydrogen, rare gases and other non-metals	
	A. Oxygen, nitrogen, hydrogen and rare gases	
	01 Rare gases	40% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	B. Selenium, tellurium, phosphorus, arsenic, silicon and boron	
	01 Phosphorus, white	40% <i>ad val.</i>
	02 Phosphorus, red	40% <i>ad val.</i>
	03 Other	40% <i>ad val.</i>
28.05	Alkali and alkaline-earth metals ; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof ; mercury.	
	A. Mercury	40% <i>ad val.</i>
	B. Alkali and alkaline-earth metals ; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof	40% <i>ad val.</i>
28.06	Hydrochloric acid and chlorosulphuric acid	
	A. Hydrochloric acid	80% <i>ad val.</i>
	B. Chlorosulphuric acid	40% <i>ad val.</i>
[28.07]		
28.08	Sulphuric acid ; oleum	
	A. Sulphuric acid	80% <i>ad val.</i>
	B. Oleum	80% <i>ad val.</i>
28.09	Nitric acid ; sulphonitric acids.	
	A. Sulphonitric acid	40% <i>ad val.</i>
	B. Nitric acid	80% <i>ad val.</i>
28.10	Phosphorus pentoxide and phosphoric acids (meta-ortho-and pyro)	40% <i>ad val.</i>
[28.11]		
28.12	Boric oxide and boric acid	
	A. Boric oxide	40% <i>ad val.</i>
	B. Boric acid	40% <i>ad val.</i>

1	2	3
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water).	
	A. Sulphur dioxide	40% <i>ad val.</i>
	B. Arsenic trioxide, arsenic pentoxide and acids of arsenic	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
28.14	Halides, oxyhalides and other halogen compounds of non-metals	40% <i>ad val.</i>
28.15	Sulphides of non-metals ; phosphorus trisulphide ..	40% <i>ad val.</i>
28.16	Ammonia, anhydrous or in aqueous solution ..	
	A. Anhydrous ammonia gas	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	A. Sodium hydroxide (caustic soda), solid ..	125% <i>ad val.</i>
	B. Sodium hydroxide in aqueous solution ..	Rs. 4500.00 per metric ton, +80% <i>ad val.</i>
	C. Potassium hydroxide (caustic potash); peroxides of sodium or potassium	40% <i>ad val.</i>
28.18	Hydroxide and peroxide of magnesium ; oxides, hydroxides and peroxides, of strontium or barium ..	40% <i>ad val.</i>
28.19	Zinc oxide and zinc peroxide	40% <i>ad val.</i>
28.20	Aluminium oxide and hydr oxide; artificial corundum.	
	A. Aluminium oxide	40% <i>ad val.</i>
	B. Aluminium hydroxide	40% <i>ad val.</i>
	C. Artificial corundum	40% <i>ad val.</i>
28.21	Chromium oxides and hydroxides	40% <i>ad val.</i>
28.22	Manganese oxides	40% <i>ad val.</i>
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3	40% <i>ad val.</i>
28.24	Cobalt oxides and hydroxides ; commercial cobalt oxides	40% <i>ad val.</i>
28.25	Titanium oxides	80% <i>ad val.</i>
[28.26]		
28.27	Lead oxide, red lead and orange lead	40% <i>ad val.</i>
28.28	Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases and metallic oxides, hydroxides and peroxides.	

1	2	3
	A. Tin oxides (stannous oxide and stannic oxide)	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
28.29	Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts	40% <i>ad val.</i>
28.30	Chlorides, oxychlorides and hydroxychlorides ; bromides and oxybromides ; iodides and oxyiodides.	
	A. Ammonium chloride	80% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
28.31	Hypochlorites ; commercial calcium hypochlorite ; chlorites ; hypobromites.	
	A. Hypobromites	40% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
28.32	Chlorates and perchlorates ; bromates and perbromates ; iodates and periodates	40% <i>ad val.</i>
[28.33] [28.34]		
28.35	Sulphides ; polysulphides	
	A. Sodium sulphide and sodium hydrosulphide	80% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
28.36	Dithionites, including those stabilised with organic substances ; sulphonylates.	
	A. Sodium hydrosulphite	80% <i>ad val.</i>
	B. Other dithionites ; sulphonylates	80% <i>ad val.</i>
28.37	Sulphites and thiosulphates	40% <i>ad val.</i>
28.38	Sulphates (including alums) and persulphates.	
	A. Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate.	
	01 Sodium sulphate	80% <i>ad val.</i>
	02 Sodium hydrogen sulphate	40% <i>ad val.</i>
	03 Sodium pyrosulphate	40% <i>ad val.</i>
	B. Other	
	01 Alums	80% <i>ad val.</i>
	02 Aluminium sulphate	80% <i>ad val.</i>
	03 Copper sulphate	80% <i>ad val.</i>
	04 Magnesium sulphate	80% <i>ad val.</i>
	05 Chromium sulphate	80% <i>ad val.</i>
	06 Other	40% <i>ad val.</i>

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28.39	Nitrites and nitrates.	
	A. Potassium nitrate	80% <i>ad val.</i>
	B. Sodium nitrate	80% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
28.40	Phosphites, hypophosphites and phosphates ..	40% <i>ad val.</i>
[28.41]		
28.42	Carbonates and percarbonates : commercial ammonium carbonate containing ammonium carbamate.	
	A. Neutral sodium carbonate (Soda-ash) ..	100% <i>ad val.</i>
	B. Carbonates (other than neutral sodium carbonate) and percarbonates : commercial ammonium carbonate containing ammonium carbamate.	
	01 Sodium bicarbonate	80% <i>ad val.</i>
	02 Nickel carbonate powder	40% <i>ad val.</i>
	03 Other	40% <i>ad val.</i>
28.43	Cyanides and complex cyanides	40% <i>ad val.</i>
28.44	Fulminates, cyanates and thiocyanates	40% <i>ad val.</i>
28.45	Silicates : commercial sodium and potassium silicates.	
	A. Sodium silicate excluding sodium metasilicate ..	80% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
28.46	Borates and perborates.	
	A. Borax	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates).	
	A. Sodium bichromate	80% <i>ad val.</i>
	B. Potassium bichromate	80% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
28.48	Other salts and peroxysalts of inorganic acids, but not including azides.	
	A. Arsenites and arsenates	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, Proteinates, tannates and similar compounds, whether or not chemically defined	40% <i>ad val.</i>

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28.50	Fissile chemical elements and isotopes ; other radio-active chemical elements and radio-active isotopes ; compounds, inorganic or organic, of such elements or inorganic or organic, of such elements or isotopes, whether or not chemically defined ; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	40% <i>ad val.</i>
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50 ..	40% <i>ad val.</i>
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium whether or not mixed together	40% <i>ad val.</i>
[28.53]		
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	40% <i>ad val.</i>
28.55	Phosphides, whether or not chemically defined ..	40% <i>ad val.</i>
28.56	Carbides, whether or not chemically defined ..	
	A. Calcium carbide	100% <i>ad val.</i>
	B. Carbides, other than calcium carbide ..	
	01 Tungsten carbide	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	40% <i>ad val.</i>
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	
	A. Liquid air (whether or not rare gases have been removed); compressed air	40% <i>ad val.</i>
	B. Distilled and conductivity water and water of similar purity including aqua pura	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
29.01	Hydrocarbons.	
	A. Ethylene	40% <i>ad val.</i>
	B. Propylene	40% <i>ad val.</i>
	C. Butylenes, butadienes and methylbutadienes ..	40% <i>ad val.</i>
	D. Other acyclic hydrocarbons	40% <i>ad val.</i>
	E. Cyclohexane	40% <i>ad val.</i>
	F. Benzene	60% <i>ad val.</i>

1	2	3
	G. Toluene	60% <i>ad val.</i>
	H. Xylenes	60% <i>ad val.</i>
	I. Styrene	40% <i>ad val.</i>
	J. Ethylbenzene	40% <i>ad val.</i>
	K. Other cyclic hydrocarbons	40% <i>ad val.</i>
29.02	Halogenated derivatives of hydrocarbons.	
	A. Vinyl chloride (chloroethylene)	40% <i>ad val.</i>
	B. Trichloroethylene	40% <i>ad val.</i>
	C. Tetrachloroethylene	40% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.	
	A. Nitrobenzene (mirbane oil)	80% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Methyl alcohol (methanol)	20% <i>ad val.</i>
	B. Propyl or isopropyl alcohols (propanols)	40% <i>ad val.</i>
	C. Butyl alcohols (butanols)	40% <i>ad val.</i>
	D. Octyl alcohols (octanols)	40% <i>ad val.</i>
	E. Ethylene glycol (ethanediol)	40% <i>ad val.</i>
	F. Other	40% <i>ad val.</i>
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Menthol	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
29.06	Phenols and phenol-alcohols.	
	A. Phenol (hydroxybenzene) and its salts	40% <i>ad val.</i>
	B. Cresols and their salts.	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	
		40% <i>ad val.</i>
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		40% <i>ad val.</i>

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29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Ethylene oxide (oxiran).	40% <i>ad val.</i>
	B. Propylene oxide	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% <i>ad val.</i>
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes paraformaldehyde.	
	A. Formaldehyde	60% <i>ad val.</i>
	B. Others.	
	01 Paraformaldehyde	60% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11.	40% <i>ad val.</i>
29.13	Ketones, ketone-alcohols, ketone-phenols, keton aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinone, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	A. Acetone	80% <i>ad val.</i>
	B. Ethyl methyl ketone	40% <i>ad val.</i>
	C. Other :	
	01 Camphor	80% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives ;	
	A. Acetic acid and its salts.	
	01 Acetic acid	80% <i>ad val.</i>
	02 Potassium acetate.	80% <i>ad val.</i>
	03 Sodium acetate.	80% <i>ad val.</i>
	04 Other	40% <i>ad val.</i>
	B. Esters of acetic acid	40% <i>ad val.</i>
	C. Methacrylic acid and its salts and esters	40% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Maleic anhydride	40% <i>ad val.</i>

1	2	3
	B. Phthalic anhydride	40% <i>ad val.</i>
	C. Dioctyl orthophthalates.	40% <i>ad val.</i>
	D. Esters of terephthalic acid.	40% <i>ad val.</i>
	E. Other	40% <i>ad val.</i>
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Potassium citrate	80% <i>ad val.</i>
	B. Sodium citrate.	80% <i>ad val.</i>
	C. Ferric ammonium citrate.	80% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
[29.17]		
[29.18]		
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, or nitrosated derivatives	
		40% <i>ad val.</i>
[29.20]		
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	40% <i>ad val.</i>
	B. Nitrous and nitric esters, and their halogenated, nitrated or nitrosated derivatives	40% <i>ad val.</i>
	C. Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
29.22	Amine-function compounds.	
		40% <i>ad val.</i>
29.23	Single or complex oxygen-function aminocompounds.	
	A. 4-Aminosalicylic acid ; sodium paraminosalicylate ; calcium para-aminosalicylate ; potassium aminosalicylate ; phenyl aminosalicylate and 7 thambutol Hydrochloride (N/N-Di (1-hydroxy methyl propyl)ethylenediamine dihydrochloride)	Free
	B. Other	40% <i>ad val.</i>
29.24	Quaternary ammonium salts and hydroxides ; lecithins and other phospho-aminolipins	
		40% <i>ad val.</i>
29.25	Carboxamide-function compounds ; amide-function compounds of carbonic acid	
	A. Calcium benzamide-salicylate	Free
	B. Other	40% <i>ad val.</i>

1	2	3
29.26	Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylene-tetramine and trimethylene-trinitramine).	
	A. Thera pas. (Calcium benzoyl-p-aminosalicylate) Paludrine, chloroguanide Proguanil (1-p-chlorophenyl) 5-isopropylbiguanide hydrochloride)	Free
	B. Saccharine and its salts.	150% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
29.27	Nitrile-function compounds :	
	A. Acrylonitrile	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
29.28	Diazo-azo-and azoxy-compounds	40% <i>ad val.</i>
29.29	Organic derivatives of hydrazine or of hydroxylamine.	40% <i>ad val.</i>
29.30	Compounds with other nitrogen-functions	40% <i>ad val.</i>
29.31	Organo-sulphur compounds	
	A. Thiacetazone ; Isoxyl (4-4 Diisoanyloxy-thiocarbamide) and Thiocarbide (NN, Di (p-isopropoxyphenyl) thiourea.	Free
	B. Allylthiocyanate.	80% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
[29.32]		
29.33	Organo-mercury compounds.	40% <i>ad val.</i>
29.34	Other organo-inorganic compounds.	
	A. Organo-arsenic compounds.	
	01 Thiosemicarbazone, tibione (paraacetyl-amino-benzaldehyde thiosemicarbazone)	Free
	02 Other	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
29.35	Heterocyclic compounds ; nucleic acids.	
	A. Lactams.	
	01 Caprolactum	40% <i>ad val.</i>
	02 Other lactams.	40% <i>ad val.</i>
	B. Other.	
	01 Amodiaquine, Camoquine, (7-chloro-4 (3-diethylaminoethyl)-4-hydroxyaniline) quinoline dihydrochloride dihydrate).	Free.
	02 Daraprim, Pyrimethamine (2;4 Diamino-5-chlorophenyl 6 ethylpyrimidine)	Free
	03 Mepacrine, Atebrine, Quinacrine, 3-chloro-7-methoxy-9-(1-methyl-4-diethylamino butylamino) acridine dihydrochloride)	Free

	1	2	3
	04	Aralen, Chloroquine Sulphate, (7-Chloro-4-diethylamino-1-methylbutylamino quinoline sulphate).	Free
	05	Oxychloroquin, (7-Chloro-1-(3-diethylamino-3-hydroxypropylamino quinoline sulphate).	Free
	06	Primaquine phosphate, (8-(4-amino-1-methyl-butylamino-) 6-methoxy-quinoline phosphate).	Free.
	07	Resochine, Chloroquine phosphate (7-chloro-4-(4-diethylamino-1-methylbutylamino quinoline diphosphate).	Free.
	08	Pamaquine (8-(4-diethylamino-1-methyl-butylamino) 6-methoxy quinoline).	Free.
	09	Pentaquin (SN-213276), (6-methoxy-9) (5-isopropylamylamino quinoline).	Free.
	10	Isoniazid (isonicotinic acid hydrazide).	Free.
	11	Pyrazinamide.	Free.
	12	Ethiononamide.	Free.
	13	Isoniazid amino-salicylate.	Free.
	14	Phthivacid (4-hydroxy-3-methoxy-benzaldehyde pyridine-4-carbonyl hydrazone monohydrate).	Free.
	15	Salinazid (O-Hydroxybenzal isonicotiny) Hydrazone).	Free.
	16	Other	40% <i>ad val.</i>
29.36		Sulphonamides	40% <i>ad val.</i>
29.37		Sultones and sultams.	40% <i>ad val.</i>
29.38		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as osvitamins, and intermixtures of the foregoing, whether or not in any solvent.	40% <i>ad val.</i>
29.39		Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones, other steroids used primarily as hormones.	
	A.	Insulin.	40% <i>ad val.</i>
	B.	Pituitary (anterior) and similar hormones	40% <i>ad val.</i>
	C.	Adrenal cortical hormones	40% <i>ad val.</i>
	D.	Other	40% <i>ad val.</i>
[29.40]			
29.41		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	40% <i>ad val.</i>

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29.42	Vegetable alkaloids, natural or reproduced by synthesis, synthesis and their salts, ethers, esters and other derivatives.	
	A. Alkaloids extracted from cinchona bark, including quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark; derivatives of quinine	Free
	B. Ephedrine and its derivatives.	
	01 Ephedrine resinate	80% ad val.
	02 Other	80% ad val.
	C. Caffeine citrate.	80% ad val.
	D. Other	80% ad val.
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	40% ad val.
29.44	Antibiotics.	
	A. Penicillins and their derivatives.	40% ad val.
	B. Streptomycins and their derivatives	40% ad val.
	C. Tetracyclines and their derivatives	40% ad val.
	D. Other	40% ad val.
29.45	Other organic compounds	40% ad val.
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Free.
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products.	
	A. Antisera and microbial vaccines	Free.
	B. Other	Free.
30.03	Medicaments (including veterinary medicaments).	
	A. Containing antibiotics or derivatives thereof:	
	01 Penicillin, finished and combinations thereof.	Free.
	02 Other.	Free.
	B. Containing hormones or products with a hormone function but containing neither antibiotics nor derivatives thereof.	Free.
	C. Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics.	Free.
	D. Other	Free.

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30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter.	
	A. Wadding, gauze and bandages impregnated or coated with pharmaceutical substances	40% <i>ad val.</i>
	B. Other.	
	01 Impregnated or coated with pharmaceutical substances	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
30.05	Other pharmaceutical goods.	
	A. Opacifying preparations for X-Ray examination and diagnostic reagents to be administered to the patient.	Free.
	B. Sterile surgical catgut and similar sterile suture materials.	40% <i>ad val.</i>
	C. Dental cements and fillings.	Free.
	D. Other	40% <i>ad val.</i>
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free.
31.02	Mineral or chemical fertilisers, nitrogenous.	
	A. Sodium nitrate, natural containing not more than 16.3% by weight of nitrogen	Free.
	B. Ammonium nitrate	Free.
	C. Ammonium sulphonitrate	Free.
	D. Ammonium sulphate.	Free.
	E. Calcium nitrate containing not more than 16% by weight of nitrogen ; calcium nitrate magnesium nitrate.	Free.
	F. Calcium cyanamide containing not more than 25% by weight of nitrogen.	Free.
	G. Urea.	Free.
	H. Other	Free.
31.03	Mineral or chemical fertilisers, phosphatic	
	A. Basic slag	Free.
	B. Superphosphates	Free.
	C. Other	Free.
31.04	Mineral or chemical fertilisers, potassic	
	A. Potassium salts, crude natural	Free.

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	B. Potassium chloride	Free.
	C. Potassium sulphate containing not more than 52% by weight of K_2O	Free.
	D. Other	Free.
31.05	Other fertilisers ; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	
	A. Fertilisers, not elsewhere specified, containing the three fertilising substances nitrogen, phosphorus and potassium	Free.
	B. Fertilisers, not elsewhere specified, containing the two fertilising substances nitrogen and phosphorus	Free.
	C. Fertilisers, not elsewhere specified, containing the two fertilising substances nitrogen and potassium	Free.
	D. Other fertilisers, not elsewhere specified goods of the present Chapter in tablets, lozenges or similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free.
32.01	Tanning extracts of vegetable origin ; tannins (tannic acids), including water-extracted gallnut tannin, and their salts, ethers, esters and other derivatives.	
	A. Tanning extracts of vegetable origin.	
	01 Acacia catechu (Cutch) and gambier. ..	Rs. 28.00 per kg.
	02 Vallonia extracts.	20% ad val.
	03 Other	20% ad val.
	B. Tannins (tannic acids), including water extracted gall-nut tannin, and their salts, ethers, esters and other derivatives.	20% ad val.
[32.02]		
32.03	Synthetic organic tanning substances, and inorganic tanning substances ; tanning preparations, whether or not containing natural tanning materials ; enzymatic preparations for pre-tanning (for example of enzymatic pancreatic or bacterial origin).	
	A. Tanning substances, or tanning preparations, based on chromium sulphate.	80% ad val.
	B. Other	20% ad val.
32.04	Colouring matter of vegetable origin (including dye-wood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin.	
	A. Cochineal extract	80% ad val.
	B. Other	80% ad val.
32.05	Synthetic origin dyestuffs (including pigment dyestuffs) synthetic organic products of a kind used as lumino-phores ; products of the	

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	kind known as optical bleaching agents, substantive to the fibre, natural indigo.	
	A. Synthetic organic dyestuffs (including pigment dyestuffs)	Rs. 40.00% Per Kg + 20% ad val.
	B. Other	80% ad val.
32.06.	Colour lakes	80% ad val.
32.07.	Other colouring matter, inorganic product of a kind used as luminophores.	
	A. Pigments based on chromium compounds	80% ad val.
	B. Prussian blue	80% ad val.
	C. Lithopone	80% ad val.
	D. Ultramarine blue	80% ad val.
	E. Other	80% ad val.
32.08.	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes.	
	A. Liquid lustres.	
	01 Gold lustres	80% ad val.
	02 Other	80% ad val.
	B. Pigments, opacifiers and colours	80% ad val.
	C. Other	80% ad val.
32.09.	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms of packing of a kind sold by retail; solutions as defined by Note 4 to this Chapter.	
	A. Water thinned paints (emulsion paints or dispersion paints).	80% ad val.
	B. Other paints and enamels; varnishes and lacquers: solutions as defined in Note 4 to Chapter 32.	
	01 Varnishes and lacquers	
	(a) Cellulose lacquers	80% ad val.
	(b) Other	80% ad val.
	02 Paints and enamels.	
	(a) Pearl essence	80% ad val.
	(b) Other	80% ad val.
	03 Other	80% ad val.

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	C. Pigments in paint or enamel media	80% <i>ad val.</i>
	D. Other, including distempers	
	01 Distempers	80% <i>ad val.</i>
	02 Prepared water pigments of the kind used in finishing leather	80% <i>ad val.</i>
	03 Stamping foils	80% <i>ad val.</i>
	04 Other	80% <i>ad val.</i>
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories.	
	A. Students' colour boxes	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
32.11	Prepared driers	80% <i>ad val.</i>
32.12.	Glazier's putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements.	
	A. Glaziers' putty; grafting putty; stopping, sealing and similar mastics including resin mastics and cements.	
	01 Glaziers' putty; grafting putty.	80% <i>ad val.</i>
	02 Other	
	(a) Cements for use exclusively in aircraft :	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	B. Painter's fillings	80% <i>ad val.</i>
	C. Non-refractory surfacing preparations	80% <i>ad val.</i>
32.13	Writing ink, printing ink and other inks.	
	A. Printing ink	40% <i>ad val.</i>
	B. Other	
	01 Ink for ball-point pencils and pens	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
33.01	Essential oils (terpeneless or not) concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpene products of the deterpenation of essential oils.	
	A. Essential oils (terpeneless or not); concentrates and absolutes; resinoids.	
		125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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[33.02]		
[33.03]		
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.	125% <i>ad val.</i>
[33.05]		
33.06	Perfumery, cosmetic or toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.	
	A. Perfumery, cosmetic or toilet preparations.	
	01 Perfumery.	
	(a) Perfumed spirit	125% <i>ad val.</i>
	(d) Other	125% <i>ad val.</i>
	02 CosCetic.	
	(a) Face powders and face creams.	125% <i>ad val.</i>
	(b) Body deodorants	125% <i>ad val.</i>
	(c) Other	125% <i>ad val.</i>
	03 Toilet preparations.	
	(a) Denture cleaners	125% <i>ad val.</i>
	(b) Denture fixative pastes and powders.	Free.
	(c) Shaving cream.	125% <i>ad val.</i>
	(d) Tooth paste	125% <i>ad val.</i>
	(e) Tooth powder	125% <i>ad val.</i>
	(f) Talcum powder	125% <i>ad val.</i>
	(g) Other	125% <i>ad val.</i>
	04 Room deodorisers whether or not perfumed.	125% <i>ad val.</i>
	B. Aqueous distillates and aqueous solution of essential oils.	
	01 Of fragrant screw pine (Kewra)	125% <i>ad val.</i>
	02 Other.	125% <i>ad val.</i>
34.01	Soap, organic surface-active products and preparations for use a soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap.	
	A. Soap.	
	01 Toilet soap	125% <i>ad val.</i>
	02 Medicated soap.	125% <i>ad val.</i>
	03 Shaving soap	125% <i>ad val.</i>
	04 Other.	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap.	
	A. Organic surface-active agents.	
	01 Sulphonated oils.	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
	B. Surface-active preparations	100% <i>ad val.</i>
	C. Washing preparations (detergents)	100% <i>ad val.</i>
	D. Cleaning preparations	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	40% <i>ad val.</i>
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.	80% <i>ad val.</i>
34.05	Polishes and Creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations but excluding prepared waxes falling within heading No. 34.04	
	A. Valve grinding paste	80% <i>ad val.</i>
	B. Polishes and other preparations used in the finishing (including electro plating) of metal articles.	125% <i>ad val.</i>
	C. Polishes and creams, for footwear.	125% <i>ad val.</i>
	D. Other	125% <i>ad val.</i>
34.06	Candles, tapers, night-lights and the like	125% <i>ad val.</i>
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes), preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms.	
	A. "Dental Wax" and "dental impression compounds", Free.	
	B. Other	80% <i>ad val.</i>
35.01	Casein, caseinates and other casein derivatives, casein glues.	60% <i>ad val.</i>
35.02	Albumins, albuminates and other albumin derivatives.	
	A. Egg albumin.	60% <i>ad val.</i>
	B. Other	60% <i>ad val.</i>

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35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass.	
	A. Gelatin and gelatin derivatives	60% <i>ad val.</i>
	01 Edible gelatin	60% <i>ad val.</i>
	02 Other	60% <i>ad val.</i>
	B. Glue derived from bones, hides, nerves, tendons or from similar products	60% <i>ad val.</i>
	C. Other	60% <i>ad val.</i>
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed.	60% <i>ad val.</i>
35.05	Dextrins and dextrin glues; soluble or roasted starches, starch glues.	
	A. Dextrins	80% <i>ad val.</i>
	B. Soluble starches	80% <i>ad val.</i>
	C. Starch glues	80% <i>ad val.</i>
	D. Dextrin glues	80% <i>ad val.</i>
	E. Other	80% <i>ad val.</i>
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	
	A. Prepared glues not elsewhere specified or included.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
35.07	Enzymes; prepared enzymes not elsewhere specified or included	
	A. Rennet essence	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
36.01	Propellant powders	
	A. Propellant powders for mining purposes	40% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
36.02	Prepared explosives, other than propellant powders	40% <i>ad val.</i>
[36.03]		
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators :	
	A. Safety fuses; detonating fuses.	40% <i>ad val.</i>
	B. Percussion and detonating caps	100% <i>ad val.</i>
	C. Other	100% <i>ad val.</i>

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36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets).	
	A. Pyrotechnic articles for use with machines or for signalling purposes.	40% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
36.06	Matches (excluding Bengal matches).	
	A. Safety matches	Rs. 2.00 per 1000 matches or fraction thereof.
	B. Other	Rs. 2.00 per 1000 matches or fraction thereof.
[36.07]		
36.08	Ferro-cerium and other pyrophorice alloys in all forms; articles of combustible materials.	
	A. Flints for lighters and igniters	100% <i>ad val.</i>
	B. Liquid fuel for lighters	100% <i>ad val.</i>
	C. Other	100% <i>ad val.</i>
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth.	
	A. X-ray plates and film.	Free.
	B. Graphic art film and printing plates	20% <i>ad val.</i>
	C. Other	60% <i>ad val.</i>
37.02	Film in rolls sensitised, unexposed, perforated or not	
	A. X-ray film.	Free.
	B. Graphic art film.	20% <i>ad val.</i>
	C. Cinematograph film.	30 paisa per metre.
	D. Other	60% <i>ad val.</i>
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed.	
	A. Sensitised paper	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
37.04	Sensitised plates and film, exposed but not developed, negative or positive.	
	A. Cinematograph film.	Rs. 1.00 per metre.
	B. Other.	100% <i>ad val.</i>
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive.	

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	A. Aerial survey film, depicting only topographical feature, of a kind suitable for use in making maps or charts.	Free.
	B. Micro-films and Microfiches.	Free.
	C. Other.	100% <i>ad val.</i>
[37.06]		
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive.	
	A. Educational and instructional films.	Free.
	B. Other.	Rs. 1.75 per metre.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography.	40% <i>ad val.</i>
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	40% <i>ad val.</i>
[38.02]		
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
	A. Activated carbon; activated natural mineral products.	40% <i>ad val.</i>
	B. Animal black including spent animal black.	40% <i>ad val.</i>
[38.04]		
38.05	Tall oil.	40% <i>ad val.</i>
38.06	Concentrated sulphite lye.	40% <i>ad val.</i>
38.07	Spirit of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods crude dipentene; sulphite turpentine, pine oil (excluding "pine oils" not rich in terpineol).	40% <i>ad val.</i>
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.	
	A. Rosin.	40% <i>ad val.</i>
	B. Other.	40% <i>ad val.</i>
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18) wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	40% <i>ad val.</i>

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(38.10)		
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	
	A. Disinfectants.	
	01 Put up in packing for sale by retail.	100 % <i>ad val.</i>
	02 Otherwise packed.	Free.
	B. Insecticides.	Free.
	C. Fungicides.	Free.
	D. Weed-killers (herbicides)	Free.
	E. Other.	
	01 Mosquito coils, mats and the like	40 % <i>ad val.</i>
	02 Other.	Free.
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper leather or like industries.	40 % <i>ad val.</i>
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding, soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.	40 % <i>ad val.</i>
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anticorrosive preparations and similar prepared additives for mineral oils.	
	A. Prepared lubricating additives for mineral oils.	40 % <i>ad val.</i>
	B. Other.	40 % <i>ad val.</i>
38.15	Prepared rubber accelerators.	40 % <i>ad val.</i>
38.16	Prepared culture media for development of micro-organisms.	Free.
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	40 % <i>ad val.</i>
38.18	Composite solvents and thinners for varnishes and similar products.	
	A. Composite thinners.	40 % <i>ad val.</i>
	B. Other.	40 % <i>ad val.</i>
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.	
	A. Compound catalysts.	40 % <i>ad val.</i>
	B. Refractory cements, mortars and similar compositions.	40 % <i>ad val.</i>

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C. Other.

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|--|--------------------|
| 01 Carbon blocks | 40% <i>ad val.</i> |
| 02 Carbon plates, bars and similar semi-manufactures | 40% <i>ad val.</i> |
| 03 Ink removers and stencil correctors | 40% <i>ad val.</i> |
| 04 Brake fluid | 60% <i>ad val.</i> |
| 05 Composite diagnostic and laboratory reagents | 40% <i>ad val.</i> |
| 06 Synthetic lubricating oils for aircraft engines | 40% <i>ad val.</i> |
| 07 Ammoniacal gas liqueurs and spent oxide produced in coal gas purification | 40% <i>ad val.</i> |
| 08 Other. | |
| (a) Dental plasters and preparations | Free. |
| (b) Other | 40% <i>ad val.</i> |

01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones).

A. Ion exchangers Rs. 13.00 per kg.

B. Phenoplasts in primary forms.

- | | |
|---|-------------------|
| 01 Liquids or pastes including emulsions, dispersions and solutions | Rs. 13.00 per kg. |
| 02 Blocks, lumps, powders, granules, flakes and similar other forms | Rs. 13.00 per kg. |

C. Phenoplasts in the form of plates, sheets, film, foil or strip.

- | | |
|--|---------------------|
| 01 Products in the form of sheet, strip film or foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 | Rs. 110.00 per kg. |
| 02 Plates and sheets | 100% <i>ad val.</i> |
| 03 Other | 100% <i>ad val.</i> |

D. Phenoplasts in other forms, including waste and scrap.

- | | |
|--|---------------------|
| 01 Monofilament of a diameter exceeding 1 mm | |
| (a) Not exceeding 1.4 mm. | 40% <i>ad val.</i> |
| (b) Other | 100% <i>ad val.</i> |
| 02 Other | 100% <i>ad val.</i> |

E. Aminoplasts in primary forms.

- | | |
|---|-------------------|
| 01 Liquids or pastes including emulsions, dispersions and solutions | Rs. 13.00 per kg. |
| 02 Blocks, lumps, powders, granules, flakes and similar other forms | Rs. 13.00 per kg. |

F. Aminoplasts in the form of plates, sheets, film, foil or strip.

- | | |
|---|---------------------|
| 01 Products in the form of sheet, strip, film or foil of a width exceeding 5 mm consisting of a core of aluminium foil or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 | Rs. 110.00 per kg. |
| 02 Plates and sheets. | |
| (a) Melamine formaldehyde (formica) | 100% <i>ad val.</i> |
| (b) Other | 100% <i>ad val.</i> |
| 03 Other | 100% <i>ad val.</i> |

G. Aminoplasts in other forms, including waste and scrap.

- | | |
|---|---------------------|
| 01 Monofilament of a diameter exceeding 1 mm. | |
| (a) Not exceeding 1.4 mm | 40% <i>ad val.</i> |
| (b) Other | 100% <i>ad val.</i> |
| 02 Other | 100% <i>ad val.</i> |

H. Alkyds and other polyesters, in primary forms.

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|---|-------------------|
| 01 Liquids or pastes including emulsions, dispersions and solutions | Rs. 13.00 per kg. |
| 02 Blocks, lumps, powders, granules, flakes and similar other forms | Rs. 13.00 per kg. |

I. Alkyds and other polyesters, in the form of plates, sheets, film, foil or strip.

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| 01 Products in the form of sheet, strip, film or foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 | Rs. 110.00 per kg. |
| 02 Plates and sheets | 100% <i>ad val.</i> |
| 03 Other | 100% <i>ad val.</i> |

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J.	Alkyds and other polyesters, in other forms, including waste and scrap.	
01	Monofilament of a diameter exceeding 1 mm.	
	(a) Not exceeding 1.4 mm.	40% <i>ad val.</i>
	(b) Other	100% <i>ad val.</i>
02	Other	100% <i>ad val.</i>
K.	Polyamides in primary forms.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
L.	Polyamides in the form of plates, sheets, film, foil or strip.	
01	Products in the form of sheet, strip, film or foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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	Rs. 110.00 per kg.
02	Plates and sheets	100% <i>ad val.</i>
03	Other	100% <i>ad val.</i>
M.	Polyamides in other forms, including waste and scrap.	
01	Monofilament of a diameter exceeding 1 mm.	
	(a) Not exceeding 1.4 mm.	40% <i>ad val.</i>
	(b) Other	100% <i>ad val.</i>
02	Other	100% <i>ad val.</i>
N	Polyurethanes in primary forms.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
O.	Polyurethanes in other forms, including waste and scrap.	
01	Plates and sheets	100% <i>ad val.</i>
02	Other	100% <i>ad val.</i>
P.	Epoxide resins in primary forms.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.

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	Q. Epoxide resins in other forms, including waste and scrap	100% <i>ad val.</i>
	R. Silicones.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
	02 Other	Rs. 13.00 per kg.
	S. Other condensation, polycondensation or polyaddition products.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
	03 Plates, sheets, film, foil or strip.	
	(a) Products in the form of sheet, strip, film or foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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	Rs. 110.00 per kg.
	(b) Plates and sheets	100% <i>ad val.</i>
	(c) Other	100% <i>ad val.</i>
	04 Other forms, including waste or scrap	100% <i>ad val.</i>
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene resins).	
	A. Ion exchangers	Rs. 13.00 per kg.
	B. Polyethylene in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms.	
	(a) Polyethylene resin of low density within the range of 0.915—0.929 g/m at 23°C.	Rs. 13.00 per kg.
	(b) Other	Rs. 13.00 per kg.
	C. Polyethylene in the form of monofil, seamless tubes, rods, sticks or profile shapes	100% <i>ad val.</i>

- D. Polyethylene in the form of plates, sheets, film, foil or strip.
- 01 Products in the form of sheet, strip, film or foil of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 .. Rs. 110.00 per kg.
 - 02 Plates and sheets including imitation leather. 100% *ad val.*
 - 03 Other .. 100% *ad val.*
- E. Polyethylene in the form of waste or scrap : 100% *ad val.*
- F. Polypropylene in primary forms.
- 01 Liquids or pastes including emulsions, dispersions and solutions .. Rs. 13.00 per kg.
 - 02 Blocks, lumps, powders, granules, flakes and similar other forms .. Rs. 13.00 per kg.
- G. Polypropylene in the form of plates, sheets, film, foil or strip.
- 01 Products in the form of sheet strip, film or foil of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 .. Rs. 110.00 per kg.
 - 02 Plates and sheets including imitation leather. 100% *ad val.*
 - 03 Other .. 100% *ad val.*
- H. Polypropylene in other forms, including waste and scrap.
- 01 Polypropylene in the form of monofil, tubes, pipes, rods, sticks or profile shapes .. 100% *ad val.*
 - 02 Other .. 100% *ad val.*
- I. Polystyrene and its copolymers, in primary forms.
- 01 Liquids or pastes including emulsions, dispersions and solutions .. Rs. 13.00 per kg.
 - 02 Blocks, lumps, powders, granules, flakes and similar other forms .. Rs. 13.00 per kg.
- J. Polystyrene and its copolymers, in the form of monofil, seamless tubes, rods, sticks, or profile shapes .. 100% *ad val.*

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- K. Polystyrene and its copolymers, in the form of plates, sheets, film, foil or strip
- 01 Products in the form of sheet, strip, film, foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 Rs. 110.00 per kg.
 - 02 Plates and sheets including imitation leather. 100% *ad val.*
 - 03 Other 100% *ad val.*
- L. Polystyrene and its copolymers, in the form of waste or scrap 100% *ad val.*
- M. Polyvinyl chloride in primary forms.
- 01 Liquids or pastes including emulsions, dispersions and solutions Rs. 13.00 per kg.
 - 02 Blocks, lumps, powders, granules, flakes and similar other forms Rs. 13.00 per kg.
- N. Polyvinyl chloride in the form of monofil, seamless tubes, rods, sticks or profile shapes 100% *ad val.*
- O. Polyvinyl chloride in the form of plates, tiles or strip of the types used for flooring 100% *ad val.*
- P. Polyvinyl chloride in the form of plates, sheets, strip, film, or foil (other than those of sub-heading O).
- 01 Products in the form of sheet, strip, film, foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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 Rs. 110.00 per kg.
 - 02 Plates and sheets including imitation leather. 100% *ad val.*
 - 03 Other 100% *ad val.*
- Q. Polyvinyl chloride in the form of waste or scrap 100% *ad val.*
- R. Copolymers of vinyl chloride and vinyl acetate in primary forms.
- 01 Liquids or pastes including emulsions, dispersions and solutions Rs. 13.00 per kg.
 - 02 Blocks, lumps, powders, granules, flakes and similar other forms Rs. 13.00 per kg.

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S.	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, seamless tubes, rods, sticks or profile shapes	100% <i>ad val.</i>
T.	Copolymers of vinyl chloride and vinyl acetate in the form of plates, tiles or strip of the types used for flooring	100% <i>ad val.</i>
U.	Copolymers of vinyl chloride and vinyl acetate in the form of plates, sheets, strip, film or foil (other than those of sub-heading T).	
01	Products in the form of sheet, strip, film or foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic materials or covered by means of artificial or other materials on one or both sides	Rs. 110.00 per kg.
02	Plates and sheets including imitation leather.	100% <i>ad val.</i>
03	Other	100% <i>ad val.</i>
V.	Copolymers of vinyl chloride and vinyl acetate in the form of waste or scrap	100% <i>ad val.</i>
W.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in primary forms.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
X.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in the form of plates, sheets, strip, film or foil.	
01	Products in the form of sheet, strip, film, foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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.	Rs. 110.00 per kg.
02	Plates and sheets	Rs. 30.00 per kg.
03	Other	100% <i>ad val.</i>
Y.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in other forms, including waste and scrap.	
01	In the form of monofil, tubes, pipes, rods, sticks or profile shapes	100% <i>ad val.</i>
02	Other	100% <i>ad val.</i>

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Z. Polyvinyl acetate.

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| 01 | Liquids or pastes including emulsions, dispersions and solutions | Rs. 13.00 per kg. |
| 02 | Blocks, lumps, powders, granules, flakes and similar other forms | Rs. 13.00 per kg. |
| 03 | In the form of plates, sheets, film, oil or strip | 100% <i>ad val.</i> |
| 04 | In the form of monofil, tubers, pipes, rods, sticks or profile shapes | 100% <i>ad val.</i> |
| 05 | Other | 100% <i>ad val.</i> |

AA. Other polymerisation or copolymerisation products.

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| 01 | Liquids or pastes including emulsions, dispersions and solutions | Rs. 13.00 per kg. |
| 02 | Blocks, lumps, powders, granules, flakes and similar other forms. | Rs. 13.00 per kg. |
| 03 | In the form of plates, sheets, film, foil or strip. | |
| | (a) Products in the form of sheet, strip, film, oil of a width exceeding 5mm, consisting of a core of aluminium foil, or a core of plastic film or sheet whether or not coated with aluminium dust, sand wiced by means of plain or coloured adhesive between two layers or artificial plastic material or covered by means of artificial or other materials on one or both sides. | Rs. 110.00 per kg. |
| | (b) Plates and sheets including imitation leather | 100% <i>ad val.</i> |
| | (c) Other | 100% <i>ad val.</i> |
| 04 | Other forms, including waste or scrap. | |
| | (a) In the form of monofil, tubes, pipes, rods, sticks or profile shapes | 100% <i>ad val.</i> |
| | (b) Other | 100% <i>ad val.</i> |

30.03 Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose plasticised or not (for example, collodions, celluloid); vulcanised fibre.

A. Regenerated cellulose.

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| 01 | Liquids, or pastes including emulsions, dispersions and solutions | Rs. 13.00 Per kg. |
| 02 | Blocks, lumps, powders, granules, flakes and similar other forms | Rs. 13.00 per kg. |
| 03 | In the form of monofil, tubes, pipes, rods, sticks and profile shapes | 100% <i>ad val.</i> |

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04	In the form of plates, sheets, films, foil or strip.	
(a)	Products in the form of sheet, strip, film, foil of a width exceeding 5mm, consisting of a core of aluminium foil, or a core of plastic film of sheet whether or not coated with aluminium dust, sandwiched by means of 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.	Rs. 110.00 per kg
(b)	Plates and sheets	100% <i>ad val.</i>
(c)	Other	100% <i>ad val.</i>
05	Other	100% <i>ad val.</i>
B.	Cellulose nitrates, non-plasticised	Rs. 13.00 per kg.
C.	Cellulose nitrates, plasticised.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
03	In the form of monofil, tubes, pipes, rods, sticks and profile shapes	100% <i>ad val.</i>
04	In the form of plates, sheets, film, foil or strip.	100% <i>ad val.</i>
05	Other	100% <i>ad val.</i>
D.	Cellulose acetates, non-plasticised	Rs. 13.00 per kg.
E.	Cellulose acetates, plasticised.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
03	In the form of monofil, tubes, pipes, rods, sticks and profile shapes	100% <i>ad val.</i>
04	In the form of plates, sheets, film, foil or strip.	100% <i>ad val.</i>
05	Other	100% <i>ad val.</i>
F.	Other chemical derivatives of cellulose, non-plasticised	Rs. 13.00 per kg.
G.	Other chemical derivatives of cellulose, plasticised	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.

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	03 In the form of monofil, tubes, bars, rods and profile shapes	100% <i>ad val.</i>
	04 In the form of plates, sheets, film, foil or strip.	
	(a) Products in the form of sheets, strip, film or foil of a width exceeding 5 mm, consisting of a core of aluminium foil or a core of plastic film or sheet whether or not coated with aluminium dust, sandwiched by means of 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.	Rs. 110.00 per kg.
	(b) Plates and sheets	100% <i>ad val.</i>
	(c) Other	100% <i>ad val.</i>
	05 Other	100% <i>ad val.</i>
	H. Vulcanised fibre	Rs. 13.00 per kg.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin).	
	A. Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
	B. Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
	C. Monofil, tubes, pipes, rods, sticks and profile shapes	100% <i>ad val.</i>
	D. Plates, sheets, film, foil or strip	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber).	
	A. Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
	B. Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
	C. Monofil, tubes, pipes, rods, sticks and profile shapes	100% <i>ad val.</i>
	D. Plates, sheets, film, foil or strip	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn.	
	A. Alginic acid, its salts and esters	40% <i>ad val.</i>

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	B. Other.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 13.00 per kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 13.00 per kg.
03	Monofil, tubes, pipes, rods, sticks and profile shapes	100% <i>ad val.</i>
04	Plates, sheets, film, foil or strip	100% <i>ad val.</i>
05	Other	100% <i>ad val.</i>
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.	
	A. Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking cups; stoppers, lids, caps and other closures.	
01	Containers for filling infusion liquid	80% <i>ad val.</i>
02	Unwoven polypropylene and polyethylenes bags	80% <i>ad val.</i>
03	Other articles of a kind used as packing material	80% <i>ad val.</i>
04	Bungs,	80% <i>ad val.</i>
05	Transport crates for eggs	80% <i>ad val.</i>
	B. Sanitary or toilet articles	
	C. Ornamental articles and objects of personal adornment.	
01	Spangles	100% <i>ad val.</i>
02	Other	100% <i>ad val.</i>
	D. Office or school supplies	
	E. Articles of apparel and clothing accessories:	
01	Surgical gloves	40% <i>ad val.</i>
02	Other	100% <i>ad val.</i>
	F. Articles for electric lighting	
	G. Roller blinds, venetian blinds and similar articles and parts thereof	
	H. Other.	
01	Synthetic floats for fishing nets	20% <i>ad val.</i>
02	Plastic coils (Contraceptives) and accessories thereof	Free

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	03 Drinking pot for poultry birds	80% <i>ad val.</i>
	04 Bobbins, cones, cops, cores, spools and similar supports of a kind used in textile machinery. ..	40% <i>ad val.</i>
	05 Shoe lasts	80% <i>ad val.</i>
	06 Fibre bushes.	80% <i>ad val.</i>
	07 Other	
	(a) For use in machinery	80% <i>ad val.</i>
	(b) For use in motor vehicles	80% <i>ad val.</i>
	(c) For use in domestic electric appliances. ..	80% <i>ad val.</i>
	(d) For use in non-electric instruments, apparatus and appliances. ..	80% <i>ad val.</i>
	(e) Other	80% <i>ad val.</i>
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums.	
	A. Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex.	20% <i>ad val.</i>
	B. Natural rubber other than latex.	
	01 Smoked sheets and plates	20% <i>ad val.</i>
	02 Crepe rubber sheets.	20% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
	C. Other	
	01 Balat, gutta-percha and similar natural gums. ..	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils.	
	A. Polybutadiene-styrene latex, whether or not pre-vulcanised.	20% <i>ad val.</i>
	B. Other synthetic rubber latex, whether or not re-vulcanised.	20% <i>ad val.</i>
	C. Polybutadiene (B.R.)	20% <i>ad val.</i>
	D. Polychlorobutadiene (CR).	20% <i>ad val.</i>
	E. Polybutadiene-styrene (SBR).	20% <i>ad val.</i>
	F. Butyl rubber (IIR).	20% <i>ad val.</i>
	G. Other synthetic rubbers; factice derived from oils.	
	01 Factice	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>

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40.03	Reclaimed rubber	20% <i>ad val.</i>
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.	
	A. Manufacturing waste and parings	Free
	B. Scrap fit only for the recovery of rubber	Free
	C. Powder obtained from waste and scrap	Free
40.05	Plates, sheets and strip of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheet of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral or oil), with silica (with or without the addition of mineral oil), in any form, of a kind known as master batch.	80% <i>ad val.</i>
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs).	
	A. Rubber emulsions, solutions and dispersions	80% <i>ad val.</i>
	B. Tyre retreading paste.	80% <i>ad val.</i>
	C. "Camel-back" strips	80% <i>ad val.</i>
	D. Rubber thread	80% <i>ad val.</i>
	E. Rubber textile thread	80% <i>ad val.</i>
	F. Other	80% <i>ad val.</i>
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber.	
	A. Thread	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	80% <i>ad val.</i>
0.09	Piping and tubing, of unhardened vulcanised rubber.	
	A. For machinery	80% <i>ad val.</i>
	B. For motor vehicles	80% <i>ad val.</i>
	C. For domestic electric appliances	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>

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40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber.	
	A. For motor vehicles including tractors.	60% <i>ad val.</i>
	B. For domestic electric appliances	60% <i>ad val.</i>
	C. For marine engines	60% <i>ad val.</i>
	D. Other	60% <i>ad val.</i>
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	
	A. New pneumatic tyres of a kind normally used on motor cars	80% <i>ad val.</i>
	B. New pneumatic tyres of a kind normally used on used or lorries	80% <i>ad val.</i>
	C. New pneumatic tyres of a kind normally used on aircraft	Free.
	D. New pneumatic tyres of a kind normally used on motor cycles (including motor scooters) or bicycles	
	01 For motor cycles, scooters and automotive rickshaws	80% <i>ad val.</i>
	02 For children's cycles	80% <i>ad val.</i>
	03 For other cycles	80% <i>ad val.</i>
	E. Inner tubes.	
	01 For tyres of sub-heading A.	80% <i>ad val.</i>
	02 For tyres of sub-heading B.	80% <i>ad val.</i>
	03 For tyres of sub-heading C.	80% <i>ad val.</i>
	04 For motor cycles, scooters and automotive rickshaws.	80% <i>ad val.</i>
	05 For children's cycles	80% <i>ad val.</i>
	06 For other cycles	80% <i>ad val.</i>
	07 Other	
	(a) For tractors	Free.
	(b) Other	80% <i>ad val.</i>
	F. Other, including retreaded tyres.	
	01 New pneumatic tyres.	
	(a) Of a kind normally used on tractors	
	(i) Vertically striped tyres used on front wheel	Free.
	(ii) Rear tyres	Free.

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	(b) Of a kind normally used on agricultural trailers and trolleys	80% <i>ad val.</i>
	(c) Other new pneumatic tyres	80% <i>ad val.</i>
02	Solid rubber tyres.	80% <i>ad val.</i>
03	Tyres of all types, used.	80% <i>ad val.</i>
04	Tyre cases, tyre treads and tyre flaps.	
	(a) For aircraft	Free.
	(b) For tractors	Free.
	(c) For motor cycles, scooters and automotive rickshaws.	80% <i>ad val.</i>
	(d) Other	80% <i>ad val.</i>
05	Other	80% <i>ad val.</i>
40.12	Hygienic and pharmaceutical articles (including teats) of unhardened vulcanised rubber, with or without fittings of hardened rubber.	
	A. Contraceptives	Free.
	B. Hot water bottles and ice bags	80% <i>ad val.</i>
	C. Rubber teats and nipple shields	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber.	
	A. Of a kind used in surgery or radiology	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
40.14	Other articles of unhardened vulcanised rubber.	
	A. Rubber sheets pre-shaped for the manufacture of stoppers	40% <i>ad val.</i>
	B. Patches.	100% <i>ad val.</i>
	C. Other	
	01 For machinery.	
	(a) Rubber aprons and cots	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	02. For motor vehicles	80% <i>ad val.</i>
	03. Of a kind used as stationery.	40% <i>ad val.</i>
	04. For agricultural machinery and tractors	80% <i>ad val.</i>
	05 For domestic electric appliances	80% <i>ad val.</i>
	06. For scientific and medical instruments.	80% <i>ad val.</i>
	07. Other	80% <i>ad val.</i>

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40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile, shapes or tubes; scrap, waste and powder, of hardened rubber.	
	A. Waste and scrap	80 % <i>ad val.</i>
	B. Other	80 % <i>ad val.</i>
40.16	Articles of hardened rubber (ebonite and vulcanite).	
	A. For medical surgical and hygienic use ..	40 % <i>ad val.</i>
	B. For scientific use	80 % <i>ad val.</i>
	C. For use in machinery	80 % <i>ad val.</i>
	D. For motor vehicles,	80 % <i>ad val.</i>
	E. For agricultural machinery and tractors ..	80 % <i>ad val.</i>
	F. For marine engines	80 % <i>ad val.</i>
	G. For domestic electric appliances	80 % <i>ad val.</i>
	H. Other	80 % <i>ad val.</i>
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool.	
	A. Bovine and equine hides, other than calf skins ..	Free.
	B. Calf skins	Free.
	C. Goat skins and kid skins	Free.
	D. Sheep or lamb skins with the wool on, ..	Free.
	E. Sheep or lamb skins without the wool, ..	Free.
	F. Other	Free.
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08.	
	A. Calf leather.	
	01 Wet blue	Free.
	02 Other	20 % <i>ad val.</i>
	B. Other	20 % <i>ad val.</i>
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08.	
	A. Wet blue	Free.
	B. Other	20 % <i>ad val.</i>
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08.	
	A. Wet blue	Free.
	B. Other	20 % <i>ad val.</i>

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41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08.	80% <i>ad val.</i>
41.06	Chamois-dressed leather	80% <i>ad val.</i>
41.07		
41.08	Patent leather and imitation patent leather; metallised leather.	
	A. Patent leather and imitation patent leather.	80% <i>ad val.</i>
	B. Metallised leather	80% <i>ad val.</i>
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leather dust, powder and flour.	40% <i>ad val.</i>
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls.	80% <i>ad val.</i>
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	125% <i>ad val.</i>
42.02	Travel goods (for example, trunks suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes for example for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric.	
	A. Handbags	125% <i>ad val.</i>
	B. Travel goods and toilet-cases	125% <i>ad val.</i>
	C. Satchels and brief-cases	125% <i>ad val.</i>
	D. Other	125% <i>ad val.</i>
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	125% <i>ad val.</i>
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes	
	A. Belts or belting	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
42.05	Other articles of leather or of composition leather	125% <i>ad val.</i>
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.	
	A. Tendons made up as machinery belting and laces (or machinery belting)	40% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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43.01	Raw furskins	
	A. Of mink	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated).	125% <i>ad val.</i>
43.03	Articles of furskin	150% <i>ad val.</i>
43.04	Artificial fur and articles made thereof	
	A. Artificial fur	125% <i>ad val.</i>
	B. Articles	
	01 For use in machinery	80% <i>ad val.</i>
	02 Other	150% <i>ad val.</i>
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust.	
	A. Fuel wood in logs, in billets, in twigs or in faggots	60% <i>ad val.</i>
	B. Wood waste, including sawdust	60% <i>ad val.</i>
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not.	60% <i>ad val.</i>
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down.	
	A. Pulpwood	80% <i>ad val.</i>
	B. Sawlogs and veneer logs, of coniferous species	80% <i>ad val.</i>
	C. Sawlogs and veneer logs of non-coniferous species	
	01 Teakwood	125% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>
44.04	Wood, roughly squared or half-squared, but not further manufactured.	
	A. Of coniferous species	
	01 Douglas Fir	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	B. Other	
	01 Teak wood	125% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>

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44.06	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm.	
	A. Of coniferous species	80% <i>ad val.</i>
	B. Other,	
	01 Teak wood	125% <i>ad val.</i>
	02 Other,	80% <i>ad val.</i>
[44.06]		
44.07	Railway or tramway sleepers of wood,	
	A. Of teak wood	125% <i>ad val.</i>
	B. Of other wood	80% <i>ad val.</i>
[44.08]		
44.09	Hoopwood, split poles, piles, pickets and stakes of wood; punted but not sawn lengthwise; chipwood, drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like.	
	A. Pulpwood in chips or particles.	80% <i>ad val.</i>
	B. Other,	
	01 Of teak wood.	
	(a) Drawn wood	125% <i>ad val.</i>
	(b) Wood shavings	125% <i>ad val.</i>
	(c) Chipwood.	125% <i>ad val.</i>
	(d) Other.	125% <i>ad val.</i>
	02 Of other wood.	
	(a) Drawn wood	80% <i>ad val.</i>
	(b) Wood shavings	80% <i>ad val.</i>
	(c) Chipwood.	80% <i>ad val.</i>
	(d) Other.	80% <i>ad val.</i>
[44.10]		
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders.	
	A. Compressed fibre building board (hardboard).	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
44.12	Wood wool and wood flour.	80% <i>ad val.</i>

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44.13	Wood (including blocks strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured.	
	A. Of coniferous species	80% <i>ad val.</i>
	B. Other.	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other.	80% <i>ad val.</i>
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.	
	A. Veneer sheets and sheets for plywood.	
	01 Of teak wood	125% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
	B. Other.	
	01 Of teak wood	125% <i>ad val.</i>
	02 Other.	125% <i>ad val.</i>
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry.	
	A. Plywood consisting solely of sheets of wood	225% <i>ad val.</i>
	B. Blockboard, laminboard, battenboard and similar laminated wood products.	
	01 Insulating board	225% <i>ad val.</i>
	02 Other.	225% <i>ad val.</i>
	C. Other	225% <i>ad val.</i>
44.16	Cellular wood panels, whether or not faced with base metal.	80% <i>ad val.</i>
44.17	"Improved" wood, in sheets, blocks or the like	80% <i>ad val.</i>
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	225% <i>ad val.</i>
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	80% <i>ad val.</i>
44.20	Wooden picture frames, photograph frames, mirror frames and the like	125% <i>ad val.</i>
44.21	Complete wooden packing cases, boxes, crates, drums, and similar packings	80% <i>ad val.</i>

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44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves.	
A. Staves	...	80% <i>ad val.</i>
B. Other	...	80% <i>ad val.</i>
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).	
A. Prefabricated timber houses, imported complete		80% <i>ad val.</i>
B. Other	...	80% <i>ad val.</i>
44.24	Household utensils of wood	125% <i>ad val.</i>
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood	
A. Boot and shoe lasts	...	80% <i>ad val.</i>
B. Other	...	125% <i>ad val.</i>
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	80% <i>ad val.</i>
44.27	Standard lamps, table lamps and other lighting fittings of wood, articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood, articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood.	125% <i>ad val.</i>
44.28	Other articles of wood	
A. Wood paving blocks.		
01 Of teak wood	...	125% <i>ad val.</i>
02 Other	...	80% <i>ad val.</i>
B. Match splints, wooden pegs or pins for footwear.		100% <i>ad val.</i>
C. Other	...	125% <i>ad val.</i>
45.01	Natural cork, unworked, crushed, granulated or ground, waste cork	20% <i>ad val.</i>
45.02	Natural cork in blocks, plates sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	40% <i>ad val.</i>
45.03	Articles of natural cork	80% <i>ad val.</i>
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork.	
A. Agglomerated cork, in blocks, slabs, sheets, rods and tubes.		
01 Of a kind used in machinery	...	80% <i>ad val.</i>
02 Other	...	80% <i>ad val.</i>

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	B. Other.	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
[46.01]		
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles.	80% <i>ad val.</i>
46.03	Basketwork, wickerwork, and other articles, of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah.	125% <i>ad val.</i>
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material.	
	A. Mechanical wood pulp	20% <i>ad val.</i>
	B. Chemical wood pulp, dissolving grades	20% <i>ad val.</i>
	C. Chemical wood pulp, soda or sulphate, unbleached.	20% <i>ad val.</i>
	D. Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades).	20% <i>ad val.</i>
	E. Chemical wood pulp, sulphite, unbleached	20% <i>ad val.</i>
	F. Chemical wood pulp, sulphate, beached or semi-bleached (other than dissolving grades).	20% <i>ad val.</i>
	G. Semi-chemical wood pulp.	20% <i>ad val.</i>
	H. Pulp, other than wood pulp.	20% <i>ad val.</i>
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making.	
	A. Waste paper and paperboard including old newspapers	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets.	
	A. Newsprint means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighting not less than 40 g. per square metre and not more than 57g per square metre and having an ash content by weight not exceeding 8%.	Rs. 4000.000 per metric ton.
	B. Printing paper (other than newsprint) and writing paper	Rs. 4000.00 per metric ton.

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	C. Kraft liner	Rs. 4000.00 per metric ton.
	D. Sack kraft paper.	Rs. 4000.00 per metric ton.
	E. Other kraft paper and paperboard	Rs. 4000.00 per metric ton.
	F. Semi-chemical fluting paper	Rs. 4000.00 per metric ton.
	G. Sulphite wrapping paper.	Rs. 4000.00 per metric ton.
	H. Other paper and paperboard.	
	01 Starch paper and paperboard for the manufacture of torch cells.	40% <i>ad val.</i>
	02 Cigarette paper	40% <i>ad val.</i>
	03 Manifold paper	40% <i>ad val.</i>
	04 Carbon tissue	40% <i>ad val.</i>
	05 Duplex, triplex and multiplex paper and paperboard	Rs. 4000.00 per metric ton.
	06 Paper for the manufacture of sensitized paper	40% <i>ad val.</i>
	07 Filter paper and paperboard and absorbent paper and paperboard	40% <i>ad val.</i>
	08 Condenser paper and cable paper	40% <i>ad val.</i>
	09 Paper and paperboard for the manufacture of punched cards	40% <i>ad val.</i>
	10 Stencil paper	40% <i>ad val.</i>
	11 Other	Rs. 4000.00 per metric ton.
[48.02]		
48.03	Parchment or greaseproof paper and paper-board, and imitations thereof, and glazed transparent paper, in rolls or sheets.	
	A. Glazed transparent paper ("glassine").	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced in rolls or sheets	100% <i>ad val.</i>
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	
	A. Kraft paper creped or crinkled, whether or not embossed or perforated	100% <i>ad val.</i>
	B. Creped or crinkled paper, whether or not embossed or perforated, other than kraft, for household or toilet use.	100% <i>ad val.</i>
	C. Other creped or crinkled paper, whether or not embossed or perforated	100% <i>ad val.</i>
	D. Other	100% <i>ad val.</i>
[48.06]		
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter (49), in rolls or sheets.	

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	A. Printing or writing paper	Rs. 4000.00 per metric ton.
	B. Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives).	Rs. 4000.00 per metric ton.
	C. Tarred, bituminised or asphalted paper and paperboard	Rs. 4000.00 per metric ton.
	D. Other	
	01 Carbon paper and graphite paper	80% <i>ad val.</i>
	02 Coated tissue paper for the manufacture of stencils.	40% <i>ad val.</i>
	03 Coated duplex, triplex and multiplex paper and paperboard.	Rs. 4000.00 per metric ton.
	04 Filter paper and paperboard	40% <i>ad val.</i>
	05 Lithographic and micro-tinted cheque paper.	40% <i>ad val.</i>
	06 Insulating paper and paperboard	40% <i>ad val.</i>
	07 Other.	Rs. 4000.00 per metric ton.
48.08	Filter blocks, slabs and plates, of paper pulp	80% <i>ad val.</i>
[48.09]		
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.	
	A. Cigarette paper, for use in industrial machines	40% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
48.11	Wallpaper and linings; window transparencies of paper	125% <i>ad val.</i>
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	125% <i>ad val.</i>
48.13	Carbon and other copying papers (including duplicator stencils and transfer papers, cut to size, whether or not put up in books.	
	A. Duplicator stencils	80% <i>ad val.</i>
	B. Copying paper.	
	01 Carbon paper	80% <i>ad val.</i>
	02 Other.	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery.	100% <i>ad val.</i>
48.15	Other paper and paperboard, cut to size or shape.	
	A. Toilet paper, in rolls or in sheets.	100% <i>ad val.</i>

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	B. Gummed or adhesive paper in strips or rolls ..	80% <i>ad val.</i>
	C. Other.	
	01 Cigarette paper	40% <i>ad val.</i>
	02 Filter paper and paperboard	80% <i>ad val.</i>
	03 Other	80% <i>ad val.</i>
48.16	Boxes, bags and other packing containers of paper or paperboard ; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.	
	A. Paper bags	60% <i>ad val.</i>
	B. Paperboard cartons	100% <i>ad val.</i>
	C. Other	100% <i>ad val.</i>
[48.17] 48.18	Registers, exercise books, note books memorandum blocks, order books, receipt books, diaries, blotting-pads binders (loose-leaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book covers, of paper or paperboard ..	125% <i>ad val.</i>
48.19	Paper or paperboard labels, whether or not printed or gummed.	
	A. Gummed labels	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	40% <i>ad val.</i>
48.21	Other articles of paper pulp, paper, paper-board or cellulose wadding.	
	A. Cards for punched-card machines, whether or not in strips	80% <i>ad val.</i>
	B. Trays, dishes, plates, cups and the like ..	125% <i>ad val.</i>
	C. Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen ; paper undergarments.	125% <i>ad val.</i>
	D. Sanitary towels and tampons ; baby napkins ..	125% <i>ad val.</i>
	E. Other.	
	01 Recording dials, sheets and rolls for self-recording apparatus	80% <i>ad val.</i>
	02 Cards for Jacquard machines	80% <i>ad val.</i>
	03 Moulded sheets for packing eggs ..	80% <i>ad val.</i>
	04 Other.	
	(a) Gummed paper articles ..	125% <i>ad val.</i>
	(b) Other	125% <i>ad val.</i>

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49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
	A. Printed books and booklets	Free
	B. Other	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free
49.03	Children's picture books and painting books	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial).	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; bank notes, stock, share and bond certificates and similar documents of title; cheque books	
	A. Cheque books	100% <i>ad val.</i>
	B. Stock, share, bond certificates and similar documents of title	100% <i>ad val.</i>
	C. Stamps.	Free
	D. Stamp-impressed paper	Free
	E. Banknotes	Free
	F. Travellers' cheques	Free
	G. Other	Free
49.08	Transfers (Decalcomanias)	80% <i>ad val.</i>
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	125% <i>ad val.</i>
49.10	Calendars of any kind, of paper or paper board, including calendar blocks	125% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs.	
	A. Trade advertising material, commercial catalogues and the like.	Free
	B. Other.	
	01 Posters, pamphlets and other printed material intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency	Free

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	02 Wall pictures such as are ordinarily used for instructional purposes and charts and diagrams for the study of sciences.	Free
	03 Charts and schematic maps	Free
	04 Other printed pictures and photographs.	125% <i>ad val.</i>
	05 Other	125% <i>ad val.</i>
50.01	Silk-worm cocoons suitable for reeling	40% <i>ad val.</i>
50.02	Raw silk (not thrown)	80% <i>ad val.</i>
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	80% <i>ad val.</i>
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	80% <i>ad val.</i>
50.05	Yarn spun from noil or other waste silk, not put up for retail sale.	80% <i>ad val.</i>
[50.06]		
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk.	
	A. Silk-worm gut; imitation catgut of silk	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
[50.08]		
50.09	Woven fabrics of silk, of noil or other waste silk.	
	A. Taffeta	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
[50.10]		
51.01	Yarn of man-made fibres (continuous), not put up for retail sale.	
	A. Textured yarns of continuous polyamide fibres	Rs. 30.00 per kg.
	B. Non-textured yarns of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre.	Rs. 30.00 per kg.
	C. Other non-textured yarns of continuous polyamide fibres	Rs. 30.00 per kg.
	D. Textured yarns of continuous polyester fibres	Rs. 30.00 per kg.
	E. Non-textured yarns of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre	Rs. 30.00 per kg.
	F. Other non-textured yarns of continuous polyester fibres	Rs. 30.00 per kg.

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	G. Yarns of other continuous synthetic fibres ..	Rs. 30.00 per kg.
	H. Yarns of continuous viscose rayon ..	Rs. 30.00 per kg.
	I. Yarns of any continuous acetate fibres ..	Rs. 30.00 per kg.
	J. Yarns of other continuous regenerated textile fibers.	
	(i) Cuprammonium rayon ..	Rs. 30.00 per kg.
	(b) Other ..	Rs. 30.00 per kg.
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials.	
	A. Of synthetic fibre materials.	
	01 Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of 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.	Rs. 200.00.
	02 Other ..	60% ad val.
	B. Of regenerated fibre materials :	
	01 Viscose tear-off ribbons ..	60% ad val.
	02 Other ..	60% ad val.
51.03	Yarn of man-made fibres (continuous), put up for retail sale.	
	A. Of continuous synthetic fibres.	
	01 Polyamide ..	Rs. 30.00 per kg.
	02 Polyester ..	Rs. 30.00 per kg.
	03 Other ..	Rs. 30.00 per kg.
	B. Of continuous regenerated fibres.	
	01 Viscose ..	Rs. 30.00 per kg.
	02 Acetate ..	Rs. 30.00 per kg.
	03 Cuprammonium ..	Rs. 30.00 per kg.
	04 Other ..	Rs. 30.00 per kg.
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01 or 51.02.	
	A. Tyre cord fabric of continuous synthetic textile materials ..	150% ad val.

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B. Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabric.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Umbrella cloth	..	..	..	150% <i>ad val.</i>
03	Taffeta	..	..	..	150% <i>ad val.</i>
04	Other	..	..	..	150% <i>ad val.</i>

C. Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Umbrella cloth	..	..	..	150% <i>ad val.</i>
03	Taffeta	..	..	..	150% <i>ad val.</i>
04	Other	..	..	..	150% <i>ad val.</i>

D. Tyre cord fabric of continuous regenerated textile materials

150% *ad val.*

E. Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Umbrella cloth	..	..	..	150% <i>ad val.</i>
03	Taffeta	..	..	..	150% <i>ad val.</i>
04	Other	..	..	..	150% <i>ad val.</i>

F. Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Umbrella cloth	..	..	..	150% <i>ad val.</i>
03	Taffeta	..	..	..	150% <i>ad val.</i>
04	Other	..	..	..	150% <i>ad val.</i>

52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process.

A.	Textile yarn spun or covered with gold or silver.	125% <i>ad val.</i>
B.	Other	125% <i>ad val.</i>

52.02 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics of the like

150% *ad val.*

53.01 Sheep's or lambs' wool, not carded or combed.

A.	Greasy or fleece-washed	Free
B.	Other	Free

1	2	3
53.02	Other animal hair (fine or coarse), not carded or combed.	
	A. Fine animal hair	20% <i>ad val.</i>
	B. Coarse animal hair	20% <i>ad val.</i>
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted.	
	A. Shoddy wool and noils	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted including pulled or garnetted rags.	
	A. Shoddy wool	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed.	
	A. Wool tops	Rs. 25.00 per kg.
	B. Other	20% <i>ad val.</i>
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale.	
	A. Containing 85% or more by weight of wool.	
	01 Woollen yarn upto and including 4 counts..	Free
	02 Other.. .. .	Rs. 50.00 per kg.
	B. Other	
	01 Woollen yarn upto and including 4 counts	Free
	02 Other	Rs. 50.00 per kg.
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale.	
	A. Containing 85% or more by weight of wool.	
	01 Worsted yarn upto and including 7 counts..	Free
	02 Other	Rs. 50.00 per kg.
	B. Other	
	01 Worsted yarn upto and including 7 counts..	Free
	02 Other	Rs. 50.00 per kg.
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	80% <i>ad val.</i>
53.09	Yarn of horsehair or other coarse animal hair, not put for retail sale	80% <i>ad val.</i>

1	2	3
53.10	Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale.	
	A. Containing 85% or more by weight of wool or fine animal hair.	
	01 Knitting yarn	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	(a) Of sheep's or lambs' wool	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	B. Other	
	01 Knitting yarn	80% <i>ad val.</i>
	02 Other	
	(a) Of sheep's or lambs' wool	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	
	A. Fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair.	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Of alpaca hair	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>
	B. Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair.	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Of alpaca hair	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>
	C. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres.	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Of alpaca hair	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>
	D. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic Fibres	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Of alpaca hair	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>

1	2	3
	E. Other	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Of alpaca hair	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>
53.12	Woven fabrics of horsehair or of other coarse animal hair.	150% <i>ad val.</i>
[53.13]		
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags).	
	A. Flax, raw or retted	20% <i>ad val.</i>
	B. Flax, broken, scutched, hackled or otherwise processed	20% <i>ad val.</i>
	C. Flax tow and waste (including pulled or garnetted rags).	20% <i>ad val.</i>
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags).	20% <i>ad val.</i>
54.03	Flax or ramie yarn, not put up for retail sale	40% <i>ad val.</i>
54.04	Flax or ramie yarn, put up for retail sale	40% <i>ad val.</i>
54.05	Woven fabrics of flax or of ramie	100% <i>ad val.</i>
55.01	Cotton, not carded or combed	Free
55.02	Cotton linters	40% <i>ad val.</i>
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	40% <i>ad val.</i>
55.04	Cotton, carded or combed	40% <i>ad val.</i>
55.05	Cotton yarn, not put up for retail sale.	
	A. Measuring, per single yarn, not more than 14,000 m per kg.	40% <i>ad val.</i>
	B. Measuring, per single yarn, more than 14,000 m but not more than 40,000 m per kg.	40% <i>ad val.</i>
	C. Measuring, per single yarn, more than 40,000 m but less than 80,000 m per kg.	40% <i>ad val.</i>
	D. Measuring, per single yarn, 80,000 m or more per kg.	40% <i>ad val.</i>
55.06	Cotton yarn, put up for retail sale	40% <i>ad val.</i>
55.07	Cotton gauze.	
	A. Unbleached, not mercerised	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>

1	2	3
55.08	Terry towelling and similar terry fabrics, of cotton	
	A. Unbleached, not mercerised	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
55.09	Other woven fabrics of cotton	
	A. Fabrics containing 85% or more by weight of cotton, unbleached, not mercerised	
	01 Tyre cord fabric	80% <i>ad val.</i>
	02 Umbrella cloth	100% <i>ad val.</i>
	03 Karakuli cloth	100% <i>ad val.</i>
	04 Other	100% <i>ad val.</i>
	B. Other fabrics containing 85% or more by weight of cotton	
	01 Tyre cord fabric	80% <i>ad val.</i>
	02 Umbrella cloth	100% <i>ad val.</i>
	03 Karakuli cloth	100% <i>ad val.</i>
	04 Other	100% <i>ad val.</i>
	C. Fabrics containing less than 85% by weight of cotton, unbleached, not mercerised	
	01 Tyre cord fabric	80% <i>ad val.</i>
	02 Umbrella cloth	100% <i>ad val.</i>
	03 Karakuli cloth	100% <i>ad val.</i>
	04 Other	100% <i>ad val.</i>
	D. Other fabrics containing less than 85% by weight of cotton	
	01 Tyre cord fabric	80% <i>ad val.</i>
	02 Umbrella cloth	100% <i>ad val.</i>
	03 Karakuli cloth	100% <i>ad val.</i>
	04 Other	100% <i>ad val.</i>
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning	
	A. Polyamide fibres	Rs. 20.00 per kg.
	B. Polyester fibres	Rs. 20.00 per kg.
	C. Acrylic fibres	Rs. 20.00 per kg.
	D. Other synthetic fibres	Rs. 20.00 per kg.
	E. Regenerated fibres	Rs. 20.00 per kg.

1	2	
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	
	A. Of polyamide fibres	Rs. 20.00 per kg.
	B. Of polyester fibres	Rs. 20.000 per kg.
	C. Of acrylic fibres	Rs. 20.00 per kg.
	D. Of other synthetic fibres	Rs. 20.00 per kg.
	E. Of regenerated fibres	Rs. 20.00 per kg.
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded combed or otherwise prepared for spinning.	
	A. Of synthetic fibres	Rs. 20.00 per kg.
	B. Of regenerated fibres	Rs. 20.00 per kg.
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning.	
	A. Polyamide fibres and waste	Rs. 20.00 per kg.
	B. Polyester fibres and waste	Rs. 20.00 per kg.
	C. Acrylic fibres and waste	Rs. 20.00 per kg.
	D. Other synthetic fibres and waste	Rs. 20.00 per kg.
	E. Regenerated fibres and waste	Rs. 20.000 per kg.
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale.	
	A. Containing 85% or more by weight of discontinuous synthetic fibres.	
	01 Polyamide	Rs. 30.00 per kg.
	02 Polyester	Rs. 30.00 per kg.
	03 Other	Rs. 30.00 per kg.
	B. Of discontinuous synthetic fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.	
	01 Polyamide	Rs. 30.00 per kg.
	02 Polyester	Rs. 30.00 per kg.
	03 Other	Rs. 30.00 per kg.
	C. Of discontinuous synthetic fibres containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.	
	01 Polyamide	Rs. 30.00 per kg.
	02 Polyester	Rs. 30.00 per kg.
	03 Other	Rs. 30.00 per kg.

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D. Of discontinuous synthetic fibres containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair.		
01 Polyamide		Rs. 30.000 per kg.
02 Polyester		Rs. 30.000 per kg.
03 Other		Rs. 30.000 per kg.
E. Containing 85% or more by weight of discontinuous regenerated fibres.		
01 Viscose		Rs. 30.00 per kg.
02 Acetate		Rs. 30.00 per kg.
03 Cuprammonium		Rs. 30.00 per kg.
04 Other		Rs. 30.00 per kg.
F. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.		
01 Viscose		Rs. 30.00 per kg.
02 Acetate		Rs. 30.00 per kg.
03 Cuprammonium		Rs. 30.00 per kg.
04 Other		Rs. 30.00 per kg.
G. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.		
01 Viscose		Rs. 30.00 per kg.
02 Acetate		Rs. 30.00 per kg.
03 Cuprammonium		Rs. 30.00 per kg.
04 Other		Rs. 30.00 per kg.
H. Of discontinuous regenerated fibres containing less than 85% weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair.		
01 Viscose		Rs. 30.00 per kg.
02 Acetate		Rs. 30.00 per kg.
03 Cuprammonium		Rs. 30.00 per kg.
04 Other		Rs. 30.00 per kg.

1	2	3
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale.	
A.	Containing 85% or more by weight of discontinuous synthetic fibres.	
01	Knitting yarn	Rs. 30.00 per kg.
02	Other	
	(a) Polyamide	Rs. 30.00 per kg.
	(b) Polyester	Rs. 30.00 per kg.
	(c) Other	Rs. 30.00 per kg.
B.	Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres.	
01	Knitting yarn	Rs. 30.00 per kg.
02	Other	
	(a) Polyamide	Rs. 30.00 per kg.
	(b) Polyester	Rs. 30.00 per kg.
	(c) Other	Rs. 30.00 per kg.
C.	Of discontinuous regenerated fibres.	
01	Knitting yarn	Rs. 30.00 per kg.
02	Other	
	[(a) Viscose	Rs. 30.00 per kg.
	(b) Acetate	Rs. 30.00 per kg.
	(c) Cuprammonium	Rs. 30.00 per kg.
	(d) Other	Rs. 30.00 per kg.
56.07	Woven fabrics of man-made fibres (discontinuous or waste).	
A.	Fabrics containing 85% or more by weight of discontinuous synthetic fibres.	
01	Karakuli cloth	150% <i>ad val.</i>
02	Taffeta	150% <i>ad val.</i>
03	Other	150% <i>ad val.</i>
B.	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.	
01	Karakuli cloth	150% <i>ad val.</i>
02	Taffeta	150% <i>ad val.</i>
03	Other	150% <i>ad val.</i>

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3

- C. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Taffeta	..	..	..	150% <i>ad val.</i>
03	Other	..	..	..	150% <i>ad val.</i>

- D. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Taffeta	..	..	..	150% <i>ad val.</i>
03	Other	..	..	..	150% <i>ad val.</i>

- E. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Taffeta	..	..	..	150% <i>ad val.</i>
03	Other	..	..	..	150% <i>ad val.</i>

- F. Fabrics containing 85% or more by weight of discontinuous regenerated fibres.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Taffeta	..	..	..	150% <i>ad val.</i>
03	Other	..	..	..	150% <i>ad val.</i>

- G. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Taffeta	..	..	..	150% <i>ad val.</i>
03	Other	..	..	..	150% <i>ad val.</i>

- H. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.

01	Karakuli cloth	..	..	..	150% <i>ad val.</i>
02	Taffeta	..	..	..	150% <i>ad val.</i>
03	Other	..	..	..	150% <i>ad val.</i>

1	2	3
	1. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres mixed mainly or solely with continuous man-made textile materials.	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Taffeta	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>
	2. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials.	
	01 Karakuli cloth	150% <i>ad val.</i>
	02 Taffeta	150% <i>ad val.</i>
	03 Other	150% <i>ad val.</i>
57.01	True hemp ("Cannabis Sativa"), raw or Processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes) ..	40% <i>ad val.</i>
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes).	
	A. Manila hemp	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
57.03	Jute and other textile bast fibres not else-where specified or included, raw or processed but not spun ; tow and Waste thereof (including pulled or garnetted rags and ropes).	
	A. Of Jute	Free.
	B. Other	Free.
57.04	Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes).	
	A. Sisal and other fibres of the agave family ; waste of such fibres, including pulled or garnetted rags and ropes.	Free.
	B. Coir (coconut fibres) and coir waste, including pulled or garnetted rags and ropes	Free.
	C. Other fibres and waste of such fibres, including pulled or garnetted rags and ropes.	
	01 Aloe fibre	Free.
	02 Other.. .. .	Free.

1	2	3
[57.05]		
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	
A.	Jute yarn	40% <i>ad val.</i>
B.	Other	40% <i>ad val.</i>
57.07	Yarn of other vegetable textile fibres ; paper yarn ..	
A.	Yarn of hemp	40% <i>ad val.</i>
B.	Coir yarn	40% <i>ad val.</i>
C.	Paper yarn	40% <i>ad val.</i>
D.	Other	40% <i>ad val.</i>
[57.08]		
[57.09]		
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03.	
A.	Of jute	
01	Hessian	80% <i>ad val.</i>
02	Other	80% <i>ad val.</i>
B.	Other	80% <i>ad val.</i>
57.11	Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn.	80% <i>ad val.</i>
[57.12]		
58.01	Carpets, carpeting and rugs, knotted (made up or not).	
A.	Of wool or fine animal hair	150% <i>ad val.</i>
B.	Of other textile materials	150% <i>ad val.</i>
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not).	
A.	"Kelem" ("Khilim" or "Cilim"), "Schumacks" ("Soumaks") or "Karamanie" rugs and the like.	150% <i>ad val.</i>
B.	Of wool or fine animal hair, tufted	150% <i>ad val.</i>
C.	Of wool or fine animal hair, woven	150% <i>ad val.</i>
D.	Of wool or fine animal hair, other than tufted or woven	150% <i>ad val.</i>
E.	Of man-made textile materials, tufted	150% <i>ad val.</i>
F.	Of man-made textile materials, woven	150% <i>ad val.</i>
G.	Of man-made textile materials, other than tufted or woven	150% <i>ad val.</i>
H.	Of other textile materials, tufted	150% <i>ad val.</i>
I.	Of other textile materials, other than tufted.	150% <i>ad val.</i>

1	2	3
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	150% <i>ad val.</i>
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)	
	A. Of wool of fine animal hair	150% <i>ad val.</i>
	B. Of cotton	150% <i>ad val.</i>
	C. Of synthetic fibres	130% <i>ad val.</i>
	D. Of regenerated fibres	150% <i>ad val.</i>
	E. Other	150% <i>ad val.</i>
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06.	
	A. Fabrics for the manufacture of ribbons for typewriters, calculating machines and the like	40% <i>ad val.</i>
	B. Other	
	01 Of cotton	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	80% <i>ad val.</i>
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn) ; braids and ornamental trimmings in the piece ; tassels, pompons and the like.	
	A. Chenille yarn (including flock chenille yarn)	80% <i>ad val.</i>
	B. Trimmings made of cotton or linen	40% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	150% <i>ad val.</i>
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured ; hand or mechanically made lace, in the piece, in strips or in motifs	
	A. Lace made of cotton or linen	40% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
58.10	Embroidery, in the piece, in strips or in motifs	
	A. Linen embroidery	40% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>

1	2	3
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	
	A. Rolls of wadding for cigarette filter tips	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
59.02	Felt and articles of felt, whether or not impregnated or coated.	
	A. Floor coverings	80% <i>ad val.</i>
	B. Other.	
	01 Felt other than floor coverings	80% <i>ad val.</i>
	02 Articles of felt	80% <i>ad val.</i>
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	80% <i>ad val.</i>
59.04	Twine, cordage, ropes and cables, plaited or not,	
	A. Of cotton	80% <i>ad val.</i>
	B. Of coir	80% <i>ad val.</i>
	C. Of sisal	80% <i>ad val.</i>
	D. Of manilla hemp	80% <i>ad val.</i>
	E. Of jute	80% <i>ad val.</i>
	F. Of true hemp	80% <i>ad val.</i>
	G. Of polyamide (nylon and similar products)	80% <i>ad val.</i>
	H. Other	80% <i>ad val.</i>
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope.	
	A. Fishing nets of synthetic material	80% <i>ad val.</i>
	B. Nets and netting of jute	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics.	
	A. Of jute	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like ; tracing cloth ; prepared painting canvas ; buckram and similar fabrics for hat foundations and similar uses.	
	A. Buckram	80% <i>ad val.</i>
	B. Book binding cloth	80% <i>ad val.</i>
	C. Tracing cloth	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>

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59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials.	
	A. Book binding cloth	80% <i>ad val.</i>
	B. Insulating and wrapping adhesive tapes	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
[59.09]		
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	80% <i>ad val.</i>
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods.	
	A. Tyre cord fabrics	80% <i>ad val.</i>
	B. Insulating tapes	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like.	
	A. Textile fabrics otherwise impregnated or coated ;	
	01 Book binding cloth	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	80% <i>ad val.</i>
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like ; tubular knitted gasmantle fabric and incandescent gasmantles.	80% <i>ad val.</i>
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	80% <i>ad val.</i>
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material.	
	A. Hair belts or belting, rubberised belts or belting.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>

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59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant.	
	A. Foundation cloth for card clothing	80% <i>ad val.</i>
	B. Packing for engines, for boilers and for boiler tubes	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
60.01	Knitted or crocheted fabrics, not elastic nor rubberised.	
	A. Of wool or fine animal hair	100% <i>ad val.</i>
	B. Of cotton	100% <i>ad val.</i>
	C. Of synthetic fibres	150% <i>ad val.</i>
	D. Of regenerated fibres	150% <i>ad val.</i>
	E. Other	150% <i>ad val.</i>
60.02	Gloves, mittens and mitts knitted or crocheted, not elastic nor rubberised	150% <i>ad val.</i>
60.03	Stockings under stockings, socks, ankle-socks, socket-tes and the like, knitted or crocheted, not elastic nor rubberised	150% <i>ad val.</i>
60.04	Under garments, knitted or crocheted, not elastic nor rubberised.	
	A. Panty hose (tights) of wool or fine animal hair	150% <i>ad val.</i>
	B. Other under garments of wool or fine animal hair	150% <i>ad val.</i>
	C. Men's and boys' shirts of cotton	150% <i>ad val.</i>
	D. Other under garments of cotton	150% <i>ad val.</i>
	E. Panty hose (tights) of synthetic fibres	150% <i>ad val.</i>
	F. Men's and boys' shirts of synthetic fibres	150% <i>ad val.</i>
	G. Men's and boys' under garments, except shirts, of synthetic fibres	150% <i>ad val.</i>
	H. Women's, girls' and infants' under garments, other than panty hose (tights), of synthetic fibres	150% <i>ad val.</i>
	I. Under garments of regenerated fibres	150% <i>ad val.</i>
	J. Under garments of other fibres	150% <i>ad val.</i>
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised.	
	A. Jerseys, pull-overs, slip-overs, twinsets, cardigans bed-jackets and jumpers, of wool or fine animal hair	150% <i>ad val.</i>
	B. Jerseys, pull-overs, slip-overs, twinsets, cardigans bed-jackets and jumpers, of cotton	150% <i>ad val.</i>

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	C. Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of synthetic fibres ..	150% <i>ad val.</i>
	D. Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of regenerated fibres ..	150% <i>ad val.</i>
	E. Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of other fibres ..	150% <i>ad val.</i>
	F. Women's, girls' and infants' dresses, skirts, suits and costumes, of wool or fine animal hair ..	150% <i>ad val.</i>
	G. Women's, girls, and infants' dresses, skirts, suits and costumes, of cotton.	150% <i>ad val.</i>
	H. Women's, girls, and infants, dresses, skirts, suits and costumes, of synthetic fibres ..	150% <i>ad val.</i>
	I. Women's, girls and infants' dresses, skirts, suits and costumes, of regenerated fibres ..	150% <i>ad val.</i>
	J. Women's, girls' and infants' dresses, skirts, suits and costumes, of other fibres ..	150% <i>ad val.</i>
	K. Other outer garments and clothing accessories, of wool or fine animal hair ..	150% <i>ad val.</i>
	L. Other outer garments and clothing accessories of cotton ..	150% <i>ad val.</i>
	M. Other outer garments and clothing accessories, of synthetic fibres ..	150% <i>ad val.</i>
	N. Other outer garments and clothing accessories, of regenerated fibres ..	150% <i>ad val.</i>
	O. Other outer garments and clothing accessories, of other fibres ..	150% <i>ad val.</i>
	P. Other articles ..	150% <i>ad val.</i>
60.06	Knitted or crocheted fabrics and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings).	
	A. Fabrics ..	100% <i>ad val.</i>
	B. Articles.	
	01 Elastic straps and bands ..	100% <i>ad val.</i>
	02 Other ..	100% <i>ad val.</i>
61.01	Men's and Boys' outer garments.	
	A. Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12.	150% <i>ad val.</i>
	B. Overcoats and other coats, of wool or fine animal hair ..	150% <i>ad val.</i>
	C. Overcoat and other coats, of other fibres ..	150% <i>ad val.</i>
	D. Suits of wool or fine animal hair ..	150% <i>ad val.</i>

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E.	Suits of cotton	150% <i>ad val.</i>
F.	Suits of man-made fibres	150% <i>ad val.</i>
G.	Suits of other fibres	150% <i>ad val.</i>
H.	Trousers, breeches and the like, of wool or fine animal hair.	150% <i>ad val.</i>
I.	Trousers, breeches and the like of cotton	150% <i>ad val.</i>
J.	Trousers, breeches and the like, of man-made fibres	150% <i>ad val.</i>
K.	Trousers, breeches and the like, of other fibres.	150% <i>ad val.</i>
L.	Jackets, blazers and the like, of wool or fine animal hair	150% <i>ad val.</i>
M.	Jackets, blazers and the like, of cotton	150% <i>ad val.</i>
N.	Jackets, blazers and the like, of man-made fibres.	150% <i>ad val.</i>
O.	Jackets, blazers and the like, of other fibres	150% <i>ad val.</i>
P.	Other garments of wool or fine animal hair	150% <i>ad val.</i>
Q.	Other garments of cotton	150% <i>ad val.</i>
R.	Other garments of man-made fibres	150% <i>ad val.</i>
S.	Other garments of other fibres	150% <i>ad val.</i>
61.02	Women's, girls' and infants' outer garments	
A.	Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12.	150% <i>ad val.</i>
B.	Coats and Jackets, of wool or fine animal hair.	150% <i>ad val.</i>
C.	Coats and jackets, of cotton	150% <i>ad val.</i>
D.	Coats and Jackets, of man-made fibres	150% <i>ad val.</i>
E.	Coats and Jackets, of other fibres	150% <i>ad val.</i>
F.	Suits and costumes, of wool or fine animal hair.	150% <i>ad val.</i>
G.	Suits and costumes, of cotton	150% <i>ad val.</i>
H.	Suits and costumes, of man-made fibres	150% <i>ad val.</i>
I.	Suits and costumes, of other fibres	150% <i>ad val.</i>
J.	Dresses of wool or fine animal hair	150% <i>ad val.</i>
K.	Dresses of cotton	150% <i>ad val.</i>
L.	Dresses of man-made fibres	150% <i>ad val.</i>
M.	Dresses of other fibres	150% <i>ad val.</i>
N.	Skirts of wool or fine animal hair	150% <i>ad val.</i>

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	O. Skirts of cotton	150% <i>ad val.</i>
	P. Skirts of man-made fibres	150% <i>ad val.</i>
	Q. Skirts of other fibres	150% <i>ad val.</i>
	R. Blouses of cotton	150% <i>ad val.</i>
	S. Blouses of man-made fibres	150% <i>ad val.</i>
	T. Blouses of other fibres	150% <i>ad val.</i>
	U. Other garments of wool or fine animal hair	150% <i>ad val.</i>
	V. Other garments of cotton	150% <i>ad val.</i>
	W. Other garments of man-made fibres	150% <i>ad val.</i>
	X. Other garments of other fibres	150% <i>ad val.</i>
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	
	A. Shirts of cotton	150% <i>ad val.</i>
	B. Shirts of synthetic fibres	150% <i>ad val.</i>
	C. Shirts of other fibres	150% <i>ad val.</i>
	D. Under garments, except shirts, of cotton	150% <i>ad val.</i>
	E. Under garments, except shirts, of synthetic fibres	150% <i>ad val.</i>
	F. Under garments, except shirts, of other fibres	150% <i>ad val.</i>
61.04	Women's, girls' and infants' under garments	
	A. Of cotton.	
	01 Shirts..	150% <i>ad val.</i>
	02 Other..	150% <i>ad val.</i>
	B. Of synthetic fibres	150% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
61.05	Handkerchiefs.	
	A. Of cotton	150% <i>ad val.</i>
	B. Of silk or of man-made fibres	150% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	150% <i>ad val.</i>
61.07	Ties, bow ties and cravates.	150% <i>ad val.</i>
[61.08]		

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61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic.	
	A. Brassieres	150 % <i>ad val.</i>
	B. Other	150 % <i>ad val.</i>
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods	150 % <i>ad val.</i>
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	
	A. Shoulder and other pads	80 % <i>ad val.</i>
	B. Other	80 % <i>ad val.</i>
62.01	Travelling rugs and blankets	
	A. Electric blankets	150 % <i>ad val.</i>
	B. Other, of wool or fine animal hair	100 % <i>ad val.</i>
	C. Other, of cotton	100 % <i>ad val.</i>
	D. Other, of synthetic fibres	100 % <i>ad val.</i>
	E. Other, of other fibres	100 % <i>ad val.</i>
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	
	A. Bed linen of cotton	100 % <i>ad val.</i>
	B. Bed linen of other fibres	100 % <i>ad val.</i>
	C. Table linen of cotton	100 % <i>ad val.</i>
	D. Table linen of other fibres	100 % <i>ad val.</i>
	E. Toilet linen and kitchen linen, of cotton	100 % <i>ad val.</i>
	F. Toilet linen and kitchen linen, of other fibres	100 % <i>ad val.</i>
	G. Other articles of cotton	100 % <i>ad val.</i>
	H. Other articles of other fibres	100 % <i>ad val.</i>
62.03	Sacks and bags of a kind used for the packing of goods	
	A. Polypropylene bags, woven	125 % <i>ad val.</i>
	B. Jute sacks and bags	80 % <i>ad val.</i>
	C. Other	80 % <i>ad val.</i>
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	
	A. Of cotton	80 % <i>ad val.</i>
	B. Other	80 % <i>ad val.</i>

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62.05	Other made up textile articles (including dress patterns).	
	A. Polishing cloth	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	Free.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	40% <i>ad val.</i>
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	100% <i>ad val.</i>
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	100% <i>ad val.</i>
64.03	Footwear with outer soles of wood or cork	100% <i>ad val.</i>
64.04	Footwear with outer soles of other materials	100% <i>ad val.</i>
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal	80% <i>ad val.</i>
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	80% <i>ad val.</i>
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	80% <i>ad val.</i>
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	80% <i>ad val.</i>
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	100% <i>ad val.</i>
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	100% <i>ad val.</i>
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	100% <i>ad val.</i>

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65.06	Other headgear, whether or not lined or trimmed.	
	A. Helmets.	
	01 Welders' helmets	100% <i>ad val.</i>
	02 Miners' helmets	100% <i>ad val.</i>
	03 Other	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	80% <i>ad val.</i>
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	100% <i>ad val.</i>
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	100% <i>ad val.</i>
66.03	Part, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	
	A. Umbrella Fittings	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers down, and articles thereof, (other goods falling within heading No. 05.07 and worked quills and scapes)	80% <i>ad val.</i>
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	150% <i>ad val.</i>
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like	100% <i>ad val.</i>
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	150% <i>ad val.</i>
67.05		
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	40% <i>ad val.</i>
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69.	100% <i>ad val.</i>
68.03	Worked slate and articles of slate, including articles of agglomerated slate	100% <i>ad val.</i>

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68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frame-works; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.	
	A. Grinding wheels and discs.	
	01 Of 60 cm or less in diameter.	80% <i>ad val.</i>
	02 Other.	40% <i>ad val.</i>
	B. Polishing stones, whetstones, oilstones, hones and the like	80% <i>ad val.</i>
	C. Millstones and grindstones	40% <i>ad val.</i>
	D. Heads, points and the like	40% <i>ad val.</i>
	E. Other	80% <i>ad val.</i>
[68.05]		
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up.	
	A. Sand paper, emery paper, glass paper	80% <i>ad val.</i>
	B. Emery cloth	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	80% <i>ad val.</i>
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	80% <i>ad val.</i>
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances.	
	A. Tiles, blocks and similar articles	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>

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68.10	Articles of plastering material	
	A. Panels, boards and tiles	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including ramulated marble agglomerated with cement), reinforced or not.	
	A. Tiles and bricks	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like.	80% <i>ad val.</i>
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures.	
	A. Asbestos fibres (further worked)	80% <i>ad val.</i>
	B. Asbestos board	80% <i>ad val.</i>
	C. Helmets and shields	80% <i>ad val.</i>
	D. Packing for engines, boilers and boiler tubes	80% <i>ad val.</i>
	E. Other	
	01 For electric insulation	80% <i>ad val.</i>
	02 For motor vehicles	80% <i>ad val.</i>
	03 For agricultural machinery and tractors	80% <i>ad val.</i>
	04 For other machinery	80% <i>ad val.</i>
	05 Other	80% <i>ad val.</i>
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials.	
	A. For marine engines	80% <i>ad val.</i>
	B. For motor vehicles	80% <i>ad val.</i>
	C. For agricultural machinery and tractors	80% <i>ad val.</i>
	D. For other machinery	80% <i>ad val.</i>
	E. Other	80% <i>ad val.</i>

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68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	80% <i>ad val.</i>
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	
	A. Of carbon or graphite	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	40% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	40% <i>ad val.</i>
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01.	
	A. Crucibles	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	80% <i>ad val.</i>
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments.	
	A. Architectural ornaments	80% <i>ad val.</i>
	B. Roofing tiles	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	80% <i>ad val.</i>
69.07	Unglazed setts, flags and paving, hearth and wall tiles.	80% <i>ad val.</i>
69.08	Glazed setts, flags and paving, hearth and wall tiles.	
	A. Tiles, glazed	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods.	
	A. Laboratory, chemical or industrial wares	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	150% <i>ad val.</i>

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69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian).	
	A. Ashtrays	150% <i>ad val.</i>
	B. Tableware	150% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.	
	A. Ashtrays	150% <i>ad val.</i>
	B. Tableware	150% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	150% <i>ad val.</i>
69.14	Other articles.	
	A. Ceramic parts of stoves, fire places and other heating apparatus.	
	01 Radiant plates for gas heaters	60% <i>ad val.</i>
	02 Other	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	40% <i>ad val.</i>
[70.02]		
70.03	Glass in balls, rods and tubes, unworked (not being optical glass).	
	A. Glass tubings	40% <i>ad val.</i>
	B. Glass rods	40% <i>ad val.</i>
	C. Glass balls	40% <i>ad val.</i>
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles.	
	A. Wired glass	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles.	
	A. Wired glass	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked.	

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	A. Wired glass	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like.	
	A. Leaded lights and the like	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not.	
	A. Of a kind used in motor vehicles, if imported cut to size and shape	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed.	
	A. Rear-view mirrors for motor vehicles	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.	
	A. Bottles and phials (vials) for pharmaceutical industry	80% <i>ad val.</i>
	B. Bottles for beverage industry	80% <i>ad val.</i>
	C. Bottles for cosmetic and perfumery	80% <i>ad val.</i>
	D. Other bottles	80% <i>ad val.</i>
	E. Other	80% <i>ad val.</i>
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.	
	A. Glass envelopes for bulbs and fluorescent tubes.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.12	Glass inners for vacuum flasks or for other vacuum vessels	80% <i>ad val.</i>
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses.	
	A. Table and kitchen glassware	150% <i>ad val.</i>
	B. Toilet articles	150% <i>ad val.</i>

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	C. Stationery glassware	150% <i>ad val.</i>
	D. Other	150% <i>ad val.</i>
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass.	
	A. Prismatic glass bowls, parts of metal lamps and parts of pressure lamps	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun-glasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like.	
	A. Clock and watch glass	60% <i>ad val.</i>
	B. Glass for sunglasses	60% <i>ad val.</i>
	C. Glass for welders' goggles and shields	60% <i>ad val.</i>
	D. Other	60% <i>ad val.</i>
70.16	Bricks, tiles slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building, multi-cellular glass in blocks, slabs, plates, panels and similar forms.	80% <i>ad val.</i>
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules.	
	A. Laboratory glassware	Free.
	B. Hygienic and pharmaceutical glassware	Free.
	C. Glass ampoules	40% <i>ad val.</i>
70.18	Optical glass and elements of optical glass, other than optically worked elements, blanks for corrective spectacle lenses.	
	A. Blanks for corrective spectacle lenses	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
70.19	Glass beads, imitation pearl, imitation precious and semi-precious stones, fragments, and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp worked glass; glass grains.	
	A. Glass beads	80% <i>ad val.</i>
	B. Imitation pearls of glass	80% <i>ad val.</i>

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	C. Imitation precious and semi-precious stones, of glass	80% <i>ad val.</i>
	D. Artificial eyes, of glass	80% <i>ad val.</i>
	E. Other	80% <i>ad val.</i>
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom.	
	A. Yarns, slivers and rovings	80% <i>ad val.</i>
	B. Fabrics, including narrow fabrics	100% <i>ad val.</i>
	C. Other	
	01 Glass fibre (including wool), glass fibre mats.	80% <i>ad val.</i>
	02 Other.	
	(a) For machinery	80% <i>ad val.</i>
	(b) For electric insulation	80% <i>ad val.</i>
	(c) For welders' shields	80% <i>ad val.</i>
	(d) Other	150% <i>ad val.</i>
70.21	Other articles of glass	
	A. Of a kind used in machinery	80% <i>ad val.</i>
	B. Of a kind used in laboratory	80% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
71.01	Pears, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport).	
	A. Unworked	100% <i>ad val.</i>
	B. Worked	150% <i>ad val.</i>
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).	
	A. Rough diamonds, unsorted	100% <i>ad val.</i>
	B. Sorted industrial diamonds, whether or not worked	80% <i>ad val.</i>
	C. Sorted diamonds other than industrial diamonds rough or simply sawn, cleaved or bruted	100% <i>ad val.</i>
	D. Other diamonds	150% <i>ad val.</i>
	E. Other precious or semi-precious stones	150% <i>ad val.</i>
71.03	Synthetic or reconstructed precious or semi-precious stones unworked, cut or otherwise worked but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).	

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	A. Industrial diamonds	80% <i>ad val.</i>
	B. Synthetic stones.	
	01 Not cut or otherwise worked	100% <i>ad val.</i>
	02 Cut or otherwise worked	150% <i>ad val.</i>
	C. Other.	
	01 Not cut or otherwise worked	100% <i>ad val.</i>
	02 Cut or otherwise worked	150% <i>ad val.</i>
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	100% <i>ad val.</i>
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured.	
	A. Unwrought	80% <i>ad val.</i>
	B. Other.	
	01 Silver thread and wire	100% <i>ad val.</i>
	02 Other	150% <i>ad val.</i>
71.06	Rolled silver, unworked or semi-manufactured	80% <i>ad val.</i>
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured	
	A. Non-monetary	80% <i>ad val.</i>
	B. Monetary	80% <i>ad val.</i>
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	100% <i>ad val.</i>
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured.	
	A. Platinum and platinum alloys, unwrought	80% <i>ad val.</i>
	B. Other metals of the platinum group and alloys thereof, unwrought.	80% <i>ad val.</i>
	C. Platinum and other metals of the platinum group and alloys thereof, semi-manufactured	80% <i>ad val.</i>
71.10	Rolled platinum of other platinum group metals, on base metal or precious metal, unworked, or semi-manufactured	80% <i>ad val.</i>
71.11	Goldsmiths, silversmiths, and jewellers, sweepings, residues, lemelis, and other waste and scrap, of precious metal.	
	A. Of gold, excluding sweepings containing other precious metals	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>

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71.12	Articles of jewellery and parts thereof of, precious metal or rolled precious metal	150% <i>ad val.</i>
71.13	Articles of goldsmiths or silversmiths, wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	150% <i>ad val.</i>
71.14	Other articles of precious metal or rolled precious metal.	
	A. Platinum crucibles.	100% <i>ad val.</i>
	B. Other.	150% <i>ad val.</i>
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	150% <i>ad val.</i>
71.16	Imitation Jewellery.	
	A. Wrist watch bracelets of metal other than precious metal.	150% <i>ad val.</i>
	B. Other.	150% <i>ad val.</i>
72.01	Coin.	
	A. Coin (other than gold coin) not being legal tender.	
	01 Of base metal	80% <i>ad val.</i>
	02 Other.	The rate applicable to the bullion of the metal of which the coin is made.
	III. Other.	
	01 Of base metal.	80% <i>ad val.</i>
	02 Other.	The rate applicable to the bullion of the metal of which the coin is made.
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.	
	A. Pig iron.	20% <i>ad val.</i>
	B. Other.	20% <i>ad val.</i>
73.02	Ferro-alloys.	
	A. Ferro-manganese	Free.
	B. Ferro-silicon	Free.
	C. Other.	Free.
73.03	Waste and scrap metal of iron or steel.	
	A. Of pig or cast iron.	Rs. 418.00 per metric ton.
	B. Of alloy steel.	Rs. 418.00 per metric ton.

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	C. Other	Rs. 418.00 per metric ton
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel.	
	A. Wire pellets.	Rs. 275.00 per metric ton
	B. Other	Rs. 275.00 per metric ton
73.05	Iron or steel powders ; sponge iron or steel.	
	A. Iron or steel powders, including sponge iron powder.	Rs. 275.00 per metric ton
	B. Sponge iron or steel, not in powder form ..	Rs. 275.00 per metric ton
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel.	
	A. Puddled bars and pilings ; blocks, lumps and similar forms	Rs. 1000.00 per metric ton
	B. Ingots	Rs. 1000.00 per metric ton
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel.	
	A. Blooms, billets, slabs and sheet bars	
	01 Slabs and sheet bars	Rs. 3500.00 per metric ton
	02 Other	Rs. 1800.00 per metric ton
	B. Pieces roughly shaped by forging	Rs. 1800.00 per metric ton
73.08	Iron or steel coils for re-rolling	Rs. 3500.00 per metric ton
73.09	Universal plates of iron or steel.	Rs. 3500.00 per metric ton
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) ; hollow mining drill steel.	
	A. Wire rod.	Rs. 3000.00 per metric ton
	B. Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded	Rs. 3000.00 per metric ton
	C. Other	Rs. 3000.00 per metric ton
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished ; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	
	A. U, I or H sections, not further worked than hot-rolled or extruded, of less than 80mm	Rs. 4000.00 per metric ton
	B. U, I or H sections, not further worked than hot-rolled or extruded, 80 mm or more ; angles, shapes and sections, not further worked than forged.	Rs. 4000.00 per metric ton
	C. Other angles, shapes and sections, not further worked than hot-rolled or extruded.	Rs. 4000.00 per metric ton

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	D. Angles, shapes and sections, not further worked than cold-formed or cold-finished	Rs. 4000.00 per metric ton.
	E. Other angles, shapes and sections	Rs. 4000.00 per metric ton.
	F. Sheet piling	Rs. 4000.00 per metric ton.
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled.	
	A. Baling hoop	Rs. 4000.00 per metric ton.
	B. Other	Rs. 4000.00 per metric ton.
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled.	
	A. Rolled but not further worked, of a thickness of more than 4.75 mm.	
	01 Hot-rolled.	Rs. 2500.00 per metric ton.
	02 Cold-rolled	Rs. 3500.00 per metric ton.
	B. Rolled but not further worked, of a thickness of 3 mm or more but not more than 4.75 mm.	
	01 Hot-rolled	Rs. 2500.00 per metric ton.
	02 Cold-rolled.	Rs. 3500.00 per metric ton.
	C. Rolled but not further worked, of a thickness of less than 3 mm.	
	01 Hot-rolled	Rs. 2500.00 per metric ton.
	02 Cold-rolled	Rs. 3500.00 per metric ton.
	D. Tinned.	Rs. 3000.00 per metric ton.
	E. Other	
	01 Galvanised	Rs. 4500.00 per metric ton.
	02 Other	Rs. 4000.00 per metric ton.
73.14	Iron or steel wire, whether or not coated, but not insulated	80% <i>ad val.</i>
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14.	
	A. Ingots of high carbon steel	40% <i>ad val.</i>
	B. Ingots of stainless or heat-resisting steel	40% <i>ad val.</i>
	C. Ingots of other alloy steel.	40% <i>ad val.</i>
	D. Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of high carbon steel	40% <i>ad val.</i>
	E. Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of stainless or heat-resisting steel	40% <i>ad val.</i>
	F. Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces of other alloy steel.	40% <i>ad val.</i>
	G. Coils for re-rolling, of high carbon steel	40% <i>ad val.</i>

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H.	Coils for re-rolling, of stainless or heat resisting steel	40% <i>ad val.</i>
I.	Coils for re-rolling, of other alloy steel	40% <i>ad val.</i>
J.	Wire rod of high carbon steel	80% <i>ad val.</i>
K.	Wire rod of stainless or heat-resisting steel	80% <i>ad val.</i>
L.	Wire rod of other alloy steel	80% <i>ad val.</i>
M.	Bars and rods (excluding wire rod) and hollow mining drill steel, of high carbon steel	80% <i>ad val.</i>
N.	Bars and rods (excluding wire rod) and hollow mining drill steel, of stainless or heat-resisting steel	80% <i>ad val.</i>
O.	Bars and rods (excluding wire rod) and hollow mining drill steel, of other alloy steel	80% <i>ad val.</i>
P.	Angles, shapes and sections, of high carbon steel	80% <i>ad val.</i>
Q.	Angles, shapes and sections, of stainless or heat-resisting steel	80% <i>ad val.</i>
R.	Angles, shapes and sections, of other alloy steel	80% <i>ad val.</i>
S.	Universal plates	80% <i>ad val.</i>
T.	Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of high carbon steel	Rs. 16000.00 per metric ton.
U.	Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of stainless or heat-resisting steel	Rs. 16000.00 per metric ton.
V.	Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of other alloy steel	Rs. 16000.00 per metric ton.
W.	Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of high carbon steel	Rs. 16000.00 per metric ton.
X.	Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of stainless or heat-resisting steel	Rs. 16000.00 per metric ton.
Y.	Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of other alloy steel	Rs. 16000.00 per metric ton.
Z.	Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of high carbon steel	Rs. 16000.00 per metric ton.
AA.	Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of stainless or heat-resisting steel	Rs. 16000.00 per metric ton.
AB.	Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of other alloy steel	Rs. 16000.00 per metric ton.
AC.	Other sheets and plates, of high carbon steel	Rs. 16000.00 per metric ton.

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	AD. Other sheets and plates, of stainless or heat-resisting steel.	Rs. 16000.00 per metric ton.
	AE. Other sheets and plates, of other alloy steel.	Rs. 16000.00 per metric ton.
	AF. Hoop and strip, of high carbon steel	Rs. 16000.00 per metric ton.
	AG. Hoop and strip, of stainless or heat-resisting steel	Rs. 16000.00 per metric ton.
	AH. Hoop and strip, of other alloy steel	Rs. 16000.00 per metric ton.
	AI. Wire of high carbon steel	80% <i>ad val.</i>
	AJ. Wire of stainless or heat-resisting steel.	80% <i>ad val.</i>
	AK. Wire of other alloy steel.	80% <i>ad val.</i>
73.16	Railway and tramway track construction material of iron or steel, the following ; rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing give rails:	
	A. Rails	20% <i>ad val.</i>
	B. Other :	
	01 Rail clips	20% <i>ad val.</i>
	02 Track construction material	20% <i>ad val.</i>
	03 Other.	20% <i>ad val.</i>
73.17	Tubes and pipes, of cast iron	80% <i>ad val.</i>
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel excluding high-pressure hydro-electric conduits.	
	A. * Seamless * tubes and pipes ; blanks for tubes pipes	
	01 Seamless tubes and pipes	80% <i>ad val.</i>
	02 Blanks for tubes or pipes	
	(a) For galvanized iron or steel tubes or pipes	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	B. Other	
	01 Galvanized iron or steel tubes and pipes	80% <i>ad val.</i>
	02 Other.	80% <i>ad val.</i>
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced.	80% <i>ad val.</i>
73.20	Tube and pipe fitting (for example, joints, elbows, unions and flange), of iron or steel.	
	A. * Chromium plated.	80% <i>ad val.</i>
	B. Other	
	01 Of cast iron	
	(a) Non-malleable	80% <i>ad val.</i>
	(b) Malleable	80% <i>ad val.</i>

	02 Other	80% ad val.
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns) of iron or steel plates, thin rods, angles, shapes, sections, pipes and the like, prepared for use in structures, of iron or steel.	
	A. For machinery	80% ad val.
	B. Other	80% ad val.
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	A. For machinery	80% ad val.
	B. Other	80% ad val.
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods.	
	A. Milk transport cans and pails.	80% ad val.
	B. Lacquered cans.	80% ad val.
	C. Other	80% ad val.
73.24	Containers, of iron or steel, for compressed or liquefied gas	40% ad val.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables.	
	A. For motor vehicles including tractors	80% ad val.
	B. For machinery	80% ad val.
	C. For hydroelectric installation	80% ad val.
	D. For agricultural machinery	80% ad val.
	E. Of a kind used in Railway signals.	80% ad val.
	F. Of a kind used as electric conductors... .. .	80% ad val.
	G. Of a kind used in brush making	80% ad val.
	H. Other	80% ad val.
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel.	
	A. Barbed wire	80% ad val.
	B. Other	80% ad val.

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73.27	Gauze, cloth, grill, netting fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel.	
	A. Expanded metal of iron and steel	80% <i>ad val.</i>
	B. Other	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
[73.28]		
73.29	Chain and parts thereof, of iron or steel.	
	A. Chain.	
	01 For cycles	Rs. 12.00 per unit.
	02 For motor vehicles including tractors ..	80% <i>ad val.</i>
	03 For machinery	80% <i>ad val.</i>
	04 For agricultural machinery	80% <i>ad val.</i>
	05 Other	80% <i>ad val.</i>
	B. Parts	80% <i>ad val.</i>
73.30	Anchors and grapnels and parts thereof, of iron or steel.	
	A. Anchors	80% <i>ad val.</i>
	B. Grapnels	80% <i>ad val.</i>
73.31	Nails, tacks, straples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper.	
	A. Protector studs and round hob nails	100% <i>ad val.</i>
	B. Toe tips and heel tips.	100% <i>ad val.</i>
	C. Panel pins	100% <i>ad val.</i>
	D. Nails (excluding wire nails)	100% <i>ad val.</i>
	E. Wire nails and shoe tacks	100% <i>ad val.</i>
	F. Drawing pins	100% <i>ad val.</i>
	G. Other	
	01 For machinery	100% <i>ad val.</i>
	02 Other	100% <i>ad val.</i>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel, washers (including spring washers) of iron or steel.	

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	A. Washers and spring washers	100 % <i>ad val.</i>
	B. Screws and washers for spectacle frames	100 % <i>ad val.</i>
	C. Rivets	100 % <i>ad val.</i>
	D. Bolts and nuts.	
	01 For motor vehicles	100 % <i>ad val.</i>
	02 For machinery	100 % <i>ad val.</i>
	03 For marine diesel engines	100 % <i>ad val.</i>
	04 Other	100 % <i>ad val.</i>
	E. Other	100 % <i>ad val.</i>
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron steel.	
	A. Sewing needles	80 % <i>ad val.</i>
	B. Knitting needles	80 % <i>ad val.</i>
	C. Other	80 % <i>ad val.</i>
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins) hairpins, curling grips and the like, of iron or steel.	
	A. Paper pins	100 % <i>ad val.</i>
	B. Safety pins	100 % <i>ad val.</i>
	C. Hairpins, curling pins and curling grips	100 % <i>ad val.</i>
	D. Other.	
	01 For machinery	100 % <i>ad val.</i>
	02 Other	100 % <i>ad val.</i>
73.35	Springs and leaves for springs, of iron or steel.	
	A. Upholstery and mattress wire springs	100 % <i>ad val.</i>
	B. Other.	
	01 For motor vehicles including tractors	100 % <i>ad val.</i>
	02 For railways	100 % <i>ad val.</i>
	03 For agricultural machinery	100 % <i>ad val.</i>
	04 For other machinery	100 % <i>ad val.</i>
	05 Other	100 % <i>ad val.</i>
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gasrings, plate warmers with	

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	burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel.	
	A. Cooking apparatus and plate warmers.	
	01 Gas cookers	125% <i>ad val.</i>
	02 Stoves for use with kerosine, gasoline or other liquid fuel and burners therefor	125% <i>ad val.</i>
	03 Other	125% <i>ad val.</i>
	B. Other apparatus.	
	01 Gas water heaters	125% <i>ad val.</i>
	02 Room heaters	125% <i>ad val.</i>
	03 Other	125% <i>ad val.</i>
	C. Parts.	
	01 For gas cookers and gas water heaters	125% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
73/37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
	A. Solar energy equipment	
	Free.	
	B. Other	
	125% <i>ad val.</i>	
73/38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware of iron or steel: pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	A. Domestic articles and parts thereof; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	
	01 Aircraft galley and kitchen equipment	20% <i>ad val.</i>
	02 Iron or steel wool	100% <i>ad val.</i>
	03 Other	125% <i>ad val.</i>
	B. Sanitary ware for indoor use and parts thereof.	
	01 Stainless steel sinks; enamelled iron sinks	125% <i>ad val.</i>
	02 Chromium plated sanitary ware	125% <i>ad val.</i>
	03 Wash basins	125% <i>ad val.</i>

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	04 Enamelled bath tubs	125% <i>ad val.</i>
	05 Other	125% <i>ad val.</i>
[73.39]		
73.40	Other articles of iron or steel.	
	A. Iron castings in the rough state	80% <i>ad val.</i>
	B. Steel castings in the rough state	80% <i>ad val.</i>
	C. Iron or steel forgings and stampings, in the rough state	80% <i>ad val.</i>
	D. Other.	
	01 Steel balls of 1 mm diameter for the manufacture of ball point pens	40% <i>ad val.</i>
	02 Bead wire for cycle tyres	40% <i>ad val.</i>
	03 Steel belt lacing	80% <i>ad val.</i>
	04 Boot and shoe protectors	125% <i>ad val.</i>
	05 X-ray film hangers	125% <i>ad val.</i>
	06 Milk strainers and similar articles	125% <i>ad val.</i>
	07 Reservoirs, etc., of a capacity of 300 litres or less	125% <i>ad val.</i>
	08 Cages and drinking and feeding pots, for poultry birds	125% <i>ad val.</i>
	09 Other.	
	(a) Of a kind used as stationery	125% <i>ad val.</i>
	(b) Of a kind used in machinery	125% <i>ad val.</i>
	(c) Other	125% <i>ad val.</i>
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap.	
	A. Copper matte; cement copper (precipitated copper)	20% <i>ad val.</i>
	B. Copper waste and scrap	20% <i>ad val.</i>
	C. Unrefined copper	20% <i>ad val.</i>
	D. Refined copper, including copper alloys	20% <i>ad val.</i>
74.02	Master alloys	20% <i>ad val.</i>
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire.	
	A. Wire	60% <i>ad val.</i>
	B. Bars and rods	60% <i>ad val.</i>
	C. Other	60% <i>ad val.</i>

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74.04	Wrought plates, sheets and strip of copper	60% <i>ad val.</i>
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm	60% <i>ad val.</i>
74.06	Copper powders and flakes	60% <i>ad val.</i>
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	80% <i>ad val.</i>
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper.	
	A. Chromium plated	80% <i>ad val.</i>
	B. Other.	
	01 Of brass	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
[74.09]		
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables.	
	A. Of a kind used as electric conductor	80% <i>ad val.</i>
	B. Of a kind used in machinery	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper.	
	A. Expanded metal of copper	80% <i>ad val.</i>
	B. Other.	
	01 For machinery	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
[74.12]		
[74.13]		
[74.14]		
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotter, cotterpins and similar articles, of copper; washers (including spring washers) of copper.	

1	2	3
	A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper.	
	01 Drawing pins	80% <i>ad val.</i>
	02 Staples	80% <i>ad val.</i>
	03 Other.. .. .	80% <i>ad val.</i>
	B. Bolts and nuts (including bolt ends and screw studs, whether or not threaded or tapped, and screws (including screw hooks and screw rings) of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper.	
	01 Cotter and cotter-pins	80% <i>ad val.</i>
	02 Brass screws	80% <i>ad val.</i>
	03 Other.. .. .	80% <i>ad val.</i>
74.16	Springs, of copper	80% <i>ad val.</i>
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper.	
	A. Gas cookers and gas water heaters	125% <i>ad val.</i>
	B. Room heaters	125% <i>ad val.</i>
	C. Stoves for use with kerosene, gasolene or other liquid fuel, and burners there for	125% <i>ad val.</i>
	D. Parts of gas cookers and gas water, heaters, and room heaters	125% <i>ad val.</i>
	E. Other	125% <i>ad val.</i>
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoors use, and part of such articles and ware, of copper.	
	A. Domestic articles and parts thereof	125% <i>ad val.</i>
	B. Sanitary ware for indoor use and parts thereof.	
	01 Chromium plated	125% <i>ad val.</i>
	02 Other.. .. .	125% <i>ad val.</i>
74.19	Other articles of copper.	
	A. Castings and forgings in the rough state	80% <i>ad val.</i>
	B. Chains and parts thereof.	
	01 For machinery	80% <i>ad val.</i>
	02 Other.. .. .	80% <i>ad val.</i>

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	C. Reservoirs, tanks, vats and similar containers.	
	01 For use in machinery	80 % <i>ad val.</i>
	02 Other	80 % <i>ad val.</i>
	D. Hair pins, curling pins and curling grips ..	
	E. Other needles and pins	100 % <i>ad val.</i>
	F. Doors, window frames and other structural parts.	
	G. Pencilferrules	100 % <i>ad val.</i>
	H. Other.	
	01 Of a kind used as stationery	125 % <i>ad val.</i>
	02 of a kind used in machinery	125 % <i>ad val.</i>
	03 Other	125 % <i>ad val.</i>
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap.	
	A. Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy	20 % <i>ad val.</i>
	B. Nickel waste and scrap	20 % <i>ad val.</i>
	C. Unwrought nickel	20 % <i>ad val.</i>
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire.	
	A. Nickel wire	60 % <i>ad val.</i>
	B. Bars and rods	60 % <i>ad val.</i>
	C. Other	60 % <i>ad val.</i>
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	
		60 % <i>ad val.</i>
75.04	Tubes and pipes and blanks therefor of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	
	A. For machinery	80 % <i>ad val.</i>
	B. Other	80 % <i>ad val.</i>
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis ..	
		40 % <i>ad val.</i>
75.06	Other articles of nickel.	
	A. Of a kind used in machinery	125 % <i>ad val.</i>
	B. Other	125 % <i>ad val.</i>

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76.01	Unwrought aluminium ; aluminium waste and scrap.	
	A. Aluminium waste and scrap	20% <i>ad val.</i>
	B. Unwrought aluminium.	20% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire.	
	A. Wire	60% <i>ad val.</i>
	B. Bars and rods	60% <i>ad val.</i>
	C. Other	60% <i>ad val.</i>
76.03	Wrought plates, sheets and strip, of aluminium.	
	A. Plates and sheets	60% <i>ad val.</i>
	B. Discs	60% <i>ad val.</i>
	C. Other	60% <i>ad val.</i>
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.	
	A. Backed with paper or other reinforcing material.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
76.05	Aluminium powders and flakes	80% <i>ad val.</i>
76.06	Tubes and pipes and blanks therefor, of aluminium ; hollow bars of aluminium.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame-works, door and window frames ; balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium.	
	A. Aluminium doors, windows and frames thereof.	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>

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76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	80% <i>ad val.</i>
76.11	Containers, of aluminium, for compressed or liquefied gas	80% <i>ad val.</i>
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
[76.13]		
[76.14]		
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium.	
	A. Domestic articles and parts thereof:	
	01 Room heaters, gas cookers and gas water heaters	125% <i>ad val.</i>
	02 Parts of room heaters, cookers and gaswater heaters	125% <i>ad val.</i>
	03 Other	125% <i>ad val.</i>
	B. Sanitary ware for indoor use and parts thereof:	
	01 Sinks and wash basins	125% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
76.16	Other articles of aluminium.	
	A. Castings and forgings in the rough state	60% <i>ad val.</i>
	B. Hair pins and curling pins and curling grips	100% <i>ad val.</i>
	C. Nails, bolts, nuts, washers, rivets, screws and similar articles	80% <i>ad val.</i>
	D. Aluminium slugs, round, other than those falling within heading No. 76.03	80% <i>ad val.</i>
	E. Expanded metal	100% <i>ad val.</i>

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	F. Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire ..	100% <i>ad val.</i>
	G. Pencil ferrules	100% <i>ad val.</i>
	H. Other	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
77.01	unwrought magnesium ; magnesium waste (excluding shavings of uniform size) and scrap	
	A. Magnesium waste and scrap	20% <i>ad val.</i>
	B. Unwrought magnesium	20% <i>ad val.</i>
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium ; magnesium wire ; wrought plates, sheets and strip of magnesium ; magnesium foil ; raspings and shavings of uniform size, powders and flakes, of magnesium ; tubes and pipes and blanks therefor, of magnesium ; hollow bars of magnesium ; other articles of magnesium	60% <i>ad val.</i>
[77.03]		
77.04	Beryllium, unwrought or wrought, and articles of beryllium.	
	A. Unwrought beryllium ; beryllium waste and scrap.	
	01 Unwrought beryllium	20% <i>ad val.</i>
	02 Waste and scrap	20% <i>ad val.</i>
	B. Wrought beryllium and articles of beryllium ..	
	01 Wrought beryllium	60% <i>ad val.</i>
	02 Articles of beryllium	60% <i>ad val.</i>
78.01	Unwrought lead (including argentiferous lead) ; lead waste and scrap.	
	A. Lead waste and scrap	20% <i>ad val.</i>
	B. Unrefined lead	20% <i>ad val.</i>
	C. Refined lead, excluding lead alloys	20% <i>ad val.</i>
	D. Lead alloys	
	01 Lead antimony alloy	20% <i>ad val.</i>
	02 White metal	20% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	60% <i>ad val.</i>
78.03	Wrought plates, sheets and strip, of lead	60% <i>ad val.</i>

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78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m ² ; lead powder and flakes.	
	A. Lead foil	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
78.06	Other articles of lead.	
	A. Containers for transport and storage	80% <i>ad val.</i>
	B. Sanitary articles and parts thereof	80% <i>ad val.</i>
	C. Other articles.	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
79.01	Unwrought Zinc; waste and scrap	
	A. Zinc waste and scrap	20% <i>ad val.</i>
	B. Unwrought zinc.	
	01 Alloys of zinc	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
79.02	Wrought bars, rods, angles, shapes, and sections, of zinc; zinc wire	60% <i>ad val.</i>
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.	
	A. Wrought plates, sheets and strip, of zinc; zinc foil	60% <i>ad val.</i>
	B. Zinc powders, dust (blue powder) and flakes	60% <i>ad val.</i>
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
[79.05]		
79.06	Other articles of zinc.	
	A. Zinc slugs for dry battery cell containers	20% <i>ad val.</i>

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	B. Gutters, roof capping sky light frames, and other fabricated building components of zinc	100% <i>ad val.</i>
	C. Other	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
80.01	Unwrought tin ; tin waste and scrap	
	A. Tin waste and scrap	20% <i>ad val.</i>
	B. Unwrought tin.	
	01 Blocks, ingots and similar forms	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
80.02	Wrought bars, rods, angles, shapes and sections, of tin ; tin wire	60% <i>ad val.</i>
80.03	Wrought plates, sheets and strip, of tin	60% <i>ad val.</i>
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1/ kg m ² ; in powders and flakes	60% <i>ad val.</i>
80.05	Tubes and pipes and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin.	
	A. For machinery	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
80.06	Other articles of tin	
	A. Of a kind used in machinery	80% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof.	
	A. Unwrought tungsten ; tungsten waste and scrap.	
	01 Unwrought	20% <i>ad val.</i>
	02 Waste and scrap	20% <i>ad val.</i>
	B. Wrought tungsten and articles of tungsten.	
	01 Tungsten filaments	60% <i>ad val.</i>
	02 Other	60% <i>ad val.</i>

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81.02	Molybdenum, unwrought or wrought, and articles thereof.	
	A. Unwrought molybdenum; molybdenum waste and scrap:	
	01 Unwrought	20% <i>ad val.</i>
	02 Waste and scrap	20% <i>ad val.</i>
	B. Wrought molybdenum and articles of molybdenum	60% <i>ad val.</i>
81.03	Tantalum, unwrought or wrought, and articles thereof.	
	A. Unwrought tantalum; tantalum waste and scrap:	
	01 Unwrought	20% <i>ad val.</i>
	02 Waste and scrap	20% <i>ad val.</i>
	B. Wrought tantalum and articles of tantalum	60% <i>ad val.</i>
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof.	
	A. Waste and scrap of uranium depleted in U 235 or of thorium; such metals, unwrought or wrought, and articles thereof:	
	01 Waste and scrap	20% <i>ad val.</i>
	02 Unwrought	20% <i>ad val.</i>
	03 Wrought	60% <i>ad val.</i>
	04 Articles	60% <i>ad val.</i>
	B. Waste and scrap of the metals of this heading, other than those of sub-heading A, or of cermets; in wrought metals of this heading, other than those of sub-heading A; unwrought cermets:	
	01 Waste and scrap	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	C. Wrought metals of this heading, other than those of sub-heading A, and articles of such metals; wrought cermets and articles of cermets:	
	01 Wrought metals and wrought cermets	60% <i>ad val.</i>
	02 Other	60% <i>ad val.</i>
82.01	Handtools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hayknives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	80% <i>ad val.</i>

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82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades).	
	A. Non-mechanical handsaws and parts thereof, excluding blades.	
	01 Hacksaws.	
	(a) Frames	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	B. Blades for hand or machine saws.	
	01 For hacksaws	80% <i>ad val.</i>
	02 For circular saws	40% <i>ad val.</i>
	03 For bandsaws	40% <i>ad val.</i>
	04 For other handsaws	80% <i>ad val.</i>
	05 For other machine saws	40% <i>ad val.</i>
82.03	Hand tools, the following : pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like ; perforating punches ; pipe cutters ; spanners and wrenches (but not including tap wrenches); files and rasps.	
	A. Wrenches and spanners	80% <i>ad val.</i>
	B. Files and rasps	80% <i>ad val.</i>
	C. Other.	
	01 Perforating punches	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels with frameworks (hand or pedal operated).	
	A. Grinding wheels with frameworks	80% <i>ad val.</i>
	B. Grease guns	40% <i>ad val.</i>
	C. Shoe lasts of base metal	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits.	
	A. Parallel or straight shank twist drills	80% <i>ad val.</i>

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	B. Other	
	01 Of a kind used in machinery	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
82.06	Knives and cutting blades, for machines or for mechanical appliances.	
	A. Of a kind used in machinery	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium).	
	A. Of tungsten carbide	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	80% <i>ad val.</i>
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor.	
	A. Table and kitchen knives	100% <i>ad val.</i>
	B. Knife blades	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
[82.10]		
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips).	
	A. Safety razors and parts thereof	80% <i>ad val.</i>
	B. Other razors	80% <i>ad val.</i>
	C. Safety razor blades	80% <i>ad val.</i>
	D. Blanks of safety razor blades	40% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
82.12	Scissors (including tailors' shears), and blades therefor	100% <i>ad val.</i>
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliance (including nail files).	
	A. Hair clippers	100% <i>ad val.</i>
	B. Nail clippers	100% <i>ad val.</i>

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	C. Secateurs	100% <i>ad val.</i>
	D. Other	
	01 Office cutlery	100% <i>ad val.</i>
	02 Other	100% <i>ad val.</i>
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	125% <i>ad val.</i>
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	80% <i>ad val.</i>
83.01	Locks and padlocks (key, combination or electrically operated, and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal keys for any of the foregoing articles, of base metal.	
	A. Locks for suitcases and brief-cases; for motor vehicles; for filing cabinets and safes; automatic door locks	60% <i>ad val.</i>
	B. Other	60% <i>ad val.</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like.	
	A. Fittings and mountings.	
	01 For suitcases and brief-cases	150% <i>ad val.</i>
	02 Other	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
83.03	Armoured or reinforced safes, strong-boxes, strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal.	100% <i>ad val.</i>
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03.	100% <i>ad val.</i>
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal.	
	A. Letter clips (gem clips)	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal.	
	A. Statuettes and other ornaments	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>

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83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22).	
	A. Hurricane lanterns	80% <i>ad val.</i>
	B. X-ray illuminators	100% <i>ad val.</i>
	C. Fittings of base metal for fluorescent electric lighting tubes	100% <i>ad val.</i>
	D. Parts of base metal lamps including pressure lamps	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
83.08	Flexible tubing and piping of base metal.	
	A. Tubing and piping, chromium plated	60% <i>ad val.</i>
	B. Other:	
	01 Of a kind used in motor vehicles	60% <i>ad val.</i>
	02 Of a kind used in machinery	60% <i>ad val.</i>
	03 Of a kind used in agricultural machinery and tractors.	60% <i>ad val.</i>
	04 Other	60% <i>ad val.</i>
83.09	Clasps, frames with clasps for handbags, and the like, buckles, buckle-clasps, hooks eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal.	
	A. Beads and spangles.	
	01 Beads	60% <i>ad val.</i>
	02 Spangles	60% <i>ad val.</i>
	B. Eyelets for shoes	60% <i>ad val.</i>
	C. Eyelets for jute combs	60% <i>ad val.</i>
	D. Other	60% <i>ad val.</i>
83.10		
83.11	Bells and gongs, non-electric, of base metal, and parts thereof base metal	12% <i>ad val.</i>

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[83.12]		
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal.	
	A. Crown corks	125% <i>ad val.</i>
	B. Bungs	60% <i>ad val.</i>
	C. Other	60% <i>ad val.</i>
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	125% <i>ad val.</i>
83.15	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 agglomerated base metal powder, used for metal spraying.	
	A. Welding electrodes.	
	01 Of ordinary steel	Rs. 5000.00 per metric ton.
	02 Of alloy steel	Rs. 5000.00 per metric ton.
	03 Other	Rs. 5000.00 per metric ton.
	B. Other	Rs. 5000.00 per metric ton or 80% <i>ad val.</i> whichever is higher.
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
	A. Steam or other vapour generating boilers and super-heated water boilers.	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, super-heaters, soot removers, gas recovers and the like); condensers for vapour engines and power units.	
	A. Auxiliary plant for use with boilers of heading No. 84.01 and condensers for vapour engines or power units	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.03	Producer gas and water gas generators, with or without purifiers, acetylene gas generators (water process) and similar gas generators, with or without purifiers.	20% <i>ad val.</i>
[84.04]		
84.05	Steam or other vapour power units, whether or not incorporating boilers.	
	A. Power units	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>

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84.06	Internal combustion piston engines.	
A.	Aircraft engines	20% <i>ad val.</i>
B.	Parts of aircraft engines	20% <i>ad val.</i>
C.	Engines for propelling vehicles of Chapter 87, ..	80% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
D.	Outboard marine engines	20% <i>ad val.</i>
E.	Marine propulsion engines, other than outboard.	20% <i>ad val.</i>
F.	Other engines.	
01	Horizontal slow speed diesel engines upto and including 50 horse power and high speed diesel engines upto and including 20 horse power	80% <i>ad val.</i>
02	Other	20% <i>ad val.</i>
G.	Parts of the engines of sub-headings C to F.	
01	Of engines of subhead F. 01	80% <i>ad val.</i>
02	Of vehicles of Chapter 87	80% <i>ad val.</i>
03	Other	20% <i>ad val.</i>
84.07	Hydraulic engines and motors (including water wheels and water turbines).	
A.	Water turbines	20% <i>ad val.</i>
B.	Other hydraulic engines and motors	20% <i>ad val.</i>
C.	Regulators ; parts	20% <i>ad val.</i>
84.08	Other engines and motors.	
A.	Reaction engines.	
01	For aircraft	20% <i>ad val.</i>
02	Other	20% <i>ad val.</i>
B.	Turbo-propellers.	
01	For aircraft	20% <i>ad val.</i>
02	Other	20% <i>ad val.</i>
C.	Other gas turbines.	
01	For aircraft	20% <i>ad val.</i>
02	Other	20% <i>ad val.</i>

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D. Other engines and motors.		
01	For aircraft	20% <i>ad val.</i>
02	Spring operated and weight operated motors for instruments.	
	(a) For musical instruments	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
03	Other	20% <i>ad val.</i>
E. Parts of reaction engines or of turbopropellers.		
01	For aircraft	20% <i>ad val.</i>
02	Other	20% <i>ad val.</i>
F. Other parts.		
01	For aircraft	20% <i>ad val.</i>
02	For spring operated and weight operated motors for instruments.	
	(a) For musical instruments	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
03	Other	The rate applicable to the machine of which they form parts.
84.09	Mechanically propelled road rollers	80% <i>ad val.</i>
84.10	Pumps (including motor pumps and turbo-pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds.	
	A. Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device	80% <i>ad val.</i>
	B. Reciprocating pumps, other than those of sub-heading A	20% <i>ad val.</i>
	C. Centrifugal pumps, other than those of sub-heading A	
	01 Of suction and delivery sizes upto and including 8" X 8"	80% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>

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	D. Rotary pumps, other than those of sub-heading A.	20% <i>ad val.</i>
	E. Other pumps for liquids and liquid elevators.	
	01 Deep well turbine pumps of a capacity not exceeding 4 cusec.	80% <i>ad val.</i>
	02 Other	
	(a) For motor vehicles including tractors	80% <i>ad val.</i>
	(b) For agricultural machinery of Chapter 84	20% <i>ad val.</i>
	(c) For marine and outboard engines	20% <i>ad val.</i>
	(d) Other	20% <i>ad val.</i>
	F. Parts	The rate applicable to the machine of which they form parts.
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like.	
	A. Pumps and compressors	
	01 For airconditioners and refrigerators	40% <i>ad val.</i>
	02 For auto repair workshops and garages	40% <i>ad val.</i>
	03 For aircraft	20% <i>ad val.</i>
	04 For motor vehicles and cycles	
	(a) Foot pumps and hand pumps	80% <i>ad val.</i>
	(b) Other	40% <i>ad val.</i>
	05 For agricultural machinery and tractors	20% <i>ad val.</i>
	06 For marine and outboard engines	20% <i>ad val.</i>
	07 For other machinery	20% <i>ad val.</i>
	08 Other	20% <i>ad val.</i>
	B. Parts of pumps or compressors	40% <i>ad val.</i>
	C. Free-piston generators for gas turbines and parts thereof	20% <i>ad val.</i>
	D. Fans, blowers and the like, and parts thereof.	40% <i>ad val.</i>
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air.	
	A. Car airconditioners	150% <i>ad val.</i>
	B. Other airconditioners	
	01 Domestic, requiring for their operation not more than 3 H.P.	150% <i>ad val.</i>
	02 Other	150% <i>ad val.</i>

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84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stockers, mechanical grates, mechanical ash dischargers and similar appliances	20% <i>ad val.</i>
84.14	Industrial and laboratory furnaces and ovens, non-electric.	
	A. For industrial use	20% <i>ad val.</i>
	B. For laboratory use	20% <i>ad val.</i>
84.15	Refrigerators and refrigerating equipment (electrical and other).	
	A. Refrigerators of household type, whether or not containing a deep-freezer compartment (of a capacity not exceeding 700 litres)	Rs. 17.00 per litre.
	B. Deep-freezers of household type (of a capacity not exceeding 700 litres)	Rs. 17.00 per litre.
	C. Other refrigerators and refrigerating equipment.	125% <i>ad val.</i>
	D. Parts	125% <i>ad val.</i>
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor.	
	A. For biscuit and confectionery	20% <i>ad val.</i>
	B. For textiles	20% <i>ad val.</i>
	C. Other	20% <i>ad val.</i>
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical.	
	A. Domestic instantaneous or storage water heaters, non-electrical, and parts thereof	125% <i>ad val.</i>
	B. Other machinery, plant and equipment, and parts thereof.	
	01 Asphalt heating machines	80% <i>ad val.</i>
	02 Paddy driers	Free
	03 Other	20% <i>ad val.</i>

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84.18	Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases.	
	A. Centrifuges.	
	01 Cream separators	20% <i>ad val.</i>
	02 Centrifugal laundry driers, requiring for their operation less than one horse power	125% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
	B. Filtering or purifying machinery and apparatus.	
	01 For motor vehicles	80% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	C. Parts	The rate applicable to the machine of which they form parts.
84.19	Machinery for cleaning or drying bottles or other containers ; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers ; other packing or wrapping machinery ; machinery for aerating beverages ; dish washing machines.	
	A. Dish washing machines of the household type ..	125% <i>ad val.</i>
	B. Other machinery	
	01 Machinery for manufacturing beverages ..	80% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	C. Parts	The rate applicable to the machine of which they form parts.
84.20	Weighing machinery (excluding balances of a sensitivity of 5 kg or better), including weight-operated counting and checking machines ; weighing machine weights of all kinds.	
	A. Weighing machinery .	
	01 Weigh-bridges and automatic weighers ..	20% <i>ad val.</i>
	02 Spring balances ; household and shop scales ; baby scales ; personal weighing scales (coin operated or not) ; weight operated counting scales ; portable or mobile platform type scales	80% <i>ad val.</i>
	03 Other	80% <i>ad val.</i>
	B. Weights and parts	
	01 Weights	80% <i>ad val.</i>
	02 Parts	The rate applicable to the machine of which they form parts.

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84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
A.	Agricultural sprayers	20% <i>ad val.</i>
B.	Fire extinguishers	20% <i>ad val.</i>
C.	Paint spraying appliances	20% <i>ad val.</i>
D.	Sand blasting machines	20% <i>ad val.</i>
E.	Other	20% <i>ad val.</i>
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23.	
A.	Pulley tackle and hoists, other than skip hoists; winches and capstans.	
01	Hoists	20% <i>ad val.</i>
02	Other	20% <i>ad val.</i>
B.	Ships' derricks; cranes, other than cable cranes; mobile lifting frames.	
01	Ships' derricks	20% <i>ad val.</i>
02	Mobile lifting frames	20% <i>ad val.</i>
03	Gantry cranes, travelling cranes, bridge cranes	80% <i>ad val.</i>
04	Other	20% <i>ad val.</i>
C.	Elevators and conveyors, pneumatic	20% <i>ad val.</i>
D.	Lifts and skip hoists	
01	Passenger lifts	80% <i>ad val.</i>
02	Other	80% <i>ad val.</i>
E.	Escalators and moving pavements.	
01	Escalators	80% <i>ad val.</i>
02	Moving pavements	80% <i>ad val.</i>
F.	Other machinery	
01	Jacks.	
	(a) Portable jacks	80% <i>ad val.</i>
	(b) Other	20% <i>ad val.</i>
02	Other	20% <i>ad val.</i>

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	G. Parts	The rate applicable to the machine of which they form parts.
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile for earth minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments).	
	A. Pile-drivers; snow-ploughs, not self-propelled.	20% <i>ad val.</i>
	B. Bulldozers, angledozers and levellers, self-propelled	20% <i>ad val.</i>
	C. Mechanical shovels and excavators, self-propelled	20% <i>ad val.</i>
	D. Other machinery, self-propelled	20% <i>ad val.</i>
	E. Boring and sinking machinery, not self propelled	
	01 For petroleum and gas-well drilling	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	F. Other machinery, not self-propelled.	
	01 For mining	20% <i>ad val.</i>
	02 For petroleum and gas-well drilling	20% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
	G. Parts	The rate applicable to the machine of which they form parts.
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators seed and fertilizer distributors); lawn and sports ground rollers.	
	A. Ploughs	Free
	B. Seeders, planters and transplanters; fertilizer distributors and manure spreaders	Free
	C. Scarifiers, cultivators, weeders, hoes and harrows	Free
	D. Other machinery	
	01 Lawn and sports ground rollers	Free
	02 Other	Free
	E. Parts	Free

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84.25	Harvesting and threshing machinery ; straw and fodder presses ; hay or grass mowers ; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29).	
	A. Lawn mowers	Free
	B. Combined harvester-threshers	Free
	C. Other harvesting or threshing machinery ; mowers other than lawn mowers ; straw or fodder presses	Free
	D. Winnowing and similar cleaning machines for seed grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce	Free
	E. Parts	Free
84.26	Dairy machinery (including milking machines)	
	A. Milking machines	20% <i>ad val.</i>
	B. Other dairy machinery	20% <i>ad val.</i>
	C. Parts	20% <i>ad val.</i>
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like.	
	A. Machinery	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery ; germination plant fitted with mechanical or thermal equipment ; poultry incubators and brooders.	
	A. Machinery.	
	01 Machines and appliances for preparing fodder	80% <i>ad val.</i>
	02 Other.. .. .	Free
	B. Parts	The rate applicable to the machine of which they form Parts.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.	
	A. Machinery	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>

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84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing.	
	A. Machinery	
	01 Sugar cane crushers	20% <i>ad val.</i>
	02 Other	
	(a) For biscuit manufacturing	20% <i>ad val.</i>
	(b) For confectionery manufacturing	20% <i>ad val.</i>
	(c) For brewery industry	20% <i>ad val.</i>
	(d) For sugar manufacturing and refining	20% <i>ad val.</i>
	(e) Other	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.31	Machinery for making or finishing cellulosic pulp, paper or paper board.	
	A. Machinery for making or finishing cellulosic pulp	20% <i>ad val.</i>
	B. Machinery for making or finishing paper or paper board	20% <i>ad val.</i>
	C. Parts	20% <i>ad val.</i>
84.32	Book-binding machinery, including book-sewing machines	
	A. Machinery	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.	
	A. Machines and machinery	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices; printing blocks, plates and cylinders; blocks, plates, cylinders, and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
	A. Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders	20% <i>ad val.</i>

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	B. Printing type, impressed slongs and matrices, printing blocks, plates and cylinders, blocks, plates, cylinders and lithographic stones, prepared for printing purposes.	
	01 Metal Sheets, plates, specifically prepared for making process sheets, plates, blocks and cylinders	20% <i>ad val.</i>
	02 Printing type	20 paisa per kg.
	03 Other	20% <i>ad val.</i>
	C. Parts	20% <i>ad val.</i>
84.35	Other printing machinery : machines for uses ancillary to printing.	
	A. Rotary presses	20% <i>ad val.</i>
	B. Platen presses	20% <i>ad val.</i>
	C. Other printing machinery.	
	01 Desk type offset printing machines for use in offices	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	D. Machines for uses ancillary to printing	20% <i>ad val.</i>
	E. Parts	20% <i>ad val.</i>
84.36	Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling, throwing and reeling (including weft-winding) machines.	
	A. Machines for extruding man-made textiles	20% <i>ad val.</i>
	B. Machines of a kind used for processing natural or man-made textile fibres.	
	01 Machines for carding and washing of wool.	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	C. Textile spinning or twisting machines ; textile doubling, throwing or reeling (including weft-winding) machines.	
	01 Textile spinning and twisting machines	
	(a) For wool or jute	20% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	02 Cone winding machines	20% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>

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84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines.	
	A. Weaving machines (looms).	
	01 Shuttleless looms	20% <i>ad val.</i>
	02 Other.	80% <i>ad val.</i>
	B. Knitting machines	80% <i>ad val.</i>
	C. Other machines	80% <i>ad val.</i>
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling with heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles).	
	A. Parts and accessories for use with the machines of heading No. 84.36.	
	01 Traveller rings.	
	(a) For wool or jute spinning and twisting machines	20% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
	02 Textile spindles	80% <i>ad val.</i>
	03 Card clothing, spinning and doubling rings.	80% <i>ad val.</i>
	04 Parts and accessories suitable for use with carding spinning and washing machines of wool	20% <i>ad val.</i>
	05 Other.	20% <i>ad val.</i>
	B. Auxiliary machinery for use with machines of heading No. 84.37.	20% <i>ad val.</i>
	C. Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of sub-heading B.	
	01 Healds, heald frames and reeds	20% <i>ad val.</i>
	02 Shuttles	80% <i>ad val.</i>
	03 Parts and accessories of knitting machines, domestic, excluding hosiery needles	80% <i>ad val.</i>
	04 Hosiery needles.	Free.
	05 Other.	20% <i>ad val.</i>

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84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	
	A. Machines for the manufacture or finishing of felt	20% <i>ad val.</i>
	B. Felt-hat making machines and hat-making of blocks	20% <i>ad val.</i>
84.40	Machinery for washing, cleaning drying, bleaching, dyeing, dressing, finishing or coating textile yarns fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabrics folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor.	
	A. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.	150% <i>ad val.</i>
	B. Clothes-washing machines, each of a dry linen capacity exceeding 6 kg.	150% <i>ad val.</i>
	C. Dry-cleaning machines	20% <i>ad val.</i>
	D. Drying machines, industrial	
	01 Of a kind used in textile industry	80% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	E. Drying machines, other than industrial	150% <i>ad val.</i>
	F. Other machinery and machines	
	01 Of a kind used in textile industry	80% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	G. Parts.	
	01 For textile machinery	80% <i>ad val.</i>
	02 Other	The rate applicable to the machine of which they form parts.
84.41	Sewing machines; Furniture specially designed for sewing machines; sewing machine needles	
	A. Sewing machines.	
	01 Electrically operated sewing machines requiring for their operation less than one quarter of one horse power.	125% <i>ad val.</i>
	02 Sewing machine, worked by manual power.	125% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>

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	B. Sewing machine needles ; furniture specially designed for sewing machines ; parts of the goods of heading No. 84.41.	
	01 Needles	40% <i>ad val.</i>
	02 Furniture specially designed for sewing machines	The rate applicable to the machine for which they are meant.
	03 Parts and accessories	40% <i>ad val.</i>
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).	
	A. Boot and shoe machinery	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used on metallurgy and in metal foundries.	
	A. Converters, ladles, ingot moulds and casting machines.	
	01 Casting machines of a kind used in metallurgy and in metal foundries	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	B. Parts	20% <i>ad val.</i>
84.44	Rolling mills and rolls thereof	
	A. Rolling mills.	
	01 Bar rolling mills, semi-automatic or manual type	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	B. Rolls and other parts.	
	01 Cast iron rolls of 36" or less in diameter	80% <i>ad val.</i>
	02 Other rolls	20% <i>ad val.</i>
	03 Other parts	20% <i>ad val.</i>
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	
	A. Machine-tools for working metals or metal carbides by removal of materials, by laser or other light or photon beam, ultrasonic, electro chemical, electronbeam ionic-beam or plasma arc processes.	
	01 Operated by laser or other light or photon beam processes	Free.
	02 Operated by ultrasonic processes	Free.
	03 Operated by electro-discharge processes	Free.
	04 Other	Free.
	B. Gear cutting machines	
	01 Automated by coded information including numerically controlled	Free.
	02 Other	Free.
	C. Lathes.	

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- 01 Automated by coded information including numerically controlled. Free.
- 02 Other
- (a) Turret lathes of bar feed capacity upto 25 mm 80% *ad val.*
- (b) Lathes of centre height upto 335 mm, distance between centres upto 5500 mm, bed length upto 5000 mm 80% *ad val.*
- (c) Other Free.
- D. Reaming or milling machines
- 01 Automated by coded information including numerically controlled Free.
- 02 Other
- (a) Milling machines of longitudinal travel upto 810 mm, cross travel upto 310 mm, vertical travel upto 400 mm, table size upto 1300 x 330 mm 80% *ad val.*
- (b) Other Free.
- E. Drilling or boring machines
- 01 Automated by coded information including numerically controlled. Free.
- 02 Other
- (a) Pillar type machines upto 1.91 cm drilling capacity 80% *ad val.*
- (b) Upright type 5.08 cm drilling capacity 80% *ad val.*
- (c) Bench type machines having multiple speeds and reversible motors. Free.
- (d) Other Free.
- F. Sawing (including friction or abrasive cutting off) machines
- 01 Automated by coded information including numerically controlled Free.
- 02 Other
- (a) High speed hack-saw machines of cutting diameter not exceeding 17.5cm or blades of length 45 cm. 80% *ad val.*
- (b) Other Free.
- G. Planning machines
- 01 Automated by coded information including numerically controlled Free.
- 02 Other Free.
- H. Tapping or screw cutting machines
- 01 Automated by coded information including numerically controlled. Free.
- 02 Having multiple speeds and reversible motors. Free.
- 03 Other Free.
- I. Sharpening, trimming, trueing, grinding, polishing, lapping dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products.

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- 01 Automated by coded information including numerically controlled. Free.
- 02 Grinding machines
- (a) Bench type machines fitted with motors of 50 cycles having rpm over 3,000 . . . 80% *ad val.*
- (b) Other bench type grinding machines. . . Free.
- (c) Other grinding machines Free.
- 03 Honing machines
- (a) Bench type honing machines, having multiple speeds and reversible motors . . . Free.
- (b) Other bench type honing machines . . . Free.
- (c) Other polishing machines, having multiple speeds and reversible motors. . . Free.
- (d) Other polishing machines Free.
- 04 Lapping machines Free.
- 05 Other Free.
- J. Presses other than those of sub-headings K, L, and M.
- 01 Automated by coded information including numerically controlled. Free.
- 02 Other
- (a) Not exceeding 60.963 metric tons pressure. 80% *ad val.*
- (b) Other Free.
- K. Forging machines and stamping machines
- 01 Automated by coded information including numerically controlled Free.
- 02 Other
- (a) Forging machines Free.
- (b) Stamping machines Free.
- L. Bending, forming, folding or flattening machines.
- 01 Automated by coded information including numerically controlled Free.
- 02 Other Free.
- M. Shearing, punching or notching machines.
- 01 Automated by coded information including numerically controlled Free.
- 02 Other
- (a) Bench type punching machines with multiple speed and reversible motors . . . Free.
- (b) Other bench type punching machines. . . Free.
- (c) Other punching machines Free.
- (d) Other Free.
- N. Other machine-tools for working metals or metal carbides.
- 01 Automated by coded information including numerically controlled Free.

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02 Other :

(a) Shaping machines :

(i) Having stroke not exceeding 45 cm. 80% *ad val.*

(ii) Other Free.

(b) Slotting machines Free.

(c) Broaching machines Free.

(d) Engraving machines Free.

(e) Gear grinding machines Free.

(f) Turning machines Free.

(g) Wire drawing machines Free.

(h) Wire nail making machines Free.

(i) Shoe tack making machines Free.

(j) Heading machines Free.

(k) Other Free.

84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49.

A. Grinding machines

01 Bench type

(a) Fitted with motor of 50 cycles, having rpm over 3,000 .. 20% *ad val.*(b) Other 20% *ad val.*02 Other 20% *ad val.*

B. Polishing machines

01 Bench type 20% *ad val.*02 Other 20% *ad val.*

C. Sawing cutting and smoothing machines

01 For marble industry 20% *ad val.*02 Other 20% *ad val.*D. Other 20% *ad val.*

84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49.

A. Wood working machines

01 Hack-saw machines

(a) Of blade length upto 45.7 cm. .. 80% *ad val.*(b) Other 20% *ad val.*02 Other 20% *ad val.*B. Other 20% *ad val.*

1	2	3
84.48	Accessories and parts suitable for use solely or principally with the machines falling within heading Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand.	
A.	Work holders, self opening dieheads and dividing heads for machine-tools, tool holders.	The rate applicable to the machine of which they form parts.
B.	Other accessories and parts for use with the machine-tools of heading No. 84.45.	The rate applicable to the machine of which they form parts.
C.	Other accessories and parts for use with the machine-tools of heading No. 84.46 or 84.47.	The rate applicable to the machine of which they form parts.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor.	
A.	Tools	20% <i>ad val.</i>
B.	Parts	20% <i>ad val.</i>
84.50	Gas-operated welding brazing, cutting and surface tempering appliances	20% <i>ad val.</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines.	
A.	Typewriters with ordinary characters, electric	
01	Urdu typewriters.	40% <i>ad val.</i>
02	Other typewriters.	40% <i>ad val.</i>
B.	Typewriters with ordinary characters, non-electric.	
01	Urdu typewriters	40% <i>ad val.</i>
02	Other typewriters.	40% <i>ad val.</i>
C.	Other typewriters cheque-writing machines	
01	Cheque-writing machines	40% <i>ad val.</i>
02	Other.	40% <i>ad val.</i>
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.	
A.	Calculating machines (including electronic desk calculators)	20% <i>ad val.</i>
B.	Accounting machines (including book-keeping machines)	20% <i>ad val.</i>
C.	Cash registers	20% <i>ad val.</i>
D.	Postage-franking, ticket-issuing and similar machines	
01	Postage-franking machines	20% <i>ad val.</i>
02	Ticket-issuing machines	20% <i>ad val.</i>
03	Other.	20% <i>ad val.</i>

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84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.	
	A. Analogue or hybrid automatic data processing machines	Free.
	B. Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free.
	C. Other	
	01 Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units	Free.
	02 Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	Free.
	03 Storage units, whether or not presented with the rest of a system	Free.
	04 Other	Free.
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines).	
	A. Duplicating machines	40% ad val.
	B. Other machines.	
	01 Addressing machines	40% ad val.
	02 Other	40% ad val.
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, or 84.53, 84.54.	
	A. Parts and accessories of the type writers of heading No. 84.51	40% ad val.
	B. Parts and accessories of the machines of heading No. 84.52 or 84.53	40% ad val.
	C. Parts and accessories of the machines of heading No. 84.54 or of the cheque-writing machines of heading No. 84.51	40% ad val.
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste), form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	

1	2	3
	A. Sorting, screening, separating or washing machines	20% <i>ad val.</i>
	B. Crushing or grinding machinery	20% <i>ad val.</i>
	C. Mixing or kneading machinery	
	01 Asphalt mixing plants	80% <i>ad val.</i>
	02 Concrete mixers	80% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
	D. Other machines and machinery	20% <i>ad val.</i>
	E. Parts	The rate applicable to the machine of which they form parts.
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	20% <i>ad val.</i>
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill, or chance	40% <i>ad val.</i>
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter.	
	A. Nuclear reactors and parts thereof	20% <i>ad val.</i>
	B. Machines and mechanical appliances for public works, building or the like	20% <i>ad val.</i>
	C. Machines and mechanical appliances for the animal or vegetable fats and oils industry.	
	01 Oil expellers and oil seed crushers	20% <i>ad val.</i>
	02 Oil refining machinery	20% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
	D. Machines and mechanical appliances for the rubber or artificial plastic materials industries.	
	01 For rubber processing	20% <i>ad val.</i>
	02 For plastic moulding, compression, injection and extrusion.	
	(a) Plastic moulding machines upto 0.228 litre (8 oz) capacity and below and pressure type	80% <i>ad val.</i>
	(b) Plastic extruders upto 76.2 mm (3 inch) diameter	80% <i>ad val.</i>
	03 Other	20% <i>ad val.</i>
	E. Machines and mechanical appliances for the tobacco industry	20% <i>ad val.</i>

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	F. Machines and mechanical appliances for treating wood	20% <i>ad val.</i>
	G. Machines and mechanical appliances for treating metal or metal carbides	20% <i>ad val.</i>
	H. Other machines and mechanical appliances	20% <i>ad val.</i>
	I. Parts of the machines and mechanical appliances of sub-headings B to H.	The rate applicable to the machine of which they form parts.
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	Free
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.	
	A. Of a kind used in sanitary fittings.	
	01 Chromium plated	100% <i>ad val.</i>
	02 Other	100% <i>ad val.</i>
	B. Valves of a kind commonly used with pneumatic tyres and tubes	80% <i>ad val.</i>
	C. Of a kind used with machinery	20% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
84.62	Ball, roller or needle roller bearings.	
	A. Ball, roller or needle roller bearings.	
	01 Over 2 " bore (internal diameter)	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	B. Balls.	
	01 Calibrated polished steel balls of 6.335 mm dia and below	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	C. Other parts	20% <i>ad val.</i>
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly wheels, pulleys and pulley blocks, clutches and shaft couplings.	
	A. Ball and roller bearings complete with pedestal or housing, specially designed for use exclusively with power driven machinery	20% <i>ad val.</i>

1	2	3
	B. Other.	
	01 For agricultural machinery	20% <i>ad val.</i>
	02 For aircraft	20% <i>ad val.</i>
	03 For motor vehicles including tractors ..	80% <i>ad val.</i>
	04 For marine and outboard engines ..	20% <i>ad val.</i>
	05 Other	20% <i>ad val.</i>
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings.	
	A. For agricultural machinery	80% <i>ad val.</i>
	B. For aircraft	80% <i>ad val.</i>
	C. For motor vehicles including tractors ..	80% <i>ad val.</i>
	D. For marine engines and outboard engines ..	80% <i>ad val.</i>
	E. For other engines and boilers	80% <i>ad val.</i>
	F. Other	80% <i>ad val.</i>
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	20% <i>ad val.</i>
85.01	Electrical goods of the following descriptions : generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors.	
	A. D.C. motors and generators.	
	01 Motors	80% <i>ad val.</i>
	02 Generators	20% <i>ad val.</i>
	B. Other motors, including universal (A.C./D.C) motors	80% <i>ad val.</i>
	C. A.C. generators	20% <i>ad val.</i>
	D. Generating sets with internal combustion piston engines.	
	01 Diesel generating sets	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
	E. Rotary converters	20% <i>ad val.</i>
	F. Parts of the goods of sub-heading A to E ..	The rate applicable to the machine of which they form parts.

	1	2	3
G. Liquid dielectric transformers.			
01	Rated for use at nominal system voltages upto and including 33,000 and having a k VA rating not exceeding 1,500	..	80% <i>ad val.</i>
02	Other.. .. .	..	20% <i>ad val.</i>
H. Other transformers.			
01	Instrument transformers	..	20% <i>ad val.</i>
02	Other.		
	(a) Rated for use at nominal system voltages upto and including 33,000 and having a k VA rating not exceeding 1,500	..	80% <i>ad val.</i>
	(b) Other	..	20% <i>ad val.</i>
I.	Static converters, rectifiers and rectifying apparatus	..	20% <i>ad val.</i>
J. Inductors.			
01	Ballast chokes, of a kind used for fluorescent bulbs and tubes	..	80% <i>ad val.</i>
02	Other.. .. .	..	20% <i>ad val.</i>
K.	Parts of the goods of sub-headings G to J	..	The rate applicable to the machine of which they form parts.
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-brakes; electro-magnetic lifting heads.		
	A. Magnetic and electro-magnetic chucks	..	20% <i>ad val.</i>
	B. Magnetic vices and job holding fixtures	..	20% <i>ad val.</i>
	C. Other	..	20% <i>ad val.</i>
85.03	Primary cells and primary batteries.		
	A. Primary cell	..	Rs. 1.25 per piece.
	B. Primary battery	..	100% <i>ad val.</i>
	C. Other.		
	01 Zinc cups and brass caps used in the manufacture of primary cells and batteries	..	80% <i>ad val.</i>
	02 Other.. .. .	..	100% <i>ad val.</i>
85.04	Electric accumulators.		
	A. Accumulators.		
	01 For miners' safety lamps	..	Free.

	1	2	3
	02	Nickel-cadmium accumulators	100% <i>ad val.</i>
	03	Other accumulators	100% <i>ad val.</i>
	B. Parts.		
	01	Covers and containers for accumulators of miners' safety lamps	Free.
	02	Separator plates	80% <i>ad val.</i>
	0	Other	100% <i>ad val.</i>
85.05	Tools for working in the hand, with self-contained electric motor		
85.06	Electro-mechanical domestic appliances, with self-contained electric motor.		
	A.	Vacuum cleaners and floor polishers	80% <i>ad val.</i>
	B.	Vented hoods and room fans	80% <i>ad val.</i>
	C.	Food grinders and mixers; fruit-juice extractors.	80% <i>ad val.</i>
	D.	Other appliances	80% <i>ad val.</i>
	E.	Parts	80% <i>ad val.</i>
85.07	Shavers and hair clippers, with self-contained electric motor.		
	A.	Shavers and hair clippers	80% <i>ad val.</i>
	B.	Parts	80% <i>ad val.</i>
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines.		
	A.	Spark plugs	Rs. 3.00 per piece.
	B. Other.		
	01	Articles for use exclusively for aircraft engines	20% <i>ad val.</i>
	02	Other	20% <i>ad val.</i>
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles.		
	A. For cycles.		
	01	Dynamos	80% <i>ad val.</i>
	02	Other	80% <i>ad val.</i>
	B.	For motor vehicles including tractors	80% <i>ad val.</i>
85.10	Portable electric battery and magneto lamps other than lamps falling within heading No. 85.09		

1	2	3
	A. Miners' safety lamps and parts.	Free.
	B. Other safety lamps ; Morse signalling lamps ; examination lamps	40% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment ; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus.	
	A. Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof	20% <i>ad val.</i>
	B. Electric or laser-operated welding brazing, soldering or cutting machines and apparatus.	
	01 Welding machines.	
	(a) For thermoplastic materials.	20% <i>ad val.</i>
	(b) Other.	
	(i) Of a capacity not exceeding 300 amps.	80% <i>ad val.</i>
	(ii) Other	20% <i>ad val.</i>
	02 Brazing, soldering or cutting machines and apparatus	20% <i>ad val.</i>
	03 Parts	The rate applicable to the machine of which they form parts.
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances, electric heating resistors, other than those of carbon.	
	A. Electric instantaneous or storage water heaters and immersion heaters	80% <i>ad val.</i>
	B. Electric soil heating apparatus and electric space heating apparatus	20% <i>ad val.</i>
	C. Electrical hair dressing apparatus	80% <i>ad val.</i>
	D. Electric smoothing irons	80% <i>ad val.</i>
	E. Electro-thermic domestic appliances	80% <i>ad val.</i>
	F. Electric heating resistors	40% <i>ad val.</i>
	G. Parts.	The rate applicable to the apparatus of which they form parts.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems).	

1	2	3
	A. Apparatus	100% <i>ad val.</i>
	B. Parts.	
	01 Selectors and hand sets,	100% <i>ad val.</i>
	02 Other,	100% <i>ad val.</i>
85.14	Microphones and stands therefor ; loudspeakers audio-frequency electric amplifiers.	
	A. Apparatus, including stands for microphones, ..	80% <i>ad val.</i>
	B. Parts,	80% <i>ad val.</i>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus.	
	A. Transmitters and transmitter-receivers.	
	01 Imported by or on behalf of Government of Pakistan or a Provincial Government ..	20% <i>ad val.</i>
	02 Other,	80% <i>ad val.</i>
	B. Colour television receivers, including receivers, incorporating sound recorders or reproducers, ..	80% <i>ad val.</i>
	C. Monochrome television receivers, including re- ceivers, incorporating sound recorders or re- producers,	80% <i>ad val.</i>
	D. Radio-broadcast receivers, designed or adapted, for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers ..	125% <i>ad val.</i>
	E. Portable radio-broadcast receivers, including re- ceivers incorporating sound recorders or re- producers,	125% <i>ad val.</i>
	F. Other radio-broadcast receivers, including re- ceivers incorporating sound recorders or re- producers	125% <i>ad val.</i>
	G. Radiotelephonic or radiotelegraphic receivers ..	80% <i>ad val.</i>
	H. Television cameras	80% <i>ad val.</i>
	I. Radio navigational aid apparatus, radar apparatus and radio remote control apparatus.	
	01 For installation in aircraft	<i>Free.</i>
	02 Imported by or on behalf of Government of Pakistan or a Provincial Government ..	20% <i>ad val.</i>
	03 Other,	80% <i>ad val.</i>
	J. Parts,	The rate applicable to the apparatus of which they form parts.

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85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields.	
	A. Electric traffic control equipment for roads ..	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16.	
	A. For aircraft	20% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
85.18	Electrical capacitors, fixed or variable	40% <i>ad val.</i>
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightening arresters, surge suppressors, plugs, lampholders and junction-boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels.	
	A. Electrical resistors (including rheostats and potentiometers), other than heating resistors. ..	
	01 Fixed carbon resistors, composition or film types. ..	20% <i>ad val.</i>
	02 Other fixed resistors.	
	(a) For a power handling capacity not exceeding 20W.	20% <i>ad val.</i>
	(b) Other	20% <i>ad val.</i>
	03 Wirewound variable resistors, including rheostats and potentiometers.	
	(a) For a power handling capacity not exceeding 20W	20% <i>ad val.</i>
	(b) Other	20% <i>ad val.</i>
	(c) Other variable resistors, including rheostats and potentiometers	20% <i>ad val.</i>
	04 Parts	20% <i>ad val.</i>
	B. Printed circuits	40% <i>ad val.</i>

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- C. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example switches, fuses, lightening arrestors, voltage limiters, surge suppressors, plugs, junction boxes) for a voltage exceeding 1,000 volts.

01 Fuses	..	..	..	..	40% <i>ad val.</i>
02 Circuit breakers.					
(a) For a voltage of less than 72.5 KV	..				40% <i>ad val.</i>
(b) Other	..	..	..	..	40% <i>ad val.</i>
03 Isolating switches and make-and-break switches	..	..	..	..	40% <i>ad val.</i>
04 Lightening arresters, voltage limiters and surge suppressors	..	..	..	..	40% <i>ad val.</i>
05 Other	..	..	..	..	40% <i>ad val.</i>

- D. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts

01 Fuses	..	..	..	..	
(a) For motor vehicles including tractors					80% <i>ad val.</i>
(b) Other	..	..	..	..	80% <i>ad val.</i>
02 Automatic circuit breakers	..	..	..	..	40% <i>ad val.</i>
03 Other apparatus for protecting electrical circuits	..	..	..	..	40% <i>ad val.</i>
04 Relays					
(a) For a voltage not exceeding 60 V.	..				40% <i>ad val.</i>
(b) Other	..	..	..	..	40% <i>ad val.</i>
05 Other switches	..	..	..	..	80% <i>ad val.</i>
06 Lamp-holders, plugs and sockets.					
(a) Lamp-holders	..	..	..	..	40% <i>ad val.</i>
(b) Other	..	..	..	..	40% <i>ad val.</i>
07 Other apparatus	..	..	..	..	40% <i>ad val.</i>

- E. Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of sub-heads C and D for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90

1	2	3
	01 For a voltage not exceeding 1000 V. . .	80% <i>ad val.</i>
	02 For a voltage exceeding 1000 V . . .	80% <i>ad val.</i>
	F. Parts suitable for use solely or principally with the apparatus of sub-heading C, D and E. . .	
	01 Boards, panels, consoles, desks, cabinets and other bases for the goods of sub-head E, not equipped with their apparatus . .	40% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps.	
	A. Filament lamps, other than infra-red or ultra-violet lamps	
	01 Filament bulbs for miners' safety lamps	Free
	02 Filament lamps, 500 watts and above . .	40% <i>ad val.</i>
	03 Electric lighting bulbs for torches, automobiles and locomotive trains . .	80% <i>ad val.</i>
	04 Other	125% <i>ad val.</i>
	B. Discharge lamps, other than ultra-violet lamps.	
	01 Fluorescent tubes	125% <i>ad val.</i>
	02 Other	125% <i>ad val.</i>
	C. [Deleted].	
	D. Infra-red lamps, ultra-violet lamps and arc-lamps	40% <i>ad val.</i>
	E. Parts	40% <i>ad val.</i>
85.21	Thermionic cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits.	
	A. Cathode-ray television picture tubes . . .	40% <i>ad val.</i>
	B. Other electronic valves and tubes (including television camera tubes).	
	01 Cathode-ray tubes including magic eyes . .	40% <i>ad val.</i>
	02 Tubes and valves, rectifying type . . .	100% <i>ad val.</i>
	03 Tubes and valves, other than rectifying type	100% <i>ad val.</i>
	04 Other	100% <i>ad val.</i>
	C. Diodes, transistors and similar semi-conductor devices; light emitting diodes; photocells (including photodiodes and phototransistors) . .	80% <i>ad val.</i>

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	D. Electronic microcircuits	40% <i>ad val.</i>
	E. Piezo-electric crystals, mounted	40% <i>ad val.</i>
	F. Parts.	The rate applicable to the article to which they form parts.
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter.	
	A. Particle accelerators and parts thereof	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors.	
	A. Enamelled copper wire	100% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes.	
	A. Carbon rods for primary cells and primary batteries	40% <i>ad val.</i>
	B. Electrodes for miners' safety lamps	Free
	C. Other	
	01 For motor vehicles including tractors	80% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
85.25	Insulators of any material	
	A. Of glass	40% <i>ad val.</i>
	B. Of ceramic materials	80% <i>ad val.</i>
	C. Of other materials	40% <i>ad val.</i>
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25.	
	A. Of glass	40% <i>ad val.</i>
	B. Of ceramic materials	80% <i>ad val.</i>
	C. Of other materials	40% <i>ad val.</i>
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material.	

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	A. Of a kind used in machinery	40 % <i>ad val.</i>
	B. Other	40 % <i>ad val.</i>
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	40 % <i>ad val.</i>
[86.01]		
86.02	Electric, rail locomotives, battery operated or powered from an external source of electricity.	20 % <i>ad val.</i>
86.03	Other rail locomotives, tenders	20 % <i>ad val.</i>
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	20 % <i>ad val.</i>
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.	20 % <i>ad val.</i>
86.06	Railway and tramway rolling-stock, the following; workshops, cranes and other service vehicles	20 % <i>ad val.</i>
86.07	Railway and tramway goods vans, goods wagons and trucks	20 % <i>ad val.</i>
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	20 % <i>ad val.</i>
86.09	Parts of railway and tramway locomotives and rolling-stock.	
	A. Wheels (metal tyres), axles and buffers	20 % <i>ad val.</i>
	B. Other	20 % <i>ad val.</i>
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	20 % <i>ad val.</i>
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys.	
	A. Track-laying tractors	20 % <i>ad val.</i>
	B. Road tractors for semi-trailers	20 % <i>ad val.</i>
	C. Other.	
	01 Agricultural tractors	20 % <i>ad val.</i>
	02 Other	20 % <i>ad val.</i>
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).	

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A. Passenger motor cars (other than public service type vehicles), including vehicles designed for the transport of both passengers and goods.

01 Motor cars including four-wheel drive motor cars; and station wagons built on car chassis, the engine capacity of which :

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|---|-------|----------------------|
| (a) does not exceed 1000 cc. | | 100 % <i>ad val.</i> |
| (b) exceeds 1000 cc. but does not exceed 1300 cc. | | 150 % <i>ad val.</i> |
| (c) exceeds 1300 cc but does not exceed 1600 cc. | | 225 % <i>ad val.</i> |
| (d) exceeds 1600 cc but does not exceed 2000 cc. | | 425 % <i>ad val.</i> |
| (e) exceeds 2000 cc. | | 425 % <i>ad val.</i> |

02 Other vehicles

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|---|--|
| (a) Motor cars including four-wheel drive motor cars; and station wagons built on chassis other than car chassis. | The rate applicable to the vehicles as in heading A01. |
| (b) Four-wheel drive vehicles (4 X 4) other than those falling in sub-heading A01 & A02(a). | 80 % <i>ad val.</i> |
| (c) Other | 80 % <i>ad val.</i> |

B. Public-service type passenger motor vehicles.

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|---|---------------------|
| 01 Buses and coaches of seating capacity exceeding forty persons. | 40 % <i>ad val.</i> |
| 02 Station wagons built on truck chassis; other buses and coaches | 80 % <i>ad val.</i> |
| 03 Ambulances | 40 % <i>ad val.</i> |
| 04 Three wheeled vehicles or tri-wheelers having external and mechanical characteristics of a car falling within sub-heading A. | 40 % <i>ad val.</i> |
| 05 Other | 80 % <i>ad val.</i> |

C. Other

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| 01 Trucks, pick-ups, delivery vans and the like with driver's cabin only | 40 % <i>ad val.</i> |
| 02 Other | 80 % <i>ad val.</i> |

87.03

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| Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 | 80 % <i>ad val.</i> |
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87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	The rate applicable to the vehicles of which they form parts
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	The rate applicable to the vehicles of which they form parts.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	
	A. Chassis frames	The rate applicable to the vehicles of which they form parts
	B. Other	80% <i>ad val.</i>
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock area or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	A. Works trucks; tractors of the type used on railway station platforms.	
	01 Fork lift trucks	20% <i>ad val.</i>
	02 Tractors of the type used on railway station platforms	80% <i>ad val.</i>
	03 Other	80% <i>ad val.</i>
	B. Parts	80% <i>ad val.</i>
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, side-cars all kinds	
	A. Motor cycles and scooters	125% <i>ad val.</i>
	B. Three-wheeler automotive rickshaws without bodies	100% <i>ad val.</i>
	C. Three-wheeler automotive rickshaws with bodies.	100% <i>ad val.</i>
	D. Side-cars	100% <i>ad val.</i>
	E. Other	100% <i>ad val.</i>
87.10	Cycles (including delivery tricycles), not motorized	80% <i>ad val.</i>
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	
	A. Motorised carriages	Free
	B. Other	Free.

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87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10, or 87.11.	
	A. Of vehicles of heading No. 87.09	80% <i>ad val.</i>
	B. Of vehicles of heading No. 87.10	80% <i>ad val.</i>
	C. Of vehicles of heading No. 87.11	80% <i>ad val.</i>
87.13	Baby carriages and parts thereof	80% <i>ad val.</i>
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof.	
	A. Trailers and semi-trailers of the caravan type for housing or camping	80% <i>ad val.</i>
	B. Trailers and semi-trailers for the transport of goods	80% <i>ad val.</i>
	C. Other vehicles	80% <i>ad val.</i>
	D. Parts	80% <i>ad val.</i>
88.01	Balloons and airships	10% <i>ad val.</i>
88.02	Flying machines, gliders and kites; parachutes	
	A. Aircraft, not fitted with means of mechanical propulsion; parachutes	10% <i>ad val.</i>
	B. Helicopters	10% <i>ad val.</i>
	C. Other aircraft of an unladen weight not exceeding 2,000 kg	10% <i>ad val.</i>
	D. Other aircraft of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.	10% <i>ad val.</i>
	E. Other aircraft of an unladen weight exceeding 15,000 kg	10% <i>ad val.</i>
88.03	Parts of goods falling in heading No. 88.01 or 88.02	10% <i>ad val.</i>
88.04	Parachutes and parts thereof and accessories thereto.	
	A. Unserviceable parachutes of silk or of man-made fibres	150% <i>ad val.</i>
	B. Other	The duty applicable to the material of which the article is made
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	20% <i>ad val.</i>
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter.	
	A. Warships of all kinds	Free
	B. Yachts and other vessels for pleasure or sports.	20% <i>ad val.</i>
	C. Tankers of all kinds	20% <i>ad val.</i>

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	D. Other, vessels for the transport of goods, including vessels for the transport of both passengers and goods	20% <i>ad val.</i>
	E. Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	20% <i>ad val.</i>
	F. Other	
	01 Life boats for ocean going vessels	20% <i>ad val.</i>
	02 Other	20% <i>ad val.</i>
89.02	Vessels specially designed for towing (tugs) or pushing other vessels.	20% <i>ad val.</i>
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	20% <i>ad val.</i>
89.04	Ships, boats and other vessels for breaking up	80% <i>ad val.</i>
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	20% <i>ad val.</i>
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material.	
	A. Lenses, prisms, mirrors and other optical elements	20% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	20% <i>ad val.</i>
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	
	A. Frames	
	01 Of precious metal or rolled precious metal	150% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	B. Other	
	01 Of precious metal or rolled precious metal	150% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	
	A. Welders' goggles	40% <i>ad val.</i>
	B. Safety goggles for mining operations	40% <i>ad val.</i>

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	C. Other	
	01 Of precious metal or rolled precious metal ..	150% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
90.05	Refracting telescopes (monocular and binocular), prismatic or not	
	A. Binocular	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy ..	Free
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20.	
	A. Cameras	
	01 Of a kind used in industrial processes ..	80% <i>ad val.</i>
	02 Of a kind used for microfilming	40% <i>ad val.</i>
	03 Other	80% <i>ad val.</i>
	B. Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20	80% <i>ad val.</i>
	C. Parts and accessories	80% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	
	A. Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of less than 16 mm width, including cameras for double-8 mm film. ..	80% <i>ad val.</i>
	B. Cinematographic cameras, projectors, sound recorders and sound reproducers combined or not, for film of 16 mm width or greater, excluding cameras for double-8 mm film.	
	01 Of 16 mm width	80% <i>ad val.</i>
	02 Other	40% <i>ad val.</i>
	C. Parts and accessories	80% <i>ad val.</i>
90.09	Image projectors (other than cinema-tographic projector); photographic (except cinema-tographic) enlargers and reducers.	
	A. Micro-film reader	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>

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90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors.	
A.	Photo-copying or thermo-copying apparatus	40% <i>ad val.</i>
B.	Parts and accessories for use with photo-copying or thermo-copying apparatus	80% <i>ad val.</i>
	Other	
01	Optical printers for microfilms	40% <i>ad val.</i>
02	Projector screens.	
	(a) For film of a width of over 16 mm.	80% <i>ad val.</i>
	(b) Other	80% <i>ad val.</i>
03	X-ray cassettes	Free
04	X-ray film processor	Free
05	Other	80% <i>ad val.</i>
90.11	Microscopes and diffraction apparatus, electron and proton	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of the Chapter; lasers, other than laser diodes.	
A.	Searchlights and spotlights	Free
B.	Hand magnifying glasses and magnifiers	Free
C.	Other	Free
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders.	
A.	Navigational instruments; compasses	Free
B.	Other	
01	Theodolites and levels	40% <i>ad val.</i>
02	Other	Free
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	Free

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90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors.	
	A. Instruments, appliances and machines	
	01 Geometry boxes	80% <i>ad val.</i>
	02 Other drawing, marking-out and mathematical calculating instruments	Free
	03 Testing machines for workshops and engineering laboratories, including gear testing machines	Free
	04 Other	Free
	B. Parts and accessories	Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments).	
	A. Electro-medical apparatus	Free
	B. Dental instruments and appliances	Free
	C. Other	Free
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators).	
	A. Breathing appliances, gas masks and similar respirators	Free
	B. Massage apparatus	40% <i>ad val.</i>
	C. Self rescuer/Mechano Meter for mining operation,	40% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>
90.19	Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
	A. Hearing aids	Free
	B. Other	
	01 Artificial parts of body and parts thereof	Free
	02 Heart pace maker	Free
	03 Other	Free

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90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus) ; X-ray generators ; X-ray tubes ; X-ray screens ; X-ray high tension generators ; X-ray control panels and desks ; X-ray examination or treatment tables, chairs and the like	Free.
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	Free.
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free.
90.23	Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hydrometers, psychrometers, recording or not ; any combination of these instruments.	
	A. Hydrometers and similar instruments	Free.
	B. Clinical thermometers	Free.
	C. Other thermometers	Free.
	D. Other	Free.
90.24	Instruments and apparatus for measuring checking or automatically controlling the flow, depth, pressure or other variables liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No. 90.14	Free.
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus) ; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters) ; instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters) ; microtomes.	Free.
90.26	Gas, liquid and electricity supply or production meters ; calibrating meters therefor.	
	A. Electricity supply meters	
	01 For voltage upto and including 999	80 % ad val.
	02 Other	40 % ad val.
	B. Water meters	80 % ad val.

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	C. Gas meters	
	01 Upto 105 cft per hour capacity	80% <i>ad val.</i>
	02 Other	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) ; stroboscopes.	
	A. Taximeters and pedometers	80% <i>ad val.</i>
	B. Other mileometers, revolution counters and speed indicators, suitable for use on motor vehicles.	80% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
90.28	Electrical, measuring, checking, analysing or automatically controlling instruments and apparatus.	
	A. Electronic automatic regulators (controllers) ..	Free.
	B. Electronic instruments and apparatus for measuring or detecting ionising radiations	Free.
	C. Other electronic instruments and apparatus ..	Free.
	D. Non-electronic automatic regulators (control units)	Free.
	E. Other non-electronic instruments and apparatus.	Free.
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate applicable to the articles of which they are parts or accessories.
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches.	
	A. Watches made of gold or silver	80% <i>ad val.</i>
	B. Stop watches	40% <i>ad val.</i>
	C. Watches specially designed for the use of the blind	Free.
	D. Other	40% <i>ad val.</i>
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	
	A. Of C&F value below Rs. 30.00 per piece ..	125% <i>ad val.</i>
	B. Of C&F value from Rs. 30.00 to Rs. 100.00 per piece	125% <i>ad val.</i>
	C. Of C&F value over Rs. 100.00 per piece ..	125% <i>ad val.</i>

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91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels.	
	A. For aircraft	20% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
91.04	Other clocks.	
	A. Of C&F value below Rs. 30.00 per piece ..	125% <i>ad val.</i>
	B. Of C&F value from Rs. 30.00 to Rs. 100.00 per piece ..	125% <i>ad val.</i>
	C. Of C&F value over Rs. 100.00 per piece ..	125% <i>ad val.</i>
91.05	Time of day recording apparatus ; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	
	A. Stop clocks	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor.	80% <i>ad val.</i>
91.07	Watch movements (including stop-watch movements), assembled.	40% <i>ad val.</i>
91.08	Clock movements, assembled.	
	A. Movements suitable for articles capable of indicating the time of day	40% <i>ad val.</i>
	B. Other movements	40% <i>ad val.</i>
91.09	Watch cases and parts of watch cases	80% <i>ad val.</i>
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
	A. For clocks	100% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
91.11	Other clock and watch parts.	
	A. Watch parts	40% <i>ad val.</i>
	B. Clock parts	40% <i>ad val.</i>
92.01	Pianos (including automatic pianos, whether or not with keyboards) ; harpsichords and other keyboard stringed instruments ; harps but not including aolian harps	125% <i>ad val.</i>
92.02	Other string musical instruments	125% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like	125% <i>ad val.</i>

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92.04	Accordions, concertinas and similar musical instruments ; mouth organs	125% <i>ad val.</i>
92.05	Other wind musical instruments	125% <i>ad val.</i>
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	125% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	125% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws) ; mechanical singing birds ; decoy calls and effects of all kinds ; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes).	
	A. Musical instruments	125% <i>ad val.</i>
[92.09]	B. Other	125% <i>ad val.</i>
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes ; metronomes, tuning forks and pitch pipes of all kind	125% <i>ad val.</i>
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads ; television image and sound recorders or reproducers.	
	A. Coin-operated electric gramophones	125% <i>ad val.</i>
	B. Other electric gramophones and recordplayers	125% <i>ad val.</i>
	C. Television image and sound recorders or reproducers (Video recording or reproducing apparatus).	Rs. 3500.00 per piece.
	D. Other	
01	Tape or cassette recorders and reproducers, not incorporating radio receivers	100% <i>ad val.</i>
02	Other	100% <i>ad val.</i>
92.12	Gramophone records and other sound or similar recordings ; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording.	
	A. Prepared media for sound or similar recording.	
01	Lacquered discs	40% <i>ad val.</i>
02	Matrices	40% <i>ad val.</i>
03	Computer tapes	Free.
04	Other media for magnetic recording.	

(a) Magnetic film used in the film industry. 30 paise per metre.

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	(b) Computer discs and diskettes	Free.
	(c) Cassettes or tapes for video recorders	Rs. 25.00 per piece.
	(d) Cassettes for sound recorders	Rs. 10.00 per piece.
	(e) Other	125% <i>ad val.</i>
	B. Gramophone records, recorded tapes and other sound (or similar) recorded media.	
	01 Computer tapes and diskettes	40% <i>ad val.</i>
	02 Recorded cassettes for sound recorders	Rs. 10.00 per piece.
	03 Other	125% <i>ad val.</i>
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	100% <i>ad val.</i>
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	100% <i>ad val.</i>
93.02	Revolvers and pistols, being firearms	100% <i>ad val.</i>
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projections (other than revolvers and pistols)	Free.
93.04	Other firearms, including Very pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like.	
	A. Firearms imported by or on behalf of the Government of Pakistan	Free.
	B. Other	100% <i>ad val.</i>
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns.	
	A. Rifles of 0.22 and 7 mm bores	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
93.06	Parts of arms, including gun-barrel blanks, but not including parts of side-arms.	
	A. Imported by or on behalf of the Government of Pakistan	Free.
	B. Other	100% <i>ad val.</i>
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.	

1	2	3
	A. Sporting, hunting or target-shooting ammunition and parts thereof, including bullets and shot.	
	01 Ammunition of rifles of 0.22 and 7 mm bores.	60% <i>ad val.</i>
	02 Ammunition for other arms of non-prohibited bore	100% <i>ad val.</i>
	B. Other.	
	01 Imported by or on behalf of the Government of Pakistan	Free.
	02 Other	100% <i>ad val.</i>
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof.	
	A. Chairs and other seats	150% <i>ad val.</i>
	B. Parts of chairs and other seats	150% <i>ad val.</i>
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists, and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.	
	A. Dentists, chairs	Free.
	B. Other	60% <i>ad val.</i>
94.03	Other furniture and parts thereof.	
	A. Of metal	150% <i>ad val.</i>
	B. Of wood	150% <i>ad val.</i>
	C. Of other materials; parts of furniture	150% <i>ad val.</i>
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponges artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	150% <i>ad val.</i>
[95.01]		
[95.02]		
[95.03]		
[95.04]		
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of these materials.	
	A. Worked material	100% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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2

3

[95.06]

[95.07]

- 95.08 Worked vegetable or mineral carving material and articles of those materials: moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin.

A. Gelatin capsules	Free.
B. Gelatin spangles	80% <i>ad val.</i>
C. Other	80% <i>ad val.</i>

- 96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops.

A. Tooth brushes	100% <i>ad val.</i>
B. Shaving brushes	80% <i>ad val.</i>
C. Paint brushes	80% <i>ad val.</i>
D. Wire brushes	80% <i>ad val.</i>
E. Mops	80% <i>ad val.</i>
F. Feather dusters	100% <i>ad val.</i>
G. Other	
01 Of a kind used in machinery	80% <i>ad val.</i>
02 Of a kind used in domestic appliances	80% <i>ad val.</i>
03 Other	80% <i>ad val.</i>

[96.02]

[96.03]

[96.04]

- 96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material 150% *ad val.*

- 96.06 Hand sieves and hand riddles, of any material.

A. Hand sieves	60% <i>ad val.</i>
B. Other	60% <i>ad val.</i>

1	2	3
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls, prams and dolls, push chairs	80% <i>ad val.</i>
97.02	Dolls	80% <i>ad val.</i>
97.03	Other toys; working models of a kind used for recreational purposes	80% <i>ad val.</i>
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites).	
	A. Table-tennis balls and billiard balls	Free.
	B. Playing cards	80% <i>ad val.</i>
	C. Parlour and funfair games	80% <i>ad val.</i>
	D. Other	80% <i>ad val.</i>
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	125% <i>ad val.</i>
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04).	
	A. Tennis balls, squash balls, golf balls, golf sticks and trees	Free.
	B. Cricket bats, pads, and wickets; hockey sticks; volley balls, footballs; badminton and tennis rackets	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites.	
	A. Fish-hooks	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
97.08	Roundabouts, swings, shooting galleries and other (airground) amusements; travelling circuses, travelling menageries and travelling theatres	125% <i>ad val.</i>
98.01	Buttons and button moulds, studs, cufflinks, and press-fasteners, including snapfasteners and press-studs; blanks and parts of such articles	
	A. Buttons	80% <i>ad val.</i>
	B. Press-fasteners, including snap-fasteners and press-studs	80% <i>ad val.</i>
	C. Studs, cuff-links	80% <i>ad val.</i>
	D. Button blanks and moulds	80% <i>ad val.</i>

1	2	3
78.02	Slide fasteners and parts thereof	
	A. Of base metal	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05.	
	A. Fountain pen and parts thereof	
	01 Fountain pens	80% <i>ad val.</i>
	02 Parts	80% <i>ad val.</i>
	B. Ball point pens and pencils and parts thereof	
	01 Pens and pencils	80% <i>ad val.</i>
	02 Refills	80% <i>ad val.</i>
	03 Other parts	80% <i>ad val.</i>
	C. Stylograph pens and parts thereof	80% <i>ad val.</i>
	D. Propelling pencils and sliding pencils and parts thereof	80% <i>ad val.</i>
	E. Markers	80% <i>ad val.</i>
	F. Other	80% <i>ad val.</i>
98.04	Pen nibs and nib points.	
	A. Gold and gold-plated pen nibs	80% <i>ad val.</i>
	B. Other nibs	80% <i>ad val.</i>
	C. Nib points (or pen points)	80% <i>ad val.</i>
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks.	
	A. Lead pencils	80% <i>ad val.</i>
	B. Coloured and copying pencils	80% <i>ad val.</i>
	C. Slate pencils	80% <i>ad val.</i>
	D. Crayons and pastels	80% <i>ad val.</i>
	E. Other	80% <i>ad val.</i>

1	2	3
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not.	
	A. Unframed slates with writing surface	90% <i>ad val.</i>
	B. Framed slates with writing surface	80% <i>ad val.</i>
	C. Other	80% <i>ad val.</i>
98.07	Data, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	80% <i>ad val.</i>
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes.	
	A. Inked or coated ribbons for manual typewriters.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing.	60% <i>ad val.</i>
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks.	
	A. Gas igniters capable of producing sparks only	125% <i>ad val.</i>
	B. Lighters	125% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof.	
	A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes.	80% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
98.12	Combs, hair-slides and the like	125% <i>ad val.</i>
[98.13]		
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	125% <i>ad val.</i>
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass liners.	
	A. Vacuum flasks	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	80% <i>ad val.</i>

1	2	3
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 19.06 and other than hand-painted or hand-decorated manufactured articles).	80% <i>ad val.</i>
99.02	Original engravings, prints and lithographs.	80% <i>ad val.</i>
99.03	Original sculptures and statuary, in any material	80% <i>ad val.</i>
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined.	
	A. Foreign stamps.	80% <i>ad val.</i>
	B. Other	80% <i>ad val.</i>
99.05	Collections and collectors' pieces of Zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free
99.06	Antiques of an age exceeding one hundred years	Free

M. A. HAQ,
Secretary.

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PART I

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

"CORRIGENDA

In the *Gazette of Pakistan, Extraordinary*, dated 29-6-86 (Part I)—

- (i) On page 16, in the Schedule, in para. (1), for "Average monthly wages X Number of years of insurable Employment

read "Average monthly wages X Number of years of insurable employment
50"

- (ii) on page 67 in column 2 of the table, against heading 32.10, in the 5th line from top, for the word "Without" *read* "Without";

- (iii) on page 80, in column 2 of the table, in the 5th line from bottom, for "Orms", *read* "forms";

- (iv) on page 86 in column 1 of the table, in the 5th line from bottom, for the heading "0.09", *read* "40.09";

- (v) on page 95 in column 3 of the table, in the 3rd line from bottom, for "Rs. 4000.000 per metric ton", *read* "Rs. 4000.00 per metric ton";

- (vi) on page 177, in column 2 of the table, in the 7th line from top, for sub-heading "0 Other", *read* "03 Other";

- (vii) on page 197, in column 2 of the table, in the 12th line from top, for "convertible into", *read* "Convertible into"; and

- (viii) on page 200, in column 1 of the table, in the first line from top, for the heading "78.02", *read* "98.02".

Your's truly,

MUHAMMAD RAFIQ,
Assistant Secretary.

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