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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 1st July, 2005

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 29th June, 2005, and is hereby published for general information:—

ACT No. VII OF 2005

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2005, and to enact and 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, 2005, and to enact and amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 2005.

(2) It extends to the whole of Pakistan.

(3) It shall, unless otherwise hereinafter provided, come into force on the first day of July, 2005.

(129)

[2986(05) Ex Gaz.]

Price : Rs. 320.00

2. **Substitution of Act of 1944.**—The provisions of the ~~Central Excises~~ Act, 1944 (I of 1944), are hereby substituted in manner specified in the First Schedule to this Act.

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

(1) **Section 2.**—

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

“(fa) “Collector” means Collector of Customs appointed under section 3 and includes any other officer equivalent in rank with any other designation appointed under this Act to perform specified functions in his own jurisdiction;

(b) in clause (la)

(i) for the commas, figure and letter “79A,” the word “or” shall be substituted; and

(ii) the word, figure and letter “or 131A” shall be omitted;

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

“(pa) “person” includes a company, an association, a body of individuals whether incorporated or not”;

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

“3A. *The Directorate General (Intelligence and Investigation), Customs and Central Excise.*—The Directorate General (Intelligence and Investigation) Customs and Central Excise, shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

3B. *Directorate General of Inspection and Internal Audit.*—The Directorate General of Inspection and Internal Audit shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

- 3C. *Directorate General of Training and Research.*—The Directorate General of Training and Research shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.
- 3D. *Directorate General, Valuation and Post-Clearance Audit.*—The Directorate General Valuation and Post-Clearance Audit shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.
- 3E. *Powers and functioning of the Directorates, etc.*—The Board may specify the functions, jurisdiction and powers of the Directorates specified in the preceding sections and their officers by notification in the official Gazette.”;
- (3) section 5 shall be renumbered 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) Unless the Board in any case otherwise directs, the Director General, Director, and Collector may authorize any officer to exercise within any specified area any of the powers of the Director General, Director, Collector or any other officer of Customs under this Act.”;
- (4) for section 17, the following shall be substituted, namely:—
- “17. *Detention, seizure and confiscation of goods imported in violation of section 15 or section 16.*—Where any goods are imported into, or attempted to be exported out of, Pakistan in violation of the provisions of section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act or the rules made thereunder or any other law, be liable to detention, for seizure or confiscation subject to approval of an officer not below the rank of an Assistant Collector of Customs, and seizure for confiscation through adjudication, if required.”;
- (5) for section 18, the following shall be substituted, namely:—
- “18. *Goods dutiable.*—(1) Except as hereinafter provided, customs duties shall be levied at such rates as are prescribed in the First Schedule or under any other law for the time being in force on,—
- (a) goods imported into Pakistan;

- (b) goods brought from any foreign country, any customs station, and without payment of duty there, transshipped or transported for, or thence carried to, and imported at any other customs station; and
- (c) goods brought in bond from one customs station to another.
- (2) No export duty shall be levied on the goods exported from Pakistan.
- (3) The Federal Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods to be imported or exported, as specified in the First Schedule at a rate not exceeding one hundred per cent of the value of such goods as determined under section 25.
- (4) The regulatory duty levied under sub-section (3) shall,—
 - (a) be in addition to any duty imposed under sub-section (1) or under any other law for the time being in force; and
 - (b) be leviable on and from the day specified in the notification issued under that sub-section, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day.”;
- (6) before section 19, the following new section shall be inserted, namely:—

“18C. *Rates of duty and taxes and determination of origin under trade agreements.*—(1) Where under a trade agreement between the Government of Pakistan and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be charged on articles which are the produce or manufacture of such foreign country or territory, the Federal Government may, by notification in the official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such agreement.

(2) Where in respect of any article, a preferential rate of duty is specified in the First Schedule, or is admissible by virtue of a notification under sub-section (1), the duty to be levied and

collected shall be at the standard rate unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being the produce or manufacture of such preferential or free trade area, as is notified under sub-section (3) and the article is determined, in accordance with the rules made under sub-section (1) to be such produce or manufacture.

- (3) For the purposes of this section and the First Schedule, "preferential area or free trade area" means any country or territory which the Federal Government may, by notification in the Official Gazette, declare to be such area.
- (4) Notwithstanding anything contained in sub-sections (1) and (2), where the Federal Government is satisfied that, in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Federal Government may, by notification in the official Gazette, direct discontinuation of, or increase or decrease, as the case may be, the preferential rate.";
- (7) in section 19, after the word "thereon" at the end, the commas and words "and may remit fine, penalty, charge or any other amount recoverable under this Act" shall be added;
- (8) after section 19, the following new sections shall be inserted, namely:—
 - "19A. *Presumption that incidence of duty has been passed on to the buyer.*—Every person who has paid the customs duty and other levies on any goods under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such customs duty and other levies to the buyer as a part of the price of such goods.
 - 19B. *Rounding off of duty, etc.*—The amount of duty, interest, penalty, fine or any other sum payable, and the amount of refund, drawback or any other sum due, under the provisions of this Act shall be rounded off to the nearest one hundred rupees and, for this purpose, where such amount is fifty rupees or more, it shall be increased to one hundred rupees and if such part is less than fifty rupees, it shall be ignored.";

- (9) in section 20, after the word "thereon", at the end, the words and commas "and may remit fine, penalty, charge or any other amount recoverable under this Act" shall be added;
- (10) in section 21,—
- (a) after clause (a), the following new clause shall be inserted, namely:—
- (ab) the payment of any amount to the importer or local buyer of any goods in order to compensate any commitment given to that person for levy of zero or any lower rate of customs duty on the import or local procurement of any goods;
- (b) in clause (c), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—
- "Provided that no repayment may be granted in a case in which the amount involved is less than one hundred rupees;"
- (c) in clause (c), for the full stop, at the end, the semicolon and word "and" shall be substituted; and
- (d) after clause (c), amended as aforesaid, the following new clause shall be added, namely:—
- "(d) without prejudice to the provisions of clause (c), the Federal Government may, by notification in the Official Gazette, direct that drawback or repayment shall not be allowed in respect of any goods of specified description or may be allowed subject to such restrictions and conditions as may be specified in the notification.";
- (11) in section 25, sub-section (14) shall be omitted;
- (12) in section 27, after sub-section (2), the following new sub-section shall be added, namely:—
- "(3) In the case of short-landing or short-shipment of goods, the appropriate officer may, if satisfied with regard to the *bonafide* of short-landing or short-shipment of goods, allow reduction in duty proportionate to the goods short-landed or short-shipped on first examination.";

(13) after section 27, the following new section shall be inserted, namely:—

“27A. *Allowing denaturing or mutilation of goods.*—At the request of the owner, the denaturing or mutilation or scrapping of imported goods, which are ordinarily used for more than one purpose, may be allowed, as prescribed by rules so as to render them unfit for one or more such purposes and where any goods are so denatured or mutilated or scrapped they shall be chargeable to duty at such rate as may be applicable if the goods had been imported in the denatured or mutilated form or as scrap.”;

(14) in section 30A,—

- a. in clause (b) the semi-colon and the word “and” at the end shall be substituted with the full-stop; and
- b. clause (c) shall be omitted;

(15) in section 32,—

- (a) in sub-section (3), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that if the recoverable amount in a case is less than one hundred rupees, the Customs authorities shall not initiate the aforesaid action”; and

- (b) in sub-section (3A), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that if the recoverable amount in a case is less than one hundred rupees, the customs authorities shall not initiate the aforesaid action.”;

(16) after section 32A, the following new section shall be inserted, namely:—

“32B. *Compounding of offence.*—Notwithstanding anything contained in section 32 and 32A or any other provision of this Act, where any person has committed a duty or tax fraud, the Collector may, with the prior approval of the Board, either before or after the institution of any proceedings for recovery of duty or tax, compound the offence if such person pays the amount of duty or tax due along with penalty as is determined under the provisions of this Act.”;

(17) in section 33,—

- (a) in the marginal note, for the words “four months” the words “one year” shall be substituted; and
- (b) in sub-sections (1) and (2), for the words “six months”, occurring twice, the words “one year” shall be substituted;

(18) in section 35, in the Explanation, the word, figure and letter “or 131A” shall be omitted;

(19) in section 42,—

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

“Provided further that the person in charge of a conveyance, that is *en route* to Pakistan from a point outside Pakistan shall, unless otherwise approved by the Collector,—

- (a) give to the Customs, in such form and manner (for example, in an electronic form and manner) as may be approved in writing by the Collector (either generally or for a particular case or class of cases), such advance notice as may be prescribed for any or all of the following matters, namely:—

- (i) the impending arrival of the conveyance;
- (ii) its voyage;
- (iii) its crew;
- (iv) its passengers;
- (v) its cargo for discharge within Pakistan whether commercial or non-commercial;
- (vi) its commercial cargo not intended for discharge within Pakistan, if any;
- (vii) the Customs station at which the conveyance will arrive; and

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- (b) on arriving within Pakistan, proceed directly to that Customs station unless directed elsewhere by an appropriate Customs officer.”;
 - (c) after sub-section (2), the following new sub-section shall be added, namely:—

“(3) The owner or operator of the conveyance, referred to in sub-section (1), or an agent of the owner, may provide the information referred to in paragraph (a) of that sub-section to the Customs on behalf of the person in charge of the conveyance:

Provided that the provisions of sub-section (1) and (2) shall apply to,—

- (a) a conveyance that has arrived in Pakistan from a point outside Pakistan;
 - (b) a conveyance departing from Pakistan for a point outside Pakistan;
 - (c) a conveyance that is within Pakistan and that is carrying international cargo or international crew or any international passenger, whether or not the conveyance is also carrying domestic cargo;
 - (d) any other conveyance that is within Pakistan and that a Customs officer has reasonable cause to suspect has been, or is about to be, involved in the commission of an offence under this Act or the importation or exportation of any dutiable, prohibited, restricted, notified or confiscated goods.
- (4) The person in charge of, the owner of goods, any member of the crew of, and any passenger on, a conveyance to which this sub-section applies, shall,—
- (a) answer any question asked by a Customs officer under this Act relating to the conveyance and its voyage and any persons or goods that are or have been carried by the conveyance; and

- (b) produce forthwith, at the request of any Customs officer, any documents within that person's possession or control relating to any of those matters.”;

- (20) after section 72, the following new section shall be inserted, namely:—

“72A. *Responsibilities of person in charge or master of a conveyance, agent and owner of the conveyance.*—The person in charge of the conveyance, master, agent for conveyance and owner of the conveyance shall jointly and individually be responsible to submit the following information to the Collector of Customs, namely:—

- (a) loading or unloading of any container or package, etc., which is believed to contain any other goods or has different weight or quantity or freight than declared in the bill of lading or any other document in the knowledge of such person;
- (b) the name and full address with telephone number of the person who stuffed the goods in the container if he is other than the actual owner of the goods;
- (c) the name and full address with telephone number of the person who issued a consignment note or the house bill of lading in case of a person other than licenced by the customs as Customs agent; and
- (d) full details and photo copies of corrigendum or instructions issued by the owner of the goods or by other persons for change in the name of consignee or consignor or destination or regarding weight, value, description and quantity of the goods loaded on the conveyance arriving or leaving Pakistan.”;

- (21) for section 79, the following shall be substituted, namely:—

“79. *Declaration and assessment for home consumption or warehousing.*—(1)The owner of any imported goods shall make entry of such goods for home consumption or warehousing or for any other approved purpose by filing to the Customs a goods declaration containing correct and complete particulars of the goods and after having assessed, and, in case of the Customs

Computerized System, paying his liability of duty, taxes and other charges thereon in such form and manner, as the Board prescribe:

Provided that if, before filing a goods declaration to Customs, the owner makes a written request to the Collector of Customs or an officer designated that he is unable, for want of full information, to make a correct and complete declaration of any goods, then the Collector or the officer so designated, subject to such conditions as he may deem fit, may permit the owner to examine the goods and thereafter make entry of such goods by filing a goods declaration after having assessed and paid his liabilities of duties, taxes and other charges:

Provided further that no goods declaration shall be filed prior to ten days of the expected time of arrival of the vessel.

- (2) If an officer, not below the rank of Additional Collector of Customs, is satisfied that the rate of customs duty is not adversely affected and that there was no intention to defraud, he may, in exceptional circumstances and for reasons to be recorded in writing, permit substitution of a goods declaration for home consumption for a goods declaration for warehousing or *vice versa*.
- (3) An officer of Customs, not below the rank of Assistant Collector of Customs, may in case of goods requiring immediate release allow release thereof prior to presentation of a goods declaration subject to such conditions and restrictions as may be prescribed by the Board.”;

(22) section 79A shall be omitted;

(23) for section 80, the following shall be substituted, namely:—

“80. *Checking of goods declaration by the Customs.*—(1) On the receipt of goods declaration under section 79, an officer of Customs shall satisfy himself regarding the correctness of the particulars of import, including declaration, assessment, and in case of the Customs Computerized System, payment of duty, taxes and other charges thereon.

- (2) An officer of Customs may examine any goods that he may deem necessary at any time after the import of the goods into the country and may requisition relevant documents, as and when and in the manner deemed appropriate, during or after release of the goods by Customs;
- (3) If during the checking of goods declaration, it is found that any statement in such declaration or document or any information so furnished is not correct in respect of any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be reassessed to duty.
- (4) In case of the Customs Computerized System, goods may be examined only on the basis of computerized selectivity criteria.
- (5) The Collector may, however, either condone the examination or defer the examination of imported goods or class of goods and cause it to be performed at a designated place as he deems fit and proper either on the request of the importer or otherwise.”;
- (24) section 80A shall be omitted;
- (25) for section 81, the following shall be substituted, namely:—

“81. *Provisional determination of liability.*—(1) Where it is not possible for an officer of Customs during the checking of the goods declaration to satisfy himself of the correctness of the assessment of the goods made under section 79, for reasons that the goods require chemical or other test or a further inquiry, an officer, not below the rank of Assistant Collector of Customs, may order that the duty, taxes and other charges payable on such goods, be determined provisionally:

Provided that the importer, save in the case of goods entered for warehousing, pays such additional amount on the basis of provisional assessment or furnishes bank guarantee or a post-dated cheque of a scheduled bank along with an indemnity bond for the payment thereof as the said officer deems sufficient to meet the likely differential between the final determination of duty over the amount determined provisionally:

Provided further that there shall be no provisional assessment under this section if no differential amount of duty and tax is paid or secured against bank guarantee or post-dated cheque.

- (2) Where any goods are allowed to be cleared or delivered on the basis of such provisional determination, the amount of duty, taxes and charges correctly payable on those goods shall be determined within nine months of the date of provisional determination:

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

- (3) On completion of final determination, the amount already paid or guaranteed shall be adjusted against the amount payable on the basis of final determination, and the difference between the two amounts shall be paid forthwith to or by the importer, as the case may be.
- (4) If the final determination is not made within the period specified in sub-section (2), the provisional determination shall, in the absence of any new evidence, be deemed to be the final determination.

Explanation.—Provisional assessment means the amount of duties and taxes paid or secured against bank guarantee or post-dated cheque.”;

- (26) section 81A shall be omitted;

- (27) for section 82 the following shall be substituted, namely:—

“82. *Procedure in case of goods not cleared or warehoused or transshipped or exported or removed from the port within one month after unloading or filing of declaration.*—If any goods are not cleared for home consumption or warehoused or transshipped or are not loaded on the conveyance for export or removed from the port area within one month of their arrival at a customs station or within such extended period not exceeding fifteen days, an officer not below the rank of Assistant Collector may allow and such goods may, after the due notice given to the owner if his address could be ascertained, or after due notice to the carrier, shipping or customs agent, custodian of the goods, as the case may be, if his address could not be ascertained, may be sold in auction or taken into custody by Customs and removed from the port to a Customs warehouse for auction under the

orders of the Assistant Collector notwithstanding the fact that adjudication of the case under section 179, or an appeal under section 193, or 196, or a proceeding in any court is pending:

Provided that,—

- (a) animals and perishable and hazardous goods may, with the permission of the appropriate officer, be sold or destroyed at any time;
- (h) arms and ammunition or military stores may be sold or otherwise disposed of at such time and place and in such manner as the Board may, with the approval of the Federal Government, direct;
- (c) in cases where goods are sold pending any adjudication, appeal or decision of the court, the proceeds of sale shall be kept in deposit and if on such adjudication, or as the case may be, in such appeal or the decision of the court, the goods sold are found not to have been liable to confiscation, the entire sale proceeds, after necessary deduction of duties, taxes transportation and other charges or dues as provided in section 201, shall be handed over to the owner:

Provided further that where Customs removes such goods from the premises of the custodian for disposal, the charges due to the custodian shall be paid subsequently from the sale proceeds of the goods in the manner as provided under section 201:

Provided also that nothing in this section shall authorize removal for home consumption of any dutiable goods without payment of customs duties thereon;"

- (28) section 82A shall be omitted;
- (29) in section 83, in sub-section (1), the figures, letters and commas "79A, 80A" shall be omitted;
- (30) in section 84, the figures, letters and commas "79A, 80A" shall be omitted;
- (31) for section 86 the following shall be substituted, namely:

"86. *Submission of post-dated cheque and indemnity bond.*—(1) When any such application has been made in respect of any goods, the owner of the goods to which it relates shall furnish an

indemnity bond and post-dated cheque equivalent to the duty assessed under section 80 or section 81 or reassessed under section 109 on such goods,—

- (a) to observe all the provisions of this Act and the rules in respect of such goods;
 - (b) to pay on or before a date specified in a notice of demand all duties, taxes, rent and charges payable in respect of such goods together with surcharge on the same from the date so specified at the rate of one per cent per month or such other rate as is for the time being fixed by the Board; and
 - (c) to discharge all penalties incurred for violation of the provisions of this Act and the rules in respect of such goods.
- (2) Every such post-dated cheque shall be equivalent to the duties and taxes leviable on the goods or portion of the goods of one conveyance only.”;
- (32) in section 98, in sub-section (1),—
- (a) for the words “one year” the words “six months” shall be substituted; and
 - (b) in the proviso, in clause (a),—
 - (i) for the word “six” the words “three” shall be substituted;
 - (ii) for the words “three months” the words “one month” shall be substituted;
- (33) in section 109, the figures, letters and commas “79A, 80A” shall be omitted;
- (34) for section 112 the following shall be substituted, namely:—

“112. *Encashment of post-dated cheque.*—(1) Where the owner fails to clear bonded goods for the purposes specified in this Chapter within the warehousing period, the post-dated cheque submitted under section 86 by the owner of goods may be got encashed after the expiry of warehousing period.

- (2) In case the post-dated cheque is not encashed for any reason, the Collector of customs or any officer designated by him may detain the owner's goods whether lying in any warehouse or freshly imported for public auction and adjustment of sale proceeds against the amount of duties, taxes, surcharges, rents and penalties, etc., which may have become payable on goods warehoused but not cleared within the specified period and the surplus amount, if any, shall be disposed of in the manner provided in section 201".

- (35) for section 131 the following shall be substituted, namely:—

"131. *Clearance for exportation.*—(1) No goods shall be loaded for exportation until,—

- (a) the owner of any goods to be exported has made a declaration in such form and manner as prescribed by the Board, by filing a goods declaration to Customs containing correct and complete particulars of his goods, and assessed and paid his liability of duty, taxes and other charges, if any;
 - (b) the claim of duty drawback, if any, has been calculated and reflected in the declaration filed for export through Customs Computerized System;
 - (c) Customs has, on the receipt of goods declaration under clause (a), satisfied itself regarding the correctness of the particulars of export, including declaration, assessment, and payment of duty, taxes and other charges and verified the admissibility of the duty drawback claimed as specified in clause (b); and
 - (d) the appropriate officer has permitted passenger's baggage or mail bags, to be exported notwithstanding clauses (a), (b) and (c).
- (2) If any goods or class of goods imported and lying within the port area, are intended to be exported by its owner, the Collector may allow the export subject to the conditions as the Board may, from time to time, notify:

Provided that the Board may in the case of any customs station or wharf, by notification in the official Gazette and subject

to such restrictions and conditions, if any, as it thinks fit, exempt any specified goods or class of goods or any specified person or class of persons, from all or any of the provisions of this section:

Provided further that the Collector, where Customs Computerized System has not been introduced for reasons to be recorded in writing, may cause the examination of goods or any class of goods or goods belonging to a particular exporter or class of exporters at a designated place as he deems fit and proper.”;

- (36) section 131A, shall be omitted;
- (37) in section 138, for the words “the Collector of Customs” the words “an officer of Customs not below the rank of Additional Collector of Customs” shall be substituted;
- (38) in section 156, in sub-section (1), in the Table,—
 - (a) in serial No. 8, in column 2, in the proviso, the words “essential to the life of the community” shall be omitted; and
 - (b) serial No. 8 shall be renumbered as sub-paragraph of that serial number and after (i) sub-paragraph (i) re-numbered as aforesaid, the following new sub-paragraph and the entries relating thereto in columns 1 and 2 shall be added, namely:—

“(ii) If the smuggled goods are narcotics drugs, psychotropic substances or controlled substances,—	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to—
(a) if the quantity of the narcotic drug, psychotropic substances of controlled substance is one hundred grams or less;	imprisonment which may extend to two years, or with fine, or with both;
(b) if the quantity of the narcotic drug, psychotropic substance or controlled substance exceeds one hundred grams but does not exceed one kilogram;	imprisonment which may extend to seven years and shall also be liable to fine;

- (c) if the quantity of the narcotic drug, psychotropic substance or controlled substance exceeds the limits specified in clause (b). death or imprisonment for life, or imprisonment for a term which may extend to fourteen years and shall also be liable to fine which may be up to one million rupees;

Provided that, if the quantity exceeds ten kilograms the punishment shall not be less than imprisonment for life.”;

- (c) in serial No. 12, for the entry in column (2), the following shall be substituted, namely:—

“such person shall be liable to a penalty not exceeding one hundred thousand rupees and on conviction by a Special Judge shall be liable to imprisonment for a term not exceeding two years, fine, or with both.”;

- (d) after serial No. 39 and entries relating thereto in columns (1), (2) and (3), the following new serial number and entries relating thereto shall be inserted, namely:—

“39A. The person incharge of such person, master, agent or owner shall be liable to a conveyance or master or owner shall be liable to or agent or owner of the penalty not exceeding two conveyance who fails to hundred thousand rupees supply the information or and on conviction by a documents *suo moto*. Special Judge, he shall further be liable to imprisonment for a term which may extend to three years or with fine, or both.”;

- (e) in serial No. 43, in column (3), the figures, letters, comma and word “79A, and 80A” shall be omitted;
- (f) in serial No. 44, in column (3), the figures, letters, comma and word “79A, and 131A” shall be omitted;
- (g) in serial No. 47, in column (3), the word, figure and letter “and 79A” shall be omitted;

- (h) in serial No. 50, in column (2), after the word "confiscation", at the end the words "and any person guilty of such offence, aiding or abetting shall be liable to a penalty not exceeding five hundred thousand rupees" shall be added;
- (i) in serial No. 62,—
 - (i) in column (1), after the word "duty", the words "or replaces with other goods" shall be inserted; and
 - (ii) in column (2), for the words "twenty-five thousand", the words "five hundred thousand" shall be substituted;
- (j) in serial No. 63, in column (2), for the words "twenty-five thousand", the words "five hundred thousand" shall be substituted;
- (k) in serial No. 66, in columns (1) and (3), the word, figure and letter "and 131A" shall be omitted;
- (l) serial No. 89 shall be renumbered as sub-paragraph (i) thereof and after sub-paragraph (i), re-numbered as aforesaid, the following new sub-paragraph and the entries relating thereto in columns (1) and (2) shall be added, namely:—
 - "(ii) If the smuggled goods are Such goods shall be liable to
narcotics drugs, psychotropic confiscation and any person
substances or controlled concerned in the offence
substances,— shall be liable to—
 - (a) if the quantity of the imprisonment which may
narcotic drug, psycho- extend to two years, or
tropic substance of with fine, or with both;
controlled substance is
one hundred grams or
less;
 - (b) if the quantity of the imprisonment which may
narcotic drug, psycho- extend to seven years
tropic substance or and shall also be liable to
controlled substance one fine;
exceeds one hundred
grams but does not
exceed one kilogram;

(c) ~~if the quantity of the~~ death or imprisonment for narcotic drug, psycho-life, or imprisonment for tropic substance or term which may extend to controlled substance fourteen years and shall exceeds the limits also be liable to fine which specified in clause (b). may be up to one million rupees;

Provided that, if the quantity exceeds ten kilograms the punishment shall not be less than imprisonment for life.”;

(39) in section 169, in sub-section (4) for the word, figure and letter “section 194A”, the words, figures and letter “section 193 or section 194A” shall be substituted;

(40) in section 179, in sub-section (1),—

- (a) the serial number (i) and the entries relating thereto shall be omitted; and
- (b) against serial number (ii) first column, in third column, for the words, “not exceeding one million rupees” the words “without limit” shall be substituted;

(41) in section 185F, after the word “Government”, the words and comma “the Central Board of Revenue, the Collector Customs or any other officer authorized in this behalf by the Board” shall be inserted;

(42) in section 193, in sub-section (1),—

- (a) for the word “including”, the words “other than”; shall be substituted; and
- (b) the words “lower in rank than an Additional Collector of Customs” shall be omitted;

(43) in section 194-A, in sub-section (1), clause (a) shall be omitted;

- (43a) in section 194-B, for the proviso the following shall be substituted, namely:—

“Provided that the appeal shall be decided within six months of its filing.”;

- (44) in section 195C,—

- (a) in sub-section (2), after the word “Advocates”, the words “Tax Consultants”, shall be inserted;
- (b) in sub-section (5) after the word “determined” the words “if any” shall be inserted; and
- (c) sub-section (6) shall be omitted;

- (45) for section 196 the following shall be substituted, namely:—

“196. *Reference to High Court.*—(1) Within ninety days of the communication of order of the Appellate Tribunal under sub-section (3) of section 194B, the aggrieved person or the Collector may prefer an application, in the prescribed form along with a statement of the case, to the High Court, stating any question of law arising out of such order.

- (2) The statement to the High Court, referred to in sub-section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law, which arises out of such order.
- (3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order, referred to in sub-section (1), it may proceed to hear the case.
- (4) A reference to the High Court under this section shall be heard by a Bench of not less than two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code of Civil Procedure, 1908 (Act V of 1908), shall apply so far as may be, notwithstanding anything contained in any other law for the time being in force.
- (5) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and pass judgment thereon specifying the grounds on which such judgment

is based and the Tribunal's order shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

- (6) Notwithstanding that a reference has been made to the High Court, the duty shall be payable in accordance with the order of the Appellate Tribunal:

Provided that, if the amount of duty is reduced as a result of the judgment in the reference by the High Court, and any amount of duty is found refundable, the High Court may, on application submitted by the Collector, within thirty days of the receipt of the judgement of the High Court, that he wants to prefer petition for leave to appeal to the Supreme Court, make an order authorizing the Collector to postpone the refund until the disposal of the appeal by the Supreme Court.

- (7) Where recovery of duty has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made unless the reference is decided, or such order is withdrawn by the High Court earlier.
- (8) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).
- (9) An application under sub-section (1) by a person other than the Collector shall be accompanied by a fee of one hundred rupees.”.

- (46) in section 198, for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Collector may, for reasons to be recorded in writing, defer the examination of goods or class of goods belonging to a particular importer or class of importers, exporters or class of exporters and cause it to be performed at a designated place he deems fit and proper.”;

- (47) in section 207, after the words “business” the words “ or issuance of bill of lading” shall be inserted;
- (48) in section 211, for the words “five years” the words “three years”, shall be substituted.

- (49) in section 215, after the words "post", the words "or the courier service or by any other mode of transmission subject to acknowledgement receipt" shall be inserted.
- (50) for the words, comma, figure and brackets "Central Excises & Salt Act, 1944 (I of 1944)", wherever occurring, the words, comma and figure "Federal Excise Act, 2005" shall be substituted;
- (51) the Second Schedule is hereby repealed; and
- (52) the amendments set out in the Second Schedule shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

4. **Amendment of Schedule, W.P. Ordinance XX of 1969.**—In the Minimum Wages for Unskilled Workers Ordinance, 1969 (W.P. Ordinance XX of 1969), in the Schedule, in column (2), for the figure "2500", occurring thrice, the figure "3000" shall be substituted and shall be deemed to have been so substituted on the first day of January, 2005.

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

In the aforesaid Act,—

- (1) in section 2,—
 - (a) clause (oa) shall be omitted;
 - (b) for clause (p) the following shall be substituted, namely:—
 - "(p) "wages" means the rates of wages as declared under the Minimum Wages for Unskilled Worker Ordinance, 1969 (W.P. Ordinance XX of 1969)"
- (2) in section 7, in sub-section (2),—
 - (a) in clause (b),—
 - (i) for the word "four" the word "two" shall be substituted; and
 - (ii) the words and comma "Commerce, Industries" shall be omitted; and

- (b) in clause (f), for the word "two" the word "one" shall be substituted;

(3) in section 9,—

(a) in sub-section (1),—

- (i) for the word "five" the word "six" shall be substituted;
- (ii) the first proviso shall be omitted;
- (iii) in the second proviso the word "further" shall be omitted and for the colon at the end and the full stop shall be substituted;
- (iv) the third proviso shall be omitted; and

(b) sub-section (4) shall be omitted;

- (4) in section 9B for the words "twenty rupees" the words "one per cent of the wages" shall be substituted;

(5) in section 12,—

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

"(2) The official referred to in sub-section (1) shall not demand production of account book and other documents referred to in clause (b) of sub-section (1) for a period of two years from the date of registration of the establishment or the 1st day of July, 2005, whichever is later, if the employer does not reduce the number of insured persons in respect of whom contribution are paid under section 9:

Provided that on expiry of two years' period, if the employer enhances the number of insured persons by at least ten per cent, it shall be accepted without any question otherwise checking of record shall be done as provided in sub-section (1), by an officer not below the rank of Assistant Director, duly authorized in this behalf and no question shall be asked about the previous two years."; and

- (b) in sub-section (3) after the word "purpose", the words "in the prescribed manner" shall be added;

- (6) section 12A shall be omitted; and
- (7) in the Schedule, in paragraph (2), in the proviso,-
 - (a) for the words "seven hundred" the words "one thousand" shall be substituted; and
 - (b) for the words, comma and figure "first day of November, 2001" the words, comma and figure "first day of January, 2005" shall be substituted.

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

- (i) In the aforesaid Act, in section 7, in sub-section (10), in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

"Provided further that with a view to facilitate the process of privatization, the sale of assets of Kot Addu Power Station shall be exempt from payment of capital value tax and shall be deemed to have always been so exempt with effect from 27th June, 1996."

7. **Amendment in Sales Tax Act, 1990.**— The following further amendments shall be made in the Sales Tax Act, 1990, namely:—

In the aforesaid Act,—

- (1) in section 2,—
 - (a) in clause (2A), for the words "additional tax" the words "default surcharge" shall be substituted;
 - (b) after clause (6A), the following new clause shall be inserted, namely:—

"(6B) *"Default Surcharge"* means the surcharge payable by a defaulter at the rate specified in section 34 of this Act;"
 - (c) in clause (27), the words "or the importer" shall be omitted;
 - (d) in clause (34),—

- (i) the words "or enlistment tax" shall be omitted; and
- (ii) for the words "additional tax" the words "default surcharge" shall be substituted; and
- (e) in clause (37), in sub-clause (ii), for the comma at the end, a semicolon and the word "; or" shall be substituted and thereafter the following new sub-clause shall be added, namely:—

"(iii) falsifying the sales tax invoices";

(2) in section 3AA,—

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

"Provided that the Federal Government may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, declare that in respect of any goods or class of goods imported into or produced or any taxable supplies made by a registered retailer or class of registered retailers, the tax shall be charged, collected and paid in such manner and at such higher or lower rate or rates as may be specified in the said notification"; and

- (b) sub-section (4) shall be omitted.

(3) in section 5, in clause (b),—

- (a) in sub-clause (i), for the words "bill of entry" the words "goods declaration" shall be substituted; and
- (b) in sub-clause (ii), for the words "bill of entry", occurring thrice, the words "goods declaration" shall be substituted;

(4) in section 7, in sub-section (1), in the proviso; for the word "three" the word "twelve" shall be substituted;

(5) in section 10,—

- (a) in the heading, the words "carried forward or" shall be omitted;

(b) in sub-section (1),—

- (i) for the words “carried forward by the registered manufacturer, importer, wholesaler or retailer to the next tax period and shall be treated as input tax for that tax period” the words “refunded to the registered person” shall be substituted; and
- (ii) for the first and second provisos, the following shall be substituted, namely:—

“Provided that any excess amount of tax shall be refunded to the registered person subject to such conditions, restrictions and limitations as the Board may, by notification in the official Gazette, specify.”

Provided further that the Board may, by notification in the official Gazette, restrict or regulate the amount of refund claimed by a registered person as input tax credit to such extent and in such manner as it may specify therein.; and

(c) in sub-section (3), for the words “additional tax”, occurring twice, the words “default surcharge” shall be substituted;

(6) in section 11,—

- (a) in sub-section (1), for the words “additional tax”, occurring twice, the words “default surcharge” shall be substituted; and
- (b) in sub-section (2), for the words “additional tax”, the words “default surcharge” shall be substituted;

(7) in section 11A,—

- (a) the words “or enrolled” shall be omitted; and
- (b) for the words “additional tax” the words “default surcharge” shall be substituted;

(8) in section 21, in sub-section (2),—

- (a) the comma and the words “, evaded tax” shall be omitted; and

(b) after the word "has" the word "otherwise" shall be inserted;

(9) in section 22, in sub-section (1),—

(a) after the word "purchased" the comma and word ", imported" shall be inserted;

(b) the existing clause (c) shall be relettered as clause (d) and for clause (c) relettered as aforesaid, the following new clause shall be inserted, namely:—

"(c) records of goods imported shall show the description, quantity and value of goods and the amount of tax paid on imports;";

(c) the existing clauses (d) and (e) shall be relettered as clauses (e) and (f), respectively; and

(d) in the proviso, the words "turnover tax or" shall be omitted;

(10) in section 23, after sub-section (2), following new sub-section shall be added, namely:—

"(3) A registered person making a taxable supply may, subject to such conditions, restrictions and limitations as the Board may, by notification in the official Gazette, specify, issue invoices to another registered person electronically and to the Board as well as to the Collector, as may be specified.";

(11) in section 24,—

(a) in the heading, for the word "five" the word "three" shall be substituted; and

(b) for the word "five" the word "three" shall be substituted;

(12) in section 25, in sub-section (5), for the words "additional tax", wherever occurring, the words "default surcharge" shall be substituted;

(13) in section 26, in sub-section (4), for the words "additional tax", occurring thrice, the words "default surcharge" shall be substituted;

(14) in section 26AA, in sub-section (4), for the words "additional tax", occurring thrice, the words "default surcharge" shall be substituted;

(15) in section 30, in clause (b), for the word "Adjudication" the word "Appeals" shall be substituted;

(16) after section 30, the following new sections shall be inserted, namely:—

"30A. *Directorate General, (Intelligence and Investigation) Customs and Excise.*—The Directorate General (Intelligence and Investigation) Customs and Excise shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

30B. *Directorate General of Inspection and Internal Audit.*—The Directorate General of Inspection and Internal Audit shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

30C. *Directorate General of Training and Research.*—The Directorate General of Training and Research shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

30D. *Directorate General of Valuation and Post Clearance Audit.*—The Directorate General of Valuation and Post Clearance Audit shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

30E. *Powers and Functions of Directorate, etc.*— The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorates General as specified in the preceding sections and their officers by notification in the official Gazette.";

(17) for section 33, the following shall be substituted, namely:—

"33. *Offences and penalties.*—(1) Whoever commits any offence described in column (1) of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the penalty mentioned against that offence in column (2) thereof:—

TABLE

Offences	Penalties	Section of the Act to which offence has reference
(1)	(2)	(3)
1. Where any person fails to furnish a return within the due date.	Such person shall pay a penalty of five thousand rupees: Provided that in case a person files a return within fifteen days of the due date, he shall pay a penalty of one hundred rupees for each day of default.	26
2. Any person who fails to issue an invoice when required under this Act.	Such person shall pay a penalty of five thousand rupees or three <i>per cent</i> of the amount of the tax involved, whichever is higher.	23
3. Any person who un-authorisedly issues an invoice in which an amount of tax is specified.	Such person shall pay a penalty of ten thousand rupees or five <i>per cent</i> of the amount of the tax involved, whichever is higher.	3, 7 and 23
4. Any person who fails to notify the changes of material nature in the particulars of registration of taxable activity.	Such person shall pay a penalty of five thousand rupees.	14
5. Any person who fails to deposit the amount of tax due or any part thereof in the time or manner laid down under this Act or rules or orders made thereunder.	Such person shall pay a penalty of ten thousand rupees or five <i>per cent</i> of the amount of the tax involved, whichever is higher: Provided that, if the amount of tax or any part thereof is paid within fifteen days from the due date, the defaulter shall pay a penalty of five hundred rupees for each day of default: Provided further that no penalty shall be imposed when any miscalculation is made for the first time during a year: Provided further that if the amount of tax due is not paid even after the expiry of a period of sixty days of issuance of the notice for such payments by an officer of Sales Tax, not below the rank of Assistant Collector of Sales Tax, the defaulter shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to amount equal to the amount of tax involved, or with both.	3, 6, 7 and 48

(1)	(2)	(3)
6. Any person who repeats erroneous calculation in the return during a year whereby amount of tax less than the actual tax due is paid.	Such person shall pay a penalty of five thousand rupees or three <i>per cent</i> of the amount of the tax involved, whichever is higher.	7 and 26
7. Any person who is required to apply for registration under this Act fails to make an application for registration before making taxable supplies.	Such person shall pay a penalty of ten thousand rupees or five <i>per cent</i> of the amount of tax involved, whichever is higher: Provided that such person who is required to get himself registered under this Act, fails to get registered within sixty days of the commencement of taxable activity, he shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to an amount equal to the amount of tax involved, or with both.	14
8. Any person who fails to maintain records required under this Act or the rules made thereunder.	Such person shall pay a penalty of ten thousand rupees or five <i>per cent</i> of the amount of tax involved, whichever is higher.	22 and 24
9. Where a registered person who, without any reasonable cause, in non compliance with the provisions of section 25,—		25
(a) fails to produce the record on receipt of first notice;	such person shall pay a penalty of five thousand rupees;	
(b) fails to produce the record on receipt of second notice; and	such person shall pay a penalty of ten thousand rupees; and	
(c) fails to produce the record on receipt of third notice.	such person shall pay a penalty of fifty thousand rupees.	
10. Any person who fails to furnish the information required by the Board through a notification issued under sub-section (5) of section 26.	Such person shall pay a penalty of ten thousand rupees.	26

(1)	(2)	(3)
11. Any person who,—		
(a) submits a false or forged document to any officer of sales tax; or (b) destroys, alters, mutilates or falsifies the records including a sales tax invoice; or (c) knowingly or fraudulently makes false statement, false declaration, false representation, false personification, gives any false information or issues or uses a document which is forged or false.	Such person shall pay a penalty of twenty five thousand rupees or one hundred <i>per cent</i> of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to an amount equal to the amount of tax involved, or with both.	2 (37) and general.
12. Any person who denies or obstructs the access of an authorized officer to the business premises, registered office or to any other place where records are kept, or otherwise refuses access to the stocks, accounts or records or fails to present the same when required under section 25, 38 or 38A.	Such person shall pay a penalty of twenty five thousand rupees or one hundred <i>per cent</i> of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the loss of tax involved, or with both.	25, 38 and 38A
13. Any person who commits, causes to commit or attempts to commit the tax fraud, or abets or connives in commissioning of tax fraud.	Such person shall pay a penalty of twenty five thousand rupees or one hundred <i>per cent</i> of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the loss of tax involved, or with both.	2 (37)
14. Where any person violates any embargo placed on removal of goods in connection with recovery of tax.	Such person shall pay a penalty of twenty five thousand rupees or ten <i>per cent</i> of the amount of the tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to amount equal to the amount of tax involved, or with both.	48

default relates) to the day preceding the date on which the tax due is actually paid.

Explanation,—For the purpose of this section tax due does not include the amount of penalty.”;

(19) in section 34A,—

- (a) in the heading, for the words “additional tax” the words “default surcharge” shall be substituted; and
- (b) in the text, for the words “additional tax” the words “default surcharge” shall be substituted;

(20) in section 36, in sub-section (3),—

- (a) in the first proviso, the words, commas and brackets “or, as the case may be, Collector (Adjudication)” shall be omitted; and
- (b) the second proviso shall be omitted;

(21) in section 37A,—

- (a) sub-section (3) shall be omitted; and
- (b) in sub-sections (4) and (5), for the words “additional tax” the words “default surcharge” shall be substituted;

(22) section 37C shall be omitted;

(23) in section 40A, in sub-section (1), after the word “made”, occurring for the second time, the words and comma “in his presence,” shall be inserted;

(24) in section 45,—

- (a) in the preamble, for the words “additional tax” the words “default surcharge” shall be substituted;

- (b) for serial numbers (i), (ii), (iii) in the first column and the entries relating thereto in second and third column, the following shall be substituted, namely:—

“(i) Additional Collector.

Cases falling under sub-section (2) of section 11 and section 36 without any restriction as to the amount of tax involved or amount erroneously refunded.

(ii) Deputy Collector.

(a) Cases falling under sub-section (1) of section 11.

(b) Cases falling under sub-section (2) of section 11 and section 36 provided that the amount of tax involved or the amount erroneously refunded exceeds one million rupees, but does not exceed two and a half million rupees.

(iii) Assistant Collector.

Cases falling under sub-section (2) of section 11 and section 36 provided that the amount of tax involved or the amount erroneously refunded exceeds ten thousand rupees, but does not exceed one million rupees.

(iv) Superintendent.

Cases falling under sub-section (2) of section 11 and section 36 provided that the amount of tax involved or the amount erroneously refunded does not exceed ten thousand rupees.”;

(1)	(2)	(3)
15. Any person who obstructs the authorized officer in the performance of his official duties.	Such person shall pay a penalty of twenty five thousand rupees or one hundred <i>per cent</i> of the amount of tax involved, whichever is higher.	31 and general.
16. Any person who fails to make payment in the manner prescribed under section 73 of this Act.	Such person shall pay a penalty of five thousand rupees or three <i>per cent</i> of the amount of tax involved, whichever is higher.	73
17. Any person who fails to fulfill any of the conditions, limitations or restrictions prescribed in a Notification issued under any of the provisions of this Act.	Such person shall pay a penalty of five thousand rupees or three <i>per cent</i> of the amount of tax involved, whichever is higher.	71 and general.
18. Where any officer of Sales Tax authorized to act under this Act, acts or omits or attempts to act or omit in a manner causing loss to the sales tax revenue or otherwise abets or connives in any such act.	Such officer of Sales Tax shall be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to amount equal to the amount of tax involved, or with both.	General.
19. Any person who contravenes any of the provisions of this Act for which no penalty has, specifically, been provided in this section.	Such person shall pay a penalty of five thousand rupees or three <i>per cent</i> of the amount of tax involved, whichever is higher.	General.";

(18) for section 34 the following shall be substituted, namely:—

“34. *Default surcharge.*—(1) Notwithstanding the provisions of section 11, if a registered person does not pay the tax due or any part thereof, whether wilfully or otherwise, in time or in the manner specified under this Act, rules or notifications issued thereunder or claims a tax credit, refund or makes an adjustment which is not admissible to him, or incorrectly applies the rate of zero *per cent* to supplies made by him, he shall, in addition to the tax due, pay default surcharge at the rate mentioned below:—

- (a) for the first six months of default, the person liable to pay any amount of tax or charge or the amount of refund erroneously made, shall pay default surcharge at the rate of one *per cent* per month, of the amount of tax due or the amount of refund erroneously made;
- (b) from the seventh month onwards, the person liable to pay any amount of tax or charge or the amount of refund erroneously made, shall pay default surcharge at the rate of one and a half *per cent* per month, of the amount of tax due or the amount of refund erroneously made, till such time the entire liability including the amount of default surcharge is paid; and
- (c) in case, the default is on account of tax fraud, the person who has committed tax fraud shall pay default surcharge at the rate of two *per cent* per month, of the amount of tax evaded or the amount of refund fraudulently claimed, till such time the entire liability including the amount of default surcharge is paid.

(2) For the purpose of calculation of default surcharge,—

- (a) in the case of inadmissible input tax credit or refund, the period of default shall be reckoned from the date of adjustment of such credit or, as the case may be, refund is received; and
- (b) in the case of non-payment of tax or part thereof, the period of default shall be reckoned from the 16th day of a month (following the due date of the tax period to which the

- (c) the existing serial No. (iv) shall be renumbered as (v); and
- (d) in the Explanation, for the words "additional tax", occurring thrice, the words "default surcharge" shall be substituted;

(25) in section 45A,—

- (a) in the heading, for the comma, words and brackets "Collector and Collector (Adjudication)" the words "and Collector" shall be substituted; and
- (b) for sub-section (4), the following shall be substituted, namely:—

"(4) The Collector may, *suo moto*, call for and examine the record of any proceeding under this Act or the rules made thereunder for the purpose of satisfying himself as to the legality or propriety of any decision or order passed by an officer of Sales Tax subordinate to him, and pass such order as he may deem fit.";

(26) in section 45B,—

- (a) in sub-section (1),—
 - (i) for the word "including" the words "other than" shall be substituted; and
 - (ii) the words "below in rank to Additional Collector" shall be omitted;
- (b) in sub-section (2), for the full stop, at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

"Provided that such order shall be passed not later than ninety days from the date of filing of appeal or within such extended period as the Collector (Appeals) may, for reasons to be recorded in writing fix:

Provided further that such extended period shall, in no case, exceed ninety days."; and

- (c) in sub-section (4), the colon occurring after the word "order" shall be omitted and thereafter the words, commas and colon

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“and subject to such deposit, recovery of the remaining amount of tax due shall be stayed for a period not exceeding six months following the day on which the fifteen *per cent* amount of principal tax was deposited, unless the case is finally decided:” shall be inserted;

(27) in section 46,—

- (a) in sub-section (1), clause (a) shall be omitted and the existing clauses (b) and (c) shall be relettered as (a) and (b), respectively;
- (b) in clause (a) relettered as aforesaid, after the word “by”, the words, figures, letter and brackets “the Collector under sub-section (4) of section 45A or” shall be inserted; and
- (c) for sub-section (7) the following shall be substituted, namely:—

“(7) Order under this section shall be passed within six months of filing of appeal.”;

(28) for section 47, the following shall be substituted, namely:—

- “47. *Reference to High Court.*—(1) Within ninety days of the communication of the order of the Appellate Tribunal under sub-section (5) of section 46, the aggrieved person or any officer of Sales Tax not below the rank of a Deputy Collector may prefer an application in the prescribed form along with a statement of the case to the High Court, stating any question of law arising out of such order.
- (2) The statement to the High Court referred to in sub-section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law, which arises out of its order.
 - (3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (1), may proceed to hear the case.
 - (4) A reference to the High Court under this section shall be heard by a bench of not less than two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code of Civil Procedure, 1908 (Act V of 1908) shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.

- (5) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and deliver judgment thereon specifying the grounds on which such judgment is based and the order of the Tribunal shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.
- (6) The cost of any reference to the High Court shall be in the discretion of the Court.
- (7) Notwithstanding that a reference has been made to the High Court, the tax shall be payable in accordance with the order of the Appellate Tribunal:

Provided that, if the amount of tax is reduced as a result of the judgment in the reference by the High Court, and amount of tax found refundable by the High Court, the High Court may on application by the Collector within thirty days of the receipt of the judgment of the High Court that he intends to seek leave to appeal to the Supreme Court, make an order authorizing the Collector to postpone the refund until the disposal of the appeal by the Supreme Court.

- (8) Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made unless the reference is decided, or such order is withdrawn, by the High Court earlier.
- (9) Section 5 of the Limitation Act, 1908 (IX of 1908) shall apply to an application made to the High Court under sub-section (1).
- (10) An application under sub-section (1) by a person other than the Collector shall be accompanied by a fee of one hundred rupees.”;
- (29) in section 47A,—
 - (a) in sub-section (1), in clause (b), for the words “additional tax” the words “default surcharge” shall be substituted; and
 - (b) sub-section (6) shall be omitted;

- "Provided further that the application or claim filed under this section shall be disposed of within a period not exceeding ninety days from the date of filing of such application or claim.";

- “Provided that online transfer of payment from the business account of buyer to the business account of supplier as well as payments through credit card shall be treated as transactions through the banking channel, subject to the condition that such transactions are verifiable from the bank statements of the respective buyer and the supplier.”;

- (a) against serial No. 6 in column (1), for the entries in columns (2) and (3), the following shall be substituted namely:—

(b) after serial No. 6 in column (1) and the entries relating thereto in columns (2) and (3), the following new serial numbers and the entries relating thereto shall be added, namely:—

7.	Detergents	3402.2000
8.	Shampoo	3305.1000
9.	Toothpaste	3306.1010
10.	Shaving cream	3307.1000
11.	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.
12.	Biscuits	1905.3100 and 1905.3200

13. Confectionary	Respective sub-headings of 17.04
14. Tea	Respective sub-headings of 09.02
15. Powder drinks	21.06
16. Milky drinks	2106.9090
17. Footwear	Respective sub-headings of 64.01, 64.02, 64.03, 64.04 and 64.05.”; and

(33) for the Sixth Schedule the following shall be substituted, namely:—

“THE SIXTH SCHEDULE

[See section 13(1)]

TABLE-1 (IMPORTS OR SUPPLIES)

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1. Live Animals		0101.1000, 0101.9000, 0102.1010, 0202.1020, 0102.1030, 0102.1040, 0102.1090, 0102.9010, 0102.9020, 0102.9030, 0102.9040, 0102.9090, 0104.1000, 0104.2000, 0105.1100, 0105.1200, 0105.1900, 0105.9200, 0105.9300, 0105.9900, 0106.1100, 0106.1200, 0106.1900, 0106.2000, 0106.3110, 0106.3190, 0106.3200, 0106.3900 and 0106.9000

(1)	(2)	(3)
2. Meat of bovine animals, sheep, goat and poultry, excluding offal, whether or not fresh, frozen or otherwise preserved.		0201.1000, 0201.2000, 0201.3000, 0202.1000, 0202.2000, 0202.3000, 0204.1000, 0204.2100, 0204.2200, 0204.2300, 0204.3000, 0204.4100, 0204.4200, 0204.4300, 0204.5000, 0207.1100, 0207.1200, 0207.1300, 0207.1400, 0207.2400, 0207.2500, 0207.2600, 0207.2700, 0207.3200, 0207.3300, 0207.3500 and 0207.3600
3. Fish and crustaceans, whether or not fresh, frozen or otherwise preserved.		0302.1100, 0302.1200, 0302.1900, 0302.2100, 0302.2200, 0302.2300, 0302.2900, 0302.3100, 0302.3200, 0302.3300, 0302.3400, 0302.3500, 0302.3600, 0302.3900, 0302.4000, 0302.5000, 0302.5100, 0302.6200, 0302.6300, 0302.6400, 0302.6500, 0302.6600, 0302.6900, 0303.1100, 0303.1900, 0303.2100, 0303.2200, 0303.2900, 0303.3100, 0303.3200, 0303.3300, 0303.3900, 0303.4100, 0303.4200, 0303.4300, 0303.4400, 0303.4500, 0303.4600, 0303.4900, 0303.5000, 0303.6000, 0303.7100, 0303.7200, 0303.7300, 0303.7400, 0303.7500, 0303.7600, 0303.7700, 0303.7800, 0303.7900, 0304.1000, 0304.2000, 0304.9000, 0305.3000, 0305.4100, 0305.4200, 0305.4900, 0305.5100, 0305.5900, 0305.6100, 0305.6200, 0305.6300, 0305.6900, 0306.1100, 0306.1200, 0306.1300, 0306.1400, 0306.1900, 0306.2100, 0306.2200, 0306.2300, 0306.2400 and 0306.2900
4. Fresh, liquid and dried milk without addition of sugar or any other sweetening matter whether packed or not.		0401.1000, 0401.2000, 0401.3000, 0402.1000, 0402.2100 and 0402.9100.
5. Cream excluding those packaged and sold under brand name or trademark.		0401.1000, 0401.2000, 0401.3000, 0402.1000, 0402.2100, 0402.2900, 0402.9100 and 0402.9900
6. Plain yogurt excluding packaged or sold under trademark or brand name.		0403.1000
7. Whey excluding packaged or sold under brand names or trademarks.		0404.1010 and 0404.1090
8. Butter not sold under brand names or trademarks.		0405.1000
9. Desi ghee derived from milk.		0405.9000

(1)	(2)	(3)
10. Cheese excluding packaged or sold under brand names or trademarks.		0406.1010, 0406.2000, 0406.3000, 0406.4000 and 0406.9000
		0407.0010 and 0407.0090
11. Eggs including eggs for hatching.		0601.1010, 0601.1090, 0601.2000,
12. Live plants including bulbs and tubers, etc.		0602.1000, 0602.2000, 0602.3000, 0602.4000, 0602.9010 and 0602.9090
13. Edible vegetables including roots and tubers, whether fresh, frozen or otherwise preserved (e.g. in cold storage) but excluding those bottled, canned or packaged.		0701.1000, 0701.9000, 0702.0000, 0703.1000, 0703.2000, 0703.9000, 0704.1000, 0704.2000, 0704.9000, 0705.1100, 0705.1900, 0705.2100, 0705.2900, 0706.1000, 0706.9000, 0707.0000, 0708.1000, 0708.2000, 0708.9000, 0709.1000, 0709.2000, 0709.3000, 0709.4000, 0709.5100, 0709.5200, 0709.5900, 0709.6000, 0709.7000, 0709.9000, 0710.1000, 0710.2100, 0710.2200, 0710.2900, 0710.3000, 0710.4000, 0710.8000, 0710.9000, 0712.2000, 0712.3100, 0712.3200, 0712.3300, 0712.3900 and 0712.9000
14. Pulses.		0713.1000, 0713.2000, 0713.3100, 0713.3200, 0713.3300, 0713.3910, 0713.3920, 0713.3990, 0713.4010, 0713.4020, 0713.5000, 0713.9010, 0713.9020 and 0713.9090
15. Edible fruits excluding imported fruits (except fruits imported from Afghanistan) whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged.		0803.0000, 0804.1010, 0804.1020, 0804.2000, 0804.3000, 0804.4000, 0804.5010, 0804.5020, 0804.5030, 0805.1000, 0805.2010, 0805.2090, 0805.4000, 0805.5000, 0805.9000, 0806.1000, 0806.2000, 0807.1100, 0807.1900, 0807.2000, 0808.1000, 0808.2000, 0809.1000, 0809.2000, 0809.3000, 0809.4000, 0810.1000, 0810.2000, 0810.3000, 0810.4000, 0810.5000, 0810.6000, 0810.9010, 0810.9090, 0811.1000, 0811.2000, 0811.9000, 0813.1000, 0813.2000, 0813.3000, 0813.4010, 0813.4020 and 0813.4090

(1)	(2)	(3)
16. Red chillies excluding those sold in retail packing bearing brand names and trademarks.	0904.2010 and 0904.2020	
17. Ginger excluding those sold in retail packing bearing brand names and trademarks.	0910.1000	
18. Turmeric excluding those sold in retail packing bearing brand names and trademarks.	0910.3000	
19. Cereals whether or not milled, hulled, polished, packed for retail sale.	1001.1000, 1001.9000, 1002.0000, 1003.0000, 1004.0000, 1005.1000, 1005.9000, 1006.1000, 1006.2000, 1006.3010, 1006.3090, 1006.4000, 1007.0000, 1008.1000, 1008.2000, 1008.3000, 1008.9000, 1101.0010, 1101.0020, 1102.1000, 1102.2000, 1102.3000, 1102.9000, 1103.1100, 1103.1300, 1103.1900 and respective headings of 11.04	
20. Seeds, fruit and spores of a kind used for sowing.	1209.1000, 1209.2100, 1209.2200, 1209.2300, 1209.2400, 1209.2500, 1209.2600, 1209.2900, 1209.3000, 1209.9110, 1209.9120, 1209.9130, 1209.9190 and 1209.9900	
21. Cinchona bark.	1211.9000	
22. Sugar beet.	1212.9100	
23. Sugar cane.	1212.9900	
24. Edible oils and vegetable ghee, including cooking oil, on which Federal Excise Duty is charged, levied and collected as if it were a tax payable under section 3 of the Act.	1507.9000, 1508.9000, 1509.1000, 1509.9000, 1510.0000, 1511.9010, 1511.9020, 1511.9030, 1512.1900, 1513.1900, 1513.2900, 1514.1900, 1514.9900, 1515.2900, 1515.5000, 1516.2010, 1516.2020, 1517.1000, 1517.9000 and 1518.0000	
25. Milk preparations obtained by replacing one or more of the constituents of milk by another substance, whether or not packed for retail sale.	19.01	
26. Fruit juices, whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged.	2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, 2009.8000 and 2009.9000	

(1)	(2)	(3)
27. Ice and waters excluding those for sale under brand names or trademarks.		2201.1010
28. Poultry feed and Cattle feed including their ingredients except soyabean meal of PCT heading 2304.0000 and oil-cake or cottonseed falling under PCT heading 2306.1000.		2301.2090, 2305.0000, 2306.2000, 2306.3000, 2306.4100, 2306.5000, 2306.7000, 2309.9000 and respective headings of 29.36
29. Table salt including iodized salt excluding salt sold in retail packing bearing brand names and trademarks.		2501.0010
30. Adult diapers used for incontinence.		4818.9000
31. Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.		4901.9910 and respective headings of 85.24
32. Newspapers, journals, periodicals, books, etc. but excluding directories.		4901.9100, 4901.9990, 4902.1010, 4902.1090, 4902.9010, 4902.9090 and 4903.0000
33. Currency notes, bank notes, shares, stocks and bonds.		4907.0000
34. Bricks.		6901.0000
35. Cement Blocks.		6810.1100
36. Silver, in unworked condition.		7106.1000 and 7106.9100
37. Gold, in unworked condition.		7108.1100 and 7108.1200
38. Monetary gold.		7108.2000
39. Incinerators of disposal of waste management, motorized sweepers and snow ploughs.		8417.8000, 8430.2000 and 8479.8990
40. Computer hardware including laptops, notebooks, PCs mainframe and other peripheral units and parts thereof.		8471.1000, 8471.3010, 8471.3020, 8471.3090, 8471.4110, 8471.4190, 8471.4910, 8471.4990, 8471.5000, 8471.6010, 8471.6020, 8471.6030, 8471.6040, 8471.6050, 8471.6061, 8471.6069, 8471.6071, 8471.6079, 8471.6080, 8471.6090, 8471.7010, 8471.7020, 8471.7030, 8471.7040, 8471.7050, 8471.7090, 8471.8010, 8471.8020, 8471.8030, 8471.8040, 8471.8050, 8471.8060, 8471.8090, 8471.9010, 8471.9020, 8471.9090, 8473.3010, 8473.3020, 8473.3030 and 8473.3090

(1)	(2)	(3)
41. Computer software.	8524.3100, 8524.3900, 8524.4000, 8524.9100, 8524.9910 and 8524.9990	2
42. Ambulances, firefighting vehicles, waste disposal trucks, brake down lorries, special purposes vehicles for the maintenance of streetlights and overhead cables.	87.02, 87.03, 8704.2200, 8704.2300, 8705.3000 and 8705.9000	
43. Aircraft of unladen weight exceeding 8000 kgs. excluding those for recreational or pleasure purpose.	8802.3000 and 8802.4000	
44. Ships of gross tonnage exceeding 15 LDTs, excluding those for recreational or pleasure purpose.	Respective headings	
45. Dextrose and saline infusion giving sets imported along with empty non-toxic bags for infusion solution, Dextrose and saline infusion giving sets, Artificial parts of the body, Intra-Ocular lenses and glucose testing equipment.	9018.3910, 9018.3920, 9021.3100, 9201.3900 and 9027.8000	
46. Goods imported by diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts and, orders, rules, regulations made thereunder and agreements by the Federal Government provided that such goods are charged to zero-rate of customs duty under the Customs Act, 1969 (IV of 1969), and the conditions laid down for customs purposes are observed.	99.01, 99.02, 99.03 and 99.06	
47. Import of articles of household and personal effects including vehicles and also the goods for donation to projects established in Pakistan imported by any of the rulers of Gulf Shaikhdoms who is in possession of residential accommodation in Pakistan and goods including vehicles by the United Arab Emirates dignitaries as are listed in column (2) against heading No. 99.05 in column (1) of the First Schedule to the Customs Act, 1969 (IV of 1969), for their personal use and for donation to welfare projects established in Pakistan subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty on such goods under the said Act.	99.05	
48. Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the Central Board of Revenue; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement.	99.03	

(1)	(2)	(3)
49. Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments, including goods imported for the President's Fund for Afghan Refugees, relief goods donated for Afghan Refugees, gifts for President's Fund for Assistance of Palestine and gifts received by Pakistani organizations from Church World Services or the Catholic Relief Services subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	99.07, 99.08 and 99.11	
50. Articles imported through post as unsolicited gifts, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	99.09	
51. Imported samples, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	99.10	
52. Goods imported by or donated to hospitals run by the Federal Government or a Provincial Government; and non-profit making educational and research institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969).	99.13, 99.14 and 99.15	
53. Import of all such gifts as are received, and such equipment for fighting tuberculosis, leprosy, AIDS and cancer and such equipment and apparatus for the rehabilitation of the deaf, the blind, crippled or mentally retarded as are purchased or otherwise secured by a charitable non-profit making institution solely for the purpose of advancing declared objectives of such institution, subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	99.12, 99.13 and 99.14	
54. Educational, scientific and cultural material imported from a country signatory to UNESCO Agreement or a country signatory to bilateral commodity exchange agreement with Pakistan, subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	99.15	

(1)	(2)	(3)
55. Import of replacement goods supplied free of cost in lieu of defective goods imported, subject to similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	99.16	
56. Re-importation of foreign origin goods which were temporarily exported out of Pakistan subject to similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	99.18	
57. Goods (including dry fruits imported from Afghanistan) temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rate of customs duty subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969).	99.19, 99.20 and 99.21	
58. Import of ship stores, subject to the procedures, conditions and restrictions as may be specified by the Collector of Customs in this behalf including those consignments of such stores that have been released without charging sales tax since the 1 st July, 1998, but excluding such consignments of ship stores as have been cleared on payment of sales tax.	99.22	
59. Artificial kidneys, eye cornea, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids and powder, blood tubing lines for dialysis and reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheter for renal failure patient and peritoneal dialysis solution and angioplasty equipment (balloons, catheters, wires and stents), subject to the similar conditions and procedures as are envisaged for the purposes of applying zero-rate of customs duty on these goods under the Customs Act, 1969 (IV of 1969).	99.24 and 99.25	
60. Contraceptives and accessories thereof	Respective headings.	
61. Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969), are complied with.	Respective headings.	

(1)	(2)	(3)
62. Defence stores, whether manufactured locally or imported by the Federal Government against foreign exchange allocation for defence, including trucks, trailers and vehicles falling under PCT heading 87.04 of the First Schedule to the Customs Act, 1969 (IV of 1969), specially modified for mounting defence equipments, their parts and accessories for supply to Armed Forces.	Respective headings.	
63. Personal wearing apparel and <i>bonafide</i> baggage imported by overseas Pakistanis and tourists, if imported under various baggage rules and is exempt from customs-duties.	Respective headings.	
64. Spare parts and equipment for aircraft and ships covered by serial number 43 and 44 above.	Respective headings.	
65. Equipment and Machinery for pilotage, salvage or towage for use in ports or airports.	Respective headings.	
66. Equipment and Machinery for air navigation.	Respective headings.	
67. Equipment and machinery used for services provided for handling of ships or aircrafts in a customs-port or customs-airport.	Respective headings.	
68. Such plant and machinery as is notified by the Federal Government in the official Gazette but if imported, these shall be entitled to exemption from sales tax on importation if these are not manufactured in Pakistan.	Respective headings.	
69. Tractors, bulldozers and combined harvesters; and CKD kits thereof imported by recognized local manufacturers as per their approved deletion programme subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	Respective headings.	
70. Import and supply of CNG Euro-2 buses, whether in CBU or CKD condition.	Respective headings.	

TABLE-2 (LOCAL SUPPLIES ONLY)

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1.	Supply of cottonseed exclusively meant for sowing purposes, subject to such conditions as the Board may specify.	1207.2000.
2.	Supply of locally produced crude vegetable oil obtained from the locally produced seeds other than cottonseed, except cooking oil, without having undergone any process except the process of washing.	Respective headings.
3.	Supplies made by (a) manufacturers whose annual turnover from taxable supplies made in any tax period during the last twelve months ending any tax period does not exceed rupees five million; and (b) retailers whose annual turnover from supplies, whether taxable or otherwise, made in any tax period during the last twelve months ending any tax period does not exceed rupees five million.	Respective headings.
4.	Raw material and intermediary goods manufactured or produced, and services provided or rendered, by a registered person, consumed in-house for the manufacture of goods subject to sales tax.	Respective headings.
5.	Supply of other such agricultural implements as may be specified in a notification to be issued by the Federal Government in the official Gazette.	Respective headings.
6.	Supply of fixed assets against which input tax adjustment is not available under a notification issued in terms of clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990.	Respective headings.
7.	Breads prepared in <i>tandoors</i> and bakeries, vermicillies, <i>nans</i> , <i>chapattis</i> , <i>sheer mal</i> , bun, rusk.	Respective headings.
8.	Foodstuff cooked or prepared in-house and served in messes run on the basis of mutuality and industrial canteens for workers.	Respective headings.
9.	Foodstuff and other eatables prepared in the flight kitchens and supplied for consumption on-board in local flights.	Respective headings.

(1)	(2)	(3)
10 Agricultural produce of Pakistan, not subjected to any further process of manufacture.	Respective headings.	

Notes.— 1. For the purposes of this Schedule, for entries against which classification of headings or sub-headings has been specified, exemption shall be admissible on the basis of description of goods as mentioned in column (2) of this Schedule. PCT classification of headings is provided for ease of reference and commodity classification purposes only.

2. For the purposes of determining classification of any goods, the general rules for interpretation of the First Schedule to the Customs Act, 1969 (IV of 1969), and Explanatory Notes to the Harmonized Commodity Description and Coding System (relevant version) as amended from time to time shall be considered authentic source of interpretation.

3. For the purposes of exemption of sales tax under serial numbers 46, 47, 49, 50, 51, 52, 53, 56, 57, 59, 60 and 62 of this Schedule, the definitions, restrictions, limitations, conditions and procedures and all the provisions of Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969), for the purposes of applying zero-rate of customs duty shall, *mutatis mutandis*, apply and shall be deemed and construed to be part of this Schedule.”

8. **Amendment of the Income Tax Ordinance (XLIX of 2001).**—The following further amendments shall be made in the Income Tax Ordinance, 2001 (XLIX of 2001), namely:—

In the aforesaid Ordinance,—

(1) in section 2,—

(a) in clause (1), for the word “includes” the word “include” shall be substituted; and

(b) in clause (1A),—

(i) after the word and comma “companies,” occurring for the second time, the words “or companies owning and managing industrial undertakings” shall be inserted;

(ii) after the word “case”, the words “at least one of them” shall be inserted;

(iii) in sub-clause (a), after the semicolon, at the end, the word “and” shall be added;

(iv) in sub-clause (b), for the semicolon and word “; and” a full stop shall be substituted; and

- (v) sub-clause (c) shall be omitted;
- (c) after clause (3), the following new clauses shall be inserted, namely:—
 - “(3A) *“Approved Annuity Plan”* means an Annuity Plan approved by Securities and Exchange Commission of Pakistan (SECP) under Voluntary Pension System Rules, 2005 and offered by a Life Insurance Company registered with the SECP under Insurance Ordinance, 2000 (XXXIX of 2000);
 - (3B) *“Approved Income Payment Plan”* means an Income Payment Plan approved by Securities and Exchange Commission of Pakistan (SECP) under Voluntary Pension System Rules, 2005 and offered by a Pension Fund Manager registered with the SECP under Voluntary Pension System Rules, 2005;
 - (3C) *“Approved Pension Fund”* means Pension Fund approved by Securities and Exchange Commission of Pakistan (SECP) under Voluntary Pension System Rules, 2005 and managed by a Pension Fund Manager registered with the SECP under Voluntary Pension System Rules, 2005;”;
- (d) after clause (13A), the following clause shall be inserted, namely:—
 - “(13B) *“Contribution to an Approved Pension Fund”* means contribution as defined in rule 2(j) of the Voluntary Pension System Rules, 2005, but not exceeding five hundred thousand rupees in a tax year;”;
- (e) after clause (19), the following clause shall be inserted, namely:—
 - “(19A) *“Eligible Person”*, for the purpose of Voluntary Pension System Rules, 2005, means an individual Pakistani who has obtained a valid National Tax Number but does not include an individual who is entitled to benefit under any other approved employment pension or annuity scheme;”;
- (f) in clause (24), for the word “notified” the words “as defined” shall be substituted;

(g) in clause (29), for the figures, commas and word "153, 154 and 156," the figures, commas, brackets, letters and word "150, 152(1), 153, 154, 156, 156A, 233, 233A and" shall be substituted;

(h) after clause (29A), the following clause shall be inserted, namely:—

"(29B) *"Individual Pension Account"* means an account maintained by an eligible person with a Pension Fund Manager approved under the Voluntary Pension System Rules, 2005;"

(i) after clause (29B), a new clause shall be inserted, namely:—

"(29C) *"Industrial undertaking"* means—

(a) an undertaking which is set up in Pakistan and which employs, (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal energy; or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal energy and which is engaged in,—

(i) the manufacture of goods or materials or the subjection of goods or materials to any process which substantially changes their original condition;

(ii) ship-building;

(iii) generation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power; or

(iv) the working of any mine, oil-well or any other source of mineral deposits; and

(b) any other industrial undertaking which the Central Board of Revenue may by notification in the official Gazette, specify;"

- (j) after clause (40), the following clause shall be inserted, namely:—

“(40A) “*Pension Fund Manager*” means an asset management company registered under the Non-Banking Finance Companies (Establishment and Regulations) Rules, 2003, or a life insurance company registered under Insurance Ordinance, 2000 (XXXIX of 2000), duly authorized by the Securities and Exchange Commission of Pakistan and approved under the Voluntary Pension System Rules, 2005, to manage the Approved Pension Fund;”;

- (k) in clause (47), in sub-clause (ab),—

(i) after the word “which”, the words “not less than fifty per cent of the ” shall be inserted; and

(ii) at the end, for full stop a semicolon shall be substituted.

- (l) in clause (54), in sub-clause (f), after semicolon “;” the word “and” shall be added;

- (m) after clause (59), the following new clause shall be inserted, namely:—

“(59A) “*Small Company*” means a company registered on or after the first day of July, 2005, under the Companies Ordinance, 1984 (XLVII of 1984), which,—

(i) has paid up capital plus undistributed reserves not exceeding twenty-five million rupees;

(ii) has annual turnover not exceeding two hundred million rupees; and

(iii) is not formed by the splitting up or the reconstitution of company already in existence;”;

- (n) in clause (74), for the word “Company” the word “Companies” shall be substituted;

- (2) in section 4, in sub-section (6), for the semicolon, at the end, a full stop shall be substituted.

- (3) in section 19,—
- (a) in sub-section (2), for the word “stock” the word “stocks” shall be substituted; and
 - (b) in sub-section (2), in clause (c), for the word “arbitrate” the word “arbitrage” shall be substituted.
- (4) in section 21, in clause (e), after the word “fund”, occurring for the second time, the words “approved pension fund” shall be inserted;
- (5) in section 22,—
- (a) in sub-section (2), for the word “sub-sections” the word “sub-section” shall be substituted;
 - (b) in sub-section (13), after clause (a), the following proviso shall be added, namely:—

“Provided that the prescribed limit of one million rupees shall not apply to passenger transport vehicles, not plying for hire, acquired on or after the first day of July, 2005.”
- (5A) in section 39, in sub-section (1), after clause (k); the following new clause shall be added, namely:—
- “(l) any amount received by a person from Approved Income Payment Plan or Approved Annuity Plan under Voluntary Pension System Rules, 2005;”;
- (6) in section 34, in sub-section (5A), after the word “under” the word “the” shall be inserted;
- (7) in section 57A,—
- (a) in sub-section (1),—
 - (i) after the word “company”, occurring for the second time, the words and comma “and *vice versa*,” shall be inserted; and
 - (ii) before the word “amalgamating”, occurring for the second time, the words “amalgamated company or” shall be inserted;

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(b) in sub-section (2),—

- (i) after word “company”, occurring for the second time, the words “and *vice versa*” shall be inserted; and
- (ii) for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the losses referred to in sub-section (1) and unabsorbed depreciation referred to in sub-section (2) shall be allowed set off subject to the condition that the amalgamated company continues the business of the amalgamating company for a minimum period of five years from the date of amalgamation.”;

(c) in sub-section (3),—

- (i) after the word “Pakistan”, occurring for the second time, the words “or any court” shall be inserted;
 - (ii) after the words “amalgamated company”, occurring for the first time, the words “or the amalgamating company or companies” shall be inserted; and
 - (iii) after the words “amalgamated company”, occurring for the second time, the words and commas “or the amalgamating company or companies, as the case may be,” shall be inserted;
- (8) in section 59B, in sub-section (1), after the word “undertaking” the words “or an undertaking engaged in providing services” shall be inserted;
- (9) in section 60A, at the end, a full stop shall be added;
- (10) in section 62, in sub-section (2), after the word “hundred” the words “and fifty” shall be inserted;
- (11) for section 63, the following shall be substituted, namely:—

“63. *Contribution to an Approved Pension Fund.*—(1) An eligible person as defined in sub-section (19A) of section 2 deriving income chargeable to tax under the head “Salary” or the head

"Income from Business" shall be entitled to a tax credit for a tax year in respect of any contribution or premium paid in the year by the person in approved pension fund under the Voluntary Pension System Rules, 2005.

- (2) The amount of a person's tax credit allowed under sub-section (1) for a tax year shall be computed according to the following formula, namely:—

$$(A/B) \times C$$

Where—

A is the amount of tax assessed to the person for the tax year, before allowance of any tax credit under this Part;

B is the person's taxable income for the tax year; and

C is the lesser of —

- (i) the total contribution or premium referred to in sub-section (1) paid by the person in the year; or
- (ii) twenty per cent of the person's taxable income for the relevant tax year; Provided that a person joining the pension fund at the age of forty-one years or above, during the first ten years of the notification of the Voluntary Pension System Rules, 2005, shall be allowed additional contribution of 2% per annum for each year of age exceeding forty years. Provided further that the total contribution allowed to such person shall not exceed 50% of the total taxable income of the preceding year; or
- (iii) five hundred thousand rupees.”;

(12) in section 80, in sub-section (2),—

- (i) in clause (vii), the word “or” shall be omitted;
- (ii) in clause (viii), after the semi colon the word “or” shall be added; and
- (iii) after clause (viii) amended as aforesaid, the following new clause shall be added, namely:—

“(ix) a Small Company as defined in section 2;”;

- (13) in section 82, in clause (a), after the semicolon the word "or" shall be

added,

- (14) in section 88A, in sub-section (2), for the brackets, figure and letters "(A/B) × C", the brackets, figures and letters "(A/B) x C" shall be substituted;

- (15) in section 113, in sub-section (3), in clause (a), the word "central" shall be substituted by the word "Federal";

- (16) after section 113A, the following new section shall be inserted, namely:—

"113B. *Tax on income of certain retailers.*—Subject to this Ordinance, where a retailer of textile fabrics and articles of apparel including ready-made garments or fashion wear, articles of leather including foot-wear, carpets, surgical goods and sports goods, being an individual or an AOP, has turnover exceeding five million rupees for any tax year, such person shall pay final tax at the rate of 1% of turnover. This tax shall form part of the single stage sales tax at the rate 3% of the declared turnover.";

- (17) in section 114,—

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

"(b) any person not covered by clause (a) or (ab) who,—

- (i) has been charged to tax in respect of any of the two preceding tax years;
- (ii) claims a loss carried forward under this Ordinance for a tax year;
- (iii) owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces, or areas in a Cantonment; or the Islamabad Capital Territory.";

- (b) in sub-section (2), in clause (b), after the semicolon, the word "and" shall be added;
- (c) after sub-section (2), the following new sub-section shall be inserted, namely:—
 - "(2A) A return of income filed electronically on the web or any magnetic media or any other computer readable media as may be specified by the Board shall also be deemed to be a return for the purpose of sub-section (1); and the Board may, by notification in the official Gazette, make rules for determining eligibility of the data of such returns and e-intermediaries who will digitize the data of such returns and transmit the same electronically to the Income Tax Department under their digital signatures.";
- (d) in sub-section (5), after the word "more" the words "of the" shall be inserted;
- (18) in section 115,—
 - (a) in sub-section (1), in clause (a), for the semicolon and word "; and" a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that a taxpayer shall not be required to furnish a certificate, if his employer has furnished for the same tax year, Annual Statement of Deduction of Income Tax From Salary as prescribed under the Income Tax Rules, 2002.";
 - (b) in sub-section (4), after the figure, letter and comma "113A," the figure, letter and comma "113B," shall be inserted;
- (19) in section 120, after sub-section (1), the following new sub-section shall be inserted, namely:—
 - "(1A) Notwithstanding the provisions of sub-section (1), the Commissioner may select a person for an audit of his income tax affairs under section 177 and all the provisions of that section shall apply accordingly.";
- (20) in section 122A, in sub-section (1), for the word "*suo motu*" the commas and word "*suo moto*," shall be substituted;

- (21) in section 124, after sub-section (2), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that limitation under this sub-section shall not apply, if an appeal or reference has been preferred, against the order setting aside the assessment, passed by a Commissioner (Appeals), Appellate Tribunal or a High Court.”;

- (22) in section 129, in sub-section (1), for clause (a) the following shall be substituted, namely:—

“(a) make an order to confirm, modify or annul the assessment order, after examining such evidence as required by him respecting the matters arising in appeal or causing such further enquiries to be made as he deems fit;” or;

- (22a) in section 132, after sub-section (2), the following new sub-section shall be added, namely:—

“(2A) The Appellate Tribunal shall decide the appeal within six months of its filing;”;

- (23) for section 133 the following shall be substituted, namely:—

“133. *Reference to High Court.*—(1) Within ninety days of the communication of the order of the Appellate Tribunal under sub-section (7) of section 132, the aggrieved person or the Commissioner may prefer an application, in the prescribed form along with a statement of the case, to the High Court, stating any question of law arising out of such order.

(2) The statement to the High Court referred to in sub-section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law which arises out of its order.

(3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (1), it may proceed to hear the case.

(4) A reference to the High Court under this section shall be heard by a Bench of not less than two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code

of Civil Procedure, 1908 (Act V of 1908), shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.

- (5) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and pass judgment thereon specifying the grounds on which such judgment is based and the Tribunal's order shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.
- (6) Notwithstanding that a reference has been made to the High Court, the tax shall be payable in accordance with the order of the Appellate Tribunal:

Provided that, if the amount of tax is reduced as a result of the judgment in the reference by the High Court and the amount of tax found refundable, the High Court may, on application by the Commissioner within thirty days of the receipt of the judgment of the High Court that he wants to prefer petition for leave to appeal to the Supreme Court, make an order authorizing the Commissioner to postpone the refund until the disposal of the appeal by the Supreme Court.

- (7) Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it was made unless the reference is decided or such order is withdrawn by the High Court earlier.
- (8) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).
- (9) An application under sub-section (1) by a person other than the Commissioner shall be accompanied by a fee of one hundred rupees.

(24) section 134 shall be omitted;

(25) in section 134A,—

- (a) in sub-section (2), for the words "notified panel" the words "panel comprising" shall be substituted;

(b) in sub-section (5), in the proviso,—

- (i) for the words “agreement made between the aggrieved person and”, the words “order passed by” shall be substituted;
- (ii) for the full stop, at the end, a colon shall be substituted and the following further proviso shall be added, namely:—

“Provided further that if the taxpayer is not satisfied with the said order, he may continue to pursue his remedy before the relevant authority, tribunal or court as if no such order had been made by the Board.”; and

(c) sub-section (6) shall be omitted;

(26) in section 147,—

- (a) in sub-section (2), for the words “associations of persons” the words “association of persons” shall be substituted;
- (b) in sub-section (4A), after the word “individual” the words “or an association of persons” shall be inserted; and
- (c) in sub-section (5), in clause (a), for the word “by” the word “before” shall be substituted;

(27) in section 148,—

- (i) in sub-section (4A), at the end, a full stop shall be added; and
- (ii) in sub-section (9), the definition of “industrial undertaking” shall be omitted;

(28) in section 153,—

(a) in sub-section (1),—

- (i) in clause (b), after the word “of”, the words “or providing of” shall be inserted; and
- (ii) in clause (c), after the word “of”, occurring for the third time, the words “or providing of” shall be inserted;

- (b) in sub-section (3), clauses (a) and (b) shall be omitted;
- (c) in sub-section (5),—
 - (i) in clause (d) for the full stop, at the end, the semicolon and word “;or” shall be substituted; and
 - (ii) after clause (d), amended as aforesaid, the following new clause shall be added, namely:—
 - “(e) a payment made by a Small Company as defined in section 2.”;
- (d) in sub-section (6), for the word “clauses” the word “clause” shall be substituted;
- (e) after sub-section (6), the following new sub-section shall be inserted, namely:—
 - “(6A) The provisions of sub-section (6) in so far as they relate to payments on account of supply of goods from which tax is deductible under this section shall not apply in respect of any person being a manufacturer of such goods. The provision of this sub-section shall be deemed always to have been so enacted and shall have had effect accordingly.”; and
- (f) in sub-section (9), in clause (b), after the word “company” the words, comma, figures, brackets and letter “other than a small company, as defined in clause (59A) of section 2” shall be inserted;”;

(29) after section 156A, the following new section shall be inserted, namely:—

“156B. *Withdrawal of balance under Pension Fund.*—(1) A pension fund manager making payment from individual pension accounts, maintained under any approved Pension Fund, shall deduct tax at the rate specified in sub-section (6) of section 12 from any amount —

- (a) withdrawn before the retirement age;

- (b) withdrawn, if in excess of 25% of his accumulated balance at or after the retirement age:

Provided that the tax shall not be deducted in case, the balance in the persons' individual pension account is invested in an approved income payment plan of a pension fund manager or paid to a life insurance company for the purchase of an approved annuity plan or is transferred to another individual pension account of the taxpayer maintained with any other Pension Fund Manager under Change of Pension Fund Manager option specified in the Voluntary Pension System Rules, 2005.”;

- (30) in section 169, in sub-section (1), in clause (b), after the word “sub-section”, occurring for the fourth time, the brackets, figure and word “(1) and” shall be inserted;
- (31) in section 176,—
- (a) in sub-section (1), in clause (a), for the word “imposed” the word “leviable” shall be substituted; and
- (b) in sub-section (3), before the word “Where” the words, commas and full stop “The person from whom information is required, may at his option, furnish the same electronically in any computer readable media.” shall be inserted;
- (32) in section 177, in sub-section (5),—
- (a) for the word “after” the word “After” shall be substituted; and
- (b) for the word “persons”, at the end, the word “person” shall be substituted;
- (33) in section 178, the word “central” shall be substituted by the word “Federal”;
- (34) in section 181, in the marginal note, for the word “Card” the word “Certificate” shall be substituted;
- (35) in section 194, for the word “card”, wherever occurring, the word “Certificate” shall be substituted;

(36) in section 206A, in sub-section (2), for the word "blinding" the word "binding" shall be substituted;

(37) in section 216,—

(i) in sub-section (2), for the word "Shadā" the word "Shahadat" shall be substituted; and

(ii) in sub-section (3), in clause (g), the words, comma, figure and brackets "Central Excises Act, 1944 (I of 1944)" shall be substituted by the words, comma and figure "Federal Excise Act, 2005";

(38) section 228 shall be substituted by the following, namely:—

"228. *The Directorate General of Inspection and Internal Audit.*—(1) The Directorate General of Inspection and Internal Audit shall consist of a Director-General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorate General of Inspection and Internal Audit."

(39) sections 229, 230 and 231 shall be omitted.

(40) after section 231, the following new section shall be inserted, namely:—

"231A. *Cash withdrawal from a bank.*—(1) Every banking company shall, at the time of making a payment for cash withdrawal exceeding twenty-five thousand rupees, deduct tax from the payment at the rate specified in Division VI of Part IV of the First Schedule.

(2) Advance tax under this section shall not be collected in the case of withdrawals made by,—

(a) the Federal Government or a Provincial Government;

(b) a foreign diplomat or a diplomatic mission in Pakistan; or

- (c) a person who produces a certificate from the Commissioner that his income during the tax year is exempt."

(41) for section 233 the following shall be substituted, namely:—

"233. *Brokerage and Commission.*—(1) Where any payment on account of brokerage or commission is made by the Federal Government, a Provincial Government, a local authority, a company or an association of persons constituted by, or under any law (hereinafter called the "principal") to a resident person (hereinafter called the "agent"), the principal shall deduct advance tax at the rate specified in Part IV of the First Schedule from such payment.

(2) If the agent retains Commission or brokerage from any amount remitted by him to the principal, he shall be deemed to have been paid the commission or brokerage by the principal and the principal shall collect advance tax from the agent.

(3) Where any tax is collected from a person under sub-section (1), the tax so collected shall be the final tax on the income of such persons."

(42) in section 233A, in sub-section (1),—

(a) in clause (b), for the word "schedule" the word "Schedule" shall be substituted;

(b) in clause (c), for the word "members" occurring for the first time, the word "Members" shall be substituted; and

(c) in clause (d), for the word "Member" the word "Members" shall be substituted.

(43) in section 237, in sub-section (1), the word "of" occurring for the first time, shall be omitted;

(44) in section 239,—

(a) in sub-section (3), for the word "sub-section" the word "sub-sections" shall be substituted;

(b) in sub-section (9), for the word "provision" the word "provisions" shall be substituted;

- (c) in sub-sections (12) and (13) for the word "revoked" the words and commas, "amended, modified", shall be substituted; and
- (d) in sub-section (14), for the word "exceeds" the word "exceed" shall be substituted;
- (45) in the First Schedule,—
- (i) in Part-I,—
- (a) in clause (1),—
- (i) for the word, brackets and figure "clause (2)" the words, brackets and figures "clauses (1A) and (2)" shall be inserted; and
- (ii) after the word "individual" the words "except a salaried taxpayer" shall be inserted; and
- (b) in Division-I, after clause (1), the following new clause shall be added, namely:—
- "(1A) Where the income of an individual chargeable under the head "salary" exceeds fifty percent of his taxable income, the rates of tax to be applied shall be as set out in the following table namely:—

TABLE

S. No.	Taxable income.	Rate of tax.
(1)	(2)	(3)
1.	Where taxable income does not exceed Rs.100,000	Nil
2.	Where taxable income exceeds Rs.100,000 but does not exceed Rs.200,000	3.5% of the amount exceeding Rs.100,000
3.	Where taxable income exceeds Rs.200,000 but does not exceed Rs.400,000	Rs.3,500 plus 12% of the amount exceeding Rs.200,000

(1)	(2)	(3)
4.	Where taxable income exceeds Rs.400,000 but does not exceed Rs.700,000	Rs.27,500 plus 25% of the amount exceeding Rs.400,000
5.	Where taxable income exceeds Rs.700,000	Rs.102,500 plus 30% of exceeding Rs.700,000.”;

(c) In Division II, after clause (ii), the following new clause shall be added, namely:—

“(iii) where the taxpayer is a small company as defined in section 2, tax shall be payable at the rate of 20%.”;

(ii) in Part-III, in Division-III,—

(a) in clause (1), in sub-clause (a), the word “cotton” shall be omitted;

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

“(3) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be 6% of the gross amount payable.”;

(c) for clause (4) the following shall be substituted, namely:—

“(4) The rate of tax to be deducted from a payment referred to in sub-section (3) of section 153 shall be 6% of the gross amount payable.”;

(d) in Division IV, in clause (1), in the table, after entry at serial number 3, a new entry shall be added, namely:—

4. Exports listed in Part IV of the 1.50% of the proceeds of export” Seventh Schedule

(iii) in Part IV,—

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

“DIVISION-II

BROKERAGE AND COMMISSION

The rate of collection under sub-section (1) of section 233 shall be,—

(a) in the case of indenting commission agents, advertising agents and yarn dealers. 5% of the amount of the payment.

(b) in the case of others. 10%.”; and

(b) after Division V, the following new Division shall be added, namely:—

“DIVISION-VI

CASH WITHDRAWAL FROM A BANK

The Rate of tax to be deducted under section 231A shall be 0.1% of the cash amount withdrawn.”;

(46) in the Second Schedule,—

(i) in Part-I,—

(a) after clause (53), the following new clause shall be added, namely:—

“(53A) The following perquisites received by an employee by virtue of his employment, namely:—

(i) free or concessional passage provided by transporters including airlines to its employees (including the members of their household and dependents);

(ii) free or subsidized food provided by hotels and restaurants to its employees during duty hours;

- (iii) free or subsidized education provided by an educational institution to the children of its employees;
 - (iv) free or subsidized medical treatment provided by a hospital or a clinic to its employees; and
 - (v) any other perquisite or benefit for which the employer does not have to bear any marginal cost, as notified by the Central Board of Revenue.”;
- (b) in clause (56), in sub-clause (1), in paragraph (a), for the word “form” the word “from” shall be substituted;
- (c) in clause (57), in sub-clause (3), after paragraph (vii), the following paragraphs shall be added, namely:—
- “(viii) a Pension Fund approved by the Securities and Exchange Commission of Pakistan under the Voluntary Pension System Rules, 2005;
- (ix) any profit or gain or benefit derived by a pension fund manager from a pension Fund approved under the Voluntary Pension System Rules, 2005, on redemption of the seed capital invested in pension fund as specified in the Voluntary Pension System Rules, 2005.”;
- (d) in clause (61),—
- (i) for the words, figure and comma “subject to the provisions of section 61, any” the word “Any” shall be substituted;
 - (ii) sub-clauses (ii), (vi), (xiii), (xiv), (xv), (xvi), (xvii), (xviii), (xix) and (xx) shall be omitted;
 - (iii) in sub-clause (xxxviii), for the word “are” the word “or” shall be substituted; and

- (iv) after sub-clause (xli), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the amount so donated shall not exceed—

- (a) in the case of an individual or association of persons, thirty percent of the taxable income of the person for the year; and
 - (b) in the case of a company, fifteen percent of the taxable income of the person for the year.”;
- (e) in clause (74), for the words “scheduled banks” the words “financial institutions” shall be substituted and this substitution shall be deemed to have been made with effect from July 1, 2003;
- (f) in clause (99), for the words, comma and figures “Investment Companies and Investment Advisers Rules, 1971” the words, brackets, commas and figure “Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003” shall be substituted;
- (g) in clause (103), for the words, commas and figures “a Mutual Fund established by the Investment Corporation of Pakistan or an Investment Company registered under the Investment Company and Investment Advisers Rules, 1971 or a unit trust scheme constituted by an assets management company registered under the Assets Management Companies Rules, 1995” the words, brackets, comma and figure “a collective Investment Scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003” shall be substituted;
- (h) after clause (106), the following shall be inserted, namely:—

“(106A) Any income derived by the corporatized entities of Pakistan Water and Power Development

Authority from the date of their creation upto the date of completion of the process of corporatization i.e. till the tariff is notified.”;

- (i) in clause (110), for the words “as defined in the First Schedule” the words, brackets and figures “as defined in sub-section (47) of section 2” shall be substituted;
- (j) in clause (126), in sub-clause (2), in paragraph (d), for the word “unite” the word “unit” shall be substituted;
- (k) after clause (133), the following new clause shall be inserted, namely:—

“(133A) Any income derived by an individual from transfer of his membership rights or shares of a stock exchange in Pakistan to a company at any time between the first day of July, 2005, and the thirtieth day of June, 2006.”;

- (l) after clause (136), the following new clause shall be added, namely:—

“(137) Income of Fugro Geodetic Limited from execution of contract with the Government of Pakistan for survey for the establishment of the Continental Shelf of Pakistan.”;

(ii) in Part-II,—

- (a) clause (1), shall be omitted;
- (b) in clause (3), the words “engineering contracting” shall be omitted;
- (c) clause (7), shall be omitted;
- (d) clause (8), shall be omitted;
- (e) for clause (9) the following shall be substituted, namely:—

“(9) Tax under section 148 shall be collected at the rate of 1% on import of all fibers, yarns and

fabrics (excluding pure cotton or its yarn or its fabrics), and goods covered by the Zero Rating Regime of the Sales Tax notified by Central Board of Revenue.”;

- (f) for clause (13) the following shall be substituted, namely:—

“(13) Tax under section 148 shall be collected in the case of edible oils at the rate of 3% and in the case of condemned ships imported for the purpose of breaking at the rate of 1% of the import value as increase by customs-duty and sales tax, if any, levied thereon.”.

- (ff) in clause (13B),—

- (i) numbers and commas “50.04, 50.05, 50.06,” shall be omitted; and

- (ii) for the word “and”, occurring for the first time, a “comma” shall be substituted and after the figure “9004.1000”, the figures, brackets, words and commas “0904.1120 (White Pepper), 0904.1190 (Long Pepper), 0906.1000 (Cassia), 0813.4010 (Tamarind), 0908.3020 (Small Cardamom), 0908.3010 (Big Cardamom), 0909.1000 (Star Aniseeds), 0802.5000 (Pistachio), 1211.9000 (Medical Herbs), 1301.1010 (Seed Lac), 1903.0010 (Sago Seeds), 1301.9090 (Gum Gopal), 3706.9000 [Other (cinematographic film)], 9613.1000 (Pocket lighters, gas fuelled, non-refillable) and 9613.2000 (Pocket lighters, gas fuelled, refillable) and such other goods as notified by Central Board of Revenue” shall be inserted”;

- (fff) clause (13D) shall be omitted; and

- (ffff) in clause (13F), the words and figures “and acrylic yarn of 32 to 40 metric count if imported for self consumption by blanket manufacturers” shall be omitted.”;

- (g) after clause (21), the following new clauses shall be added, namely:—

“(22) In respect of companies getting enlisted on any stock exchange in Pakistan during the period first July, 2005 to thirtieth June, 2006, the rate of income tax shall be reduced by 1%.

(23) In respect of Urea fertilizer imported, the tax under section 148 shall be collected at the rate of 1% of its import value as increased by customs-duty and sales tax, if any levied thereon.”;

(iii) in Part III,—

(a) sub-clause (1) shall be omitted;

(b) in sub-clause (1A), for the words “three hundred thousand” the figure “400,000” shall be substituted; and

(c) in sub-clause (2),—

(i) for the figure “50”, the figure “75” shall be substituted; and

(ii) for the words “University Grants Commission” the words “Higher Education Commission” shall be substituted;

(iv) in Part-IV,—

(a) for clause (5) the following shall be substituted, namely:—

“(5) The provisions of section 111 regarding un-explained income or assets shall not apply in respect of,—

(i) any amount of foreign exchange deposited in a private Foreign Currency Account held with an authorized bank in Pakistan in accordance with the Foreign Currency Accounts Scheme introduced by the State Bank of Pakistan;

Provided that the exemption clause shall not be available in respect of any incremental deposits made on or after the 16th day of December, 1999 in such accounts held by a resident person or in respect of any amount deposited in accounts opened on or after the said date by such person.

- (ii) any amount invested in the acquisition of Three Years Foreign Currency Bearer Certificates issued under the Foreign Currency Bearer Certificates Rules, 1997.
 - (iii) rupees withdrawn or assets created out of such withdrawal in rupees from private foreign currency accounts, or encashment of Foreign Exchange Bearer Certificates, US Dollar Bearer Certificates and Foreign Currency Bearer Certificates.”; and
- (b) clauses (7) and (8) shall be omitted;
- (c) for clause (11) the following shall be substituted, namely:—
- “(11) The provisions of section 113, regarding minimum tax, shall not apply to,—
- (i) National Investment (Unit) Trust or a collective investment scheme authorized or registered under the Non-banking Finance Companies (Establishment and Regulation) Rule, 2003, or any other company in respect of turnover representing transactions in shares, or securities listed on a registered stock exchange;
 - (ii) petroleum dealers, in so far as they relate to turnover on account of sale of petroleum and petroleum products, notwithstanding their status as a company, a registered firm or an individual, engaged in retail sale of petroleum and petroleum products through petrol pumps for

the purposes of assessment of their income and determination of tax thereon:

Provided that this exemption shall not apply to the sale of petroleum and petroleum products through petrol pumps which are directly operated or managed by companies engaged in distribution of petroleum and petroleum products.

Explanation.—For the removal of doubt it is declared that the companies engaged in distribution of petroleum and petroleum products other than through petrol pumps shall not be entitled to the benefits of this exemption;

- (iii) Hub Power Company Limited so far as they relate to its receipts on account of sale of electricity;
- (iv) Kot Addu Power Company Limited (KAPCO) for the period it continues to be entitled to exemption under clause (138) of Part-I of this Schedule;
- (v) companies, qualifying for exemption under clause (132) of Part-I of this Schedule, in respect of receipts from sale of electricity;
- (vi) Provincial Governments and local authorities, qualifying for exemption under section 49 and other Government or semi-Government bodies which are otherwise exempt from income tax:

Provided that nothing shall be construed to authorize any refund of tax already paid or the collection of any outstanding demand created under the said section;

- (vii) Pakistan Red Crescent Society;
- (viii) special purpose, non-profit companies engaged in scrutinizing the receivables of Provincial Governments or the companies;

- (ix) non-profit organizations approved under clause (36) of section 2 or clause (58) or included in clause (61) of Part-I of this Schedule;
 - (x) a taxpayer who qualifies for exemption under clause (133) of Part-I of this Schedule, in respect of income from export of computer soft ware or IT services or IT enabled services;
 - (xi) a resident person engaged in the business of shipping who qualifies for application of reduced rate of tax on tonnage basis as final tax under clause (21) of Part II of the Second Schedule;
 - (xii) a venture capital company and venture capital fund which is exempt under clause (101) of Part-I of this Schedule;
 - (xiii) a Modaraba registered under the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (XXXI of 1980);
 - (xiv) Corporate and Industrial Restructuring Corporation (CIRC);
 - (xv) a Small Company as defined in section 2; and
 - (xvi) The corporatized entities of Pakistan Water and Power Development Authority, so far as they relate to their receipts on account of sales of electricity, from the date of their creation upto the date of completion of the process of corporatization *i.e.* till the tariff is notified.”; and
- (d) clauses (12), (13), (13A), (15), (17), (18), (20), (21), (22), (22A), (23), (24), (25), (26), (27), (28), (29), (30), (31), (31A), (31B), (34), (35), (37) and (55) shall be omitted;
 - (e) clause (40) shall be omitted and, notwithstanding any judgment, order or decision of any Court, Tribunal or Authority including Income Tax Authority, shall be deemed always to have been so omitted and shall have effect accordingly.

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- (f) clause (44) shall be omitted;
 - (g) in clause (47B), after the word "modaraba", the words, figures and comma "or Approved Pension Fund or an Approved Income Payment Plan constituted by a Pension Fund Manager registered under Voluntary Pension System Rules, 2005" shall be added;
 - (h) clauses (53) and (54) shall be omitted.
 - (i) after clause (55) the following new clauses shall be added, namely:—

"(56) The provisions of section 148, regarding withholding tax on imports, shall not apply in respect of,—

- (i) goods or classes of goods imported by contractors and sub-contractors engaged in the execution of power project under the agreement between the Islamic Republic of Pakistan and Hub Power Company Limited;
- (ii) such specially equipped motor vehicle or support equipment imported by a disabled person, as is allowed by the Federal Government;
- (iii) such goods imported into Pakistan as are exempt from customs duties and sales tax under Headings 9913, 9914 and 9915 of Sub-Chapter III of Chapter 99 of First Schedule to the Customs Act, 1969 (IV of 1969);
- (iv) goods imported by direct and indirect exporters covered under—
 - (a) Sub-Chapter 4 of Chapter XII of S.R.O. 450(I)/2001 dated 18.06.2001;
 - (b) Sub-Chapter 6 of Chapter XII of S.R.O. 450(I)/2001 dated 18.06.2001; and
 - (c) Sub-Chapter 7 of Chapter XII of S.R.O. 450(I)/2001 dated 18.06.2001;

- (v) goods specified under Heading 9929, Sub-Chapter VIII of Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969);
- (vi) such mobile telephone sets as are exempt from custom duty and are charged to sales tax in the manner prescribed in the Notification No. S.R.O.390(I)/2001 dated the 18th June, 2001;
- (vii) plant, machinery and equipment and parts thereof imported as are subject to 5% rate of customs-duty under Chapter 84 of the First Schedule to the Customs Act, 1969 (IV of 1969), or are exempt from customs-duty or subject to a lower rate of customs-duty under relevant Customs notifications;
- (viii) agricultural tractors imported in CBU condition;
- (ix) an indirect exporter as defined in the Duty and Tax Remission for Export Rules, 2001 issued under Notification No. S.R.O. 85(I)/2001, dated the 21st March 2001;
- (x) import of wheat;
- (xi) sugar imported in pursuance of Economic Coordination Committee of the Cabinet's decision No. ECC 16/2/2005 dated 08.02.2005; and
- (xii) import of the following items, namely:—
- (a) onions;
 - (b) potatoes;
 - (c) tomatoes;
 - (d) garlic;
 - (e) *halal* meat of—
 - (1) (i) goat; and
(ii) sheep; and
 - (2) beef; and

- (f) live animals (bovine animals *i.e.* buffalos, cows, sheep, goats and camels only).";
 - (j) in clause (21), after the word "issued", the words and figures "upto 30th June, 2005" shall be inserted;
- (57) The provisions of sections 148 and 153 shall not apply to companies operating Trading Houses which—
- (i) have paid up capital of exceeding Rs.250 million;
 - (ii) own fixed assets exceeding Rs.300 million at the close of the Tax Year;
 - (iii) maintain computerized records of imports and sales of goods;
 - (iv) maintain a system for issuance of 100% cash receipts on sales;
 - (v) present accounts for tax audit every year; and
 - (vi) is registered with Sales Tax Department:

Provided that the exemption under this clause shall not be available if any of the aforementioned conditions are not fulfilled for a tax year.

- (58) The provisions of section 205 shall not apply to telecom companies for default of not collecting withholding tax under section 236 (1)(b) on sale of prepaid cards during tax year 2004, if the amount not collected is deposited within three months:

Provided that nothing contained in this clause shall apply to the amounts collected under section 236(1)(b), but not deposited in the Treasury.

- (59) The provisions of section 151, regarding withholding tax on profit on debt, shall not apply—
- (i) in respect of profit or interest paid on a Term Finance Certificate held by a company which has been issued on, or after, the first day of July, 1999;

- (ii) to any payment made by way of profit or interest to any person on Term Finance Certificates being the instruments of redeemable capital under the Companies Ordinance, 1984 (XLVII of 1984), issued by Prime Minister's Housing Development Company (Pvt) Limited (PHDCL);
 - (iii) to Pak rupee accounts or certificates referred to in clause (83) of Part-I of this Schedule; and
 - (iv) in the case of any resident individual, no tax shall be deducted from income or profits paid on,—
 - (a) Defence Savings Certificates, Special Savings Certificates, Savings Accounts or Post Office Savings Accounts, or Term Finance Certificates (TFCs), where such deposit does not exceed one hundred and fifty thousand rupees; and
 - (b) Investment in monthly income Savings Accounts Scheme of Directorate of National Savings, where monthly installment in an account does not exceed one thousand rupees.”;
- (47) in the Third Schedule, for Part I, the following shall be substituted, namely:—

“PART-I

DEPRECIATION

(See Section 22)

Depreciation rates specified for the purposes of section 22 shall be,—

I. Building (all types).	10%
II. Furniture (including fittings) and machinery and plant (not otherwise specified), motor vehicles (all types), ships, technical or professional books.	15%
III. Computer hardware including printer, monitor and allied items, aircrafts and aero engines.	30%

- IV. In case of mineral oil concerns the income of which is liable to be computed in accordance with the rules in Part-I of the Fifth Schedule.

(a)	Below ground installations	100%
(b)	Offshore platform and production installations.	20%";

- (48) in the Fourth Schedule, after clause (6), the following new clause shall be inserted, namely:—

“(6A) EXEMPTION OF CAPITAL GAINS FROM SALE OF SHARES.—In computing income under this Schedule, there shall not be included “capital gains”, being income from the sale of modaraba certificates or any instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), listed on any stock-exchange in Pakistan or shares of a public company (as defined in sub-section (47) of section 2) and the Pakistan Telecommunications Corporation vouchers issued by the Government of Pakistan, derived up to tax year ending on the thirtieth day of June, 2007.”;

- (49) in the Sixth Schedule, in the heading of Part I, for the figure “49” the figure “48” shall be substituted ;

- (50) in the Seventh Schedule,—

- (i) in Part I,—

(a)	against serial No. 1 in column (1), in column (2), the words “leather and textile made ups” shall be omitted;
(b)	against serial No. 3 in column (1), in column (2), the words, figures, brackets and comma “Goods specified under heading No.90.18 of the Fifth Schedule to the Customs Act, 1969 (IV of 1969)” shall be omitted;
(c)	against serial No. 4 in column (1), in column (2), the words “Sports goods and toilet linen including terry towels” shall be omitted;
(d)	against serial No. 9 in column (1), items (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) and the entries relating thereto in columns (2) and (3) shall be omitted.

- (ii) in Part II,—

(a) in the table, after entry at S. No. 1, the following entry shall be made, namely:—

S. No.	Description	Description
(1)	(2)	(3)
1A		
(1)	Leather and textile made ups	
(2)	Goods specified under heading No. 90.18 of the First Schedule to the Customs Act, 1969 (IV of 1969).	
(3)	Sports goods, toilet linen including terry towels.	
(4)	Goods specified under Chapters, Heading and Sub-Heading Nos. of the Pakistan Custom Tariff.	
(i)	42.05	Other articles of leather
(ii)	57.01	Hand-knitted carpets and rugs
(iii)	61.01	Men and boys overcoats, jackets knitted or crocheted
(iv)	61.02	Women and girls overcoats, jackets knitted or crocheted
(v)	61.03	Men and boys suits, jackets, trousers, shirts knitted or crocheted
(vi)	61.05	Men and boys shirts knitted or crocheted
(vii)	61.06	Women and girls blouses, shirts knitted or crocheted

(1)	(2)	(3)
(viii) 61.09		T-shirts knitted or crocheted
(ix) 61.12		Tracksuits, swimwear knitted or crocheted
(x) 63.01, 2000, 3000, 4000		Blankets, wool, cotton and MMF.
(xi) 63.02		Bed linen, table linen and kitchen linen

(iii) in Part-III,

(a) in the subtitle the word "or" shall be substituted by comma, figures and word ", II or IV";

(b) in the table—

(i) in entry at serial No. 1, after the word and figure "Part I", the word "and" shall be substituted by a "comma" and after the word and figure "Part II", the words and figure "and Part IV" shall be inserted; and

(ii) the brackets, figures and word "(i) raw cotton (vi) cotton yarn" shall be omitted;

(c) after the entry at S. No. 2, the following new entry shall be made, namely:—

"2A. Following types of goods not covered by other provisions of this Schedule, namely:—

- (i) leather and articles thereof
- (ii) textile and textile articles
- (iii) carpets
- (iv) surgical goods

(iv) after Part III, the following new Part shall be added, namely:-

"PART IV

[goods not covered by Part I, II and III]

S. No.	Description
(i)	raw cotton
(ii)	cotton yarn
(iii)	such other goods as may be notified by the Central Board of Revenue".

9. **Amendment of Act I of 2003.**—In the Finance Act, 2003 (I of 2003), in section 3,—

- (a) in clause (a) the word "and", at the end, shall be omitted;
- (b) in clause (b), for the full stop, at the end, the semicolon and word "; and" shall be substituted; and
- (c) after clause (b), amended as aforesaid, the following new clauses shall be added, namely:—
 - "(c) any aggrieved person in connection with any matter of tax pertaining to liability of wealth tax, admissibility of refund, waiver or fixation of penalty or fine, relaxation of any time period or procedural and technical condition may apply to the Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application;
- (d) the Central Board of Revenue, after examination of the application of an aggrieved person, shall appoint a committee consisting of an officer of income tax and two persons from a panel consisting of Chartered or Cost Accountants, Advocates, Tax Practitioners or reputable taxpayers for the resolution of the hardship or dispute;
- (e) the committee constituted under clause (d) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of Income Tax or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit;

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- (f) the Central Board of Revenue may, on the recommendation of the committee, pass such order, as it may deem appropriate;
 - (g) the aggrieved person may make the payment of wealth tax and other taxes as determined by the Central Board of Revenue in its order under clause (f) and all decisions, orders and judgments made or passed shall stand modified to that extent and all proceedings by any authority shall abate:

Provided that, in case the matter is already sub-judice before any authority or tribunal or the court, an order passed by the Board in the light of recommendations of the committee shall be submitted before that authority, tribunal or the court for consideration and orders as deemed appropriate:

Provided further that if the taxpayer is not satisfied with the said order, he may continue to pursue his remedy before the relevant authority, tribunal or court as if no such order had been made by the Board; and

- (h) the Board may, by notification in the official Gazette, make rules for this purpose.”.

10. **Amendment of Act LXII of 1975.**—The following amendments shall be made in the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975), namely:—

(1) In section 2,—

- (a) in clause (b), after the word “the” occurring for the first time, the word and comma “Parents,” shall be inserted; and
- (b) in clause (f), after the word “residence”, occurring at the end, the comma and words “,but does not include Federal Lodges, Parliament Lodges, Government Hostel and a Government Rest House” shall be added.

(2) In section 8,—

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

“(2) The assessed rent of a house hired for the use of a Federal Minister shall in no case exceed fifty five thousand rupees per mensem, and that of a house hired for the use of a Minister of State fifty thousand rupees per mensem.”; and

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

“(4) Lum sum utility allowance of twenty-two thousand rupees per mensem shall be paid of a Federal Minister and the Minister of State for payment of utility bills.”

(3) For section 9, the following shall be substituted, namely:—

“9. **Payment on account of non-availability of official residence.**—If, at the time of his entering upon office, an official residence as per entitlement is not available, a Federal Minister or a Minister of State shall, until such residence is provided by the Government, be paid subject to a maximum of fifty five thousand rupees per mensem in the case of a Federal Minister and fifty thousand rupees per mensem in the case of a Minister of State.”

(4) For section 10, the following shall be substituted, namely:—

“10. **Payment in case of own house.**—Where a Federal Minister or a Minister of State chooses to reside in his own house, the Federal Minister may be paid a monthly sum of fifty-five thousand rupees and the Minister of State fifty thousand rupees, in lieu of the furnished accommodation and to cover all expenses on its maintenance:

Provided that no furniture or furnishings shall be provided therein at the cost of Government:

Provided further that, if the Minister holds his office in the house, the room used as his office shall be furnished at Government expenses:

Provided also that a Federal Minister and Minister of State shall be entitled to utility allowance specified in sub-section (4) of section 8.”

(5) For section 22A, the following shall be substituted, namely:—

“22A. **Increase in emoluments.**—The salaries, allowances and privileges of Ministers shall automatically be increased by the Federal Government in proportion to the increase in the emoluments of the civil servants.”

THE FIRST SCHEDULE

(See section 2)

“AN

ACT

to consolidate and amend the law relating to duties of excise

WHEREAS it is expedient to consolidate and amend the law relating to duties of excise on goods manufactured, produced, imported or consumed and services provided or rendered in Pakistan;

It is hereby enacted as follows:—

CHAPTER I**PRELIMINARY**

1. **Short title, extent and commencement.**—(1) This Act may be called the Federal Excise Act, 2005,

(2) It extends to the whole of Pakistan

(3) It shall come into force on the first day of July, 2005.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(1) “adjudicating authority” means any authority competent to pass any order or decision under this Act or the rules made thereunder, but does not include the Board or Appellate Tribunal;

(2) “adjustment” means deduction of amount of duty paid on goods used in the manufacture or production of other goods from the amount of duty payable on such other goods in the prescribed manner;

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

(4) “Board” means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (IV of 1924);

- (5) "Collector" means an officer of Federal Excise notified as Collector of Federal Excise under this Act;
- (6) "conveyance" means any means of transport used for carrying goods or passengers such as vessel, aircraft, vehicle or animal etc.;
- (7) "default surcharge" means surcharge levied under section 8;
- (8) "distributor" means a person appointed by a manufacturer in or for a specified area to purchase goods from him for sale to a wholesale dealer in that area;
- (9) "duty" means any sum payable under the provisions of this Act or the rules made thereunder and includes the default surcharge and the duty chargeable at the rate of zero per cent;
- (10) "establishment" includes an undertaking, firm or company, whether incorporated or not, an association of persons and an individual;
- (11) "factory" means any premises, including the precincts thereof, wherein or in any part of which goods are manufactured, or wherein or in any part of which any manufacturing process connected with the production of the goods is being carried on or is ordinarily carried on;
- (12) "Federal Excise Officer" means any officer of the Federal Excise Department, or any person (including an officer of the Provincial Government) invested by the Board with any of the powers of a Federal Excise Officer under this Act or rules made thereunder;
- (13) "goods" means goods leviable to excise duty under this Act or as specified in the First Schedule and includes goods manufactured or produced in non-tariff area and brought for use or consumption to tariff area;
- (14) "goods insurance" includes fire, marine, theft, accident and other such miscellaneous insurance;
- (15) "import" and "export" mean respectively bringing into, and taking out of Pakistan by sea, land or air and shall be deemed to have always been so defined;
- (16) "manufacture" includes,—
 - (a) any process incidental or ancillary to the completion of a manufactured product;

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- (b) any process of re-manufacture, remaking, reconditioning or repair and the processes of packing or repacking such product, and, in relation to tobacco, includes the preparation of cigarettes, cigars, cheroots, biris, cigarette and pipe or hookah tobacco, chewing tobacco or snuff, and the word "manufacturer" shall be construed accordingly and shall include,—
- (i) any person who employs hired labour in the production or manufacture of goods; or
- (ii) any person who engages in the production or manufacture of goods on his own account if such goods are intended for sale; and
- (c) any person who, whether or not he carries out any process of manufacture himself or through his employees or any other person, gets any process of manufacture carried out on his behalf by any person who is not in his employment:

Provided that any person so dealing in goods shall be deemed to have manufactured for all purposes of this Act, such goods in which he deals in any capacity whatever;

- (17) "non-tariff area" means Azad Jammu and Kashmir, Northern Areas and such other territories or areas to which this Act does not apply;
- (18) "person" includes a company, an association, a body of individuals, whether incorporated or not, a public or local authority, a Provincial Government or the Federal Government;
- (19) "prescribed" means prescribed under this Act or by rules made thereunder;
- (20) "registered person" means a person who is registered or is required to be registered under this Act provided that a person who is not registered but is required to be registered shall not be entitled to any benefit or privilege under this Act or rules made thereunder, unless he is registered and such benefit and privilege, unless allowed by Board, shall be confined to period of registration;
- (21) "sale" and "purchase" with their grammatical variations and cognate expressions, mean any transfer of the possession of goods or rendering and providing of services by one person to another in the ordinary course of trade or business for cash or deferred payment or other consideration;

- (22) "schedule" means the schedule appended to this Act;
- (23) "services" means services, facilities and utilities leviable to excise duty under this Act or as specified in the First Schedule read with Chapter 98 of the Pakistan Customs Tariff, including the services, facilities and utilities originating from Pakistan or its tariff area or terminating in Pakistan or its tariff area;
- (24) "tariff area" means area other than the non-tariff area;
- (25) "wholesale dealer" means a person who buys or sells goods wholesale for the purpose of trade or manufacture, and includes a broker or commission agent who, in addition to making contracts for the sale or purchase of goods for others, stocks such goods belonging to others as an agent for the purpose of sale; and
- (26) "zero-rated" means duty of Federal excise levied and charged at the rate of zero per cent under section 5 of this Act.

CHAPTER II

LEVY, COLLECTION AND PAYMENT OF DUTY

3. **Duties specified in the First Schedule to be levied.**—(1) Subject to the provisions of this Act and rules made thereunder, there shall be levied and collected in such manner as may be prescribed duties of excise on,—

- (a) goods produced or manufactured in Pakistan;
- (b) goods imported into Pakistan;
- (c) such goods as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; and
- (d) services, provided or rendered in Pakistan;

at the rate of fifty per cent *ad valorem* except the goods and services specified in the First Schedule, which shall be charged to Federal excise duty as, and at the rates, set-forth therein.

(2) Duty in respect of goods imported into Pakistan shall be levied and collected in the same manner and at the same time as if it were a duty of customs

payable under the Customs Act, 1969 (IV of 1969), and the provisions of the said Act including section 31A thereof shall apply.

(3) The Board may, by notification in the official Gazette, in lieu of levying and collecting under sub-section (1) duties of excise on goods and services, as the case may be, levy and collect duties,—

- (a) on the production capacity of plants, machinery, undertakings, establishments or installations producing or manufacturing such goods; or
- (b) on fixed basis, as it may deem fit, on any goods or class of goods or on any services or class of services, payable by any establishment or undertaking producing or manufacturing such goods or providing or rendering such services.

(4) Without prejudice to other provisions of this Act, the Federal Government may levy and collect duty on any class or classes of goods or services by notification in the official Gazette at such higher or lower rate or rates as may be specified in such notification.

Explanation.—Subject to sub-section (1), for the purpose of this section, “goods” means the goods specified in CHAPTERS 1 TO 97 and “services” means the services specified in CHAPTER 98 of the First Schedule to the Customs Act, 1969 (IV of 1969).

4. Filing of return and payment of duty etc.— (1) At the close of a month every registered person shall prepare a return in such form as may be specified by the Board and furnish the same to the Collector within three days after payment of the amount of duty due from him for a month.

(2) Duty shall be deposited in the designated branch of the bank on the prescribed challan after properly filling up all columns of the challan mentioning registration number on its right top by seventh day of the succeeding or by such date as may be specified by the Board provided that any shortfall in the days of the month during which duty has been collected shall be forgone.

(3) If during any month, there is a change in the rate of duty, a separate return showing the application of different rates of duty shall be used in respect of each portion of such month.

(4) A person may file a revised return for the correction of any *bonafide* error or mistake in the entries or declaration of the original return.

(5) The Board may, by notification in the official Gazette, require any person or class of persons for any goods or class of goods to furnish such summary or details of particulars pertaining to imports, purchases, utilization, consumption, production, sales or disposal of such goods during any month or months in such format and manner as may be specified and provisions of this sub-section may be invoked *mutatis mutandis* in respect of services.

(6) The Board may by an order, specify the manner and procedure for filing of return for the purpose of this Act or rules made thereunder and for payment of duty by electronic means. The Board may specify the manner and procedure for the submission, receipt and transmission of any information for the purpose of this Act or rules made thereunder by electronic means.

(7) Every amount of duty due from any person on any other account shall also be deposited on the prescribed challan in the bank branch designated and in the same manner as aforesaid.

5. Zero rate of duty and drawback of duty etc.—(1) Notwithstanding the provisions of section 3, the goods exported out of Pakistan or such goods as may be, by a notification in the official Gazette, specified by the Federal Government shall be charged to duty at the rate of zero per cent and adjustment of duty in terms of section 6 shall be admissible on such goods.

(2) The Board may, by notification in the official Gazette, grant drawback of duty paid on any goods used in the manufacture of any goods manufactured in and exported out of Pakistan, or shipped as provisions or stores for consumption on board a ship or aircraft proceeding to a destination outside Pakistan, at such rate or rates and subject to such conditions and limitations as may be specified in the notification.

6. Adjustment of duties of excise.—(1) For the purpose of determining net liability of duty in respect of any goods, the duty already paid on goods specified in the First Schedule and used directly as input goods for the manufacture or production of such goods shall be deducted from the amount of duty calculated on such goods.

(2) Adjustment of duty of excise under sub-section (1) shall be admissible only if a person registered under this Act holds a valid proof to the effect that he has paid the price of goods purchased by him including the amount of duty and received the price of goods sold by him including the amount of duty through banking channels including online payment whether through credit card or otherwise.

(3) Notwithstanding the provisions of sub-section (1), the Board may, by a notification in the official Gazette, disallow or restrict whole or part of the amount

of or otherwise regulate the adjustment of duty in respect of any goods or class of goods.

7. Application of the provisions of the Sales Tax Act, 1990.— In case of goods specified in the Second Schedule or such services as may be specified by the Board through a notification in the official Gazette,—

- (a) a registered person manufacturing or producing such goods or providing or rendering such services shall be entitled to deduct input tax paid during the tax period from the amount of duty of excise due from him on such goods or services in respect of that tax period;
- (b) a registered person shall be entitled to deduct the amount of duty of excise paid or payable by him on such goods or services as are acquired by him during a tax period from the output tax due from him in respect of that tax period;
- (c) a registered person supplying such goods or providing or rendering such services shall be entitled to deduct duty of excise paid or payable on such goods or services as are acquired by him during the tax period from the amount of duty of excise due from him on such goods manufactured or produced or services as are provided or rendered by him during that period; and -
- (d) a person shall be entitled to deduct duty of excise paid or payable, on such goods or services as are acquired by him during a month, from the amount of duty of excise due from him on such goods manufactured or produced or such services as are provided or rendered by him, during that month.

Explanation.—For the purposes of this section, the expressions “input tax”, “output tax” and “tax period” shall have the same meanings as are assigned to them in the Sales Tax Act, 1990, provided that the date for payment of duty under this Act shall be the date specified under sub-section (1) of section 4.

8. Default surcharge.—If a person fails to pay the duty within the prescribed time, he shall, in addition to the duty payable under section 3, be liable to pay default surcharge at the rate of one per cent per month for the first six months and at the rate of one and half per cent per month thereafter.

Explanation.—For the purpose of this section, the period of default shall be reckoned from the day following the due date on which the duty was payable to the preceding day on which the duty is actually paid.

9. Liability for payment of duty in the case of private companies or business enterprises or in case of sale of business ownership.—(1) Notwithstanding anything contained in any other law for the time being in force, where any private company or business enterprise is closed or discontinued or otherwise ceases to exist and any amount of duty chargeable on the company or business enterprise, whether before, or in the course of, or after its liquidation cannot be recovered from the company or business enterprise, every person who was a owner of, or partner in, or director of, the company or business enterprise shall, jointly and severally with such persons, be liable for the payment of such duty.

(2) In the case of sale or transfer of ownership of a business or part thereof involving any charge of duty to another person as an ongoing concern, the chargeable duty shall be paid by the person to whom such sale is made or ownership is transferred provided that if any amount of duty payable by such person remains unpaid, such unpaid amount of duty shall be the first charge on the assets of the business and shall be payable by the transferee of business:

Provided that no business enterprise or a part thereof shall be sold or transferred unless the outstanding duty is paid and a no objection certificate in this behalf from the Collector concerned is obtained.

(3) In case of termination of a business or part thereof involving any outstanding charge of duty, a person terminating such business or part thereof shall be required to account for and pay the outstanding charge of duty as if no such termination has taken place.

10. Applicable value and rate of duty.—The value and the rate of duty applicable to any goods or services shall be the value, retail price, tariff value and the rate of duty in force,—

- (a) in the case of goods, on the date on which the goods are cleared for export or for home consumption;
- (b) in the case of services, on the date on which the services are provided or rendered; and
- (c) in the case of goods produced or manufactured outside the areas to which this Act has been applied and brought to such areas for sale or consumption therein, the date on which the goods are brought to those areas.

11. Collection of excess duty etc.—Every person who for any reason whatever has collected or collects any duty, which is not payable as duty or which is in excess of the duty actually payable and the incidence of which has been

passed on to the consumer, shall pay the amount so collected to the Federal Government and all the provisions of this Act or rules made thereunder shall apply for the recovery of such amount and claim for refund of any such amount paid or recovered shall not be admissible on any ground whatever.

12. Determination of value for the purposes of duty.—(1) Where any goods are liable to duty under this Act at a rate dependent on their value, duty shall be assessed and paid on the basis of wholesale cash price of that goods and where such price is not available, of identical or similar goods, on which the goods are capable of being sold to a general body of retail traders and if there is no such body, to the general body of consumers on the day of its sale, without any deduction whatever except the amounts of duty and sales tax then payable.

(2) Where any services are liable to duty under this Act at a rate dependent on the charges therefor, the duty shall be paid on total amount of charges for the services including the ancillary facilities or utilities, if any, irrespective whether such services have been rendered or provided on payment of charge or free of charge or on any concessional basis.

(3) Where any goods are chargeable to duty at the import stage, duty shall be assessed and paid on the value determined in accordance with section 25 of the Customs Act, 1969 (IV of 1969), including customs duties payable thereon.

(4) Where any goods are chargeable to a duty on the basis of retail price, duty thereon shall be paid on the retail price fixed by the manufacturer, inclusive of all charges and taxes, other than sales tax levied and collected under section 3 of the Sales Tax Act, 1990, at which any particular brand or variety of such goods should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price and such retail price shall, unless otherwise directed by the Board, be legibly, prominently and indelibly indicated on each good, packet, container, package, cover or label of such goods:

Provided that where so and as specified by the Board, any goods or class of goods liable to duty on local production as percentage of retail price, the provisions of this sub-section shall *mutatis mutandis* apply in case such goods are imported from abroad.

(5) The Board may fix the minimum price of any goods or class of goods, for the purpose of levying and collecting of duty and duty on such goods shall be paid accordingly.

13. Registration.—(1) Any person engaged in the production or manufacture of goods or providing or rendering services liable to duty of excise under this Act shall, unless otherwise specified, be required to obtain registration in

the prescribed manner regardless of his annual turnover or volume of sales of such goods or services.

(2) Where a person who is already registered under the Sales Tax Act, 1990, shall not be required to take separate registration for excise purpose and his sales tax registration shall be deemed to be a registration for the purpose of this Act:

Provided that provisions of the Sales Tax Act, 1990, including those relating to exemption threshold shall not apply where a person obtains or is liable to obtain registration for the purposes of this Act but does not have or is not liable to registration under the Sales Tax Act, 1990.

14. Recovery of unpaid duty or of erroneously refunded duty or arrears of duty, etc.—(1) Where any person has not levied or paid any duty or has short levied or short paid such duty or where any amount of duty has been refunded erroneously, such person shall be serviced with notice requiring him to show cause for payment of such duty provided that such notice shall be issued within three years from the relevant date.

(2) The Federal Excise Officer, empowered in this behalf, shall after considering the objections of the person served with a notice to show cause under sub section (1), determine the amount of duty payable by him and such person shall pay the amount so determined alongwith default surcharge and penalty as specified by such officer under the provisions of this Act.

(3) Where any amount of duty levied and penalty imposed or any other amount payable under this Act is due from any person, such amount or sum shall be recovered in such manner as is prescribed under this Act or rules made thereunder.

(4) Notwithstanding anything contained under any other law for the time being in force, where any business or activity involving liability to charge, levy and pay duty under this Act is sold, discontinued or liquidated, the amount of unpaid or recoverable duty shall be the first charge on the assets of the business.

Explanation.—For the purpose of this section, the expression “relevant date” means the date on which the payment of duty was due under sub-section (3) and in case where any amount of duty has been erroneously refunded, the date of its refund.

15. Application of the Customs Act, 1969 (IV of 1969) to Federal excise duties.—The Federal Government may, by notification in the official Gazette, declare that any or all of the provisions of the Customs Act, 1969 (IV of 1969), shall, with such modifications and alterations it may specify, consider necessary or desirable

to adapt them to the circumstances, be applicable in regard to like matters in respect of the duties levied by sections 3 and 8.

16. Exemptions.—(1) All goods imported, produced or manufactured in Pakistan and services provided or rendered except such goods and services as are specified in the First Schedule shall be exempt from whole of excise duties:

Provided that goods and services specified in the Third Schedule shall be exempt from duty subject to such conditions and restrictions, if any, specified therein and no adjustment in terms of section 6 shall be admissible in respect of goods exempt from duty of excise whether conditionally or otherwise.

(2) The Federal Government may by notification in the official Gazette, exempt subject to such conditions as may be specified therein, any goods or class of goods or any services or class of services from the whole or any part of the duty leviable under this Act.

(3) The Board may, by special order, exempt from the payment of the whole or any part of the duty leviable under this Act, under circumstances of exceptional nature, any goods or services on which such duty is leviable.

(4) Notwithstanding the provisions of sub-sections (2) and (3), the Federal Government or the Board may, by a notification in the official Gazette, for reasons to be recorded, exempt any person or class of persons from payment of the whole or part of the default surcharge imposed under section 8 subject to such conditions or limitations as may be specified in such notification.

17. Records.—(1) Every person registered for the purposes of this Act shall maintain and keep for a period of three years at his business premises or registered office in English or Urdu language the following records of excisable goods purchased, manufactured and cleared (including those cleared without payment of excise duty) by him or by his agent acting on his behalf in such form and manner as would permit ready ascertainment of his liability of duty, namely:—

- (a) records of clearances and sales made indicating the description, quantity and value of goods, name and address of the person to whom sales were made and the amount of the duty charged;
- (b) records of goods purchased showing the description, quantity and value of goods, name, address and registration number of the supplier and the amount of the duty, if any, on purchases;
- (c) records of goods cleared and sold without payment of duty;

- (d) records of invoices, bills, accounts, agreements, contracts, orders and other allied business matters;
- (e) records of production, stocks and inventory;
- (f) records of imports and exports; and
- (g) such other records as may be specified by the Board.

*(2) For any person or class of persons registered under this Act, or for any goods or class of goods the Board may specify or prescribe,—

- (a) to keep any other records for the purposes of this Act;
- (b) to use such electronic fiscal cash registers as may be approved by the Board; and
- (c) the procedure or software for electronic maintenance of records and filing of statements, documents or information by any person or class of persons.

(3) Provisions of sub-sections (1) and (2) shall apply *mutatis mutandis* on services provided or rendered by a person registered under this Act.

18. Invoices.—(1) A person registered under this Act shall issue for each transaction a serially numbered invoice at the time of clearance or sale of goods, including goods chargeable to duty at the rate of zero per cent, or providing or rendering services containing the following particulars, namely:—

- (a) name, address and registration number of the seller;
- (b) name, address and registration number of the buyer;
- (c) date of issue of the invoice;
- (d) description and quantity of goods or as the case may be, description of services;
- (e) value exclusive of excise duty;
- (f) amount of excise duty; and
- (g) value inclusive of excise duty.

(2) Notwithstanding sub-section (1), where a registered person is also engaged in making supplies taxable under the Sales Tax Act, 1990, such person shall not be required to issue a separate invoice for excise purposes and the amount of excise duty and other related information may in such cases be mentioned on the invoice issued for sales tax purposes.

(3) The Board may, by notification in the official Gazette, specify such modified invoices for different persons or classes of persons as it may deem necessary.

(4) The Board may, by notification in the official Gazette, specify goods in respect of which a copy of the invoice shall be carried or accompanied with the conveyance during their transportation or movement in such manner and subject to such conditions as may be specified in this behalf either in such notification or otherwise.

CHAPTER III

OFFENCES AND PENALTIES

19. **Offences, penalties, fines and allied matters.**—(1) Any person who fails to file or files an incorrect return within the period specified in sub-section (1) of section 4 or fails to make payment or makes short payment of duty on any account, shall pay a penalty of ten thousand rupees in addition to the amount of duty due from him and without prejudice to other liabilities which may be determined against him or action which may be taken against him under this Act and rules made thereunder.

(2) Any person who,—

- (a) makes, orally or in writing, or signs any declaration, certificate or other document required by this Act or rules made thereunder or by any Federal Excise officer to do so, which is untrue or incorrect in any particular or which is incomplete by omitting any material particular therefrom;
- (b) counterfeits or falsifies, or uses, when counterfeited or falsified, any document which is or may be required under this Act or rules made thereunder or any document used in the transaction of any business or matter relevant to this Act or rules made thereunder; and
- (c) fails or refuses to give or produce to the Federal Excise officer any information or document required to be given or produced under this Act or rules made thereunder;

shall be guilty of an offence and for every such offence shall be liable to fine which may extend to twenty thousand rupees and in case of offence under clause (b), the fine may extend to one hundred thousand rupees and he shall be punishable with imprisonment for a term which may extend to five years or with both.

(3) Any person who,—

- (a) illegally removes, stores, keeps, or withdraws or in any way assists or is concerned in the illegal removal or withdrawal of any goods in the manner other than the manner prescribed under this Act or rules made thereunder;
- (b) is in any way concerned in conveying, removing, depositing or dealing with any goods with intent to defraud the Government of any duty of excise due thereon, or to violate any of the provisions of this Act or rules made thereunder;
- (c) is in any way concerned in any fraudulent evasion or attempt at fraudulent evasion of any duty of excise;
- (d) claims, takes or avails adjustment of duty not admissible under this Act or the rules made thereunder; and
- (e) is in any way concerned in the manufacture of any dutiable goods in contravention of the provisions of this Act or rules made thereunder;

shall be guilty of an offence and for each such offence, shall be liable to fine which may extend to fifty thousand rupees or five times of the duty involved, whichever is higher and to punishment with imprisonment which may extend to five years or both.

(4) Any person who, without the approval of the Collector, directly or otherwise destroys, damages, erases or otherwise manipulates data stored in or used in connection with a computer or otherwise uses a computer, the purpose or effect of which is to reduce, avoid or evade any liability to duty of excise which would otherwise have been imposed by this Act, or to defeat any provisions of this Act or rules made thereunder shall be guilty of an offence and shall be liable to fine which may extend to seventy five thousand rupees or ten times of the duty involved, whichever is higher and to punishment with imprisonment which may extend to five years or both.

(5) If any person obtains, attempts to obtain or abets in obtaining, or does anything whereby there might be obtained by another person, any amount by way of refund or drawback of any duty in respect of any goods which is not lawfully payable or allowable in respect thereof or which is greater than the amount so payable or

allowable, he shall be guilty of an offence and shall be liable to fine which may extend to one hundred thousand rupees or five times of duty involved, whichever is higher and to punishment with imprisonment which may extend to five years or both.

(6) Any person who obstructs any Federal Excise officer or other public servant or any person acting in his aid or assistance, or duly employed for the prevention of offences under this Act or rules made thereunder in the execution of his duty or in the due seizing of any goods liable to seizure under this Act or rules made thereunder, shall be guilty of an offence and for each such offence, shall be liable to fine which may extend to fifty thousand rupees or five times of duty involved, whichever is higher and to punishment which may extend to three years or both.

(7) Where an offence under this Act or rules made thereunder has been committed by a company, firm, or other body of persons, any person who at the time of the commission of the offence was a director, manager, or other similar officer or a partner of the company, firm, or other body of persons or was purporting to act in that capacity shall be deemed to be guilty of that offence unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

(8) Unless otherwise legally proved, where any person is liable under this Act to any penalty or punishment for any act, omission, neglect or default, he shall be liable to the same punishment, penalty or forfeiture for every such act, omission, neglect or default of any agent or employee.

(9) Where any goods are chargeable to duty on the basis of retail price under this Act and the retail price is not indicated on the goods in the manner specified therein or in the rules made thereunder, the duty shall be charged at the rate of 500 per cent *ad valorem* in case of cigarettes, and 40 per cent *ad valorem* in case of goods other than cigarettes:

Provided that in cases where a registered person does not intend to print retail price for any genuine reasons, he may voluntarily pay duty on the said higher rates as applicable to him and declare his duty payments in the return accordingly and other provisions of this section shall not apply in such cases.

(10) Where any person is engaged in the manufacture or production of cigarettes in the manner contrary to this Act or rules made thereunder or otherwise evades duty of excise on cigarettes or is engaged in the manufacture or production of counterfeited cigarettes, the machinery, equipments, instruments or devices used

in such manufacture or production shall, after outright confiscation, be destroyed in such manner as may be approved by the Collector and no person shall be entitled to any claim on any ground whatsoever, or be otherwise entitled to any compensation in respect of such machinery or equipments, instruments or devices and such confiscation or destruction shall be without prejudice to any other penal action which may be taken under the law against the person or in respect of the cigarettes or conveyance involved in or otherwise linked or connected with the case.

(11) Any goods in respect of which any of the provisions of this Act or rules made or notifications issued thereunder has been contravened shall be liable to confiscation alongwith the conveyance, if any, in which such goods are laden or have been or being carried and all confiscations in this regard shall vest with the Federal Government.

(12) Any person who attempts to commit any offence punishable under this Act, or abets the commission of the offence, shall be liable to the punishment provided for the offence.

20. Appointment of Special Judges for trial of offences.—(1) The Federal Government may, by notification in the official Gazette, appoint as many Special Judges as it may consider necessary, and, where it appoints more than one Special Judge, shall specify in the notification the territorial limits within which each one of them shall exercise jurisdiction.

(2) A Special Judge shall be a person who is or has been or is qualified to be a Sessions Judge.

21. Trial of offences by Special Judge.—(1) On the appointment of a Special Judge for any area, an offence punishable under this Act shall be tried exclusively by the Special Judge and all cases pending in any other court in such area immediately before such appointment shall stand transferred to such Special Judge.

(2) The provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), except those of Chapter XXXVIII of that Code, shall apply to the proceedings of the court of a Special Judge and, for the purposes of the said provisions, the court of a Special Judge shall be deemed to be a Court of Session trying cases, and a person conducting prosecution before the court of a Special Judge shall be deemed to be a Public Prosecutor.

(3) For the purposes of sub-section (2), the Code of Criminal Procedure, 1898 (Act V of 1898), shall have effect as if an offence punishable under this Act were one of the offences referred to in sub-section (1) of section 337 of the Code.

(4) A Special Judge shall take cognizance of, and have jurisdiction to try an offence triable under sub-section (1) only upon a complaint in writing made by such Federal Excise Officers as may be authorised by the Board in this behalf, by a general or special order in writing.

(5) The provisions of Chapter XX of the Code of Criminal Procedure, 1898 (Act V of 1898), shall apply to trial of cases under this Act in so far as they are not inconsistent with the provisions of this Act.

(6) The Federal Government may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Federal Government that such transfer will promote the ends of justice or tend to the general convenience of parties or witnesses.

(7) In respect of a case transferred to a Special Judge by virtue of sub-section (1) or under sub-section (6), such Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness who has given evidence in the case before the transfer and may act on the evidence already recorded by or produced before the court which tried the case before the transfer.

22. Power to arrest and prosecute.—(1) Any Federal Excise Officer authorized by the Board in this behalf who has reason to believe that any person has committed an offence under this Act may arrest such person after obtaining permission in writing from the Collector concerned:

Provided that the Federal Excise Officer shall immediately intimate the fact of the arrest of a person to the Special Judge who may direct such Officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.

(2) Notwithstanding anything contained in proviso to sub-section (1), any person arrested under this Act shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.

(3) When any person is produced under sub-section (2) before the Special Judge, he may, on the request of such person; after perusing the record, if any, and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit.

Provided that nothing herein contained shall preclude the Special Judge from canceling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purposes of this Act:-

(4) When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorizing his detention in such custody, at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the Federal Excise Officer holding inquiry against that person if such Officer makes a request in writing, to that effect and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such an order, provided that in no case the period of such custody shall exceed fourteen days.

(6) When any person is arrested under this Act, the Federal Excise Officer shall record the fact of arrest and other relevant particulars in the register mentioned in sub-section (10) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the nearest Judicial Magistrate make a request for his further detention in his custody.

(7) While holding an inquiry under sub-section (6), the Federal Excise Officer shall exercise the same powers as are exercisable by an officer in charge of a police-station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such Officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(8) If a Federal Excise Officer, after holding an inquiry, is of the opinion that there is no sufficient evidence or reasonable grounds to proceed against a person he shall make a report to this effect to the Collector and with his approval may release him on his executing a bond with or without sureties and shall direct such person to appear, as and when required, before the Special Judge and may make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(9) The Special Judge to whom a report has been made under sub-section (8) may, after the perusal of record of the inquiry and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceeding against such person, proceed with his trial and direct the prosecution to produce evidence.

(10) The Federal Excise Officer empowered to hold inquiry under this section shall maintain a register to be called "Register of Arrests and Detention" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day, and such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge whenever such Officer is so directed by him.

(11) After completing the inquiry, the Federal Excise Officer shall, as early as possible, submit to the Special Judge a complaint in the same form and manner, in which the officer in charge of a police-station submits a report before a court.

(12) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(13) Without prejudice to the foregoing provisions of this section, the Federal Government may, by notification in the official Gazette, authorize any other officer working under the Board to exercise the powers and perform the functions of a Federal Excise Officer under this section, subject to such conditions, if any, that it may deem fit to impose.

(14) Notwithstanding any provision of this Act, where any person has committed an offence liable to penalty or punishment under this Act, the Collector may, either before or after the initiation of any proceedings for the recovery of duty or prosecution of such person, compound the offence if he pays the amount of duty alongwith such default surcharge and penalty as is determined under the provisions of this Act.

23. Power to summon persons to give evidence and produce documents in inquiries.—(1) Any Federal Excise Officer duly empowered by the Board in this behalf shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing or information in any inquiry which such officer is making for any of the purposes of this Act.

(2) All persons so summoned shall be bound to attend, either in person or by an authorized agent, as such Officer may direct, and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and to produce such documents and other things as may be required:

Provided that the exemptions under sections 132 and 133 of the Code of Civil Procedure (V of 1908) shall be applicable to requisitions for attendance under this section.

(3) Every such inquiry as aforesaid shall be deemed to be a "judicial proceeding" within the meaning of section 193 and section 228 of the Pakistan Penal Code (XLV of 1860).

24. Officers required to assist Federal Excise Officers.—All officers of Police and Customs, sales tax, the civil armed forces and all officers of Government engaged in the collection of land-revenue, and all village officers shall assist the Federal Excise Officers in the execution of this Act as and when required by such Officers.

CHAPTER IV

SEARCHES, ARRESTS AND SEIZURES

25. Searches and arrests how to be made.—All searches or arrests made under this Act or any rules made thereunder and all arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (V of 1898).

26. Power to seize.—(1) The counterfeited cigarettes or cigarettes which have been manufactured unlawfully or on which duty has not been paid as required under this Act and rules made thereunder, shall be liable to seizure besides the conveyance which has been used for the movement, carriage or transportation of such cigarettes.

(2) For the purpose of this section, 'conveyance' shall include all of its fixtures, fittings and accessories etc.

27. Confiscation of cigarettes.—(1) The cigarettes seized for the reasons of counterfeiting shall be liable to outright confiscation and shall be destroyed in the manner prescribed in sub-section (10) of section 19.

(2) In case of cigarettes seized on account of evasion of duty, the owner shall be given an option to pay penalties and fines as provided under section 19 and

meet other obligations as provided under other relevant provisions of the Act and rules made thereunder, for release of such cigarettes in lieu of confiscation provided that if such release is not claimed or availed, no reduction or abatement in respect of amounts of duty, penalties and fine shall be admissible in case such cigarettes are auctioned.

(3) In case confiscated cigarettes are rendered unfit for human consumption or become otherwise unfit for sale, the Collector may allow destruction of such cigarettes in such manner as he may deem appropriate.

28. Power to release seized conveyance.—(1) Where any conveyance is seized which is liable to confiscation, the adjudicating authority may, subject to such conditions as may be prescribed, order its release pending adjudication of the case and on furnishing a guarantee by the owner of the seized conveyance, from a scheduled bank valid for at least one year equal to the value of such conveyance.

(2) In respect of cases pending before the Special Judge, release of conveyance under sub-section (1) shall not be allowed without prior permission of the Special Judge.

CHAPTER V

POWERS, ADJUDICATION AND APPEALS

29. Appointment of Federal excise officers and delegation of powers.—(1) For the purposes of this Act and rules made thereunder, the Board may, by notification in the official Gazette, appoint, in relation to any area or jurisdiction specified in the notification, any person to be—

- (a) a Collector of Federal Excise;
- (b) a Collector of Federal Excise (Appeals);
- (c) an Additional Collector of Federal Excise;
- (d) a Deputy Collector of Federal Excise;
- (e) an Assistant Collector of Federal Excise; and
- (f) an Officer of Federal Excise with any other designation.

(2) Notwithstanding the other designations of the officers of Federal Excise used in this Act or the rules made thereunder:

- (a) the Directorate General (Intelligence & Investigation) Customs & Excise shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and other officers with any other designation as the Board may appoint by notification in the official Gazette;

- (b) the Directorate General of Inspection & Internal Audit shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and other officers with any other designation as the Board may appoint by notification in the official Gazette; and
 - (c) the Directorate General of Training & Research shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and other officers with any other designation as the Board may appoint by notification in the official Gazette.
- (3) The Board may, by notification in the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name or designation,—
- (a) any Additional Collector of Federal Excise or Deputy Collector of Federal Excise to exercise any of the powers of a Collector of Federal Excise;
 - (b) any Deputy Collector of Federal Excise or Assistant Collector of Federal Excise to exercise any of the powers of an Additional Collector of Federal Excise;
 - (c) any Assistant Collector of Federal Excise to exercise any of the powers of a Deputy Collector of Federal Excise; and
 - (d) any other officer of Federal Excise to exercise any of the powers of a Collector, Additional Collector, Deputy Collector or Assistant Collector of Federal Excise;

under this Act and the rules made thereunder.

(4) Unless the Board in any case otherwise directs, the Collector may, with the prior approval of the Board, authorize any officer subordinate to him to exercise within any specified area, any of the powers of the Collector or of any other officer of Federal Excise under this Act.

(5) The officer to whom any powers of any senior officer are delegated under this section shall not further delegate such powers.

30. Use of powers of subordinate officer.—(1) An officer appointed under this Act shall exercise such powers and discharge such duties as are conferred or imposed on him under this Act and he shall also be competent to exercise all powers and discharge all duties or functions conferred or imposed upon any officer subordinate to him.

(2) Notwithstanding anything contained in this Act or the rules made thereunder, the Board may, by general or special order, impose such limitations or conditions on the exercise of such powers and discharge of such duties by any Federal Excise Officer as it deems fit.

31. **Power of adjudication.**— (1) The adjudication powers of different Federal Excise Officers shall be as follows:—

(i) Additional Collector	Cases involving evasion of excise duty (principal amount) or erroneous refund of excise duty, without limit.
(ii) Deputy Collector	Cases involving evasion of excise duty (principal amount) or erroneous refund of excise duty provided the amount of duty involved is not less than one million rupees but does not exceed two million five hundred thousand rupees.
(iii) Assistant Collector	Cases involving evasion of excise duty (principal amount) or erroneous refund of excise duty provided the amount of duty involved is not less than ten thousand rupees but does not exceed one million rupees.
(iv) Superintendent or Principal Appraiser	Cases involving evasion of excise duty (principal amount) or erroneous refund of excise duty provided the amount of duty involved does not exceed ten thousand rupees:

Provided that all cases of contravention of Act or rules where no evasion of duty is involved shall be adjudicated by the Deputy Collector of the respective Collectorate of Federal Excise.

(2) The Board may, by notification in the official Gazette, vary the jurisdiction and powers of any Federal Excise Officer or a class of Federal Excise Officers.

(3) A Federal Excise Officer invested with the powers to adjudicate shall decide the case within ninety days of the issuance of show cause notice or within

such extended period as he may for reasons to be recorded in writing fix provided that such extended period shall in no case exceed ninety days:

Provided that the Board shall have powers to regulate the system of adjudication including transfer of cases and extension of time limit in exceptional circumstances.

32. Option to pay fine in lieu of confiscation of conveyance.— Wherever confiscation is adjudged under this Act or the rules made thereunder, the officer adjudging it may give the owner of the conveyance an option to pay in lieu of confiscation such fine as the officer thinks fit.

33. Appeals to Collector (Appeals).— Any person other than Federal Excise Officer aggrieved by any decision or order passed under this Act or the rules made thereunder by a Federal Excise Officer upto the rank of Additional Collector of Federal Excise, other than a decision or order or notice given or action taken for recovery of the arrears of duty under this Act or rules made thereunder may within thirty days of receipt of such decision or order prefer appeal therefrom to the Collector (Appeals).

34. Appeals to the Appellate Tribunal and Reference to High Court.—(1) Any person or Federal Excise Officer aggrieved by any of the following orders may within sixty days of the receipt of such orders file appeal to the Appellate Tribunal against such orders,—

- (a) an order passed by the Collector (Appeals); and
- (b) an order passed by the Board or the Collector of Federal Excise under section 35:

Provided that the Appellate Tribunal shall decide the appeal filed under this sub-section within six months of its filing.

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

- (a) in any disputed case, other than a case where the determination of any question having a relation to rate of duty of excise or to the value of goods and services for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (b) the amount of fine or penalty determined by such order;

does not exceed fifty thousand rupees.

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(3) Within ninety days of the date on which an order of the Appellate Tribunal is communicated to him, the aggrieved person or any officer of Federal Excise not below the rank of Deputy Collector may prefer an application in the prescribed form along with a statement of the case, to the High Court, stating any question of law arising out of such order.

(4) The statement to the High Court referred to in sub-section (3), shall set out the facts, the determination of the Appellate Tribunal and the question of law, which arises out of its order.

(5) Where on an application made under sub-section (3), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (3), it may proceed to hear the case.

(6) A reference to the High Court under this section shall be heard by a Bench of not less than two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Civil Procedure, 1908 (V of 1908) shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.

(7) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and pass judgment thereon specifying the grounds on which such judgment is based and the Tribunal's order shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

(8) The cost of any reference to the High Court shall be in the discretion of the Court.

(9) Notwithstanding that a reference has been made to the High Court, the duty shall be payable in accordance with the order of the Appellate Tribunal:

Provided that, if the amount of duty is reduced as a result of the judgment in the reference by the High Court, and any amount of duty is found refundable, the High Court may, that he wants to prefer petition for leave to appeal to the Supreme Court, make an order authorizing the Collector to postpone the refund until the disposal of the appeal by the Supreme Court.

(10) Where recovery of any sum has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made unless the reference is decided, or such order is withdrawn, by the High Court earlier.

(11) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (3).

(12) An application under sub-section (3) by a person other than the Collector shall be accompanied by a fee of one hundred rupees.

35. Powers of Board or Collector to pass certain orders.—(1) The Board or the Collector within his jurisdiction, may *suo moto* call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed by a subordinate officer and may pass such order as it or he may think fit.

(2) No order confiscating goods of greater value or enhancing any fine, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed under sub-section (1) unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorized by him.

(3) No record of any proceedings relating to any decision or order passed by any Federal Excise Officer shall be called for or examined under sub-section (1) after the expiry of two years from the date of such decision or order.

36. Power to rectify mistakes in orders.—The Federal Government, the Board or any Federal Excise Officer may rectify any mistake which is apparent from the record in any order passed by it or him under any of the provisions of this Act or the rules made thereunder, on its or his own motion or on an application made by a person affected by the order within three years of the passing of such order provided that no such rectification which has the effect of enhancing any penalty or fine or requiring the payment of a greater amount of duty shall be made unless the person affected by the proposed rectification has been given an opportunity of being heard.

37. Deposit, pending appeal, of duty demanded or penalty levied.—(1) Where in any appeal, the decision or order appealed against relates to any duty demanded or penalty imposed under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit the duty demanded or the penalty imposed provided that the Appellate Tribunal or Collector (Appeals) may in any particular case dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the interest of revenue.

(2) The order for such dispensation under sub-section (1) shall cease to have effect on the expiration of a period of six months following the date on which order for dispensation was passed or until the order of dispensation is withdrawn earlier or the case is finally decided earlier by the Appellate Tribunal or Collector (Appeals).

(3) Notwithstanding sub-sections (1) and (2), the Appellate Tribunal or Collector (Appeals) may direct that, pending decision on the appeal, the duty demanded or penalty imposed, alongwith the default surcharge payable under this Act, be paid by the appellant in suitable installments spread over a period not exceeding six months from the date of such direction:

Provided that where a person has, at the time of filing appeal, deposited fifteen *per cent* of the liability covered under the decision or order appealed against, he shall not be required to separately seek stay against recovery and stay in such a case shall commence from the date of payment of such fifteen *per cent* amount and shall remain valid till the expiry of a period of six months or till the decision of the appeal, whichever is earlier unless the case is decided in his favour and the amount so paid is claimed to have become due for refund.

38. Alternate Dispute Resolution.—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any aggrieved person in connection with any matter of excise pertaining to liability of excise duty, default surcharge, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or any procedural and technical condition may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

(2) The Board may, after examination of the application of an aggrieved person, appoint a committee consisting of an officer of excise and one or two persons from a notified panel of Chartered or Cost Accountants, Advocates or reputable taxpayers for the resolution of hardship or the dispute.

(3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of excise or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit.

(4) The Board may, on the recommendation of the committee, give or pass such order, as it may deem appropriate.

(5) The aggrieved person may make the payment of excise duty and other taxes as determined by the Board in its order under sub-section (4) and all decisions, orders and judgements made or passed shall stand modified to that extent and all proceedings under this Act or the rules made thereunder by any authority or forum shall abate:

Provided that, in case the matter is already sub-judice before any forum or tribunal or the court, the position agreed between the aggrieved person and the

Board in the light of recommendations of the committee shall be submitted before that forum, tribunal or the court for consideration and order as deemed appropriate.

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

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

CHAPTER VI

SUPPLEMENTAL PROVISIONS

40. **Power of Board to make rules.**—(1) The Board may make rules to carry into effect the purposes of any or all the provisions of this Act including charging fee for processing of returns, claims and other documents and for preparation of copies thereof.

(2) In making rules under this section, the Board may provide that any person committing a breach of any rule shall, without prejudice to any other action that may be taken against him under this Act, be liable to such penalty as may be prescribed under the rules and that any article in respect of which any such breach is committed shall be confiscated or destroyed.

(3) The Board may, in respect of cigarettes, make rules or issue instructions for the purpose of affixing duty stamps and banderoles and any instructions issued in this behalf shall have the force of rules issued under this Act.

41. **Bar of suit and limitation of suit and other legal proceedings.**—

(1) No suit shall be brought in any civil court to set aside or modify any order passed, or any assessment, levy or collection of any duty, under this Act.

(2) No suit, prosecution or other legal proceeding shall lie against the Federal Government or against any officer of the Government in respect of any order passed in good faith or any act in good faith done or ordered to be done under this Act.

(3) Notwithstanding anything in any other law for the time being in force, no investigation or inquiry shall be undertaken or initiated by any governmental agency against any officer or official for anything done in his official capacity under this

Act, rules, instructions or direction made or issued thereunder without the prior approval of the Board.

42. Observance of Board's orders, directions and instructions.—

All officers and persons employed in the execution of this Act and the rules made thereunder shall observe and follow the orders, directions and instructions of the Board provided that no such order, direction or instruction shall be given by the Board so as to interfere with the discretion of an officer in deciding the issues or matters brought before him for adjudication under this Act or rules made thereunder.

43. Removal of difficulties and condonation of time limit etc.— (1)

If any difficulty or situation arises in giving effect to or applying the provisions of this Act or the rules made or notifications issued thereunder, the Board may, through a general order or otherwise, issue instructions or directions for such actions to be taken by an officer of Federal Excise or any other person as it considers necessary or expedient for the purpose of removing the difficulty or tackling such situation and every such officer or person shall be bound to comply with such instructions or directions in such manner as may be specified therein.

(2) Where any time or period has been specified under any of the provisions of this Act or rules made thereunder within which any application is to be made or any act or thing is to be done, the Board may, in any case or class of cases, permit such application to be made or such act or thing to be done within such time or period as it may consider appropriate provided that the Board may subject to such limitations or conditions as may be specified therein, empower any Collector or other officer of Federal excise to exercise the powers under this sub-section in any case or class of cases.

44. Refund of duty.—(1) No refund of any amount of duty accrued for any reason under this Act or rules made thereunder shall be allowed unless claimed within one year of its accrual.

(2) In a case where a registered person did not avail adjustment of duty admissible at the relevant time, the Collector may allow such person to avail the adjustment at any subsequent time provided that claim for such adjustment is made within a period of one year from the date on which it was admissible.

(3) In a case where claim for refund or adjustment has accrued in consequence of any decision or judgement of any Federal Excise Officer, the Tribunal or Court, the period of one year, for the purpose of this section, shall be computed from the date of such decision or judgement.

45. Access to records and posting of excise staff, etc.— (1) A person who is required to maintain any record or documents under this Act or any other law

shall, as and when required by the Federal Excise Officer produce record or documents which are in his possession or control or in the possession or control of his agent and where such record or documents have been kept on electronic data, he shall allow access to such officer to have access and use of any machine on which such data is kept and shall facilitate such officer to retrieve whole or part of such data in such manner and to such extent as may be required by him.

(2) Subject to such conditions and restrictions, as deemed fit to specify, the Board may, post officer of Federal Excise to the premises of registered person or class of such persons to monitor production, removal or sale of goods and the stock position or the maintenance of records:

Provided that if a Collector, on the basis of material evidence, has reason to believe that a registered person is involved in evasion of duty, he may, by recording the reason in writing, post an officer of Federal Excise to the premises of such registered person to monitor production, removal or sale of goods and the stocks position or maintenance of records.

46. Departmental Audit.—(1) The Federal Excise Officer authorized by the Board by designation may, once in a year, after giving advance notice in writing, conduct audit of the records and documents of any person registered under this Act.

(2) In case the Collector has information or sufficient evidence showing that such registered person is involved in fraud or evasion of duty, he may authorize a Federal Excise Officer, not below the rank of Assistant Collector, to conduct audit at any time in a year.

(3) Notwithstanding the penalties prescribed in section 19, if a registered person wishes to deposit the amount of duty not paid, short paid or the amount of duty evaded along with default surcharge voluntarily, whenever it comes to his notice, before commencement of audit, no penalty shall be recovered from him:

Provided that if a registered person wishes to deposit the amount of duty not paid, short paid or amount of duty evaded along with default surcharge during or after the audit but before the conclusion of original adjudication proceedings, he may deposit such amount along with twenty five percent of the amount of penalty prescribed under this Act or the rules made thereunder and in such case, further proceedings in the case shall abate.

(4) The Board may appoint a Chartered Accountant or a Cost and Management Accountant or a firm of such accountants to conduct audit of a person liable to pay duties under this Act in such manner and subject to such conditions it may specify.

(5) The audit of the registered person shall generally be a composite audit covering all duties and taxes to which his business or activity is liable under the laws administered by the Board.

47. **Service of order, decisions, etc.**— Any adjudication order or decision made or any summons or notice issued under this Act shall be served,—

(a) by tendering the adjudication order, decision, summons or notice or sending it by registered post or courier service to the person for whom its is intended; or

(b) if the adjudication order, decision, summons or notice cannot be served in any manner provided in clause (a), by affixing it on the notice board of the concerned Federal Excise Office.

48. **Repeal.**—(1) Subject to the provisions of sub-section (2), the Central Excises Act, 1944 (I of 1944) shall stand repealed with effect from the date notified under sub-section (3) of section 1.

(2) Unless otherwise directed by the Federal Government, in case of area where the repealed Act was extended through an order by a Governor of the Province or otherwise through an order by any other authority, the application of the repealed Act shall continue to be in force till this Act is made applicable in that area.

FIRST SCHEDULE

[See section 3]

TABLE I
(EXCISABLE GOODS)

S. No.	Description of goods	Heading/sub-heading number	Rate of duty
(1)	(2)	(3)	(4)
1.	Edible oils excluding epoxidized soyabean oil falling under heading 15.18.	15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14, 15.15, 15.16 15.17 and 15.18	Fifteen per cent <i>ad. val.</i>
2.	Vegetable ghee and cooking oil.	Respective headings	Fifteen per cent <i>ad. val.</i>
3.	Concentrates for aerated beverages in all forms including syrup form.	2106.9010	Fifty per cent <i>ad. val.</i>

(1)	(2)	(3)	(4)
4. Aerated waters	2201.1020	Twelve per cent of retail price.	
5. Aerated waters, containing added sugar or other sweetening matter or flavoured.	2202.1010	Twelve per cent of retail price.	
6. Aerated waters if manufactured wholly from juices or pulp of indigenous vegetables, food grains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, colouring materials, preservatives or additives in quantities prescribed under the West Pakistan Pure Food Rules, 1965.	Respective Headings	Ten per cent of retail price.	
7. Unmanufactured tobacco.	24.01	Five rupee per kilogram.	
8. Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	24.02	Sixty three per cent of retail price.	
9. Locally produced cigarettes if their retail price exceeds thirteen rupees per ten cigarettes.	24.02	Sixty three per cent of retail price.	
10. Locally produced cigarettes if their retail price exceeds five rupees and seventy-four paise per ten cigarettes but does not exceed thirteen rupees per ten cigarettes.	24.02	Two rupee and forty five paise per ten cigarettes <i>plus</i> sixty-nine per cent per incremental rupee or part thereof.	
11. Locally produced cigarettes if their retail price does not exceed five rupees and seventy-four per ten cigarettes.	24.02	Two rupee and forty five paise per ten cigarettes.	
12. Cigarettes manufactured by a manufacturer who remains engaged on and after the 10th June, 1994, either directly or through any other arrangement, if the manufacture of any brand of cigarette in non-tariff areas.	24.02	Sixty three per cent of retail price.	
13. Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	25.23	Seven hundred and fifty rupees per metric ton.	
14. Motor spirit	2710.1110	Eighty eight paise per litre.	

(1)	(2)	(3)	(4)
15. Aviation spirit	2710.1120	Eighty eight paisa per litre.	
16. Spirit type jet fuel	2710.1130	Eighty eight paisa per litre.	
17. Solvent oil (non-composite)	2710.1150	Thirteen rupee per litre.	
18. Other	2710.1190	Eighty eight paisa per litre.	
19. J.P.1	2710.1912	Six paisa per litre.	
20. Other jet fuels	2710.1919	Six paisa per litre.	
21. Other fuel oils	2710.1949	One hundred eighty five rupees per metric ton.	
22. Lubricating oil in packs not exceeding 10 litres.	2710.1951	Seven rupees and fifteen paisa per litre.	
23. Lubricating oil in packs exceeding 10 litres	2710.1952	Seven rupees and fifteen paisa per litre.	
24. Lubricating oil in bulk (vessels, bouzers, lorries etc.).	2710.1953	Seven rupees and fifteen paisa per litre.	
25. Lubricating oil if manufactured from reclaimed oils or sludge or sediment.	Respective headings	Five rupees per litre.	
26. Mineral greases	2710.1992	Twenty five rupees per kilogram.	
27. Base lube oil	2710.1993	Seven rupees and fifteen paisa per litre.	
28. Transformer oil	2710.1997	Ten per cent of the retail price or seven rupees and fifteen paisa per litre, whichever is higher.	
29. Other mineral oils excluding sewing machine oil.	2710.1999	Fifteen per cent <i>ad val.</i>	
30. Waste oil	2710.9100 and 2710.9900	Ten per cent of the retail price or seven rupees and fifteen paisa per litre, whichever is higher.	

(1)	(2)	(3)	(4)
31. Liquified natural gas	2711.1100	Seventeen rupees and eighteen paise per hundred cubic metres.	
32. Liquified propane	2711.1200	Seventeen rupees and eighteen paise per hundred cubic metres.	
33. Liquified butanes	2711.1300	Seventeen rupees and eighteen paise per hundred cubic metres.	
34. Liquified ethylene, propylene, butylenes and butadiene.	2711.1400	Seventeen rupees and eighteen paise per hundred cubic metres.	
35. Other liquified petroleum gases and gaseous hydrocarbons.	2711.1900	Seventeen rupees and eighteen paise per hundred cubic metres.	
36. Natural gas in gaseous state	2711.2100	Five rupee and nine paise per Million British Thermal unit (MMBTu).	
37. Other petroleum gases in gaseous state	2711.2900	Five rupee and nine paise per Million British Thermal Unit (MMBTu).	
38. Petroleum Bitumen (Bitumen and Asphalt) including bituminous mixtures.	27.13, 27.14 and 27.15		
(i). Blown grade		(i) Three thousand one hundred and fifty rupees per metric tonne.	
(ii) Paving grade without further process		(ii) One thousand eight hundred rupees per metric tonne.	
(iii) Other		(iii) Three thousand one hundred and fifty rupees per metric tonne.	
39. Carbon black oil (carbon black feedstock) including residue carbon oil.	2707.9910, 2713.9010 and 2713.9020	Seven rupee and fifteen paise per litre.	
40. Methyl tertiary butyle ether (MBTE)	2909.1910	Eighty eight paise per litre.	

(1)	(2)	(3)	(4)
41.	Flavours and concentrates for use in aerated beverages.	3302.1010	Fifty per cent <i>ad val.</i>
42.	Perfumes and toilet waters	3303.0000	Ten per cent of retail price if packed in retail packing and ten per cent <i>ad valorem</i> if in bulk.
43.	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	33.04	Ten per cent of retail price if packed in retail packing and ten per cent <i>ad valorem</i> if in bulk.
44.	Preparations for use on the hair excluding herbal hair oil and kali mehndi.	33.05	Ten per cent of retail price if packed in retail packing and ten per cent <i>ad valorem</i> if in bulk.
45.	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding agarbatti and other odoriferous preparations which operate by burning).	33.07	Ten per cent of retail price if packed in retail packing and ten per cent <i>ad valorem</i> if in bulk.
46.	Greases	3403.1910	Twenty five rupees per kilogram.
47.	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	
	(i) Solvent oil (composite)		Thirteen rupee per litre.
	(ii) Other (excluding thinners)		Ten per cent of retail price.

Interpretation.—(1) Unless the intent appears otherwise, for the purpose of levy of duty of excise, the description of goods shall prevail upon the tariff classification. However in order for interpretation of description of any goods or verification of any characteristics of any product, the reliance shall be made on the relevant version of the Explanatory notes to the Harmonized Commodity Description and Coding System.

(2) The rate of duty mentioned in column (4) of the above table shall also apply on the goods mentioned in column (2) thereof, if imported, or brought from non-tariff to tariff areas in case of notified goods.

TABLE II

(EXCISABLE SERVICES)

S. No.	Description of goods	Heading/sub-heading number	Rate of duty
(1)	(2)	(3)	(4)
1.	Advertisement on closed-Circuit T.V.	9802.3000	Fifteen per cent of the charges.
2.	Advertisements on cable T.V. network.	9802.5000	Fifteen per cent of the charges.
3.	Facilities for inland travel.	98.03	
	(i) Travel by air.	9803.1000	Fifteen per cent of the charges.
	(ii) Travel by train in Airconditioned sleeper class.	9803.2010	Twelve and half per cent of the charges.
	(iii) Travel by train in Airconditioned parlour class (sitter).	9803.2020	Twelve and half per cent of the charges.
	(iv) Travel by train in First class (sleeper)	9803.2030	Twelve and half per cent of the charges.
4.	Inland carriage of goods by air	9804.1000	Fifteen per cent of the charges.
5.	Shipping agents.	9805.1000	(i) Two hundred rupees per house-bill of lading issued in case of Non-Vessel Operating Common Carriers (NVOCC), Inter-national Freight forwarders and Slot Carriers. (ii) Fifteen per cent of the charges in case of other categories of shipping agents.
6.	Services provided or rendered by persons engaged in telecommunication work in respect of telephone, telegraph, telex, telefax and alike:	98.12	
	(i) Telephone	9812.1000	Fifteen per cent of the charges.
	(ii) Telegraph.	9812.2000	Fifteen per cent of the charges.

(1)	(2)	(3)	(4)
(iii) Telex		9812.3000	Fifteen per cent of the charges.
(iv) Telefax		9812.4000	Fifteen per cent of the charges.
(v) Other		9812.9000	Fifteen per cent of the charges.

Explanation.—(1) The sub-head “Other” includes the following services, namely:—

- (a) Telephone cards including payphone cards and pre-paid calling cards.
- (b) Wireless Local Loop (WLL).
- (c) Very small aperture terminal (VSAT) services (Voice based).
- (d) Voice cast (voice broadcasting services).
- (e) Installation of telephone connection.
- (f) Shifting of telephone connection.
- (g) Restoration of telephone connection.
- (h) Conversion of telephone connection into subscriber turn dialing/non-subscriber telephone dialing.
- (i) Provision of extension of telephone connection.
- (j) Changing of telephone connection.
- (k) Cost of telephone set.

(2) The persons or companies other than Pakistan Telecommunication Corporation Limited (PTCL), engaged in telecommunication services shall pay duty at the rate specified in column (4) on charges excluding the charges billed by PTCL.

7. Services provided or rendered in respect of goods insurance.	9813.1010	Three per cent of the premium paid.
8. Services provided or rendered in respect of other insurance.	9813.1090	Three per cent of the premium paid.

SECOND SCHEDULE

(GOODS ON WHICH DUTY IS COLLECTIBLE UNDER SALES TAX
MODE WITH ENTITLEMENT FOR ADJUSTMENT WITH SALES TAX
AND VICE VERSA)

[See section 7]

S. No.	Description of Goods	Heading/Sub heading number
(1)	(2)	(3)

GOODS

1. Edible oil excluding epoxidized soyabean oil falling under heading 15.18.	15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14, 15.15, 15.16, 15.17 and 15.18
2. Vegetable ghee and cooking oil.	Respective headings.

THIRD SCHEDULE

(Conditional exemptions)

[See sub-section (1) of section 16]

TABLE-I

(Goods)

S. No.	Description of Goods	Heading/Sub heading number
(1)	(2)	(3)

1. Crude vegetable oil, if obtained from the locally grown seeds excluding cooking oil, without having undergone any process other than the process of washing.	15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14, 15.15, 15.16, 15.17 & 15.18

(1)

(2)

(3)

2.	Non-aerated beverage concentrate if used in the manufacture of non-aerated drinks or aerated waters manufactured wholly from juices or pulp of indigenous vegetables, food grains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, colouring materials, preservatives or additives prescribed under the West Pakistan Pure Food Rules, 1965.	21.06
3.	Unmanufactured tobacco or tobacco refuse if used for the purposes other than the manufacture of cigarettes, smoking mixtures for pipes and cigarettes and cigars and cheroots.	24.01
4.	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes,—	24.02
	(i) If supplied to Pakistan Navy for consumption by its personnel on board its vessels.	
	(ii) If made by hand in tapered shape of biris without the use of any manual or power-operated machine in any use of any manual or power-operated machine in any process of their manufacture.	
	(iii) If supplied for consumption by the President of Pakistan, the President of Azad Jammu & Kashmir and the Governors of the Provinces, members of their families and guests provided that the cigarettes are manufactured and supplied on the specific written orders of the competent official authority and the cigarettes and their packets are special-crested for the respective privileged House.	
	(iv) If supplied against payment in foreign exchange, to M/s Duty Free Shops Ltd for sale in its Duty Free Shops and on board	

(1) (2) (3)

international flight by the Pakistan International Airlines subject to the same conditions and procedures as are applicable for the purposes of exemption of customs duty.

5. Hydraulic cement imported or purchased locally by petroleum or energy sector companies or projects subject to the same conditions and procedures as are applicable for the purposes of exemption of customs duty. 2523.9000

6. Motor spirit- 2710.1110

(i) If supplied to Pakistan Navy for consumption in its vessels

(ii) If supplied for consumption by the International Bank for Reconstruction and Development in its official cars

7. Lubricating oil if supplied to Pakistan Navy for consumption in its vessels Respective heading

8. Transformer oil if used in the manufacture of transformers supplied against international tenders to a project financed out of funds provided by the international loan or aid giving agencies. Respective heading

9. Sludge and sediment recovered from storage tanks of the incoming vessels or ships meant for breaking. 2710.9900

10. Natural gas if produced and used in the same field for drilling, production, pressure maintenance or in any other joint operations including flaring in the same field. 2711.2100

Explanation.—For the purpose of this entry, “Joint Operations” means all marine and land activities, including gas exploration, prospection, development and production activities conducted by Working Interest Owners under a petroleum concession agreement with the Government.

(1)	(2)	(3)
11. Carbon black oil (carbon black feedstock) if imported by National Petrocarbon (Pvt.) Limited, Pipri, Karachi as raw material for the manufacture of carbon black.	2707.9910 2713.9010	
12. Goods,—	Respective Headings	
(i) If donated to the President's Funds for Afghan Refugees, Assistance to Palestine and Famine Relief for Africa, provided that before making such donation the manufacturer or importer shall inform in writing to the Collector of Federal Excise or as the case may be, Collector of Customs about quantity, value and the duty involved on such goods and shall in case of imports, fulfil the conditions and comply with the procedures specified for the purposes of exemption from customs duty.		
(ii) If purchased by the Cabinet Division, Government of Pakistan, for donation to a foreign country in the event of natural disasters as certified by the Emergency Relief Cell of that Division.		
(iii) If supplied against international tender issued by UNICEF, UNDP, WHO, WFP, UNHCR, International Red Cross or any other relief agency, for Afghan Refugees subject to the conditions given below, namely,—		
(a) payment for the supply shall be received in foreign currency, which shall be surrendered to the State Bank of Pakistan and the supplier shall receive payment in Pak rupees as per State Bank procedure and foreign exchange regulations;		

(1)	(2)	(3)

(b) the goods shall be duly received by the organization which signed the contract, and a certificate to this effect shall be issued by the organization which shall be duly attested by the Chief Commissioner/Commissioner of Afghan Refugees and will be submitted by the manufacturer to the Collector of Federal excise; and

(c) the registered person shall retain the relevant documents and certificates in record.

(iv) If supplied as ship stores to ships and aircrafts leaving for abroad subject to the satisfaction of the Collector of Customs in terms of section 24 of the Customs Act, 1969.

13. Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the Central Board of Revenue.
14. Goods if imported as *bonafide* baggage.
15. Goods if imported by Duty Free Shops as baggage free of custom duty, regulatory duty and sales tax under the baggage rules made under the Customs Act, 1969 (IV of 1969).
16. Any goods which are manufactured, produced in-house by a registered person and used for the manufacture and production of goods on which duty of excise is paid by such person.

Explanation.—Exemption under this entry shall also be admissible on unmanufactured tobacco purchased and used after necessary treatment in the manufacture of cigarettes and other excisable tobacco products.

TABLE-II

(Services)

S. No.	Description of Goods	Heading/Sub heading number
(1)	(2)	(3)
1.	Advertisements financed out of funds provided under grants-in-aid agreements.	Respective sub-heading of Heading 98.02
2.	Telecommunication services:	Respective Sub-heading of Heading 98.12
	(i) Such charges as are billed by persons providing internet services and are in excess of the duty-paid charges of Pakistan Telecommunication Corporation Limited included in the bill.	
	(ii) Such charges payable on the international leased lines of the Pakistan Telecom-munication Corporation Limited used by—	
	(a) software exporting firms registered with the Pakistan Software Export Board; and	
	(b) data and internet service providers licensed by the Pakistan Telecommunication Authority.	
	(iii) Such amount received by the Long Distance International license holders including Pakistan Telecom-munication Company Limited on international incoming calls under agreements with the foreign telecommunication companies.	
	(iv) Pager service.	
3.	Marine insurance for export.	9813.1000."

THE SECOND SCHEDULE

[See clause 3(52)]

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

In the Customs Act, 1969 (IV of 1969), in the First Schedule, against HS Code, specified in columns (1), of the table below, for the entries relating to the "Description" and "CD%" the following corresponding entries in columns (2) and (3) of the table shall be substituted, namely:-

HS CODE	DESCRIPTION	CD%
1	2	3
01.01	Live horses, asses, mules and hinnies.	
0101.1000	-Pure-bred breeding animals	5
0101.9000	-Other	5
01.02	Live bovine animals.	
	-Pure-bred breeding animals:	
0102.1010	---Buffaloes	5
0102.1020	---Bulls	5
0102.1030	---Cows	5
0102.1040	---Oxen	5
0102.1090	---Other	5
	-Other:	
0102.9010	---Buffaloes	5
0102.9020	---Bulls	5
0102.9030	---Cows	5
0102.9040	---Oxen	5
0102.9090	---Other	5
01.03	Live swine.	
0103.1000	-Pure-bred breeding animals	25
	-Other:	
0103.9100	--Weighing less than 50 kg	25
0103.9200	--Weighing 50 kg or more	25
01.04	Live sheep and goats.	
0104.1000	-Sheep	5

1	2	3
0104.2000	-Goats	5
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	
	-Weighing not more than 185 g:	
0105.1100	--Fowls of the species <i>Gallus domesticus</i>	5
0105.1200	--Turkeys	5
0105.1900	--Other	5
	-Other:	
0105.9200	--Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g	5
0105.9300	--Fowls of the species <i>Gallus domesticus</i> weighing more than 2,000g	5
0105.9900	--Other	5
01.06	Other live animals:	
	-Mammals:	
0106.1100	--Primates	5
0106.1200	--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5
0106.1900	--Other	5
0106.2000	--Reptiles (including snakes and turtles)	5
	-Birds:	
	--Birds of prey:	
0106.3110	---Falcons	5
0106.3190	---Other	5
0106.3200	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5
0106.3900	--Other	5
0106.9000	-Other	5
02.01	Meat of bovine animals, fresh or chilled.	
0201.1000	-Carcasses and half-carcasses	5
0201.2000	-Other cuts with bone in	5
0201.3000	-Boneless	5
02.02	Meat of bovine animals, frozen.	

1	2	3
0202.1000	-Carcasses and half-carcasses	5
0202.2000	-Other cuts with bone in	5
0202.3000	-Boneless	5
02.03	Meat of swine, fresh, chilled or frozen.	
	-Fresh or chilled:	
0203.1100	--Carcasses and half-carcasses	25
0203.1200	--Hams, shoulders and cuts thereof, with bone in	25
0203.1900	--Other	25
	-Frozen:	
0203.2100	--Carcasses and half-carcasses	25
0203.2200	--Hams, shoulders and cuts thereof, with bone in	25
0203.2900	--Other	25
02.04	Meat of sheep or goats, fresh, chilled or frozen.	
0204.1000	-Carcasses and half carcasses of lamb, fresh or chilled	5
	-Other meat of sheep, fresh or chilled:	
0204.2100	--Carcasses and half-carcasses	5
0204.2200	--Other cuts with bone in	5
0204.2300	--Boneless	5
0204.3000	-Carcasses and half-carcasses of lamb, frozen	5
	-Other meat of sheep, frozen:	
0204.4100	--Carcasses and half-carcasses	5
0204.4200	--Other cuts with bone in	5
0204.4300	--Boneless	5
0204.5000	-Meat of goats	5
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	25
02.06	Edible offal of bovine animals; swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	
0206.1000	-Of bovine animals, fresh or chilled	5
	-Of bovine animals, frozen:	
0206.2100	--Tongues	5
0206.2200	--Livers	5
0206.2900	--Other	5
0206.3000	-Of swine, fresh or chilled	25

1	2	3
	-Of swine, frozen:	
0206.4100	--Livers	25
0206.4900	--Other	25
0206.8000	-Other, fresh or chilled	5
0206.9000	-Other, frozen	5
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
	-Of fowls of the species <i>Gallus domesticus</i> :	
0207.1100	--Not cut in pieces, fresh or chilled	20
0207.1200	--Not cut in pieces, frozen	20
0207.1300	--Cuts and offal, fresh or chilled	20
0207.1400	--Cuts and offal, frozen	20
	-Of turkeys:	
0207.2400	--Not cut in pieces, fresh or chilled	20
0207.2500	--Not cut in pieces, frozen	20
0207.2600	--Cuts and offal, fresh or chilled	20
0207.2700	--Cuts and offals, frozen	20
	-Of ducks, geese or guinea fowls:	
0207.3200	--Not cut in pieces, fresh or chilled	20
0207.3300	--Not cut in pieces, frozen	20
0207.3400	--Fatty livers, fresh or chilled	20
0207.3500	--Other, fresh or chilled	20
0207.3600	--Other, frozen	20
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	
0208.1000	-Of rabbits or hares	20
0208.2000	-Frogs' legs	20
0208.3000	-Of primates	20
0208.4000	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20
0208.5000	-Of reptiles (including snakes and turtles)	20
0208.9000	-Other	20
0209.0000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	25

1	2	3
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
	-Meat of swine:	
0210.1100	--Hams, shoulders and cuts thereof, with bone in	25
0210.1200	--Bellies (streaky) and cuts thereof	25
0210.1900	--Other	25
0210.2000	-Meat of bovine animals.	20
	-Other, including edible flours and meals of meat or meat offal:	
0210.9100	--Of primates	20
0210.9200	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20
0210.9300	--Of reptiles (including snakes and turtles)	20
0210.9900	--Other	20
03.01	Live fish.	
0301.1000	-Ornamental fish	10
	-Other live fish:	
0301.9100	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0301.9200	--Eels (<i>Anguilla</i> spp.)	10
0301.9300	--Carp	10
0301.9900	--Other	10
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
	-Salmonidae, excluding livers and roes:	
0302.1100	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10

1	2	3
0302.1200	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0302.1900	--Other	10
	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0302.2100	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> ,	10
0302.2200	--Plaice (<i>Pleuronectes platessa</i>)	10
0302.2300	--Sole (<i>Solea spp.</i>)	10
0302.2900	--Other	10
	--Tunas (of the genus <i>Thunnus</i>); skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0302.3100	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
0302.3200	--Yellowfin tunas (<i>Thunnus albacares</i>)	10
0302.3300	--Skipjack or stripe-bellied bonito	10
0302.3400	--Bigeye tunas (<i>Thunnus obesus</i>)	10
0302.3500	--Bluefin tunas (<i>Thunnus thynnus</i>)	10
0302.3600	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0302.3900	--Other	10
0302.4000	--Herrings (<i>Clupea harengus</i> <i>Clupea pallasii</i>), excluding livers and roes	10
0302.5000	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> <i>Gadus macrocephalus</i>), excluding livers and roes	10
	--Other fish, excluding livers and roes:	
0302.6100	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	10
0302.6200	--Haddock (<i>Melanogrammus aeglefinus</i>)	10
0302.6300	--Coalfish (<i>Pollachius virens</i>)	10
0302.6400	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10
0302.6500	--Dogfish and other sharks	10
0302.6600	--Eels (<i>Anguilla spp.</i>)	10
0302.6900	--Other	10

1	2	3
0302.7000	--Livers and roes	10
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:	
0303.1100	--Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10
0303.1900	--Other	10
	--Other salmonidae, excluding livers and roes:	
0303.2100	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0303.2200	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0303.2900	--Other	10
	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0303.3100	--Halibut (<i>Reinhardtius hippoglossoides</i> ; <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10
0303.3200	--Plaice (<i>Pleuronectes platessa</i>)	10
0303.3300	--Sole (<i>Solea spp.</i>)	10
0303.3900	--Other	10
	--Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0303.4100	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
0303.4200	--Yellow fin tunas (<i>Thunnus albacares</i>)	10
0303.4300	--Skipjack or stripe-bellied bonito	10
0303.4400	--Bigeye tunas (<i>Thunnus obesus</i>)	10
0303.4500	--Bluefin tunas (<i>Thunnus thynnus</i>)	10
0303.4600	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0303.4900	--Other	10
0303.5000	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10

1	2	3
0303.6000	-Cod, (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10
	-Other fish, excluding livers and roes:	
0303.7100	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10
0303.7200	--Haddock (<i>Melanogrammus aeglefinus</i>)	10
0303.7300	--Coalfish (<i>Pollachius virens</i>)	10
0303.7400	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10
0303.7500	--Dogfish and other sharks	10
0303.7600	--Eels (<i>Anguilla</i> spp.)	10
0303.7700	--Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	10
0303.7800	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10
0303.7900	--Other	10
0303.8000	-Livers and roes	10
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
0304.1000	-Fresh or chilled	10
0304.2000	-Frozen fillets	10
0304.9000	-Other	10
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.1000	-Flours, meals and pellets of fish, fit for human consumption	10
0305.2000	-Livers and roes of fish, dried, smoked, salted or in brine	10
0305.3000	-Fish fillets, dried, salted or in brine, but not smoked	10
	-Smoked fish, including fillets:	
0305.4100	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10

1	2	3
0305.4200	--Herrings (<i>Clupea harengus Clupea pallasii</i>)	10
0305.4900	--Other	10
	-Dried fish, whether or not salted but not smoked:	
0305.5100	--Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	10
0305.5900	--Other	10
	-Fish, salted but not dried or smoked and fish in brine:	
0305.6100	--Herrings (<i>Clupea harengus, Clupea pallasii</i>)	10
0305.6200	--Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	10
0305.6300	--Anchovies (<i>Engraulis spp.</i>)	10
0305.6900	--Other	10
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	-Frozen:	
0306.1100	--Rock lobster and other sea crawfish (<i>Palinurus spp., Panulirus spp., Jasus spp.</i>)	10
0306.1200	--Lobsters (<i>Homarus spp.</i>)	10
0306.1300	--Shrimps and prawns	10
0306.1400	--Crabs	10
0306.1900	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	10
	-Not frozen:	
0306.2100	--Rock lobster and other sea crawfish (<i>Palinurus spp., Panulirus spp., Jasus spp.</i>)	10
0306.2200	--Lobsters (<i>Homarus spp.</i>)	10
0306.2300	--Shrimps and prawns	10
0306.2400	--Crabs	10
0306.2900	--Other, including flours, meals and pellets of crustaceans fit for human consumption	10

1	2	3
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
0307.1000	-Oysters	5
	-Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307.2100	--Live, fresh or chilled	5
0307.2900	--Other	5
	-Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
0307.3100	--Live, fresh or chilled	5
0307.3900	--Other	5
	-Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
0307.4100	--Live, fresh or chilled	5
0307.4900	--Other	5
	-Octopus (<i>Octopus</i> spp.):	
0307.5100	--Live, fresh or chilled	5
0307.5900	--Other	5
0307.6000	-Snails, other than sea snails	5
	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307.9100	--Live, fresh or chilled	5
0307.9900	--Other	5
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.1000	-Of a fat content, by weight, not exceeding 1%	25
0401.2000	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	25
0401.3000	-Of a fat content, by weight, exceeding 6%	25
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
0402.1000	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	25

1	2	3
	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.2100	--Not containing added sugar or other sweetening matter	25
0402.2900	--Other	25
	-Other:	
0402.9100	--Not containing added sugar or other sweetening matter	25
0402.9900	--Other	25
04.03	Butter milk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
0403.1000	-Yogurt	25
0403.9000	-Other	25
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	
0404.1010	---Whey powder	25
0404.1090	---Other	25
0404.9000	-Other	25
04.05	Butter and other fats and oils derived from milk; dairy spread.	
0405.1000	-Butter	25
0405.2000	-Dairy spreads	25
0405.9000	-Other	25
04.06	Cheese and curd.	
	-Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406.1010	---Cheese	25
0406.1020	---Curd	25
0406.1090	---Other	25

1	2	3
0406.2000	-Grated or powdered cheese, of all kinds	25
0406.3000	-Processed cheese not grated or powdered	25
0406.4000	-Blue-veined cheese	25
0406.9000	-Other cheese	25
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	
0407.0010	---Eggs for hatching (parent stock)	5
0407.0090	---Other	5
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
	-Egg yolks:	
0408.1100	--Dried	15
0408.1900	--Other	15
	-Other:	
0408.9100	--Dried	5
0408.9900	--Other	5
0409.0000	Natural honey.	25
0410.0000	Edible products of animal origin, not elsewhere specified or included.	20
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
0502.1000	-Pigs', hogs' or boars bristles and hair and waste thereof	25
0502.9000	-Other	25
0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	25

1	2	3
0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5
05.05	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.	
0505.1000	-Feathers of a kind used for stuffing; down	5
0505.9000	-Other	5
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
0506.1000	-Ossein and bones treated with acid	5
	-Other:	
0506.9010	---Bones, powder	5
0506.9020	---Bones, waste	5
0506.9090	---Other	5
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
0507.1000	-Ivory; ivory powder and waste	5
	-Other:	
0507.9010	---Horns	5
0507.9090	---Other	5
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	
0508.0010	---Shells	5
0508.0090	---Other	5
0509.0000	Natural sponges of animal origin.	5

1	2	3
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
0511.1000	-Bovine semen	5
	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511.9110	---Fish eggs	5
0511.9190	---Other	5
	--Other:	
0511.9910	---Silk worm eggs	5
0511.9990	---Other	5
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:	
0601.1010	---Bulbs	5
0601.1090	---Other	5
0601.2000	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.1000	-Unrooted cuttings and slips	5
0602.2000	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	5
0602.3000	-Rhododendrons and azaleas, grafted or not	5
0602.4000	-Roses, grafted or not	5
	-Other:	
0602.9010	---Mushroom spawn	5
0602.9090	---Other	5

1	2	3
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.	
0603.1000	-Fresh	20
0603.9000	-Other	20
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
0604.1000	-Mosses and lichens	15
	-Other:	
0604.9100	--Fresh	15
0604.9900	--Other	15
07.01	Potatoes, fresh or chilled.	
0701.1000	-Seed	5
0701.9000	-Other	10
0702.0000	Tomatoes, fresh or chilled.	10
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
0703.1000	-Onions and shallots	10
0703.2000	-Garlic	10
0703.9000	-Leeks and other alliaceous vegetables	10
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704.1000	-Cauliflowers and headed broccoli	5
0704.2000	-Brussels sprouts	5
0704.9000	-Other	-5
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	-Lettuce:	
0705.1100	--Cabbage lettuce (<i>head lettuce</i>)	5
0705.1900	--Other	5
	-Chicory:	

1	2	3
0705.2100	--Witloof chicory (<i>cichorium intybus</i> var. <i>foliosum</i>)	5
0705.2900	--Other	5
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
0706.1000	-Carrots and turnips	5
0706.9000	-Other	5
0707.0000	Cucumbers and gherkins fresh or chilled.	5
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	
0708.1000	-Peas (<i>Pisum sativum</i>)	5
0708.2000	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5
0708.9000	-Other leguminous vegetables	5
07.09	Other vegetables, fresh or chilled.	
0709.1000	-Globe artichokes	5
0709.2000	-Asparagus	5
0709.3000	-Aubergines (egg-plants)	5
0709.4000	-Celery other than celeriac	5
	-Mushrooms and truffles:	
0709.5100	--Mushrooms of the genus <i>Agaricus</i>	10
0709.5200	--Truffles	10
0709.5900	--Other	10
0709.6000	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	5
0709.7000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5
0709.9000	-Other	5
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710.1000	-Potatoes	15
	-Leguminous vegetables, shelled or unshelled:	
0710.2100	--Peas (<i>Pisum sativum</i>)	15
0710.2200	--Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15
0710.2900	--Other	15
0710.3000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15
0710.4000	-Sweet corn	15
0710.8000	-Other vegetables	15

1	2	3
0710.9000	-Mixtures of vegetables	15
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but not suitable in that state for immediate consumption.	
0711.2000	-Olives	15
0711.3000	-Capers	15
0711.4000	-Cucumbers and gherkins	15
	-Mushrooms and truffles:	
0711.5100	--Mushrooms of the genus <i>Agaricus</i>	15
0711.5900	--Other	15
0711.9000	-Other vegetables; mixtures of vegetables	15
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
0712.2000	-Onions	15
	-Mushrooms, wood ears (<i>Auricularia</i> spp.), Jelly fungi (<i>Tremella</i> spp.) and truffles:	
0712.3100	--Mushrooms of the genus <i>Agaricus</i>	15
0712.3200	--Wood ears (<i>Auricularia</i> spp.)	15
0712.3300	--Jelly fungi (<i>Tremella</i> spp.)	15
0712.3900	--Other	15
0712.9000	-Other vegetables; mixtures of vegetables	15
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.1000	-Peas (<i>Pisum sativum</i>)	5
0713.2000	-Chickpeas (<i>garbanzos</i>)	5
	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
0713.3100	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5
0713.3200	--Small red (Adzuki) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	5
0713.3300	--Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	5
	--Other:	
0713.3910	---Green beans, dry whole	5
0713.3920	---Green beans, split	5
0713.3990	---Other	5
	--Lentils:	

1	2	3
0713.4010	---Dry whole	5
0713.4020	---Split	5
0713.5000	-Broad beans (<i>vicia faba</i> var. <i>major</i>) and horsebeans(<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	5
	-Other:	
0713.9010	---Grams, dry whole	5
0713.9020	---Black matpe, dry whole	5
0713.9090	---Other	5
07.14	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
0714.1000	--Manioc (cassava)	5
0714.2000	--Sweet potatoes	5
0714.9000	--Other	5
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	-Coconuts:	
0801.1100	--Desiccated	5
	--Other:	
0801.1910	---Seed	5
0801.1990	---Other	10
	-Brazil nuts:	
0801.2100	--In shell	10
0801.2200	--Shelled	10
	-Cashew nuts:	
0801.3100	--In shell	5
0801.3200	--Shelled	5
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	
	-Almonds:	
0802.1100	--In shell	5
0802.1200	--Shelled	10
	-Hazelnuts or filberts (<i>Corylus</i> spp.):	
0802.2100	--In shell	10

1	2	3
0802.2200	--Shelled	10
	-Walnuts:	
0802.3100	--In shell	10
0802.3200	--Shelled	10
0802.4000	-Chestnuts (<i>Castanea spp.</i>)	10
0802.5000	-Pistachios	5
	-Other:	
0802.9010	---Areca (betel nuts)	5
0802.9090	---Other	10
0803.0000	Bananas, including plantains, fresh or dried.	25
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	-Dates:	
0804.1010	---Fresh	25
0804.1020	---Dried	25
0804.2000	-Figs	25
0804.3000	-Pineapples	25
0804.4000	-Avocados	25
	-Guavas, mangoes and mangosteens:	
0804.5010	---Guavas	25
0804.5020	---Mangoes	25
0804.5030	---Mangosteens	25
08.05	Citrus fruit, fresh or dried.	
0805.1000	-Oranges	25
	-Mandarins (including tangerines, and satsumas); clementines, wilkings and similar citrus hybrids:	
0805.2010	---Kino, fresh	25
0805.2090	---Other	25
0805.4000	-Grapefruit	25
0805.5000	-Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	25
0805.9000	-Other	25
08.06	Grapes, fresh or dried.	
0806.1000	-Fresh	25
0806.2000	-Dried	25

1	2	3
08.07	Melons (including watermelons) and papaws (papayas), fresh.	
	-Melons (including watermelons):	
0807.1100	--Watermelons	25
0807.1900	--Other	25
0807.2000	-Papaws (papayas)	25
08.08	Apples, pears and quinces, fresh.	
0808.1000	-Apples	25
0808.2000	-Pears and quinces	25
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.1000	-Apricots	25
0809.2000	-Cherries	25
0809.3000	-Peaches, including nectarines	25
0809.4000	-Plums and sloes	25
08.10	Other fruit, fresh.	
0810.1000	-Strawberries	25
0810.2000	-Raspberries, blackberries, mulberries and loganberries	25
0810.3000	-Black, white or red currants and gooseberries	25
0810.4000	-Cranberries, bilberries and Other fruits of the genus <i>Vaccinium</i>	25
0810.5000	-Kiwifruit	25
0810.6000	-Durians	25
	-Other:	
0810.9010	---Pomegranates	25
0810.9090	---Other	25
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
0811.1000	-Strawberries	25
0811.2000	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	25
0811.9000	-Other	25

1	2	3
08.12	Fruit and nuts, 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.	
0812.1000	-Cherries	25
0812.9000	-Other	25
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
0813.1000	-Apricots	25
0813.2000	-Prunes	25
0813.3000	-Apples	25
	-Other fruit:	
0813.4010	---Tamarind	5
0813.4020	---Cherries	25
0813.4090	---Other	25
0813.5000	-Mixtures of nuts or dried fruits of this Chapter	25
0814.0000	Peel of citrus fruit or melons (including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	25
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
	-Coffee, not roasted:	
0901.1100	--Not decaffeinated	10
0901.1200	--Decaffeinated	10
	-Coffee roasted:	
0901.2400	--Not decaffeinated	10
0901.2200	--Decaffeinated	10
0901.9000	-Other:	10
09.02	Tea, whether or not flavoured.	
0902.1000	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10
0902.2000	-Other green tea (not fermented)	10
0902.3000	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10
	-Other black tea (fermented) and other partly fermented tea:	

1	2	3
0902.4010	---Tea dust	10
0902.4090	---Other	10
0903.0000	Mate.	10
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
	-Pepper:	
	--Neither crushed nor ground:	
0904.1110	---Black	5
0904.1120	---White	5
0904.1190	---Other	5
0904.1200	--Crushed or ground	15
	-Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:	
0904.2010	---Red chillies (whole)	15
0904.2020	---Red chillies (powder)	15
0904.2090	---Other	15
0905.0000	Vanilla.	5
09.06	Cinnamon and cinnamon-tree flowers.	
0906.1000	-Neither crushed nor ground	5
0906.2000	-Crushed or ground	15
0907.0000	Cloves (whole fruit, cloves and stems).	5
09.08	Nutmeg, mace and cardamoms.	
0908.1000	-Nutmeg	5
0908.2000	-Mace	5
	-Cardamoms:	
0908.3010	---Large	5
0908.3020	---Small	5
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
0909.1000	-Seeds of anise or badian	5
0909.2000	-Seeds of coriander	5

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1	2	3
0909.3000	-Seeds of cumin	5
0909.4000	-Seeds of caraway	5
0909.5000	-Seeds of fennel; juniper berries	5
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
0910.1000	-Ginger	15
0910.2000	-Saffron	5
0910.3000	-Turmeric (curcuma)	15
0910.4000	-Thyme; bay leaves	5
0910.5000	-Curry	15
	-Other spices:	
0910.9100	--Mixtures referred to in Note 1 (b) to this Chapter	15
0910.9900	--Other	15
10.01	Wheat and meslin.	
1001.1000	-Durum wheat	5
1001.9000	-Other	10
1002.0000	Rye.	5
1003.0000	Barley.	5
1004.0000	Oats.	5
10.05	Maize (corn).	
1005.1000	-Seed	5
1005.9000	-Other	10
10.06	Rice.	
1006.1000	-Rice in the husk (paddy or rough)	10
1006.2000	-Husked (brown) rice	10
	-Semi-milled or wholly milled rice, whether or not polished or glazed:	
1006.3010	---Basmati	10
1006.3090	---Other	10
1006.4000	-Broken rice	10
1007.0000	Grain sorghum.	5

1	2	3
10.08	Buckwheat, millet and canary seed; other cereals.	
1008.1000	-Buckwheat	5
1008.2000	-Millet	5
1008.3000	-Canary seed	5
1008.9000	-Other cereals	5
11.01	Wheat or meslin flour.	
1101.0010	---Of Wheat	10
1101.0020	---Of Meslin	10
11.02	Cereal flours other than of wheat or meslin.	
1102.1000	-Rye flour	10
1102.2000	-Maize (corn) flour	10
1102.3000	-Rice flour	10
1102.9000	-Other	10
11.03	Cereal groats, meal and pellets.	
	-Groats and meal:	
1103.1100	--Of wheat	15
1103.1300	--Of maize (corn)	15
1103.1900	--Of other cereals	15
1103.2000	-Pellets	15
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
	-Rolled or flaked grains:	
1104.1200	--Of oats	15
1104.1900	--Of other cereals	15
	-Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.2200	--Of oats	15
1104.2300	--Of maize (corn)	15
1104.2900	--Of other cereals	15
1104.3000	-Germ of cereals, whole, rolled, flaked or ground	15
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	

1	2	3
1105.1000	-Flour, meal and powder	20
1105.2000	-Flakes, granules and pellets	25
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106.1000	-Of the dried leguminous vegetables of heading 07.13	15
1106.2000	-Of sago or of roots or tubers of heading 07.14	15
1106.3000	-Of the products of Chapter-8	15
11.07	Malt, whether or not roasted.	
1107.1000	-Not roasted	10
1107.2000	-Roasted	10
11.08	Starches; inulin.	
	-Starches:	
1108.1100	--Wheat starch	15
1108.1200	--Maize (corn) starch	20
1108.1300	--Potato starch	15
1108.1400	--Manioc (cassava) starch	15
1108.1900	--Other starches	15
1108.2000	-Inulin	15
1109.0000	Wheat gluten, whether or not dried.	15
1201.0000	Soya beans, whether or not broken.	5
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
1202.1000	-In shell	10
1202.2000	-Shelled, whether or not broken	10
1203.0000	Copra.	10
1204.0000	Linseed, whether or not broken.	5
12.05	Rape or colza seeds, whether or not broken.	
1205.1000	-Low erucic acid rape or colza seeds	5

1	2	3
1205.9000	-Other	5
1206.0000	Sunflower seeds, whether or not broken.	5
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	
1207.1000	-Palm nuts and kernels	5
1207.2000	-Cotton seeds	5
1207.3000	-Castor oil seeds	5
1207.4000	-Sesamum seeds	5
1207.5000	-Mustard seeds	5
1207.6000	-Safflower seeds	5
	-Other:	
1207.9100	--Poppy seeds	5
1207.9900	--other	5
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208.1000	-Of soya beans	10
	-Other:	
1208.9010	---Flours of castor	5
1208.9020	---Castor meal	5
1208.9090	---Other	5
12.09	Seeds, fruit and spores, of a kind used for sowing.	
1209.1000	-Sugar beet seed	5
	-Seeds of forage plants:	
1209.2100	--Lucerne (alfalfa) seed	5
1209.2200	--Clover (<i>Trifolium</i> spp.) seed	5
1209.2300	--Fescue seed	5
1209.2400	--Kentucky blue grass (<i>Poa pratensis</i> L.) seed	5
1209.2500	--Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	5
1209.2600	--Timothy grass seed	5
1209.2900	--Other	5
1209.3000	-Seeds of herbaceous plants cultivated principally for their flowers	5
	-Other:	
	--Vegetable seeds:	

1	2	3
1209.9110	---Of onion	5
1209.9120	---Of tomato	5
1209.9130	---Of okra	25
1209.9190	---Other	5
1209.9900	--Other	5
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210.1000	-Hop cones, neither ground nor powdered, nor in the form of pellets	5
1210.2000	-Hop cones, ground powdered or in the form of pellets; lupulin	5
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
1211.1000	-Licorice roots	5
1211.2000	-Ginseng roots	5
1211.3000	-Coca leaf	5
1211.4000	-Poppy straw	5
1211.9000	-Other	5
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted <i>chicory roots of the variety Cichorium Intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
1212.1000	-Locust beans, including locust bean seeds	5
1212.2000	-Seaweeds and other algae	5
1212.3000	-Apricot, peach (including nectarine) or plum stones and kernels	5
	-Other:	
1212.9100	--Sugar beet	5
1212.9900	--Other	5

1	2	3
1213.0000	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	5
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
1214.1000	-Lucerne (alfalfa) meal and pellets	5
1214.9000	-Other	5
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
	-Lac:	
1301.1010	---Seed lac	15
1301.1090	---Other	15
1301.2000	-Gum Arabic	15
	-Other:	
1301.9010	---Cannabis resins and balsams	25
1301.9090	---Other	15
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
	-Vegetable saps and extracts:	
1302.1100	--Opium	25
1302.1200	--Of liquorice	15
1302.1300	--Of hops	15
1302.1400	--Of pyrethrum or of the roots of plants containing rotenone	15
1302.1900	--Other	15
1302.2000	-Pectic substances, pectinates and pectates	15
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.3100	--Agar-agar	15
	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302.3210	---Guwar gum	25
1302.3290	---Other	15
1302.3900	--Other	15

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14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
1401.1000	-Bamboos	10
1401.2000	-Rattans	5
1401.9000	-Other	5
1402.0000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	10
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch grass and istle), whether or not in hanks or bundles.	
1403.0010	---Broomcorn (<i>Sorghum vulgare var technicum</i>)	20
1403.0090	---Other	20
14.04	Vegetable products not elsewhere specified or included.	
	-Raw vegetable materials of a kind used primarily in dyeing or tanning:	
1404.1010	---Hena leave and powder	15
1404.1090	---Other	15
1404.2000	-Cotton linters	15
	-Other:	
1404.9010	---Tendu leaves (biri leaves)	25
1404.9020	---Betel leaves	Rs.150/Kg
1404.9090	---Other	25
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
1501.0010	---Lard including other pig fat	25
1501.0090	---Other	10

1	2	3
1502.0000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	10
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
1503.0010	---Lard stearin, lard oil	25
1503.0090	---Other	10
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
1504.1000	-Fish-liver oils and their fractions	5
1504.2000	-Fats and oils and their fractions, of fish, other than liver oils	5
1504.3000	-Fats and oils and their fractions, of marine mammals	5
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	
1505.1010	---Lanolin	10
1505.1090	---Other	10
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
1507.1000	-Crude oil, whether or not degummed	Rs. 9050/ MT
1507.9000	-Other	Rs. 10200/MT
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.1000	-Crude oil	Rs. 13150/MT
1508.9000	-Other	Rs. 14300/MT

1	2	3
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509.1000	-Virgin	Rs. 9050/ MT
1509.9000	-Other	Rs. 10200/MT
1510.0000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	Rs. 10200/MT
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	
1511.1000	-Crude oil	Rs. 9500/ MT
	-Other:	
1511.9010	---Palm stearin	Rs. 9050/ MT
1511.9020	---RBD Palm Oil	Rs. 10800/ MT
1511.9030	---Palm olein	Rs. 9050/ MT
1511.9090	---Other	Rs. 10800/MT
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
	-Sunflower-seed or safflower oil and fractions thereof:	
1512.1100	--Crude oil	Rs. 15650/MT
1512.1900	--Other	Rs. 16800/MT
	-Cotton-seed oil and its fractions:	
1512.2100	--Crude oil, whether or not gossypol has been removed	Rs.
1512.2900	--Other	Rs. 16800/MT
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	

1	2	3
	-Coconut (copra) oil and its fractions:	
1513.1100	--Crude oil	Rs. 9500/ MT
1513.1900	--Other	Rs. 10800/MT
	-Palm kernel or babassu oil and fractions thereof:	
1513.2100	--Crude oil	Rs. 9500/ MT
1513.2900	--Other	Rs. 10800/MT
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	-Low erucic acid rape or colza oil and its fractions:	
1514.1100	--Crude oil	Rs. 16850/MT
1514.1900	--Other	Rs. 18000/MT
	-Other:	
1514.9100	--Crude oil	Rs. 9050/ MT
1514.9900	--Other	Rs. 10200/MT
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
	-Linseed oil and its fractions:	
1515.1100	--Crude oil	Rs. 9500/ MT
1515.1900	--Other	Rs. 10800/MT
	-Maize (corn) oil and its fractions:	
1515.2100	--Crude oil	Rs. 15300/MT
1515.2900	--Other	Rs. 16600/MT
1515.3000	-Castor oil and its fractions	Rs. 10800/MT
1515.4000	-Tung oil and its fractions:	Rs. 10800/MT

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1515.5000	-Sesame oil and its fractions	Rs. 10800/MT
1515.9000	-Other	Rs. 10800/MT
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
1516.1000	-Animal fats and oils and their fractions	Rs. 10200/MT
	-Vegetable fats and oils and their fractions:	
1516.2010	---Vegetable fats and their fractions	Rs. 10200/MT
1516.2020	---Vegetable oils and their fractions	Rs. 10200/MT
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	
1517.1000	-Margarine, excluding liquid margarine	Rs. 10800/MT
1517.9000	-Other	Rs. 10800/MT
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Rs. 10800/MT
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes.	20
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.1000	-Vegetable waxes	20
	-Other:	

1	2	3
1521.9010	---Bees wax	20
1521.9090	---Other	20
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
1522.0010	---Of animals or vegetable waxes	20
1522.0090	---Other	20
1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20
16.02	Other prepared or preserved meat, meat offal or blood.	
1602.1000	-Homogenised preparations	20
1602.2000	-Of liver of any animal	20
	- Of poultry of heading 01.05:	
1602.3100	--Of turkeys	20
1602.3200	--Of fowls of the species <i>Gallus domesticus</i>	20
1602.3900	--Other	20
	-Of swine:	
1602.4100	--Hams and cuts thereof	25
1602.4200	--Shoulders and cuts thereof	25
1602.4900	--Other, including mixtures	25
1602.5000	-Of bovine animals	20
1602.9000	-Other, including preparations of blood of any animal	20
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
	-Fish, whole or in pieces, but not minced:	
1604.1100	--Salmon	20
1604.1200	--Herrings	20
1604.1300	--Sardines, sardinella and brisling or sprats	20
1604.1400	--Tunas, skipjack and bonito (<i>Sarda spp.</i>)	20
1604.1500	--Mackerel	20
1604.1600	--Anchovies	20
1604.1900	--Other	20

1	2	3
	-Other prepared or preserved fish:	
1604.2010	---Fish maws	20
1604.2020	---Fish fillet	20
1604.2090	---Other	20
1604.3000	--Cavier and Cavier substitutes	20
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
1605.1000	-Crab	20
1605.2000	-Shrimps and prawns	20
1605.3000	-Lobster	20
1605.4000	-Other crustaceans	20
1605.9000	-Other	20
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	
	-Raw sugar not containing added flavouring or colouring matter:	
1701.1100	--Cane sugar	10
1701.1200	--Beet sugar	10
	-Other:	
1701.9100	--Containing added flavouring or colouring matter	10
	--Other:	
1701.9910	---White crystalline cane sugar	10
1701.9920	---White crystalline beet sugar	10
1701.9930	---Chemically pure sucrose	10
1701.9990	---Other	10
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
	-Lactose and lactose syrup:	
	--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702.1110	---Lactose	10
1702.1120	---Lactose syrup	10
1702.1900	--Other	10
	-Maple sugar and maple syrup:	

1	2	3
1702.2010	---Maple sugar	10
1702.2020	---Maple syrup	15
1702.3000	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	25
1702.4000	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar.	15
1702.5000	-Chemically pure fructose	15
1702.6000	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.	15
	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702.9010	---Maltose	10
1702.9020	---Caramel	10
1702.9030	---Malt dextrin	10
1702.9090	---Other	10
17.03	Molasses resulting from the extraction or refining of sugar.	
1703.1000	-Cane molasses	5
1703.9000	-Other	5
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	
1704.1000	-Chewing gum, whether or not sugar-coated	25
	-Other:	
1704.9010	---White chocolate	25
1704.9020	---Sweet meats	25
1704.9090	---Other	25
1801.0000	Cocoa beans, whole or broken, raw or roasted	5
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	5
18.03	Cocoa paste, whether or not defatted.	
1803.1000	-Not defatted	5
1803.2000	-Wholly or partly defatted	5

1	2	3
1804.0000	Cocoa butter, fat and oil.	5
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	5
18.06	Chocolate and other food preparations containing cocoa.	
1806.1000	-Cocoa powder, containing added sugar or other sweetening matter	25
	-Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:	
1806.2010	---Chocolate preparation	25
1806.2090	---Other	25
	-Other, in blocks, slabs or bars:	
1806.3100	--Filled	25
1806.3200	--Not filled	25
1806.9000	-Other	25
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
1901.1000	-Preparations for infant use, put up for retail sale	20
1901.2000	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	20
	-Other:	
1901.9010	---Malt extract	20
1901.9090	---Other	25
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	

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	-Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	--Containing eggs	20
	--Other:	
1902.1910	---Macaroni raw	20
1902.1920	---Vermacelli	20
1902.1990	---Other	20
1902.2000	-Stuffed pasta, whether or not cooked or otherwise prepared	20
1902.3000	-Other pasta	20
1902.4000	-Couscous	20
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
1903.0010	---Sago	15
1903.0090	---Other	15
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	
	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1010	---Corn flakes	25
1904.1090	---Other	25
1904.2000	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25
1904.3000	-Bulgur wheat	25
1904.9000	-Other	25

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19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
1905.1000	-Crispbread	25
1905.2000	-Gingerbread and the like	25
	-Sweet biscuits; waffles and wafers:	
1905.3100	--Sweet biscuits	25
1905.3200	--Waffles and wafers	25
1905.4000	-Rusks, toasted bread and similar toasted products	25
1905.9000	-Other	25
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001.1000	-Cucumbers and gherkins	25
	-Other:	
2001.9010	---Pickles	25
2001.9090	---Other	25
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002.1000	-Tomatoes, whole or in pieces	25
	-Other:	
2002.9010	---Tomatoes paste	25
2002.9090	---Other	25
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003.1000	-Mushrooms of the genus <i>Agaricus</i>	25
2003.2000	-Truffles	25
2003.9000	-Other	25
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
2004.1000	-Potatoes	20
2004.9000	-Other vegetables and mixtures of vegetables	20

1	2	3
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
2005.1000	-Homogenised vegetables	25
2005.2000	-Potatoes	25
2005.4000	-Peas (<i>Pisum sativum</i>)	25
	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005.5100	--Beans, shelled	25
2005.5900	--Other	25
2005.6000	-Asparagus	25
2005.7000	-Olives	25
2005.8000	-Sweet corn (<i>Zea mays var. saccharata</i>)	25
2005.9000	-Other vegetables and mixtures of vegetables	25
2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	25
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
2007.1000	-Homogenised preparations	25
	-Other:	
2007.9100	--Citrus fruit	25
2007.9900	--Other	25
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
	-Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.1100	--Ground-nuts	15
2008.1900	--Other, including mixtures	15
2008.2000	-Pineapples	15
2008.3000	-Citrus fruit	15
2008.4000	-Pears	15
2008.5000	-Apricots	15

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2008.6000	-Cherries	15
2008.7000	-Peaches, including nectarines	15
2008.8000	-Strawberries	15
	-Other, including mixtures other than those of subheading 2008.19:	
2008.9100	--Palm hearts	15
2008.9200	--Mixtures	20
2008.9900	--Other	20
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
	-Orange juice:	
2009.1100	--Frozen	25
2009.1200	--Not frozen, of a Brix value not exceeding 20	25
2009.1900	--Other	25
	-Grapefruit juice:	
2009.2100	--Of a Brix value not exceeding 20	25
2009.2900	--Other	25
	-Juice of any other single citrus fruit:	
2009.3100	--Of a Brix value not exceeding 20	25
2009.3900	--Other	25
	-Pineapple juice:	
2009.4100	--Of a Brix value not exceeding 20	25
2009.4900	--Other	25
2009.5000	-Tomato juice	25
	-Grape juice (including grape must):	
2009.6100	--Of a Brix value not exceeding 30	25
2009.6900	--Other	25
	-Apple juice:	
2009.7100	--Of a Brix value not exceeding 20	25
2009.7900	--Other	25
2009.8000	-Juice of any other single fruit or vegetable	25
2009.9000	-Mixtures of juices	25

1	2	3
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	--Extracts, essences and concentrates:	
2101.1110	---Instant coffee in bulk	10
2101.1120	---Instant coffee in retail packs	10
2101.1190	---Other	10
2101.1200	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10
2101.2000	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	10
2101.3000	-Roasted chicory and other roasted coffee substitute, and extracts, essences and concentrates thereof	10
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
2102.1000	-Active yeasts	15
2102.2000	-Inactive yeasts; other single-cell micro-organisms, dead	15
2102.3000	-Prepared baking powders	15
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
2103.1000	-Soya sauce	25
2103.2000	-Tomato ketchup and other tomato sauces	25
2103.3000	-Mustard flour and meal and prepared mustard	25
2103.9000	-Other	25
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	
2104.1000	-Soups and broths and preparations therefor	25
2104.2000	-Homogenised composite food preparations	25

1	2	3
2105.0000	Ice cream and other edible ice, whether or not containing cocoa	25
21.06	Food preparations not elsewhere specified or included.	
2106.1000	-Protein concentrates and textured protein substances	25
	-Other:	
2106.9010	---Concentrates for aerated beverage in all forms	25
2106.9020	---Syrups and squashes	25
2106.9030	---Flavouring powders for preparation of food	10
2106.9040	---Emulsifying agents for food and dairy products	25
2106.9050	---Preparations including tablets consisting of saccharin, lactose	25
2106.9060	---Protein hydrolysates	25
2106.9090	---Other	25
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	-Mineral waters and aerated waters:	
2201.1010	---Mineral waters	25
2201.1020	---Aerated waters	25
2201.9000	-Other	25
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1010	---Aerated waters	25
2202.1090	---Other	25
2202.9000	-Other	25
2203.0000	Beer made from malt.	100

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22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.1000	-Sparkling wine	100
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.2100	--In containers holding 2 litre or less	100
2204.2900	--Other	100
2204.3000	-Other grape must	100
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.1000	-In containers holding 2 litre or less	100
2205.9000	-Other	100
2206.0000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	100
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.1000	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	100
2207.2000	-Ethyl alcohol and other spirits, denatured, of any strength	50
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
2208.2000	-Spirits obtained by distilling grape wine or grape marc	100
2208.3000	-Whiskies	100
2208.4000	-Rum and tafia	100
2208.5000	-Gin and Geneva	100
2208.6000	-Vodka	100
2208.7000	-Liqueurs and cordials	100
2208.9000	-Other	100

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2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	25
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
2301.1000	-Flours, meals and pellets, of meat or meat offal; greaves	10
	-Flours, meals and pellets, of fish or crustaceans, molluscs or other aquatic invertebrates.	
2301.2010	---Shrimp meal	5
2301.2090	---Other	10
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
2302.1000	-Of maize (corn)	10
2302.2000	-Of rice	10
2302.3000	-Of wheat	10
2302.4000	-Of other cereals	10
2302.5000	-Of leguminous plants	10
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303.1000	-Residues of starch manufacture and similar residues	10
2303.2000	-Beet-pulp, bagasse and other waste of sugar manufacture	10
2303.3000	-Brewing or distilling dregs and waste	10
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	10
2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	20

1	2	3
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
2306.1000	-Of cotton seeds	10
2306.2000	-Of linseed	10
2306.3000	-Of sunflower seeds	10
	-Of rape or colza seeds:	
2306.4100	--Of low erucic acid rape or colza seeds	10
2306.4900	--Other	10
2306.5000	-Of coconut or copra	10
2306.6000	-Of palm nuts or kernels	10
2306.7000	-Of maize (corn) germ	10
2306.9000	-Other	10
2307.0000	Wine lees; argol.	10
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10
23.09	Preparations of a kind used in animal feeding.	
2309.1000	-Dog or cat food, put up for retail sale	25
2309.9000	-Other	25
24.01	Unmanufactured tobacco; tobacco refuse.	
2401.1000	-Tobacco, not stemmed /striped	5
2401.2000	-Tobacco, partly or wholly stemmed/ stripped	5
2401.3000	-Tobacco refuse	5
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.1000	-Cigars, cheroots and cigarillos, containing tobacco	25
2402.2000	-Cigarettes containing tobacco	25
2402.9000	-Other	25

1	2	3
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or reconstituted tobacco; tobacco extracts and essences.	
2403.1000	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	25
	-Other:	
2403.9100	--Homogenised or "reconstituted" tobacco	25
	--Other:	
2403.9910	---Tobacco for chewing	25
2403.9990	---Other	25
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	
2501.0010	---Table salt	20
2501.0020	---Rock salt	20
2501.0030	---Sea salt	20
2501.0090	---Other	20
2502.0000	Unroasted iron pyrites.	5
2503.0000	Sulphur of all other kinds, than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5
25.04	Natural graphite.	
2504.1000	-In powder or in flakes	5
2504.9000	-Other	5
25.05	Natural sands of all kinds, whether or, not coloured, other than metal-bearing sands of chapter 26.	
2505.1000	-Silica sands and quartz sands	5
2505.9000	-Other	5
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
2506.1000	-Quartz	5
	-Quartzite:	
2506.2100	--Crude or roughly trimmed	5

1	2	3
2506.2900	--Other	5
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	5
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
2508.1000	-Bentonite	5
2508.2000	-Decolourising earths and fuller's earths	5
2508.3000	-Fire-clay	5
2508.4000	-Other clays	5
2508.5000	-Andalusite, kyanite and sillimanite	5
2508.6000	-Mullite	5
2508.7000	-Chamotte or dinas earths	5
2509.0000	Chalk.	5
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
2510.1000	-Unground	5
2510.2000	-Ground	5
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
2511.1000	-Natural barium sulphate (barytes)	5
2511.2000	-Natural barium carbonate (witherite)	5
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
	-Pumice stone:	

1	2	3
2513.1100	--Crude or in irregular pieces, including crushed pumice("bimskies")	5
2513.1900	--Other	5
	-Emery, natural corundum, natural garnet and other natural abrasives:	
2513.2010	---Emery	5
2513.2020	---Garnet natural	5
2513.2090	---Other	5
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	-Marble and travertine:	
2515.1100	--Crude or roughly trimmed	20
2515.1200	--Merely cut, by sawing or otherwise, into blocks or slabs or slabs of a rectangular (including square) shape	20
2515.2000	-Ecaussine and other calcareous monumental or building stone; alabaster or building stone; alabaster	20
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	-Granite:	
2516.1100	--Crude or roughly trimmed	20
2516.1200	--Merely cut, by sawing or otherwise, blocks or into slabs of a rectangular (including square) shape	20
	- Sandstone:	
2516.2100	--Crude or roughly trimmed	20

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2516.2200	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20
2516.9000	-Other monumental or building stone	20
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, Whether or not heat-treated.	
2517.1000	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	10
2517.2000	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	20
2517.3000	-Tarred macadam	20
	-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
2517.4100	--Of marble	20
2517.4900	--Other	20
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	
2518.1000	-Dolomite, not calcined or sintered	5
2518.2000	-Calcined or sintered dolomite	5
2518.3000	-Dolomite ramming mix	5
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 pure.	
2519.1000	-Natural magnesium carbonate (magnesite)	5
	-Other:	

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2519.9010	---Magnesium oxide	5
2519.9090	---Other	5
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
	-Gypsum; anhydrite:	
2520.1010	---Gypsum	10
2520.1020	---Anhydrite	10
2520.2000	-Plasters	20
2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
2522.1000	-Quicklime	20
2522.2000	-Slaked lime	20
2522.3000	-Hydraulic lime	20
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
2523.1000	-Cement clinkers	25
	-Portland cement:	
2523.2100	--White cement, whether or not artificially coloured	25
2523.2900	--Other	25
2523.3000	-Aluminous cement	25
2523.9000	-Other hydraulic cements	25
2524.0000	Asbestos.	20
25.25	Mica, including splittings; mica waste.	
2525.1000	-Crude mica and mica rifted into sheets or splittings	5
2525.2000	-Mica powder	5
2525.3000	-Mica waste	5

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25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
	-Not crushed, not powdered:	
2526.1010	---Talc	20
2526.1090	---Other	20
2526.2000	-Crushed or powdered	20
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.	
2528.1000	-Natural sodium borates and concentrates thereof (whether or not calcined)	10
2528.9000	-Other	10
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.	
2529.1000	-Felspar	10
	-Fluorspar:	
2529.2100	--Containing by weight 97% or less of calcium fluoride	10
2529.2200	--Containing by weight more than 97% of calcium fluoride	10
2529.3000	-Leucite; nepheline and nepheline syenite	10
25.30	Mineral substances not elsewhere specified or included.	
2530.1000	-Vermiculite, perlite and chlorites, unexpanded	5
2530.2000	-Kieserite, epsomite (natural magnesium sulphates)	5
	-Other:	
2530.9010	---Natural manganese dioxide	5
2530.9020	---Zirconium silicate	5
2530.9030	---Earth colours	20
2530.9090	---Other	20
26.01	Iron ores and concentrates, including roasted iron pyrites.	

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	-Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100	--Non-agglomerated	5
2601.1200	-- Agglomerated	5
2601.2000	-Roasted iron pyrites	5
2602.0000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	5
2603.0000	Copper ores and concentrates.	5
2604.0000	Nickel ores and concentrates.	5
2605.0000	Cobalt ores and concentrates.	5
2606.0000	Aluminium ores and concentrates.	5
2607.0000	Lead ores and concentrates.	5
2608.0000	Zinc ores and concentrates.	5
2609.0000	Tin ores and concentrates.	5
2610.0000	Chromium ores and concentrates.	5
2611.0000	Tungsten ores and concentrates.	5
26.12	Uranium or thorium ores and concentrates.	
2612.1000	-Uranium ores and concentrates	5
2612.2000	-Thorium ores and concentrates	5
26.13	Molybdenum ores and concentrates.	
2613.1000	-Roasted	5
2613.9000	-Other	5
2614.0000	Titanium ores and concentrates.	5

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26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	
2615.1000	-Zirconium ores and concentrates	5
2615.9000	-Other	5
26.16	Precious metal ores and concentrates.	
2616.1000	(-Silver ores and concentrates	5
2616.9000	-Other	5
26.17	Other ores and concentrates.	
2617.1000	-Antimony ores and concentrates.	5
2617.9000	-Other	5
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	15
2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	5.
26.20	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.	
	-Containing mainly zinc:	
2620.1100	--Hard zinc spelter	10
2620.1900	--Other	5
	-Containing mainly lead:	
2620.2100	--Leaded gasoline sludges and leaded anti-knock compound sludges	10
2620.2900	--Other	10
2620.3000	-Containing mainly copper	10
2620.4000	-Containing mainly aluminium	10
2620.6000	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	10
	-Other:	
2620.9100	--Containing antimony, beryllium, cadmium, chromium or their mixtures.	10

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2620.9900	--Other	10
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
2621.1000	-Ash and residues from the incineration of municipal waste	20
2621.9000	-Other	20
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	-Coal, whether or not pulverised, but not agglomerated:	
2701.1100	--Anthracite	5
2701.1200	--Bituminous coal	5
2701.1900	--Other coal	5
2701.2000	-Briquettes, ovoids and similar solid fuels manufactured from coal	10
27.02	Lignite, whether or not agglomerated, excluding jet.	
2702.1000	-Lignite, whether or not pulverised, but not agglomerated	5
2702.2000	-Agglomerated lignite	5
2703.0000	Peat (including peat litter), whether or not agglomerated.	5
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
2704.0010	---Coke of coal	5
2704.0020	---Coke of lignite or peat	5
2704.0090	---Other	5
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	
2706.0010	---Coal tar	10

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2706.0090	--Other	10
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
2707.1000	-Benzol(benzene)	10
2707.2000	-Toluol(toluene)	10
2707.3000	-Xylol (xylenes)	5
2707.4000	-Naphthalene	10
2707.5000	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	20
2707.6000	-Phenols	20
	-Other:	
2707.9100	--Creosote oils	20
	--Other:	
2707.9910	---Carbon black oil (carbon black feedstock)	5
2707.9990	---Other	25
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.1000	-Pitch	5
2708.2000	-Pitch coke	5
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	5
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:	

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	--Light oils and preparations:	
2710.1110	---Motor spirit	5
2710.1120	---Aviation spirit	5
2710.1130	---Spirit type jet fuel	5
2710.1140	---White spirit	10
2710.1150	---Solvent oil (con composite)	10
2710.1190	---Other	25
	--Other:	
	---Kerosene, including kerosene type jet fuel:	
2710.1911	----Kerosene	5
2710.1912	----J.P.1	5
2710.1913	----J.P.4	5
2710.1919	----Other	5
	---Other medium oils and preparations:	
2710.1921	----Light diesel oil	5
2710.1929	----Other	5
	---Gas oils:	
2710.1931	----High speed diesel oil	10
2710.1939	----Other	10
	---Fuel oils:	
2710.1941	----Furnace-oil	5
2710.1942	----Petroleum top naptha	25
2710.1949	----Other	25
	---Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200°F by Abel's Close Test:	
2710.1951	----In packs not exceeding 10 litres	Rs.0.88/L+25%
2710.1952	----In packs exceeding 10 litres	Rs.0.88/L+25%
2710.1953	----In bulk (vessels, bouzers, lorries etc)	Rs.0.88/L+25%
	---Other:	
2710.1991	----Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre.	10
2710.1992	----Mineral greases	20
2710.1993	----Base oil for lubricating oils of subheadings 2710.0081& 2710.0082	25
2710.1994	----Brake fluid	25

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2710.1995	----Liquid paraffin	20
2710.1996	----White oil	20
2710.1997	----Transformer oil	20
2710.1998	----Spin finish oil	10
2710.1999	----Other	20
	-Waste Oil:	
2710.9100	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20
2710.9900	--Other	20
27.11	Petroleum gases and other gaseous hydrocarbons.	
	-Liquefied:	
2711.1100	--Natural gas	5
2711.1200	--Propane	5
2711.1300	--Butanes	5
2711.1400	--Ethylene, propylene, butylene and butadiene	5
2711.1900	--Other	5
	-In gaseous state:	
2711.2100	--Natural gas	5
2711.2900	--Other	5
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.1000	-Petroleum jelly	20
2712.2000	-Paraffin wax containing by weight less than 0.75 % of oil	15
	-Other:	
2712.9010	---Slack wax	20
2712.9090	---Other	20
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	-Petroleum coke:	
2713.1100	--Not calcined	5
2713.1200	--Calcined	5

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2713.2000	-Petroleum bitumen	25
	-Other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713.9010	---Carbon black oil (carbon black feed stock)	5
2713.9020	---Residue carbon oil	25
2713.9090	---Other	10
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
2714.1000	-Bituminous or oil shale and tar sands	25
2714.9000	-Other	25
2715.0000	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).	25
2716.0000	Electrical energy.	5
	I. CHEMICAL ELEMENTS	
28.01	Fluorine, chlorine, bromine and iodine.	
2801.1000	-Chlorine	10
2801.2000	-Iodine	10
2801.3000	-Fluorine; bromine	10
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.	
2802.0010	---Sublimed or precipitated	5
2802.0020	---Colloidal	5
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	
2803.0010	---Carbon black (rubber grade)	25
2803.0020	---Acetylene black	5
2803.0090	---Other	20
28.04	Hydrogen, rare gases and other non-metals.	
2804.1000	-Hydrogen	10
	-Rare gases:	
2804.2100	--Argon	5

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	--Other:	
2804.2910	---Mixture of argon and neon gases	5
2804.2990	---Other	5
2804.3000	-Nitrogen	5
2804.4000	-Oxygen	5
2804.5000	-Boron; tellurium	5
	-Silicon:	
2804.6100	--Containing by weight not less than 99.99% of silicon	5
2804.6900	--Other	5
2804.7000	-Phosphorus	5
2804.8000	-Arsenic	5
2804.9000	-Selenium	5
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.	
	-Alkali or alkaline-earth metals :	
2805.1100	--Sodium	5
2805.1200	--Calcium	5
2805.1900	--Other	5
2805.3000	-Rare-earth*metals, scandium and yttrium whether or not intermixed or interalloyed	5
2805.4000	-Mercury	5
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS.	
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.1000	-Hydrogen chloride (hydrochloric acid)	10
2806.2000	-Chloro-sulphuric acid	10
2807.0000	Sulphuric acid; oleum.	10
28.08	Nitric acid; sulphonitric acids.	
2808.0010	---Nitric acid	5
2808.0090	---Sulphonitric acids	5

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28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.1000	-Diphosphorus pentaoxide	5
	-Phosphoric acid and poly-phosphoric acids:	
2809.2010	---Phosphoric acid	5
2809.2020	---Phosphorous acid	5
2809.2030	---Hypophosphoric acid	5
2809.2090	---Other	5
28.10	Oxides of boron; boric acids.	
2810.0010	---Oxides of boron	10
2810.0020	---Boric acid	10
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	-Other inorganic acids:	
2811.1100	--Hydrogen fluoride (hydrofluoride acid)	10
2811.1900	--Other	10
	-Other inorganic oxygen compounds of non-metals:	
2811.2100	--Carbon dioxide	5
2811.2200	--Silicon dioxide	5
2811.2300	--Sulphur dioxide	5
	--Other:	
2811.2910	---Sulphurous acid gas	5
2811.2990	---Other	5
	III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12	Halides and halide oxides of non-metals.	
2812.1000	-Chlorides and chloride oxides	10
2812.9000	-Other	10
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	
2813.1000	-Carbon disulphide	10
2813.9000	-Other	10

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	IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14	Ammonia, anhydrous or in aqueous solution.	
2814.1000	-Anhydrous ammonia	5
2814.2000	-Ammonia in aqueous solution	5
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	-Sodium hydroxide (caustic soda):	
2815.1100	--Solid	25
2815.1200	--In aqueous solution (soda lye or liquid soda)	Rs.7000/MT
2815.2000	-Potassium hydroxide (caustic potash)	5
2815.3000	-Peroxides of sodium or potassium	5
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
	-Hydroxide and peroxide of magnesium:	
2816.1010	---Magnesium hydroxide	10
2816.1090	---Other	10
2816.4000	-Oxides, hydroxides and peroxides of strontium or barium	5
2817.0000	Zinc oxide; zinc peroxide.	5
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.1000	-Artificial corundum whether or not chemically defined	5
2818.2000	-Aluminium oxide, other than artificial corundum	5
2818.3000	-Aluminium hydroxide	5
28.19	Chromium oxides and hydroxides.	
2819.1000	-Chromium trioxide	5
	-Other:	
2819.9010	---Chromium oxide	5
2819.9020	---Chromium hydroxide	5

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28.20	Manganese oxides.	
	-Manganese dioxide:	
2820.1010	---Electrolytic	5
2820.1090	---Other	5
2820.9000	-Other	5
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.	
	-Iron oxides and hydroxides:	
2821.1010	---Iron oxide	10
2821.1020	---Iron hydroxides	10
2821.2000	-Earth colours	15
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	5
28.23	Titanium oxides.	
2823.0010	---Titanium oxides	5
2823.0020	---Titanium dioxides	5
28.24	Lead oxides; red lead and orange lead.	
2824.1000	-Lead monoxide (litharge, massicot)	5
2824.2000	-Red lead and orange lead	5
2824.9000	-Other	5
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
2825.1000	-Hydrazine and hydroxylamine and their inorganic salts	5
2825.2000	-Lithium oxide and hydroxide	5
2825.3000	-Vanadium oxides and hydroxides	5
2825.4000	-Nickel oxides and hydroxides	5
2825.5000	-Copper oxides and hydroxides	5
2825.6000	-Germanium oxides and zirconium dioxide	5
2825.7000	-Molybdenum oxides and hydroxides	5
2825.8000	-Antimony oxides	5
2825.9000	-Other	5

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	V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	-Fluorides:	
2826.1100	--Of ammonium or of sodium	5
2826.1200	--Of aluminium	5
2826.1900	--Other	5
2826.2000	-Fluorosilicates of sodium or of potassium	5
2826.3000	-Sodium hexafluoroaluminate (synthetic cryolite)	5
2826.9000	-Other	5
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.1000	-Ammonium chloride	5
2827.2000	-Calcium chloride	5
	-Other chlorides:	
2827.3100	--Of magnesium	5
2827.3200	--Of aluminium	5
2827.3300	--Of iron	5
2827.3400	--Of cobalt	5
2827.3500	--Of nickel	5
2827.3600	--Of zinc	5
	--Other:	
2827.3910	---Chlorides of potassium (chemically pure)	5
2827.3990	---Other	5
	-Chloride oxides and chloride hydroxides:	
2827.4100	--Of copper	5
2827.4900	--Other	5
	-Bromides and bromide oxides:	
2827.5100	--Bromides of sodium or of potassium	5
2827.5900	--Other	5
2827.6000	-Iodides and iodide oxides	5
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	-Commercial calcium hypochlorite and other calcium hypochlorites:	

1	2	3
2828.1010	---Commercial calcium hypochlorite (bleaching powder)	5
2828.1090	---Other	5
2828.9000	-Other	5
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	-Chlorates:	
2829.1100	--Of sodium	5
	--Other:	
2829.1910	---Potassium chlorates	5
2829.1990	---Other	5
2829.9000	-Other	5
28.30	Sulphides; polysulphides, whether or not chemically defined.	
2830.1000	-Sodium sulphides	5
2830.2000	-Zinc sulphide	5
2830.3000	-Cadmium sulphide	5
	-Other:	
2830.9010	---Sodium hydrogen sulphide	5
2830.9090	---Other	5
28.31	Dithionites and sulfoxylates.	
	-Of sodium:	
2831.1010	---Dithionites of sodium	5
2831.1090	---Other	5
	-Other:	
2831.9010	---Formaldehyde sulfoxylates	5
2831.9020	---Dithionites	10
2831.9090	---Other	10
28.32	Sulphites; thiosulphates.	
2832.1000	-Sodium sulphites	5
	-Other sulphites:	
2832.2010	---Ammonium sulphite	5
2832.2020	---Sodium hydrogen sulphites	5
2832.2090	---Other	5
2832.3000	-Thiosulphates	5
28.33	Sulphates; alums; peroxosulphates (persulphates).	

1	2	3
	-Sodium sulphates:	
2833.1100	--Disodium sulphate	15
2833.1900	--Other	10
	-Other sulphates:	
2833.2100	--Of magnesium	5
2833.2200	--Of aluminium	5
2833.2300	--Of chromium	20
2833.2400	--Of nickel	5
2833.2500	--Of copper	5
2833.2600	--Of zinc	5
2833.2700	--Of barium	5
	--Other:	
2833.2910	---Sulphates of ferrous	5
2833.2920	---Sulphates of lead	5
2833.2990	---Other	5
2833.3000	-Alums	5
2833.4000	-Peroxisulphates (persulphates)	5
28.34	Nitrites; nitrates.	
	-Nitrites:	
2834.1010	---Sodium nitrite	5
2834.1090	--Other	5
	-Nitrates:	
2834.2100	--Of potassium	5
	--Other:	
2834.2910	---Nitrates of sodium	5
2834.2990	---Other	5
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.1000	-Phosphinates (hypophosphites) and phosphonates (phosphites)	5
	-Phosphates:	
	--Of mono- or disodium:	
2835.2210	---Of mono sodium	5
2835.2290	---Other	5
2835.2300	--Of trisodium	5
2835.2400	--Of potassium	5

1	2	3
2835.2500	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	5
2835.2600	--Other phosphates of calcium	5
	--Other:	
2835.2910	---Of aluminium	5
2835.2920	---Of sodium acid	5
2835.2990	---Other	5
	-Polyphosphates:	
2835.3100	--Sodium triphosphate (sodium tripolyphosphate)	5
2835.3900	--Other	10
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
	-Commercial ammonium carbonate and other ammonium carbonates:	
2836.1010	---Carbonates of ammonium	5
2836.1020	---Bicarbonate of ammonium	10
2836.1090	---Other	5
2836.2000	-Disodium carbonate(Soda ash)	10
2836.3000	-Sodium hydrogen carbonate (sodium bicarbonate)	20
2836.4000	-Potassium carbonates	5
2836.5000	-Calcium carbonate	10
2836.6000	-Barium carbonate	5
2836.7000	-Lead carbonates	5
	-Other:	
2836.9100	--Lithium carbonates	5
2836.9200	--Strontium carbonate	5
	--Other:	
2836.9910	---Magnesium carbonate	5
2836.9990	---Other	5
28.37	Cyanides, cyanide oxides and complex cyanides.	
	-Cyanides and cyanide oxides:	
2837.1100	--Of sodium	10
2837.1900	--Other	5
2837.2000	-Complex cyanides	5

1	2	3
2838.0000	Fulminates, cyanates and thiocyanates	5
28.39	Silicates; commercial alkali metal silicates.	
	-Of sodium:	
2839.1100	--Sodium metasilicates	5
	--Other:	
2839.1910	---Sodium silicate	5
2839.1990	---Other	5
2839.2000	-Of potassium	5
2839.9000	-Other	5
28.40	Borates; peroxoborates (perborates).	
	-Disodium tetraborate (refined borax):	
2840.1100	--Anhydrous	10
2840.1900	--Other	10
2840.2000	-Other borates	10
2840.3000	-Peroxoborates (perborates)	5
28.41	Salts of oxometallic or peroxometallic acids.	
2841.1000	-Aluminates	5
2841.2000	-Chromates of zinc or of lead	5
2841.3000	-Sodium dichromate	10
	-Other chromates and dichromates; peroxochromates:	
2841.5010	---Sodium chromate	10
2841.5090	---Other	5
	-Manganites, manganates and permanganates:	
2841.6100	--Potassium permanganate	5
2841.6900	--Other	5
2841.7000	-Molybdates	5
2841.8000	-Tungstates (wolframates)	5
	-Other:	
2841.9010	---Sodium stannate	5
2841.9090	---Other	5
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.1000	-Double or complex silicates, including aluminosilicates whether or not chemically defined	5

1	2	3
2842.9000	-Other	5
	VI.-MISCELLANEOUS	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.1000	-Colloidal precious metals	5
	-Silver compounds:	
2843.2100	--Silver nitrate	5
2843.2900	--Other	5
2843.3000	-Gold compounds	5
2843.9000	-Other compounds; amalgams	5
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.1000	-Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	5
2844.2000	-Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5
2844.3000	-Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5
2844.4000	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5
2844.5000	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5

1	2	3
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.1000	-Heavy water (deuterium oxide)	5
2845.9000	-Other	5
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
2846.1000	-Cerium compounds	5
2846.9000	-Other	5
2847.0000	Hydrogen peroxide, whether or not solidified with urea.	5
2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5
28.49	Carbides, whether or not chemically defined.	
2849.1000	-Of calcium	25
2849.2000	-Of silicon	5
2849.9000	-Other	5
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5
2851.0000	Other inorganic compounds (including distilled or 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.	5
	I-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Acyclic hydrocarbons.	
	-Saturated:	
2901.1010	---Butane, pentane and hexane	5

1	2	3
2901.1090	---Other	5
	-Unsaturated:	
2901.2100	--Ethylene	5
2901.2200	--Propene (propylene)	5
2901.2300	--Butene (butylene) and isomers thereof	5
2901.2400	--Buta-1, 3-diene and isoprene	5
	--Other:	
2901.2910	---Unsaturated heptanes	5
2901.2990	---Other	5
29.02	Cyclic hydrocarbons.	
	-Cyclanes, cyclenes and cycloterpenes:	
2902.1100	--Cyclohexane	10
	--Other:	
2902.1910	---Cyclopentane	5
2902.1990	---Other	10
2902.2000	-Benzene	5
2902.3000	-Toluene	5
	-Xylenes:	
2902.4100	--O-Xylene	5
2902.4200	--m-Xylene	5
2902.4300	--p-Xylene	5
2902.4400	--Mixed xylene isomers	5
2902.5000	-Styrene	5
2902.6000	-Ethylbenzene	5
2902.7000	-Cumene	5
	-Other:	
2902.9010	---Naphthalene	20
2902.9020	---Limonene	20
2902.9090	---Other	5
29.03	Halogenated derivatives of hydrocarbons.	
	-Saturated chlorinated derivatives of acyclic hydrocarbons:	
	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride):	
2903.1110	---Methyl chloroform	5
2903.1120	--Saturated chloromethane (methyl chloride)	5
2903.1190	---Other	5

1	2	3
2903.1200	--Dichloro-methane (methylene chloride)	5
2903.1300	--Chloroform (trichloromethane)	5
2903.1400	--Carbon tetrachloride	5
2903.1500	--1,2-Dichloroethane (ethylene dichloride)	5
2903.1900	--Other	5
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100	--Vinyl chloride (chloroethylene) (VCM)	5
2903.2200	--Trichloroethylene	5
2903.2300	--Tetrachloroethylene (perchloroethylene)	5
2903.2900	--Other	5
	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.3010	---Methyl Bromide	5
2903.3020	---Difluoromethane	5
2903.3030	---Tetrafluoroethane	5
2903.3040	---Ingredients for pesticides	5
2903.3090	---Other	5
	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.4100	--Trichlorofluoromethane	5
2903.4200	--Dichlorodifluoromethane	5
2903.4300	--Trichlorotrifluoroethanes	5
2903.4400	--Dichlorotetrafluoroethanes and chloropentafluoroethane	5
	--Other derivatives perhalogenated only with fluorine and chlorine:	
2903.4510	---Penta-chlorofluoromethane	5
2903.4520	---Chloropentafluoroethane	5
2903.4530	---Tetrachlorodifluoroethanes	5
2903.4540	---Heptachlorofluoropropanes	5
2903.4550	---Hexachlorodifluoropropanes	5
2903.4560	---Trichloropentafluoropropanes	5
2903.4570	---Dichlorohexafluoropropanes	5
2903.4590	---Other	5
2903.4600	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5
2903.4700	--Other perhalogenated derivatives	5
	--Other:	
2903.4910	---Chlorodifluoromethane	5

1	2	3
2903.4990	---Other	5
	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.5100	--1,2,3,4,5,6-Hexachloro cyclohexane	5
2903.5900	--Other	5
	-Halogenated derivatives of aromatic hydrocarbons:	
	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:	
2903.6110	---Chlorobenzene	5
2903.6120	---O-dichlorobenzene	5
2903.6130	---P-dichlorobenzene	5
2903.6200	--Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	10
2903.6900	--Other	5
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	-Derivatives containing only sulpho groups, their salts and ethyl esters	
2904.1010	---Benzene sulphonic acid	10
2904.1090	---Other	5
	-Derivative containing only nitro or only nitroso groups:	
2904.2010	---Nitrobenzene (mirbane oil)	5
2904.2090	---Other	5
2904.9000	-Other	5
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Saturated monohydric alcohols:	
2905.1100	--Methanol (methyl alcohol)	5
	--Propan -1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):	
2905.1210	---Saturated propyl alcohol (propan-1)	5

1	2	3
2905.1220	---Saturated iso propyl alcohol (propan-2)	5
2905.1300	--Butan-1-ol (n-butyl alcohol)	5
2905.1400	--Other butanols	5
2905.1500	--Pentanol (amyl alcohol) and isomers thereof	5
2905.1600	--Octanol (octyl alcohol) and isomers thereof	5
	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	
2905.1710	---Saturated stearyl alcohol	5
2905.1720	---Saturated cetyl alcohol	5
	--Other:	
2905.1910	---Iso Nonyl Alcohol (INA)	5
2905.1990	--Other	5
	-Unsaturated monohydric alcohols:	
2905.2200	--Acyclic terpene alcohols	5
2905.2900	--Other	5
	-Diols:	
2905.3100	--Ethylene glycol (ethanediol) (MEG)	5
2905.3200	--Propylene glycol (propane-1, 2-diol)	5
2905.3900	--Other	5
	-Other polyhydric alcohols:	
2905.4100	--2-Ethyl-2-(hydroxymethyl)-propane-1, 3-diol (trimethylolpropane)	5
2905.4200	--Pentaerythritol	5
2905.4300	--Mannitol	5
2905.4400	--D-glucitol (sorbitol)	20
2905.4500	--Glycerol	20
2905.4900	--Other	20
	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.5100	--Ethchlorvynol (INN)	5
2905.5900	--Other	5
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Cycloanic, cyclenic or cycloterpenic:	
2906.1100	--Menthol	10
2906.1200	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5
2906.1300	--Sterols and inositols	5
2906.1400	--Terpineols	5

1	2	3
2906.1900	--Other	5
	-Aromatic:	
2906.2100	--Benzyl alcohol	5
	--Other:	
2906.2910	---Ingredients for pesticides	5
2906.2990	---Other	5
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07	Phenols; phenol-alcohols.	
	-Monophenols:	
2907.1100	--Phenol (hydroxybenzene) and its salts	5
2907.1200	--Cresols and their salts	5
2907.1300	--Octylphenol, nonylphenol and their isomers; salts thereof	5
2907.1400	--Xylenols and their salts	5
2907.1500	--Naphthols and their salts	5
2907.1900	--Other	5
	-Polyphenols;phenol-alcohols:	
2907.2100	--Resorcinol and its salts	5
2907.2200	--Hydroquinone (quinol) and its salts	5
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A,diphenylolpropane)and its salts	5
2907.2900	--Other	5
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
	-Derivatives containing only halogen substituents and their salts:	
2908.1010	--- 4-chloro, 3-methylephenol, and chlorohydroquinone	5
2908.1090	---Other	5
2908.2000	-Derivatives containing only sulpho groups, their salts and esters	5
2908.9000	-Other	5

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	IV- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.09	Ethers, ether-alcohols; ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100	--Diethyl ether	5
	--Other:	
2909.1910	---Methyl tertiary butyle ether (MTBE)	5
2909.1990	---Other	5
2909.2000	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.3000	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100	--2,2'- Oxydiethanol (diethylene glycol, digol)	5
2909.4200	--Monomethyl ethers of ethylene glycol or of diethylene glycol	5
2909.4300	--Monobutyl ethers of ethylene glycol or of diethylene glycol	5
2909.4400	--Other monoalkylethers of ethylene glycol or of diethylene glycol	5
	--Other:	
2909.4910	---Ingredients for pesticides	5
2909.4990	---Other	5
2909.5000	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.6000	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5

1	2	3
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.1000	-Oxirane (ethylene oxide)	5
2910.2000	-Methyloxirane (propylene oxide)	5
2910.3000	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	5
2910.9000	-Other	5
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5
	V.- ALDEHYDE-FUNCTION COMPOUNDS	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	-Acyclic aldehydes without other oxygen function:	
2912.1100	--Methanal (formaldehyde)	5
2912.1200	--Ethanal (acetaldehyde)	5
2912.1300	--Butanal (butyraldehyde, normal isomers)	5
2912.1900	--Other	10
	-Cyclic aldehydes without other oxygen function:	
2912.2100	--Benzaldehyde	5
2912.2900	--Other	5
2912.3000	-Aldehyde-alcohols	5
	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.4100	--Vanillin (4-hydroxy-3-methoxy- benzaldehyde)	5
2912.4200	--Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	5
2912.4900	--Other	5
2912.5000	-Cyclic polymers of aldehydes	5
2912.6000	-Paraformaldehyde	5
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5

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	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Acyclic ketones without other oxygen function:	
2914.1100	--Acetone	25
2914.1200	--Butanone (methyl ethyl ketone)	5
2914.1300	--4-Methylpentan-2-one (methyl isobutyl ketone)	5
2914.1900	--Other	5
	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.2100	--Camphor	5
2914.2200	--Cyclo-hexanone and methyl- cyclo-hexanones	5
2914.2300	--Ionones and methylionones	5
	--Other:	
2914.2910	---Isophorone	5
2914.2990	---Other	5
	-Aromatic ketones without other oxygen function:	
2914.3100	--Phenylacetone (phenylpropan-2-one)	5
2914.3900	--Other	5
2914.4000	-Ketone-alcohols and ketone-aldehydes	5
2914.5000	-Ketone-phenols and ketones with other oxygen function	5
	-Quinones:	
2914.6100	--Anthraquinone	5
2914.6900	--Other	5
2914.7000	-Halogenated, sulphonated, nitrated or nitrosated derivatives	5
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Formic acid, its salts and esters:	

1	2	3
2915.1100	--Formic acid	25
	--Salts of formic acid:	
2915.1210	---Sodium formate	5
2915.1290	---Other	5
2915.1300	--Esters of formic acid	5
	-Acetic acid and its salts; acetic anhydride:	
2915.2100	--Acetic acid	25
2915.2200	--Sodium acetate	5
2915.2300	--Cobalt acetates	5
2915.2400	--Acetic anhydride	10
	--Other:	
2915.2910	---Calcium acetate	5
2915.2920	---Lead acetate	5
2915.2990	---Other	5
	-Esters of acetic acid:	
2915.3100	--Ethyl acetate	25
2915.3200	--Vinyl acetate	5
2915.3300	--n-Butyl acetate	25
2915.3400	--Isobutyl acetate	5
2915.3500	--2-Ethoxyethyl acetate	5
	--Other:	
2915.3910	---Benzyl acetate	5
2915.3920	---Amyl acetate	5
2915.3990	---Other	5
2915.4000	-Mono-, di- or trichloroacetic acids, their salts and esters	5
2915.5000	-Propionic acid, its salts and esters	5
	-Butanoic acids, pentanoic acids, their salts and esters:	
2915.6010	---Butyric acids	5
2915.6020	---Salts and esters of butyric acids	5
2915.6030	---Salts and esters of valeric acids	5
2915.6090	---Other	5
	-Palmitic acid, stearic acid, their salts and esters:	
2915.7010	---Stearic acid	20
2915.7090	---Other	10
2915.9000	-Other	10

1	2	3
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	--Acrylic acid and its salts	5
2916.1200	--Esters of acrylic acid	5
2916.1300	--Methacrylic acid and its salts	5
2916.1400	--Esters of methacrylic acid	5
	--Oleic, linoleic or linolenic acids, their salts and esters:	
2916.1510	---Unsaturated oleic acid	5
2916.1520	---Unsaturated salts and derivatives of oleic acid	5
2916.1590	---Other	5
2916.1900	--Other	5
2916.2000	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	--Benzoic acid, its salts and esters:	
2916.3110	---Benzoic acid	5
2916.3120	---Sodium benzoate	5
2916.3190	---Other	5
2916.3200	--Benzoyl peroxide and benzoyl chloride	5
2916.3400	--Phenylacetic acid and its salts	5
2916.3500	--Esters of phenylacetic acid	5
	--Other:	
2916.3910	---Ibuprofen	25
2916.3920	---Ingredients for pesticides	5
2916.3990	---Other	10
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	--Oxalic acid, its salts and esters:	

1	2	3
2917.1110	---Oxalic acid	10
2917.1190	---Other	5
2917.1200	--Adipic acid, its salts and esters	5
2917.1300	--Azelaic acid, sebacic acid, their salts and esters	5
2917.1400	--Maleic anhydride	10
2917.1900	--Other	5
2917.2000	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	--Dibutyl orthophthalates	15
2917.3200	--Dioctyl orthophthalates	20
2917.3300	--Dinonyl or didecyl ortho-phthalates	15
2917.3400	--Other esters of ortho-phthalic acid	15
2917.3500	--Phthalic anhydride	15
	--Terephthalic acid and its salts:	
2917.3610	---Pure terephthalic acid (PTA)	15
2917.3690	---Other	5
2917.3700	--Dimethyl terephthalate (DMT)	5
	--Other:	
2917.3910	---Iso phthalic acid	5
2917.3990	---Other	5
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	--Lactic acid, its salts and esters:	
2918.1110	---Lactic acid	5
2918.1190	---Other	5
2918.1200	--Tartaric acid	5
2918.1300	--Salts and esters of tartaric acid	5
2918.1400	--Citric acid	10
	--Salts and esters of citric acid:	
2918.1510	---Sodium citrate	5

1	2	3
2918.1590	---Other	10
2918.1600	--Gluconic acid, its salts and esters	5
2918.1900	--Other	10
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	--Salicylic acid and its salts:	
2918.2110	---Salicylic acid	5
2918.2120	---Sodium salicylate	5
2918.2130	---Methyl salicylate	5
2918.2190	---Other	5
	--O-Acetylsalicylic acid, its salts and esters:	
2918.2210	---Asprin	25
2918.2290	---Other	10
2918.2300	--Other esters of salicylic acid and their salts	5
2918.2190	--Other	10
2918.3000	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Other:	
2918.9010	---Ingredients for pesticides	5
2918.9090	---Other	5
	VII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2919.0010	---Ingredients for pesticides	5
2919.0090	---Other	5
29.20	Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2920.1000	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	5

1	2	3
	-Other:	
2920.9010	---Sulphonic esters and derivatives	5
2920.9020	---Ingredients for pesticides	5
2920.9090	---Other	5
	IX.-NITROGEN-FUNCTION COMPOUNDS	
29.21	Amine-function compounds.	
	-Acyclic monoamines and their derivatives; salts thereof:	
2921.1100	--Methylamine, di- or trimethylamine and their salts	5
2921.1200	--Diethylamine and its salts	5
	--Other:	
2921.1910	---Paraxylidine sulfamic acid	5
2921.1990	---Other	5
	-Acyclic polyamines and their derivatives; salts thereof:	
2921.2100	--Ethylenediamine and its salts	5
2921.2200	--Hexamethylenediamine and its salts	5
	--Other:	
2921.2910	---Aceto Acetic ortho anisidine	5
2921.2920	---Di amino stibene	5
2921.2990	---Other	5
2921.3000	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5
	-Aromatic monoamines and their derivatives; salts thereof:	
	--Aniline and its salts:	
2921.4110	---Aniline	5
2921.4190	---Other	5
2921.4200	--Aniline derivatives and their salts	5
	--Toluidines and their derivatives; salts thereof:	
2921.4310	---Ingredients for pesticides	5
2921.4390	---Other	5
2921.4400	--Diphenylamine and its derivatives; salts thereof	5
2921.4500	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5

1	2	3
2921.4600	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5
2921.4900	--Other	5
	-Aromatic polyamines and their derivatives; salts thereof:	
	--o-, m-, p-Phenylene-diamine, diaminotoluenes, and their derivatives; salts thereof:	
2921.5110	---Ingredients for pesticides	5
2921.5190	---Other	5
	--Other:	
2921.5910	---Sodium naphthionate	5
2921.5990	---Other	5
29.22	Oxygen-function amino-compounds.	
	-Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
2922.1100	--Monoethanolamine and its salts	5
2922.1200	--Diethanolamine and its salts	5
2922.1300	--Triethanolamine and its salts	5
2922.1400	--Dextropropoxyphene(INN) and its salts	5
2922.1900	--Other	5
	-Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.2100	--Aminohydroxynaphthalenesulphonic acids and their salts	5
2922.2200	--Anisidines, dianisidines, phenetidines, and their salts	5
2922.2900	--Other	5
	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :	
2922.3100	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5
2922.3900	--Other	5
	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.4100	--Lysine and its esters, salts thereof	5

1	2	3
	--Glutamic acid and its salts:	
2922.4210	---Monosodium glutamate	5
2922.4290	---Other	5
2922.4300	--Anthranilic acid and its salt	5
2922.4400	--Tilidine (INN) and its salts	5
2922.4900	--Other	5
	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:	
2922.5010	---Alanine	5
2922.5090	---Other	5
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.1000	-Choline and its salts	5
2923.2000	-Lecithins and other phosphoaminolipids	5
	-Other:	
2923.9010	---Betain	5
2923.9090	---Other	10
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.1100	--Meprobamate (INN)	5
	--Other:	
2924.1910	---Acetamide	5
2924.1920	---Phenacetine (Acet-p-phenetidine)	5
2924.1990	---Other	5
	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100	--Ureines and their derivatives; salts thereof	5
2924.2300	--2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	5
2924.2400	--Ethinamate (INN)	5
	--Other:	
2924.2910	---Paracetamol	25
2924.2920	---Aceto aceto ortho toluidine	5
2924.2930	---Ingredients for pesticides	5
2924.2990	---Other	5

1	2	3
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
	-Imides and their derivatives; salts thereof:	
2925.1100	--Saccharin and its salts	5
2925.1200	--Glutethimide (INN)	5
2925.1900	--Other	5
	-Imines and their derivatives; salts thereof:	
2925.2010	---Diphenyl-guanidine	5
2925.2090	---Other	5
29.26	Nitrile-function compounds.	
2926.1000	-Acrylonitrile	5
2926.2000	-1-Cyanoguanidine (dicyandiamide)	5
2926.3000	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5
	-Other:	
2926.9010	---Alpha cyano, 3-phenoxybenzyl (-)-cis, trans 3-(2,2-dichloro vinyl) 2,2 dimethyl cyclopropane carboxylate	5
2926.9020	---(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4-chlorophenyl)-3 methyl butyrate	5
2926.9030	---Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	5
2926.9040	---N-methylpyrrolidon	5
2926.9050	---Ingredients for pesticides	5
2926.9090	---Other	5
29.27	Diazo-, azo- or azoxy-compounds.	
2927.0010	---Benzene-diazonium chloride	5
2927.0020	---Azobenzene and azotoluenes	5
2927.0030	---Azoxybenzene, azoxubenzoic acid and azoxytoluidine	5
2927.0040	---Diazoamino-benzene	5
2927.0090	---Other	5
29.28	Organic derivatives of hydrazine or of hydroxylamine.	
2928.0010	---Phenyl-hydrazine	5
2928.0020	---Benzyl-phenyl-hydrazine	5
2928.0090	---Other	5

1	2	3
29.29	Compounds with other nitrogen function.	
2929.1000	-Isocyanates	5
	-Other:	
2929.9010	---Isocyanides	5
2929.9090	---Other	10
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC-COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30	Organo-sulphur compounds.	
2930.1000	-Dithiocarbonates (xanthates)	5
	-Thiocarbamates and dithiocarbamates:	
2930.2010	---2-N, N-Dimethyl amino-1 sodium thiosulphate, 3-thiosulphoropropane	5
2930.2020	---Ingredients for pesticides	5
2930.2090	---Other	5
2930.3000	-Thiuram mono-, di- or tetrasulphides	5
2930.4000	-Methionine	5
	-Other:	
2930.9010	---2- N,N-dimethylamino 1,3 disodium thiosulphate propane	5
2930.9020	---O,S-dimethyl phosphoramidothioate	5
2930.9030	---S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	5
2930.9040	---Difethiuran technical (tertbutyl) 3-2-6 diisopropyl (4-phenoxyphenyl) thidurene	5
2930.9050	---O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	5
2930.9060	---O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	5
2930.9070	---O,O-diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	5
2930.9080	---Ingredients for pesticides	5
2930.9090	---Other	5
29.31	Other organo-inorganic compounds.	
2931.0010	---Ingredients for pesticides	5
2931.0090	---Other	5

1	2	3
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	
	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	--Tetrahydrofuran	5
2932.1200	--2-Furaldehyde (furfuraldehyde)	5
2932.1300	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	5
	--Other:	
2932.1910	---Isoascorbic acid	5
2932.1990	---Other	5
	-Lactones:	
2932.2100	--Coumarin, methyl coumarins and ethylcoumarins	5
	--Other lactones:	
2932.2910	---4,5,6,7- tetrachlorophthalide	5
2932.2920	---Ingredients for pesticides	5
2932.2990	---Other	10
	-Other:	
2932.9100	--Isosafrole	5
2932.9200	--1-(1,3-Benzodioxol-5-yl)-propan-2-one	5
2932.9300	--Piperonal	5
2932.9400	--Safrole	5
2932.9500	--Tetrahydrocannabinols (all isomers)	5
	--Other:	
2932.9910	---2,3 Dihydro 2,2 dimethyl-7 benzo furanyl methyl-carbamate	5
2932.9990	---Other	10
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	
	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	--Phenazone (antipyrin) and its derivatives	5
2933.1900	--Other	5
	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2100	--Hydantoin and its derivatives	5
2933.2900	--Other	5

1	2	3
	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	--Pyridine and its salts	5
2933.3200	--Piperidine and its salts	5
2933.3300	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxyate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5
	--Other:	
2933.3910	---Chloro-phenir-amine and isoniazid	5
2933.3920	---Pyrazinamide	20
2933.3930	---Ingredients for pesticides	5
2933.3990	---Other	10
	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.4100	--Levorphanol (INN) and its salts	5
	--Other:	
2933.4910	---Amodiaquine	5
2933.4920	---Quinoline	5
2933.4930	---Chloroquine sulphate	5
2933.4940	---Chloroquine phosphate	5
2933.4990	---Other	10
	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.5200	--Malonylurea (barbituric acid) and its salts	5
2933.5300	--Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	5
2933.5400	--Other derivatives of malonylurea (barbituric acid); salts thereof	10

1	2	3
2933.5500	--Loprazblam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5
	--Other:	
2933.5910	---0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate	5
2933.5920	---1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyl thiourea)	5
2933.5930	---Ciprofloxacin	20
2933.5940	---Norfloxacin	20
2933.5950	---Ingredients for pesticides	5
2933.5990	---Other	10
	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	--Melamine	5
	--Other:	
2933.6910	---Pyrimethanine	5
2933.6920	---Isoniazid	5
2933.6930	---Cyanuric chloride	5
2933.6940	---Ingredients for pesticides	5
2933.6990	---Other	10
	-Lactams:	
2933.7100	--6-Hexanefactam (epsilon-caprolactam)	5
2933.7200	--Clobazam (INN) and methypylon(INN)	5
	--Other lactams:	
2933.7910	---Isatin (lactam of isitic acid)	5
2933.7920	---1-Vinyl-2-pyrrol-idone	5
2933.7990	---Other	10
	-Other:	
2933.9100	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	10
	--Other:	
2933.9910	---Ingredients for pesticides	5

1	2	3
2933.9990	---Other	10
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	
2934.1010	---Ingredients for pesticides	5
2934.1090	---Other	10
2934.2000	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5
2934.3000	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5
	-Other:	
2934.9100	--Aminorex (INN), brotizolam (INN), clobazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phermetrazine (INN) and sufentanil (INN); salts thereof	5
	--Other:	
2934.9910	---Furazolidone	25
2934.9920	---Ingredients for pesticides	5
2934.9990	---Other	5
29.35	Sulphonamides.	
2935.0010	---o-Toluene-sulphonamide	5
2935.0020	---p-Amino-benzene sulphonamide	5
2935.0030	---Sulpha-diazine (INN)	5
2935.0040	---Sulphamethoxazole	25
2935.0050	---Sulpha-thiazolodiazine	25
2935.0060	---Sulphanilamide	25
2935.0090	---Other	10
	XI-PRO VITAMINS; VITAMINS AND HORMONES	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	

1	2	3
2936.1000	-Provita ¹ amins, unmixed	5
	-Vitamins and their derivatives, unmixed:	
2936.2100	--Vitamins A and their derivatives	5
2936.2200	--Vitamin B ₁ and its derivatives	5
2936.2300	--Vitamin B ₂ and its derivatives	5
2936.2400	--D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	5
2936.2500	--Vitamin B ₆ and its derivatives	5
2936.2600	--Vitamin B ₁₂ and its derivatives	5
2936.2700	--Vitamin C and its derivatives	5
2936.2800	--Vitamin E and its derivatives	5
2936.2900	--Other vitamins and their derivatives	5
2936.9000	-Other, including natural concentrates	5
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :	
2937.1100	--Somatotropin, its derivatives and structural analogues	10
2937.1200	--Insulin and its salts	10
2937.1900	--Other	10
	-Steroidal Hormones, their derivatives and structural analogues :	
2937.2100	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	10
2937.2200	--Halogenated derivatives of corticosteroidal hormones	10
2937.2300	--Oestrogens and progestogens	10
2937.2900	--Other	10
	-Catecholamine hormones, their derivatives and structural analogues:	
2937.3100	--Epinephrine	5
2937.3900	--Other	5
2937.4000	-Amino- acid derivatives	5

1	2	3
2937.5000	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5
2937.9000	-Other	10
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2938.1000	-Rutoside (rutin) and its derivatives	5
	-Other:	
2938.9010	---Ingredients for pesticides	5
2938.9090	---Other	5
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	-Alkaloids of opium and their derivatives; salts thereof:	
2939.1100	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebaine (INN) and thebaine; salts thereof	5
2939.1900	--Other	5
	-Alkaloids of cinchona and their derivatives; salts thereof:	
	--Quinine and its salts:	
2939.2110	---Quinine sulphate	5
2939.2190	---Other	5
2939.2900	--Other	5
2939.3000	-Caffeine and its salts	5
	-Ephedrine and its salts:	
2939.4100	--Ephedrine and its salts	25
2939.4200	--Pseudoephedrine (INN) and its salts	25
2939.4300	--Cathine (INN) and its salts	20
2939.4900	--Other	20
	-Theophylline and aminophylline (theophylline-ethylene diamine) and their derivatives; salts thereof:	

1	2	3
2939.5100	--Fenetylline (INN) and its salts	5
2939.5900	--Other	5
	-Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.6100	--Ergometrine (INN) and its salts	5
2939.6200	--Ergotamine (INN) and its salts	5
2939.6300	--Lysergic acid and its salts	5
2939.6900	--Other	10
	-Other:	
2939.9100	--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5
	--Other:	
2939.9910	---Ingredients for pesticides	5
2939.9990	---Other	10
	XIII.-OTHER ORGANIC COMPOUNDS	
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	10
29.41	Antibiotics.	
2941.1000	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	25
2941.2000	-Streptomycins and their derivatives; salts thereof	5
2941.3000	-Tetracyclines and their derivatives; salts thereof	10
2941.4000	-Chloramphenicol and its derivatives salts thereof	10
2941.5000	-Erythromycin and its derivatives; salts thereof	10
	-Other:	
2941.9010	---Cephalexin	20
2941.9020	---Gramicidin trycidine	5
2941.9030	---Thricin	5
2941.9040	---Cephadrine oral	20
2941.9050	---Ingredients for pesticides	5
2941.9090	---Other	10
2942.0000	Other organic compounds.	5

1	2	3
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
3001.1000	-Glands and other organs, dried, whether or not powdered	5
3001.2000	-Extracts of glands or other organs or of their secretion	5
3001.9000	-Other	5
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
3002.1000	-Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	10
	-Vaccines for human medicine:	
3002.2010	---Tetanus toxide	5
3002.2020	---For prevention of hepatitis-B	5
3002.2090	---Other	10
3002.3000	-Vaccines for veterinary medicine	10
	-Other:	
3002.9010	---Human blood	5
3002.9020	---Animal blood	5
3002.9090	---Other	10
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
3003.1000	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10
3003.2000	-Containing other antibiotics	10

1	2	3
	-Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.3100	--Containing insulin	10
3003.3900	--Other	10
3003.4000	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	10
	-Other:	
3003.9010	---Unani, ayurvedic and other oriental type medicine	10
3003.9020	---Homeopathic medicines	10
3003.9090	---Other	10
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
3004.1000	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10
3004.2000	-Containing other antibiotics	10
	-Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3004.3100	--Containing insulin	10
3004.3200	--Containing corticosteroid hormones, their derivatives and structural analogues	10
3004.3900	--Other	10
3004.4000	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	10
	-Other medicaments containing vitamins or other products of heading 29.36:	
3004.5010	---Cod liver oil	5
3004.5090	---Other	10
	-Other:	
3004.9010	---Unani ayurvedic and other oriental type medicine	10
3004.9020	---Homeopathic medicines	10

1	2	3
3004.9030	---Dextrose and saline infusion solution, with infusion set	20
3004.9040	---Dextrose and saline infusion solution, without saline infusion set	20
3004.9050	---Eye drops	20
3004.9060	---Ointments, medicinal	20
3004.9090	---Other	10
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
	-Adhesive dressings and other articles having an adhesive layer:	
3005.1010	---Surgical tape in jumbo rolls	20
3005.1090	---Other	25
	-Other:	
3005.9010	---Acrynol pad	10
3005.9090	---Other	25
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	
	-Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:	
3006.1010	---Vascular grafts	5
3006.1090	---Other	10
3006.2000	-Blood-grouping reagents	20
3006.3000	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10
3006.4000	-Dental cements and other dental fillings; bone reconstruction cements	10
3006.5000	-First-aid boxes and kits	20
3006.6000	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	5

1	2	3
3006.7000	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	20
3006.8000	-Waste pharmaceuticals	20
3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	5
31.02	Mineral or chemical fertilisers, nitrogenous.	
3102.1000	-Urea, whether or not in aqueous solution	5
	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.2100	--Ammonium sulphate	5
3102.2900	--Other	5
3102.3000	-Ammonium nitrate, whether or not in aqueous solution	5
3102.4000	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5
	-Sodium nitrate:	
3102.5010	---Crude	5
3102.5090	---Other	5
3102.6000	-Double salts and mixtures of calcium nitrate and ammonium nitrate	5
3102.7000	-Calcium cyanamide	5
3102.8000	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5
3102.9000	-Other, including mixtures not specified in the foregoing subheadings	5
31.03	Mineral or chemical fertilisers, phosphatic.	
3103.1000	-Super-phosphates	5
3103.2000	-Basic slag	5
3103.9000	-Other	5
31.04	Mineral or chemical fertilisers, potassic.	

1	2	3
3104.1000	-Carnallite, sylvite and other crude natural potassium salts	5
3104.2000	-Potassium chloride	5
3104.3000	-Potassium sulphate	5
3104.9000	-Other	5
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
3105.1000	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5
3105.2000	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5
3105.3000	-Diammonium hydrogenorthophosphate (diammonium phosphate)	5
3105.4000	-Ammonium dihydrogen orthophosphate (monoammoniumphosphate) and mixtures thereof with diammonium hydrogen- orthophosphate (diammonium phosphate)	5
	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.5100	--Containing nitrates and phosphates	5
3105.5900	--Other	5
3105.6000	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5
3105.9000	-Other	5
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.1000	-Quebracho extract	5
3201.2000	-Wattle extract	5
	-Other:	
3201.9010	---Acacia catechu (cutch)	5
3201.9020	---Oak or chestnut extract	5
3201.9030	---Gambier	5
3201.9090	---Other	5

1	2	3
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
3202.1000	--Synthetic organic tanning substances	10
	--Other:	
3202.9010	---Tanning substances, tanning preparations based on chromium sulphate	20
3202.9090	---Other	10
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	
3203.0010	---Obtained from acacia catechu (black cutch)	20
3203.0090	---Other	25
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
	--Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.1100	--Disperse dyes and preparations based thereon	15
3204.1200	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1300	--Basic dyes and preparations based thereon	5
3204.1400	--Direct dyes and preparations based thereon	15
	--Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204.1510	---Indigo blue	5
3204.1590	---Other	5
3204.1600	--Reactive dyes and preparations based thereon	15
3204.1700	--Pigments and preparations based thereon	15
	--Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:	
3204.1910	---Dyes, sulphur	5

1	2	3
3204.1990	---Dyes, synthetic	5
3204.2000	-Synthetic organic products of a kind used as fluorescent brightening agents	20
3204.9000	-Other	20
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	-Pigments and preparations based on titanium dioxide:	
3206.1100	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter.	5
3206.1900	--Other	15
	-Pigments and preparations based on chromium compounds:	
3206.2010	---Chrome yellow	15
3206.2090	---Other	15
3206.3000	-Pigments and preparations based on cadmium compounds	15
	-Other colouring matter and other preparations:	
3206.4100	--Ultramarine and preparations based thereon	20
	--Lithopone and other pigments and preparations based on zinc sulphide:	
3206.4210	---Lithopone	20
3206.4290	---Other	20
3206.4300	--Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15
3206.4900	--Other	5
	-Inorganic products of a kind used as luminophores:	
3206.5010	---Flourescent powder	5
3206.5090	---Inorganic products of a kind used as luminophores	15

1	2	3
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207.1010	---Opacifiers	5
3207.1090	---Other	10
3207.2000	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10
3207.3000	-Liquid lustres and similar preparations	10
	-Glass frit and other glass, in the form of powder, granules or flakes:	
3207.4010	---Glass frit	5
3207.4090	---Other	10
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
	-Based on polyesters:	
3208.1010	---Based on polyamides	10
3208.1020	---Varnishes	20
3208.1090	---Other	25
	-Based on acrylic or vinyl polymers:	
3208.2010	---Varnishes	20
3208.2090	---Other	25
	-Other:	
3208.9010	---Varnishes	20
3208.9090	---Other	25
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	-Based on acrylic or vinyl polymers:	
3209.1010	---Varnishes	20
3209.1090	---Other	25

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	-Other:	
3209.9010	---Lacquered blue, golden and silver	5
3209.9090	---Other	20
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
3210.0010	---Distempers	20
3210.0020	---Prepared water pigments of a kind used for finishing leather	20
3210.0090	---Other	20
32.11	Prepared driers.	
3211.0010	---For leather	10
3211.0090	---Other	20
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.1000	-Stamping foils	20
	-Other:	
3212.9010	---Aluminium paste and powder	15
3212.9020	---Pigments in paint or enamel media	20
3212.9030	---Emitter paste for tube lights	5
3212.9090	---Other	20
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.1000	-Colours in sets	20
3213.9000	-Other	20
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	

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	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	
3214.1010	---Glaziers putty (mastic based on oil)	20
3214.1020	---Grafting putty (mastic based on wax)	20
3214.1030	---Resin cements	20
3214.1050	---Capping cement for bulbs and tube lights	5
3214.1090	---Other	20
3214.9000	-Other	20
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
	- Printing ink:	
	--Black:	
3215.1110	---Rolling coating printing ink	20
3215.1190	---Other	20
	--Other:	
3215.1910	---Flourescent ink	20
3215.1990	---Other	20
	-Other:	
3215.9010	---Inks for ball points pens, fine liners and fibre tips	10
3215.9090	---Other	20
33.01	Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
	-Essential oils of citrus fruit:	
3301.1100	--Of bergamot	10
3301.1200	--Of orange	15
3301.1300	--Of lemon	15
3301.1400	--Of lime	15
3301.1900	--Other	15
	-Essential oils other than those of citrus fruit:	

1	2	3
3301.2100	--Of geranium	10
3301.2200	--Of jasmin	10
3301.2300	--Of lavender or of lavandin	10
3301.2400	--Of peppermint (<i>Mentha piperita</i>)	10
3301.2500	--Of other mints	10
3301.2600	--Of vetiver	10
	--Other:	
3301.2910	---Of citronella	10
3301.2920	---Of eucalyptus	10
3301.2990	---Other	10
3301.3000	-Resinoids	10
	-Other:	
3301.9010	---Concentrates of essential oils	10
3301.9090	---Other	10
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
	-Of a kind used in the food or drink industries:	
3302.1010	---Flavours and concentrates for use in aerated beverages	10
3302.1090	---Other	10
3302.9000	-Other	10
33.03	Perfumes and toilet waters.	
3303.0010	---Eau-de-cologne	20
3303.0020	---Perfumes	20
3303.0090	---Other	20
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
3304.1000	-Lip make-up preparations	20
3304.2000	-Eye make-up preparations	20
	-Manicure or pedicure preparations:	
3304.3010	---Nail polish	20

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3304.3090	---Other	20
	-Other:	
3304.9100	--Powders, whether or not compressed	20
	--Other:	
3304.9910	---Face and skin creams and lotions	20
3304.9920	---Tonics and skin food	20
3304.9990	---Other	20
33.05	Preparations for use on the hair.	
3305.1000	-Shampoos	25
3305.2000	-Preparations for permanent waving or straightening	25
3305.3000	-Hair lacquers	25
	-Other:	
3305.9010	---Cream for hair	25
3305.9020	---Dyes for hair	25
3305.9090	---Other	25
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	-Dentifrices:	
3306.1010	---Tooth paste	25
3306.1090	---Other	25
3306.2000	-Yarn used to clean between the teeth (dental floss)	25
3306.9000	-Other	20
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
3307.1000	-Pre-shave, shaving or after-shave preparations	25
3307.2000	-Personal deodorants and antiperspirants	25
3307.3000	-Perfumed bath salts and other bath preparations	20
	-Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	

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1	2	3
3307.4100	--Agarbatti and other odoriferous preparations which operate by burning	25
3307.4900	--Other	25
	-Other:	
3307.9010	---Contact lens solution	20
3307.9090	---Other	20
34.01	Soap; organic surface- active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.1100	--For toilet use (including medicated products)	25
3401.1900	--Other:	25
3401.2000	-Soap in other forms	25
3401.3000	-Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap.	25
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
	-Organic surface-active agents, whether or not put up for retail sale:	
	--Anionic:	
3402.1110	---Sulphonic acid(Soft)	10
3402.1190	---Other	20
	--Cationic:	
3402.1210	---Pharmaceutical grade	10
3402.1290	---Other	20
3402.1300	--Non-ionic	20

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	--Other:	
3402.1910	--- Cocoamidopropyl betaine (CAPB)	5
3402.1990	---Other	15
3402.2000	-Preparations put up for retail sale	25
3402.3000	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	25
3402.9000	-Other	25
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	-Containing petroleum oils or oils obtained from bituminous minerals:	
3403.1100	--Preparations for the treatment of textile materials, leather, furskins or other materials	20
	--Other:	
3403.1910	---Greases	20
3403.1990	---Other	20
	-Other:	
	--Preparations for the treatment of textile material, leather, furskins or other materials:	
3403.9110	---Fat liquours	20
3403.9190	---Other	20
	--Other:	
3403.9910	---Mould release preparations	5
3403.9920	---Spin finish oil	5
3403.9990	---Other	20
34.04	Artificial waxes and prepared waxes.	
3404.1000	-Of chemically modified lignite	5
3404.2000	-Of poly(oxyethylene) (polyethylene glycol)	5
	-Other:	
3404.9010	---Prepared wax including sealing waxes	10

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3404.9090	---Other	10
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
	-Polishes, creams and similar preparations for footwear or leather:	
3405.1010	---For footwear	25
3405.1020	---For leather	25
3405.2000	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	25
3405.3000	-Polishes and similar preparations for coachwork, other than metal Polishes	25
3405.4000	-Scouring pastes and powders and other scouring preparations	5
3405.9000	-Other	25
3406.0000	Candles, tapers and the like.	25
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	
3407.0010	---Dental wax and other preparations for use in dentistry	10
3407.0090	---Other	10
35.01	Casein, caseinates and other casein derivatives; casein glues.	
3501.1000	-Casein	20
3501.9000	-Other	20

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35.02	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	-Egg albumin:	
3502.1100	--Dried	10
3502.1900	--Other	10
3502.2000	-Milk albumin, including concentrates of two or more whey proteins	10
3502.9000	-Other	10
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	
3503.0010	---Gelatin	10
3503.0020	---Gelatin of pharmaceutical grade	5
3503.0090	---Other	20
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	-Dextrins and other modified starches:	
3505.1010	---Dextrins	25
3505.1020	---Dextrins of pharmaceutical grade	10
3505.1090	---Other	25
	-Glues:	
3505.2010	---Starch based glues	20
3505.2020	---Dextrin based glues	20
3505.2090	---Other	20

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35.06	Prepared glues and other prepared adhesives; not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
3506.1000	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	25
	-Other:	
	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:	
3506.9110	---Shoe adhesives	10
3506.9190	---Other	25
	--Other:	
3506.9910	---Sealant having methyl ethyl ketone from 60% to 70% and ethyle acetate from 10% to 20%.	5
3506.9990	---Other	20
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	
3507.1000	-Rennet and concentrates thereof	10
3507.9000	-Other	10
3601.0000	Propellent powders	20
3602.0000	Prepared explosives, other than propellent powders	20
3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	20
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
3604.1000	-Fireworks	25
3604.9000	-Other	25
3605.0000	Matches, other than pyrotechnic articles of heading 36.04.	25
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	

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3606.1000	-Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	25
3606.9000	-Other	25
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
3701.1000	-For X-ray	5
3701.2000	-Instant print film	5
	-Other plates and film, with any side exceeding 255 mm:	
3701.3010	---Of a kind used in textile printing	5
3701.3090	---Other	25
	-Other:	
3701.9100	--For colour photography (polychrome)	5
3701.9900	--Other	5
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.1000	-For X-ray	5
3702.2000	-Instant print film	5
	-Other film, without perforations, of a width not exceeding 105 mm:	
3702.3100	--For colour photography (polychrome)	5
3702.3200	--Other, with silver halide emulsion	5
3702.3900	--Other	5
	-Other film, without perforations, of a width exceeding 105 mm:	
3702.4100	--Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)	5
3702.4200	--Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	5
3702.4300	--Of a width exceeding 610 mm and of a length not exceeding 200 m	5
3702.4400	--Of a width exceeding 105 mm but not exceeding 610 mm	5
	-Other film, for colour photography (polychrome):	

1	2	3
3702.5100	--Of a width not exceeding 16 mm and of a length not exceeding 14 m	5
3702.5200	--Of a width not exceeding 16 mm and of a length exceeding 14 m	5
3702.5300	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5
3702.5400	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5
3702.5500	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.5600	--Of a width exceeding 35 mm	5
	-Other:	
3702.9100	--Of a width not exceeding 16 mm	5
3702.9300	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	5
3702.9400	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.9500	--Of a width exceeding 35 mm	5
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.1000	-In rolls of a width exceeding 610 mm	5
3703.2000	-For colour photography (polychrome)	5
3703.9000	-Other	5
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	
3705.1000	-For offset reproduction	5
3705.2000	-Microfilms	5
	-Other:	
3705.9010	---Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	5
3705.9020	---Microfiches	5
3705.9090	---Other	5

1	2	3
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
3706.1000	-Of a width of 35 mm or more	5
3706.9000	-Other	5
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.1000	-Sensitising emulsions	5
3707.9000	-Other	5
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
3801.1000	-Artificial graphite	5
3801.2000	-Colloidal or semi-colloidal graphite	5
3801.3000	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	5
3801.9000	-Other	5
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.1000	-Activated carbon	10
3802.9000	-Other	10
3803.0000	Tall oil, whether or not refined.	5
3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	5

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38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805.1000	-Gum, wood or sulphate turpentine oils	15
3805.2000	-Pine oil	15
3805.9000	-Other	15
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
	-Rosin and resin acids:	
3806.1010	---Gum Rosin	5
3806.1090	---Other	20
3806.2000	-Salts of rosin, of resin acids, or of derivatives of rosin or resin acids, other than salts of rosin adducts.	20
3806.3000	-Ester gums	20
3806.9000	-Other	20
3807.0000	Wood tar; wood tar oils; wood creosote; wood, naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	10
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur treated bands, wicks and candles, and fly paper).	
	-Insecticides:	
3808.1010	---Mosquito coils, n...s and ...e like	25
3808.1020	---Naphthalene balls	25
3808.1030	---Sex pheromone	20
3808.1040	---Para dichlorobenzene blocks	25
3808.1050	---Preparations put up in retail packing	25
3808.1060	---Pesticides	5
3808.1070	---Phosphatic insecticides	5
3808.1090	---Other	5
3808.2000	-Fungicides	5

1	2	3
3808.3000	-Herbicides, anti-sprouting products and plant-growth regulators	5
3808.4000	-Disinfectants	25
3808.9000	-Other	25
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809.1000	-With a basis of amylaceous substances	15
	-Other:	
3809.9100	--Of a kind used in the textile or like industries	20
3809.9200	--Of a kind used in the paper or like industries	15
3809.9300	--Of a kind used in the leather or like industries	15
38.10	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 electrodes or rods.	
3810.1000	-Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	5
3810.9000	-Other	20
38.11	Anti-knock preparations, anti-static inhibitors, gum inhibitors, viscosity improver anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
	-Anti-knock preparations:	
3811.1100	--Based on lead compounds	20
3811.1900	--Other	25
	-Additives for lubricating oils:	
3811.2100	--Containing petroleum oils or oils obtained from bituminous minerals	5
3811.2900	--Other	5

1	2	3
3811.9000	-Other	5
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	
3812.1000	-Prepared rubber accelerators	5
3812.2000	-Compound plasticizers for rubber or plastics	20
3812.3000	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5
3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	20
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	25
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
	-Supported catalysts:	
3815.1100	--With nickel or nickel compounds as the active substance	10
3815.1200	--With precious metal or precious metal compounds as the active substance	5
	--Other:	
3815.1910	---Antimony triacetate	5
3815.1990	---Other	10
3815.9000	-Other	10
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	10
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	5
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5

1	2	3
38.19	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	
3819.0010	---Hydraulic brake fluids	25
3819.0090	---Other	25
3820.0000	Anti-freezing preparations and prepared de-icing fluids.	20
3821.0000	Prepared culture media for development of micro-organisms.	5
3822.0000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	20
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	-Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.1100	--Stearic acid	20
3823.1200	--Oleic acid	5
3823.1300	--Tail oil fatty acids	20
	--Other:	
3823.1910	---Palm fatty acid distillate	15
3823.1920	---Palm acid oil	15
3823.1930	---Zinc stearate	10
3823.1990	---Other	15
3823.7000	-Industrial fatty alcohols	15
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	

1	2	3
3824.1000	-Prepared binders for foundry moulds or cores	5
3824.2000	-Naphthenic acids, their water-insoluble salts and their esters	10
3824.3000	-Non-agglomerated metal carbides mixed together or with metallic binders	10
3824.4000	-Prepared additives for cements, mortars or concretes	20
3824.5000	-Non-refractory mortars and concretes	20
3824.6000	-Sorbitol other than that of subheading No. 2905.44	20
	-Mixtures containing perhalo-genated derivatives of acyclic hydrocarbons containing two or more different halogens:	
3824.7100	--Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	15
3824.7900	--Other	10
	-Other:	
3824.9010	---Gum base of a kind used for manufacture of chewing gum	20
3824.9020	---Ion exchangers	10
3824.9030	---Prepared binders	10
3824.9040	---Anti-sealing compounds	15
3824.9050	---Stencil correctors and other correcting fluids	20
3824.9060	---Preparations for electroplating	5
3824.9070	---Dialysis bath concentrate in liquid or powder form	5
3824.9080	---Chloroparaffins liquid	10
	---Other:	
3824.9091	----Diphenylmethane(MDI)	5
3824.9092	----Preparations of a kind used for water purification	5
3824.9093	----Carburizing preparations of a kind used for case hardening of steel	5
3824.9094	----Coated calcium carbonate	5
3824.9095	----Carboxylic acid based anhydride hardener	5
3824.9099	----Other	10
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.1000	-Municipal waste	20

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3825.2000	-Sewage sludge	20
3825.3000	-Clinical waste	20
	-Waste organic solvents :	
3825.4100	--Halogenated	20
3825.4900	--Other	20
3825.5000	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20
	-Other wastes from chemical or allied industries :	
3825.6100	--Mainly containing organic constituents	20
3825.6900	--Other	20
3825.9000	-Other	20
	I.-PRIMARY FORMS	
39.01	Polymers of ethylene, in primary forms.	
3901.1000	-Polyethylene having a specific gravity of less than 0.94	5
3901.2000	-Polyethylene having a specific gravity of 0.94 or more	5
3901.3000	-Ethylenevinyl acetate copolymers	5
3901.9000	-Other	5
39.02	Polymers of propylene or of other olefins, in primary forms.	
3902.1000	-Polypropylene	5
3902.2000	-Polyisobutylene	5
3902.3000	-Propylene copolymers	5
3902.9000	-Other	5
39.03	Polymers of styrene, in primary forms.	
	-Polystyrene:	
3903.1100	--Expansible	20
3903.1900	--Other	20
3903.2000	-Styrene-acrylonitrile (SAN) copolymers	5
3903.3000	-Acrylonitrile-butadiene-styrene (ABS) copolymers	5
3903.9000	-Other	5
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	-Poly(vinyl chloride), not mixed with any other substances:	

1	2	3
3904.1010	--- Emulsion grade	10
3904.1090	--- Other	20
	-Other poly(vinyl chloride):	
3904.2100	--Non-plasticised	20
3904.2200	--Plasticised	20
3904.3000	-Vinyl chloride vinyl acetate copolymers	10
3904.4000	-Other vinyl chloride copolymers	10
3904.5000	-Vinylidene chloride polymers	20
	-Fluoro-polymers:	
3904.6100	--Polytetrafluoroethylene	10
3904.6900	--Other	10
3904.9000	-Other	20
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
	-Poly(vinyl acetate)	
3905.1200	--In aqueous dispersion	20
3905.1900	--Other	20
	-Vinyl acetate copolymers:	
3905.2100	--In aqueous dispersion	10
3905.2900	--Other	10
3905.3000	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5
	-Other:	
3905.9100	--Copolymers	10
	--Other:	
3905.9910	---Ethers polyvinyl	10
3905.9990	---Other	10
39.06	Acrylic polymers in primary forms.	
3906.1000	-Poly(methyl methacrylate)	10
	-Other:	
3906.9010	---Cyanoacrylate	20
3906.9090	---Other	20
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
3907.1000	-Polyacetals	5

1	2	3
3907.2000	-Other polyethers	5
3907.3000	-Epoxide resins	20
3907.4000	-Polycarbonates	5
3907.5000	-Alkyd resins	25
	-Poly ethylene terephthalate:	
3907.6010	---Yarn grade	3
3907.6020	---Bottle grade	10
3907.6090	---Other	20
	-Other polyesters:	
3907.9100	--Unsaturated	20
3907.9900	--Other	20
39.08	Polyamides in primary forms.	
3908.1000	-Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	10
3908.9000	-Other	3
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	-Urea resins; thiourea resins:	
3909.1010	---Urea formaldehyde moulding compound	25
3909.1090	---Other	20
3909.2000	-Melamine resins	25
3909.3000	-Other amino-resins	20
3909.4000	-Phenolic resins	20
3909.5000	-Polyurethanes	10
3910.0000	Silicones in primary forms.	10
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
3911.1010	---Petroleum resins	20
3911.1090	---Other	20
3911.9000	-Other	20

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39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
	-Cellulose acetates:	
3912.1100	--Non-plasticised	10
3912.1200	--Plasticised	10
	-Cellulose nitrates (including collodions):	
3912.2010	---Cellulose nitrates nonplasticised	20
3912.2020	---Nitrocellulose binder	5
3912.2090	---Other	20
	-Cellulose ethers:	
3912.3100	--Carboxymethyl cellulose and its salts	15
3912.3900	--Other	10
3912.9000	-Other	10
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.1000	-Alginic acids, its salts and esters	10
	-Other:	
3913.9010	---Protein hardened	10
3913.9090	---Other	10
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	
3914.0010	---Ion-exchangers of condensation type	5
3914.0020	--Ion-exchangers of the polymerization type	5
	II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15	Waste, parings and scrap, of plastics.	
3915.1000	-Of polymers of ethylene	25
3915.2000	-Of polymers of styrene	25
3915.3000	-Of polymers of vinyl chloride	25
3915.9000	-Of other plastics	25

1	2	3
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
3916.1000	-Of polymers of ethylene	20
3916.2000	-Of polymers of vinyl chloride	20
	-Of other plastics:	
3916.9010	---Preforms made from polyethylene terephthalate	20
3916.9090	---Other	20
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
3917.1000	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10
	-Tubes, pipes and hoses, rigid:	
3917.2100	--Of polymers of ethylene	20
3917.2200	--Of polymers of propylene	20
	--Of polymers of vinyl chloride:	
3917.2310	---Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	5
3917.2390	---Other	20
3917.2900	--Of other plastics	20
	-Other tubes, pipes and hoses:	
3917.3100	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
3917.3200	--Other, not reinforced or otherwise combined with other materials, without fittings	20
3917.3300	--Other, not reinforced or otherwise combined with other materials, with fittings	20
3917.3900	--Other	25
3917.4000	-Fittings	25
39.18	Floor coverings of plastics, whether or not self-adhesive, in-rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
3918.1000	-Of polymers of vinyl chloride	25
3918.9000	-Of other plastics	25

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39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
	-In rolls of a width not exceeding 20 cm:	
3919.1010	---Insulation tape, double sided	5
3919.1090	---Other	20
3919.9000	-Other	20
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
3920.1000	-Of polymers of ethylene	20
	-Of polymers of propylene:	
3920.2010	---Biaxially Oriented Polypropylene (BOPP) film, plain	20
3920.2020	---Biaxially Oriented Polypropylene (BOPP) film, printed	20
3920.2030	---Biaxially Oriented Polypropylene (BOPP) film, metallized	20
3920.2040	---Biaxially Oriented Polypropylene (BOPP) film, laminated	20
3920.2090	---Other	20
3920.3000	-Of polymers of styrene	20
	-Of polymers of vinyl chloride:	
3920.4300	--Containing by weight not less than 6 % of plasticisers	25
3920.4900	--Other	25
	-Of acrylic polymers:	
3920.5100	--Of poly(methyl methacrylate)	20
3920.5900	--Other	20
	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.6100	--Of polycarbonates	20
3920.6200	--Of poly(ethylene terephthalate)	20
	--Of unsaturated polyesters:	
3920.6310	---Polyester film	5
3920.6390	---Other	20
3920.6900	--Of other polyesters	20
	-Of cellulose or its chemical derivatives:	
3920.7100	--Of regenerated cellulose	20
3920.7200	--Of vulcanised fibre	20

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3920.7300	--Of cellulose acetate	20
3920.7900	--Of other cellulose derivatives	20
	-Of other plastics:	
3920.9100	--Of poly(vinyl butyral)	20
3920.9200	--Of polyamides	20
3920.9300	--Of amino resins	20
3920.9400	--Of phenolic resins	20
3920.9900	--Of other plastics	20
39.21	Other plates, sheets, film, foil and strip, of plastics.	
	-Cellular:	
3921.1100	--Of polymers of styrene	20
3921.1200	--Of polymers of vinyl chloride	20
3921.1300	--Of polyurethanes	20
3921.1400	--Of regenerated cellulose	20
3921.1900	--Of other plastics	20
	-Other	
3921.9010	---Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm ³	5
3921.9090	---Other	20
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.1000	-Baths, shower-baths, sinks and wash-basins	20
3922.2000	-Lavatory seats and covers	20
3922.9000	-Other	20
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.1000	-Boxes, cases, crates and similar articles	20
	-Sacks and bags (including cones):	
3923.2100	--Of polymers of ethylene	25
3923.2900	--Of other plastics	25
3923.3000	-Carboys, bottles, flasks and similar articles	25
3923.4000	-Spools, cops, bobbins and similar supports	25
3923.5000	-Stoppers, lids, caps and other closures	25

1	2	3
3923.9000	-Other	25
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	
3924.1000	-Tableware and kitchenware	25
3924.9000	-Other	25
39.25	Builders' ware of plastics, not elsewhere specified or included.	
3925.1000	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	25
3925.2000	-Doors, windows and their frames and thresholds for doors	25
3925.3000	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25
3925.9000	-Other	25
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
3926.1000	-Office or school supplies	25
3926.2000	-Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20
3926.3000	-Fittings for furniture, coachwork of the like	20
3926.4000	-Statuettes and other ornamental articles	20
	-Other:	
3926.9010	---Synthetic floats for fishing nets	20
3926.9020	---Coils of plastics (contraceptives and accessories therefor)	5
3926.9030	---Transmission, conveyor or elevator belts	20
3926.9040	---Laboratory ware	10
3926.9050	---Colostomy bags and urine bags	5
3926.9060	---Shoe lasts	20
3926.9070	---Design patterns, cards for textile and leather garments	5
3926.9080	---Plastic beads	20
	---Other:	
3926.9091	----Plastic tags and staples for garments	5
3926.9099	----Other	20

1	2	3
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
4001.1000	-Natural rubber latex, whether or not prevulcanised	5
	-Natural rubber in other forms:	
4001.2100	--Smoked sheets	5
4001.2200	--Technically specified natural rubber (TSNR)	5
4001.2900	--Other	5
4001.3000	-Balata, gutta percha, guayule, chicle and similar natural gums	5
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber(XSBR):	
4002.1100	--Latex	5
4002.1900	--Other	5
4002.2000	-Butadiene rubber (BR)	5
	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.3100	--Isobutene-isoprene (butyl) rubber (IIR)	5
4002.3900	--Other	5
	-Chloroprene (chlorobutadiene) rubber (CR):	
4002.4100	--Latex	5
4002.4900	--Other	5
	-Acrylonitrile-butadiene rubber (NBR):	
4002.5100	--Latex	5
4002.5900	--Other	5
4002.6000	-Isoprene rubber (IR)	5
4002.7000	-Ethylene-propylene non-conjugated diene rubber (EPDM)	5
4002.8000	-Mixtures of any product of heading No. 40.01 with any product of this heading	5
	-Other:	
4002.9100	--Latex	5

1	2	3
4002.9900	--Other	5
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	5
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	
4004.0010	---Bagomatic bladder scrap	10
4004.0090	---Other	20
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	-Compounded with carbon black or silica:	
4005.1010	---Plates	10
4005.1020	---Sheets	15
4005.1090	---Other	15
4005.2000	-Solutions; dispersions other than those of subheading 4005.10	15
	-Other:	
4005.9100	--Plates, sheets and strip	15
4005.9900	--Other	15
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
4006.1000	-Camel-back strips for retreading rubber tyres	10
4006.9000	-Other	10
40.07	Vulcanised rubber thread and cord.	
4007.0010	---Single cord	20
4007.0090	---Other	20
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
	-Of cellular rubber:	
4008.1100	--Plates, sheets and strip	15
4008.1900	--Other	15
	-Of non-cellular rubber:	
4008.2100	--Plates, sheets and strip	10

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4008.2900	--Other	20
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	-Not reinforced or otherwise combined with other materials:	
4009.1100	--Without fittings	20
4009.1200	--With fittings	25
	-Reinforced or otherwise combined only with metal :	
4009.2100	--Without fittings	20
4009.2200	--With fittings	20
	-Reinforced or otherwise combined only with textile materials :	
4009.3100	--Without fittings	20
4009.3200	--With fittings	20
	-Reinforced or otherwise combined with other materials :	
4009.4100	--Without fittings	20
4009.4200	--With fittings	20
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	
	-Conveyor belts or belting:	
4010.1100	--Reinforced only with metal	20
4010.1200	--Reinforced only with textile materials	20
4010.1300	--Reinforced only with plastics	20
4010.1900	--Other	20
	-Transmission belts or belting:	
	--Endless transmission belts of trapezoidal cross- section (V belts), V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3110	---For vehicles of chapter 87	35
4010.3190	---Other	20
	--Endless transmission belts of trapezoidal cross- section (V belts), other than V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3210	---For vehicles of chapter 87	35
4010.3290	---Other	20

1	2	3
	--Endless transmission belts of trapezoidal cross- section (V belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3310	---For vehicles of chapter 87	35
4010.3390	---Other	20
	--Endless transmission belts of trapezoidal cross- section (V belts), other than V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3410	---For vehicles of chapter 87	35
4010.3490	---Other	20
4010.3500	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	20
4010.3600	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	20
4010.3900	--Other	20
40.11	New pneumatic tyres, of rubber.	
4011.1000	-Of a kind used on motor cars (including station wagons and racing cars)	25
	-Of a kind used on buses or lorries :	
4011.2010	---Of a kind used in light trucks	20
4011.2090	---Other	5
4011.3000	-Of a kind used on aircraft	5
4011.4000	-Of a kind used on motorcycles	25
4011.5000	-Of a kind used on bicycles	25
	-Other, having a "herring- bone" or similar tread :	
4011.6100	--Of a kind used on agricultural or forestry vehicles and machines	20
4011.6200	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15
4011.6300	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15
4011.6900	--Other	15
	-Other :	
4011.9200	--Of a kind used on agricultural or forestry vehicles and machines	20

1	2	3
4011.9300	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15
4011.9400	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15
4011.9900	--Other	15
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	-Retreaded tyres :	
4012.1100	--Of a kind used on motor cars (including station wagons and racing cars)	25
4012.1200	--Of a kind used on buses or lorries	25
4012.1300	--Of a kind used on aircraft	5
4012.1900	--Other	25
4012.2000	-Used pneumatic tyres	25
4012.9000	-Other	25
40.13	Inner tubes, of rubber.	
	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.1010	---Of a kind used on buses, lorries or trucks	25
4013.1020	---Of a kind used on motor cars	25
4013.1090	---Other	25
4013.2000	-Of a kind used on bicycles	25
	-Other:	
4013.9010	---Of a kind used on agricultural tractors	20
4013.9020	---Of a kind used on motor cycles	25
4013.9030	---Of a kind used on jeeps	25
4013.9090	---Other	25
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
4014.1000	-Sheath contraceptives	5
4014.9000	-Other	5
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mlts), for all purposes, of vulcanised rubber other than hard rubber.	

1	2	3
	-Gloves, mittens and mitts:	
4015.1100	--Surgical	20
4015.1900	--Other	20
4015.9000	-Other	20
40.16	Other articles of vulcanised rubber other than hard rubber.	
	-Of cellular rubber:	
4016.1020	---Stopper	10
4016.1090	---Other	20
	-Other:	
4016.9100	--Floor coverings and mats	25
4016.9200	--Erasers	20
	--Gaskets, washers and other seals:	
4016.9310	---Gaskets of rubber	25
4016.9320	---Washers and other seals of rubber	15
4016.9330	---Special rubber seals for barrage gates with minimum tensile strength of 210 kg/ sq.cm and shore hardness durometer (type A) 60 to 70 with floro carbon coating	5
4016.9390	---Other	20
4016.9400	--Boat or dock fenders, whether or not inflatable	20
4016.9500	--Other inflatable articles	20
	--Other:	
4016.9910	---Printing blankets	5
4016.9990	---Other	15
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	20
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
4101.2000	-Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 16 kg when fresh, wet- salted or otherwise preserved	5
	-Whole hides and skins, of a weight exceeding 16 kg:	
4101.5010	---Hides, buffalo	5

1	2	3
4101.5020	---Hides, cow	5
4101.5090	---Other	5
4101.9000	-Other, including butts, bends and bellies	5
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	
	-With wool on:	
4102.1010	---Lamb skins	5
4102.1020	---Sheep skins	5
	-Without wool on:	
	--Pickled:	
4102.2110	---Lamb skins without wool	5
4102.2120	---Sheep skins without wool	5
4102.2900	--Other	5
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	
	-Of goats or kids:	
4103.1010	---Goat skins	5
4103.1020	---Kids skins	5
4103.2000	-Of reptiles	5
4103.3000	-Of swine	25
4103.9000	-Other	5
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
	-In the wet state (including wet- blue) :	
4104.1100	--Full grains, unsplit; grain splits	5
4104.1900	--Other	5
	-In the dry state (crust) :	
4104.4100	--Full grains, unsplit; grain splits	5
4104.4900	--Other	5

1	2	3
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
4105.1000	--In the wet state (including wet- blue)	5
4105.3000	--In the dry state (crust)	5
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
	--Of goats or kids :	
4106.2100	--In the wet state (including wet- blue)	5
4106.2200	--In the dry state (crust)	5
	--Of swine :	
4106.3100	--In the wet state (including wet- blue)	25
4106.3200	--In the dry state (crust)	25
4106.4000	--Of reptiles	5
	--Other :	
4106.9100	--In the wet state (including wet- blue)	5
4106.9200	--In the dry state (crust)	5
41.07	Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	
	--Whole hides and skins :	
4107.1100	--Full grains, unsplit	5
4107.1200	--Grain splits	5
4107.1900	--Other	5
	--Other, including sides:	
4107.9100	--Full grains, unsplit	5
4107.9200	--Grain splits	5
4107.9900	--Other	5
4112.0000	Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5

1	2	3
41.13	Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.	
4113.1000	-Of goats or kids	5
4113.2000	-Of swine	25
4113.3000	-Of reptiles	5
4113.9000	-Other	5
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
4114.1000	-Chamois (including combination chamois) leather	5
4114.2000	-Patent leather and patent laminated leather; metallised leather	10
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
4115.1000	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10
4115.2000	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10
4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dogcoats and the like), of any material.	20

1	2	3
42.02	Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard; or wholly or mainly covered with such materials or with paper.	
	-Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels and similar containers:	
	--With outer surface of leather, of composition leather or of patent leather:	
4202.1120	---Suit-cases, of leather, composition leather or patent leather	25
4202.1190	---Other	25
	--With outer surface of plastics or of textile materials:	
4202.1210	---Travelling bags of plastics or textile materials	25
4202.1220	---Suit cases of plastics or textile materials	25
4202.1290	---Other	25
4202.1900	--Other	25
	-Handbags, whether or not with shoulder strap, including those without handle:	
4202.2100	--With outer surface of leather, of composition leather or of patent leather	25
4202.2200	--With outer surface of plastic sheeting or of textile materials	25
4202.2900	--Other	25
	-Articles of a kind normally carried in the pocket or in the handbag:	
4202.3100	--With outer surface of leather, of composition leather or of patent leather	25
4202.3200	--With outer surface of plastic sheeting or of textile materials	25
4202.3900	--Other	25
	-Other:	
4202.9100	--With outer surface of leather, of composition leather or of patent leather	25

1	2	3
4202.9200	--With outer surface of plastic sheeting or of textile materials	25
4202.9900	--Other	25
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
4203.1000	-Articles of apparel	25
	-Gloves, mittens and mitts:	
4203.2100	--Specially designed for use in sports	25
4203.2900	--Other	25
4203.3000	-Belts and bandoliers	25
4203.4000	-Other clothing accessories	25
4204.0000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	5
4205.0000	Other articles of leather or of composition leather.	20
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	
4206.1000	-Catgut	20
4206.9000	-Other	20
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
4301.1000	-Of mink, whole, with or without head, tail or paws	5
4301.3000	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5
4301.6000	-Of fox, whole, with or without head, tail or paws	5
4301.7000	-Of seal, whole, with or without head, tail or paws	5
4301.8000	-Other furskins, whole, with or without head, tail or paws	5
4301.9000	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5

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1	2	3
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	
	-Whole skins, with or without head, tail or paws, not assembled:	
4302.1100	--Of mink	5
4302.1300	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5
4302.1900	--Other	5
4302.2000	-Heads, tails, paws and other pieces or cuttings, not assembled	5
4302.3000	-Whole skins and pieces or cuttings thereof, assembled	5
43.03	Articles of apparel, clothing accessories and other articles of furskin.	
4303.1000	-Articles of apparel and clothing accessories	25
4303.9000	-Other	25
4304.0000	Artificial fur and articles thereof.	20
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
4401.1000	-Fuel wood, in logs, in billets in twigs, faggots in or in similar forms	5
	-Wood in chips or particles:	
4401.2100	--Coniferous	5
4401.2200	--Non-coniferous	5
4401.3000	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5
4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	5
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	

1	2	3
4403.1000	-Treated with paint, stains, creosote or other preservatives	5
4403.2000	-Other, coniferous	5
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
4403.4100	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	5
	--Other:	
4403.4910	---Sawlogs and veneer logs of non-coniferous species	5
4403.4990	---Other	5
	-Other:	
4403.9100	--Of oak (<i>Quercus</i> spp.)	5
4403.9200	--Of beech (<i>Fagus</i> spp.)	5
4403.9900	--Other	5
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.1000	-Coniferous	5
4404.2000	-Non-coniferous	5
4405.0000	Wood wool; wool flour.	5
44.06	Railway or tramway sleepers (cross-ties) of wood.	
4406.1000	-Not impregnated	5
4406.9000	-Other	5
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end jointed, of a thickness exceeding 6 mm.	
4407.1000	-Coniferous	5
	-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4407.2400	--Virola, Mahogany (<i>Sweitenia</i> spp.), Imbuia and Balsa	5
4407.2500	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	5

1	2	3
4407.2500	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5
4407.2900	--Other	5
	-Other:	
4407.9100	--Of oak (<i>Quercus spp.</i>)	5
4407.9200	--Of beech (<i>Fagus spp.</i>)	5
4407.9900	--Other	5
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
4408.1000	-Coniferous	20
	-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4408.3100	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	20
4408.3900	--Other	20
	-Other:	
4408.9010	---Wood slate	5
4408.9090	---Other	20
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.1000	-Coniferous	20
4409.2000	-Non-Coniferous	20
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
	-Oriented strand board and waferboard, of wood :	

1	2	3
4410.2100	--Unworked or not further worked than sanded	20
4410.2900	--Other	20
	-Other, of wood:	
4410.3100	--Unworked or not further worked than sanded	20
4410.3200	--Surface- covered with melamine- impregnated paper	20
4410.3300	--Surface- covered with decorative laminates of plastics	20
4410.3900	--Other	20
4410.9000	-Other	20
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
	-Fibreboard of a density exceeding 0.8 g/cm ³ :	
4411.1100	--Not mechanically worked or surface covered	20
4411.1900	--Other	20
	-Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
4411.2100	--Not mechanically worked or surface covered	20
4411.2900	--Other	20
	-Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	
4411.3100	--Not mechanically worked or surface covered	20
4411.3900	--Other	20
	-Other:	
4411.9100	--Not mechanically worked or surface covered	20
4411.9900	--Other	20
44.12	Plywood, veneered panels and similar laminated wood.	
	-Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:	
4412.1300	--With at least one outer ply of tropical wood specified in Subheading Note1 to this Chapter	20
4412.1400	--Other, with at least one outer ply of non-coniferous wood	20
4412.1900	--Other	20
	-Other, with at least one outer ply of non-coniferous wood:	
4412.2200	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	20

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4412.2300	--Other, containing at least one layer of particle board	20
4412.2900	--Other	20
	-Other:	
4412.9200	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	20
4412.9300	--Other, containing at least one layer of particle board	20
4412.9900	--Other	20
4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	5
4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	20
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.1000	-Cases, boxes, crates, drums and similar packings; cable-drums	20
4415.2000	-Pallets, box pallets and other load boards; pallet collars	20
4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417.0010	---Boot and shoe lasts	20
4417.0020	---Other	20
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	
4418.1000	-Windows, french windows and their frames	20
4418.2000	-Doors and their frames and thresholds	20
4418.3000	-Parquet panels	20
4418.4000	-Shuttering for concrete constructional work	20
4418.5000	-Shingles and shakes	20

1	2	3
	-Other:	
4418.9010	---Flouring panels	20
4418.9090	---Other	20
4419.0000	Tableware and kitchenware, of wood.	20
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.1000	-Statuettes and other ornaments, of wood	20
	-Other:	
4420.9010	---Jewellery boxes	20
4420.9020	---Wood marquetry and inlaid wood	20
4420.9090	---Other	20
44.21	Other articles of wood.	
4421.1000	-Clothes hangers	20
4421.9000	-Other	20
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
4501.1000	-Natural cork, raw or simply prepared	5
4501.9000	-Other	5
4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5
45.03	Articles of natural cork.	
4503.1000	-Corks and stoppers	10
4503.9000	-Other	10
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
4504.1010	---Impregnated cork sheets	5
4504.1090	---Other	20

1	2	3
4504.9000	-Other	20
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
4601.2000	-Mats, matting and screens of vegetable materials	20
	-Other:	
4601.9100	--Of vegetable materials	20
4601.9900	--Other	20
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; Articles of loofah.	
4602.1000	-Of vegetable materials	20
4602.9000	-Other	20
4701.0000	Mechanical wood pulp.	5
4702.0000	Chemical wood pulp, dissolving grades.	5
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	
	-Unbleached:	
4703.1100	--Coniferous	5
4703.1900	--Non-coniferous	5
	-Semi-bleached or bleached:	
4703.2100	--Coniferous	5
4703.2900	--Non-coniferous	5
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	
	-Unbleached:	
4704.1100	--Coniferous	5
4704.1900	--Non-coniferous	5
	-Semi-bleached or bleached:	
4704.2100	--Coniferous	5
4704.2900	--Non-coniferous	5

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4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
4706.1000	-Cotton linters pulp	5
4706.2000	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5
	-Other:	
4706.9100	--Mechanical	5
4706.9200	--Chemical	5
4706.9300	--Semi-chemical	5
47.07	Recovered (waste and scrap) paper or paperboard.	
	-Unbleached kraft paper or paperboard or corrugated paper or paperboard:	
4707.1010	---In pressed bundles	5
4707.1090	---Other	20
	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:	
4707.2010	---In pressed bundles	5
4707.2090	---Other	20
	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	
4707.3010	---In pressed bundles	5
4707.3090	---Other	20
	-Other, including unsorted waste and scrap:	
4707.9010	---In pressed bundles	5
4707.9090	---Other	20
4801.0000	Newsprint, in rolls or sheets	5
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	

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4802.1000	-Hand-made paper and paper board	20
4802.2000	-Paper and paperboard of a kind used as a base for photo-sensitive, heat sensitive or electro-sensitive paper or paperboard	5
4802.3000	-Carbonising base paper	5
4802.4000	-Wallpaper base	5
	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.5400	--Weighing less than 40 g/ m ²	20
	--Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in rolls:	
4802.5510	---Printing paper	20
4802.5520	---Poster paper	20
4802.5530	---Graph paper	20
4802.5540	---Bond paper	20
4802.5590	---Other	20
4802.5600	--Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	20
4802.5700	--Other, weighing 40 g/ m ² or more but not more than 150 g/ m ²	20
	--Weighing more than 150 g/ m ² :	
4802.5810	---Art paper	20
4802.5830	---Card board	20
4802.5850	---Art card	20
4802.5890	---Other	20
	-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	
4802.6100	--In rolls	20
4802.6200	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20
4802.6900	--Other	20

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4803.0000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface-decorated or printed, in rolls or sheets.	20
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	
	-Kraftliner:	
4804.1100	--Unbleached	20
4804.1900	--Other	20
	-Sack kraft paper:	
4804.2100	--Unbleached	15
4804.2900	--Other	15
	-Other kraft paper and paperboard weighing 150 g/m ² or less:	
4804.3100	--Unbleached	20
4804.3900	--Other	20
	-Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
4804.4100	--Unbleached	20
4804.4200	--Bleached uniformly throughout the mass and of which more than 95% byweight of the total fibre content consists of wood fibres obtained by achemical process	20
4804.4900	--Other	20
	-Other kraft paper and paperboard weighing 225 g/m ² or more:	
4804.5100	--Unbleached	20
4804.5200	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.5900	--Other	20
48.05	Other uncoated paper and paperboard, in rolls or sheets not further worked or processed that as specified in Note 3 to this Chapter.	
	-Fluting paper:	
4805.1100	--Semi-chemical fluting paper	20
4805.1200	--Straw fluting paper	20

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4805.1900	--Other	20
	-Testliner (recycled liner board) :	
4805.2400	--Weighing 150 g/ m ² or less	20
4805.2500	--Weighing more than 150 g/ m ²	20
4805.3000	-Sulphite wrapping paper	10
4805.4000	-Filter paper and paperboard	10
4805.5000	-Felt paper and paperboard	20
	- Other :	
	--Weighing 150 g/ m ² or less:	
4805.9110	---Having di-electric strength not less than .5 Kv per millimeter	5
4805.9190	---Other	20
	--Weighing more than 150 g/ m ² but less than 225 g/ m ² :	
4805.9210	---Having di-electric strength not less than .5 Kv per millimeter	5
4805.9290	---Other	20
	--Weighing 225 g/ m ² or more	
4805.9310	---Having di-electric strength not less than .5 Kv per millimeter	5
4805.9390	---Other	20
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	
4806.1000	-Vegetable parchment	20
4806.2000	-Greaseproof papers	20
4806.3000	-Tracing papers	20
	-Glassine and other glazed transparent or translucent papers:	
4806.4010	---Glassine	20
4806.4090	---Other	20
4807.0000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20

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48.08	Paper and paperboard, corrugated (with or without glued flat surfacesheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	
4808.1000	-Corrugated paper and paper board, whether or not perforated	25
4808.2000	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.3000	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.9000	-Other	25
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809.1000	-Carbon or similar copying papers	25
4809.2000	-Self-copy paper	25
4809.9000	-Other	25
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	--In rolls:	
4810.1310	---Art paper	25
4810.1320	---Writing paper, coated or impregnated	25
4810.1330	---Wax paper	25
4810.1390	---Other	25

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4810.1400	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25
4810.1900	--Other	25
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content, consists of fibres obtained by a mechanical or chemi- mechanical process:	
4810.2200	--Light-weight coated paper	25
4810.2900	--Other	25
	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810.3100	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	20
4810.3200	--Bleached uniformly throughout the mass and of which more than 95% byweight of the total fibre content consists of wood fibres obtained by achemical process, and weighing more than 150 g/m ²	20
4810.3900	--Other	20
	-Other paper and paperboard:	
4810.9200	--Multi-ply	25
4810.9900	--Other	25
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48. 03, 48. 09 or 48. 10.	
4811.1000	-Tarred, bituminised or asphalted paper and paperboard	25
	-Gummed or adhesive paper and paperboard:	
4811.4100	--Self-adhesive	25
4811.4900	--Other	25
	-Paper and paperboard coated, impregnated or covered withplastics(excluding adhesives):	
4811.5100	--Bleached, weighing more than 150 g/m ²	25
	--Other:	

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4811.5910	---Thermal fax paper	25
4811.5920	--- Volatile corrosive inhobitor (VCI) paper	5
4811.5990	---Other.	20
4811.6000	---Other	25
4811.9000	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25
4812.0000	Filter blocks, slabs and plates, of paper pulp.	20
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
	-In the form of booklets or tubes:	
4813.1010	---In the form of booklets	25
4813.1020	---In the form of tubes	25
4813.2000	-In rolls of a width not exceeding 5cm	25
4813.9000	-Other	25
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	
4814.1000	-Ingrain paper	25
4814.2000	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25
4814.3000	-Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	25
4814.9000	-Other	25
4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	25
48.16	Carbon paper, self-copy paper and other copying or transfer papers(other than those of heading 48.09), duplicator stencils and off setplates, of paper, whether or not put up in boxes.	
4816.1000	-Carbon or similar copying papers	25
4816.2000	-Self-copy paper	25
4816.3000	-Duplicator stencils	25
4816.9000	-Other	25

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48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.1000	-Envelopes	25
4817.2000	-Letter cards, plain post cards and correspondence cards	25
4817.3000	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.1000	-Toilet paper	25
4818.2000	-Handkerchiefs, cleansing or facial tissues and towels	25
4818.3000	-Tablecloths and serviettes	25
	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818.4010	---Diapers for patients	10
4818.4090	---Other	25
4818.5000	-Articles of apparel and clothing accessories	25
4818.9000	-Other	5
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.1000	-Cartons, boxes and cases, of corrugated paper or paperboard	25
4819.2000	-Folding cartons, boxes and cases, of non corrugated paper or paperboard	25

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4819.3000	-Sacks and bags, having a base of a width of 40 cm or more	25
4819.4000	-Other sacks and bags, including cones	25
4819.5000	-Other packing containers, including record sleeves	25
4819.6000	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
	-Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1010	---Note books, order books and receipt books	25
4820.1020	---Diaries	25
4820.1090	---Other	25
4820.2000	-Exercise books	25
4820.3000	-Binders (other than book covers), folders and file covers	25
4820.4000	-Manifold business forms and interleaved carbon sets	25
4820.5000	-Albums for samples or for collections	25
4820.9000	-Other	25
48.21	Paper or paperboard labels of all kinds, whether or not printed.	
4821.1000	-Printed	25
4821.9000	-Other	25
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
4822.1000	-Of a kind used for winding textile yarn	25
4822.9000	-Other	25

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48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
	-Gummed or adhesive paper, in strips or rolls:	
	--Self-adhesive:	
4823.1210	---Double side adhesive tapes	5
4823.1290	---Other	25
4823.1900	--Other	25
4823.2000	-Filter paper and paperboard	25
4823.4000	-Rolls, sheets and dials, printed for self-recording apparatus	25
4823.6000	-Trays, dishes, plates, cups and the like, of paper or paperboard	25
4823.7000	-Moulded or pressed articles of paper pulp	25
	-Other:	
4823.9010	---Cards for jacquard machines	5
4823.9020	---Patterns, design cards for textile and leather garments	5
4823.9030	---Diamond dotted paper	5
4823.9090	---Other	25
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.1000	-In single sheets, whether or not folded	10
	-Other:	
4901.9100	--Dictionaries and encyclopaedias and serial instalments thereof	5
	--Other:	
4901.9910	---Holy Quran(Arabic text with or without translation)	5
4901.9990	---Other	5
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
	-Appearing at least four times a week:	
4902.1010	---Accorded declaration in Pakistan but printed abroad	20
4902.1090	---Other	5
	-Other:	
4902.9010	---Accorded declaration in Pakistan but printed abroad	20
4902.9090	---Other	5

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4903.0000	Children's picture, drawing or colouring books.	5
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	5
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.1000	-Globes	5
	-Other:	
4905.9100	--In book form	5
4905.9900	--Other	5
4906.0000	Plans and drawings for architectural; engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	5
4907.0000	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.	5
49.08	Transfers (decalcomanias).	
4908.1000	-Transfers (decalcomanias), vitrifiable	10
4908.9000	-Other	20
4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	25
4910.0000	Calendars of any kind, printed, including calendar blocks.	25
49.11	Other printed matter, including printed pictures and photographs.	

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4911.1000	-Trade advertising material, commercial catalogues and the like	5
	-Other:	
4911.9100	--Pictures, designs and photographs	10
4911.9900	--Other	10
5001.0000	Silk-worm cocoons suitable for reeling.	5
5002.0000	Raw silk (not thrown).	5
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	
5003.1000	-Not carded or combed	5
5003.9000	-Other	5
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5
5005.0000	Yarn spun from silk waste, not put up for retail sale.	5
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5
50.07	Woven fabrics of silk or of silk waste.	
5007.1000	-Fabrics of noil silk	14
5007.2000	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	14
5007.9000	-Other fabrics	14
51.01	Wool, not carded or combed.	
	-Greasy, including fleece-washed wool:	
5101.1100	--Shorn wool	5
5101.1900	--Other	5
	-Degreased, not carbonised:	
5101.2100	--Shorn wool	5
5101.2900	--Other	5
5101.3000	-Carbonised	5
51.02	Fine or coarse animal hair, not carded or combed.	
	-Fine animal hair:	
5102.1100	--Of Kashmir (cashmere) goats	5

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5102.1900	--Other	5
5102.2000	-Coarse animal hair	5
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.1000	-Noils of wool or of fine animal hair	5
5103.2000	-Other waste of wool or of fine animal hair	5
5103.3000	-Waste of coarse animal hair	5
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	5
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.1000	-Carded wool	5
	-Wool tops and other combed wool:	
5105.2100	--Combed wool in fragments	5
5105.2900	--Other	5
	-Fine animal hair, carded or combed :	
5105.3100	--Of Kashmir (cashmere) goats	5
5105.3900	--Other	5
5105.4000	-Coarse animal hair, carded or combed	5
51.06	Yarn of carded wool, not put up for retail sale.	
5106.1000	-Containing 85% or more by weight of wool	5
5106.2000	-Containing less than 85% by weight of wool	5
51.07	Yarn of combed wool, not put up for retail sale.	
5107.1000	-Containing 85 % or more by weight of wool	5
5107.2000	-Containing less than 85 % by weight of wool	5
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	
5108.1000	-Carded	5
5108.2000	-Combed	5
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	
5109.1000	-Containing 85% or more by weight of wool or of fine animal hair	7
5109.9000	-Other	7

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5110.0000	Yarn of coarse animal hair or of horsehair (including limped horsehair yarn), whether or not put up for retail sale.	10
51.11	Woven fabrics of carded wool or of carded fine animal hair.	
	-Containing 85% or more by weight of wool or of fine animal hair:	
5111.1100	--Of a weight not exceeding 300 g/m ²	14
5111.1900	--Other	14
5111.2000	-Other, mixed mainly or solely with man-made filaments	14
5111.3000	-Other, mixed mainly or solely with man-made staple fibre	14
5111.9000	-Other	14
51.12	Woven fabrics of combed wool or of combed fine animal hair.	
	-Containing 85% or more by weight of wool or of fine animal hair:	
5112.1100	--Of a weight not exceeding 200 g/m ²	14
5112.1900	--Other	14
5112.2000	-Other, mixed mainly or solely with man-made filaments	14
5112.3000	-Other, mixed mainly or solely with man-made staple fibres	14
5112.9000	-Other	14
5113.0000	Woven fabrics of coarse animal hair or of horse hair.	14
52.01	Cotton, not carded or combed.	
5201.0010	---American	5
5201.0020	---Egyptian	5
5201.0090	---Other	5
52.02	Cotton waste (including yarn waste and garnetted stock).	
5202.1000	-Yarn waste (including thread waste)	10
	-Other:	
5202.9100	--Garnetted stock	10
5202.9900	--Other	10

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5203.0000	Cotton, carded or combed.	5
52.04	Cotton sewing thread, whether or not put up for retail sale.	
	-Not put up for retail sale:	
5204.1100	--Containing 85% or more by weight of cotton	25
5204.1900	--Other	25
	-Put up for retail sale:	
5204.2010	---For sewing	25
5204.2020	---For embroidery	25
5204.2090	---Other	25
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	
	-Single yarn, of uncombed fibres:	
5205.1100	--measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.1200	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.1300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	5
5205.1400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.1500	--Measuring less than 125 decitex (exceeding 80 metric number)	5
	-Single yarn, of combed fibres:	
5205.2100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.2200	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5

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5205.2300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.2400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.2600	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205.2700	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205.2800	--Measuring less than 83.33 decitex (exceeding 120 metric number)	5
	-Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.3100	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.3200	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.3300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.3400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.3500	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	-Multiple (folded) or cabled yarn, of combed fibres:	
5205.4100	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.4200	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.4300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5

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5205.4400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.4600	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5
5205.4700	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5
5205.4800	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. -Single yarn, of uncombed fibres:	
5206.1100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.1200	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.1300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.1400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.1500	--Measuring less than 125 decitex (exceeding 80 metric number)	5
	-Single yarn, of combed fibres:	
5206.2100	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.2200	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.2300	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5

1	2	3
5206.2400	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.2500	--Measuring less than 125 decitex (exceeding 80 metric number)	5
	-Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.3100	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.3200	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.3300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.3400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.3500	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	-Multiple (folded) or cabled yarn, of combed fibres:	
5206.4100	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.4200	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.4300	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.4400	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.4500	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	

1	2	3
5207.1000	-Containing 85% or more by weight of cotton	10
5207.9000	-Other	10
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	
	-Unbleached:	
5208.1100	--Plain weave, weighing not more than 100 g/m ²	25
5208.1200	--Plain weave, weighing more than 100 g/m ²	25
5208.1300	--3-thread or 4-thread twill, including cross twill	25
5208.1900	--Other fabrics	25
	-Bleached:	
5208.2100	--Plain weave, weighing not more than 100 g/m ²	25
5208.2200	--Plain weave, weighing more than 100 g/m ²	25
5208.2300	--3-thread or 4-thread twill, including cross twill	25
5208.2900	--Other fabrics	25
	-Dyed:	
5208.3100	--Plain weave, weighing not more than 100 g/m ²	25
5208.3200	--Plain weave, weighing more than 100 g/m ²	25
5208.3300	--3-thread or 4-thread twill, including cross twill	25
5208.3900	--Other fabrics	25
	-Of yarns of different colours:	
5208.4100	--Plain weave, weighing not more than 100 g/m ²	25
5208.4200	--Plain weave, weighing more than 100 g/m ²	25
5208.4300	--3-thread or 4-thread twill, including cross twill	25
5208.4900	--Other fabrics	25
	-Printed:	
5208.5100	--Plain weave, weighing not more than 100 g/m ²	25
5208.5200	--Plain weave, weighing more than 100 g/m ²	25
5208.5300	--3-thread or 4-thread twill, including cross twill	25
5208.5900	--Other fabrics	25
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	
	-Unbleached:	
5209.1100	--Plain weave	25
5209.1200	--3-thread or 4-thread twill, including cross twill	25
5209.1900	--Other fabrics	25
	-Bleached:	
5209.2100	--Plain weave	25

1	2	3
5209.2200	--3-thread or 4-thread twill, including cross twill	25
5209.2900	--Other fabrics	25
	-Dyed:	
5209.3100	--Plain weave	25
5209.3200	--3-thread or 4-thread twill, including cross twill	25
5209.3900	--Other fabrics	25
	-Of yarns of different colours:	
5209.4100	--Plain weave	25
5209.4200	--Denim	25
5209.4300	--Other fabrics of 3-thread or 4-thread twill, including cross twill	25
5209.4900	--Other fabrics	25
	-Printed:	
5209.5100	--Plain weave	25
5209.5200	--3-thread or 4-thread twill, including cross twill	25
5209.5900	--Other fabrics	25
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	
	-Unbleached:	
5210.1100	--Plain weave	14
5210.1200	--3-thread or 4-thread twill, including cross twill	14
5210.1900	--Other fabrics	14
	-Bleached:	
5210.2100	--Plain weave	14
5210.2200	--3-thread or 4-thread twill, including cross twill	14
5210.2900	--Other fabrics	14
	-Dyed:	
5210.3100	--Plain weave	14
5210.3200	--3-thread or 4-thread twill, including cross twill	14
5210.3900	--Other fabrics	14
	-Of yarns of different colours:	
5210.4100	--Plain weave	14
5210.4200	--3-thread or 4-thread twill, including cross twill	14
5210.4900	--Other fabrics	14
	-Printed:	
5210.5100	--Plain weave	14
5210.5200	--3-thread or 4-thread twill, including cross twill	14
5210.5900	--Other fabrics	14

1	2	3
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	
	-Unbleached:	
5211.1100	--Plain weave	14
5211.1200	--3-thread or 4-thread twill, including cross twill	14
5211.1900	--Other fabrics	14
	-Bleached:	
5211.2100	--Plain weave	14
5211.2200	--3-thread or 4-thread twill, including cross twill	14
5211.2900	--Other fabrics	14
	-Dyed:	
5211.3100	--Plain weave	14
5211.3200	--3-thread or 4-thread twill, including cross twill	14
5211.3900	--Other fabrics	14
	-Of yarns of different colours:	
5211.4100	--Plain weave	14
5211.4200	--Denim	14
5211.4300	--Other fabrics of 3-thread or 4-thread twill, including cross	14
5211.4900	--Other fabrics	14
	-Printed:	
5211.5100	--Plain weave	14
5211.5200	--3-thread or 4-thread twill, including cross twill	14
5211.5900	--Other fabrics	14
52.12	Other woven fabrics of cotton.	
	-Weighing not more than 200 g/m ² :	
5212.1100	--Unbleached	25
5212.1200	--Bleached	25
5212.1300	--Dyed	25
5212.1400	--Of yarns of different colours	25
5212.1500	--Printed	25
	-Weighing more than 200 g/m ² :	
5212.2100	--Unbleached	25
5212.2200	--Bleached	25
5212.2300	--Dyed	25
5212.2400	--Of yarns of different colours	25
5212.2500	--Printed	25

1	2	3
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.1000	-Flax, raw or retted	5
	-Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.2100	--Broken or scutched	5
5301.2900	--Other	5
5301.3000	-Flax tow and waste	5
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.1000	-True hemp, raw or retted	5
5302.9000	-Other	5
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).	
	-Jute and other textile bast fibres, raw or retted:	
5303.1010	---Jute, cutting	5
5303.1020	---Jute, waste	5
5303.1090	---Other	5
5303.9000	-Other	5
53.04	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
5304.1000	-Sisal and other textile fibres of the genus <i>Agave</i> , raw	5
5304.9000	-Other	5
53.05	Coconut, abaca (<i>Manila</i> hemp or <i>Musa textilis</i> nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	
	-Of coconut (coir):	
5305.1100	--Raw	5
5305.1900	--Other	5
	-Of abaca:	

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1	2	3
5305.2100	--Raw	5
5305.2900	--Other	5
5305.9000	-Other	5
53.06	Flax yarn.	
5306.1000	-Single	5
5306.2000	-Multiple (folded) or cabled	5
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	
5307.1000	-Single	10
5307.2000	-Multiple (folded) or cabled	10
53.08	Yarn of other vegetable textile fibres; paper yarn.	
5308.1000	-Cair yarn	10
5308.2000	-True hemp yarn	10
5308.9000	-Other	10
53.09	Woven fabrics of flax.	
	-Containing 85% or more by weight of flax:	
5309.1100	--Unbleached or bleached	25
5309.1900	--Other	25
	-Containing less than 85% by weight of flax:	
5309.2100	--Unbleached or bleached	25
5309.2900	--Other	25
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
5310.1000	-Unbleached	25
	-Other:	
5310.9010	---Jute, hessian cloth	25
5310.9090	---Other	25
5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	14
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	
5401.1000	-Of synthetic filaments	7

1	2	3
	-Of artificial filaments:	
5401.2010	---Of viscose rayon	5
5401.2090	---Other	5
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
5402.1000	--High tenacity yarn of nylon or other polyamides	7
5402.2000	--High tenacity yarn of polyesters	7
	-Textured yarn:	
5402.3100	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	7
5402.3200	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	7
5402.3300	--Of polyesters	7
5402.3900	--Other	7
	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.4100	--Of nylon or other polyamides	7
5402.4200	--Of polyesters, partially oriented	7
5402.4300	--Of polyesters, other	7
	-Other:	
5402.4910	---Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn)	5
5402.4990	---Other	7
	-Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100	--Of nylon or other polyamides	5
5402.5200	--Of polyesters	7
5402.5900	--Other	7
	-Other yarn, multiple (folded) or cabled:	
5402.6100	--Of nylon or other polyamides	7
5402.6200	--Of polyesters	7
5402.6900	--Other	7
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	

1	2	3
5403.1000	-High tenacity yarn of viscose rayon	7
5403.2000	-Textured yarn	7
	-Other yarn, single:	
5403.3100	--Of viscose yarn, untwisted, or with a twist not exceeding 120 turns per metre	7
5403.3200	--Of viscose rayon, with a twist exceeding 120 turns per metre	5
5403.3300	--Of cellulose acetate	7
	--Other:	
5403.3910	---Of cuprammonium rayon	5
5403.3990	---Other	7
	-Other yarn, multiple (folded) or cabled:	
5403.4100	--Of viscose rayon	5
5403.4200	--Of cellulose acetate	7
5403.4900	-Other	7
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	
5404.1000	-Monofilament	7
5404.9000	-Other	7
5405.0000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	7
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	
5406.1000	-Synthetic filament yarn	7
5406.2000	-Artificial filament yarn	7
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04	
5407.1000	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	14
5407.2000	-Woven fabrics obtained from strip and the like	14
5407.3000	-Fabrics specified in Note 9 to Section XI	14

1	2	3
	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407.4100	--Unbleached or bleached	14
5407.4200	--Dyed	14
5407.4300	--Of yarns of different colours	14
5407.4400	--Printed	14
	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407.5100	--Unbleached or bleached	14
5407.5200	--Dyed	14
5407.5300	--Of yarns of different colours	14
5407.5400	--Printed	14
	-Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.6100	--Containing 85% or more by weight of non-textured polyester filaments	14
5407.6900	--Other	14
	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407.7100	--Unbleached or bleached	14
5407.7200	--Dyed	14
5407.7300	--Of yarns of different colours	14
5407.7400	--Printed	14
	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.8100	--Unbleached or bleached	14
5407.8200	--Dyed	14
5407.8300	--Of yarns of different colours	14
5407.8400	--Printed	14
	-Other woven fabrics:	
5407.9100	--Unbleached or bleached	14
5407.9200	--Dyed	14
5407.9300	--Of yarns of different colours	14
5407.9400	--Printed	14
54.08	Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of heading 54.05.	

1	2	3
5408.1000	-Woven fabrics obtained from high tenacity yarn of viscose rayon	14
	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408.2100	--Unbleached or bleached	14
5408.2200	--Dyed	14
5408.2300	--Of yarns of different colours	14
5408.2400	--Printed	14
	-Other woven fabrics:	
5408.3100	--Unbleached or bleached	14
5408.3200	--Dyed	14
5408.3300	--Of yarns of different colours	14
5408.3400	--Printed	14
55.01	Synthetic filament tow.	
5501.1000	-Of nylon or other polyamides	5
5501.2000	-Of polyesters	6.5
5501.3000	-Acrylic or modacrylic	6.5
5501.9000	-Other	6.5
55.02	Artificial filament tow.	
5502.0010	---Of viscose rayon	5
5502.0090	---Other	6.5
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
5503.1000	-Of nylon or other polyamides	5
	-Of polyesters:	
5503.2010	---Of polyesters not exceeding 2.22 decitex	6.5
5503.2090	---Other	6.5
5503.3000	-Acrylic or modacrylic	6.5
5503.4000	-Of polypropylene	6.5
5503.9000	-Other	6.5
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
5504.1000	-Of viscose rayon	5
5504.9000	-Other	5

1	2	3
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
5505.1000	-Of synthetic fibres	6.5
5505.2000	-Of artificial fibres	6.5
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
5506.1000	-Of nylon or other polyamides	5
5506.2000	-Of polyesters	6.5
5506.3000	-Acrylic or modacrylic	6.5
5506.9000	-Other	6.5
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
5508.1000	-Of synthetic staple fibres	10
5508.2000	-Of artificial staple fibres	10
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
	-Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
5509.1100	--Single yarn	7
5509.1200	--Multiple (folded) or cabled yarn	7
	-Containing 85% or more by weight of polyester staple fibres:	
5509.2100	--Single yarn	7
5509.2200	--Multiple (folded) or cabled yarn	7
	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509.3100	--Single yarn	7
5509.3200	--Multiple (folded) or cabled yarn	7
	-Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509.4100	--Single yarn	7
5509.4200	--Multiple (folded) or cabled yarn	7
	-Other yarn, of polyester staple fibres:	
5509.5100	--Mixed mainly or solely with artificial staple fibres	7

1	2	3
5509.5200	--Mixed mainly or solely with wool or fine animal hair	7
5509.5300	--Mixed mainly or solely with cotton	7
5509.5900	--Other	7
	-Other yarn, of acrylic or modacrylic staple fibres:	
5509.6100	--Mixed mainly or solely with wool or fine animal hair	7
5509.6200	--Mixed mainly or solely with cotton	7
5509.6900	--Other	7
	-Other yarn:	
5509.9100	--Mixed mainly or solely with wool or fine animal hair	7
5509.9200	--Mixed mainly or solely with cotton	7
5509.9900	--Other	7
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
	-Containing 85% or more by weight of artificial staple fibres:	
5510.1100	--Single yarn	7
5510.1200	--Multiple (folded) or cabled yarn	7
5510.2000	-Other yarn; mixed mainly or solely with wool or fine animal hair	7
5510.3000	-Other yarn, mixed mainly or solely with cotton	7
5510.9000	-Other yarn	7
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
5511.1000	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	7
5511.2000	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	7
5511.3000	-Of artificial staple fibres	7
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
	-Containing 85% or more by weight of polyester staple fibres:	
5512.1100	--Unbleached or bleached	14
5512.1900	--Other	14
	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512.2100	--Unbleached or bleached	14
5512.2900	--Other	14

1	2	3
	-Other:	
5512.9100	--Unbleached or bleached	14
	--Other:	
5512.9910	---Shirtings	14
5512.9990	---Other	14
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	
	-Unbleached or bleached:	
5513.1100	--Of polyester staple fibres, plain weave	14
5513.1200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5513.1300	--Other woven fabrics of polyester staple fibres	14
5513.1900	--Other woven fabrics	14
	-Dyed:	
5513.2100	--Of polyester staple fibres, plain weave	14
5513.2200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5513.2300	--Other woven fabrics of polyester staple fibres	14
5513.2900	--Other woven fabrics	14
	-Of yarns of different colours:	
5513.3100	--Of polyester staple fibres, plain weave	14
5513.3200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5513.3300	--Other woven fabrics of polyester staple fibres	14
5513.3900	--Other woven fabrics	14
	-Printed:	
5513.4100	--Of polyester staple fibres, plain weave	14
5513.4200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5513.4300	--Other woven fabrics of polyester staple fibres	14
5513.4900	--Other woven fabrics	14
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	
	-Unbleached or bleached:	

1	2	3
5514.1100	--Of polyester staple fibres, plain weave	14
5514.1200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5514.1300	--Other woven fabrics of polyester staple fibres	14
5514.1900	--Other woven fabrics	14
	-Dyed:	
5514.2100	--Of polyester staple fibres, plain weave	14
5514.2200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5514.2300	--Other woven fabrics of polyester staple fibres	14
5514.2900	--Other woven fabrics	14
	-Of yarns of different colours:	
5514.3100	--Of polyester staple fibres, plain weave	14
5514.3200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5514.3300	--Other woven fabrics of polyester fibres	14
5514.3900	--Other woven fabrics	14
	-Printed:	
5514.4100	--Of polyester staple fibres, plain weave	14
5514.4200	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	14
5514.4300	--Other woven fabrics of polyester staple fibres	14
5514.4900	--Other woven fabrics	14
55.15	Other woven fabrics of synthetic staple fibres.	
	-Of polyester staple fibres:	
	--Mixed mainly or solely with viscose rayon staple fibres:	
5515.1110	---Shirtings	14
5515.1190	---Other	14
5515.1200	--Mixed mainly or solely with man-made filaments	14
5515.1300	--Mixed mainly or solely with wool or fine animal hair	14
5515.1900	--Other	14
	-Of acrylic or modacrylic staple fibres:	
5515.2100	--Mixed mainly or solely with man-made filaments	14
5515.2200	--Mixed mainly or solely with wool or fine animal hair	14
5515.2900	--Other	14
	-Other woven fabrics:	
5515.9100	--Mixed mainly or solely with man-made filaments	14
5515.9200	--Mixed mainly or solely with wool or fine animal hair	14

1	2	3
5515.9900	--Other	14
55.16	Woven fabrics of artificial staple fibres.	
	-Containing 85% or more by weight of artificial staple fibres:	
5516.1100	--Unbleached or bleached	14
5516.1200	--Dyed	14
5516.1300	--Of yarns of different colours	14
5516.1400	--Printed	14
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.2100	--Unbleached or bleached	14
5516.2200	--Dyed	14
5516.2300	--Of yarns of different colours	14
5516.2400	--Printed	14
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.3100	--Unbleached or bleached	14
5516.3200	--Dyed	14
5516.3300	--Of yarns of different colours	14
5516.3400	--Printed	14
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.4100	--Unbleached or bleached	14
5516.4200	--Dyed	14
5516.4300	--Of yarns of different colours	14
5516.4400	--Printed	14
	-Other:	
5516.9100	--Unbleached or bleached	14
5516.9200	--Dyed	14
5516.9300	--Of yarns of different colours	14
5516.9400	--Printed	14
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	

1	2	3
	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:	
5601.1010	---Sanitary towels and tampons	25
5601.1020	---Napkins and napkin liners for babies	25
5601.1030	---Nappies of wadding	25
5601.1040	---Diapers of waddings	25
5601.1090	---Other.	25
	-Wadding; other articles of wadding:	
5601.2100	--Of cotton	25
5601.2200	--Of man-made fibres	25
5601.2900	--Other	25
5601.3000	-Textile flock and dust and mill neps	10
56.02	Felt, whether or not impregnated, coated, covered or laminated.	
5602.1000	-Needleloom felt and stitch bonded fibre fabrics	15
	-Other felt, not impregnated, coated, covered or laminated:	
5602.2100	--Of wool or fine animal hair	15
5602.2900	--Of other textile materials	15
5602.9000	-Other	15
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	
	-Of man-made filaments:	
5603.1100	--Weighing not more than 25 g/m ²	15
5603.1200	--Weighing more than 25 g/m ² but not more than 70 g/m ²	15
5603.1300	--Weighing more than 70 g/m ² but not more than 150 g/m ²	15
5603.1400	--Weighing more than 150 g/m ²	15
	-Other:	
5603.9100	--Weighing not more than 25 g/m ²	15
5603.9200	--Weighing more than 25 g/m ² but not more than 70 g/m ²	15
5603.9300	--Weighing more than 70 g/m ² but not more than 150 g/m ²	15

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5603.9400	--Weighing more than 150 g/m ²	15
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
5604.1000	-Rubber thread and cord, textile covered	10
5604.2000	-High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	10
5604.9000	-Other	10
5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10
5606.0000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	10
56.07	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
5607.1000	-Of jute or other textile bast fibres of heading 53.03	25
	-Of sisal or other textile fibres of the genus <i>Agave</i> :	
5607.2100	--Binder or baler twine	25
5607.2900	--Other	25
	-Of polyethylene or polypropylene:	
5607.4100	--Binder or baler twine	25
5607.4900	-Other	25
5607.5000	-Of other synthetic fibres	25
5607.9000	-Other	25
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	-Of man-made textile materials:	
5608.1100	--Made up fishing nets	25
5608.1900	--Other	25
5608.9000	-Other	25

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5609.0000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	25
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	
	-Of wool or fine animal hair:	
5701.1010	---Carpets	25
5701.1020	---Rugs	25
5701.1090	---Other	25
5701.9000	-Of other textile materials	25
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	
5702.1000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	25
5702.2000	-Floor coverings of coconut fibres (coir)	25
	-Other, of pile construction, not made up:	
5702.3100	--Of wool or fine animal hair	25
	--Of man-made textile materials:	
5702.3210	---Synthetic turf for sports fields	5
5702.3290	---Other	25
5702.3900	--Of other textile materials	25
	-Other, of pile construction, made up:	
	--Of wool or fine animal hair:	
5702.4110	---Carpets machine made	25
5702.4190	---Other	25
	--Of man-made textile materials:	
5702.4210	---Synthetic turf for sports fields	5
5702.4290	---Other	25
5702.4900	--Of other textile materials	25
	-Other, not of pile construction, not made up:	
5702.5100	--Of wool or fine animal hair	25
5702.5200	--Of man-made textile materials	25
5702.5900	--Of other textile materials	25
	-Other, not of pile construction, made up:	
5702.9100	--Of wool or fine animal hair	25
5702.9200	--Of man-made textile materials	25

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	--Of other textile materials:	
5702.9910	---Rugs of cotton	25
5702.9920	---Durries	25
5702.9990	---Other	25
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	
5703.1000	-Of wool or fine animal hair	25
	-Of nylon or other polyamides:	
5703.2010	---Synthetic turf for sports fields	5
5703.2090	---Other	10
	-Of other man-made textile materials:	
5703.3010	---Synthetic turf for sports fields	5
5703.3090	---Other	10
5703.9000	-Of other textile materials	25
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
5704.1000	-Tiles, having a maximum surface area of 0.3 m ²	10
5704.9000	-Other	25
5705.0000	Other carpets and other textile floor coverings, whether or not made up.	25
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
5801.1000	-Of wool or fine animal hair	25
	-Of cotton:	
5801.2100	--Uncut weft pile fabrics	25
5801.2200	--Cut corduroy	25
5801.2300	--Other weft pile fabrics	25
5801.2400	--Warp pile fabrics, épinglé (uncut)	25
5801.2500	--Warp pile fabrics, cut	25
5801.2600	--Chenille fabrics	25
	-Of man-made fibres:	
5801.3100	--Uncut weft pile fabrics	25
5801.3200	--Cut corduroy	25
5801.3300	--Other weft pile fabrics	25
5801.3400	--Warp pile fabrics, épinglé (uncut)	25
5801.3500	--Warp pile fabrics, cut	25
5801.3600	--Chenille fabrics	25

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5801.0000	-Of other textile materials	25
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
	-Terry towelling and similar woven terry fabrics, of cotton:	
5802.1100	--Unbleached	25
5802.1900	--Other	25
5802.2000	-Terry towelling and similar woven terry fabrics, of other textile materials	25
5802.3000	-Tufted textile fabrics	25
58.03	Gauze, other than narrow fabrics of heading 58.06.	
5803.1000	-Of cotton	25
5803.9000	-Of other textile materials	25
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	
5804.1000	-Tulles and other net fabrics	25
	-Mechanically made lace:	
5804.2100	--Of man-made fibres	25
5804.2900	--Of other textile materials	25
5804.3000	-Hand made lace	25
5805.0000	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up.	25
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.1000	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	25
5806.2000	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	25
	-Other woven fabrics:	
5806.3100	--Of cotton	25
5806.3200	--Of man-made fibres	25

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5806.3900	--Of other textile materials	25
5806.4000	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	25
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	-Woven:	
5807.1010	---Badges	25
5807.1020	---Ribbons	25
5807.1030	---Tapes	25
5807.1040	---Webbing	25
5807.1090	---Other	25
5807.9000	-Other	25
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
5808.1000	-Braids in the piece	25
5808.9000	-Other	25
5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 58.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25
58.10	Embroidery in the piece, in strips or in motifs.	
5810.1000	-Embroidery without visible ground	25
	-Other embroidery:	
5810.9100	--Of cotton	25
5810.9200	--Of man-made fibres	25
5810.9900	--Of other textile materials	25
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	25

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59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
5901.1000	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	25
	-Other:	
5901.9010	---Buckram	25
5901.9090	---Other	25
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
5902.1000	-Of nylon or other polyamides	5
5902.2000	-Of polyesters	5
5902.9000	-Other	5
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.1000	-With poly(vinyl chloride)	25
5903.2000	-With polyurethane	25
5903.9000	-Other	25
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
5904.1000	-Linoleum	25
5904.9000	-Other	25
5905.0000	Textile wall coverings.	25
59.06	Rubberised textile fabrics, other than those of heading 59.02.	
5906.1000	-Adhesive tape of a width not exceeding 20 cm	25
	-Other:	
5906.9100	--Knitted or crocheted	25
5906.9900	--Other	25

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5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	25
5908.0000	Textile wicks, woven, plaited or knitted, For lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	25
5909.0000	Textile hose-piping and similar textile with or without lining, armour or accessories of other materials.	20
5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	25
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
5911.1000	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5
5911.2000	-Bolting cloth, whether or not made up	10
	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.3100	--Weighing less than 650 g/m ²	5
5911.3200	--Weighing 650 g/m ² or more	5
5911.4000	-Straining cloth of a kind used in oil presses or the like, including that of human hair	10
5911.9000	-Other	15
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
6001.1000	-"Long pile" fabrics	25
	-Looped pile fabrics:	
6001.2100	--Of cotton	25

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6001.2200	--Of man-made fibres	25
6001.2900	--Of other textile materials	25
	-Other:	
6001.9100	--Of cotton	25
6001.9200	--Of man-made fibres	25
6001.9900	--Of other textile materials	25
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6002.4000	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	25
6002.9000	-Other	25
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
6003.1000	-Of wool or fine animal hair	25
6003.2000	-Of cotton	25
6003.3000	-Of synthetic fibres	25
6003.4000	-Of artificial fibres	25
6003.9000	-Other	25
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6004.1000	-Containing by weight 5% of more of elastomeric yarn but not containing rubber thread	25
6004.9000	-Other	25
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
6005.1000	-Of wool or fine animal hair	25
	-Of cotton:	
6005.2100	--Unbleached or bleached	25
6005.2200	--Dyed	25
6005.2300	--Of yarns of different colours	25
6005.2400	--Printed	25

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	-Of synthetic fibres:	
6005.3100	--Unbleached or bleached	25
6005.3200	--Dyed	25
6005.3300	--Of yarns of different colours	25
6005.3400	--Printed	25
	-Of artificial fibres:	
6005.4100	--Unbleached or bleached	25
6005.4200	--Dyed	25
6005.4300	--Of yarns of different colours	25
6005.4400	--Printed	25
6005.9000	-Other	25
60.06	Other knitted or crocheted fabrics.	
6006.1000	-Of wool or fine animal hair	25
	-Of cotton:	
6006.2100	--Unbleached or bleached	25
6006.2200	--Dyed	25
6006.2300	--Of yarns of different colours	25
6006.2400	--Printed	25
	-Of synthetic fibres:	
6006.3100	--Unbleached or bleached	25
6006.3200	--Dyed	25
6006.3300	--Of yarns of different colours	25
6006.3400	--Printed	25
	-Of artificial fibres:	
6006.4100	--Unbleached or bleached	25
6006.4200	--Dyed	25
6006.4300	--Of yarns of different colours	25
6006.4400	--Printed	25
6006.9000	-Other	25
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
6101.1000	-Of wool or fine animal hair	25
6101.2000	-Of cotton	25
6101.3000	-Of man-made fibres	25
6101.9000	-Of other textile materials	25

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61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
6102.1000	-Of wool or fine animal hair	25
6102.2000	-Of cotton	25
6102.3000	-Of man-made fibres	25
6102.9000	-Of other textile materials	25
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	-Suits:	
6103.1100	--Of wool or fine animal hair	25
6103.1200	--Of synthetic fibres	25
6103.1900	--Of other textile materials	25
	-Ensembles:	
6103.2100	--Of wool or fine animal hair	25
6103.2200	--Of cotton	25
6103.2300	--Of synthetic fibres	25
6103.2900	--Of other textile materials	25
	-Jackets and blazers:	
6103.3100	--Of wool or fine animal hair	25
6103.3200	--Of cotton	25
6103.3300	--Of synthetic fibres	25
6103.3900	--Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
6103.4100	--Of wool or fine animal hair	25
6103.4200	--Of cotton	25
6103.4300	--Of synthetic fibres	25
6103.4900	--Of other textile materials	25
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	-Suits:	
6104.1100	--Of wool or fine animal hair	25

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6104.1200	--Of cotton	25
6104.1300	--Of synthetic fibres	25
6104.1900	--Of other textile materials	25
	-Ensembles:	
6104.2100	--Of wool or fine animal hair	25
6104.2200	--Of cotton	25
6104.2300	--Of synthetic fibres	25
6104.2900	--Of other textile materials	25
	-Jackets and blazers:	
6104.3100	--Of wool or fine animal hair	25
6104.3200	--Of cotton	25
6104.3300	--Of synthetic fibres	25
6104.3900	--Of other textile materials	25
	-Dresses:	
6104.4100	--Of wool or fine animal hair	25
6104.4200	--Of cotton	25
6104.4300	--Of synthetic fibres	25
6104.4400	--Of artificial fibres	25
6104.4900	--Of other textile materials	25
	-Skirts and divided skirts:	
6104.5100	--Of wool or fine animal hair	25
6104.5200	--Of cotton	25
6104.5300	--Of synthetic fibres	25
6104.5900	--Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
6104.6100	--Of wool or fine animal hair	25
6104.6200	--Of cotton	25
6104.6300	--Of synthetic fibres	25
6104.6900	--Of other textile materials	25
61.05	Men's or boys' shirts, knitted or crocheted.	
6105.1000	-Of cotton	25
6105.2000	-Of man-made fibres	25
6105.9000	-Of other textile materials	25
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
6106.1000	-Of cotton	25
6106.2000	-Of man-made fibres	25

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6106.9000	-Of other textile materials	25
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	-Underpants and briefs:	
6107.1100	--Of cotton	25
6107.1200	--Of man-made fibres	25
6107.1900	--Of other textile materials	25
	-Nightshirts and pyjamas:	
	--Of cotton:	
6107.2110	---Nightshirts	25
6107.2120	---Pyjamas	25
	--Of man-made fibres:	
6107.2210	---Nightshirts	25
6107.2220	---Pyjamas	25
6107.2900	--Of other textile materials	25
	-Other:	
6107.9100	--Of cotton	25
6107.9200	--Of man-made fibres	25
6107.9900	--Of other textile materials	25
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	-Slips and petticoats:	
6108.1100	--Of man-made fibres	25
6108.1900	--Of other textile materials	25
	-Briefs and panties:	
6108.2100	--Of cotton	25
6108.2200	--Of man-made fibres	25
6108.2900	--Of other textile materials	25
	-Nightdresses and pyjamas:	
6108.3100	--Of cotton	25
6108.3200	--Of man-made fibres	25
6108.3900	--Of other textile materials	25
	-Other:	
6108.9100	--Of cotton	25
6108.9200	--Of man-made fibres	25
6108.9900	--Of other textile materials	25

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61.09	T-shirts, singlets and other vests, knitted or crocheted.	
6109.1000	-Of cotton	25
6109.9000	-Of other textile materials	25
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	
	-Of wool or fine animal hair:	
6110.1100	--Of wool	25
6110.1200	--Of Kashmir (cashmere) goats	25
6110.1900	--Other	25
6110.2000	-Of cotton	25
6110.3000	-Of man-made fibres	25
6110.9000	-Of other textile materials	25
61.11	Babies' garments and clothing accessories, knitted or crocheted.	
6111.1000	-Of wool or fine animal hair	25
6111.2000	-Of cotton	25
6111.3000	-Of synthetic fibres	25
6111.9000	-Of other textile materials	25
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	
	-Track suits:	
6112.1100	-- Of cotton	25
6112.1200	--Of synthetic fibres	25
6112.1900	--Of other textile materials	25
6112.2000	-Ski suits	25
	-Men's or boys' swimwear:	
6112.3100	--Of synthetic fibres	25
6112.3900	--Of other textile materials	25
	-Women's or girls' swimwear:	
6112.4100	--Of synthetic fibres	25
6112.4900	--Of other textile materials	25
6113.0000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	25

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61.14	Other garments, knitted or crocheted.	
6114.1000	-Of wool or fine animal hair	25
6114.2000	-Of cotton	25
6114.3000	-Of man-made fibres	25
6114.9000	-Of other textile materials	25
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	
	-Panty hose and tights:	
6115.1100	--Of synthetic fibres, measuring per single yarn less than 67 decitex	25
6115.1200	--Of synthetic fibres, measuring per single yarn 67 decitex or more	25
6115.1900	--Of other textile materials	25
	-Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:	
6115.2010	---Socks	25
6115.2090	---Other	25
	-Other:	
6115.9100	--Of wool or fine animal hair	25
6115.9200	--Of cotton	25
6115.9300	--Of synthetic fibres	25
6115.9900	--Of other textile materials	25
61.16	Gloves, mittens and mitts, knitted or crocheted.	
6116.1000	-Impregnated, coated or covered with plastics or rubber	25
	-Other:	
6116.9100	--Of wool or fine animal hair	25
6116.9200	--Of cotton	25
6116.9300	--Of synthetic fibres	25
6116.9900	--Of other textile materials	25
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
6117.1000	-Shawls, scarves, mufflers, mantillas, veils and the like	25
6117.2000	-Ties, bow ties and cravats	25
6117.8000	-Other accessories	25
6117.9000	-Parts	25

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62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.1100	--Of wool or fine animal hair	25
6201.1200	--Of cotton	25
6201.1300	--Of man-made fibres	25
6201.1900	--Of other textile materials	25
	-Other:	
6201.9100	--Of wool or fine animal hair	25
6201.9200	--Of cotton	25
6201.9300	--Of man-made fibres	25
6201.9900	--Of other textile materials	25
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202.1100	--Of wool or fine animal hair	25
6202.1200	--Of cotton	25
6202.1300	--Of man-made fibres	25
6202.1900	--Of other textile materials	25
	-Other:	
6202.9100	--Of wool or fine animal hair	25
6202.9200	--Of cotton	25
6202.9300	--Of man-made fibres	25
6202.9900	--Of other textile materials	25
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-Suits:	
6203.1100	--Of wool or fine animal hair	25
6203.1200	--Of synthetic fibres	25
	--Of other textile materials:	
6203.1910	---Men's or boys' suits of cotton	25

1	2	3
6203.1990	---Other	25
	-Ensembles:	
6203.2100	--Of wool or fine animal hair	25
6203.2200	--Of cotton	25
6203.2300	--Of synthetic fibres	25
6203.2900	--Of other textile materials	25
	-Jackets and blazers:	
6203.3100	--Of wool or fine animal hair	25
6203.3200	--Of cotton	25
6203.3300	--Of synthetic fibres	25
6203.3900	--Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
	--Of wool or fine animal hair:	
6203.4110	---Trousers	25
6203.4190	---Other	25
6203.4200	--Of cotton	25
6203.4300	--Of synthetic fibres	25
6203.4900	--Of other textile materials	25
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-Suits:	
6204.1100	--Of wool or fine animal hair	25
6204.1200	--Of cotton	25
6204.1300	--Of synthetic fibres	25
6204.1900	--Of other textile materials	25
	-Ensembles:	
6204.2100	--Of wool or fine animal hair	25
6204.2200	--Of cotton	25
6204.2300	--Of synthetic fibres	25
6204.2900	--Of other textile materials	25
	-Jackets and blazers:	
6204.3100	--Of wool or fine animal hair	25
6204.3200	--Of cotton	25
6204.3300	--Of synthetic fibres	25
6204.3900	--Of other textile materials	25
	-Dresses:	

1	2	3
6204.4100	--Of wool or fine animal hair	25
6204.4200	--Of cotton	25
6204.4300	--Of synthetic fibres	25
6204.4400	--Of artificial fibres	25
6204.4900	--Of other textile materials	25
	-Skirts and divided skirts:	
6204.5100	--Of wool or fine animal hair	25
6204.5200	--Of cotton	25
6204.5300	--Of synthetic fibres	25
6204.5900	--Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
6204.6100	--Of wool or fine animal hair	25
6204.6200	--Of cotton	25
6204.6300	--Of synthetic fibres	25
6204.6900	--Of other textile materials	25
62.05	Men's or boys' shirts.	
6205.1000	-Of wool or fine animal hair	25
6205.2000	-Of cotton	25
6205.3000	-Of man-made fibres	25
6205.9000	-Of other textile materials	25
62.06	Women's or girls' blouses, shirts and shirt-blouses.	
6206.1000	-Of silk or silk waste	25
6206.2000	-Of wool or fine animal hair	25
6206.3000	-Of cotton	25
6206.4000	-Of man-made fibres	25
6206.9000	-Of other textile materials	25
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	-Underpants and briefs:	
6207.1100	--Of cotton	25
6207.1900	--Of other textile materials	25
	-Nightshirts and pyjamas:	
6207.2100	--Of cotton	25
6207.2200	--Of man-made fibres	25
6207.2900	--Of other textile materials	25

1	2	3
	-Other:	
6207.9100	--Of cotton	25
6207.9200	--Of man-made fibres	25
6207.9900	--Of other textile materials	25
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
	-Slips and petticoats:	
6208.1100	--Of man-made fibres	25
6208.1900	--Of other textile materials	25
	-Nightdresses and pyjamas:	
6208.2100	--Of cotton	25
6208.2200	--Of man-made fibres	25
6208.2900	--Of other textile materials	25
	-Other:	
6208.9100	--Of cotton	25
6208.9200	--Of man-made fibres	25
6208.9900	--Of other textile materials	25
62.09	Babies' garments and clothing accessories.	
	-Of wool or fine animal hair:	
6209.1010	---Babies' garments	25
6209.1020	---Babies' clothing accessories	25
	-Of cotton:	
6209.2010	---Babies' garments not knitted or crocheted	25
6209.2020	---Babies' clothing accessories	25
6209.3000	-Of synthetic fibres	25
6209.9000	-Of other textile materials	25
62.10	Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
6210.1000	-Of fabrics of heading 56.02 or 56.03	25
6210.2000	-Other garments, of the type described in subheadings 6201.11 to 6201.19	25
6210.3000	-Other garments, of the type described in subheadings 6202.11 to 6202.19	25
6210.4000	-Other men's or boys' garments	25
6210.5000	-Other women's or girls' garments	25

1	2	3
62.11	Track suits, ski suits and swimwear; other garments.	
	-Swimwear:	
6211.1100	--Men's or boys'	25
6211.1200	--Women's or girls'	25
6211.2000	-Ski suits	25
	-Other garments, men's or boys':	
6211.3100	--Of wool or fine animal hair	25
6211.3200	--Of cotton	25
6211.3300	--Of man-made fibres	25
6211.3900	--Of other textile materials	25
	-Other garments, women's or girls':	
6211.4100	--Of wool or fine animal hair	25
6211.4200	--Of cotton	25
6211.4300	--Of man-made fibres	25
6211.4900	--Of other textile materials	25
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
6212.1000	-Brassieres	25
6212.2000	-Girdles and panty-girdles	25
6212.3000	-Corselettes	25
6212.9000	-Other	25
62.13	Handkerchiefs.	
6213.1000	-Of silk or silk waste	25
6213.2000	-Of cotton	25
6213.9000	-Of other textile materials	25
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.1000	-Of silk or silk waste	25
6214.2000	-Of wool or fine animal hair	25
6214.3000	-Of synthetic fibres	25
6214.4000	-Of artificial fibres	25
6214.9000	-Of other textile materials	25
62.15	Ties, bow ties and cravats.	

1	2	3
6215.1000	-Of silk or silk waste	25
6215.2000	-Of man made fibres	25
6215.9000	-Of other textile materials	25
62.16	Gloves, mittens and mitts.	
6216.0010	---Gloves	25
6216.0020	---Mittens and mitts	25
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
6217.1000	-Accessories	5
6217.9000	-Parts	5
	I. OTHER MADE UP TEXTILE ARTICLES	
63.01	Blankets and travelling rugs.	
6301.1000	-Electric blankets	15
6301.2000	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15
6301.3000	-Blankets (other than electric blankets) and travelling rugs, of cotton	15
6301.4000	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25
6301.9000	-Other blankets and travelling rugs	15
63.02	Bed linen, table linen, toilet linen and kitchen linen.	
	-Bed linen, knitted or crocheted:	
6302.1010	---Bed sheets	25
6302.1020	---Pillow covers	25
6302.1090	---Other	25
	-Other bed linen, printed:	
6302.2100	--Of cotton	25
6302.2200	--Of man-made fibres	25
6302.2900	--Of other textile materials	25
	-Other bed linen:	
	--Of cotton:	
6302.3110	---Bed sheets, mill-made	25
6302.3120	---Bed sheets, hand-loom made	25
6302.3130	---Bed covers, mill-made	25
6302.3140	---Bed covers, hand-loom made	25

1	2	3
6302.3150	---Pillow-covers, mill-made	25
6302.3160	---Pillow-covers, hand-loom-made	25
6302.3190	---Other	25
6302.3200	--Of man-made fibres	25
	--Of other textile materials:	
6302.3910	---Bed sheets, not knitted or crocheted	25
6302.3920	---Bed covers, not knitted or crocheted	25
6302.3930	---Pillow covers, not knitted or crocheted	25
6302.3990	---Other	25
6302.4000	-Table linen, knitted or crocheted	25
	-Other table linen:	
	--Of cotton:	
6302.5110	---Table-covers, mill-made	25
6302.5120	---Table-covers, hand-loom made	25
6302.5190	---Other	25
6302.5200	--Of flax	25
6302.5300	--Of man-made fibres	25
6302.5900	--Of other textile materials	25
	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:	
6302.6010	---Towels, mill-made	25
6302.6090	---Other	25
	-Other:	
6302.9100	--Of cotton	25
6302.9200	--Of flax	25
6302.9300	--Of man-made fibres	25
6302.9900	--Of other textile materials	25
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	
	-Knitted or crocheted:	
6303.1100	--Of cotton	25
6303.1200	--Of synthetic fibres	25
6303.1900	--Of other textile materials	25
	-Other:	
	--Of cotton:	
6303.9110	---Mill-made	25
6303.9190	---Other	25
	--Of synthetic fibres:	

1	2	3
6303.9210	---Mill-made	25
6303.9290	---Other	25
6303.9900	--Of other textile materials	25
63.04	Other furnishing articles, excluding those of heading 94.04.	
	-Bedspreads:	
6304.1100	--Knitted or crocheted	25
6304.1900	--Other	25
	-Other:	
	--Knitted or crocheted:	
6304.9110	---Cushions	25
6304.9190	---Other	25
6304.9200	--Not knitted or crocheted, of cotton	25
6304.9300	--Not knitted or crocheted, of synthetic fibres	25
6304.9900	--Not knitted or crocheted, of other textile materials	25
63.05	Sacks and bags, of a kind used for the packing of goods.	
6305.1000	-Of jute or of other textile bast fibres of heading 53.03:	25
6305.2000	-Of cotton	25
	-Of man-made textile materials:	
6305.3200	--Flexible intermediate bulk containers	25
	--Other, of polyethylene or polypropylene strip or the like:	
6305.3310	---Of a capacity of 1,000 kg or more	10
6305.3390	---Other	25
6305.3900	--Other	25
6305.9000	-Of other textile materials	25
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.	
	-Tarpaulins, awnings and sunblinds:	
	--Of cotton:	
6306.1110	---Tarpaulins	25
6306.1190	---Other	25
	--Of synthetic fibres:	
6306.1210	---Tarpaulins	25
6306.1290	---Other	25
6306.1900	--Of other textile materials	25
	-Tents:	

1	2	3
6306.2100	--Of cotton	25
6306.2200	--Of synthetic fibres	25
6306.2900	--Of other textile materials	25
	-Sails:	
6306.3100	--Of synthetic fibres	25
6306.3900	--Of other textile materials	25
	-Pneumatic mattresses:	
6306.4100	--Of cotton	25
6306.4900	--Of other textile materials	25
	-Other:	
6306.9100	--Of cotton	25
6306.9900	--Of other textile materials	25
63.07	Other made up articles, including dress patterns.	
	-Floor cloths, dish-cloths, dusters and similar cleaning cloths:	
6307.1010	---Dish-cloth	25
6307.1020	---Wash-cloth	25
6307.1030	---Dusters	25
6307.1040	---Bar mops	25
6307.1050	---Bath mats	25
6307.1090	---Other	25
6307.2000	-Life-jackets and life-belts	5
	-Other:	
6307.9010	---Shopping bags, knitted	25
6307.9020	---Prayer mats(janamaz)	25
6307.9090	---Other	25
	II. SETS	
6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	25
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	

1	2	3
6303.0000	~~Worn clothing and other worn articles.~~	10
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
6310.1000	-Sorted	25
6310.9000	-Other	25
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics; the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
6401.1000	-Footwear incorporating a protective metal toe-cap	25
	-Other footwear:	
6401.9100	--Covering the knee	25
6401.9200	--Covering the ankle but not covering the knee	25
6401.9900	--Other	25
64.02	Other footwear with outer soles and uppers of rubber or plastics.	
	-Sports footwear:	
6402.1200	--Ski-boots, cross country ski footwear and snowboard boots	25
6402.1900	--Other	25
6402.2000	-Footwear with upper straps or thongs assembled to the sole by means of plugs	25
6402.3000	-Other footwear, incorporating a protective metal toe-cap	25
	-Other footwear:	
6402.9100	--Covering the ankle	25
6402.9900	--Other	25
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
	-Sports footwear:	
6403.1200	--Ski-boots, cross country ski footwear and snowboard boots	25
6403.1900	--Other	25

1	2	3
6403.2000	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25
6403.3000	-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	25
6403.4000	-Other footwear, incorporating a protective metal toe-cap	25
	-Other footwear with outer soles of leather:	
6403.5100	--Covering the ankle	25
6403.5900	--Other	25
	-Other footwear:	
6403.9100	--Covering the ankle	25
6403.9900	--Other	25
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
	-Footwear with outer soles of rubber or plastics:	
6404.1100	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	25
6404.1900	--Other	25
6404.2000	-Footwear with outer soles of leather or composition leather	25
64.05	Other footwear.	
6405.1000	-With uppers of leather or composition leather	25
6405.2000	-With uppers of textile materials	25
	-Other:	
6405.9010	---Of canvas	25
6405.9090	---Other	25
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; garters, leggings and similar articles, and parts thereof.	
6406.1000	-Uppers and parts thereof, other than stiffeners	20
	-Outer soles and heels, of rubber or plastics:	
6406.2010	---Of rubber	25

1	2	3
6406.2090	--Other	25
	-Other:	
6406.9100	--Of wood	25
6406.9900	--Of other materials	25
6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	20
6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20
6503.0000	Felt hats and other felt headgear made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	20
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	
6504.0010	---Straw hats	20
6504.0090	---Other	20
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	
6505.1000	-Hair-nets	20
6505.9000	-Other	20
65.06	Other headgear, whether or not lined or trimmed.	
6506.1000	-Safety headgear	20
	-Other:	
6506.9100	--Of rubber or of plastics	20
6506.9200	--Of furskin	20
6506.9900	--Of other materials	20
6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20

1	2	3
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
6601.1000	-Garden or similar umbrellas	25
	-Other:	
6601.9100	--Having a telescopic shaft	25
6601.9900	--Other	25
66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like.	
6602.0010	---Walking sticks and seat sticks	25
6602.0090	---Other	25
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
6603.1000	-Handles and knobs	20
6603.2000	-Umbrella frames including frames mounted on shafts (sticks)	20
6603.9000	-Other	20
6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	20
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
6702.1000	-Of plastics	25
6702.9000	-Of other materials	25
6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	20
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	

1	2	3
	-Of synthetic textile materials:	
6704.1100	--Complete wigs	20
6704.1900	--Other	20
6704.2000	-Of human hair	20
6704.9000	-Of other materials	20
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	25
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
6802.1000	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25
	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.2100	--Marble, travertine and alabaster	25
6802.2200	--Other calcareous stone	25
6802.2300	--Granite	25
6802.2900	--Other stone	25
	-Other:	
6802.9100	--Marble, travertine and alabaster	25
6802.9200	--Other calcareous stone	25
6802.9300	--Granite	25
6802.9900	--Other stone	25
6803.0000	Worked slate and articles of slate or of agglomerated slate.	25

1	2	3
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
6804.1000	-Millstones and grindstones for milling, grinding or pulping	5
	-Other millstones, grindstones, grinding wheels and the like:	
6804.2100	--Of agglomerated synthetic or natural diamond	5
6804.2200	--Of other agglomerated abrasives or of ceramics	5
6804.2300	--Of natural stone	5
6804.3000	-Hand sharpening or polishing stones	20
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
6805.1000	-On a base of woven textile fabric only	20
6805.2000	-On a base of paper or paperboard only	20
6805.3000	-On a base of other materials	25
68.06	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 of heading 68.11 or 68.12 or of Chapter 69.	
6806.1000	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	25
6806.2000	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10
6806.9000	-Other	25
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
6807.1000	-In rolls	25
6807.9000	-Other	25

1	2	3
6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25
68.09	Articles of plaster or of compositions based on plaster.	
	-Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.1100	--Faced or reinforced with paper or paperboard only	25
6809.1900	--Other	25
	-Other articles:	
6809.9010	---Industrial moulds	10
6809.9090	---Other	25
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
	-Tiles, flagstones, bricks and similar articles:	
6810.1100	--Building blocks and bricks	25
6810.1900	--Other	25
	-Other articles:	
6810.9100	--Prefabricated structural components for building or civil engineering	25
6810.9900	--Other	25
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	
6811.1000	-Corrugated sheets	25
6811.2000	-Other sheets, panels, tiles and similar articles	25
6811.3000	-Tubes, pipes and tube or pipe fittings	25
6811.9000	-Other articles	25
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	

1	2	3
6812.5000	-Clothing, clothing accessories, footwear and headgear	25
6812.6000	-Paper, millboard and felt	25
6812.7000	-Compressed asbestos fibre jointing, in sheets or rolls	25
6812.9000	-Other	25
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
6813.1000	-Brake linings and pads	35
6813.9000	-Other	25
68.14	Worked mica, and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
6814.1000	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	25
6814.9000	-Other	25
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
6815.1000	-Non electrical articles of graphite or other carbon	5
6815.2000	-Articles of peat	5
	-Other articles:	
6815.9100	--Containing magnesite, dolomite or chromite	25
	--Other:	
6815.9910	---Of onyx (marbles)	25
6815.9990	---Other	25
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	
6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	25

1	2	3
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :	
6902.1010	---Capable of resisting temperature upto 1600 °C	25
6902.1090	---Other	10
	-Containing by weight more than 50% of alumina(Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:	
6902.2010	---Capable of resisting temperature upto 1600 °C	25
6902.2090	---Other	10
	-Other:	
6902.9010	---Capable of resisting temperature upto 1600 °C	25
6902.9090	---Other	10
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
6903.1000	-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	10
6903.2000	-Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂):	10
	-Other:	
6903.9010	---Refractory products of a kind used in industrial ovens, kilns and furnaces	15
6903.9020	---Saggars and parts thereof	10
6903.9090	---Other	25
	II.- OTHER CERAMIC PRODUCTS	
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
6904.1000	-Building bricks	25

1	2	3
6904.9000	-Other	25
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
6905.1000	-Roofing tiles	25
6905.9000	-Other	25
6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	25
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
6907.1000	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	25
6907.9000	-Other	25
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908.1000	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	25
6908.9000	-Other	25
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
	-Ceramic wares for laboratory, chemical or other technical uses:	
6909.1100	--Of porcelain or china	20
6909.1200	--Articles having a hardness equivalent to 9 or more on the Mohs scale	20
6909.1900	--Other	20
6909.9000	-Other	25

1	2	3
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
	-Of porcelain or china:	
6910.1010	---Wash basin	25
6910.1090	---Other	25
6910.9000	-Other	25
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	-Tableware and kitchenware:	
6911.1010	---Dinner sets	25
6911.1020	---Dishes	25
6911.1030	---Plates	25
6911.1040	---Tea cups and saucers	25
6911.1090	---Other	25
6911.9000	-Other	25
69.12	Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china.	
6912.0010	---Tableware and kitchenware	25
6912.0090	---Other	25
69.13	Statuettes and other ornamental ceramic articles.	
6913.1000	-Of porcelain or china	25
6913.9000	-Other	25
69.14	Other ceramic articles.	
6914.1000	-Of porcelain or china	25
6914.9000	-Other	25
7001.0000	Cullet and other waste and scrap of glass; glass in the mass.	10
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
7002.1000	-Balls	20

1	2	3
7002.2000	-Rods	20
	-Tubes:	
7002.3100	--Of fused quartz or other fused silica	20
7002.3200	--of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	20
	--Other:	
7002.3910	---Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002.3920	---Glass tubing of a kind used for shell-blowing, flare and exhaust solely or principally used by fluorescent tube, bulb and auto bulb industry	5
7002.3990	---Other	20
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	-Non-wired sheets:	
7003.1200	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7003.1900	--Other	25
7003.2000	-Wired sheets	25
7003.3000	-Profiles	25
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7004.2000	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7004.9000	-Other glass	25
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7005.1000	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	25
	-Other non-wired glass:	

1	2	3
7005.2100	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	25
7005.2900	--Other	25
7005.3000	-Wired glass	25
7006.0000	Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	25
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	
	-Toughened (tempered) safety glass:	
	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.1110	---For vehicles of chapter 87	35
7007.1190	---Other	25
7007.1900	--Other	25
	-Laminated safety glass:	
	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.2110	---For vehicles of chapter 87	35
7007.2190	---Other	25
7007.2900	--Other	25
7008.0000	Multiple-walled insulating units of glass.	25
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	
7009.1000	-Rear-view mirrors for vehicles	35
	-Other:	
7009.9100	--Unframed	25
7009.9200	--Framed	25
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
7010.1000	-Ampoules	25
7010.2000	-Stoppers, lids and other closures	25
7010.9000	-Other	25

1	2	3
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
7011.1000	-For electric lighting	20
7011.2000	-For cathode-ray tubes	25
7011.9000	-Other	25
70.12	Glass inners for vacuum flasks or for other vacuum vessels.	
7012.0010	---For vacuum flasks	25
7012.0020	---For other vacuum vessels	25
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
7013.1000	-Of glass- ceramics	25
	-Drinking glasses other than of glass-ceramics:	
7013.2100	--Of lead crystal	25
7013.2900	--Other	25
	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	
7013.3100	--Of lead crystal	25
7013.3200	--Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	25
7013.3900	--Other	25
	-Other glassware:	
7013.9100	--Of lead crystal	25
7013.9900	--Other	25
7014.0000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	25
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	

1	2	3
7015.1000	-Glasses for corrective spectacles	10
7015.9000	-Other	20
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
7016.1000	-Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	25
7016.9000	-Other	25
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
	-Of fused quartz or other fused silica:	
7017.1010	---Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5
7017.1020	---Beakers	10
7017.1090	---Other	10
7017.2000	-Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10
7017.9000	-Other	10
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
7018.1000	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15
7018.2000	-Glass microspheres not exceeding 1mm in diameter	10
	-Other:	
7018.9010	---Glass eyes	10
7018.9090	---Other	25

1	2	3
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	-Slivers, rovings, yarn and chopped strands:	
7019.1100	--Chopped strands, of a length of not more than 50 mm	10
7019.1200	--Rovings	10
7019.1900	--Other	10
	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.3100	--Mats	5
7019.3200	--Thin sheets (voiles)	20
7019.3900	--Other	20
7019.4000	-Woven fabrics of rovings	20
	-Other woven fabrics:	
	--Of a width not exceeding 30cm:	
7019.5110	---Tyre cord fabric	5
7019.5190	---Other	20
7019.5200	--Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex:	20
7019.5900	--Other	20
	-Other:	
7019.9010	---Insulating sleeves	10
7019.9020	---Glass wool	10
7019.9090	---Other	20
70.20	Other articles of glass.	
7020.0010	---Articles used for industrial purposes	10
7020.0090	---Other	25
	I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES	
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
7101.1000	-Natural pearls	5
	-Cultured pearls:	
7101.2100	--Unworked	5

1	2	3
7101.2200	--Worked	5
71.02	Diamonds, whether or not worked, but not mounted or set.	
7102.1000	-Unsorted	5
	-Industrial:	
7102.2100	--Unworked or simply sawn, cleaved or bruted	5
7102.2900	--Other	5
	-Non-industrial:	
7102.3100	--Unworked or simply sawn, cleaved or bruted	5
7102.3900	--Other	5
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
7103.1000	-Unworked or simply sawn or roughly shaped	5
	-Otherwise worked:	
7103.9100	--Rubies, sapphires and emeralds	5
7103.9900	--Other	5
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104.1000	-Piezo-electric quartz	5
7104.2000	-Other, unworked or simply sawn or roughly shaped	5
7104.9000	-Other	5
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	
7105.1000	-Of diamond	5
7105.9000	-Other	5
	II.-PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	

1	2	3
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
7106.1000	-Powder	5
	-Other:	
	--Unwrought:	
7106.9110	--- 50 kg and above	Rs.120/Kg
7106.9190	--- Other	5
	--Semi-manufactured:	
7106.9210	--- 50 kg and above	Rs.120/Kg
7106.9290	--- Other	5
7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	5
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
	-Non-monetary:	
7108.1100	--Powder	5
	--Other unwrought forms:	
7108.1210	--- 5 Kg and above	Rs.2500/Kg
7108.1290	---Other	5
	--Other semi-manufactured forms:	
7108.1310	--- 5 Kg and above	Rs.2500/Kg
7108.1390	---Other	5
	-Monetary:	
7108.2010	--- 5 Kg and above	Rs.2500/Kg
7108.2090	---Other	5
7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	
	-Platinum:	
7110.1100	--Unwrought or in powder form	5
7110.1900	--Other	5
	-Palladium:	
7110.2100	--Unwrought or in powder form	5

1	2	3
7110.2900	--Other	5
	-Rhodium:	
7110.3100	--Unwrought or in powder form	5
7110.3900	--Other	5
	-Iridium, osmium and ruthenium:	
7110.4100	--Unwrought or in powder form	5
7110.4900	--Other	5
7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	
7112.3000	-Ash containing precious metal or precious metal compounds	5
	-Other :	
7112.9100	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5
7112.9200	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5
7112.9900	--Other	5
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
	-Of precious metal whether or not plated or clad with precious metal:	
7113.1100	--Of silver, whether or not plated or clad with other precious metal	5
	--Of other precious metal, whether or not plated or clad with precious metal:	
7113.1910	---Of gold	5
7113.1920	---Medals and medallion of precious metals	5
7113.1990	---Other	5
7113.2000	-Of base metal clad with precious metal	5

1	2	3
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
	-Of precious metal whether or not plated or clad with precious metal:	
7114.1100	--Of silver, whether or not plated or clad with other precious metal	5
7114.1900	--Of other precious metal, whether or not plated or clad with precious metal	5
7114.2000	-Of base metal clad with precious metal	5
71.15	Other articles of precious metal or of metal clad with precious metal.	
7115.1000	-Catalysts in the form of wire cloth or grill, of platinum	5
7115.9000	-Other	5
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
7116.1000	-Of natural or cultured pearls	5
7116.2000	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	5
71.17	Imitation jewellery.	
	-Of base metal, whether or not plated with precious metal:	
7117.1100	--Cuff-links and studs	10
7117.1900	--Other	10
7117.9000	-Other	10
71.18	Coin.	
7118.1000	-Coin (other than gold coin), not being legal tender	5
7118.9000	-Other	5
	I-PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	

1	2	3
72.01	Pig iron and, spiegeleisen in pigs, blocks or other primary form.	
7201.1000	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5
7201.2000	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus:	5
7201.5000	-Alloy pig iron; spiegeleisen:	5
72.02	Ferro-alloys.	
	-Ferro-manganese:	
7202.1100	--Containing by weight more than 2% of carbon	5
7202.1900	--Other	5
	-Ferro-silicon:	
7202.2100	--Containing by weight more than 55 % of silicon	5
7202.2900	--Other	5
7202.3000	-Ferro-silico-managanese	5
	-Ferro-chromium:	
7202.4100	--Containing by weight more than 4 % of carbon	5
7202.4900	--Other	5
7202.5000	-Ferro-silico-chromium	5
7202.6000	-Ferro-nickel	5
7202.7000	-Ferro-molybdenum	5
7202.8000	-Ferro-tungsten and ferro-silico-tungsten	5
	-Other:	
7202.9100	--Ferro-titanium and ferro-silicon-titanium	5
7202.9200	--Ferro-vanadium	5
7202.9300	--Ferro-niobium	5
7202.9900	--Other	5
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	
7203.1000	-Ferrous products obtained by direct reduction of iron ore	10
7203.9000	-Other	10
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	

1	2	3
	-Waste and scrap of cast iron:	
7204.1010	---Re-rollable	5
7204.1020	---Waste and scrap of auto parts	35
7204.1090	---Other	5
	-Waste and scrap of alloy steel:	
7204.2100	--Of stainless steel	5
7204.2900	--Other	5
7204.3000	-Waste and scrap of tinned iron or steel	5
	-Other waste and scrap:	
7204.4100	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5
	--Other:	
7204.4910	---Re-rollable	5
7204.4920	---Waste and scrap of auto parts	35
7204.4990	---Other	5
7204.5000	-Remelting scrap ingots	5
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	
7205.1000	-Granules	5
	-Powders:	
7205.2100	--Of alloy steel.	5
7205.2900	--Other	5
	II.-IRON AND NON-ALLOY STEEL	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
7206.1000	-Ingots	5
7206.9000	-Other	5
72.07	Semi-finished products of iron or non-alloy steel.	
	-Containing by weight less than 0.25% of carbon:	
	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
7207.1110	--- Billets	5
7207.1190	---Other	10
	--Other, of rectangular (other than square) cross-section:	

1	2	3
7207.1210	--- Billets	5
7207.1290	---Other	10
	---Other:	
7207.1910	---Of a cross section 165 X 165 mm and above	5
7207.1920	--- Billets	5
7207.1990	---Other	10
	---Containing by weight 0.25% or more of carbon:	
7207.2010	---Of a cross section 165 mm x 165 mm and above	5
7207.2020	--- Billets	5
7207.2090	---Other	10
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
	-In coils, not further worked than hot-rolled, with patterns in relief:	
7208.1010	--- Of secondary quality	25
7208.1090	---Other	10
	---Other, in coils, not further worked than hot-rolled, pickled:	
	---Of a thickness of 4.75 mm or more:	
7208.2510	--- Of secondary quality	25
7208.2590	---Other	10
	---Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.2610	--- Of secondary quality	25
7208.2690	---Other	10
	---Of a thickness of less than 3 mm:	
7208.2710	--- Of secondary quality	25
7208.2790	---Other	10
	---Other, in coils, not further worked than hot-rolled:	
	---Of a thickness exceeding 10 mm:	
7208.3610	--- Of secondary quality	25
7208.3690	---Other	10
	---Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.3710	--- Of secondary quality	25
7208.3790	---Other	10
	---Of a thickness of 3 mm or more but less than 4.75 mm:	

1	2	3
7208.3810	--- Of secondary quality	25
7208.3890	---Other	10
	--Of a thickness of less than 3 mm:	
7208.3910	--- Of secondary quality	25
7208.3990	---Other	10
	-Not in coils, not further worked than hot-rolled, with patterns in relief:	
7208.4010	---Of secondary quality	25
7208.4090	---Other	10
	-Other, not in coils, not further worked than hot-rolled:	
	--Of a thickness exceeding 10 mm:	
7208.5110	---Of secondary quality	25
7208.5190	---Other	10
	--Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.5210	---Of secondary quality	25
7208.5290	---Other	10
	--Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.5310	---Of secondary quality	25
7208.5390	---Other	10
	--Of a thickness of less than 3 mm:	
7208.5410	---Of secondary quality	25
7208.5490	---Other	10
	-Other:	
7208.9010	---Of secondary quality	25
7208.9090	---Other	10
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	
	-In coils, not further worked than cold-rolled (cold-reduced):	
	--Of a thickness of 3 mm or more:	
7209.1510	--- Of secondary quality	25
7209.1590	---Other	10
	--Of a thickness exceeding 1mm but less than 3 mm:	
7209.1610	--- Of secondary quality	25
7209.1690	---Other	10

1	2	3
	--Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.1710	---Of secondary quality	25
7209.1790	---Other	10
	--Of a thickness of less than 0.5 mm:	
7209.1810	---Of secondary quality	25
7209.1890	---Other	10
	-Not in coils, not further worked than cold-rolled (cold-reduced):	
	--Of a thickness of 3 mm or more :	
7209.2510	---Of secondary quality	25
7209.2590	---Other	10
	--Of a thickness exceeding 1 mm but less than 3 mm:	
7209.2610	---Of secondary quality	25
7209.2690	---Other	10
	--Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.2710	---Of secondary quality	25
7209.2790	---Other	10
	--Of a thickness of less than 0.5 mm:	
7209.2810	---Of secondary quality	25
7209.2890	---Other	10
	-Other:	
7209.9010	---Of secondary quality	25
7209.9090	---Other	10
72.10	Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, clad, plated or coated.	
	-Plated or coated with tin:	
7210.1100	--Of a thickness of 0.5 mm or more	25
7210.1200	--Of a thickness of less than 0.5 mm	25
	-Plated or coated with lead, including terne-plate:	
7210.2010	---Of secondary quality	25
7210.2090	---Other	10
	-Electrolytically plated or coated with zinc:	
7210.3010	---Of secondary quality	25
7210.3090	---Other	10
	-Otherwise plated or coated with zinc:	
	--Corrugated:	

1	2	3
7210.4110	--- Of secondary quality	25
7210.4190	---Other	10
	--Other:	
7210.4910	--- Of secondary quality	25
7210.4990	---Other	10
7210.5000	-Plated or coated with chromium oxides or with chromium and chromium oxides	10
	-Plated or coated with aluminium:	
	--Plated or coated with aluminium-zinc alloys:	
7210.6110	--- Of secondary quality	25
7210.6190	---Other	10
	--Other:	
7210.6910	--- Of secondary quality	25
7210.6990	---Other	10
	-Painted, varnished or coated with plastics:	
7210.7010	--- VCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	5
7210.7020	--- Of secondary quality	25
7210.7090	---Other	10
	-Other:	
7210.9010	--- Of secondary quality	25
7210.9090	---Other	10
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
	-Not further worked than hot-rolled:	
	--Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211.1310	---Of secondary quality	25
7211.1390	---Other	10
	--Other, of a thickness of 4.75 mm or more:	
7211.1410	--- Of secondary quality	25
7211.1490	---Other	10
	--Other:	
7211.1910	---Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	5
7211.1920	--- Of secondary quality	25
7211.1990	---Other	10
	-Not further worked than cold-rolled (cold-reduced):	

1	2	3
	--Containing by weight less than 0.25 % of carbon:	
7211.2310	--- Of secondary quality	25
7211.2390	---Other	10
	--Other:	
7211.2910	--- Of secondary quality	25
7211.2990	---Other	10
	--Other:	
7211.9010	--- Of secondary quality	25
7211.9090	---Other	10
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	
7212.1000	-Plated or coated with tin	25
	-Electrolytically plated or coated with zinc:	
7212.2010	--- Of secondary quality	25
7212.2090	---Other	10
	-Otherwise plated or coated with zinc:	
7212.3010	--- Of secondary quality	25
7212.3090	---Other	10
	-Painted, varnished or coated with plastics:	
7212.4010	--- Of secondary quality	25
7212.4090	---Other	10
	-Otherwise plated or coated:	
7212.5010	--- Of secondary quality	25
7212.5090	---Other	10
	-Clad:	
7212.6010	--- Of secondary quality	25
7212.6090	---Other	10
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	-Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1010	--- Of secondary quality	25
7213.1090	---Other	10
	-Other, of free-cutting steel:	
7213.2010	--- Of secondary quality	25
7213.2090	---Other	10
	-Other:	

1	2	3
	--Of circular cross-section measuring less than 14mm in diameter:	
7213.9110	--- Of secondary quality	25
7213.9190	---Other	10
	--Other:	
7213.9910	--- Of secondary quality	25
7213.9990	---Other	10
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot extruded, but including those twisted after rolling.	
	-Forged:	
7214.1010	--- Of secondary quality	25
7214.1090	---Other	10
	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
7214.2010	--- Of secondary quality	25
7214.2090	---Other	10
	-Other, of free-cutting steel:	
7214.3010	--- Of secondary quality	25
7214.3090	---Other	10
	-Other:	
	--Of rectangular (other than square) cross-section:	
7214.9110	--- Of secondary quality	25
7214.9190	---Other	10
	--Other:	
7214.9910	--- Of secondary quality	25
7214.9990	---Other	10
72.15	Other bars and rods of iron or non-alloy steel.	
	-Of free-cutting steel, not further worked than cold-formed or cold-finished:	
7215.1010	--- Of secondary quality	25
7215.1090	---Other	10
	-Other, not further worked than cold-formed or cold-finished:	
7215.5010	--- Of secondary quality	25
7215.5090	---Other	10
	-Other:	

1	2	3
7215.9010	--- Of secondary quality	25
7215.9090	---Other	10
72.16	Angles, shapes and sections of iron or non-alloy steel.	
7216.1000	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	20
	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.2100	--L sections	20
7216.2200	--T sections	20
	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
	--U sections:	
7216.3110	---Of a height exceeding 150 mm	5
7216.3190	---Other	20
	--I sections:	
7216.3210	---Of a height exceeding 200 mm	5
7216.3290	---Other	20
	--H sections:	
7216.3310	---Of a height exceeding 250 mm	5
7216.3390	---Other	20
	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more:	
7216.4010	---Of a height exceeding 150 mm	5
7216.4090	---Other	20
7216.5000	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	20
	-Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.6100	--Obtained from flat-rolled products	20
7216.6900	--Other	20
	-Other:	
7216.9100	--Cold-formed or cold-finished from flat-rolled products	20
7216.9900	--Other	20
72.17	Wire of iron or non-alloy steel.	

1	2	3
7217.1000	-Not plated or coated, whether or not polished	20
7217.2000	-Plated or coated with zinc	20
	-Plated or coated with other base metals:	
7217.3010	---Of a kind used in manufacture of pneumatic tyres (bead wire)	5
7217.3020	---Steel cord wire of specification swg-20 to 34	10
7217.3090	---Other	20
7217.9000	-Other	20
	III.-STAINLESS STEEL	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
7218.1000	-Ingots and other primary forms	5
	-Other:	
7218.9100	--Of rectangular (other than square) cross-section	5
7218.9900	--Other	5
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	
	-Not further worked than hot-rolled, in coils:	
7219.1100	--Of a thickness exceeding 10 mm	5
7219.1200	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219.1300	--Of a thickness of 3 mm or more but less than 4.75 mm	5
7219.1400	--Of a thickness of less than 3 mm	5
	-Not further worked than hot-rolled, not in coils:	
7219.2100	--Of a thickness exceeding 10 mm	5
7219.2200	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219.2300	--Of a thickness of 3 mm or more but less than 4.75 mm	5
7219.2400	--Of a thickness of less than 3 mm	5
	-Not further worked than cold-rolled (cold-reduced):	
7219.3100	--Of a thickness of 4.75 mm or more	5
7219.3200	--Of a thickness of 3 mm or more but less than 4.75 mm	5
7219.3300	--Of a thickness exceeding 1mm but less than 3 mm	5

1	2	3
7219.3400	--Of a thickness of 0.5 mm or more but not exceeding 1mm	5
7219.3500	--Of a thickness of less than 0.5 mm	5
7219.9000	-Other	5
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	
	-Not further worked than hot-rolled:	
7220.1100	--Of a thickness of 4.75 mm or more	5
7220.1200	--Of a thickness of less than 4.75 mm	5
7220.2000	-Not further worked than cold-rolled (cold-reduced)	5
7220.9000	-Other	5
7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222.1100	--Of circular cross-section	5
7222.1900	--Other	5
7222.2000	-Bars and rods, not further worked than cold-formed or cold-finished	5
7222.3000	-Other bars and rods	5
7222.4000	-Angles, shapes and sections	5
7223.0000	Wire of stainless steel.	5
	IV.-OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	
7224.1000	-Ingots and other primary forms	5
7224.9000	-Other	5
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
	-Of silicon-electrical steel:	
7225.1100	--Grain-oriented	5

1	2	3
7225.1900	--Other	5
7225.2000	-Of high speed steel	5
7225.3000	-Other, not further worked than hot-rolled, in coils	5
7225.4000	-Other, not further worked than hot-rolled, not in coils	5
7225.5000	-Other, not further worked than cold-rolled (cold-reduced)	5
	-Other:	
7225.9100	--Electrolytically plated or coated with zinc	5
7225.9200	--Otherwise plated or coated with zinc	5
7225.9900	--Other	5
72.26	Flat-rolled products of other alloy steel, of a width of less than 600mm.	
	-Of silicon-electrical steel:	
7226.1100	--Grain-oriented	5
7226.1900	--Other	5
7226.2000	-Of high speed steel	5
	-Other:	
7226.9100	--Not further worked than hot-rolled	5
7226.9200	--Not further worked than cold-rolled (cold-reduced)	5
7226.9300	--Electrolytically plated or coated with zinc	5
7226.9400	--Otherwise plated or coated with zinc	5
7226.9900	--Other	5
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
7227.1000	-Of high speed steel	5
7227.2000	- Of silico-manganese steel	25
7227.9000	-Other	25
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	
7228.1000	-Bars and rods, of high speed steel	5
	-Bars and rods, of silico-manganese steel:	
7228.2010	---Spring steel(SUP - 9 and equivalent)	25
7228.2090	---Other	5
	-Other bars and rods, not further worked than hot-rolled, hot drawn or extruded:	

1	2	3
7228.3010	---Case hardening steel (conforming to AISI 8620 and equivalent)	25
7228.3090	---Other	5
7228.4000	-Other bars rods, not further worked than forged	5
7228.5000	-Other bars and rods, not further worked than cold-formed or cold-finished	5
7228.6000	-Other bars and rods	5
7228.7000	-Angles, shapes and sections	10
7228.8000	-Hollow drill bars and rods	10
72.29	Wire of other alloy steel.	
7229.1000	-Of high speed steel	10
7229.2000	-Of silico- manganese steel	10
7229.9000	-Other	10
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.1000	-Sheet piling	10
7301.2000	-Angles, shapes and sections	20
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair-wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
7302.1000	-Rails	20
7302.3000	-Switch blades, crossing frogs, other crossing pieces	20
7302.4000	-Fish-plates and sole plates	20
7302.9000	-Other	20
7303.0000	Tubes, pipes and hollow profiles, of cast iron.	20
73.04	Tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel.	
7304.1000	-Line pipe of a kind used for oil or gas pipelines	25
	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304.2100	--Drill pipe	25

1	2	3
7304.2900	--Other	25
	--Other, of circular cross-section, of iron or non-alloy steel:	
7304.3100	--Cold-drawn or cold-rolled (cold-reduced)	25
7304.3900	--Other	25
	--Other, of circular cross-section, of stainless steel:	
7304.4100	--Cold-drawn or cold-rolled (cold-reduced)	5
7304.4900	--Other	5
	--Other, of circular cross-section, of other alloy steel:	
7304.5100	--Cold-drawn or cold-rolled (cold-reduced)	25
7304.5900	--Other	25
7304.9000	--Other	25
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	
	--Line pipe of a kind used for oil or gas pipelines:	
7305.1100	--Longitudinally submerged arc welded	10
7305.1200	--Other, longitudinally welded	10
7305.1900	--Other	10
7305.2000	--Casing of a kind used in drilling for oil or gas	10
	--Other, welded:	
7305.3100	--Longitudinally welded	10
7305.3900	--Other	10
7305.9000	--Other	10
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
7306.1000	--Line pipe of a kind used for oil or gas pipelines	10
7306.2000	--Casing and tubing of a kind used in drilling for oil or gas	10
	--Other, welded, of circular cross-section, of iron or non-alloy steel:	
7306.3010	--Copper coated mild steel tubes upto 8.5 mm dia	5
7306.3090	--Other	10
7306.4000	--Other, welded, of circular cross-section, of stainless steel	5

1	2	3
7306.5000	-Other, welded, of circular cross-section, of other alloy steel	10
7306.6000	-Other, welded, of non- circular cross-section	10
7306.9000	-Other	10
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
	-Cast fittings:	
	--Of non-malleable cast iron:	
7307.1110	---In conformance to NACE certification as per MR-175	5
7307.1190	---Other	20
	--Other:	
7307.1910	---In conformance to NACE certification as per MR-175	5
7307.1920	---Semi finished malleable iron pipe fittings	10
7307.1990	---Other	20
	-Other, of stainless steel:	
7307.2100	--Flanges	5
7307.2200	--Threaded elbows, bends and sleeves	5
7307.2300	--Butt welding fittings	5
7307.2900	--Other	5
	-Other:	
7307.9100	--Flanges	20
7307.9200	--Threaded elbows, bends and sleeves	20
7307.9300	--Butt welding fittings	10
7307.9900	--Other	20
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, sections, shapes, tubes and the like, prepared for use in structures, of iron or steel.	
7308.1000	-Bridges and bridge sections	25
7308.2000	-Towers and lattice masts	25
7308.3000	-Doors, windows and their frames and thresholds for doors	25

1	2	3
7308.4000	-Equipment for scaffolding, shuttering, propping or pitpropping	25
7308.9000	-Other	25
7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	25
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7310.1000	-Of a capacity of 50 l or more	25
	-Of a capacity of less than 50 l:	
7310.2100	--Cans which are to be closed by soldering or crimping	25
7310.2900	--Other	25
7311.0000	Containers for compressed or liquefied gas, of iron or steel.	25
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
	-Stranded wire, ropes and cables:	
7312.1010	---Wire	20
7312.1020	---Rope	20
7312.1090	---Other	25
	-Other:	
7312.9010	---Steel cord (2+2x 0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres	5
7312.9090	---Other	25

1	2	3
7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	25
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
	-Woven cloth:	
7314.1200	--Endless bands for machinery, of stainless steel	5
7314.1300	--Other endless bands for machinery	5
7314.1400	--Other woven cloth, of stainless steel	5
	--Other:	
7314.1910	---Steel cord fabric of kind used in manufacture of tyres	5
7314.1990	---Other	25
7314.2000	-Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	25
	-Other grill, netting and fencing, welded at the inter section:	
7314.3100	--Plated or coated with zinc	25
7314.3900	--Other	25
	-Other cloth, grill, netting and fencing:	
7314.4100	--Plated or coated with zinc	25
7314.4200	--Coated with plastics	25
7314.4900	--Other	25
7314.5000	-Expanded metal	25
73.15	Chain and parts thereof, of iron or steel.	
	-Articulated link chain and parts thereof:	
	--Roller chain:	
7315.1110	---For vehicles of chapter 87	35
7315.1190	---Other	20
7315.1200	--Other chain	20
7315.1900	--Parts	20
7315.2000	-Skid chain	20
	-Other chain:	
7315.8100	--Stud-link	20
7315.8200	--Other, welded link	20

1	2	3
7315.8900	Other	25
7315.9000	Other parts	25
7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	20
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	
7317.0010	---Nails	25
7317.0020	---Tacks	25
7317.0030	---Drawing pins	25
7317.0090	---Other	25
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
	Threaded articles:	
7318.1100	--Coach screws	25
7318.1200	--Other wood screws	25
7318.1300	--Screw hooks and screw rings	25
7318.1400	--Self-tapping screws	25
	--Other screws and bolts, whether or not with their nuts or washers:	
7318.1510	---High tensile (DIN Grade 8.8, ASTM A325 or ASTM A 193 B7)	5
7318.1590	---Other	20
	--Nuts:	
7318.1610	---High tensile (DIN Grade 8.8, ASTM A325 or ASTM A 193 B7)	5
7318.1690	---Other	20
7318.1900	---Other	20
	Non-threaded articles:	
	--Spring washers and other lock washers:	
7318.2110	---High tensile (DIN Grade 8.8, ASTM A325 or ASTM A 193 B7)	5
7318.2190	---Other	20
7318.2200	---Other washers	20
7318.2300	--Rivets	20

1	2	3
7318.2400	--Cotters and cotter-pins	20
7318.2900	--Other	25
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
7319.1000	-Sewing, darning or embroidery needles	10
7319.2000	-Safety pins	25
7319.3000	-Other pins	25
7319.9000	-Other	25
73.20	Springs and leaves for springs, of iron or steel.	
7320.1000	-Leaf-springs and leaves therefor	35
7320.2000	-Helical springs	25
	-Other:	
7320.9010	---Of a kind solely and principally used in manufacture of video cassettes	20
7320.9090	---Other	25
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
	-Cooking appliances and plate warmers:	
	--For gas fuel or for both gas and other fuels:	
7321.1110	---Cooking ranges	25
7321.1190	---Other	25
7321.1200	--For liquid fuel	25
7321.1300	--For solid fuel	25
	-Other appliances:	
7321.8100	--For gas fuel or for both gas and other fuels	25
7321.8200	--For liquid fuel	25
7321.8300	--For solid fuel	25
7321.9000	-Parts	25

1	2	3
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
	-Radiators and parts thereof:	
7322.1100	--Of cast iron	25
7322.1900	--Other	25
	-Other	
7322.9010	---Air heaters and hot air distributors	25
7322.9090	---Other	25
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
7323.1000	-Iron or steel; pot scourers and scouring or polishing pads, gloves and the like	25
	-Other:	
7323.9100	--Of cast iron, not enamelled	25
7323.9200	--Of cast iron, enamelled	25
7323.9300	--Of stainless steel	25
7323.9400	--Of iron (iron than cast iron) or steel, enamelled	25
7323.9900	--Other	25
73.24	Sanitary ware and parts thereof, of iron or steel.	
	-Sinks and wash basins, of stainless steel:	
7324.1010	---Sinks	25
7324.1020	---Wash basins	25
	-Baths:	
7324.2100	--Of cast iron, whether or not enamelled	25
7324.2900	-- Other	25
7324.9000	-Other, including parts	25
73.25	Other cast articles of iron or steel.	
7325.1000	-Of non-malleable cast iron	25
	-Other:	
7325.9100	--Grinding balls and similar articles for mills	25
7325.9900	--Other	25

1	2	3
73.26	Other articles of iron or steel.	
	-Forged or stamped, but not further worked:	
7326.1100	--Grinding balls and similar articles for mills	20
	--Other:	
7326.1910	---Forgings of crank shaft	10
7326.1920	---Forgings of surgical & dental instruments	5
7326.1990	---Other	20
7326.2000	-Articles of iron or steel wire	25
	-Other:	
7326.9010	---X-ray film hangers	20
7326.9020	---Steel balls not exceeding 1mm diameter	10
7326.9030	---Shoe lasts	10
7326.9090	---Other	25
74.01	Copper mattes; cement copper (precipitated copper).	
7401.1000	-Copper mattes	5
7401.2000	-Cement copper (precipitated copper)	5
7402.0000	Unrefined copper; copper anodes for electrolytic refining.	5
74.03	Refined copper and copper alloys, unwrought.	
	-Refined copper:	
7403.1100	--Cathodes and sections of cathodes	5
7403.1200	--Wire-bars	5
7403.1300	--Billets	5
7403.1900	--Other	5
	-Copper alloys:	
7403.2100	--Copper-zinc base alloys (brass)	5
7403.2200	--Copper-tin base alloys (bronze)	5
7403.2300	--Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7403.2900	--Other copper alloys (other than master alloys of heading 74.05)	5
7404.0000	Copper waste and scrap.	10
7405.0000	Master alloys of copper.	5

1	2	3
74.06	Copper powders and flakes.	
7406.1000	--Powders of non-lamellar structure	5
7406.2000	--Powders of lamellar structure; flakes	5
74.07	Copper bars, rods and profiles.	
	--Of refined copper:	
7407.1010	---Bars	10
7407.1020	---Rods	10
7407.1030	---Twisted copper bars	5
7407.1040	---Busbars of electrolytic grade of 99.9% purity	5
7407.1090	---Other	10
	--Of copper alloys:	
7407.2100	--Of copper-zinc base alloys (brass)	10
7407.2200	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7407.2900	--Other	5
74.08	Copper wire.	
	--Of refined copper:	
7408.1100	--Of which the maximum cross-sectional dimension exceeds 6 mm	10
7408.1900	--Other	10
	--Of copper alloys:	
7408.2100	--Of copper-zinc base alloys (brass)	20
7408.2200	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7408.2900	--Other	10
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
	--Of refined copper:	
7409.1100	--In coils	10
7409.1900	--Other	20
	--Of copper-zinc base alloys (brass):	
7409.2100	--In coils	10
7409.2900	--Other	20
	--Of copper-tin base alloys (bronze):	
7409.3100	--In coils	10

1	2	3
7409.3900	--Other	10
7409.4000	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10
7409.9000	--Of other copper alloys	10
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.	
	--Not backed:	
7410.1100	--Of refined copper	5
7410.1200	--Of copper alloys	5
	--Backed:	
7410.2100	--Of refined copper	5
7410.2200	--Of copper alloys	5
74.11	Copper tubes and pipes.	
	--Of refined copper:	
7411.1010	---Capillary tube of diameter upto 2.25 mm	5
7411.1020	---Internally grooved tubes	5
7411.1090	---Other	20
	--Of copper alloys:	
7411.2100	--Of copper-zinc base alloys (brass)	10
7411.2200	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7411.2900	--Other	5
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
7412.1000	--Of refined copper	15
7412.2000	--Of copper alloys	15
7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	20
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper.	
7414.2000	--Cloth	25

1	2	3
7414.9000	-Other	25
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	
7415.1000	-Nails and tacks, drawing pins, staples and similar articles	25
	-Other articles, not threaded:	
7415.2100	--Washers (including spring washers)	25
7415.2900	--Other	25
	-Other threaded articles:	
7415.3300	--Screws, bolts and nuts	25
7415.3900	--Other	25
7416.0000	Copper springs.	15
7417.0000	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	25
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	
	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418.1100	--Pot scourers and scouring or polishing pads, gloves and the like	25
7418.1900	--Other	25
7418.2000	-Sanitary ware and parts thereof	25
74.19	Other articles of copper.	
7419.1000	-Chain and parts thereof	25
	-Other:	
7419.9100	--Cast, moulded, stamped or forged, but not further worked	10

1	2	3
7419.9900	--Other	25
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
7501.1000	-Nickel mattes	5
7501.2000	-Nickel oxide sinters and other intermediate products of nickel metallurgy	5
75.02	Unwrought nickel.	
7502.1000	-Nickel, not alloyed	5
7502.2000	-Nickel alloys	5
7503.0000	Nickel waste and scrap.	5
7504.0000	Nickel powders and flakes.	5
75.05	Nickel bars, rods, profiles and wire.	
	-Bars, rods and profiles:	
7505.1100	--Of nickel, not alloyed	5
7505.1200	--Of nickel alloys	5
	-Wire:	
7505.2100	--Of nickel, not alloyed	5
7505.2200	--Of nickel alloys	5
75.06	Nickel plates, sheets, strip and foil.	
7506.1000	-Of nickel, not alloyed	5
7506.2000	-Of nickel alloys	5
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
	-Tubes and pipes:	
7507.1100	--Of nickel, not alloyed	20
7507.1200	--Of nickel alloys	20
7507.2000	-Tube or pipe fitting	20
75.08	Other articles of nickel.	
7508.1000	-Cloth, grill and netting, of nickel wire	20
	-Other:	
7508.9010	--Nickle rotary printing screen	10

1	2	3
7508.9090	---Other	20
76.01	Unwrought aluminium.	
7601.1000	-Aluminium, not alloyed	5
7601.2000	-Aluminium alloys	5
76.02	Aluminium waste or scrap.	
7602.0010	--- Of auto parts	35
7602.0090	---Other	5
76.03	Aluminium powders and flakes.	
7603.1000	-Powders of non-lamellar structure	5
7603.2000	-Powders of structure; flakes	5
76.04	Aluminium bars, rods and profiles.	
	-Of aluminium, not alloyed:	
7604.1010	---Bars and rods	10
7604.1090	---Profiles	20
	-Of aluminium alloys:	
7604.2100	--Hollow profiles	20
	--Other:	
7604.2910	---Bars and rods	10
7604.2920	---With cladding for noclock brazing	5
7604.2990	---Profiles	20
76.05	Aluminium wire.	
	-Of aluminium, not alloyed:	
7605.1100	--Of which the maximum cross- sectional dimension exceeds 7mm	10
7605.1900	--Other	20
	-Of aluminium alloys:	
7605.2100	--Of which the maximum cross- sectional dimension exceeds 7mm	10
7605.2900	--Other	20
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	
	-Rectangular (including square):	
7606.1100	--of aluminium, not alloyed	10
7606.1200	--Of aluminium alloys	10

1	2	3
	-Other:	
	--Of aluminium, not alloyed:	
7606.9110	---Aluminum sheet, anodized/polyurethane coated	5
7606.9190	---Other	20
	--Of aluminium alloys:	
7606.9210	---Aluminum sheet, anodized/polyurethane coated	5
7606.9290	---Other	20
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm.	
	-Not backed:	
7607.1100	--Rolled but not further worked	20
	--Other:	
7607.1910	---Adhesive tape	5
7607.1920	---Printed aluminium foil	10
7607.1990	---Other:	20
7607.2000	-Backed	20
76.08	Aluminium tubes and pipes.	
7608.1000	-Of aluminium, not alloyed	10
7608.2000	-Of aluminium alloys	10
7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	20
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
7610.1000	-Doors, windows and their frames and thresholds for doors	25
7610.9000	-Other	25

1	2	3
7611.0000	Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	25
76.12	Aluminium casks, drums, cans, boxes and similar containers including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7612.1000	-Collapsible tubular containers	25
	-Other:	
7612.9010	---Round cans in diameter exceeding 45 mm	10
7612.9020	---Oval cans of all sizes	10
7612.9090	---Other	25
76.13	Aluminium containers for compressed or liquefied gas.	
7613.0010	---Aerosol cans with valves and covers	10
7613.0090	---Other	25
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
7614.1000	-With steel core	25
7614.9000	-Other	25
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615.1100	--Pot scourers and scouring or polishing pads, gloves and the like	25
7615.1900	--Other	25
7615.2000	-Sanitary ware and parts thereof	25

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76.16	Other articles of aluminium.	
7616.1000	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	25
	-Other:	
7616.9100	--Cloth, grill, netting and fencing, of aluminium wire	25
	--Other:	
7616.9910	---Castings and forgings	10
7616.9920	---Aluminium slugs	20
7616.9930	---Pencil ferrules	20
7616.9990	---Other	25
78.01	Unwrought lead.	
7801.1000	-Refined lead	5
	-Other:	
7801.9100	--Containing by weight antimony as the principal other element	5
7801.9900	--Other	5
7802.0000	Lead waste and scrap.	10
78.03	Lead bars, rods, profiles and wire.	
7803.0010	---Wire	10
7803.0090	---Other	10
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	
	-Plates, sheets, strip and foil:	
7804.1100	--Sheets, strip and foil of a thickness (excluding any backing) not-exceeding 0.2 mm	20
7804.1900	--Other	20
7804.2000	-Powders and flakes	20
7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	25
7806.0000	Other articles of lead.	25

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79.01	Unwrought zinc.	
	-Zinc, not alloyed:	
7901.1100	--Containing by weight 99.99% or more of zinc	5
7901.1200	--Containing by weight less than 99.99% of zinc	5
7901.2000	-Zinc alloys	5
7902.0000	Zinc waste and scrap.	5
79.03	Zinc dust, powders and flakes.	
7903.1000	-Zinc dust	5
7903.9000	-Other	10
79.04	Zinc bars, rods, profiles and wire.	
7904.0010	---Wire	10
7904.0090	---Other	10
7905.0000	Zinc plates, sheets, strip and foil.	10
7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves).	20
79.07	Other articles of zinc.	
7907.0010	---Zinc slugs for dry battery cell containers	5
7907.0020	---Anodes	5
7907.0090	---Other	20
80.01	Unwrought tin.	
8001.1000	-Tin, not alloyed	5
8001.2000	-Tin alloys	5
8002.0000	Tin waste and scrap.	5
8003.0000	Tin bars, rods, profiles and wire	10
8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	10
8005.0000	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	10

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8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20
8007.0000	Other articles of tin.	25
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	
8101.1000	-Powders	5
	-Other:	
8101.9400	--Unwrought tungsten, including bars and rods obtained simply by sintering	5
8101.9500	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10
8101.9600	--Wire	5
8101.9700	--Waste and scrap	5
8101.9900	--Other	5
81.02	Molybdenum and articles thereof, including waste and scrap.	
8102.1000	-Powders	5
	-Other:	
8102.9400	--Unwrought molybdenum, including bars and rods obtained simply by sintering	5
8102.9500	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5
8102.9600	--Wire	5
8102.9700	--Waste and scrap	5
8102.9900	--Other	5
81.03	Tantalum and articles thereof, including waste and scrap.	
8103.2000	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5
8103.3000	-Waste and scrap	5
8103.9000	-Other	5
81.04	Magnesium and articles thereof, including waste and scrap.	
	-Unwrought magnesium:	

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8104.1100	--Containing at least 99.8% by weight of magnesium	5
8104.1900	--Other	5
8104.2000	-Waste and scrap	5
8104.3000	-Raspings, turnings and granules, graded according to size; powders	5
8104.9000	-Other	5
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
8105.2000	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5
8105.3000	-Waste and scrap	5
8105.9000	-Other	5
8106.0000	Bismuth and articles thereof, including waste and scrap.	5
81.07	Cadmium and articles thereof, including waste and scrap.	
8107.2000	-Unwrought cadmium; powders	5
8107.3000	-Waste and scrap	5
8107.9000	-Other	5
81.08	Titanium and articles thereof, including waste and scrap.	
8108.2000	-Unwrought titanium; powders	5
8108.3000	-Waste and scrap	5
8108.9000	-Other	5
81.09	Zirconium and articles thereof, including waste and scrap.	
8109.2000	-Unwrought zirconium; powders	5
8109.3000	-Waste and scrap	5
8109.9000	-Other	5
81.10	Antimony and articles thereof, including waste and scrap.	
8110.1000	-Unwrought antimony; powders	5
8110.2000	-Waste and scrap	5

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8110.9000	-Other	5
8111.0000	Manganese and articles thereof, including waste and scrap.	5
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium(columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
	-Beryllium:	
8112.1200	--Unwrought; powders	5
8112.1300	--Waste and scrap	5
8112.1900	--Other	5
	-Chromium:	
8112.2100	--Unwrought; powders	5
8112.2200	--Waste and scrap	5
8112.2900	--Other	5
8112.3000	-Germanium	5
8112.4000	-Vanadium	5
	-Thallium:	
8112.5100	--Unwrought; powders	5
8112.5200	--Waste and scrap	5
8112.5900	--Other	5
	-Other:	
8112.9200	--Unwrought; waste and scrap; powders	5
8112.9900	--Other	5
8113.0000	Cermets and articles thereof, including waste and scrap.	5
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
8201.1000	-Spades and shovels	25
8201.2000	-Forks	25
8201.3000	-Mattocks, picks, hoes and rakes	25
8201.4000	-Axes, bill hooks and similar hewing tools	25

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8201.5000	-Secateurs and similar one-handed pruners and shears (including poultry shears)	25
8201.6000	-Hedge shears, two-handed pruning shears and similar two-handed shears	25
8201.9000	-Other hand tools of a kind used in agriculture, horticulture or forestry	25
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
8202.1000	-Hand saws	10
8202.2000	-Band saw blades	10
	-Circular saw blades (including slitting or slotting saw blades):	
8202.3100	--With working part of steel	5
8202.3900	--Other, including parts	5
8202.4000	-Chain saw blades	10
	-Other saw blades:	
8202.9100	--Straight saw blades, for working metal	10
	--Other:	
8202.9910	---Ginsaw blades	10
8202.9990	---Other	10
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
8203.1000	-Files, rasps and similar tools	10
8203.2000	-Pliers (including cutting pliers), pincers, tweezers and similar tools	10
8203.3000	-Metal cutting shears and similar tools	10
8203.4000	-Pipe-cutters, bolt croppers, perforating punches and similar tools	10
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
	-Hand-operated spanners and wrenches:	
8204.1100	--Non-adjustable	5
8204.1200	--Adjustable	5
8204.2000	-Interchangeable spanner sockets, with or without handles	5

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82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks.	
8205.1000	-Drilling, threading or tapping tools	5
8205.2000	-Hammers and sledge hammers	10
8205.3000	-Planes, chisels, gauges and similar cutting tools for working wood	10
8205.4000	-Screw drivers	10
	-Other hand tools (including glaziers' diamonds):	
8205.5100	--Household tools	10
8205.5900	--Other	10
8205.6000	-Blow lamps	10
8205.7000	-Vices, clamps and the like	10
8205.8000	-Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	10
8205.9000	-Sets of articles of two or more of the foregoing subheadings	10
8206.0000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	10
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
	-Rock drilling or earth boring tools:	
8207.1300	--With working part of cermets	5
8207.1900	--Other, including parts	5
8207.2000	-Dies for drawing or extruding metal	5
8207.3000	-Tools for pressing, stamping or punching	5
8207.4000	-Tools for trapping or threading	5
	-Tools for drilling, other than for rock drilling:	
8207.5010	---Drills other than parallel or straight shank twist drills	5
8207.5090	---Other	5
8207.6000	-Tools for boring or broaching	5
8207.7000	-Tools for milling	5

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8207.8000	-Tools for turning	5
8207.9000	-Other interchangeable tools	5
82.08	Knives and cutting blades, for machines or for mechanical appliances.	
8208.1000	-For metal working	5
8208.2000	-For wood working	5
8208.3000	-For kitchen appliances or for machines used by the food industry	10
8208.4000	-For agricultural, horticultural or forestry machines	5
	-Other:	
8208.9010	---Cutting Blades & knives for paper working	10
8208.9090	---Other	20
8209.0000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5
8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211.1000	-Sets of assorted articles	25
	-Other:	
8211.9100	--Table knives having fixed blades	25
8211.9200	--Other knives having fixed blades	25
8211.9300	--Knives having other than fixed blades	25
8211.9400	--Blades	25
8211.9500	--Handles of base metal	25
82.12	Razors and razor blades(including razor blade blanks in strips).	
8212.1000	-Razors	25
8212.2000	-Safety razor blades, including razor blade blanks in strips	25
8212.9000	-Other parts	25

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8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	25
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
8214.1000	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25
8214.2000	-Manicure or pedicure sets and instruments (including nail files)	25
8214.9000	-Other	25
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware.	
8215.1000	-Sets of assorted articles containing at least one article plated with precious metal	25
8215.2000	-Other sets of assorted articles	25
	-Other:	
8215.9100	--Plated with precious metal	25
	--Other:	
8215.9910	---Spoons	25
8215.9920	---Forks	25
8215.9990	---Other	25
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
8301.1000	-Padlocks	5
8301.2000	-Locks of a kind used for motor vehicles	35
8301.3000	-Locks of a kind used for furniture	25
8301.4000	-Other locks	25
8301.5000	-Clasps and frames with clasps, incorporating locks	25
8301.6000	-Parts	25
8301.7000	-Keys presented separately	25

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83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
8302.1000	-Hinges	25
8302.2000	-Castors	25
8302.3000	-Other mountings, fittings and similar articles suitable for motor vehicles	25
	-Other mountings, fittings and similar articles:	
8302.4100	--Suitable for buildings	25
8302.4200	--Other, suitable for furniture	25
8302.4900	--Other	25
8302.5000	-Hat-racks, hat-pegs, brackets and similar fixtures	25
8302.6000	-Automatic door closers	25
8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	25
8304.0000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	25
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305.1000	-Fittings for loose-leaf binders or files	25
8305.2000	-Staples in strips	25
8305.9000	-Other, including parts	25
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
8306.1000	-Bells, gongs and the like	25
	-Statuettes and other ornaments:	

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8306.2100	--Plated with precious metal	25
8306.2900	--Other	25
8306.3000	-Photograph, picture or similar frames; mirrors	25
83.07	Flexible tubing of base metal, with or without fittings.	
8307.1000	-Of iron or steel	25
8307.9000	-Of other base metal	25
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
	-Hooks, eyes and eyelets:	
8308.1010	---Hooks	10
8308.1020	---Eyes and eyelets	10
8308.2000	-Tubular or bifurcated rivets	25
	-Other, including parts:	
8308.9010	---Clasps	25
8308.9020	---Buckle	25
8308.9030	---Frames of hand bags and purses	25
8308.9090	---Other	25
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
8309.1000	-Crown corks	25
8309.9000	-Other	25
8310.0000	Sign-plates, name plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	25

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83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	
8311.1000	-Coated electrodes of base metal, for electric arc-welding	25
8311.2000	-Cored wired of base metal, for electric arc-welding	20
8311.3000	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	20
8311.9000	-Other, including parts	25
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
8401.1000	-Nuclear reactors	5
8401.2000	-Machinery and apparatus for isotopic separation, and parts thereof	5
8401.3000	-Fuel elements (cartridges) non-irradiated	5
8401.4000	-Parts of nuclear reactors	5
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
	-Steam or other vapour generating boilers:	
	--Watertube boilers with a steam production exceeding 45 t per hour:	
8402.1110	---With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm ² pressure	20
8402.1190	---Other	5
8402.1200	--Watertube boilers with a steam production not exceeding 45 ton per hour	20
	--Other vapour generating boilers, including hybrid boilers:	
8402.1910	---Firetube boilers	20
8402.1990	---Other	10
8402.2000	-Super-heated water boilers	20
	-Parts:	
8402.9010	---For machines of heading 8402.1190	5

1	2	3
8402.9020	---For machines of heading 8402.1990	10
8402.9090	---Other	20
84.03	Central heating boilers other than those of heading 84.02.	
8403.1000	-Boilers	20
8403.9000	-Parts	20
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (For example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
	-Auxiliary plant for use with boilers of heading 84.02 or 84.03:	
8404.1010	---Soot removers	5
8404.1090	---Other	10
8404.2000	-Condensers for steam or other vapour power units	20
	-Parts:	
8404.9010	---For machines of heading 8404.1010	5
8404.9020	---For machines of heading 8404.1990	10
8404.9090	---Other	20
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
8405.1000	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5
8405.9000	-Parts	5
84.06	Steam turbines and other vapour turbines.	
8406.1000	-Turbines for marine propulsion	5
	-Other turbines:	
8406.8100	--Of an output exceeding 40 MW	5
8406.8200	--Of an output not exceeding 40 MW	5
8406.9000	-Parts	5

1	2	3
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
8407.1000	-Aircraft engines	5
	-Marine propulsion engines:	
8407.2100	--Outboard motors	5
8407.2900	--Other	5
	-Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	
8407.3100	--Of a cylinder capacity not exceeding 50 cc	35
8407.3200	--Of a cylinder capacity exceeding 50cc but not exceeding 250 cc	35
8407.3300	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	35
8407.3400	--Of a cylinder capacity exceeding 1,000 cc	35
	-Other engines:	
8407.9010	---Gas engines	5
8407.9020	---Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090	---Other	20
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.1000	-Marine propulsion engines	5
8408.2000	-Engines of a kind used for the propulsion of vehicles of chapter 87	35
8408.9000	-Other engines	20
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
8409.1000	-For aircraft engines	5
	-Other:	
	--suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.9110	---Rings for pistons of vehicles of Chapter 87	35
8409.9120	---Cylinders for vehicles of Chapter 87	35
8409.9130	---Cylinder blocks for vehicles of Chapter 87	35
8409.9140	---Cylinder heads for vehicles of Chapter 87	35
8409.9150	---Cylinder liners for vehicles of Chapter 87	35
8409.9160	---Inlet or exhaust valves for vehicles of Chapter 87	35
8409.9170	---Other parts of engines for vehicles of Chapter 87	35

1	2	3
8409.9180	---Parts for marine engines	5
8409.9190	---Other	20
	--Other:	
8409.9910	---Rings for pistons of vehicles of Chapter 87	35
8409.9920	---Cylinders for vehicles of Chapter 87	35
8409.9930	---Cylinder blocks for vehicles of Chapter 87	35
8409.9940	---Cylinder heads for vehicles of Chapter 87	35
8409.9950	---Cylinder liners for vehicles of Chapter 87	35
8409.9960	---Inlet or exhaust valves for vehicles of Chapter 87	35
8409.9970	---Other parts of engines for vehicles of Chapter 87	35
8409.9980	---Parts for marine engines	5
8409.9990	---Other	10
84.10	Hydraulic turbines, water wheels, and regulators therefor.	
	-Hydraulic turbines and water wheels:	
8410.1100	--Of a power not exceeding 1,000kW	10
8410.1200	--Of a power exceeding 1,000kW but not exceeding 10,000kW	5
8410.1300	--Of a power exceeding 10,000 kW	5
	-Parts, including regulators:	
8410.9010	---For machines of heading 8410.1100	10
8410.9090	---Other	5
84.11	Turbo-jets, turbo-propellers and other gas turbines.	
	-Turbo-jets:	
8411.1100	--Of a thrust not exceeding 25kN	5
8411.1200	--Of a thrust exceeding 25kN	5
	-Turbo-propellers:	
8411.2100	--Of a power not exceeding 1,100kW	5
8411.2200	--Of a power exceeding 1,100kW	5
	-Other gas turbines:	
8411.8100	--Of a power not exceeding 5,000kW	5
8411.8200	--Of a power exceeding 5,000kW	5
	-Parts:	
8411.9100	--Of turbo-jets or turbo-propellers	5
8411.9900	--Other	5
84.12	Other engines and motors.	

1	2	3
8412.1000	-Reaction engines other than turbo-jets	10
	-Hydraulic power engines and motors:	
8412.2100	--Linear acting (cylinders)	10
8412.2900	--Other	10
	-Pneumatic power engines and motors:	
8412.3100	--Linear acting (cylinders)	10
8412.3900	--Other	5
	-Other:	
8412.8010	---Wind engines (wind mills)	5
8412.8090	---Other	20
	-Parts:	
8412.9010	--- For machines of heading 8412.3900 and 8412.8010	5
8412.9020	--- For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	10
8412.9090	---Other	20
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
	-Pumps fitted or designed to be fitted with a measuring device:	
8413.1100	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10
	--Other:	
8413.1910	---Pumps for dispensing chemicals, fitted with sensor	5
8413.1990	---Other	20
8413.2000	-Hand pumps, other than those of subheading 8413.11 or 8413.19	20
	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010	---Diesel fuel injection pumps for vehicles of Chapter 87	35
8413.3090	---Other	35
8413.4000	-Concrete pumps	5
8413.5000	-Other reciprocating positive displacement pumps	20
8413.6000	-Other rotary positive displacement pumps	20
8413.7000	-Other centrifugal pumps	20
	-Other pumps; liquid elevators:	
	--Pumps:	
8413.8110	---Geared pumps	5
8413.8120	---Grout pump	5

1	2	3
8413.8130	---Spray pumps (gear and diaphragm)	5
8413.8190	---Other	20
8413.8200	--Liquid elevators	20
	-Parts:	
	--Of pumps:	
8413.9110	---Stainless steel impellers	10
8413.9120	---Stainless steel fabricated laser welded chamber for pump bowl assembly	10
8413.9130	---Other parts for machines of heading 8413.1910, 8413.4000, 8413.8110, 8413.8120 & 8413.8130	5
8413.9140	---Other parts for machines of heading 8413.1100	10
8413.9190	---Other	20
8413.9200	--Of liquid elevators	20
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
8414.1000	-Vacuum pumps	5
8414.2000	-Hand or foot operated air pumps	20
	-Compressors of a kind used in refrigerating equipment:	
8414.3010	---Used with non-CFC/HCFC gases	5
8414.3090	---Other	10
8414.4000	-Air compressors mounted on a wheeled chassis for towing	20
	-Fans:	
	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110	---Ceiling fan	25
8414.5120	---Pedestal fan	25
8414.5130	---Table fan	25
8414.5140	---Exhaust fan	25
8414.5190	---Other	25
	--Other:	
8414.5910	---Blowers	20
8414.5990	---Other	25
8414.6000	-Hoods having a maximum horizontal side not exceeding 120 cm	20
8414.8000	-Other	20

1	2	3
	-Parts:	
8414.9010	-- Of machines of heading 8414.1000 and 8414.3010	5
8414.9020	--- Of machines of heading 8414.3090	10
8414.9090	--- Other	20
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
8415.1000	-Window or wall types, self-contained or "split-system"	25
8415.2000	-Of a kind used for persons, in motor vehicles	35
	-Other:	
8415.8100	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	25
8415.8200	--Other, incorporating a refrigerating unit	25
8415.8300	--Not incorporating a refrigerating unit	25
	-Parts:	
8415.9010	---Evaporators enamelled and coated for antirust purposes	5
8415.9020	---Condensers	5
8415.9030	---Covers for inner body.	5
8415.9090	---Other	20
84.16.	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
8416.1000	-Furnace burners for liquid fuel	5
8416.2000	-Other furnace burners, including combination burners	5
8416.3000	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5
8416.9000	-Parts	5
84.17	Industrial or laboratory furnaces and ovens, including inclinerators, non-electric.	
	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals:	
8417.1010	---Kilns	10

1	2	3
8417.1090	---Other	5
8417.2000	-Bakery ovens, including biscuit ovens	5
8417.8000	-Other	5
8417.9000	-Parts	5
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
8418.1000	-Combined refrigerator-freezers, fitted with separate external doors	25
	-Refrigerators, household type:	
8418.2100	--Compression-type	25
8418.2200	--Absorption-type, electrical	25
8418.2900	--Other	25
8418.3000	-Freezers of the chest type, not exceeding 800 l capacity	25
8418.4000	-Freezers of the upright type, not exceeding 900 l capacity	25
8418.5000	-Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	25
	-Other refrigerating or freezing equipment; heat pumps:	
	--Compression type units whose condensers are heat exchangers:	
8418.6110	---Milk chillers above 3000 litre capacity	10
8418.6190	---Other	25
8418.6900	--Other	25
	-Parts:	
8418.9100	--Furniture designed to receive refrigerating or freezing equipment	25
	--Other:	
8418.9910	---Evaporators (roll bond type)	5
8418.9920	---Wire condensers	5
8418.9930	---Of machine of heading 8418.6110	10
8418.9990	---Other	20

1	2	3
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), 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, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
	-Instantaneous or storage water heaters, non-electric:	
8419.1100	--Instantaneous gas water heaters	25
8419.1900	--Other	25
8419.2000	-Medical, surgical or laboratory sterilisers	5
	-Dryers:	
8419.3100	--For agricultural products	5
8419.3200	--For wood, paper pulp, paper or paperboard	5
8419.3900	--Other	5
8419.4000	-Distilling or rectifying plant	20
8419.5000	-Heat exchange units	25
8419.6000	-Machinery for liquifying air or other gases	5
	-Other machinery, plant and equipment:	
8419.8100	--For making hot drinks or for cooking or heating food	25
8419.8900	--Other	25
	-Parts:	
8419.9010	--- Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	5
8419.9020	--- Of machine of heading 8419.4000	20
8419.9090	---Other	25
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
8420.1000	-Calendering or other rolling machines	5
	-Parts:	
8420.9100	--Cylinders	5
8420.9900	--Other	5
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	

1	2	3
	-Centrifuges, including centrifugal dryers:	
8421.1100	--Cream separators	5
8421.1200	--Clothes-dryers	20
8421.1900	--Other	5
	-Filtering or purifying machinery and apparatus for liquids:	
8421.2100	--For filtering or purifying water	25
8421.2200	--For filtering or purifying beverages other than water	20
8421.2300	--Oil or petrol-filters for internal combustion engines	35
8421.2900	--Other	25
	-Filtering or purifying machinery and apparatus for gases:	
8421.3100	--Intake air filters for internal combustion engines	35
	--Other:	
8421.3910	---Filter driers used with non-CFC refrigerant gases	5
8421.3920	---Filter driers used with CFC refrigerant gases	10
8421.3930	---Mist eliminator	5
8421.3990	---Other	25
	-Parts:	
	--Of centrifuges, including centrifugal dryers:	
8421.9110	---Of machines of heading 8421.1100 & 8421.1900	5
8421.9190	---Other	20
	--Other:	
8421.9910	---Of machine of heading 8421.3910, 8421.3920 & 8421.3930	5
8421.9990	---Other	20
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	

1	2	3
	-Dish washing machines:	
8422.1100	--Of the household type	20
8422.1900	--Other	20
8422.2000	-Machinery for cleaning or drying bottles or other containers	5
8422.3000	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5
8422.4000	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5
	-Parts:	
8422.9010	---Of dish washing machines	10
8422.9090	---Other	5
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
8423.1000	-Personal weighing machines, including baby scales; household scales	10
8423.2000	-Scales for continuous weighing of goods on conveyors	5
8423.3000	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5
	-Other weighing machinery:	
8423.8100	--Having a maximum weighing capacity not exceeding 30 kg	10
8423.8200	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg	10
8423.8900	--Other	10
	-Weighing machine weights of all kinds; parts of weighing machinery:	
8423.9010	---Of machines of heading 8423.2000 & 8423.3000	5
8423.9090	---Other	10
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	

1	2	3
8424.1000	-Fire extinguishers, whether or not charged	20
	-Spray guns and similar appliances:	
8424.2010	--- For agriculture	5
8424.2090	--- Other	20
8424.3000	-Steam or sand blasting machines and similar jet projecting machines	5
	-Other appliances:	
8424.8100	--Agricultural or horticultural	5
8424.8900	--Other	10
	-Parts:	
8424.9010	---Of machines of heading 8424.2010, 8424.3000 & 8424.8100	5
8424.9090	---Other	10
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100	--Powered by electric motor	5
8425.1900	--Other	5
8425.2000	-Pit-head winding gear; winches specially designed for use underground	5
	-Other winches; capstans:	
8425.3100	--Powered by electric motor	5
8425.3900	--Other	5
	-Jacks; hoists of a kind used for raising vehicles:	
8425.4100	--Built-in jacking systems of a type used in garages	5
8425.4200	--Other jacks and hoists, hydraulic	5
8425.4900	--Other	5
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
	--Overhead travelling cranes on fixed support:	
8426.1110	---Not exceeding 400 metric ton	20

1	2	3
8426.1190	---Other	5
	--Mobile lifting frames on tyres and straddle carriers:	
8426.1210	---Not exceeding 20 t	5
8426.1290	---Other	5
	--Other:	
8426.1910	---Upto 400 metric ton	5
8426.1990	---Other	5
8426.2000	-Tower cranes	5
8426.3000	-Portal or pedestal jib cranes	5
	-Other machinery, self-propelled:	
8426.4100	--On tyres	5
8426.4900	--Other	5
	-Other machinery:	
8426.9100	--Designed for mounting on road vehicles	10
8426.9900	--Other	15
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
8427.1000	-Self-propelled trucks powered by an electric motor	5
	-Other self-propelled trucks:	
8427.2010	---Of a capacity not exceeding 3 ton	25
8427.2090	---Other	5
8427.9000	-Other trucks	5
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
8428.1010	---Passenger lifts	10
8428.1020	---Skip hoists	10
8428.2000	-Pneumatic elevators and conveyors	5
	-Other continuous-action elevators and conveyors, for goods or materials:	
8428.3100	--Specially designed for underground use	5
8428.3200	--Other, bucket type	5
8428.3300	--Other, belt type	5
8428.3900	--Other	5
8428.4000	-Escalators and moving walkways	10

1	2	3
8428.5000	-Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	5
8428.6000	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5
8428.9000	-Other machinery	5
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
	-Bulldozers and angledozers:	
8429.1100	--Track laying	5
8429.1900	--Other	5
8429.2000	-Graders and levellers	5
8429.3000	-Scrapers	5
8429.4000	-Tamping machines and road rollers	5
	-Mechanical shovels, excavators and shovel loaders:	
8429.5100	--Front-end shovel loaders	5
8429.5200	--Machinery with a 360° revolving superstructure	5
8429.5900	--Other	5
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
8430.1000	-Pile-drivers and pile extractors	5
8430.2000	-Snow-ploughs and snow-blowers	5
	-Coal or rock cutters and tunnelling machinery:	
8430.3100	--Self propelled	5
8430.3900	--Other	5
	-Other boring or sinking machinery:	
8430.4100	--Self-propelled	5
8430.4900	--Other	5
8430.5000	-Other machinery, self-propelled	5
	-Other machinery, not self-propelled:	
8430.6100	--Tamping or compacting machinery	5
8430.6900	--Other	5
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	

1	2	3
8431.1000	-Of machinery of heading 84.25	5
8431.2000	-Of machinery of heading 84.27	5
	-Of machinery of heading 84.28:	
8431.3100	--Of lifts, skip hoists or escalators	10
8431.3900	--Other	5
	-Of machinery of heading 84.26, 84.29 or 84.30:	
8431.4100	--Buckets, shovels, grabs and grips	5
8431.4200	--Bulldozer or angledozer blades	5
8431.4300	--Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5
8431.4900	--Other	5
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	-Ploughs:	
8432.1010	---Chisel ploughs	5
8432.1090	---Other	5
	-Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100	--Disc harrows	5
	--Other:	
8432.2910	---Cultivators	5
8432.2990	---Other	5
	-Seeders, planters and transplanters:	
8432.3010	---Seeding drills	5
8432.3090	---Other	5
8432.4000	-Manure spreaders and fertiliser distributors	5
	-Other machinery:	
8432.8010	---Rotavators	5
8432.8090	---Other	5
8432.9000	-Parts	5
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
	-Mowers for lawns, parks or sports-grounds:	
8433.1100	--Powered, with the cutting device rotating in a horizontal plane	5

1	2	3
8433.1900	--Other	5
8433.2000	-Other mowers, including cutters bars for tractor mounting	5
8433.3000	-Other haymaking machinery	5
8433.4000	-Straw or fodder balers, including pick-up balers	5
	-Other harvesting machinery; threshing machinery;	
8433.5100	--Combine harvester-threshers	5
8433.5200	--Other threshing machinery	5
8433.5300	--Root or tuber harvesting machines	5
8433.5900	--Other	5
8433.6000	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5
8433.9000	-Parts	5
84.34	Milking machines and dairy machinery.	
8434.1000	-Milking machines	5
8434.2000	-Dairy machinery	5
8434.9000	-Parts	5
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
8435.1000	-Machinery:	5
8435.9000	-Parts	5
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
8436.1000	-Machinery for preparing animal feeding stuffs	5
	-Poultry-keeping machinery; poultry incubators and brooders:	
8436.2100	--Poultry incubators and brooders	5
8436.2900	--Other	5
8436.8000	-Other machinery	5
	-Parts:	
8436.9100	--Of poultry-keeping machinery or poultry incubators and brooders	5

1	2	3
8436.9900	--Other	5
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
8437.1000	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5
8437.8000	-Other machinery	5
8437.9000	-Parts	5
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
8438.1000	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5
8438.2000	-Machinery for the manufacture of confectionery, cocoa or chocolate	5
8438.3000	-Machinery for sugar manufacture	25
8438.4000	-Brewery machinery	25
8438.5000	-Machinery for the preparation of meat or poultry	5
8438.6000	-Machinery for the preparation of fruits, nuts or vegetables	5
8438.8000	-Other machinery	5
	-Parts:	
8438.9010	---Of machines of heading 8438.3000 and 8438.4000	10
8438.9090	---Other	5
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
8439.1000	-Machinery for making pulp of fibrous cellulosic material	5
8439.2000	-Machinery for making paper or paperboard	5
8439.3000	-Machinery for finishing paper or paperboard	5
	-Parts:	
8439.9100	--Of machinery for making pulp of fibrous cellulosic material	5

1	2	3
8439.9900	--Other.	5
84.40	Book-binding machinery, including book-sewing machines.	
8440.1000	-Machinery	5
8440.9000	-Parts	5
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
8441.1000	-Cutting machines	5
8441.2000	-Machines for making bags, sacks or envelopes	10
8441.3000	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10
8441.4000	-Machines for moulding articles in paper pulp, paper or paperboard	5
8441.8000	-Other machinery	10
	-Parts:	
8441.9010	---Of machines of heading 8441.1000 & 8441.4000	5
8441.9090	---Other	10
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
8442.1000	-Photo-type setting and composing machines	5
8442.2000	-Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	5
8442.3000	-Other machinery, apparatus and equipment	5
8442.4000	-Parts of the foregoing machinery, apparatus or equipment	5
8442.5000	-Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5

1	2	3
84.43	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.	
	-Offset printing machinery:	
8443.1100	--Reel-fed	5
8443.1200	--Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	5
8443.1900	--Other	5
	-Letterpress printing machinery, excluding flexographic printing:	
8443.2100	--Reel fed	5
8443.2900	--Other	5
8443.3000	-Flexographic printing machinery	5
8443.4000	-Gravure printing machinery	5
	-Other printing machinery:	
8443.5100	--Ink-jet printing machines	5
8443.5900	--Other	5
8443.6000	-Machines for uses ancillary to printing	5
8443.9000	-Parts	5
8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
	-Machines for preparing textile fibres:	
8445.1100	--Carding machines	5
8445.1200	--Combing machines	5
8445.1300	--Drawing or roving machines	5
8445.1900	--Other	5
8445.2000	-Textile spinning machines	10
8445.3000	-Textile doubling or twisting machines	5
	-Textile winding (including weft-winding) or reeling machines:	

1	2	3
8445.4010	---Weft winding machines	5
8445.4090	---Other	5
8445.9000	-Other	5
84.46	Weaving machines (looms).	
8446.1000	-For weaving fabrics of a width not exceeding 30cm	15
	-For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.2100	--Power looms	25
8446.2900	--Other	10
8446.3000	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	5
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
	-Circular knitting machines:	
8447.1100	--With cylinder diameter not exceeding 165mm	5
8447.1200	--With cylinder diameter exceeding 165mm	5
8447.2000	-Flat knitting machines; stitch-bonding machines	5
8447.9000	-Other	5
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
	-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.1100	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5
8448.1900	--Other	5
8448.2000	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5
	-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	

1	2	3
	--Card clothing:	
8448.3110	---Tops and flats	20
8448.3190	---Other	10
8448.3200	--Of machines for preparing textile fibres, other than card clothing	5
	--Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310	---Spindle flyers and ring travellers	5
8448.3320	---Spindles	5
8448.3330	---Spinning rings	10
8448.3900	--Other	5
	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448.4100	--Shuttles	5
	--Reeds for looms, healds and heald-frames:	
8448.4210	---Reeds	25
8448.4290	---Other	10
8448.4900	--Other	10
	-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.5100	--Sinkers, needles and other articles used in forming stitches	5
8448.5900	--Other	5
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5
84.50	Household or laundry-type washing machines, including machines which both wash and dry.	
	-Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.1100	--Fully-automatic machines	25
8450.1200	--Other machines, with built-in centrifugal drier	25
8450.1900	--Other	25
8450.2000	-Machines, each of a dry linen capacity exceeding 10 kg	25
8450.9000	-Parts	25

1	2	3
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451.1000	-Dry-cleaning machines	5
	-Drying machines	
8451.2100	--Each of a dry linen capacity not exceeding 10 kg	5
8451.2900	--Other	5
8451.3000	-Ironing machines and presses (including fusing presses)	5
	-Washing, bleaching or dyeing machines:	
8451.4010	---Washing machine	5
8451.4020	---Bleaching machine	5
8451.4030	---Dyeing machine	5
8451.5000	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5
	-Other machinery:	
8451.8010	---Coating or laminating machine	5
8451.8020	---Machinery for pressing	5
8451.8030	---Dressing and finishing machine	5
8451.8040	---Mercerizing machine	5
8451.8090	---Other	5
8451.9000	-Parts	5
84.52	Sewing machines, other than book-sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
	-Sewing machines of the household type:	
8452.1010	---In ckd/skd condition	5
8452.1090	---Other	20
	-Other sewing machines:	
8452.2100	--Automatic units	5
8452.2900	--Other	5

1	2	3
8452.3000	-Sewing machine needles	5
8452.4000	-Furniture, bases and covers for sewing machines and parts thereof	10
	-Other parts of sewing machines:	
8452.9010	---Of machine of heading 8452.1090	10
8452.9090	---Other	5
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
8453.1000	-Machinery for preparing, tanning or working hides, skins or leather	5
8453.2000	-Machinery for making or repairing footwear	5
8453.8000	-Other machinery	5
8453.9000	-Parts	5
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
8454.1000	-Converters	5
8454.2000	-Ingot moulds and ladles	5
8454.3000	-Casting machines	5
8454.9000	-Parts	5
84.55	Metal-rolling mills and rolls therefor.	
8455.1000	-Tube mills	5
	-Other rolling mills:	
8455.2100	--Hot or combination hot and cold	5
8455.2200	--Cold	5
	-Rolls for rolling mills:	
8455.3010	---Cast iron rolls of diameter not exceeding 91.44 cm(36")	20
8455.3090	---Other	5
8455.9000	-Other parts	5
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	

1	2	3
	-Operated by laser or other light or photon beam processes:	
8456.1010	---Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	5
8456.1090	---Other	5
8456.2000	-Operated by ultrasonic processes	5
8456.3000	-Operated by electro-discharge processes	5
	-Other:	
	--For dry- etching patterns on semiconductor materials:	
8456.9110	---Machines for dry-etching patterns on semiconductor materials	5
8456.9120	---Apparatus for stripping or cleaning semiconductor wafers	5
8456.9190	---Other	5
8456.9900	--Other	5
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
8457.1000	-Machining centres	5
8457.2000	-Unit construction machines (single station)	5
8457.3000	-Multi-station transfer machines	5
84.58	Lathes (including turning centres) for removing metal.	
	-Horizontal lathes:	
8458.1100	--Numerically controlled	5
8458.1900	--Other	20
	-Other lathes:	
8458.9100	--Numerically controlled	5
8458.9900	--Other	20
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
8459.1000	-Way-type unit head machines	5
	-Other drilling machines:	
8459.2100	--Numerically controlled	5
	--Other:	

1	2	3
8459.2910	---Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	20
8459.2990	---Other	5
	-Other boring-milling machines:	
8459.3100	--Numerically controlled	5
	--Other:	
8459.3910	--Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	20
8459.3990	---Other	5
	-Other boring machines:	
8459.4010	---Numerically controlled	5
8459.4090	---Other	5
	-Milling machines, knee-type:	
8459.5100	--Numerically controlled	5
	--Other:	
8459.5910	---Horizontal, vertical or universal versions with longitudinal traverser upto 810 mm and table size upto 1300 x 300 mm	20
8459.5990	---Other	5
	-Other milling machines:	
8459.6100	--Numerically controlled	5
	-Other:	
8459.6910	---Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	20
8459.6920	---Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	10
8459.6990	---Other	5
	-Other threading or tapping machines:	
8459.7010	---Numerically controlled	5
8459.7090	---Other	20
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	
	-Flat-surface grinding machines, in which the positioning in any one axis	

1	2	3
	can be set up to an accuracy of at least 0.01mm:	
8460.1100	--Numerically controlled	5
8460.1900	--Other	5
	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:	
8460.2100	--Numerically controlled	5
8460.2900	--Other	5
	-Sharpening (tool or cutter grinding) machines:	
8460.3100	--Numerically controlled	5
8460.3900	--Other	5
8460.4000	-Honing or lapping machines	5
	-Other:	
8460.9010	---Bench-type grinding machines	20
8460.9090	---Other	5
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
	-Shaping or slotting machines:	
8461.2010	---Shaping machines having stroke not exceeding 45cm	20
8461.2090	---Other	5
8461.3000	-Broaching machines	5
8461.4000	-Gear cutting, gear grinding or gear finishing machines	5
	-Sawing or cutting-off machines:	
8461.5010	---High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45cm	10
8461.5090	---Other	5
8461.9000	-Other	5
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	

1	2	3
	-Forging or die-stamping machines (including presses) and hammers	
8462.1010	---Numerically controlled	5
8462.1090	---Other	20
	-Bending, folding, straightening or flattening machines (including presses):	
8462.2100	--Numerically controlled	5
8462.2900	--Other	5
	-Shearing machines (including presses), other than combined punching and shearing machines:	
8462.3100	--Numerically controlled	5
8462.3900	--Other	5
	-Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.4100	--Numerically controlled	5
8462.4900	--Other	5
	-Other:	
	--Hydraulic presses:	
8462.9110	---Of pressure not exceeding 60.963 metric tons	20
8462.9190	---Other	5
8462.9900	--Other	5
84.63	Other machine-tools for working metal or cermets, without removing material.	
8463.1000	-Draw-benches for bars, tubes profiles, wire or the like	5
8463.2000	-Thread rolling machines	5
8463.3000	-Machines for working wire	5
8463.9000	-Other	5
84.64	Machine-tools for working stone, ceramics, concrete, asbestocement or like mineral materials or for coldworking glass.	
8464.1000	-Sawing machines	5
	-Grinding or polishing machines:	
8464.2010	---Grinding machines	5
8464.2090	---Polishing machines	5
8464.9000	-Other	5

1	2	3
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
8465.1000	-Machines which can carry out different types of machining operations without tool change between such operations	5
	-Other:	
	--Sawing machines:	
8465.9110	---Hacksaw machines with blades of length not exceeding 45.7cm	10
8465.9190	---Other	5
8465.9200	--Planing, milling or moulding (by cutting) machines	5
8465.9300	--Grinding, sanding or polishing machines	5
8465.9400	--Bending or assembling machines	5
8465.9500	--Drilling or morticing machines	5
8465.9600	--Splitting, slicing or paring machines	5
8465.9900	--Other	5
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	
8466.1000	-Tool holders and self-opening dieheads	5
8466.2000	-Work holders	5
8466.3000	-Dividing heads and other special attachments for machine-tools	5
	-Other:	
8466.9100	--For machines of heading 84.64	5
8466.9200	--For machines of heading 84.65	5
	-For machines of headings 84.56 to 84.61:	
8466.9310	---Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010	10
8466.9390	---Other	5

1	2	3
	--For machines of heading 84.62 or 84.63:	
8466.9410	---Of machine of heading 8462.1090, 8462.9110 & 8465.9110	10
8466.9490	---Other	5
84.67	Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non- electric motor.	
	-Pneumatic:	
8467.1100	--Rotary type (including combined rotary percussion)	5
8467.1900	--Other	5
	-With self- contained electric motor :	
8467.2100	--Drills of all kinds	5
8467.2200	--Saws	5
8467.2900	--Other	5
	-Other tools:	
8467.8100	--Chain saws	5
8467.8900	--Other	5
	-Parts:	
8467.9100	--Of chain saws	5
8467.9200	--Of pneumatic tools	5
8467.9900	--Other	5
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
8468.1000	-Hand-held blow pipes	5
8468.2000	-Other gas-operated machinery and apparatus	5
8468.8000	-Other machinery and apparatus	5
8468.9000	-Parts	5
84.69	Typewriters other than printers of heading 84.71; word-processing machines.	
	-Automatic typewriters and word-processing machines:	
8469.1100	--Word-processing machines	5
8469.1200	--Automatic typewriters	5
8469.2000	-Other typewriters, electric	5
8469.3000	-Other typewriters, non-electric	5

1	2	3
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
8470.1000	-Electronic calculators capable of operation without an external source of electric power, and pocket-size data recording, reproducing and displaying machines with calculating functions	5
	-Other electronic calculating machines:	
8470.2100	--Incorporating a printing device	10
8470.2900	--Other	10
8470.3000	-Other calculating machines	10
8470.4000	-Accounting machines	10
8470.5000	-Cash registers	5
8470.9000	-Other	10
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for anscribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	
8471.1000	-Analogue or hybrid automatic data processing machines	5
	-Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.3010	---Laptop computers, notebooks whether or not incorporating multi media kit	5
8471.3020	---PCs (personal computers) whether or not incorporating multi-media kits	5
8471.3090	---Other	5
	-Other digital automatic data processing machines:	
	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471.4110	---Main frame	5
8471.4190	---Other	5
	--Other, presented in the form of systems:	

1	2	3
8471.4910	---PCs (Personal Computers) whether or not incorporating multi-media kits	5
8471.4990	---Other	5
8471.5000	-Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	5
	-Input or output units, whether or not containing storage units in the same housing:	
8471.6010	---Key boards	5
8471.6020	---Mouse and other pointing devices	5
8471.6030	---Dot matrix printers	5
8471.6040	---Ink jet printers	5
8471.6050	---Laser jet printers	5
	---Monochrome monitors:	
8471.6061	----CRT monitors in used/second hand condition	25
8471.6069	----Other	5
	---Polychrome (colour) monitors:	
8471.6071	----CRT monitors in used/second hand condition	25
8471.6079	----Other	5
8471.6080	---Scanner	5
8471.6090	---Other	5
	-Storage units:	
8471.7010	---Floppy disk drives	5
8471.7020	---Hard disk drive	5
8471.7030	---Tape drive	5
8471.7040	---Optical disk drives, including CD-Rom drive and DVD drive	5
8471.7050	---Optical & tape auto-loaders and libraries/ jukeboxes	5
8471.7090	---Other	5
	-Other units of automatic data processing machines:	
8471.8010	---Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	5
8471.8020	---Synchronous-Network-Architecture (SNA) cluster controllers including remote control units	5
8471.8030	---Multi-station access units	5
8471.8040	---Optical fibre converters	5
8471.8050	---Fast Ethernet Adapters	5
8471.8060	---C.D.ROM writer	5

1	2	3
8471.8090	---Other	5
	-Other:	
8471.9010	---Control units	5
8471.9020	---Multi media kits for PCs	5
8471.9090	---Other	5
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	
8472.1000	-Duplicating machines	10
8472.2000	-Addressing machines and address plate embossing machines	10
8472.3000	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10
	-Other:	
8472.9010	---Automated Teller Machines (ATM)	5
8472.9090	---Other	10
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
8473.1000	-Parts and accessories of the machines of heading 84.69	5
	-Parts and accessories of the machines of heading 84.70:	
8473.2100	--Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5
8473.2900	--Other	5
	-Parts and accessories of the machines of heading 84.71:	
8473.3010	---Casings (with power supply) for computers	5
8473.3020	---Toner cartridges and ink cartridges for computer printers, excluding refills	5
8473.3030	---Cleaning discs for computer drives	5
8473.3090	---Other	5
8473.4000	-Parts and accessories of the machines of heading 84.72	5

1	2	3
8473.5000	-Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	5.
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding 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.	
	-Sorting, screening, separating or washing machines:	
8474.1010	---For cement industry	25
8474.1020	---Crushing/screening plant	5
8474.1090	---Other	20
	-Crushing or grinding machines:	
8474.2010	---For cement industry	10
8474.2090	---Other	10
	-Mixing or kneading machines:	
	--Concrete or mortar mixers:	
8474.3110	---For cement industry	10
8474.3120	---Concrete batching plant	5
8474.3130	---Concrete transit mixer drum	10
8474.3190	---Other	10
	--Machines for mixing mineral substances with bitumen:	
8474.3210	---Not exceeding 150 t/h	5
8474.3290	---Other	5
	--Other:	
8474.3910	--Asphalt pavers	5
8474.3990	--Other	10
	-Other machinery:	
8474.8010	---Hydraulic press for ceramic industry of capacity exceeding 80 tons	5
8474.8090	---Other	10
	-Parts:	
8474.9010	---Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	5

1	2	3
8474.9020	---Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	10
8474.9090	---Other	20
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
8475.1000	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5
	-Machines for manufacturing or hot working glass or glassware:	
8475.2100	--Machines for making optical fibres and preforms thereof	5
8475.2900	--Other	5
8475.9000	-Parts	5
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
	-Automatic beverage-vending machines:	
8476.2100	--Incorporating heating or refrigerating devices	15
8476.2900	--Other	15
	-Other machines:	
8476.8100	--Incorporating heating or refrigerating devices	15
8476.8900	--Other	15
8476.9000	-Parts	15
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
8477.1000	-Injection-moulding machines	5
8477.2000	-Extruders	5
	-Blow moulding machines:	
8477.3010	---Of capacity not exceeding 0.22 litres	5
8477.3090	---Other	5
	-Vacuum moulding machines and other thermoforming machines:	
8477.4010	---Of capacity not exceeding 0.228 litres	5
8477.4090	---Other	5

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	-Other machinery for moulding or otherwise forming:	
8477.5100	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5
8477.5900	--Other	5
8477.8000	-Other machinery	5
8477.9000	-Parts	5
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
8478.1000	-Machinery	5
8478.9000	-Parts	5
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
8479.1000	-Machinery for public works, building or the like	5
8479.2000	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10
8479.3000	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5
8479.4000	-Rope or cable making machines	5
8479.5000	-Industrial robots, not elsewhere specified or included	5
8479.6000	-Evaporative air coolers	10
	-Other machines and mechanical appliances:	
8479.8100	--For treating metal, including electric wire coil-winders:	5
	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210	---Match making machines	10
8479.8220	---Soap making machines	5
8479.8230	---Oil refining machines	10
8479.8290	---Other	10
	--Other:	
8479.8910	---Eyeletting, fastening and thread sucking machines	5
8479.8920	---Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	5
8479.8990	---Other	5
	--Parts:	
8479.9010	---Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290	10

1	2	3
8479.9090	---Other	5
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
8480.1000	-Moulding boxes for metal foundry	5
8480.2000	-Mould bases	5
8480.3000	-Moulding patterns	5
	-Moulds for metal or metal carbides:	
8480.4100	--Injection or compression types	5
8480.4900	--Other	5
8480.5000	-Moulds for glass	5
8480.6000	-Moulds for mineral materials	5
	-Moulds for rubber or plastics:	
8480.7100	--Injection or compression types	5
8480.7900	--Other	5
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
8481.1000	-Pressure-reducing valves	15
8481.2000	-Valves for oleohydraulic or pneumatic transmissions	15
8481.3000	-Check (nonreturn) valves	15
8481.4000	-Safety or relief valves	15
8481.8000	-Other appliances	15
8481.9000	-Parts	15
84.82	Ball or roller bearings.	
8482.1000	-Ball bearings	5
8482.2000	-Tapered roller bearings, including cone and tapered roller assemblies	10
8482.3000	-Spherical roller bearings	10
8482.4000	-Needle roller bearings	10
8482.5000	-Other cylindrical roller bearings	10
8482.8000	-Other, including combined ball/ roller bearings	10
	-Parts:	
8482.9100	--Balls, needles and rollers	5
	--Other:	

1	2	3
8482.9910	---Rings for bearings	5
8482.9990	---Other	10
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
	-Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483.1010	---For vehicles of Chapter 87	35
8483.1090	---Other	20
8483.2000	-Bearing housings, incorporating ball or roller bearings	20
	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.3010	---Plain shaft bearing (bushing)	20
8483.3090	---Other	20
	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
8483.4010	---For vehicles of chapter 87	35
8483.4090	---Other	25
	-Flywheels and pulleys, including pulley blocks:	
8483.5010	---Flywheels	35
8483.5020	---Pulleys, including pulley blocks	35
	- Clutches and shaft couplings (including universal joints):	
8483.6010	---Clutches	35
8483.6090	---Other	35
8483.9000	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	35
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	

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1	2	3
	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.1010	---Spiral wound	5
8484.1020	---For vehicles of Chapter 87	35
8484.1090	---Other	25
	-Mechanical seals:	
8484.2010	---Spiral wound	10
8484.2020	---Metal Jacketed gaskets	15
8484.2090	---Other	25
8484.9000	-Other	25
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
8485.1000	-Ships' or boats' propellers and blades therefor	5
	-Other:	
8485.9010	---Oil seals for vehicles of chapter 87	35
8485.9090	---Other	25
85.01	Electric motors and generators (excluding generating sets).	
8501.1000	-Motors of an output not exceeding 37.5 W	5
8501.2000	-Universal AC/DC motors of an output exceeding 37.5 W	5
	-Other DC motors; DC generators:	
8501.3100	--Of an output not exceeding 750 W	5
8501.3200	--Of an output exceeding 750 W but not exceeding 75 kW	5
8501.3300	--Of an output exceeding 75 kW but not exceeding 375 kW	5
8501.3400	--Of an output exceeding 375 kW	5
	-Other AC motors, single phase:	
8501.4010	---Of an output not exceeding 60 watts	5
8501.4090	---Other	20
	-Other AC motors, multi-phase:	
8501.5100	--Of an output not exceeding 750 W	20

1	2	3
8501.5200	--Of an output exceeding 750 W but not exceeding 75 kW	20
	--Of an output exceeding 75 kW:	
8501.5310	---Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8501.5320	---Submersible motors of stainless steel	5
8501.5330	---Geared motors	5
8501.5340	---H.T. Motors with operating input voltage above 1 kV	10
8501.5390	---Other	10
	-AC generators (alternators):	
8501.6100	--Of an output not exceeding 75 kVA	20
8501.6200	--Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501.6300	--Of an output exceeding 375 kVA but not exceeding 750 kVA	20
	--Of an output exceeding 750 kVA:	
8501.6410	---Of an output exceeding 750 kVA but not exceeding 1100 kVA	20
8501.6490	---Other	10
85.02	Electric generating sets and rotary converters.	
	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
	--Of an output not exceeding 75 kVA:	
8502.1110	---Of an output not exceeding 5 kVA	10
8502.1190	---Other	20
8502.1200	--Of an output exceeding 75 kVA but not exceeding 375 kVA	20
	--Of an output exceeding 375 kVA:	
8502.1310	---Of an output exceeding 375 kVA but not exceeding 1100 kVA	20
8502.1390	---Other	10
8502.2000	-Generating sets with spark-ignition internal combustion piston engines	10
	-Other generating sets:	
8502.3100	--Wind-powered	5
8502.3900	--Other	5
8502.4000	-Electric rotary converters	20

1	2	3
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	
8503.0010	---Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320, 8501.5330, 8502.3100 & 8502.3900	5
8503.0020	---Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	10
8503.0090	---Other	20
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.1000	-Ballasts for discharge lamps or tubes	25
	-Liquid dielectric transformers:	
8504.2100	--Having a power handling capacity not exceeding 650 kVA	20
8504.2200	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300	--Having a power handling capacity exceeding 10,000 kVA	20
	-Other transformers:	
8504.3100	--Having a power handling capacity not exceeding 1 kVA	20
8504.3200	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
8504.3300	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
8504.3400	--Having a power handling capacity exceeding 500 kVA	20
	-Static converters:	
8504.4010	---Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	20
8504.4090	---Other	10
8504.5000	-Other inductors	20
	-Parts:	
8504.9010	---On load-tape changer for power transformers	5
8504.9020	--- Bushings for power transformers	5
8504.9030	---Of machines of heading 8504.4090	10
8504.9090	---Other	20

1	2	3
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads.	
	-Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100	--Of metal	5
8505.1900	--Other	5
8505.2000	-Electro- magnetic couplings, clutches and brakes	10
8505.3000	-Electro-magnetic lifting heads	10
8505.9000	-Other, including parts	10
85.06	Primary cells and primary batteries.	
8506.1000	-Manganese dioxide	10
8506.3000	-Mercuric oxide	10
8506.4000	-Silver oxide	10
8506.5000	-Lithium	10
8506.6000	-Air-zinc	10
8506.8000	-Other primary cells and primary batteries	10
	-Parts:	
8506.9010	---Brass caps for dry battery cell	5
8506.9090	---Other	10
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	
8507.1000	-Lead-acid, of a kind used for starting piston engines	35
8507.2000	-Other lead-acid accumulators	25
8507.3000	-Nickel-cadmium	10
8507.4000	-Nickel-iron	10
8507.8000	-Other accumulators	10
8507.9000	-Parts	10
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.	
8509.1000	-Vacuum cleaners, including dry and wet vacuum cleaners	20
8509.2000	-Floor polishers	20
8509.3000	-Kitchen waste disposers	20

1.	2	3
	-Food grinders and mixers; fruit or vegetable juice extractors:	
8509.4010	---Food grinders	20
8509.4020	---Fruit mixers	20
8509.4030	---Fruit or vegetable juice extractors	20
8509.8000	-Other appliances	20
8509.9000	-Parts	10
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
8510.1000	-Shavers	10
8510.2000	-Hair clippers	10
8510.3000	-Hair-removing appliances	10
8510.9000	-Parts	10
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
8511.1000	-Sparking plugs	5
8511.2000	-Ignition magnetos; magneto-dynamos; magnetic flywheels	35
8511.3000	-Distributors; ignition coils	35
	-Starter motors and dual purpose starter-generators:	
8511.4010	---Starter motors	35
8511.4090	---Other	35
8511.5000	-Other generators	25
8511.8000	-Other equipment	25
8511.9000	-Parts	20
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), Windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
8512.1000	-Lighting or visual signalling equipment of a kind used on bicycles	25
	-Other lighting or visual signalling equipment:	
8512.2010	---Head light for motor vehicles	35
8512.2090	---Other	35

1	2	3
8512.3000	-Sound signalling equipment	35
8512.4000	-Windscreen wipers, defrosters and demisters	35
8512.9000	-Parts	25
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
	-Lamps:	
8513.1010	---Miners' safety lamps	5
8513.1020	---Other safety lamps; Morse signalling lamps; examination lamps	20
8513.1030	---Rechargeable emergency light	25
8513.1040	---Torches	25
8513.1050	---Hurricane lanterns	20
8513.1090	---Other	25
	-Parts:	
8513.9010	---Of Miners' safety lamps	5
8513.9090	---Other	20
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
	-Resistance heated furnaces and ovens:	
8514.1010	---For the manufacture of semiconductor devices on semiconductor wafers	5
8514.1090	---Other	5
	-Furnaces and ovens functioning by induction or dielectric loss:	
8514.2010	---For the manufacture of semiconductor devices on semiconductor wafers	5
8514.2090	---Other	5
	-Other furnaces and ovens:	
8514.3010	---For rapid heating of semiconductor wafers	5
8514.3090	---Other	5
8514.4000	-Other equipment for the heat treatment of materials by induction or dielectric loss	5
	-Parts:	

1	2	3
8514.9010	---Of furnaces and ovens of headings 8514.1010, 8514.2010 and 8514.3010	5
8514.9090	---Other	5
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
	-Brazing or soldering machines and apparatus:	
8515.1100	--Soldering iron and guns	5
8515.1900	--Other	5
	-Machines and apparatus for resistance welding of metal:	
8515.2100	--Fully or partly automatic	5
8515.2900	--Other	5
	-Machines and apparatus for arc (including plasma arc) welding of metals;	
8515.3100	--Fully or partly automatic	5
8515.3900	--Other	5
8515.8000	-Other machines and apparatus	5
8515.9000	-Parts	5
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516.1000	-Electric instantaneous or storage water heaters and immersion heaters	25
	-Electric space heating apparatus and electric soil heating apparatus:	
8516.2100	--Storage heating radiators	25
8516.2900	--Other	25
	-Electro-thermic hair-dressing or hand-drying apparatus:	

1	2	3
8516.3100	--Hair dryers	25
8516.3200	--Other hair-dressing apparatus	25
8516.3300	--Hand-drying apparatus	25
8516.4000	-Electric smoothing irons	25
8516.5000	-Microwave ovens	25
	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010	---Electric oven	25
8516.6020	---Electric ranges	25
8516.6030	---Electric roasters/grillers	25
8516.6090	---Other	25
	-Other electro-thermic appliances:	
8516.7100	--Coffee or tea makers	25
8516.7200	--Toasters	25
8516.7900	--Other	25
	-Electric heating resistors:	
8516.8010	---Electric Heating Element for Refrigerators/Power condensation heater for motors	10
8516.8090	---Other	25
8516.9000	-Parts	5
8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.	
	-Telephone sets; videophones:	
8517.1100	--Line telephone sets with cordless handsets	25
8517.1900	--Other	25
	-Facsimile machines and teleprinters:	
8517.2100	--Facsimile machines	10
8517.2200	--Teleprinters	10
8517.3000	-Telephonic or telegraphic switching apparatus	25
8517.5000	-Other apparatus, for carriers-current line systems or for digital line systems	25
	-Other apparatus:	
8517.8010	---Modems	5
8517.8020	---Concentrators	10
8517.8030	---Multiplexers having 2 Mb/s to 622 M b/s stream	20
8517.8040	---Other multiplexers	10

1	2	3
8517.8090	---Other	25
8517.9000	- Parts	10
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
	-Microphones and stands therefor:	
8518.1010	---Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	5
8518.1090	---Other	20
	-Loudspeakers, whether or not mounted in their enclosures:	
8518.2100	--Single loudspeakers, mounted in their enclosure	25
8518.2200	--Multiple loudspeakers, mounted in the same enclosure	25
	--Other:	
8518.2910	---Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	5
8518.2990	---Other	20
8518.3000	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518.4000	-Audio-frequency electric amplifiers	20
8518.5000	-Electric sound amplifier sets	20
8518.9000	-Parts	20
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	
8519.1000	-Coin- or disc-operated record-players	20
	-Other record-players:	
8519.2100	--Without loudspeaker	20
8519.2900	--Other	20
	-Turntables (record-decks):	
8519.3100	--With automatic record changing mechanism	20

1	2	3
8519.3900	--Other	20
8519.4000	--Transcribing machines	10
	-Other sound reproducing apparatus:	
8519.9200	--Pocket-size cassette players	20
8519.9300	--Other, cassette type	20
	--Other:	
8519.9910	---Compact disc players	20
8519.9990	---Other	20
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	
8520.1000	-Dictating machines not capable of operating without an external source of power	20
8520.2000	-Telephone answering machines	20
	-Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520.3200	--Digital audio type	20
8520.3300	--Other, cassette type	20
8520.3900	--Other	20
	-Other:	
8520.9010	---Dubbing system of a kind used in film studios and production houses	5
8520.9090	---Other	20
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
	-Magnetic tape-type:	
8521.1010	---V.C.R.	20
8521.1020	---V.C.P.	20
8521.1090	---Other	20
	-Other:	
8521.9010	---Laser video Disc Player	20
8521.9090	---Other	20
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	
8522.1000	-Pick-up cartridges	5

1	2	3
8522.9000	-Other	5
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	
	-Magnetic tapes:	
8523.1100	--Of a width not exceeding 4 mm	25
8523.1200	--Of a width exceeding 4 mm but not exceeding 6.5 mm	25
8523.1300	--Of a width exceeding 6.5 mm	20
8523.2000	-Magnetic discs	5
8523.3000	-Cards incorporating a magnetic stripe	10
8523.9000	-Other	10
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	
8524.1000	-Gramophone records	25
	-Discs for laser reading systems:	
8524.3100	--For reproducing phenomena other than sound or image	5
8524.3200	--For reproducing sound only	25
8524.3900	--Other	5
8524.4000	-Magnetic tapes for reproducing phenomena other than sound or image	20
	-Other magnetic tapes:	
8524.5100	--Of a width not exceeding 4 mm	25
8524.5200	--Of a width exceeding 4 mm but not exceeding 6.5 mm	25
8524.5300	--Of a width exceeding 6.5 mm	25
8524.6000	-Cards incorporating a magnetic stripe	10
	-Other:	
8524.9100	--For reproducing phenomena other than sound or image	5
	--Other:	
8524.9910	---Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	5
8524.9990	---Other	25

1	2	3
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
8525.1000	-Transmission apparatus	10
	-Transmission apparatus incorporating reception apparatus	
8525.2010	---Cellular mobile telephone including its battery and one battery charger	5
8525.2020	---Radio paging apparatus	5
8525.2030	---Modems	5
8525.2090	---Others	10
	-Television cameras:	
8525.3010	---Close circuit TV cameras	10
8525.3090	---Other	10
	-Still image video cameras and other video camera recorders; digital cameras:	
8525.4010	---Multimedia still/video camera	5
8525.4090	---Other	5
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
8526.1000	-Radar apparatus	5
	-Other:	
8526.9100	--Radio navigational aid apparatus	5
8526.9200	--Radio remote control apparatus	5
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
	-Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.1200	--Pocket-size radio cassette players	20
8527.1300	--Other apparatus combined with sound recording or reproducing apparatus	20

1	2	3
8527.1900	--Other	25
	-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.2100	--Combined with sound recording or reproducing apparatus	25
8527.2900	--Other	25
	-Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.3100	--Combined with sound recording or reproducing apparatus	20
8527.3200	--Not combined with sound recording or reproducing apparatus but combined with a clock	25
	--Other:	
8527.3910	---Modems	5
8527.3990	---Other	25
8527.9000	-Other apparatus	25
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	
	-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	--Colour:	
8528.1210	---TV sets	25
8528.1220	---Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	20
8528.1290	---Other	25
8528.1300	--Black and white or other monochrome	25
	-Video monitors:	
	--Colour:	
8528.2110	---Multimedia colour monitors	25
8528.2190	---Other	25
8528.2200	--Black and white or other monochrome	25
	-Video projectors:	
8528.3010	---Multimedia projector	10

1	2	3
8528.3090	---Other	25
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010	---Parts and accessories for cable TV/Satellite receiver i.e. (splitter, channel combiners, signal amplifiers etc)	20
8529.1020	---LNB, actuators	20
8529.1090	---Other	20
	-Other:	
8529.9010	---Remote control	5
8529.9090	---Other	20
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
8530.1000	-Equipment for railways or tramways	10
8530.8000	-Other equipment	10
8530.9000	-Parts	10
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
8531.1000	-Burglar or fire alarms and similar apparatus	10
8531.2000	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5
8531.8000	-Other apparatus	10
	-Parts:	
8531.9010	---Panic button	10
8531.9020	---Parts of apparatus of sub-heading 8531.2000	5
8531.9090	---Other	10
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	

1	2	3
8532.1000	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	25
	-Other fixed capacitors:	
8532.2100	--Tantalum	10
8532.2200	--Aluminium electrolytic	25
8532.2300	--Ceramic dielectric, single layer	10
8532.2400	--Ceramic dielectric, multilayer	10
8532.2500	--Dielectric of paper or plastics	25
8532.2900	--Other	25
8532.3000	-Variable or adjustable (pre-set) capacitors	25
	-Parts:	
8532.9010	---Capacitors decks of metal or plastic with terminals or connectors	10
8532.9020	---Terminals	10
8532.9090	---Other	20
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
8533.1000	-Fixed carbon resistors, composition or film types	5
	-Other fixed resistors:	
8533.2100	--For a power handling capacity not exceeding 20 W	5
8533.2900	--Other	5
	-Wirewound variable resistors, including rheostats and potentiometers:	
8533.3100	--For a power handling capacity not exceeding 20 W	5
8533.3900	--Other	5
8533.4000	-Other variable resistors, including rheostats and potentiometers	5
8533.9000	-Parts	5
8534.0000	Printed circuits.	20
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.	
8535.1000	-Fuses	25

1	2	3
	-Automatic circuit breakers:	
	--For a voltage of less than 72.5 kV:	
8535.2110	---Upto 17.5 kV	20
8535.2190	---Other	10
8535.2900	--Other	10
	-Isolating switches and make-and- break switches:	
8535.3010	---For a voltage upto 145 kV	20
8535.3090	---Other	10
	-Lightening arrestors, voltage limiters and surge suppressors:	
8535.4010	---For a voltage upto 245 kV	20
8535.4090	---Other	10
8535.9000	-Other	10
85.36	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.	
8536.1000	-Fuses	20
	-Automatic circuit breakers:	
8536.2010	---Circuit breakers above 10 amp	5
8536.2020	---Air Circuit breakers, multi phase	5
8536.2090	---Other	20
8536.3000	-Other apparatus for protecting electrical circuits	20
	-Relays:	
8536.4100	--For a voltage not exceeding 60 V	10
8536.4900	--Other	10
	-Other switches:	
8536.5010	---Pressure switches	10
8536.5090	---Other	20
	-Lamp-holders, plugs and sockets:	
8536.6100	--Lamp-holders	25
	--Other:	
8536.6910	---Plugs & Sockets with pins 16 & above	5
8536.6990	---Other	25
	-Other apparatus:	
8536.9010	---Wafer probers	5

1	2	3
8536.9030	---Magnetic contactors/thermal protectors for motors	10
8536.9090	---Other	20
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
8537.1000	-For a voltage not exceeding 1,000 V	25
8537.2000	-For a voltage exceeding 1,000 V	25
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
8538.1000	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	25
	-Other:	
8538.9010	---Vacuum Interrupters for vacuum circuit breakers	10
8538.9090	---Other	20
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps.	
8539.1000	-Sealed beam lamp units	35
	-Other filament lamps, excluding ultra-violet or infra-red lamps:	
	--Tungsten halogen:	
8539.2110	---Auto bulbs	35
8539.2190	---Other	10
8539.2200	--Other, of a power not exceeding 200 W and for a voltage exceeding 100V	25
	--Other:	
8539.2910	---For automotive vehicles	35
8539.2920	---For flash light	25
8539.2990	---Other	25
	-Discharge lamps, other than ultra-violet lamps:	
8539.3100	--Fluorescent, hot cathode	25
8539.3200	--Mercury or sodium vapour lamps; metal halide lamps	20
	--Other:	

1	2	3
8539.3910	---Energy saving lamp	10
8539.3990	---Other	20
	-Ultra-violet or infra-red lamps; arc-lamps:	
8539.4100	--Arc-lamps	25
	--Other:	
8539.4910	---Infra-red lamp	20
8539.4920	---Ultra-violet lamps	20
	-Parts:	
8539.9010	---Tungsten filament and lead in wire for bulbs and tube lights	5
8539.9020	---Base cap for bulbs and tube lights	5
8539.9030	---Parts for energy saving lamps	5
8539.9090	---Other	10
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gasfilled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.1100	--Colour	10
8540.1200	--Black and white or other monochrome	10
8540.2000	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10
8540.4000	-Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10
8540.5000	-Data/graphic display tubes, black and white or other monochrome	10
8540.6000	-Other cathode-ray tubes	10
	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.7100	--Magnetrons	5
8540.7200	--Klystrons	5
8540.7900	--Other	5
	-Other valves and tubes:	
8540.8100	--Receiver or amplifier valves and tubes	10
8540.8900	--Other	10
	-Parts:	

1	2	3
8540.9100	--Of cathode-ray tubes	5
8540.9900	--Other	10
85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
8541.1000	-Diodes, other than photosensitive of light emitting diodes	5
	-Transistors, other than photosensitive transistors:	
8541.2100	--With a dissipation rate of less than 1 W	5
8541.2900	--Other	5
8541.3000	-Thyristors, diacs and triacs, other than photosensitive devices	5
8541.4000	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5
8541.5000	-Other semiconductor devices	5
8541.6000	-Mounted piezo-electric crystals	5
8541.9000	-Parts	5
85.42	Electronic integrated circuits and microassemblies.	
8542.1000	-Cards incorporating an electronic integrated circuit ("smart" cards)	5
	-Monolithic integrated circuits:	
8542.2100	--Digital	5
8542.2900	--Other	5
8542.6000	-Hybrid integrated circuits	5
8542.7000	-Electronic microassemblies	5
8542.9000	-Parts	5
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
	-Particle accelerators:	
8543.1100	--Ion implanters for doping semiconductor materials	5
8543.1900	--Other	10
8543.2000	-Signal generators	10

1	2	3
8543.3000	-Machines and apparatus for electroplating, electrolysis or electrophoresis	5
8543.4000	-Electric fence energisers	5
	-Other machines and apparatus:	
8543.8100	--Proximity cards and tags	5
8543.8900	--Other	5
	-Parts:	
8543.9010	---Of machines of heading 8543.1900 & 8543.2000	10
8543.9090	---Other	5
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
	-Winding wire:	
	--Of copper:	
8544.1110	---Enamelled wire with nylon cover	10
8544.1190	---Other	25
8544.1900	--Other	25
8544.2000	-Co-axial cable and other co-axial electric conductors	25
8544.3000	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	35
	-Other electric conductors, for a voltage not exceeding 80 V:	
	--Fitted with connectors:	
8544.4110	---Computer leads	5
8544.4190	---Other	25
	--Other:	
8544.4910	---Telephone cables	25
8544.4990	---Other	25
	-Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.5100	--Fitted with connectors	25
	--Other:	
8544.5910	---Multi core, flexible, flat type copper, insulated	5
8544.5990	---Other	25

1	2	3
8544.6000	-Other electric conductors, for a voltage exceeding 1,000 V	20
8544.7000	-Optical fibre cables	25
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
	-Electrodes:	
8545.1100	--Of a kind used for furnaces	5
8545.1900	--Other	20
8545.2000	-Brushes	25
	-Other:	
8545.9010	---For motor vehicles including tractors	35
8545.9020	---For dry battery cells	5
8545.9090	---Other	20
85.46	Electrical insulators of any material.	
8546.1000	-Of glass	25
8546.2000	-Of ceramics	25
8546.9000	-Other	25
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
8547.1000	-Insulating fittings of ceramics	25
8547.2000	-Insulating fittings of plastics	25
8547.9000	-Other	25
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	

1	2	3
8548.1000	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	25
8548.9000	-Other	25
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.	
8601.1000	-Powered from an external source of electricity	5
8601.2000	-Powered by electric accumulators	5
86.02	Other rail locomotives; locomotive tenders.	
8602.1000	-Diesel-electric locomotives	5
8602.9000	-Other	5
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
8603.1000	-Powered from an external source of electricity	5
8603.9000	-Other	5
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5
8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled(excluding those of heading 86.04).	5
86.06	Railway or tramway goods vans and wagons, not self-propelled.	
8606.1000	-Tank wagons and the like	5
8606.2000	-Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	5
8606.3000	-Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	5
	-Other:	
8606.9100	--Covered and closed	5
8606.9200	--Open, with non-removable sides of a height exceeding 60 cm	5

1	2	3
8606.9900	--Other	5
86.07	Parts of railway or tramway locomotives or rolling-stock.	
	-Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.1100	--Driving bogies and bissel-bogies	5
8607.1200	--Other bogies and bissel bogies	5
8607.1900	--Other, including parts	5
	-Brakes and parts thereof:	
8607.2100	--Air brakes and parts thereof	5
8607.2900	--Other	5
8607.3000	-Hooks and other coupling devices, buffers, and parts thereof	5
	-Other:	
8607.9100	--Of locomotives	5
8607.9900	--Other	5
8608.0000	Railway or tramway track fixtures and fittings; mechanical(including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10
87.01	Tractors (other than tractors of heading 87.09).	
	-Pedestrian controlled tractors:	
8701.1010	---In CKD/SKD condition	30
8701.1090	---Other	30
	-Road tractors for semi-trailers:	
8701.2010	---In CKD/SKD condition	30
8701.2090	---Other	30
	-Track-laying tractors:	
8701.3010	---In CKD/SKD condition	30
8701.3090	---Other	30
	-Other:	

1	2	3
8701.9010	---In CKD/SKD condition	15
8701.9020	---Agricultural tractors having an engine capacity exceeding 35 HP but not exceeding 100HP	15
8701.9090	---Other	10
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
	-With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.1010	---In CKD/SKD condition	20
8702.1090	---Other	20
	-Other:	
8702.9010	---In CKD/SKD condition	20
8702.9090	---Other	20
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	
8703.1000	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30
	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	--Of a cylinder capacity not exceeding 1,000cc:	
8703.2110	---In CKD/SKD condition	50
8703.2190	---Other	50
	--Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210	---In CKD/SKD condition	50
8703.2290	---Other	50
	--Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
8703.2310	---Of a capacity exceeding 1,500cc but not exceeding 1,800cc, in CKD/SKD condition	65
8703.2320	---Other, of a capacity exceeding 1,500cc but not exceeding 1,800cc	65
8703.2330	---Of a capacity exceeding 1,800cc but not exceeding 3,000cc, in CKD/SKD condition	75
8703.2390	---Other	75

1	2	3
8703.2400	--Of a cylinder capacity exceeding 3,000cc	75
	- Other vehicles, with compression ignition internal combustion piston engine (diesel or semi diesel):	
	--Of a cylinder capacity not exceeding 1,500cc:	
8703.3110	--- In CKD/SKD condition	50
8703.3190	---Other	50
	--Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
8703.3210	---Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc, in CKD/SKD condition	65
8703.3220	---Other, of a capacity exceeding 1,500 cc but not exceeding 1,800 cc	65
8703.3230	---Of a capacity exceeding 1,800 cc but not exceeding 2,500 cc, in CKD/SKD condition	75
8703.3290	---Other	75
8703.3300	--Of a cylinder capacity exceeding 2500cc	75
8703.9000	-Other	75
87.04	Motor vehicles for the transport of goods.	
	-Dumpers designed for off-highway use:	
8704.1010	---Dump trucks designed for off-highway use with limited speed in the speed-o-meter, lack of axle suspension, sturdily built with a tipping or bottom opening body, having rigid or articulated chassis, fitted with off the road wheels and special earth moving tyres.	5
8704.1090	---Other	60
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	--g.v.w. not exceeding 5 tonnes:	
8704.2110	---In CKD/SKD condition	60
8704.2190	---Other	60
	--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.2210	---In CKD/SKD condition	60
8704.2290	---Other	60
	--g.v.w. exceeding 20 tonnes:	
8704.2310	---In CKD/SKD condition	60
8704.2390	---Other	60
	-Other, with spark-ignition internal combustion piston engine	
	--g.v.w. not exceeding 5 tonnes:	

1	2	3
8704.3110	---In CKD/SKD condition	60
8704.3190	---Other	60
	--g.v.w. exceeding 5 tonnes:	
8704.3210	---In CKD/SKD condition	60
8704.3290	---Other	60
	-Other:	
8704.9010	---In CKD/SKD condition	60
8704.9090	---Other	60
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.1000	-Crane lorries	10
8705.2000	-Mobile drilling derricks	30
8705.3000	-Fire fighting vehicles	30
8705.4000	-Concrete- mixer lorries	60
8705.9000	-Other	10
8706.0000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	50
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.1000	-For the vehicles of heading 87.03	45
8707.9000	-Other	45
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708.1000	-Bumpers and parts thereof:	35
	-Other parts and accessories of bodies (including cabs):	
8708.2100	--Safety seat belts	35
8708.2900	--Other	35
	-Brakes and servo-brakes and parts thereof:	
8708.3100	--Mounted brake linings	35
8708.3900	--Other	35
8708.4000	-Gear boxes	35

1	2	3
8708.5000	-Drive-axes with differential, whether or not provided with other transmission components	35
8708.6000	-Non-driving axes and parts thereof	35
8708.7000	-Road wheels and parts and accessories thereof	35
8708.8000	-Suspension shock-absorbers	35
	-Other parts and accessories:	
8708.9100	--Radiators	35
8708.9200	--Silencers and exhaust pipes	35
8708.9300	--Clutches and parts thereof	35
8708.9400	--Steering wheels, steering columns and steering boxes	35
8708.9900	--Other	35
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	-Vehicles:	
8709.1100	--Electrical	30
8709.1900	--Other	30
8709.9000	-Parts	35
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	20
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
8711.1010	---In CKD/SKD condition	90
8711.1090	---Other	90
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
8711.2010	---In CKD/SKD condition	90
8711.2090	---Other	90

1	2	3
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010	---Auto rickshaw in CBU condition	90
8711.3020	---Motorcycles in CKD/SKD condition	90
8711.3090	---Other	90
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:	
8711.4010	--- In CKD/SKD condition	90
8711.4090	---Other	90
	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010	---In CKD/SKD condition	90
8711.5090	---Other	90
	-Other:	
8711.9010	---In CKD/SKD condition	90
8711.9090	---Other	90
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	30
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.1000	-Not mechanically propelled	5
8713.9000	-Other	5
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	
	-Of motorcycles (including mopeds):	
8714.1100	--Saddles	35
8714.1900	--Other	35
8714.2000	-Of carriages for disabled persons	5
	-Other:	
8714.9100	--Frames and forks, and parts thereof	25
8714.9200	--Wheel rims and spokes	25
8714.9300	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	25

1	2	3
8714.9400	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	25
8714.9500	--Saddles	25
8714.9600	--Pedals and crank-gear, and parts thereof	25
8714.9900	--Other	25
8715.0000	Baby carriages and parts thereof.	20
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
8716.1000	-Trailers and semi-trailers of the caravan type, for housing or camping	60
8716.2000	-Self-loading or self-unloading trailers and semi-trailers for agriculture purposes	60
	-Other trailers and semi-trailers for the transport of goods:	
8716.3100	--Tanker trailers and tanker semi-trailers	60
8716.3900	--Other	60
8716.4000	-Other trailers and semi-trailers	60
8716.8000	-Other vehicles	60
8716.9000	-Parts	35
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	
8801.1000	-Glanders and hang gliders	5
8801.9000	-Other	5
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
	-Helicopters:	
8802.1100	--Of an unladen weight not exceeding 2,000 kg	5
8802.1200	--Of an unladen weight exceeding 2,000 kg	5
8802.2000	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5
8802.3000	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5
8802.4000	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5
8802.6000	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5

1	2	3
88.03	Parts of goods of heading 88.01 or 88.02.	
8803.1000	-Propellers and rotors and parts thereof	5
8803.2000	-Under-carriages and parts thereof	5
8803.3000	-Other parts of aeroplanes or helicopters	5
8803.9000	-Other	5
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
8805.1000	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5
	-Ground flying trainers and parts thereof:	
8805.2100	--Air combat simulators and parts thereof	5
8805.2900	--Other	5
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
8901.1000	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	10
8901.2000	-Tankers	10
8901.3000	-Refrigerated vessels, other than those of subheading 8901.20	10
8901.9000	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5
8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	10
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903.1000	-Inflatable	20
	-Other:	
8903.9100	--Sailboats, with or without auxiliary motor	20
8903.9200	--Motorboats, other than outboard motorboats	20

1	2	3
8903.9900	--Other	20
8904.0000	Tugs and pusher craft.	20
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
8905.1000	-Dredgers	5
8905.2000	-Floating or submersible drilling or production platforms	5
8905.9000	-Other	5
89.06	Other vessels, including warships and lifeboats other than rowing boats.	
8906.1000	-Warships	5
8906.9000	-Other	5
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
8907.1000	-Inflatable rafts	5
8907.9000	-Other	5
8908.0000	Vessels and other floating structures for breaking up.	5
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
9001.1000	-Optical fibres, optical fibre bundles and cables	20
9001.2000	-Sheets and plates of polarising material	20
9001.3000	-Contact lenses	10
9001.4000	-Spectacle lenses of glass	10
9001.5000	-Spectacle lenses of other materials	10
9001.9000	-Other	20

1	2	3
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.	
	-Objective lenses:	
9002.1100	--For cameras, projectors or photographic enlargers or reducers	5
9002.1900	--Other	5
9002.2000	-Filters	5
9002.9000	-Other	5
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.	
	-Frames and mountings:	
9003.1100	--Of plastics	10
9003.1900	--Of other materials	10
9003.9000	-Parts	10
90.04	Spectacles, goggles and the like, corrective, protective or other.	
9004.1000	-Sunglasses	5
9004.9000	-Other	10
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
9005.1000	-Binoculars	10
9005.8000	-Other instruments	10
9005.9000	-Parts and accessories (including mountings)	10
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.1000	-Cameras of a kind used for preparing printing plates or cylinders	5
9006.2000	-Cameras of a kind used for recording documents on microfilm, microfiche	5
	or other microforms	

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9006.3000	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5
9006.4000	-Instant print cameras	5
	-Other cameras:	
9006.5100	--With a through-the-lens view finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	5
9006.5200	--Other, for roll film of a width less than 35 mm	5
9006.5300	--Other, for roll film of a width of 35 mm	5
9006.5900	--Other	5
	-Photographic flashlight apparatus and flashbulbs:	
9006.6100	--Discharge lamp ("electronic") flashlight apparatus	5
9006.6200	--Flashbulbs, flashcubes and the like	5
9006.6900	--Other	5
	-Parts and accessories:	
9006.9100	--For cameras	5
9006.9900	--Other	5
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	-Cameras:	
9007.1100	--For film of less than 16 mm width or for double-8 mm film	5
9007.1900	--Other	5
9007.2000	-Projectors	5
	-Parts and accessories:	
9007.9100	--For cameras	5
9007.9200	--For projectors	5
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
9008.1000	-Slide projectors	5
9008.2000	-Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5
9008.3000	-Other image projectors	5
9008.4000	-Photographic (other than cinematographic) enlargers and reducers	5

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9008.9000	-Parts and accessories	5
90.09	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	
	-Electrostatic photocopying apparatus:	
9009.1100	--Operating by reproducing the original image directly onto the copy (direct process)	15
9009.1200	--Operating by reproducing the original image via an intermediate onto the copy (indirect process)	15
	-Other photocopying apparatus:	
9009.2100	--Incorporating an optical system	5
9009.2200	--Of the contact type	5
9009.3000	-Thermo-copying apparatus	5
	-Parts and accessories:	
9009.9100	--Automatic document feeders	5
9009.9200	--Paper feeders	5
9009.9300	--Sorters	5
9009.9900	--Other	5
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
9010.1000	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5
	-Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:	
9010.4100	--Direct write-on-wafer apparatus	5
9010.4200	--Step and repeat aligners	5
9010.4900	--Other	5

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9010.5000	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	5
9010.6000	-Projection screens	5
9010.9000	-Parts and accessories	5
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
9011.1000	-Stereoscopic microscopes	5
9011.2000	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	5
9011.8000	-Other microscopes	5
9011.9000	-Parts and accessories	5
90.12	Microscopes other than optical microscopes; diffraction apparatus.	
9012.1000	-Microscopes other than optical microscopes; diffraction apparatus	5
9012.9000	-Parts and accessories	5
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
9013.1000	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5
9013.2000	-Lasers, other than laser diodes	5
9013.8000	-Other devices, appliances and instruments	5
9013.9000	-Parts and accessories	5
90.14	Direction finding compasses; other navigational instruments and appliances.	
9014.1000	-Direction finding compasses	5
9014.2000	-Instruments and appliances for aeronautical or space navigation (other than compasses)	5

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9014.8000	-Other instruments and appliances	5
9014.9000	-Parts and accessories	5
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
9015.1000	-Rangefinders	5
9015.2000	-Theodolites and tachymeters (tacheometers)	5
9015.3000	-Levels	5
9015.4000	-Photogrammetrical surveying instruments and appliances	5
9015.8000	-Other instruments and appliances	5
9015.9000	-Parts and accessories	5
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	
9016.0010	---Electronic	5
9016.0090	---Other	5
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
	-Drafting tables and machines, whether or not automatic:	
9017.1010	---Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	5
9017.1090	---Other	5
9017.2000	-Other drawing, marking-out or mathematical calculating instruments	10
	-Micrometers, callipers and gauges:	
9017.3010	---Micro Meter	10
9017.3020	---Callipers and gauges	10
	-Other instruments:	
9017.8010	---Measuring rod and tapes	10
9017.8090	---Other	20
9017.9000	-Parts and accessories	10

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90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100	--Electro-cardiographs	5
9018.1200	--Ultrasonic scanning apparatus	5
9018.1300	--Magnetic resonance imaging apparatus	5
9018.1400	--Scintigraphic apparatus	5
9018.1900	--Other	5
9018.2000	--Ultra-violet or infra-red ray apparatus	5
	-Syringes, needles, catheters, cannulae and the like:	
	--Syringes, with or without needles:	
9018.3110	---With needles	20
9018.3120	---Without needles	20
9018.3200	--Tubular metal needles and needles for sutures	20
	--Other:	
9018.3910	---Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	20
9018.3920	---Dextrose and saline infusion giving sets	20
	-Catheter:	
9018.3931	----Suction	5
9018.3932	----Pulmonary artery	5
9018.3933	----Foley's	5
9018.3939	----Other	5
9018.3940	---Cannula	20
9018.3950	---Surgical needles	5
9018.3960	---Endo tracheal tube	5
9018.3970	---Balloons	5
9018.3990	---Other	5
	-Other instruments and appliances, used in dental sciences:	
9018.4100	--Dental drill engines, whether or not combined on a single base with other dental equipment	5
9018.4900	--Other	10
9018.5000	-Other ophthalmic instruments and appliances	5
	-Other instruments and appliances:	

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9018.9010	---Anesthesia apparatus	5
9018.9020	---Stethoscopes	5
9018.9030	---Surgical scissors	5
9018.9040	---Surgical knives	5
9018.9050	---Sphygmomano-meter	5
9018.9060	---Infant incubators	5
9018.9070	---Fibre dializers	5
9018.9090	---Other	5
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
9019.1000	-Mechano-therapy appliances; massage apparatus; psychological aptitude- testing apparatus	5
	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.2010	---Oxygenator with accessories	5
9019.2020	---Ozone therapy apparatus	5
9019.2030	---Acrosol therapy apparatus	5
9019.2090	---Other	5
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	
9020.0010	---Gas masks	5
9020.0020	---Other breathing appliances	5
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
9021.1000	-Orthopaedic or fracture appliances	5
	-Artificial Teeth and dental fittings:	
9021.2100	--Artificial teeth	5

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9021.2900	--Other	5
	-Other artificial parts of the body :	
9021.3100	--Artificial joints	5
9021.3900	--Other	5
9021.4000	-Hearing aids, excluding parts and accessories	5
9021.5000	-Pacemakers for stimulating heart muscles, excluding parts and accessories	5
9021.9000	-Other	5
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	
	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1200	--Computed tomography apparatus	5
9022.1300	--Other, for dental uses	5
9022.1400	--Other, for medical, surgical or veterinary uses	5
9022.1900	--For other uses	5
	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.2100	--For medical, surgical, dental or veterinary uses	5
9022.2900	--For other uses	5
9022.3000	-X-ray tubes	5
9022.9000	-Other, including parts and accessories	5
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5

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90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals; wood, textiles, paper, plastics).	
9024.1000	-Machines and appliances for testing metals	5
9024.8000	-Other machines and appliances	5
9024.9000	-Parts and accessories	5
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
	-Thermometers and pyrometers, not combined with other instruments:	
	--Liquid-filled, for direct reading:	
9025.1110	---Thermometers, clinical	5
9025.1190	---Other	5
9025.1900	--Other	5
	-Other instruments:	
9025.8010	---Hydrometers	5
9025.8020	---Psychrometers	5
9025.8090	---Other	5
9025.9000	-Parts and accessories	5
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
9026.1000	-For measuring or checking the flow or level of liquids	5
9026.2000	-For measuring or checking pressure	5
9026.8000	-Other instruments or apparatus	5
9026.9000	-Parts and accessories	5

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90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
9027.1000	-Gas or smoke analysis apparatus	5
9027.2000	-Chromatographs and electrophoresis instruments	5
9027.3000	-Spectrometers, spectrophotometers meters and spectrographs using optical radiations (UV, visible, IR)	5
9027.4000	-Exposure meters	5
9027.5000	-Other instruments and apparatus using optical radiations (UV, visible, IR)	5
9027.8000	-Other instruments and apparatus	5
9027.9000	-Microtomes; parts and accessories	5
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
9028.1000	-Gas meters	25
9028.2000	-Liquid meters	20
9028.3000	-Electricity meters	25
	-Parts and accessories:	
9028.9010	---Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	10
9028.9020	---Other of electricity meters	25
9028.9090	---Other	10
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1010	---Taximeters and pedometers	35
9029.1020	---Mileometers	35
9029.1090	---Other	35

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	-Speed indicators and tachometers; stroboscopes:	
9029.2010	---Speed indicators and tachometers	35
9029.2020	---Stroboscopes	25
9029.9000	-Parts and accessories	25
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
9030.1000	-Instruments and apparatus for measuring or detecting ionising radiations	5
9030.2000	-Cathode-ray oscilloscopes and cathode-ray oscillographs	5
	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030.3100	--Multimeters	5
	--Other:	
9030.3910	---Voltage meter	5
9030.3920	---Ampere-meter	5
9030.3990	---Other	10
9030.4000	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5
	-Other instruments and apparatus:	
9030.8200	--For measuring or checking semiconductor wafers or devices	5
9030.8300	--Other, with a recording device	5
9030.8900	--Other	5
9030.9000	-Parts and accessories	5
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
9031.1000	-Machines for balancing mechanical parts	5
9031.2000	-Test benches	5
9031.3000	-Profile projectors	5

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	-Other optical instruments and appliances:	
9031.4100	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5
9031.4900	--Other	5
9031.8000	-Other instruments, appliances and machines	5
9031.9000	-Parts and accessories	5
90.32	Automatic regulating or controlling instruments and apparatus.	
	-Thermostats:	
9032.1010	---Of a kind used in refrigerators and air-conditioners	5
9032.1090	---Other	20
9032.2000	-Manostats	5
	-Other instruments and apparatus:	
9032.8100	--Hydraulic or pneumatic	5
9032.8900	--Other	5
9032.9000	-Parts and accessories	5
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
9033.0010	---Of hearings aids	5
9033.0020	----Pacing wire	5
9033.0090	---Other	20
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.1100	--With mechanical display only	5
9101.1200	--With opto-electronic display only	5
9101.1900	--Other	5
	-Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.2100	--With automatic winding	5
9101.2900	--Other	5
	-Other:	
9101.9100	--Electrically operated	5

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9101.9900	--Other	5
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.1100	--With mechanical display only	5
9102.1200	--With opto-electronic display only	5
9102.1900	--Other	5
	-Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.2100	--With automatic winding	5
9102.2900	--Other	5
	-Other:	
9102.9100	--Electrically operated	5
9102.9900	--Other	5
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	
9103.1000	-Electrically operated	10
9103.9000	-Other	10
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
9104.0010	---For aircraft and spacecraft	5
9104.0090	---Other	10
91.05	Other clocks.	
	-Alarm clocks:	
9105.1100	--Electrically operated	20
9105.1900	--Other	20
	-Wall clocks:	
9105.2100	--Electrically operated	20
9105.2900	--Other	20
	-Other:	
9105.9100	--Electrically operated	20
9105.9900	--Other	20

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91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	
9106.1000	-Time-registers, time-recorders	5
9106.2000	-Parking meters	5
9106.9000	-Other	5
9107.0000	Time switches with clock or watch movement or with synchronous motor.	10
91.08	Watch movements, complete and assembled.	
	-Electrically operated:	
9108.1100	--With mechanical display only or with a device to which a mechanical display can be incorporated	10
9108.1200	--With opto-electronic display only	10
9108.1900	--Other	10
9108.2000	-With automatic winding	10
9108.9000	-Other	10
91.09	Clock movements, complete and assembled.	
	-Electrically operated:	
9109.1100	--Of alarm clocks	10
9109.1900	--Other	10
9109.9000	-Other	10
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
	-Of watches:	
9110.1100	--Complete movements, unassembled or partly assembled (movement sets)	5
9110.1200	--Incomplete movements, assembled	5
9110.1900	--Rough movements	5
9110.9000	-Other	5
91.11	Watch cases and parts thereof.	

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9111.1000	-Cases of precious metal or of metal clad with precious metal	5
9111.2000	-Cases of base metal, whether or not gold- or silver-plated	5
9111.8000	-Other cases	5
9111.9000	-Parts	5
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
9112.2000	-Cases	5
9112.9000	-Parts	5
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.1000	-Of precious metal or of metal clad with precious metal	5
9113.2000	-Of base metal, whether or not gold- or silver-plated	5
9113.9000	-Other	5
91.14	Other clock or watch parts.	
9114.1000	-Springs, including hair-springs	5
9114.2000	-Jewels	5
9114.3000	-Dials	5
9114.4000	-Plates and bridges	5
9114.9000	-Other	5
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
9201.1000	-Upright pianos	10
9201.2000	-Grand pianos	10
9201.9000	-Other	10
92.02	Other string musical instruments (for example, guitars, violins, harps).	
9202.1000	-Played with a bow	10
9202.9000	-Other	10
9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	10
92.04	Accordions and similar instruments; mouth organs.	

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9204.1000	-Accordions and similar instruments	10
9204.2000	-Mouth organs	10
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	
9205.1000	-Brass-wind instruments	10
9205.9000	-Other	10
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
9207.1000	-Keyboard instruments, other than accordions	10
9207.9000	-Other	10
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
9208.1000	-Musical boxes	10
9208.9000	-Other	10
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
9209.1000	-Metronomes, tuning forks and pitch pipes	10
9209.2000	-Mechanisms for musical boxes	10
9209.3000	-Musical instruments strings	10
	-Other:	
9209.9100	--Parts and accessories for pianos	10
9209.9200	--Parts and accessories for the musical instruments of heading 92.02	10
9209.9300	--Parts and accessories for the musical instruments of heading 92.03	10
9209.9400	--Parts and accessories for the musical instruments of heading 92.07	10

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9209.9900	--Other	10
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
	-Artillery weapons (for example, guns, howitzers and mortars) :	
9301.1100	--Self-propelled	15
9301.1900	--Other	15
9301.2000	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15
9301.9000	-Other	15
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04.	
9302.0010	---Of prohibited bore and of calibres higher than 0.32	15
9302.0090	---Other	25
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
9303.1000	-Muzzle-loading firearms	25
9303.2000	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	25
9303.3000	-Other sporting, hunting or target-shooting rifles	25
9303.9000	-Other	25
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	15
93.05	Parts and accessories of articles of headings 93.01 to 93.04.	
9305.1000	-Of revolvers or pistols	25
	-Of shotguns or rifles of heading 93.03:	
9305.2100	--Shotgun barrels	25
9305.2900	--Other	25
	-Other:	

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9305.9100	--Of military weapons of heading 93. 01	15
9305.9900	--Other	15
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
9306.1000	-Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	15
	-Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100	--Cartridges	25
9306.2900	--Other	25
9306.3000	-Other cartridges and parts thereof	25
9306.9000	-Other	15
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	25
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
9401.1000	-Seats of a kind used for aircraft	5
9401.2000	-Seats of a kind used for motor vehicles	25
9401.3000	-Swivel seats with variable height adjustment	25
9401.4000	-Seats other than garden seats or camping equipment, convertible into beds	25
9401.5000	-Seats of cane, osier, bamboo or similar materials	25
	-Other seats, with wooden frames:	
9401.6100	--Upholstered	25
9401.6900	--Other	25
	-Other seats, with metal frames:	
9401.7100	--Upholstered	25
9401.7900	--Other	25
9401.8000	-Other seats	25
9401.9000	-Parts	25

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94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	
	-Dentists', barbers' or similar chairs and parts thereof:	
9402.1010	---Dentists' chairs	10
9402.1090	---Other	25
	-Other:	
9402.9010	---Operating tables	10
9402.9020	---Hospital beds with mechanical fittings	25
9402.9090	---Other	25
94.03	Other furniture and parts thereof.	
9403.1000	-Metal furniture of a kind used in offices	25
9403.2000	-Other metal furniture	25
9403.3000	-Wooden furniture of a kind used in offices	25
9403.4000	-Wooden furniture of a kind used in the kitchen	25
9403.5000	-Wooden furniture of a kind used in the bedroom	25
9403.6000	-Other wooden furniture	25
9403.7000	-Furniture of plastics	25
9403.8000	-Furniture of other materials, including cane, osier, bamboo or similar materials	25
9403.9000	-Parts	25
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
9404.1000	-Mattress supports	25
	-Mattresses:	
9404.2100	--Of cellular rubber or plastics, whether or not covered	25
9404.2900	--Of other materials	25
9404.3000	-Sleeping bags	20
9404.9000	-Other	25

1	2	3
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.1010	---Chandeliers	25
9405.1020	---Fitting of base metal for fluorescent tubes	25
9405.1090	---Other	25
9405.2000	-Electric table, desk, bedside or floor-standing lamps	25
9405.3000	-Lighting sets of a kind used for Christmas trees	25
	-Other electric lamps and lighting fittings:	
9405.4010	---Lighting system of a kind used for film shootings	5
9405.4090	---Other	25
9405.5000	-Non-electric lamps and lighting fittings	25
9405.6000	-Illuminated signs, illuminated name-plates and the like	25
	-Parts:	
	--Of glass:	
9405.9110	---Of chandelier	10
9405.9190	---Other	25
9405.9200	--Of plastics	25
9405.9900	--Other	25
9406.0000	Prefabricated buildings.	25
9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); 'dolls' carriages.	25
95.02	Dolls representing only human beings.	
9502.1000	-Dolls, whether or not dressed	25
	-Parts and accessories:	
9502.9100	--Garments and accessories therefor, footwear and headgear	10
9502.9900	--Other	10

1	2	3
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	
9503.1000	-Electric trains, including tracks, signals and other accessories therefor	25
	-Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10:	
9503.2010	---Aero models	5
9503.2090	---Other	25
9503.3000	-Other construction sets and constructional toys	25
	-Toys representing animals or non-human creatures:	
	--Stuffed:	
9503.4110	---Parts, accessories, sub-assemblies, mechanical or electrical movements	10
9503.4190	---Other	25
9503.4900	--Other	25
9503.5000	-Toy musical instruments and apparatus	25
9503.6000	-Puzzles	25
9503.7000	-Other toys, put up in sets or outfits	25
9503.8000	-Other toys and models, incorporating a motor	25
9503.9000	-Other	25
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
9504.1000	-Video games of a kind used with a television receiver	25
9504.2000	-Articles and accessories for billiards	20
9504.3000	-Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	25
9504.4000	-Playing cards	25
	-Other:	
9504.9010	---Dice cups	25
9504.9090	---Other	25
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
9505.1000	-Articles for Christmas festivities	25
9505.9000	-Other	25

1	2	3
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
	-Snow-skis and other snow-ski equipment:	
9506.1100	--Skis	10
9506.1200	--Ski-fastenings (ski-bindings)	10
9506.1900	--Other	10
	-Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.2100	--Sailboards	10
9506.2900	--Other	10
	-Golf clubs and other golf equipment:	
9506.3100	--Clubs, complete	10
9506.3200	--Balls	10
9506.3900	--Other	10
9506.4000	-Articles and equipment for table-tennis	20
	-Tennis, badminton or similar rackets, whether or not strung:	
9506.5100	--Lawn-tennis rackets, whether or not strung	25
	--Other:	
9506.5910	---Badminton rackets	25
9506.5920	---Squash rackets	25
9506.5990	---Other	25
	-Balls, other than golf balls and table-tennis balls:	
9506.6100	--Lawn-tennis balls	20
	--Inflatable:	
9506.6210	---Footballs, soccer balls	20
9506.6290	---Other	20
	--Other:	
9506.6910	---Cricket balls	20
9506.6920	---Hockey balls	20
9506.6990	---Other	20
9506.7000	-Ice skates and roller skates, including skating boots with skates attached	10
	-Other:	
9506.9100	--Articles and equipment for general physical exercise, gymnastics or athletics	10

1	2	3
	--Other:	
9506.9910	---Bladders and covers of inflatable balls	20
9506.9920	---Cricket bats	20
9506.9930	---Cricket pads	20
9506.9940	---Hockey sticks	20
9506.9990	---Other	20
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
9507.1000	-Fishing rods	10
9507.2000	-Fish-hooks, whether or not snelled	10
9507.3000	-Fishing reels	10
9507.9000	-Other	10
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	
9508.1000	-Travelling circuses and travelling menageries	10
9508.9000	-Other	10
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother- of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	
9601.1000	-Worked ivory and articles of ivory	20
	-Other:	
9601.9010	---Worked tortoise-shell	20
9601.9090	---Other	20
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	
9602.0010	---Gelatine capsules	20
9602.0090	---Other	20

1	2	3
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers; not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
9603.1000	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25
	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.2100	--Tooth brushes, including dental-plate brushes	25
9603.2900	--Other	25
9603.3000	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25
9603.4000	-Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	25
9603.5000	-Other brushes constituting parts of machines, appliances or vehicles	25
9603.9000	-Other	25
9604.0000	Hand sieves and hand riddles.	25
9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	25
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
9606.1000	-Press-fasteners, snap-fasteners and press-studs and parts therefor	25
	-Buttons:	
9606.2100	--Of plastics, not covered with textile material	25
9606.2200	--Of base metal, not covered with textile material	25
	--Other:	
9606.2910	---Studs	25
9606.2920	---Buttons	25

1	2	3
9606.2990	---Other	25
	-Button moulds and other parts of buttons; button blanks:	
9606.3010	---Button moulds and other parts of buttons	25
9606.3020	---Button blanks	25
96.07	Slide fasteners and parts thereof.	
	-Slide fasteners:	
9607.1100	--Fitted with chain scoops of base metal	20
9607.1900	--Other	20
9607.2000	-Parts	20
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders; pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
9608.1000	-Ball point pens	25
9608.2000	-Felt tipped and other porous-tipped pens and markers	25
	-Fountain pens, stylograph pens and other pens:	
9608.3100	--Indian ink drawing pens	20
9608.3900	--Other	20
9608.4000	-Propelling or sliding pencils	20
9608.5000	-Sets of articles from two or more of the foregoing subheadings	20
9608.6000	-Refills for ball point pens, comprising the ball point and ink-reservoir	20
	-Other:	
9608.9100	--Pen nibs and nib points	20
	--Other:	
9608.9910	---Pen caps and clips	10
9608.9920	---Ball point tips	10
9608.9990	---Other	20
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
9609.1000	-Pencils and crayons, with leads encased in a rigid sheath	20

1	2	3
	-Pencil leads, black or coloured:	
9609.2010	---Pencil leads, black	20
9609.2020	---Pencil kits, coloured	20
9609.9000	-Other	20
9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	20
9611.0000	Date, 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.	20
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
	-Ribbons:	
9612.1010	---For dot matrix printer	20
9612.1090	---Other	20
9612.2000	-Ink-pads	20
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
9613.1000	-Pocket lighters, gas fuelled, non-refillable	10
9613.2000	-Pocket lighters, gas fuelled, refillable	10
9613.8000	-Other lighters	10
9613.9000	-Parts	5
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	
9614.2000	-Pipes and pipe bowls	20
9614.9000	-Other	20
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	
	-Combs, hair-slides and the like:	

1	2	3
9615.1100	--Of hard rubber or plastics	25
9615.1900	--Other	25
	-Other:	
9615.9010	---Hair pins	20
9615.9020	---Hair curlers and the like	20
9615.9090	---Other	20
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
9616.1000	-Scent sprays and similar toilet sprays, and mounts and heads therefor	25
9616.2000	-Powder-puffs and pads for the application of cosmetics or toilet preparations	20
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	
9617.0010	---Vacuum flasks	20
9617.0020	---Other	20
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	
9701.1000	-Paintings, drawings and pastels	5
9701.9000	-Other	5
9702.0000	Original engravings, prints and lithographs	5
9703.0000	Original sculptures and statuary, in any material.	5
9704.0000	Postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.	5

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1	2	3
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5
9706.0000	Antiques of an age exceeding one hundred years.	10

Chapter 98
(SERVICES)

Heading	Description	FED
98.01	Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.	50% of the charges on all
9801.1000	Services provided or rendered by hotels	
9801.2000	Services provided or rendered by restaurants	
9801.3000	Services provided or rendered by marriage halls and lawns	
9801.4000	Services provided or rendered by clubs	
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers	
9801.7000	Services provided or rendered by messes and hostels	
9801.9000	Other	
98.02	Advertisements.	
9802.1000	Advertisement on T.V.	
9802.2000	Advertisement on radio	
9802.3000	Advertisement on closed circuit T.V.	
9802.4000	Advertisement in newspapers and periodicals	
9802.5000	Advertisement on cable T.V. network	
9802.9000	Other	
98.03	Facilities for inland travel.	
9803.1000	Travel by air	
9803.2000	Travel by train	
9803.9000	Other	
98.04	Services provided or rendered for inland carriage of goods.	
9804.1000	Carriage of goods by air	
9804.2000	Carriage of goods by train	
9804.9000	Other	
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.	
9805.1000	Shipping agents	
9805.2000	Stevedores	

Heading	Description	FED
9805.3000	Freight forwarding agents	
9805.4000	Customs agents	
9805.5000	Travel agents	
9805.5100	Tour operators	
9805.6000	Recruiting agents	
9805.7000	Advertising agents	
9805.8000	Ship chandlers	
9805.9000	Other	
98.06	Services provided or rendered in matters of hire, purchase or sale of moveable or immovable goods or property.	
9806.1000	Property dealers	
9806.2000	Car/automobile dealers	
9806.3000	Dealers of second hand goods other than automobiles	
9806.9000	Others	
9807.0000	Services provided or rendered by property developers and promoters.	
9808.0000	Courier services.	
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.	
9810.0000	Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.	
9811.0000	Services provided or rendered by laundries, dry cleaners.	
98.12	Services provided or rendered by persons engaged in telecommunication work in respect of telephone, telegraph, telex, telefax and alike.	
9812.1000	Telephone	
9812.2000	Telegraph	
9812.3000	Telex	
9812.4000	Telefax	
9812.9000	Other	

Heading	Description	FED
98.13	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, other non-banking financial institutions and other persons dealing in any such services.	
9813.1000	Services provided or rendered in respect of insurance	
9813.2000	Services provided or rendered in respect of advances and loans	
9813.3010	Services provided or rendered in respect of leasing	
9813.3020	Financial leasing	
9813.3030	Commodity or equipment leasing	
9813.3090	Hire-purchase leasing	
9813.4000	Other	
9813.5010	Services provided or rendered in respect of musharika financing	
9813.5020	Services provided or rendered in relation to:	
9813.5030	Letters of credit	
9813.5040	Guarantees	
9813.5090	Brokerage	
9813.9000	Foreign exchange dealings	
	Other	
	Other	
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.	
9814.1000	Architects or town planners	
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works	
9814.3000	Property developers or promoters	
9814.4000	Landscape designers	
9814.9000	Other	

Heading	Description	FED
98.15	Services provided or rendered by professionals and consultants etc.	
9815.1000	Medical practitioners and consultants	
9815.2000	Legal practitioners and consultants	
9815.3000	Accountants and auditors	
9815.4000	Management consultants	
9815.5000	Technical, scientific, engineering consultants	
9815.6000	Software or IT based system development consultants	
9815.9000	Other consultants	
98.16	Services provided or rendered by pathological laboratories.	
98.17	Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	
9817.1000	Scientific laboratories	
9817.2000	Mechanical laboratories	
9817.3000	Chemical laboratories	
9817.4000	Electrical or electronic laboratories	
9817.9000	Other such laboratories	
98.18	Services provided or rendered by specialized agencies.	
9818.1000	Security agency	
9818.2000	Credit rating agency	
9818.3000	Market research agency	
9818.9000	Other such agencies	
98.19	Services provided or rendered by specified persons or businesses.	
9819.1000	Stock brokers	
9819.1100	Underwriters	
9819.1200	Indenters	
9819.1300	Commission agents	
9819.1400	Packers	
9819.2000	Money exchangers	
9819.3000	Rent-a-car	
9819.4000	Prize bond dealers	
9819.5000	Surveyors	
9819.6000	Designers	
9819.7000	Outdoor photographers	

Heading	Description	FED
9819.8000	Art Painters	
9819.9000	Others	
98.20	Services provided or rendered by specialized workshops or undertakings.	
9820.1000	Auto-workshops	
9820.2000	Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.	
9820.3000	Workshops for electric or electronic equipments or appliances etc. including computer hardware	
9820.4000	Car washing or similar service stations.	
9820.9000	Other workshops	
98.21	Services provided or rendered in specified fields.	
9821.1000	Healthcare centres, gyms or physical fitness centres etc.	
9821.2000	Indoor sports and games centres	
9821.3000	Babycare centres	
9821.4000	Body massage centres	
9821.5000	Pedicare centres	
9821.9000	Similar other centres	
98.22	Services provided or rendered for specified purposes.	
9822.1000	Fumigation services	
9822.2000	Maintenance or cleaning services	
9822.3000	Janitorial services	
9822.4000	Dredging or desilting services	
9822.9000	Other similar services	

CHAPTER 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
 - (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
 - (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
 - (iii) such other conditions, limitations and restrictions as Central Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER 1

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS AND OTHER DIGNITARIES.

Note: 1. For the purpose of sub-chapter 1, the following conditions shall apply:

- (i) The importer shall make a declaration on the bill of entry for exemption claimed.
- (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
- (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE	Description	CD%
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan	0
9903	Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Central Board of Revenue.	0
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	0
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- <u>Dignitaries of UAE</u> 1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. 2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.	0

PCT CODE	Description	CD%
	4. H.E.Sheikh Mubarak Bin Mohammad Al- Nahyan, Member of the ruling family of Abu Dhabi. 5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai. 9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE. 10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates. <u>Dignitaries of Qatar:</u> 1. H.E. Shaikh Faisal Bin Thanf Bin Jassim Al-Thani 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. (iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.	

PCT CODE	Description	CD%
9906	(iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers. (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan. Goods imported under the President's Salary, Allowances and Privileges Act, 1975 (Act LVIII of 1975). Goods imported under the Prime Minister's Salary, Allowances and Privileges Order, 1975 (Act LIX of 1975). Goods imported under the Governor's Salary, Allowances and Privileges, Order, 1975 (President's Order No. 5 of 1975). Goods imported under the Acting Governor's (Allowance and Privileges) Order, 1978 (President's Order No. 19 of 1978).	0

SUB-CHAPTER -II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES.

9907	Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Central Board of Revenue	0
9908	Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	0
9909	Articles, value of which does not exceed Rs.10,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0

PCT CODE	Description	CD%
9910	Samples of no commercial value imported by manufacturers-cum-exporters subject to the following conditions:— a) raw materials and products of such dimensions/specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of : (1) non-consumable goods of an individual value not exceeding US \$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples.	
9911	Relief goods donated by Foreign Government/Agencies for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government.	0

SUB-CHAPTER III
IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS
AND HOSPITALS.

Note:

For the purpose of sub-chapter III the expression:

- (i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;

- (ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and
- (iii) "Competent Authority" means:
- (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
 - (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
 - (iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD%
9912	Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation" are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter); 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones (29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)	0

PCT CODE	Description	CD%
	10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus.(85.27) 14. Ambulances.(87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences.(90.18) 19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21) 20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).	
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:— (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.	0

PCT CODE	Description	CD%
9914	Equipment, apparatus, reagents, disposables and spares, imported by: — (i) charitable non profit making institutions operating hospitals of fifty beds or more; and (ii) hospitals run by the Federal Government or a Provincial Government, — Subject to the following conditions: — (a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking. (b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.	0
9915	Goods imported by or donated to non profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that — (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	0

SUB-CHAPTER-IV
IMPORT OF REPLACEMENT GOODS

PCT CODE	Description	CD%
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions: — (i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0

SUB-CHAPTER-V
IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)

9917	Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose from time to time.	0

SUB-CHAPTER-VI
TEMPORARY IMPORT OR EXPORT

9918	Goods not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation. In case the goods have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the machinery was exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import of the goods.	0

PCT CODE	Description	CD%
9919	Goods mentioned below, imported temporarily for a period not Exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Central Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon: 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration purposes. 6. Dry fruits imported from Afghanistan.	0
9920	Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy: 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.	0

PCT CODE	Description	CD%
	3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.	
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0
9922	Ship spares, stores and equipment imported for use in ships Registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

**SUB-CHAPTER-VIII
MISCELLANEOUS**

PCT CODE	Description	CD%
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing lines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Petroleum items/products:- i. Crude oil. ii. Motor spirit. iii. Aviation spirit. iv. Spirit type jet fuel. v. J.P.I. vi. Furnace oil. vii. Methyl tertiary butyl ether (MTBE).	0
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001. i) Pearls ii) Gold iii) Un-cut precious and semi precious stones iv) Polished semi precious stones	0

PCT CODE	Description	CD%
	v) Jewelry casting powder vi) Moulding rubber vii) Injection wax viii) Jewelry casting machines and accessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and zinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Central Board of Revenue.	0
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Phosphatic rock	0
9936	Fertilizers (excluding urea PCT 3102.1000)	0

PCT CODE	Description	CD%
9937	Following items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer (iii) ABR (iv) Oto acoustic emission (5) Cochlear implants system. (6) Associated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312. (ii) 2 pin and 3 pin cords (iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. (7) Hearing impairment/deaf related: (i) Printed material (ii) Software (iii) Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing. (ii) Braille board for alphabet writing. (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine. (v) Mathematics slates for blind. (vi) Abacus frames (maths). (vii) White cane. (viii) Thermofoam duplicating machine. (ix) Manila paper for duplication. (x) Every card for brail writing. (xi) Magnifier glasses for low vision. (xii) Brail printing press.	0

PCT CODE	Description	CD%
9938	Following cardiology/cardiac surgery disposables and other equipment: — A. ANGIOPLASTY PRODUCTS: 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents. 3. Coronary Artery Dilatation Catheters (Balloons). 4. PTCA Guide Wires. 5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. B. ANGIOGRAPHY PRODUCTS: 1. Angiography Catheters. 2. Sheaths. 3. Guidewires 4. Contrast Lines 5. Pressure Lines 6. Manifolds C. CONTRAST MEDIA FOR ANGIOGRAPHY/ANGIOLPASTY: 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delviery System 6. Guide Wires 7. Sizing Balloons 8.Sizing Plates. 9.PDA Closure Devices 10. PDA Delivery Systems D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories). <u>E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories)</u>	0

PCT CODE	Description	CD%
	<u>F. HEART FAILURE DEVICES (with Leads, Connectors & accessories)</u> <u>G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories)</u> <u>H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.</u> 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors <u>I. LEAR CARDIOLOGY PRODUCTS</u> 1. Radioactive isotopes 2. Cold Kits (Cardiolite MAA, DTPA, etc) <u>J. CARDICE SURGERY PRODUCTS.</u> 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances. <u>K. EQUIPMENT</u> 1. Cardiac Angiography Machine 2. Echocardiography Machine 3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies.	
9939	Diagnostic kits for HIV and Hepatitis	0

544

PCT CODE	Description	CD%
9941	Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import. 1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000)	0

MUHAMMAD RAFIQ,
Acting Secretary.