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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 1st July, 1997

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 1997, and is hereby published for general information :—

ACT No. XXII OF 1997

An Act to give effect to the financial proposals of the Federal Government from the year beginning on the first day of July, 1997, and to amend certain laws.

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government from the year beginning on the first day of July, 1997, and to amend certain laws for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 1997.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

(1201)

Price : Rs. 75.15

[1013 (97)/Ex. Gaz.]

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(2) The appeal under this section shall be filed within thirty days of the date upon which an aggrieved person or the Collector is served with notice of an order under section 35C.

(3) Where an appeal is filed under sub-section (1) by the aggrieved person, it shall be accompanied by a fee of two hundred rupees.

(4) An appeal under this section shall be heard by a Bench of not less than two Judges of the High Court.

(5) The High Court upon hearing the appeal under this section shall decide the question of law raised therein and shall deliver decision thereon containing the grounds on which such decision is based and shall send a copy of the decision under the seal of the Court to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conformably to such decision.

(6) Subject to sub-section (7), notwithstanding that an appeal has been filed under this section, sums due to the Government as the result of an order passed under section 35C shall be payable in accordance with the said order.

(7) 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of a period of six months following the day on which it is made unless the appeal is decided, or such order is withdrawn, by the High Court earlier.

(8) The cost of appeal shall be in the discretion of the High Court."

IV. In the First Schedule, in the table under Chapter 98 and heading "Services", in the first column, after the heading 9816.0000 and the entries relating thereto in the second and third columns, the following new heading and the entries relating thereto shall be added, namely:-

"9817.0000 Services of distribution and supply of natural gas to all consumers, including domestic consumers, commercial consumers, industrial consumers and consumers like WAPDA and other producers in the energy sector, but not including fertilizer factories

9817.1000	Domestic consumer	10 per cent of the charges.
9817.2000	Commercial consumer	10 per cent of the charges.
9817.3000	Industrial consumer	10 per cent of the charges.
9817.4000	Other	10 per cent of the charges."

4. Amendment of Wealth Tax Act, 1963, (XV of 1963).— The following amendments shall be made in the Wealth Tax Act, 1963 (XV of 1963), namely:—

I. For section 2 the following shall be substituted, namely:—

"2. Definitions.— (1) In this Act, unless the context otherwise requires,—

(1) "Appellate Additional Commissioner" means a person appointed to be Appellate Additional Commissioner under section 9;

(2) "Appellate Tribunal" means the Appellate Tribunal appointed under section 133 of the Income Tax Ordinance, 1979 (XXXI of 1979);

(3) "assessee" means a person by whom any tax or any other sum of money is payable under this Act, and includes—

(i) every person in respect of whom any proceeding under this Act has been taken for the assessment of his wealth or the wealth of any other person in respect of which he is assessable or of the amount of refund due to him or to such other person; and

(ii) every person who is required to furnish a return of wealth under any of the provisions of this Act;

(4) "assessment year" means the year for which tax is chargeable under section 3;

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(5) "assets" include-

(i) in the case of an individual and a Hindu undivided family, property of every description movable or immovable, except-

(a) growing crops, grass or standing trees on agricultural land; and

(b) any building owned or occupied by a cultivator or receiver of rent or revenue out of agricultural land:

Provided that the building is on or in the immediate vicinity of the land and is a building which the cultivator or the receiver of rent or revenue by reason of his connection with the land requires as a store house or an out-house; and

(ii) in the case of a firm, an association of persons or a body of individuals, whether incorporated or not, and a company, immovable property held for the purpose of business of construction and sale, or letting out, of property;

Explanation.-

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

(i) immovable property held for the purpose of letting out, or business of letting out, of property;

- (ii) immovable property held for the purpose of construction and letting out of property; and
 - (iii) immovable property held for the purpose of construction and sale of property.
- (6) "Board" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (IV of 1924);
- (7) "Capital Value Tax" means any tax paid or collected under section 7 of the Finance Act, 1989 (V of 1989);
- (8) "Commissioner" means a person appointed to be a Commissioner of Wealth Tax under section 9;
- (9) "company" means a company as defined in the Companies Ordinance, 1984 (XLVII of 1984), but does not include a company-
- (i) in which not less than fifty per cent of the shares are held by the Government; or
 - (ii) the shares of which were the subject of dealing in a registered stock exchange in Pakistan at any time during the income year and remained listed on the stock exchange till the close of that year;
- (10) "Deputy Commissioner" means a person appointed to act as a Deputy Commissioner of Wealth Tax, a Wealth Tax Officer, a Special Officer and a Tax Recovery Officer;
- (11) "Director-General of Inspection" means a person appointed to be a Director-General of Inspection under section 138L of the

Income Tax Ordinance, 1979 (XXXI of 1979), and includes the Directors, Additional Directors, Deputy Directors and Assistant Directors of Inspection;

- (12) "Director-General of Intelligence and Investigation" means a person appointed to be a Director-General of Intelligence and Investigation under section 4 of the Income Tax Ordinance, 1979 (XXXI of 1979), and includes a person appointed to be a Director or an Additional Director or Deputy Director or an Assistant Director of Investigation and Intelligence or any other officer, howsoever designated, appointed by the Central Board of Revenue for the purpose of any or all functions performed by Director General of Intelligence and Investigation and, any other function that may be assigned to him;
- (13) "Director-General of Training and Research" means a person appointed to be a Director-General of Training and Research under section 4 of the Income Tax Ordinance, 1979 (XXXI of 1979);
- (14) "executor" means an executor or administrator of the estate of a deceased person;
- (15) "Inspecting Additional Commissioner" means a person appointed to be an Inspecting Additional Commissioner of Wealth Tax under section 9;
- (16) "net wealth" means the amount by which the aggregate value computed in accordance with the provisions of this Act of all the assets, wherever located, belonging to the assessee on the

valuation date, including assets required to be included in his net wealth as on that date under this Act, is in excess of the aggregate value of all the debts owed by the assessee on the valuation date other than-

- (i) debts which under section 6 are not to be taken into account; and
- (ii) debts which are secured on, or which have been incurred in relation to, any asset in respect of which wealth tax is not payable under this Act;

Explanation.- For the purpose of this clause,-

- (i) any property owned by any minor child of the assessee shall be deemed to belong to the assessee; and
- (ii) "assessee" shall be the parent determined by the Deputy Commissioner;

(17) "prescribed" means prescribed by rules made under this Act;

(18) "principal officer", used with reference to a company, means the secretary, manager, managing agent or managing director of the company and includes any person connected with the management of the affairs of the company upon whom the Deputy Commissioner has served a notice of his intention of treating him as the principal officer thereof;

(19) "public company" means a company-

- (i) in which not less than fifty per cent of the shares are held by the Government; or
- (ii) the shares of which were listed on a registered stock exchange in Pakistan at any time during the previous year and remained so listed till the close of that year;

- (20) "Regional Commissioner of Wealth Tax" means a person appointed to be a Regional Commissioner of Income Tax under section 4 of the Income Tax Ordinance, 1979 (XXXI of 1979);
- (21) "tax" means wealth tax and additional tax chargeable or payable under this Act, and includes any penalty, fee or other charge or any sum or amount leviable or payable under this Act;
- (22) "Tax Recovery Officer" means a person appointed to be a Tax Recovery Officer under the Income Tax Ordinance, 1979 (XXXI of 1979);
- (23) "urban area" means an area falling within the limit of metropolitan corporation, municipal corporation, municipal committee, town committee, cantonment board or the Islamabad Capital Territory;
- (24) "valuation date", in relation to any year for which an assessment is to be made under this Act, means the last day of the year previous to the year for which the tax is chargeable under this Act;
- (25) "valuer" means a person appointed to be a valuer under section 9; and
- (26) "Wealth Tax Inspector" means a person appointed to be a Wealth Tax Inspector under section 9.

- (2) The words and expressions used but not defined in this Act shall have the meaning assigned to them under the Income Tax Ordinance, 1979 (XXXI of 1979)".

- II. In section 3, after the word 'firm', the words and commas ",association of persons or body of individuals, whether incorporated or not," shall be inserted.

IIA. After section 3, the following new section shall be inserted, namely :—

- "3A. *Tax on undisclosed assets.*—(1) Notwithstanding anything contained in this Act, where any person has not, for any year or years, declared any assets chargeable to tax under this Act or has declared the value of any asset lower than the value determinable under the provisions of the Act, such person may declare such asset or the value of the asset in accordance with the provisions of the scheme to be made by the Central Board of Revenue.
- (2) Subject to sub-section (3), the tax on the value of assets declared under sub-section (1) shall be charged at the rate of seven and one half per cent of the value of the assets.
- (3) No tax under this Act (including this section) shall be payable in respect of the value of the assets declared under this section in respect of which income tax has been paid in accordance with the provisions of section 59D of the Income Tax Ordinance, 1979 (XXXI of 1979).
- (4) Subject to sub-sections (5) and (6), where any assets are declared in accordance with the scheme made under sub-section (1), the person declaring such assets shall not be subjected to any additional tax, penalty, penal action or prosecution for any year for and upto the assessment year 1997-98.
- (5) Nothing contained in this section shall apply to any person in whose case assets have been discovered as a result of or in respect of which proceedings have been initiated by way of Government investigation/ inquiry.
- (6) The amnesty provided in sub-section (4) shall be available on the following conditions, namely :—
- (i) that the return of assets including the undisclosed assets for and upto the assessment year 1997-98 is filed as specified in section 14 ;
- (ii) that the full and correct declaration of assets is made in the return;
- (iii) that the basis of valuation of assets and the payment of tax shall be as follows :—

VALUATION OF ASSETS

Residential properties

- Plots and open lands Equal to the value specified by the District Collector for the purposes of Stamp Duty as on June 30, 1997.
- Superstructure At the rate of Rs. 300 per square foot.
- Apartments/flats As registered for the purposes of Stamp Duty.

Commercial properties

- Plots and open lands Equal to the auction value or the value specified by the District Collector for the purposes of Stamp Duty as on June 30, 1997, whichever is higher.
- Super structure At the rate of Rs. 300 per square foot.

Shares/stocks of listed Companies (including NIT Units). Price quoted at the stock exchange on June 12, 1997.

Shares/stocks of companies not quoted on recognized stock exchange. The face value or break-up value whichever is higher on June 30, 1997.

Investment in Government schemes (*i.e.*, NDSC, Postal Certificates, Bond, Government Securities, etc.) Value as on June 30, 1997.

Cash and Prize Bonds. The face value.

- Motor vehicles
- (a) *Imported motor vehicles.*—C.I.F. value plus the amount of all charges, customs duty, sales tax, levies, octroi, fees and other duties and taxes leviable thereon and the costs incurred till their registration.
 - (b) *Motor vehicles purchased from a manufacturer or assembler or dealer in Pakistan.*—The price paid by the purchaser, including the amount of all charges, customs duty, sales tax and other taxes, levies, cotroi, fees and all other duties and taxes leviable thereon and the costs incurred till their registration.

- (c) *Motor vehicles specified in clauses (a) and (b) on the valuation date following the valuation dates in which the vehicle was first assessable in the hands of the assessee.*—The value computed in the manner specified in the clause (a) or clause (b), as the case may be, as reduced by a sum equal to 10% of the said value for each successive year, upto a maximum of five years.
- (d) *Used motor vehicles purchased by an assessee locally.*—The original cost of the vehicle determined in the manner specified in clause (a) or clause (b), as the case may be, as reduced by an amount equal to 10% for every year following the year in which it was imported or purchased from a manufacturer :

Provided that in no case shall the value be determined at an amount less than fifty per cent of the value determined in the aforesaid manner.

Other assets.

As per provisions under this Act.

Payment of tax

The wealth tax payable on the undisclosed wealth declared by any person under the scheme made under sub-section (1) shall be paid by the declarant before furnishing the return and the return shall be accompanied by proof thereof."

III. In section 7, in sub-section (2), clause (a) shall be omitted.

IV. In section 13A,

- (a) for the marginal heading, the following shall be substituted namely :—

"Collection of tax at source in case of motor vehicles and rented property." and

- (b) for sub-section (1) the following shall be substituted, namely.—

"(1) any person responsible for the collection of motor vehicle tax and property tax shall, at the time of collecting the

said tax, collect wealth tax in respect of motor vehicles and any property given on rent at the rates specified in the First Schedule:

Provided that where the motor vehicle tax and property tax is collected in instalments, wealth tax may be collected in the like manner."

V. In section 13D,-

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

"(2) A person liable to pay tax under section 14C shall pay, by way of advance tax, on or before the fifteenth day of November and the fifteenth day of May, in each financial year, an amount equal to one half of the full amount of wealth tax payable under the said section 14C as reduced by the tax, if any, already collected and paid under section 13A in the said financial year."; and

- (b) the existing sub-section (2) shall be re-numbered as sub-section (3) and in sub-section (3), re-numbered as aforesaid, after the figure and brackets "(1)" the words, brackets and figures "and sub-section (2)" shall be inserted.

VI. In section 14, in sub-section (1),-

- (a) in clause (b), after the word "firm" the words "or an association of persons or a body of individuals, whether incorporated or not" shall be inserted;
- (b) in the proviso to clause (d) before the word "and" the words "non-resident Pakistani" shall be inserted; and

- (c) the existing explanation shall be numbered as explanation 1 and after explanation, numbered as aforesaid, the following new explanation shall be added, namely:—

"Explanation 2.— For the purposes of this section and sections 14C and 14D, the expression "disabled person" means a person who, on account of injury, disease or congenital deformity, is handicapped for undertaking any gainful profession or employment in order to earn his livelihood, and includes a person who is blind, deaf, physically handicapped or mentally retarded."

VII. For section 14C the following shall be substituted, namely:—

"14C. Tax on ownership of certain immovable assets.— (1) Notwithstanding anything contained in this Act, every person who owns an immovable asset referred to in clause (d) of sub-section (1) of section 14 shall pay wealth tax at the rates specified in paragraph B of Part II of the First Schedule:

Provided that nothing contained in this sub-section shall apply to widows, orphans below the age of twenty-five years, pensioners and disabled persons.

- (2) The tax under this section payable by way of advance tax in accordance with the provisions of sections 13A and 13D, shall be deemed to be the minimum amount of tax payable under this section and where the final tax liability determined under this Act exceeds the amount paid, if any, under the aforesaid provisions, the amount so paid shall be adjustable against the final tax liability of the assessee.

VIIA. In section 17A, in sub-section (4), the words "or reference" shall be omitted.

VIIIB. In section 17B, in sub-section (2),—

(a) in clause (a),—

- (i) after the figure "24" a comma and the figure "27" shall be inserted ; and
- (ii) the commas, words and figure " , or a reference has been made under section 27," shall be omitted ; and

(b) in clause (b), the words "or reference" shall be omitted.

VIII. For section 27, the following shall be substituted, namely :—

"27. Appeal to High Court.—(1) An appeal shall lie to the High Court in respect of any question of law arising out of an order under section 24.

(2) The appeal under this section shall be filed within sixty days of the date upon which an assessee or the Commissioner is served with notice of an order under section 24.

(3) Where an appeal under sub-section (1) is filed by the assessee, it shall be accompanied by a fee of one hundred rupees.

(4) An appeal filed under this section shall be heard by a Bench of not less than two Judges of the High Court.

(5) The High Court upon the hearing of an appeal under this section shall decide the question of law raised therein and shall deliver its judgement thereon containing the grounds on which such judgement is founded and shall send a copy of such judgement under the seal of the Court and the signature of the Registrar to the Appellate Tribunal, which shall pass such orders as are necessary to dispose of the case conformably to such judgement.

(6) Subject to sub-section (7), notwithstanding that an appeal has been filed under this section, tax shall, unless recovery thereof has been stayed by the High Court, be payable in accordance with the assessment made in the case as modified by the order of the Appellate Additional Commissioner or, as the case may be, the Appellate Tribunal.

(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 is made, unless the appeal is decided, or such order is withdrawn, by the High Court earlier.

(8) The costs of the appeal shall be in the discretion of the Court."

VIIID. Section 28 shall be omitted.

VIIIE. For section 29, the following shall be substituted, namely :—

"29 *Appeal to Supreme Court.*—An appeal shall lie to the Supreme Court from any judgement of the High Court delivered under section 27 in accordance with the provisions of Article 185 of the Constitution."

VIIIF. In section 31B, in sub-section (2), in the second proviso, for the words "or a reference" the words "an appeal" shall be substituted.

VIII. In the First Schedule,

(i) in Part I, in paragraph A,—

(a) in the proviso, in clause (b) for the full stop, at the end, a semicolon shall be substituted and, thereafter, the following new clause shall be added, namely:—

"(c) the tax payable by an assessee shall be set off against unadjusted capital value tax paid by him, if any, during the year ending on the valuation date relevant to the assessment year to which the tax payable relates and in the two years immediately succeeding that year."; and

(ii) in Part II the existing paragraph shall be lettered as paragraph "A" and after paragraph "A", lettered as aforesaid, the following new paragraphs shall be added, namely :—

"B. RATES FOR PURPOSES OF COLLECTION OF TAX UNDER SECTION 14C

(i) In case of residential plots and houses (including out-houses, open spaces and appurtenances thereto) measuring 1000 square yards or more located within:—

(i)	Karachi Metropolitan Corporation.	At the rate
(ii)	Lahore Metropolitan Corporation.	of Rs. 10/-

(iii)	Islamabad Capital Territory.	per square
(iv)	Hyderabad Municipal Corporation.	yard per
(v)	Sukkur Municipal Corporation.	annum
(vi)	Quetta Municipal Corporation.	
(vii)	Multan Municipal Corporation.	
(viii)	Faisalabad Municipal Corporation.	
(ix)	Gujranwala Municipal Corporation.	
(x)	Sialkot Municipal Corporation.	
(xi)	Sargodha Municipal Corporation.	
(xii)	Rawalpindi Municipal Corporation.	
(xiii)	Peshawar Municipal Corporation.	
(xiv)	Capital Development Authority, Islamabad.	
(xv)	Peshawar Development Authority, Peshawar.	
(xvi)	Rawalpindi Development Authority, Rawalpindi.	
(xvii)	Gujranwala Development Authority, Gujranwala.	
(xviii)	Faisalabad Development Authority, Faisalabad.	
(xix)	Lahore Development Authority, Lahore.	
(xx)	Multan Development Authority, Multan.	
(xxi)	Hyderabad Development Authority, Hyderabad.	
(xxii)	Quetta Development Authority, Quetta.	
(xxiii)	Karachi Development Authority, Karachi.	
(xxiv)	Provincial Departments of Physical Planning and Housing Schemes.	
(xxv)	Lahore Cantonment Co-operative Housing Society, Lahore.	
(xxvi)	Improvement Trusts of Local Bodies.	
(xxvii)	Defence Housing Authority, Karachi.	
(xxviii)	Cantonment Boards:-	
	(a) Peshawar;	
	(b) Rawalpindi;	

- (c) Lahore;
- (d) Multan;
- (e) Hyderabad;
- (f) Karachi Division; and
- (g) Quetta; and

- (ii) in the case of apartments and flats with covered area of 2500 square feet or more located in areas mentioned in sub-paragraph (i) above. Rs. 2/- per square foot per annum.

C. RATES FOR PURPOSES OF COLLECTION OF TAX UNDER SECTION 14D

In the case of motor vehicles (not plying for hire) being less than seven years old,—

- (i) engine capacity 1600cc to 2000cc Rs. 10,000 per annum.
- (ii) engine capacity 2001cc to above Rs. 20,000 per annum."

IX. In the Second Schedule in Part I, for clause (14) the following shall be substituted, namely :—

"(14) Investment not exceeding one hundred thousand rupees or 50% of the share holding of a tax payer, whichever is higher, in stocks or shares, of a public company, engaged in an industrial undertaking whose shares are subject of dealings in a registered stock exchange in Pakistan at any time during the income year and which remained listed on the stock exchange till the close of that year, acquired otherwise than by purchase or transfer from a previous holder of such stocks or shares, for a period of two years commencing from the year in which such stocks or shares are issued for public subscription."

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

I. In section 194B, in sub-section (4) for the words and figures "sections 196 and 196E" the word and figure "section 196" shall be substituted.

II. * For sections 196 to 196G, the following shall be substituted, namely :—

"196. *Appeal to High Court.*—(1) An aggrieved person or the Collector may file an appeal in the High Court in respect of any question of law arising out of an order under section 194B.

(2) The appeal under this section shall be filed within thirty days of the date upon which an aggrieved person or the Collector is served with notice of an order under section 194B.

(3) Where an appeal is filed under sub-section (1) by the aggrieved person, it shall be accompanied by a fee of two hundred rupees.

(4) An appeal under this section shall be heard by a Bench of not less than two Judges of the High Court.

(5) The High Court upon hearing the appeal under this section shall decide the question of law raised therein and deliver decision thereon containing the grounds on which such decision is based and shall send a copy of the decision under the seal of the Court to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conformably to such decision.

(6) Subject to sub-section (7), notwithstanding that an appeal has been filed under this section, sums due to the Government as the result of an order passed under section 194B shall be payable in accordance with the said order.

(7) 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 appeal is decided, or such order is withdrawn, by the High Court earlier.

(8) The cost of appeal shall be in the discretion of the High Court."; and

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

6. **Amendment of the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXII of 1975).**—In the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXII of 1975), in section 8, in sub-section (1), the proviso shall be omitted.

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

I. In section 13, after sub-section (2), the following new sub-section shall be added, namely :—

"(3) The Central Board of Revenue may by rules provide for the determination of the value of any property or article for the purposes of this section."

II. In section 42,—

- (i) for the words "Subject to the provisions of section 45, an" the word "An" shall be substituted; and
- (ii) a proviso shall be added, namely:—

"Provided that purchase receipt is furnished containing National Tax Number of the book seller. This proviso shall not apply in case of books imported by the assessee for his own use."

IIA. in section 45, the figure and comma "42," shall be omitted.

III. In section 50,—

- (i) in sub-section (5),—

(a) in the first proviso,—

- (1) for the words "by fifty" the words "upto one hundred" shall be substituted; and
- (2) the words "under this sub-section" shall be omitted; and

- (b) for the second proviso the following shall be substituted namely:-

"Provided further that the provisions of this sub-section shall not apply to-

- (i) any person re-importing re-usable containers for re-export qualifying for customs and sales tax exemption on temporary import under Customs Notification SRO 344(I)/95, dated the 25th April, 1995; or
- (ii) any person importing the following petroleum products, namely:-

"Motor Spirit (MS), Furnace Oil (FO), JP-1 and MTBE."; and

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

"Provided that where the Deputy Commissioner gives a certificate in writing (which certificate he shall give in every proper case for a period of three years on the application of a recognized provident fund) that to the best of his knowledge and belief, it shall not be liable to pay any tax under this Ordinance or shall be liable to pay tax at a rate which is less than the rate specified in the First Schedule, the person responsible for paying any income referred to in this sub-section to such recognized

provident fund shall, until such certificate is cancelled by the Deputy Commissioner, pay the amount involved without deduction or deduct tax at such less rate, as the case may be."

IV. for section 53 the following shall be substituted, namely:-

"53. Advance payment of tax.— (1) An assessee—

- (a) other than a company or a registered firm, whose total income (excluding income to which section 27, section 80B, section 80C, section 80CC or sub-sections (1) and (2) of section 50 applies) for the latest assessment year in respect of which the tax payable by him has been determined under sections 59, 59A, 60, 62, 63 or 65, is not less than one hundred and fifty thousand rupees shall be liable to pay by way of advance tax, an amount equal to one-fourth of the full amount of income tax and super-tax so determined to be payable in respect of that assessment year (without making any adjustment for any tax already paid by way of advance tax or otherwise), as reduced by the tax, if any, already collected or deducted and paid under section 50 in the said financial year; and
- (b) being a company or a registered firm shall, in respect of its income (excluding income to which section 27, section 80C, section 80CC or sub-section (2) of section 50 applies) be liable to pay by way of advance tax an amount which bears the same proportion to the company's or a

registered firm's turnover for that year as the tax assessed, bears to the turnover assessed, for the latest assessment year in respect of which the tax payable by the company or registered firm has been determined under sections 59, 59A, 60, 62, 63 or 65, as reduced by the tax already paid under section 50 in the said financial year.

(2) The tax payable,—

- (i) under clause (a) of sub-section (1) (i.e. by assessees other than companies and registered firms) shall be paid to the credit of the Federal Government, on or before the fifteenth day of September, the fifteenth day of December, the fifteenth day of March and the fifteenth day of June in each financial year; and
- (ii) under clause (b) of sub-section (1) (i.e. by companies and registered firms) shall be paid to the credit of the Federal Government in each financial year, according to the following schedule :

TURNOVER RELATING TO THE PERIOD	TAX TO BE PAID ON OR BEFORE
From 1st of July to 30th of September.	the seventh day of October
From 1st of October to 30th of December.	the seventh day of January
From 1st of January to 30th of March.	the seventh day of April
From 1st of April to 30th of June.	the seventh day of June
(Turnover for 16th June to 30th June shall be taken equal to the turnover of between 1st of June to 15th of June).	<i>Fifteen</i> 1

V. In section 55, in sub-section (1),—

- (i) in clause (c), in sub-clause (iv), after the word "Hajj" a comma and the word ", Umrah" shall be inserted; and

- (ii) in the third proviso, in clause (e), after the word "travel" the words "and ownership of immovable property" shall be added.

1. Vide corrigenda dated 1-9-97 (See gazette ext. part I P 1578 dt. 20-9-97)

*
“(3) In the case of non-resident assessee, dividend income shall be excluded from the total income for the purposes of sub-section (1). 1

(4) If any assessee who is required to make payment of advance tax under clause (a) of sub-section (1) estimates at any time before the last installment is due, that the tax payable by him for the relevant assessment year is likely to be less than the amount he is required to pay under clause (a) of sub-section (1), the assessee may furnish to the Deputy Commissioner an estimate of the amount of the tax payable by him, and thereafter pay such estimated amount, as reduced by the amount, if any, already paid under clause (a) of sub-section (1), in equal installments on such dates as have not expired.

(5) Any sum paid under sub-section (1) shall be treated as an advance payment of tax in respect of the assessment year commencing on the first day of July next following the financial year in which it is paid or, in the case of an assessee to whom section 72 or section 81 applies, the assessment year in which the ‘said date’, as referred to therein, falls, whichever is the later, and credit therefor shall be allowed to the assessee in computing the tax payable by him for the said assessment year.”

VI. In section 56, after the words "chargeable to tax" the words figure "or is required to file return of total income under section 55" shall be inserted.

VIA. After section 59C, the following new section shall be inserted, namely:—

"59D *Tax on undisclosed income.*—(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue may, make scheme of payment of tax in respect of undisclosed income.

(2) Where any person declares his undisclosed income in accordance with the scheme and the rules the tax on such income shall be charged at the rate of seven and half per cent of such income.

(3) Where a person has paid tax on his undisclosed income in accordance with the scheme and the rules, he shall—

- (a) be entitled to incorporate in his books of account such undisclosed income in tangible form ; and
- (b) not be liable to pay any tax, charge, levy, penalty or prosecution in respect of such income under this Ordinance.

(4) For the purpose of this section "undisclosed income" shall mean any income (including any investment to be deemed as income under section 13 or any other deemed income) for any year or years relevant to any assessment year or years ending on or before the thirtieth day of June, 1997, which was chargeable to tax but was not so charged.

VII. In section 60A, the words and comma "comes to the knowledge of the Deputy Commissioner, or such asset" shall be omitted.

VIII. In section 66, in sub-section (1), in clause (c), for the words "reference made" the words "appeal filed" shall be substituted.

IX. In section 66A, in sub-section (1A),—

- (i) in clause (a), for the words and comma "a reference has been made," the words, "an appeal has been filed" shall be substituted; and

- (ii) in clause (b), the words, "or reference", occurring twice, shall be omitted.

X. In section 87, in sub-section (2), for the brackets and figure, "(2)" the brackets and figure "(4)" shall be substituted.

XI. In section 100, the word "reference" shall be omitted.

XII. In section 102, in sub-section (2), in clause (a), for the words "a reference" the words "an appeal" shall be substituted.

XIII. In section 108, for clause (i), the following shall be substituted, namely:-

"(i) an amount equal to one tenth of one per cent of the tax payable for each day of default subject to a minimum of five hundred rupees and a maximum of twenty-five per cent of the tax payable."

XIV. In section 109, for the words "not exceeding two and half times, but in no case less than the amount of tax payable by him and where the total income of such person does not exceed the maximum amount on which tax is not chargeable, the amount payable by him by way of penalty under this section shall not exceed one hundred rupees," the words "equal to fifteen per cent of the tax payable, subject to a minimum of two thousand rupees" shall be substituted.

XV. In section 110, for the words "not exceeding an amount equal to" the words "equal to fifty per cent of" shall be substituted.

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XVI. In section 111,-

- (i) in sub-section (1), for the words "not exceeding two and half times but in no case less than" the words "equal to the" shall be substituted; and
- (ii) in sub-section (2), in clause (a), after the words "in part" the words "or failure to disclose income chargeable to tax" shall be inserted.

XVII. In section 133, for sub-section (3), the following shall be substituted, namely:-

"(3) A judicial member shall be-

(a) a person who has exercised the powers of a District Judge and is qualified to be a Judge of a High Court; or

(b) a person who is or has been an advocate of a High Court and is qualified to be a Judge of a High Court; and

an accountant member shall be-

(a) an officer of the Income Tax Group equivalent in rank to that of a Regional Commissioner of Income Tax; or

(b) a Commissioner of Income Tax, with at least two years experience of performing appellate work; or

(c) a person who has, for a period of not less than ten years,

practiced professionally as a Chartered Accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961).

XVIII. For section 136 the following shall be substituted, namely :—

"136. *Appeal to High Court.*—(1) An appeal shall lie to the High Court in respect of any question of law arising out of an order under section 135.

(2) The appeal under this section shall be filed within sixty days of the date upon which an assessee or the Commissioner is served with notice of an order under section 135.

(3) Where an appeal under sub-section (1) is filed by the assessee, it shall be accompanied by a fee of one hundred rupees.

(4) An appeal filed under this section shall be heard by a Bench of not less than two Judges of the High Court.

(5) The High Court upon the hearing of an appeal under this section shall decide the question of law raised therein and shall deliver its judgement thereon containing the grounds on which such decision is founded and shall send a copy of such judgement under the seal of the Court and the signature of the Registrar to the Appellate Tribunal, which shall pass such orders as are necessary to dispose of the case conformably to such judgement.

(6) Subject to sub-section (7), notwithstanding that an appeal has been filed under this section, tax shall, unless recovery thereof has been stayed by the High Court, be payable in accordance with the assessment made in the case as modified by the order of the Appellate Additional Commissioner or, as the case may be, the Appellate Tribunal.

(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 is made, unless the appeal is decided, or such order is withdrawn, by the High Court earlier.

(8) The costs of the appeal shall be in the discretion of the Court.

XIX. In section 137, in sub-section (1), for the words and commas "a reference made, or any question of law framed," the words "an appeal filed" shall be substituted.

XX. In section 157, in sub-section (2), in clause (c), for the word "in a post or posts not below the rank of an Assistant" the words "as Deputy" shall be substituted;

XXI. In the First Schedule,

(I) in Part I,-

(i) in paragraph A, in the proviso,-

(a) in clause (b), in sub-clause (iv), for the figure "25%" the figure "50%" shall be substituted;

(b) clause (c), shall be omitted;

(c) in clause (d), figure and comma "42," shall be omitted;

(d) in clause (g), for the rates specified therein, the following shall be substituted, namely:-

"1. does not exceed	3% of such
Rs.100,000.	amount

2. exceeds Rs.100,000	Rs.3,000 plus
but does not exceed	5% of the amount
Rs.200,000.	exceeding Rs.100,000

3. exceeds Rs.200,000 Rs.8,000 plus
but does not exceed 10% of the
Rs.300,000 amount exceeding
Rs.200,000

4. exceeds Rs.300,000 Rs.18,000 plus
15% of the amount
exceeding
Rs.300,000:

Provided that for the assessment year 1997-98

(a) the tax liability of an assessee in whose case valuation of perquisites, allowances and benefits for the purposes of computing income under the head "salary" is made under sub-rule (IA) of rule 3 of the Income Tax Rules, 1982, shall be;

(i) the tax computed on total income on the basis of valuation of perquisites under sub-rule (1) of rule 3 of the said Rules;

(ii) three per cent of the amount representing the difference between the value of perquisites, benefits and allowances computed under sub-rule

(1A) and the value computed under sub-rule (1) of the rule 3 said Rules; and

(b) for the purposes of computing the income chargeable under the head "Salary", the value of perquisites, allowances and benefits in the case of employees of Pakistan International Airlines and journalists covered under the Wage Board Awards shall be computed under the provisions of sub-rule (1) of the rule 3 of the said Rules;

(ii) in paragraph CC in clause (c), for the words "company referred to in sub-clauses (a) and (b) of clause (16) of section 2 or any finance society" the words "financial institutions" shall be substituted;

(iii) for paragraph CCCC, the following shall be substituted, namely:-

"CCCC. In the case of every person to whom section 80CC applies and the income pertains to exports covered under:

- (a) Part I of the Eighth Schedule; 0.50% of such income.
- (b) Part II of the Eighth Schedule; 0.75% of such income.
- (c) Part III of the Eighth Schedule; 1% of such income."

- (iv) for paragraph FF the following shall be substituted, namely:-

"FF Rates for collection of income tax under sub-section (5A) of section 50;

where the income Rates pertains to exports covered under:

- (a) Part I of the 0.50% of such Eighth Schedule; income.
- (b) Part II of the 0.75% of such Eighth Schedule; income.
- (c) Part III of the 1% of such Eighth Schedule; income.; and

- (v) in paragraph L, for the words "Ten per cent of the Bill" the words "One thousand five hundred rupees per annum" shall be substituted;

- (2) in Part IV,-

- (i) in paragraph A.-

- (a) the words, brackets, letters and figure "except clause (c) of the proviso to sub-paragraph (1) of paragraph A of Part I thereof," shall be omitted.

- (b) for clause (2), the following shall be substituted, namely:-

"(2) Tax rebate at the rate of five per cent shall be allowed in the case of a person other than a company who-

(i) derives income chargeable under the head "Income from business or profession"; and

(ii) issues to the customers, for each transaction of sale or receipt, a cash memo with his name, or the name of his business and address, National Tax Number and serial number of the memo printed thereon.";

(ii) in clause (2C),-

(a) after the words "by him" the words "in respect of such import or wholesale" shall be inserted; and

(b) after the word "names" comma and the words ", National Tax Number" shall be inserted;

(iii) in clause (2D), after the word "names" comma and the words ", National Tax Number" shall be inserted;

(iv) after clause (2D), the following new clause shall be added, namely:-

"(2E) Where an assessee, incurs any expenditure on education of his dependent children, the tax

payable by him shall be reduced by five per cent of such expenditure, subject to the conditions that:-

(i) the educational expense does not exceed Rs.30,000 per annum per child; and

(ii) the receipt of such expense bears National Tax Number of the educational institution."

XXII. In the Second Schedule,-

(I) in Part I,-

(i) after clause (40), the following new clause shall be added, namely:-

"(41) Disturbance pay of the armed forces personnel for the assessment year 1997-98."

(ii) in clause (56), in sub-clause (1A), after the word "Fund" the commas and words ", investment company, or a collective investment scheme approved by the Corporate Law Authority" shall be inserted;

(iii) after clause (79), the following new clause shall be added, namely:-

"(80) Any income derived by a non-resident (excluding local branches, subsidiaries or offices of foreign banks, companies, associations of persons or any other person operating in Pakistan) from Federal Government securities and redeemable capital, as defined in the Companies Ordinance, 1984, (XLVII of 1984) listed on a registered stock exchange, where the investments are made exclusively from

foreign exchange remitted into Pakistan through a Special Convertible Rupee Account maintained with a bank in Pakistan.”;

- (iiiia) after clause (86A), the following new clause shall be inserted, namely :—

“(86B). Profits and gains derived by an assessee from the running of any computer training institution or computer training scheme, approved by the Central Board of Revenue, set up between the first day of July, 1997, and the thirtieth day of June, 2000, both days inclusive, for a period of five years beginning with the month in which such institution is set up.

- (iv) in clause (90), after the word "established" the words "by Government" shall be inserted;

- (v) in clause (91), after sub-clause (xxxvi), the following shall be added, namely:—

“(xxxviA) Mohatta Palace Gallery Trust;”;

- (vi) for clause (102D), the following shall be substituted, namely:—

“(102D) **Income of Mutual Funds:**

Any income derived by a Mutual Fund or an investment company registered under the Investment Companies and Investment Advisors Rules, 1971 or a unit trust scheme constituted by an asset management company registered under the Assets Management Companies Rules, 1995, if not less than ninety percent of its income of that year is distributed amongst the unit or

certificate holders or share-holders, as the case may be.";

- (vii) after clause (107A), the following new clause shall be added, namely:-

"Tax Exemption on Bonus Shares:

- (108) Any income of a company registered under the Companies Ordinance, 1984, (XLVII of 1984) or a body corporate formed by or under any law for the time being in force, as represents the face value of any bonus shares issued between the first day of July, 1997 and the thirtieth day of June, 2000 (both days inclusive), by the company or the body corporate;
- (viii) in clause (116), for the figure "1999" at the end the figure "2002" shall be substituted;
- (ix) in clause (125C) in sub-clause (2) in para (a), for the figure "1997" the figure "2000" shall be substituted;
- (x) in clause (125D) in sub-clause (2) in para (a), for the figure "1997", the figure "2000" shall be substituted;
- (xi) after clause (125D) the following new clause shall be inserted, namely:-

"(125E) **Manufacture of Solar Energy Equipment**

- (1) Profits and gains derived by an assessee from an industrial

undertaking for a period of five years from the date of commencement of commercial production.

(2) The exemption under this clause shall apply to an industrial undertaking which is-

(a) engaged in the manufacture of solar thermal, photovoltaic equipment for production of solar energy and solar appliances;

(b) set up between the first day of July, 1997 and the thirtieth day of June, 2000"; and

(c) is not formed by splitting up or the reconstruction or reconstitution of business already in existence or by transfer to a new business of any machinery or plant in Pakistan at any time before the commencement of the new business.

(xii) in clause (129A), after the word "names" comma and the words ", National Tax Number" shall be inserted: and

- (xiii) for clause (179), the following shall be substituted, namely:-

"(179) Income from export of computer software and its related services developed in Pakistan."

- (2) in Part III, clauses (4), (5), (6), (7), (8), (9), (12) and (13) shall be omitted.

- (3) in Part IV,-

- (i) for clause (2), the following shall be substituted, namely:-

"(2) The provisions of section 80D shall not apply to National Investment (Unit) Trust or a Mutual Fund established by the Investment Corporation of Pakistan or an investment company registered under the Investment Companies and Investment Advisors Rules, 1971 or any other company in respect of turnover representing transactions in shares, or securities listed on a registered stock exchange.";

- (ii) after clause (29), the following new clause shall be added, namely:-

"(30) The provisions of sub-sections (2) and (7D) of section 50 and section 80D shall not apply to non residents, (excluding local branches or subsidiaries or offices of foreign banks, companies associations of persons or any other person operating in Pakistan), in respect of their receipts from Pak

rupees denominated Government and corporate securities and redeemable capital, as defined in the Companies Ordinance, 1984 (XLVII of 1984), listed on a registered stock exchange, where the investments are made exclusively from foreign exchange remitted into Pakistan through a Special Convertible Rupee Account maintained with a bank in Pakistan."; and

(iii) after clause (30), the following new clause shall be inserted, namely:-

"(31) the provisions of section 13, Chapter XI or Chapter XII shall not apply in respect of any amount deposited in the Qarz-e-Hasna Scheme under the Prime Minister's Fund for National Debt Retirement."; and ✓

XXIII. For the Eighth Schedule, the following shall be substituted, namely:-

THE EIGHTH SCHEDULE

(See Part I of the First Schedule)

RATES OF TAX ON INCOME FROM EXPORT OF GOODS

The rate of tax payable under section 80CC and sub-section (5A) of section 50. in respect of income of a person (being a resident), from export of goods shall be-

where the income
pertains to exports
covered under:

The rate

(a) Part I	0.50% of such income.
(b) Part II	0.75% of such income.
(c) Part III	1% of such income.

PART I

(Specified goods manufactured in Pakistan)

S.No. Description

1. Leather and textile made ups
2. Engineering goods including electrical goods
3. Goods specified under heading No.90.18 of the Fifth Schedule to the Customs Act, 1969 (IV of 1969)
4. Jewellery, pharmaceuticals, sports goods, toilet linen, including terry towels, durries, horticulture products.
5. Ceramic tiles and wares
6. Cutlery
7. Engineering goods manufactured in Pakistan as specified in Import of Engineering Goods (Control) Order, 1983.
8. Wooden furniture and wooden doors and windows
9. Goods specified in the following table:

TABLE		
S.No.	Goods specified under Chapters, Heading and Sub-Heading Nos. of the Pakistan Custom Tariff.	Description

(i)	42.05	Other articles of leather.
(ii)	57.01	Hand-knotted 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.
(viii)	61.09	T-shirts knitted or crocheted.
(ix)	61.12	Track suits, swim wear knitted or crocheted.
(x)	63.01, 2000, 3000, 4000	Blankets, wool, cotton and MMP.
(xi)	63.02	Bed linen, table linen and kitchen linen.

10. The rate of tax under this part is applicable to Vegetables, fresh fruits and cut flowers also.

PART II

(Goods manufactured in Pakistan)

S.No.	Description
1.	Export of goods manufactured in Pakistan subject to other provisions of this Schedule.
2.	(i) Refined/treated salt (ii) Ground barytes (iii) Granite blocks and slabs (iv) Heat insulating bricks (v) Magnesite refractory.

3. Sale in Pakistan of goods manufactured in Pakistan against an international tender, where the contract under which such sale is made is approved by the Commissioner of Income Tax.

PART III

(Goods not covered by Part I and Part II)

S.No.	Description
1.	All other goods not covered under Part I and Part II of this Schedule;
2.	The following goods or class of goods produced in Pakistan, namely,- (i) raw cotton; (ii) rice; (iii) rice bran; (iv) wheat bran; (v) lamb skin; and
3.	Such other goods as may be notified by the Central Board of Revenue."
8.	<u>Amendment of Act V of 1989:-</u> The following further amendments shall be made in the Finance Act, 1989 (V of 1989), namely:- I. In Section 7, in sub-section (2),- (a) in clauses (A) and (B) for the figure "5%" occurring thrice, the figure "2.5%" shall be substituted; (b) for clause (C), the following shall be substituted, namely:- "(C) Motor vehicles: (I) Motor vehicles, excluding three wheelers and motor vehicles of engine capacity upto 800 c.c., previously used in Pakistan, where the period between the first registration and the date of any subsequent registration is,- (i) less than 5 years 1.5%

(ii) 5 years or more but less than 10 years; and 0.5%

(iii) 10 years or more. Nil

(II) Capital Value Tax shall be payable on purchase of new motor vehicles, not previously used in Pakistan, at the following rates:-

Motor vehicle of an engine capacity:

(i) not exceeding 800 cubic centimetres and three wheelers Nil

(ii) exceeding 800 cubic centimetres but not exceeding 1000 cubic centimetres 3.75%

(iii) exceeding 1000 cubic centimetres but not exceeding 1300 cubic centimetres 5%

(iv) exceeding 1300 cubic centimetres but not exceeding 1600 cubic centimetres; and 6.25%

(v) exceeding 1600 cubic centimetres 7.5%

(c) The following shall be substituted, namely:-

"(D) Air tickets for foreign travel commencing from an airport in Pakistan except in the case of- 1.5% of the value of the ticket;

(i) diplomats; and

(ii) aircraft crew on duty.

II. in sub-section (3),-

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

"(a) in the case of immoveable property, the value as specified in the Standard Valuation Tables of Immoveable Properties or the value specified by the District Collector for the purposes of Stamp-Duty or, where such value has not been determined, the value declared by the transferee;

Provided that in case the property is let out, its value shall be adopted at ten times the sum for which it might reasonably be expected to be let out from year to year;"

III. for sub-section (5) the following shall be substituted, namely:-

"(5) The amount of capital value tax paid by an individual, association of persons, firm or a company, borne on National Tax Number Register of the Wealth Tax Department shall be adjustable towards the wealth tax payable by such N.T.N. holder for the assessment year corresponding to the financial year ending on the thirtieth day of June in which tax was paid and the two immediately succeeding assessment years, if any.";

IV. in sub-section (8),-

- (i) the comma, occurring for the first time, shall be omitted;
- (ii) after the word "tax" at the end, the words and figure "alongwith additional tax at the rate of 15% per annum for the period for which such tax or part thereof remains unpaid" shall be added.

V. after sub-section (8), the following new sub-section shall be inserted, namely:-

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

VI. in sub-section (10), the words "or any further Capital Value Tax payable thereon by him" shall be omitted.

9. Amendment of Sales Tax Act, 1990.- The following amendments shall be made in the Sales Tax Act, 1990, namely:-

I. In section 2,-

- (a) in clause (14), sub-clause (c) shall be omitted;
- (b) clause (26) shall be omitted;
- (c) after clause (28), the following new clause shall be inserted, namely:-

"(28A) "retail tax" means tax levied under section 3AA";

- (d) in clause (34) after the words "turnover tax" the words "or retail tax" shall be inserted;
- (e) clause (42) shall be omitted;

- (f) in clause (46), after sub-clause (f), the following new sub-clause shall be added, namely:-

"(g) in case of a taxable supply, with reference to retail tax, the price of taxable goods excluding the amount of retail tax, which a supplier will charge at the time of making taxable supply by him, or such other price as the Board may, by a notification in the Official Gazette, specify."; and

- (g) in clause (47), after the word "wholesaler", occurring for the first time, the words "includes a dealer and" shall be inserted.

II. In section 3,-

- (a) in sub-section (2),-

- (i) in clause (d) for the figure "1997", the figure "1998" shall be substituted;
- (ii) clause (e) shall be omitted; and

- (b) after sub-section (3), following new sub-section shall be added, namely:-

"(4) The Federal Government may, in addition to or in lieu of levying and collecting the tax under sub-section (1), levy and collect such fixed amount of tax on any goods or class of goods to be payable by any registered person or class of registered persons, supplying such goods or class of goods, in such mode, manner and at time, and subject to such conditions and limitations as it may specify by a notification in the Official Gazette."

III. In section 3A, for sub-section (2) the following shall be substituted, namely:-

"(2) Notwithstanding the provisions of sub-section (1), a manufacturer whose taxable turnover does not exceed one million rupees may, after voluntary registration under section 18 opt for paying tax under the section 3, other than clause (d) of sub-section (2) and sub-section (4) of that section, instead of paying turnover tax under this section subject to the

condition that he shall not thereafter be entitled to be de-registered untill the expiry of two years from the date of such registration."

IV. After section 3A, the following new section shall be added, namely:-

"3AA. Retail tax - (1) Subject to the provisions of this section, and such conditions and procedures regarding the mode, manner, and time of payment, and from such date as may be specified by the Federal Government, there shall be charged, levied and paid retail tax at the rate of three per cent of the taxable turnover by a wholesaler and a retailer who is making taxable supplies in the course or furtherance of any taxable activity carried by him:

Provided that his taxable turnover is not less than one million rupees in any period during the last twelve months:

Provided further that the provisions of this section shall not apply to any of the aforesaid person who is making zero rated supplies as specified in section 4.

Explanation.—For the purpose of this section, "taxable turnover" means the total value of all taxable supplies of goods other than goods taxable at the rate of zero per cent, foodstuff, medicines and books.

- (2) Subject to such modifications as the Board may specify, all provisions of this Act shall apply to the charge, levy, payment, collection and enforcement of the retail tax, as if it were sales tax under section 3.
- (3) The application for enrolment as taxpayer of retail tax shall be made to the Collector in such form and manner as may be specified by the Board.
- (4) Notwithstanding the provision of sub-section (1), a person liable to pay tax under sub-section (1) may, after voluntary registration under section 18, opt for paying sales tax under section 3 other than clause (d) of sub-section (2) and sub-section (4) of that section, instead of paying retail tax under this section, subject to the condition, that he shall not

thereafter be entitled to be de-registered until the expiry of two years from the date of such registration."

- V. In section 6, in sub-section (2), the full stop at the end shall be replaced by a colon and thereafter the following proviso shall be added, namely:-

"Provided that the Board may, by a notification in the Official Gazette, direct that the tax in respect of all or such classes of supplies (other than zero rated supplies) of all or such taxable goods, as may be specified in the aforesaid notification, shall be charged, collected and paid in any other way, mode, manner or at time as may be specified therein."

- VI. In section 7, in sub-section (2), clause (iv) shall be omitted.

- VII. In section 8, in sub-section (4) for the words, figures and letter "and section 3A", the comma, words, figures and letters", section 3A and section 3AA" shall be substituted.

- VIII. In section 10,-

- (a) in sub-section (1),-

- (i) for the word "thirty" the word "ninety" shall be substituted; and
- (ii) after the proviso, the following new proviso shall be added, namely:-

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

- (b) in sub-section (4), for the words "time limits of thirty days shall not apply till the investigation", the words and commas "aforesaid time limits shall not apply till the investigation, including the verification of the deposit of tax, claimed as input tax credit" shall be substituted.

- IX. In section 18, for sub-section (3) the following shall be substituted, namely:-

"(3) A distributor, wholesaler or retailer making taxable supplies may, on his own accord, apply for registration in accordance with the provision of sub-section (1):

Provided that on registration, notwithstanding anything contained in this Act, such distributor, wholesaler or retailer shall not be entitled to be de-registered before expiry of two years from the date of registration."

- X. In section 22, in sub-section (1), for the proviso the following shall be substituted, namely:-

"Provided that the persons paying turnover tax or retail tax shall keep such record as may be specified by the Board."

- XI. In section 23,-

(a) in sub-section (1), in the first proviso, the words and commas", including the replacement invoices," shall be omitted; and

(b) in sub-section (2), after the word "tax", the words "or retail tax" shall be inserted.

- XII. In section 26, in sub-section (1), the proviso shall be omitted.

- XIII. In section 26A, for sub-sections (2) and (3) the following shall be substituted, namely:-

"(2) A return for the period or any part of the period from the 1st January to the 31st March shall be furnished on or before the 20th April, in that year.

(3) A return for the period or any part of the period from the 1st April to the 30th June shall be furnished on or before the 20th July, in that year.

(4) A return for the period or any part of the period from the 1st July to the 30th September shall be furnished on or before the 20th October, in that year.

- (5) A return for the period or any part of the period from the 1st October to the 31st December shall be furnished on or before the 20th January, in the following year."

XIV. After section 26A the following new section shall be inserted, namely:-

"26AA. Retail Tax Return.- (1) Every person required to pay retail tax shall furnish a true and correct return in the prescribed form to the office of the Collector having jurisdiction indicating the value of supplies made in a tax period, the tax paid and such other information as may be prescribed.

- (2) A return for the period or any part of the period from the 1st January to the 31st March shall be furnished on or before the 20th April, in that year.
- (3) A return for the period or any part of the period from the 1st April to the 30th June shall be furnished on or before the 20th July, in that year.
- (4) A return for the period or any part of the period from the 1st July to the 30th September shall be furnished on or before the 20th October, in that year.
- (5) A return for the period or any part of the period from the 1st October to the 31st December shall be furnished on or before the 20th January, in the following year."

XV. In section 33, in sub-section (2), after clause (c), the following new clause shall be inserted, namely:-

"(cc) 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;"

XVI. In section 34, for the sub-section (1) the following shall be substituted namely:-

"(1) Notwithstanding the provisions of section 11, if a registered person or enrolled person does not pay the tax due or any part thereof in time or in the manner specified under this Act, rules or notification 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, and the prescribed penalties, pay additional tax at the rate of five per cent of the tax due per month or any part thereof."

XVII. After section 37B, the following new section shall be added, namely:-

"37C Prosecution and punishment for evasion of tax, etc.- (1) Where -

- "(a) a person does not pay the amount of tax due in time and in the manner specified for its payment and also fails to pay even after the expiry of a period of sixty days of issuance of the notice for such payment by a Sales Tax Officer, not below the rank of an Assistant Collector of Sales Tax, he shall be liable to punishment 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;
- (b) a person who is required to get himself registered under this Act fails to get registered within sixty days of the expiry of the period given in section 15 read with clause (a) of sub-section (3) of section 33, he shall be liable to punishment 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;
- (c) a person refuses to allow access to the premises, stocks, accounts or records, etc. to the Sales Tax Officer or refuses or fails to present the same as the case may be, when required under section 25 or 38 of this Act, he shall be liable to punishment for a term which may extend to three years, or with fine which may extend to amount equal to the loss of tax involved, or with both;

- (d) any officer of sales tax or any other person 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 to other purposes of this Act, or abets or connives at any such act or any attempt to practice any such act, he shall be liable to punishment 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; or
- (e) a registered person fails to file the return for two consecutive tax periods without any lawful excuse or violates any embargo placed on removal of goods in connection with recovery of tax, he shall be liable to punishment for a term which may extend to one year, or with fine which may extend to any amount equal to the amount of tax involved, or with both.

- (2) In respect of offences under sub-section (1) the provisions of section 37A and 37B so far as applicable shall apply."

XVIII. In section 46, after sub-section (5), the following new sub-section shall be added, namely:-

- "(6) All appeals relating to the Sales Tax Act, 1951, pending before the Income Tax Appellate Tribunal at the commencement of the Finance Act, 1997 shall stand transferred for disposal to the Appellate Tribunal."

XVIII.A. For section 47 the following shall be substituted, namely:—

"47. Appeal to the High Court.—(1) An appeal shall lie to the High Court in respect of any question of law arising out of an order under section 46.

- (2) The appeal under this section shall be filed within sixty days of the date upon which the aggrieved person or the Collector is served with notice of an order under section 46.

- (3) Where an appeal is filed under sub-section (1) by the aggrieved person, it shall be accompanied by a fee of one hundred rupees.
 - (4) The appeal before the High Court shall be heard by a bench of not less than two judges of the High Court.
 - (5) The High Court upon hearing the appeal shall decide the question of law raised therein and shall deliver judgement thereon specifying the grounds on which such judgement is based and shall send a copy of the judgement under the seal of the Court to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgement.
 - (6) Notwithstanding that an appeal has been made to the High Court, the tax shall be payable in accordance with the order under section 46.
 - (7) Where the amount of tax is reduced as a result of the judgement in the appeal, the amount of tax overpaid shall be refunded unless the High Court, on application given by the Collector within thirty days of the receipt of the judgement of the High Court that he intends to seek leave to appeal to the Supreme Court, makes an order authorizing the Collector to postpone the refund until the disposal of the appeal by the Supreme Court.
 - (8) The costs of the appeal shall be in the discretion of the Court.
- XIX. In section 48, in sub-section (1), in clause (e), the word "and", shall be inserted at the end and thereafter the following new clause shall be added, namely:-
- "(f) may recover such amount by attachment and sale of any moveable or immoveable property of the guarantor, person, company, bank or financial institution, where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument."
- XX. Section 59 shall be omitted.
- XXA. In section 67, for the words "thirty days" the words and figure "the time specified in section 10 from the date" shall be substituted.
- XXI. In the Third Schedule, serial number (7) in column (1) and the entries relating thereto in columns No.(2) and (3) shall be omitted.
- XXII. In the Fifth Schedule, after serial No.4 in column (1) and the entry relating thereto in column (2), the following new serial number and entry relating thereto shall be added, namely:-

"5. Supplies of raw materials and components for manufacture of goods in the Export Processing Zones."

XXIII. In the Sixth Schedule,-

(a) in serial No; 33 in column (1), for the entry in column (2), the following shall be substituted, namely:-

"Supplies made in Pakistan except the following:-

- (i) by manufacturers;
 - (ii) by such retailers, from such date and subject to such conditions as the Federal Government may specify by a notification in the Official Gazette;
 - (iii) by distributors, wholesalers, or retailers of Mild Steel products and such of their raw materials as the Federal Government may, by notification in the Official Gazette, specify.
 - (iv) by ship-breakers;
 - (v) by importers."
 - (vi) by such persons and of such goods as the Federal Government may, by notification in the Official Gazette, specify.
- (b) after serial No.39, in column (1) and the entries relating thereto in column (2) and (3), the following serial numbers and entries relating thereto shall be added, namely:-

"40. supply of Cotton seed which is:- 1207.2000

- (i) used in the manufacture of cotton seed oil by the registered persons subject to such conditions as the Board may specify; and

(ii) exclusively meant for sowing purposes, subject to such conditions as the Board may specify.

41. Cement. 25.23.

42. Raw materials for basic manufacture of pharmaceutical active ingredients; if imported these will be subject to similar conditions as are envisaged for the purposes of the Customs Act, 1969 (IV of 1969). Respective headings.

43. Raw materials for manufacture of pharmaceutical products; if imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act, 1969 (IV of 1969). Respective headings.

44. Packing materials for manufacture of pharmaceutical products, including neutral glass tubings for the manufacture of vials and ampules; if imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act, 1969 (IV of 1969). Respective headings.

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|-----|---|----------------------|
| 45. | Computer hardware including lap tops, notebooks, PCs, main frame and their peripheral units and parts thereof. | Respective headings. |
| 46. | Poultry feed and its ingredients | Respective headings. |
| 47. | 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 Customs Act, 1969 (IV of 1969). | Respective headings. |
| 48. | Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments, subject to the similar conditions as are envisaged for the purposes of Customs Act. | Respective headings. |

- | | | |
|-----|---|-------------------------------|
| 49. | Bagasse produced in a factory during the process of sugar manufacture, if used in-house as fuel. | 2 3 0 3 . 2 0 0 0 . " |
| | | |
| 50. | Supplies made by manufacturers whose turn over does not exceed three hundred thousand rupees in any period during the last twelve months. | Respective headings. |
| | | |
| 51. | Computer software. | Respective headings. |
| | | |
| 52. | Books, journals and periodicals excluding directories of all sorts. | 49.01,
49.02 and
49.03. |

XXIV. The Seventh Schedule shall be omitted.

10. Amendment in the Telecommunication (Re-organization) Act, 1996 (XVII of 1996).— The following amendment shall be made in the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996), namely:—

"In the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996), section 19 shall be omitted."

THE FIRST SCHEDULE

[SEE SECTION 4 (III)]

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

In the Customs Act, 1969, in the First Schedule, against Heading Nos. and sub-headings Nos., as the case may be, specified in columns (1) and (2) of the table below, for the entries relating to the "Description of Goods" and Rate of Duty" the following corresponding entries in columns (3) and (4) of the table shall be substituted.

TABLE

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
1	2	3	4
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLBORESINS (FOR EXAMPLE, BALSAMS).		
	1301.1000	- Lac	45% adval
	1301.2000	- Gum Arabic	45% adval
		- Other:	
	1301.9010	--- Cannabis resins and balsams	45% adval
	1301.9020	--- Other balsams	45% adval
	1301.9030	--- Other gums	45% adval
	1301.9090	--- Other	35% adval
15.02	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING NO. 15.03.		
	1502.0010	--- Edible tallow	45% adval
	1502.0020	--- Inedible tallow	15% adval
	1502.0090	--- Other	45% adval
15.06	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1506.0010	--- Neat's-foot oil	45% adval
	1506.0020	--- Fractions of Neat's foot oil	45% adval
	1506.0090	--- Other	35% adval
15.18	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 No. 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.		
	1518.0010	--- Polymerised and Epoxydised soyabean oil	25% adval
	1518.0090	--- Other	45% adval
15.21	1521.1000	- Vegetable waxes	25% adval
18.05	1805.0000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.		
	1806.1000	Cocoa powder, containing added sugar or other sweetening matter	45% adval
	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	1806.2010	--- Chocolate powders and couvertures	45% adval
	1806.2090	--- Other	45% adval
	-	Other, in blocks, slabs or bars:	
	1806.3100	-- Filled	45% adval
	1806.3200	-- Not filled	45% adval
	-	Other:	
	1806.9010	-- Chocolate chips	35% adval
	1806.9090	--- Other	45% adval
21.02	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING No. 30.02); PREPARED BAKING POWDERS.		
	-	Active yeasts:	
	2102.1010	--- Bakers' yeast	45% adval
	2102.1020	--- Culture yeast and seed yeast	35% adval
	2102.1090	--- Other	35% adval
	2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead	35% adval
	2102.3000	- Prepared baking powders	35% adval
21.06	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	2106.1000	- Protein concentrates and textured protein substances	45% adval
	-	Other:	
	---	Flavouring powders and concentrated extracts for preparation of food and beverages:	
	2106.9011	---- Beverage concentrates in all forms	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
2106.9019	----	Other	45% adval
2106.9020	---	Emulsifying agents for food and dairy products (including Lecithine)	35% adval
2106.9030	---	Sweets, gums and the like for diabetics containing synthetic sweetening agents instead of sugar	45% adval
2106.9040	---	Preparations including tablets consisting of saccharin, lactose or other food stuff used for sweetening purpose	45% adval
2106.9050	---	Protein hydrolysates	45% adval
2106.9060	---	Flavoured or coloured syrups of sugar with natural or artificial substances added to give them flavour of certain fruits or plants	45% adval
2106.9070	---	Concentrated fruit juices with addition of citric acid, essential oil of fruit, or synthetic sweetening agent	45% adval
23.04	2304.0000	OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL	10% adval
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 all sorts	45% adval
	2501.0090	--- Other	35% adval
25.07	2507.0000	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	15% adval
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING No. 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.		
	2508.1000	- Bentonite	10% adval
	2508.2000	- Decolourising earths and fuller's earth	35% adval
	2508.3000	- Fire-clay	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other clays :	
	2508.4010	Ball clay	15% adval
	2508.4090	Other	35% adval
	2508.5000	- Andalusite, kyanite and sillimanite	35% adval
	2508.6000	- Mullite	35% adval
	2508.7000	- Chamotte or dinas earths	35% adval
25.11 NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING No. 28.16.			
	2511.1000	- Natural barium sulphate (barytes)	15% adval
	2511.2000	- Natural barium carbonate (witherite)	35% adval
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.			
		- Natural magnesium carbonate (magnesite):	
	2519.1010	--- Dead burned magnesite	45% adval
	2519.1090	--- Other	45% adval
		- Other:	
	2519.9010	--- Magnesium oxide	15% adval
	2519.9090	--- Other	45% adval
25.30 MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.			
	2530.1000	- Vermiculite, perlite and chlorites, unexpanded	10% adval
	2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	25% adval
	2530.4000	- Natural micaceous iron oxides	25% adval
		- Other:	
	2530.9010	--- Meerschaum (whether or not in polished pieces) and amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2530.9020	--- Natural manganese dioxide	15% adval
	2530.9030	--- Ores of rare earth metals	10% adval
	2530.9040	--- Broken pottery	25% adval
	2530.9090	--- Other	45% adval
27.02 LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.			
	2702.1000	- lignite, whether or not pulverised, but not agglomerated	10% adval
	2702.2000	- Agglomerated lignite	25% adval
27.04 COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON:			
		--- Coke and semi coke:	
	2704.0011	---- Coke	10% adval
	2704.0012	---- Coke Breeze	25% adval
	2704.0019	----- Semi coke	25% adval
	2704.0090	---- Retort carbon	25% adval
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	- Benzole	25% adval
	2707.2000	- Toluole	25% adval
	2707.3000	- Xylole	25% adval
	2707.4000	- Naphthalene	10% adval
		- Other aromatic hydrocarbon mixtures of which 65 % adval or more by volume (including losses) distils at 250°C by the ASTM D 36 method:	
	2707.5040	--- Carbon oil	10% adval
	2707.5090	--- Other	35% adval
		- Phenols:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2707.6010	--- Mixture of phenolic material(cresylic acids)	35% adval
	2707.6090	--- Other	35% adval
		- Other:	
	2707.9100	-- Creosote oils	35% adval
	2707.9900	-- Other	35% adval

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	35% adval
		- Paraffin wax containing by weight less than 0.75 % adval of oil:	
	2712.2010	--- Micro crystalline wax	25% adval
	2712.2090	--- Other	25% adval
	2712.9000	- Other	35% adval

1. CHEMICAL ELEMENTS

28.01 FLUORINE, CHLORINE, BROMINE AND IODINE.

	2801.1000	- Chlorine	10% adval
		- Iodine:	
	2801.2010	--- Crude	10% adval
	2801.2090	--- Other	10% adval
	2801.3000	- Fluorine; bromine	10% adval

28.02 2802.0000 SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR. 10% adval

28.03 CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED).

	2803.1000	- Carbon black (rubber grade)	35% adval
		- Other:	
	2803.9010	--- Acetylene black	10% adval
	2803.9090	--- Other	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS.		
	2804.1000	- Hydrogen	10% adval
		- Rare gases:	
	2804.2100	-- Argon	10% adval
		-- Other:	
	2804.2910	--- Helium	10% adval
	2804.2990	--- Other	10% adval
	2804.3000	- Nitrogen	10% adval
	2804.4000	- Oxygen	10% adval
	2804.5000	- Boron; tellurium	10% adval
		- Silicon:	
	2804.6100	-- Containing by weight not less than 99.99 % of silicon	10% adval
	2804.6900	-- Other	10% adval
	2804.7000	- Phosphorus	10% adval
	2804.8000	- Arsenic	10% adval
	2804.9000	- Selenium	10% adval
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTER-ALLOYED; MERCURY.		
		- Alkali metals:	
	2805.1100	-- Sodium	10% adval
	2805.1900	-- Other	10% adval
		- Alkaline-earth metals:	
	2805.2100	--- Calcium	10% adval
	2805.2200	--- Strontium and barium	10% adval
	2805.3000	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	10% adval
	2805.4000	- Mercury	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.	
	2806.1000	- Hydrogen chloride (hydrochloric acid)	15% adval
	2806.2000	- Chlorosulphuric acid	15% adval
28.07	2807.0000	SULPHURIC ACID; OLEUM.	25% adval
28.08		NITRIC ACID; SULPHONITRIC ACIDS.	
	2808.0010	--- Nitric acid	15% adval
	2808.0090	--- Sulphonitric acids	15% adval
28.09		DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS.	
	2809.1000	-- Diphosphorus pentaoxide	15% adval
	2809.2000	- Phosphoric acid and polyphosphoric acids	15% adval
28.10	2810.0000	OXIDES OF BORON; BORIC ACIDS.	15% adval
28.11		OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.	
		- Other inorganic acids:	
	2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	15% adval
	2811.1900	-- Other	15% adval
		- Other inorganic oxygen compounds of non-metals:	
	2811.2100	-- Carbon dioxide	15% adval
	2811.2200	-- Silicon dioxide	15% adval
	2811.2300	-- Sulphur dioxide	15% adval
	2811.2900	-- Other	15% adval
III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12		HALIDES AND HALIDE OXIDES OF NON-METALS.	
	2812.1000	- Chlorides and chloride oxides	10% adval
	2812.9000	- Other	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
28.13		SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.	
	2813.1000	- Carbon disulphide	10% adval
	2813.9000	- Other	10% adval
		IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METAL	
28.14		AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.	
	2814.1000	- Anhydrous ammonia	10% adval
	2814.2000	- Ammonia in aqueous solution	10% adval
28.15		SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.	
		- Sodium hydroxide (caustic soda):	
	2815.1100	-- Solid	45% adval
	2815.1200	-- In aqueous solution (soda lye or liquid soda)	45% adval
	2815.2000	-- Potassium hydroxide (caustic potash)	15% adval
	2815.3000	- Peroxides of sodium or potassium	15% adval
28.16		HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.	
	2816.1000	- Hydroxide and peroxide of magnesium	15% adval
	2816.2000	- Oxide, hydroxide and peroxide of strontium	15% adval
	2816.3000	- Oxide, hydroxide and peroxide of barium	15% adval
28.17		ZINC OXIDE; ZINC PEROXIDE.	
	2817.1000	- Zinc Oxide	25% adval
	2817.9000	- Zinc peroxide	10% adval
28.18		ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE,	
	2818.1000	- Artificial corundum, whether or not chemically defined	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2818.2000	- Aluminium oxide, other than artificial corundum	10% adval
	2818.3000	- Aluminium hydroxide	10% adval
28.19	CHROMIUM OXIDES AND HYDROXIDES.		
	2819.1000	- Chromium trioxide	10% adval
	2819.9000	- Other	10% adval
28.20	MANGANESE OXIDES.		
	-	Manganese dioxide:	
	2820.1010	--- Electrolytic	10% adval
	2820.1090	--- Other	10% adval
	2820.9000	- Other	10% adval
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % adval OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3 .		
	-	Iron oxides and hydroxides:	
	2821.1010	--- Red iron oxide	10% adval
	2821.1020	--- Other oxides	10% adval
	2821.1090	--- Hydroxides	10% adval
	2821.2000	- Earth colours	10% adval
28.22	2822.0000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	10% adval
28.23	2823.0000	TITANIUM OXIDES.	10% adval
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD.		
	2824.1000	- Lead monoxide (litharge, massicot)	25% adval
	2824.2000	- Red lead and orange lead	10% adval
	2824.9000	- Other	10% adval
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	10% adval
	2825.2000	- Lithium oxide and hydroxide	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2825.3000	- Vanadium oxides and hydroxides	10% adval
	2825.4000	- Nickel oxides and hydroxides	10% adval
	2825.5000	- Copper oxides and hydroxides	10% adval
	2825.6000	- Germanium oxides and zirconium dioxide	10% adval
	2825.7000	- Molybdenum oxides and hydroxides	10% adval
	2825.8000	- Antimony oxides	10% adval
	2825.9000	- Other	10% adval

V.-SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS

28.26 FLUORIDES; FLUROSILICATES, FLUROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.

	-	Fluorides:	
2826.1100	--	Of ammonium or of sodium	15% adval
2826.1200	--	Of aluminium	15% adval
2826.1900	---	Other	15% adval
2826.2000	-	Fluorosilicates of sodium or of potassium	15% adval
2826.3000	-	Sodium hexafluoro-aluminate (synthetic cryolite)	15% adval
2826.9000	-	Other	15% adval

28.27 CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.

2827.1000	-	Ammonium chloride	15% adval
2827.2000	-	Calcium chloride	15% adval
	-	Other chlorides:	
2827.3100	--	Of magnesium	15% adval
2827.3200	--	Of aluminium	15% adval
2827.3300	--	Of iron	15% adval
2827.3400	--	Of cobalt	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2827.3500	-- Of nickel	15% adval
	2827.3600	-- Of zinc	15% adval
	2827.3800	-- Of barium	15% adval
		-- Other:	
	2827.3910	--- Mercuric chloride	15% adval
	2827.3990	--- Other	15% adval
		- Chloride oxides and chloride hydroxides:	
	2827.4100	-- Of copper	15% adval
	2827.4900	-- Other	15% adval
		- Bromides and bromide oxides:	
	2827.5100	-- Bromides of sodium or of potassium	15% adval
	2827.5900	-- Other	15% adval
		- Iodides and iodide oxides:	
	2827.6010	--- Potassium iodide	15% adval
	2827.6090	--- Other	15% adval
28.28	HYPOCHLORITES; HYPOBROMITES.	COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES;	
	2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	15% adval
		- Other:	
	2828.9010	--- Hypobromites	15% adval
	2828.9090	--- Other	15% adval
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.		
		- Chlorates:	
	2829.1100	-- Of sodium	15% adval
	2829.1900	-- Other	15% adval
	2829.9000	- Other	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
28.30	SULPHIDES; POLYSULPHIDES.		
	2830.1000	- Sodium sulphides	15% adval
	2830.2000	- Zinc sulphide	15% adval
	2830.3000	- Cadmium sulphide	15% adval
		- Other:	
	2830.9010	--- Sodium hydrogen sulphide	15% adval
	2830.9090	--- Other	15% adval
28.31	DITHIONITES AND SULPHOXYLATES.		
	2831.1000	- Of sodium	15% adval
	2831.9000	- Other	15% adval
28.32	SULPHITES; THIOSULPHATES.		
	2832.1000	- Sodium sulphites	15% adval
	2832.2000	- Other sulphites	15% adval
	2832.3000	- Thiosulphates	15% adval
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).		
		- Sodium sulphates:	
	2833.1100	-- Disodium sulphate	45% adval
	2833.1900	-- Other	15% adval
		- Other sulphates:	
	2833.2100	-- Of magnesium	15% adval
	2833.2200	-- Of aluminium	15% adval
	2833.2300	-- Of chromium	35% adval
	2833.2400	-- Of nickel	15% adval
	2833.2500	-- Of copper	15% adval
	2833.2600	-- Of zinc	15% adval
	2833.2700	-- Of barium	15% adval
	2833.2900	-- Other	15% adval
	2833.3000	- Alums	15% adval
	2833.4000	- Peroxosulphates (persulphates)	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
28.34	NITRITES; NITRATES.		
	2834.1000	- Nitrites	15% adval
		- Nitrates:	
	2834.2100	-- Of potassium	15% adval
	2834.2200	-- Of bismuth	15% adval
	2834.2900	-- Other	15% adval
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES AND POLYPHOSPHATES.		
	2835.1000	- Phosphinates (hypo-phosphites) and phosphonates (phosphites)	15% adval
		- Phosphates:	
	2835.2200	-- Of mono- or disodium	15% adval
	2835.2300	-- Of trisodium	15% adval
	2835.2400	-- Of potassium	15% adval
	2835.2500	-- Calcium hydrogen-orthophosphate ("dicalcium phosphate")	15% adval
	2835.2600	-- Other phosphates of calcium	15% adval
	2835.2900	-- Other	15% adval
		- Polyphosphates:	
	2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	15% adval
	2835.3900	-- Other	15% adval
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.		
	2836.1000	- Commercial ammonium carbonate and other ammonium carbonates	15% adval
	2836.2000	- Disodium carbonate	25% adval
	2836.3000	- Sodium hydrogen-carbonate (sodium bicarbonate)	25% adval
	2836.4000	- Potassium carbonates	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2836.5000	- Calcium carbonate	15% adval
	2836.6000	- Barium carbonate	15% adval
	2836.7000	- Lead carbonate	15% adval
	-	Other:	
	2836.9100	-- Lithium carbonates	15% adval
	2836.9200	-- Strontium carbonate	15% adval
	2836.9900	-- Other	15% adval
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.		
	-	Cyanides and cyanide oxides:	
	2837.1100	-- Of sodium	15% adval
	2837.1900	-- Other	15% adval
	2837.2000	- Complex cyanides	15% adval
28.38	2838.0000	FULMINATES, CYANATES AND THIOCYANATES.	15% adval
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES.		
	-	Of sodium:	
	2839.1100	-- Sodium metasilicates	25% adval
	--	Other:	
	2839.1910	--- Sodium silicate	15% adval
	2839.1990	--- Other	15% adval
	2839.2000	- Of potassium	15% adval
	2839.9000	- Other	15% adval
28.40	BORATES; PEROXOBORATES (PERBORATES).		
	-	Disodium tetraborate (refined borax):	
	2840.1100	-- Anhydrous	15% adval
	2840.1900	-- Other	15% adval
	2840.2000	- Other borates	15% adval
	2840.3000	- Peroxoborates (perborates)	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.		
	2841.1000 -	Aluminates	15% adval
	2841.2000 -	Chromates of zinc or of lead	15% adval
	2841.3000 -	Sodium dichromate	35% adval
	2841.4000 -	Potassium dichromate	15% adval
	2841.5000 -	Other chromates and dichromates; peroxochromates	15% adval
	-	Manganites, manganates and permanganates:	
	2841.6100 --	Potassium permanganate	15% adval
	2841.6900 --	Other	15% adval
	2841.7000 -	Molybdates	15% adval
	2841.8000 -	Tungstates (wolframates).	15% adval
	2841.9000 -	Other	15% adval
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, EXCLUDING AZIDES.		
	2842.1000 -	Double or complex silicates	15% adval
	2842.9000 -	Other	15% adval
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	15% adval
	-	Silver compounds:	
	2843.2100 --	Silver nitrate	15% adval
	2843.2900 --	Other	15% adval
	2843.3000 -	Gold compounds	15% adval
	2843.9000 -	Other compounds; amalgams	15% adval
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.		

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	10% adval
	2844.2000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	10% adval
	2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	10% adval
	2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	10% adval
	2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10% adval
28.45	ISOTOPES OTHER THAN THOSE OF HEADING No. 28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED.		
	2845.1000	- Heavy water (deuterium oxide)	10% adval
	2845.9000	- Other	10% adval
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	10% adval
	2846.9000	- Other	10% adval
28.47	2847.0000	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA.	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
28.48	2848.0000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS.	10% adval
28.49		CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.	
	2849.1000	- Of calcium	45% adval
	2849.2000	- Of silicon	10% adval
	2849.9000	- Other	10% adval
28.50	2850.0000	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING No. 28.49.	10% adval
28.51	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.	15% adval

I.-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.01	ACYCLIC HYDROCARBONS.		
	-	Saturated:	
	2901.1010	--- Butane, Pentane and hexane	10% adval
	2901.1090	--- Other	10% adval
	-	Unsaturated:	
	2901.2100	-- Ethylene	10% adval
	2901.2200	-- Propene (propylene)	10% adval
	2901.2300	-- Butene (butylene) and isomers thereof	10% adval
	2901.2400	-- Buta-1,3-diene and isoprene	10% adval
	2901.2900	-- Other	10% adval
29.02	CYCLIC HYDROCARBONS.		
	-	Cyclanes, cyclenes and cycloterpenes:	
	2902.1100	-- Cyclohexane	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2902.1900	-- Other	10% adval
	2902.2000	- Benzene	10% adval
	2902.3000	- Toluene	10% adval
		- Xylenes:	
	2902.4100	-- o-Xylene	10% adval
	2902.4200	-- m-Xylene	10% adval
	2902.4300	-- p-Xylene	10% adval
	2902.4400	-- Mixed xylene isomers	10% adval
	2902.5000	- Styrene	10% adval
	2902.6000	- Ethylbenzene	10% adval
	2902.7000	- Cumene	10% adval
		- Other:	
	2902.9010	--- Naphthalene	25% adval
	2902.9090	--- Other	15% adval
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS.		
		- Saturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	15% adval
	2903.1200	--- Dichloromethane (methylene chloride)	15% adval
	2903.1300	--- Chloroform (trichloromethane)	15% adval
	2903.1400	--- Carbon tetrachloride	15% adval
	2903.1500	-- 1,2-Dichloroethane (ethylene dichloride)	10% adval
	2903.1600	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	15% adval
	2903.1900	-- Other	15% adval
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2903.2100	-- Vinyl chloride (chloroethylene) (VCM)	15% adval
	2903.2200	-- Trichloroethylene	15% adval
	2903.2300	-- Tetrachloroethylene (perchloroethylene)	15% adval
	2903.2900	-- Other	15% adval
	2903.3000	-- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	15% adval
		-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
	2903.4100	-- Trichlorofluoromethane	15% adval
	2903.4200	-- Dichlorodifluoromethane	15% adval
	2903.4300	-- Trichlorotrifluoroethanes	15% adval
	2903.4400	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	15% adval
		-- Other derivatives perhalogenated only with fluorine and chlorine:	
	2903.4510	--- Chlorotrifluoromethane	15% adval
	2903.4520	--- Pentachlorofluoroethane	15% adval
	2903.4530	--- Tetrachlorodifluoroethanes	15% adval
	2903.4540	--- Heptachlorofluoropropanes	15% adval
	2903.4550	--- Hexachlorodifluoropropanes	15% adval
	2903.4560	--- Trichloropentafluoropropanes	15% adval
	2903.4570	--- Dichlorohexafluoropropanes	15% adval
	2903.4590	--- Other	15% adval
	2903.4600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	15% adval
	2903.4700	-- Other perhalogenated derivatives:	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		-- Other:	
	2903.4910	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	15% adval
	2903.4920	--- Derivatives of methane, ethane or propane, halogenated only with bromine and iodine	15% adval
	2903.4990	--- Other	15% adval
		-- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
	2903.5100	-- 1,2,3,4,5,6-Hexachloro-cyclohexane	15% adval
	2903.5900	-- Other	15% adval
		-- Halogenated derivatives of aromatic hydrocarbons:	
	2903.6100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	15% adval
	2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane)	15% adval
	2903.6900	-- Other	15% adval
29.04	SULFONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.		
		-- Derivatives containing only sulpho groups, their salts and ethyl esters:	
	2904.1010	--- Sodium butylnaphthalene-sulphonate	15% adval
	2904.1020	--- Tri sodium 1,3, 6-Naphthalenesulphonate	15% adval
	2904.1030	--- Ethylene sulphonic acid, ethan sulphonic acid, benzene sulphonic acid, toluene sulphonic acid, and naphthalene sulphonic acid	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2904.1090	--- Other	15% adval
		--- Derivatives containing only nitro or only nitroso groups:	
	2904.2010	--- Nitrobenzene (nirbane oil)	15% adval
	2904.2020	--- O-,m-,p-, nitrotoluene	15% adval
	2904.2030	--- 2,4, dinitrotoulene and 2,4,6 trinitrotoluene (TNT)	15% adval
	2904.2040	--- Nitroethane, nitropropane, and trinitromethane	15% adval
	2904.2050	--- Nitroso benezene and nitroso toluene	15% adval
	2904.2060	--- Chlorobenzene sulphonic acid, and chloronaphthalene sulphonic acid	15% adval
	2904.2070	--- Nitrobenzene sulphonic acid, nitrotoluene sulphonic acid and dinitrotilbene -disulphonic acid	15% adval
	2904.2090	--- Other	15% adval
	2904.9000	--- Other	15% adval

**II.-ALCOHOLS AND THEIR HALOGENATED,
SULFONATED, NITRATED OR
NITROSATED DERIVATIVES**

**29.05 ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULFONATED, NITRATED OR
NITROSATED DERIVATIVES.**

		--- Saturated monohydric alcohols:	
	2905.1100	--- Methanol (methyl alcohol)	15% adval
	2905.1200	--- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	15% adval
	2905.1300	--- Butan-1-ol (n-butyl alcohol)	15% adval
	2905.1400	--- Other butanols	15% adval
	2905.1500	--- Pentanol (amyl alcohol) and isomers thereof	15% adval
	2905.1600	--- Octanol (octyl alcohol) and isomers thereof	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	15% adval
	2905.1900	-- Other	15% adval
		- Unsaturated monohydric alcohols:	
	2905.2200	-- Acyclic terpene alcohols	15% adval
	2905.2900	-- Other	15% adval
		- Diols:	
	2905.3100	-- Ethylene glycol (ethanediol) (MEG)	10% adval
	2905.3200	-- Propylene glycol (propane-1, 2-diol)	15% adval
	2905.3900	-- Other	15% adval
		- Other polyhydric alcohols:	
	2905.4100	-- 2-Ethyl-2-(hydroxymethyl)-propane-1,3-diol (trimethylolpropane)	15% adval
	2905.4200	-- Pentaerythritol	15% adval
	2905.4300	-- Mannitol	15% adval
	2905.4400	-- D-glucitol (sorbitol)	35% adval
	2905.4500	-- Glycerol	15% adval
	2905.4900	-- Other	15% adval
	2905.5000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	15% adval
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
		- Cyclanic, cyclenic or cycloterpenic:	
	2906.1100	-- Menthol	15% adval
	2906.1200	-- Cyclohexanol, methyl-cyclohexanols and dimethylcyclohexanols	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2906.1300	-- Sterols and inositols	15% adval.
	2906.1400	-- Terpeneols	15% adval
	2906.1900	-- Other	15% adval
	-	Aromatic:	
	2906.2100	-- Benzyl alcohol	15% adval
	--	Other:	
	2906.2910	--- 2-Phenylethanol (phenyl ethyl alcohol) and 3-phenyl propanol (phenyl propyl alcohol)	15% adval
	2906.2990	--- Other	15% adval

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	15% adval
	2907.1200	-- Cresols and their salts	15% adval
	2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	15% adval
	2907.1400	-- Xylenols and their salts	15% adval
	2907.1500	-- Naphthols and their salts	15% adval
	2907.1900	-- Other	15% adval
	-	Polyphenols:	
	2907.2100	-- Resorcinol and its salts	15% adval
	2907.2200	-- Hydroquinone (quinol) and its salts	15% adval
	2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	15% adval
	--	Other:	
	2907.2910	--- Pyrogallol, phloroglucinol, hydroxyhydroquinone and dihydroxynaphthalene	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2907.2990	--- Other	15% adval
	2907.3000	- Phenol-alcohols	15% adval
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.		
	-	Derivatives containing only halogen substituents and their salts:	
	2908.1010	--- O-chlorophenol, m-chlorophenol and p-chlorophenol	15% adval
	2908.1020	--- 4-chloro, 3-methyl phenol, and chlorohydroquinone	15% adval
	2908.1090	--- Other	15% adval
	-	Derivatives containing only sulpho groups, their salts and esters:	
	2908.2010	--- Phenolsulphonic acids and Naphtholsulphonic acids	15% adval
	2908.2020	--- 1-Naphthol-4-sulphonic acid, 2-Naphthol-6-sulphonic acid, 2-Naphthol-7-sulphonic acid, 1-Naphthol-5-sulphonic acid and 1-Naphthol-8-sulphonic acid	15% adval
	2908.2090	--- Other	15% adval
	-	Other:	
	2908.9010	--- Nitrophenols (o-, m-, and p-)	15% adval
	2908.9020	--- Dinitrophenols, tri-nitrophenol (picric acid), dinitro-o-cresols and nitrosonaphthols	15% adval
	2908.9090	--- Other	15% adval

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.		
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HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100	--	Diethyl ether	15% adval
	--	Other:	
2909.1910	---	Methyl tertiary butyle ether (MTBE)	Rs.0.88/L
	---	Other:	
2909.1991	----	Dichlorodiethyl ether and di-isopropyl ether	15% adval
2909.1992	----	Ethyl methyl ether and ethyl isopropyl ether	15% adval
2909.1999	----	Other	15% adval
2909.2000	-	Cyclanic, cyclenic or cyclosterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	15% adval
		- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.3010	---	Anisole (methylphenyl ether), phenetole (ethylphenyl ether) and diphenyl ether	15% adval
2909.3020	---	Nitrophenetoles and 2-tert-Butyl-5-methyl 4,6-dinitroanisole	15% adval
2909.3090	---	Other	15% adval
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100	--	2,2'-Oxydiethanol (diethylene glycol, digol)	15% adval
2909.4200	---	Monomethyl ethers of ethylene glycol or of diethylene glycol	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2909.4300	Monobutyl ethers of ethylene glycol or of diethylene glycol	15% adval
	2909.4400	Other monoalkylethers of ethylene glycol or of diethylene glycol	15% adval
	2909.4900	Other	15% adval
		Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2909.5010	Guaiacol and sulfoguaiacol (INN)	15% adval
	2909.5090	Other	15% adval
	2909.6000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	15% adval
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)	10% adval
	2910.2000	Methyloxirane (propylene oxide)	10% adval
	2910.3000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	15% adval
	2910.9000	Other	15% adval
29.11	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
	2911.0010	Methylal	15% adval
	2911.0020	Dimethyl acetal and diethyl acetal	15% adval
	2911.0090	Other	15% adval
	V.-ALDEHYDE-FUNCTION COMPOUNDS		
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARA-FORMALDEHYDE.		

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Acyclic aldehydes without other oxygen function:	
2912.1100	--	Methanal (formaldehyde)	15% adval
2912.1200	--	Ethanal (acetaldehyde)	15% adval
2912.1300	--	Butanal (butyraldehyde, normal isomer)	15% adval
2912.1900	--	Other	15% adval
		Cyclic aldehydes without other oxygen function:	
2912.2100	--	Benzaldehyde	15% adval
	--	Other:	
2912.2910	---	Cinnamaldehyde	15% adval
2912.2920	---	Phenyl acetaldehyde	15% adval
2912.2990	---	Other	15% adval
		Aldehyde-alcohols:	
2912.3010	---	Hydroxycitronellaldehyde	15% adval
2912.3090	---	Other	15% adval
		Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.4100	--	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	15% adval
2912.4200	--	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	15% adval
2912.4900	--	Other	15% adval
		Cyclic polymers of aldehydes:	
2912.5010	---	Trioxan (trioxymethylene)	15% adval
2912.5020	---	Paraldehyde and metaldehyde	15% adval
2912.5090	---	Other	15% adval
2912.6000	-	Paraformaldehyde	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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29.13	2913.0000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING No. 29.12.	15% adval
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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.		
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		- Acyclic ketones without other oxygen function:	
	2914.1100	-- Acetone	45% adval
	2914.1200	-- Butanone (methyl ethyl ketone)	15% adval
	2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	15% adval
		-- Other:	
	2914.1910	--- Diacetyl	15% adval
	2914.1920	--- Pseudomethylionones	15% adval
	2914.1990	--- Other	15% adval
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
	2914.2100	-- Camphor	15% adval
	2914.2200	-- Cyclohexanone and methylcyclohexanones	15% adval
	2914.2300	-- Ionones and methylionones	15% adval
		-- Other:	
	2914.2910	--- Fenchone, irone, jasmone, carvone and menthone	15% adval
	2914.2990	--- Other	15% adval
		- Aromatic ketones without other oxygen function:	
	2914.3100	-- Phenylacetone (1-phenylpropan-2-one)	15% adval
	2914.3900	-- Other	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Ketone-alcohols and ketone-aldehydes:	
	2914.4010	--- 4-Hydroxy, 4-Methyl-pentane, 2-one (Diacetone alcohol)	15% adval
	2914.4090	--- Other	15% adval
	2914.5000	- Ketone-phenols and ketones with other oxygen function	15% adval
		- Quinones:	
	2914.6100	-- Anthraquinone	15% adval
	2914.6900	-- Other	15% adval
	2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	15% adval

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:	
	2915.1100	-- Formic acid	45% adval
		-- Salts of formic acid:	
	2915.1210	--- Sodium formate, calcium formate	15% adval
	2915.1220	--- Nickel formate	15% adval
	2915.1290	--- Other	15% adval
		-- Esters of formic acid:	
	2915.1310	--- Methyl formate, ethyl formate	15% adval
	2915.1320	--- Benzyl formate, menthyl formate, phenylethyl formate	15% adval
	2915.1390	--- Other	15% adval
		- Acetic acid and its salts; acetic anhydride:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2915.2100	-- Acetic acid	25% adval
	2915.2200	-- Sodium acetate	15% adval
	2915.2300	-- Cobalt acetates	15% adval
	2915.2400	-- Acetic anhydride	15% adval
		-- Other:	
	2915.2910	--- Potassium acetate	15% adval
	2915.2990	--- Other	15% adval
		- Esters of acetic acid:	
	2915.3100	-- Ethyl acetate	15% adval
	2915.3200	-- Vinyl acetate	15% adval
	2915.3300	--- n-Butyl acetate	15% adval
	2915.3400	-- Isobutyl acetate	15% adval
	2915.3500	-- 2-Ethoxyethyl acetate	15% adval
	2915.3900	-- Other	15% adval
	2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	15% adval
	2915.5000	- Propionic acid, its salts and esters	15% adval
	2915.6000	- Butyric acids, valeric acids, their salts and esters	15% adval
		- Palmitic acid, stearic acid, their salts and esters:	
	2915.7010	--- Stearic acid	35% adval
	2915.7090	--- Other	15% adval
	2915.9000	- Other	15% adval
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:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2916.1100	-- Acrylic acid and its salts	15% adval
	2916.1200	-- Esters of acrylic acid	15% adval
	2916.1300	-- Methacrylic acid and its salts	15% adval
	2916.1400	-- Esters of methacrylic acid	15% adval
	2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	15% adval
	2916.1900	-- Other	15% adval
	2916.2000	-- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	15% adval
		-- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2916.3100	-- Benzoic acid, its salts and esters	15% adval
	2916.3200	-- Benzoyl peroxide and benzoyl chloride	15% adval
	2916.3400	-- Phenylacetic acid and its salts	15% adval
	2916.3500	-- Esters of phenylacetic acid	15% adval
		-- Other:	
	2916.3910	--- Ibuprofen	45% adval
	2916.3990	--- Other	15% adval
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:	
	2917.1100	-- Oxalic acid, its salts and esters	15% adval
	2917.1200	-- Adipic acid, its salts and esters	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	15% adval
	2917.1400	-- Maleic anhydride	15% adval
	2917.1900	-- Other	15% adval
	2917.2000	-- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	15% adval
		-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2917.3100	-- Dibutyl orthophthalates	15% adval
	2917.3200	-- Dioctyl orthophthalates	35% adval
	2917.3300	-- Dinonyl or didecyl orthophthalates	15% adval
	2917.3400	-- Other esters of orthophthalic acid	15% adval
	2917.3500	-- Phthalic anhydride	35% adval
		-- Terephthalic acid and its salts:	
	2917.3610	--- Pure terephthalic acid (PTA)	15% adval
	2917.3690	--- Other	15% adval
	2917.3700	-- Dimethyl terephthalate (DMT)	15% adval
	2917.3900	-- Other	15% adval
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:	
	2918.1100	-- Lactic acid, its salts and esters	15% adval
	2918.1200	-- Tartaric acid	15% adval

HEADING NO. *	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2918.1300	-- Salts and esters of tartaric acid	15% adval
	2918.1400	-- Citric acid	15% adval
		-- Salts and esters of citric acid:	
	2918.1510	--- Potassium citrate	15% adval
	2918.1520	--- Sodium citrate	15% adval
	2918.1530	--- Ferric ammonium citrate	15% adval
	2918.1590	--- Other	15% adval
	2918.1600	-- Gluconic acid, its salts and esters	15% adval
	2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	15% adval
	2918.1900	-- Other	15% adval
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2918.2100	-- Salicylic acid and its salts:	15% adval
		-- O-Acetylsalicylic acid, its salts and esters:	
		--- Salts:	
	2918.2211	---- Aspirin	45% adval
	2918.2219	---- Other	15% adval
		--- Esters:	
	2918.2221	---- Aspirin	45% adval
	2918.2229	---- Other	15% adval
	2918.2290	--- Others	15% adval
	2918.2300	-- Other esters of salicylic acid and their salts	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2918.2900	-- Other	15% adval
		- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxyacids and their derivatives:	
	2918.3010	--- 2-Oxoglutarate (reagent powder)	15% adval
	2918.3090	--- Other	15% adval
	2918.9000	- Other	15% adval

VIII.—ESTERS OF INORGANIC ACIDS 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	---	Glycero phosphoric acid	15% adval
2919.0020	---	Calcium glycerophosphate, iron glycerophosphate and sodium glycerophosphate	15% adval
2919.0030	---	Tributyl phosphate	15% adval
2919.0040	---	Triphenyl phosphate	15% adval
2919.0090	---	Other	15% adval

29.20 ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

	-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.1010	---	Diethyl sulphate	15% adval
2920.1020	---	Dimethyl sulphate	15% adval
2920.1090	---	Other	15% adval
	-	Other:	
2920.9010	---	Diguaiacyl carbonate	15% adval
2920.9020	---	Tetraethyl ortho cabonate	15% adval
2920.9090	---	Other	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	15% adval
2921.1200	--	Diethylamine and its salts	15% adval
2921.1900	--	Other	15% adval
	-	Acyclic polyamines and their derivatives; salts thereof:	
2921.2100	--	Ethylenediamine and its salts	15% adval
2921.2200	--	Hexamethylenediamine and its salts	15% adval
2921.2900	--	Other	15% adval
2921.3000	-	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	15% adval
	-	Aromatic monoamines and their derivatives; salts thereof:	
	--	Aniline and its salts:	
2921.4110	---	Aniline	15% adval
2921.4190	---	Other	15% adval
2921.4200	--	Aniline derivatives and their salts	15% adval
2921.4300	--	Toluidines and their derivatives; salts thereof	15% adval
2921.4400	--	Diphenylamine and its derivatives; salts thereof	15% adval
2921.4500	--	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2921.4900	-- Other	15% adval
		- Aromatic polyamines and their derivatives; salts thereof:	
	2921.5100	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	15% adval
	2921.5900	-- Other	15% adval
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS.		
		- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
	2922.1100	-- Monoethanolamine and its salts	15% adval
	2922.1200	-- Diethanolamine and its salts	15% adval
	2922.1300	-- Triethanolamine and its salts	15% adval
	2922.1900	-- Other	15% adval
		- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
	2922.2100	-- Aminohydroxynaphthalene-sulphonic acids and their salts	15% adval
	2922.2200	-- Anisidines, dianisidines, phenetidines, and their salts	15% adval
	2922.2900	-- Other	15% adval
	2922.3000	- Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		oxygen function; salts thereof	
		- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:	
	2922.4100	-- Lysine and its esters; salts thereof	15% adval
		-- Glutamic acid and its salts:	
	2922.4210	--- Monosodium glutamate	15% adval
	2922.4290	--- Other	15% adval
	2922.4300	-- Anthranilic acid and its salts	15% adval
	2922.4900	-- Other	15% adval
	2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.	15% adval
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS.		
	2923.1000	- Choline and its salts	15% adval
	2923.2000	- Lecithins and other phosphoaminolipids	15% adval
	2923.9000	- Other	15% adval
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.		
	2924.1000	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	15% adval
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
		-- Ureines and their derivatives; salts thereof:	
	2924.2110	--- Dulcin	15% adval
	2924.2190	--- Other	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2924.2200	-- 2-Acetamidobenzoic acid	15% adval
		-- Other:	
	2924.2910	--- Paracetamol	45% adval
	2924.2990	--- Other	15% adval
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS.		
	-	Imides and their derivatives; salts thereof:	
	--	Saccharin and its salts:	
	2925.1110	--- Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms	15% adval
	2925.1120	--- Glutethimides	15% adval
	2925.1190	--- Other	15% adval
	2925.1900	-- Other	15% adval
	-	Imines and their derivatives; salts thereof:	
	2925.2010	--- Diphenylguanidine	15% adval
	2925.2020	--- Di-o-tolylguanidine	15% adval
	2925.2030	--- O-Tolydiguanide	15% adval
	2925.2040	--- Ethylideneaniline	15% adval
	2925.2050	--- Butylideneaniline	15% adval
	2925.2090	--- Other	15% adval
29.26	NITRILE-FUNCTION COMPOUNDS.		
	2926.1000	- Acrylonitrile	15% adval
	2926.2000	- 1-Cyanoguanidine (dicyandiamide)	15% adval
	2926.9000	- Other	15% adval
29.27	DIAZO-, AZO- OR AZOXY-COMPOUNDS.		
	2927.0010	--- Benzenediazonium chloride	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2927.0020	--- Benzenediazonium tetrafluoroborate	15% adval
	2927.0030	--- Ethyldiazoacetate	15% adval
	2927.0040	--- Diazoaminobenzene	15% adval
	2927.0050	--- Azobenzene and azotoluenes	15% adval
	2927.0060	--- Aminoazobenzene-sulphonic acid	15% adval
	2927.0070	--- Azoxybenzene, azoxybenzoic acid and azoxytoluidine	15% adval
	2927.0090	--- Other	15% adval
29.28	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE.		
	2928.0010	--- Phenylhydrazine	15% adval
	2928.0020	--- Tolyhydrazine	15% adval
	2928.0030	--- Benzylphenylhydrazine	15% adval
	2928.0040	--- Acetaldehyde phenylhydrazone	15% adval
	2928.0050	--- Benzaldehyde semicarbazone	15% adval
	2928.0060	--- Hydroxamic acids	15% adval
	2928.0070	--- Phenyl semicarbazide	15% adval
	2928.0080	--- Quaternary hydrazinium salts and basis	15% adval
	2928.0090	--- Other	15% adval
29.29	COMPOUNDS WITH OTHER NITROGEN FUNCTION.		
	2929.1000	--- Isocyanates	15% adval
		Other:	
	2929.9010	--- Isocyanides	15% adval
	2929.9020	--- Octa methylpyrophosphoramide (OMPA)	15% adval
	2929.9090	--- Other	15% adval
	X.-ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29.30	ORGANO-SULPHUR COMPOUNDS.		
	2930.1000	--- Dithiocarbonates (xanthates)	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2930.2000	- Thiocarbamates and dithiocarbamates	15% adval
	2930.3000	- Thiuram mono-, di- or tetrasulphides	15% adval
	2930.4000	- Methionine	15% adval
	-	Other:	
	2930.9010	--- Allylisothiocyanate	15% adval
	2930.9090	--- Other	15% adval
29.31	OTHER ORGANO-INORGANIC COMPOUNDS.		
	2931.0010	--- Diethyl mercury, diphenyl mercury and phenyl mercury acetate	15% adval
	2931.0020	--- Tetraethyl-lead	15% adval
	2931.0030	--- Cacodylic acid	15% adval
	2931.0040	--- p-Aminophenylarsonic acid	15% adval
	2931.0050	--- o-Iodosobenzoic acid	15% adval
	2931.0090	--- Other	15% adval
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	15% adval
	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	15% adval
	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	15% adval
	2932.1900	-- Other	15% adval
	-	Lactones:	
	2932.2100	-- Coumarin, methylcoumarins and ethylcoumarins	15% adval
	2932.2900	-- Other lactones	15% adval
	-	Other:	
	2932.9100	-- Isosafrole	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2932.9200	-- 1-(1,3-Benzodioxol-5-yl)-propan-2-one	15% adval
	2932.9300	-- Piperonal	15% adval
	2932.9400	-- Safrole	15% adval
	2932.9900	-- Other	15% adval
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	15% adval
	2933.1900	-- Other	15% adval
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933.2100	-- Hydantoin and its derivatives	15% adval
	2933.2900	-- Other	15% adval
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933.3100	-- Pyridine and its salts	15% adval
	2933.3200	-- Piperidine and its salts	15% adval
		-- Other:	
	2933.3910	--- Chloropheniramine and isoniazid	15% adval
	2933.3990	--- Other	15% adval
	2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	15% adval
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2933.5100	-- Malonylurea (barbituric acid) and its derivatives; salts thereof	15% adval
	2933.5900	-- Other	15% adval
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
	2933.6100	-- Melamine	15% adval
	2933.6900	-- Other	15% adval
		- Lactams:	
	2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	15% adval
		-- Other lactams:	
	2933.7910	--- Isatin (lactam of isotic acid)	15% adval
	2933.7920	--- 2-Hydroxyquinoline (lactam of o-aminocinnamic acid)	15% adval
	2933.7930	--- 1-Vinyl-2-pyrrolidone	15% adval
	2933.7990	--- Other	15% adval
	2933.9000	- Other	15% adval
29.34	NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS.		
	2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	15% adval
	2934.2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	10% adval
	2934.3000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	15% adval
	2934.9000	- Other	15% adval
29.35	SULPHONAMIDES.		
	2935.0010	--- o-Toluenesulphonamide	15% adval
	2935.0020	--- p-Aminobenzenesulphonamide	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2935.0030	--- Sulphapyridine (INN)	15% adval
	2935.0040	--- Sulphadiazine (INN)	15% adval
	2935.0050	--- Sulphathiazole (INN)	15% adval
	2935.0060	--- Sulphamethexazole	25% adval
	2935.0090	--- Other	15% adval
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.		
	2936.1000	- Provitamins, unmixed	15% adval
		- Vitamins and their derivatives, unmixed:	
	2936.2100	-- Vitamins A and their derivatives	15% adval
	2936.2200	-- Vitamin B1 and its derivatives	15% adval
	2936.2300	-- Vitamin B2 and its derivatives	15% adval
	2936.2400	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	15% adval
	2936.2500	-- Vitamin B6 and its derivatives	15% adval
	2936.2600	-- Vitamin B12 and its derivatives	15% adval
	2936.2700	-- Vitamin C and its derivatives	15% adval
	2936.2800	-- Vitamin E and its derivatives	15% adval
	2936.2900	-- Other vitamins and their derivatives	15% adval
	2936.9000	- Other, including natural concentrates	15% adval
29.37	HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES; OTHER STEROIDS USED PRIMARILY AS HORMONES.		
	2937.1000	- Pituitary (anterior) or similar hormones, and their derivatives	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Adrenal cortical hormones and their derivatives:	
		-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone):	
	2937.2110	--- Clobetasole betamethasone	25% adval
	2937.2190	--- Other	15% adval
	2937.2200	-- Halogenated derivatives of adrenal cortical hormones	15% adval
	2937.2900	-- Other	15% adval
		- Other hormones and their derivatives; other steroids used primarily as hormones:	
	2937.9100	-- Insulin and its salts	15% adval
	2937.9200	-- Oestrogens and progestogens	15% adval
	2937.9900	-- Other	15% adval
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	15% adval
	2938.9000	- Other	15% adval
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.		
	2939.1000	- Alkaloids of opium and their derivatives; salts thereof	15% adval
		- Alkaloids of cinchona and their derivatives; salts thereof:	
	2939.2100	--- Quinine and its salts	15% adval
	2939.2900	--- Other	15% adval
		- Caffeine and its salts:	
	2939.3010	--- Caffeine citrate	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2939.3090	--- Other	15% adval
		- Ephedrine and their salts:	
	2939.4100	-- Ephedrine and its salts	15% adval
	2939.4200	-- Pseudoephedrine (INN) and its salts	15% adval
	2939.4900	-- Other	15% adval
	2939.5000	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	15% adval
		- Alkaloids of rye ergot and their derivatives; salts thereof:	
	2939.6100	-- Ergometrine (INN) and its salts	15% adval
	2939.6200	-- Ergotamine (INN) and its salts	15% adval
	2939.6300	-- Lysergic acid and its salts	15% adval
	2939.6900	-- Other	15% adval
	2939.7000	- Nicotine and its salts	15% adval
	2939.9000	- Other	15% adval

XIII.-OTHER ORGANIC COMPOUNDS

29.40	2940.0000	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING No. 29.37, 29.38 OR 29.39.	15% adval
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29.41 ANTIBIOTICS.

		- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	
	2941.1010	--- Pencilline	45% adval
	2941.1020	--- Pencilline derivatives	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	2941.1090	--- Other	25% adval
	2941.2000	- Streptomycins and their derivatives; salts thereof	15% adval
	2941.3000	- Tetracyclines and their derivatives; salts thereof	15% adval
	2941.4000	- Chloramphenicol and its derivatives; salts thereof	15% adval
	2941.5000	- Erythromycin and its derivatives; salts thereof	15% adval
		- Other:	
	2941.9010	--- Cephalixin	25% adval
	2941.9020	--- Gramicid trycidine	15% adval
	2941.9030	--- Thricin	15% adval
	2941.9090	--- Other	25% adval
29.42	2942.0000	OTHER ORGANIC COMPOUNDS.	15% adval
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.		
	3005.1000	- Adhesive dressings and other articles having an adhesive layer	45% adval
		- Other:	
	3005.9010	--- Acrynol Pad	35% adval
	3005.9090	--- Other	45% adval
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING No. 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPIHORES, 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 weight	25% adval
	3206.1900	-- Other	45% adval
	3206.2000	- Pigments and preparations based on chromium compounds	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3206.3000	- Pigments and preparations based on cadmium compounds	45% adval
		- Other colouring matter and other preparations:	
	3206.4100	-- Ultramarine and preparations based thereon	45% adval
		-- Lithopone and other pigments and preparations based on zinc sulphide:	
	3206.4210	--- Lithopone	45% adval
	3206.4290	--- Other	45% adval
	3206.4300	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	45% adval
	3206.4900	-- Other	45% adval
	3206.5000	- Inorganic products of a kind used as luminophores	45% adval
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	--- Prepared colours	25% adval
	3207.1090	--- Other	45% adval
	3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	45% adval
	3207.3000	- Liquid lustres and similar preparations	25% adval
		- Glass frit and other glass, in the form of powder, granules or flakes:	
	3207.4010	--- Glass frit	10% adval
	3207.4090	--- Other	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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.	
		- Stamping foils:	
	3212.1010	Of a kind not manufactured locally	25% adval
	3212.1090	Other	45% adval
		- Other :	
	3212.9010	Dyes or colouring matter suitable for use in food or drink	45% adval
	3212.9020	Dyes or colouring matter not suitable for use in food or drink	45% adval
	3212.9090	Other	45% adval
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	45% adval
	3301.1200	Of orange	45% adval
	3301.1300	Of lemon	45% adval
	3301.1400	Of lime	45% adval
	3301.1900	Other	45% adval
		- Essential oils other than those of citrus fruit:	
	3301.2100	Of geranium	45% adval
	3301.2200	Of jasmin	45% adval
	3301.2300	Of lavender or of lavandin	45% adval
	3301.2400	Of peppermint (Mentha piperita)	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3301.2500	-- Of other mints	45% adval
	3301.2600	-- Of vetiver	45% adval
	3301.2900	-- Other	45% adval
	3301.3000	- Resinoids	45% adval
	3301.9000	- Other	45% adval
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	--- Beverage concentrates in all forms	45% adval
	3302.1020	--- Food flavours of a kind used in biscuits, confectionery and the like	35% adval
	3302.1090	--- Other	45% adval
		- Other:	
	3302.9010	--- Preparations based on mixture of essential oils	35% adval
	3302.9090	--- Other	45% adval
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 % adval 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	25% adval
	3403.1900	-- Other	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other:	
		--- Preparations for the treatment of textile material, leather, furskins or other materials:	
	3403.9110	--- Fat Liquors	35% adval
	3403.9190	--- Other	25% adval
	3403.9900	--- Other	35% adval
34.04	ARTIFICIAL WAXES AND PREPARED WAXES.		
	3404.1000	- Of chemically modified lignite	35% adval
	3404.2000	- Of polyethylene glycol	35% adval
		- Other:	
	3404.9010	--- Emulsifying wax based on partially sulphated mixture of cetyl and stearyl alcohol.	45% adval
		--- Other:	
	3404.9091	---- Artificial wax and prepared wax including synthetic wax	35% adval
	3404.9099	---- Other	45% adval
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	25% adval
	3801.2000	- Colloidal or semi-colloidal graphite	25% adval
	3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	10% adval
		- Other:	
	3801.9010	--- Carbon blocks	15% adval
	3801.9090	--- Other	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
38.02		ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.	
	3802.1000	- Activated carbon	35% adval
	3802.9000	- Other	45% adval
38.06		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.	
		- Rosin and resin acids:	
	3806.1010	--- Rosin (including gum rosin)	25% adval
	3806.1090	--- Other	45% adval
		- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts:	
	3806.2010	--- Salts of rosin or of resin acids.	45% adval
	3806.2090	--- Other derivatives	45% adval
	3806.3000	- Ester gums	45% adval
	3806.9000	- Other	45% adval
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	25% adval
		- Other:	
	3809.9100	-- Of a kind used in the textile or like industries	25% adval
	3809.9200	-- Of a kind used in the paper or like industries	25% adval
		-- Of a kind used in the leather or like industries:	
	3809.9910	--- Based on casein	35% adval
	3809.9990	--- Others	25% adval
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.	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3810.1000	- Pickling preparations for metal surfaces: soldering, brazing or welding powders and pastes consisting of metal and other materials	25% adval
		- Other:	
	3810.9010	--- Blended Flux	25% adval
	3810.9090	--- Other	35% adval
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, 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	45% adval
	3811.1900	-- Other	35% adval
		- Additives for lubricating oils:	
	3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	25% adval
	3811.2900	-- Other	25% adval
	3811.9000	- Other	35% adval
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	15% adval
	3812.2000	- Compound plasticisers for rubber or plastics	35% adval
	3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	25% adval
38.22	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO. 30.02 OR 30.06.		
	3822.0010	--- Dialysis bath concentrate solution	10% adval
	3822.0090	--- Other	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	35% adval
	3823.1200 --	Oleic acid	45% adval
	3823.1300 --	Tall oil fatty acids	45% adval
	--	Other:	
	3823.1910 ---	Palm fatty acid distillate	45% adval
	3823.1920 ---	Palm acid oil	45% adval
	3823.1990 ---	Other	45% adval
	-	Industrial fatty alcohols:	
	3823.7010 ---	Lauryl alcohol. Cetyl alcohol. Stearyl alcohol and Oleyl alcohol	45% adval
	3823.7020 ---	Mixtures of primary aliphatic alcohols	45% adval
	3823.7030 ---	Other primary aliphatic alcohol ^a	25% adval
	3823.7090 ---	Other	45% adval
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; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	3824.1000 -	Prepared binders for foundry moulds or cores	35% adval
	3824.2000 -	Naphthenic acids, their water-insoluble salts and their esters	45% adval
	3824.3000 -	Non-agglomerated metal carbides mixed together or with metallic binders	45% adval
	3824.4000 -	Prepared additives for cements, mortars or concretes	45% adval
	3824.5000 -	Non-refractory mortars and concretes	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3824.6000	- Sorbitol other than that of subheading No. 2905.44	35% adval
		- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
	3824.7100	--- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	45% adval
	3824.7900	--- Other	45% adval
		- Other: *	
	3824.9010	--- Mixture of potassium chloride, potassium iodide, glutamic acid or other chemicals with sodium chloride used as substitute of table salt	45% adval
	3824.9020	--- Preparation based on mixture of oxides of arsenic, antimony and selenium with predominant portion of arsenic oxide used as decolouriser	45% adval
	3824.9030	--- Other prepared binders	35% adval
	3824.9090	--- Other	45% adval
	3824.9091	----- Gum base of a kind used for manufacture of chewing gum.	35% adval
	3824.9099	----- Other	45% adval

I.-PRIMARY FORMS

39.01

POLYMERS OF ETHYLENE, IN PRIMARY FORMS.

3901.1000	-	Polyethylene having a specific gravity of less than 0.94	35% adval
3901.2000	-	Polyethylene having a specific gravity of 0.94 or more	35% adval
3901.3000	-	Ethylene-vinyl acetate copolymers	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3901.9000	- Other	35% adval
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.		
	3902.1000	- Polypropylene	35% adval
	3902.2000	- Polyisobutylene	25% adval
	3902.3000	- Propylene copolymers	35% adval
	3902.9000	- Other	35% adval
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS.		
	-	Polystyrene:	
	3903.1100	-- Expansible	35% adval
	3903.1900	-- Other	35% adval
	3903.2000	- Styrene-acrylonitrile (SAN) copolymers	35% adval
	-	Acrylonitrile-butadiene-styrene (ABS) copolymers:	
	3903.3010	--- Plastic moulding compounds based on ABS	35% adval
	3903.3090	--- Other	35% adval
	3903.9000	- Other	35% adval
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.		
	-	Polyvinyl chloride, not mixed with any other substances:	
	3904.1010	--- Powder	35% adval
	3904.1090	--- Other	35% adval
	-	Other polyvinyl chloride:	
	--	Non-plasticised:	
	3904.2110	--- Powder	35% adval
	3904.2190	--- Other	35% adval
	--	Plasticised:	
	3904.2210	--- Powder	35% adval
	3904.2290	--- Other	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3904.3000	- Vinyl chloride-vinyl acetate copolymers	25% adval
	3904.4000	- Other vinyl chloride copolymers	25% adval
	3904.5000	- Vinylidene chloride polymers	25% adval
		- Fluoro-polymers:	
	3904.6100	-- Polytetrafluoroethylene	25% adval
	3904.6900	-- Other	25% adval
	3904.9000	- Other	35% adval
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.		
		- Polyvinyl acetate:	
		-- In aqueous dispersion:	
	3905.1210	--- PVA emulsions and preparations based thereon	35% adval
	3905.1290	--- Other	35% adval
	3905.1900	-- Other	25% adval
		- Vinyl acetate copolymers:	
	3905.2100	-- In aqueous dispersion	25% adval
	3905.2900	-- Other	25% adval
	3905.3000	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	25% adval
		- Other:	
	3905.9100	-- Copolymers	25% adval
	3905.9900	-- Other	25% adval
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS.		
	3906.1000	- Polymethyl methacrylate	35% adval
		- Other:	
	3906.9010	--- Cyanoacrylate adhesive in retail packing	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3906.9020	--- Cyanoacrylate adhesive in bulk packing	35% adval
	3906.9090	--- Other (including acrylic binders, resins, acrylic polymers in primary form)	35% adval
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	25% adval
	3907.2000	- Other polyethers	25% adval
		- Epoxide resins:	
	3907.3010	--- Epoxide resins of a kind used as electrostatic coatings	35% adval
	3907.3090	--- Other	35% adval
	3907.4000	- Polycarbonates	25% adval
	3907.5000	- Alkyd resins	35% adval
	3907.6000	- Polyethylene terephthalate (PET)	35% adval
		- Other polyesters:	
	3907.9100	-- Unsaturated	35% adval
		-- Other:	
	3907.9910	--- Polyester resin	35% adval
	3907.9920	--- Polyester chips	35% adval
	3907.9990	--- Other	35% adval
39.08	POLYAMIDES IN PRIMARY FORMS.		
	3908.1000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	25% adval
	3908.9000	- Other	25% adval
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.		
		- Urea resins; thiourea resins:	
	3909.1010	--- Urea formaldehyde moulding compound	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3909.1090	--- Other	35% adval
	3909.2000	- Melamine resins	35% adval
	3909.3000	- Other amino-resins	35% adval
		- Phenolic resins:	
	3909.4010	--- Powdered	35% adval
	3909.4090	--- Other	35% adval
	3909.5000	- Polyurethanes	35% adval
39.10	3910.0000	SILICONES IN PRIMARY FORMS.	25% adval
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	35% adval
	3911.1020	--- Coumarone resins	35% adval
	3911.1030	--- Coumarone indene resins	35% adval
	3911.1090	--- Other	35% adval
	3911.9000	- Other	35% adval
39.12	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.		
		- Cellulose acetates:	
	3912.1100	-- Non-plasticised	25% adval
	3912.1200	-- Plasticised	25% adval
	3912.2000	- Cellulose nitrates (including collodions)	35% adval
		- Cellulose ethers:	
	3912.3100	-- Carboxymethylcellulose and its salts	35% adval
	3912.3900	-- Other	25% adval
	3912.9000	- Other	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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 acid, its salts and esters	25% adval
	3913.9000	- Other	25% adval
39.14	3914.0000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS NOS. 39.01 TO 39.13, IN PRIMARY FORMS.	25% adval
		II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15		WASTE, PARINGS AND SCRAP, OF PLASTICS.	
	3915.1000	- Of polymers of ethylene	25% adval
	3915.2000	- Of polymers of styrene	25% adval
	3915.3000	- Of polymers of vinyl chloride	25% adval
	3915.9000	- Of other plastics	25% adval
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	25% adval
	3916.2000	- Of polymers of vinyl chloride	25% adval
		- Of other plastics:	
	3916.9010	--- Fibre tips for manufacture of marker/markings pen	25% adval
	3916.9090	--- Other	25% adval
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	45% adval
		- Tubes, pipes and hoses, rigid:	
	3917.2100	-- Of polymers of ethylene	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3917.2200	-- Of polymers of propylene	45% adval
	3917.2300	-- Of polymers of vinyl chloride	45% adval
	3917.2900	-- Of other plastics	45% adval
	-	Other tubes, pipes and hoses:	
	3917.3100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	45% adval
	3917.3200	-- Other, not reinforced or otherwise combined with other materials, without fittings	45% adval
	3917.3300	-- Other, not reinforced or otherwise combined with other materials, with fittings	45% adval
	3917.3900	-- Other	45% adval
	3917.4000	- Fittings	45% adval
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	45% adval
	3918.9000	- Of other plastics	45% adval
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	--- Of metallized polyester	35% adval
	---	Of non-metallized polyester:	
	3919.1021	---- Self adhesive tape	45% adval
	3919.1029	---- Other	35% adval
	3919.1030	--- of polypropylene	35% adval
	---	Of Polyvinyl chloride:	
	3919.1041	---- Self adhesive tape	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3919.1049	---- Other	35% adval
	3919.1090	--- Of other	35% adval
	3919.9000	- Other	35% adval
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	35% adval
	3920.2000	- Of polymers of propylene	35% adval
	3920.3000	- Of polymers of styrene	35% adval
		- Of polymers of vinyl chloride:	
	3920.4100	-- Rigid	35% adval
	3920.4200	-- Flexible	35% adval
		- Of acrylic polymers:	
		-- Of polymethyl methacrylate:	
	3920.5110	--- Plates and sheets	35% adval
	3920.5190	--- Other	35% adval
		-- Other:	
	3920.5910	--- Plates and sheets	35% adval
	3920.5990	--- Other	35% adval
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.6100	-- Of polycarbonates	35% adval
	3920.6200	-- Of polyethylene terephthalate (PET)	35% adval
		-- Of unsaturated polyesters:	
	3920.6310	--- Uncoated polyester film	25% adval
	3920.6390	--- Other	35% adval
	3920.6900	-- Of other polyesters	35% adval
		- Of cellulose or its chemical derivatives:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3920.7100	-- Of regenerated cellulose	35% adval
	3920.7200	-- Of vulcanised fibre	35% adval
	3920.7300	-- Of cellulose acetate	35% adval
	3920.7900	-- Of other cellulose derivatives	35% adval
		-- Of other plastics:	
	3920.9100	-- Of polyvinyl butyral	35% adval
	3920.9200	-- Of polyamides	35% adval
	3920.9300	-- Of amino-resins	35% adval
	3920.9400	-- Of phenolic resins	35% adval
	3920.9900	-- Of other plastics	35% adval
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS.		
		-- Cellular:	
	3921.1100	-- Of polymers of styrene	35% adval
	3921.1200	-- Of polymers of vinyl chloride	35% adval
	3921.1300	-- Of polyurethanes	35% adval
	3921.1400	-- Of regenerated cellulose	35% adval
	3921.1900	-- Of other plastics	35% adval
	3921.9000	-- Other	35% adval
39.22	BATHS, SHOWER-BATHS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS.		
	3922.1000	-- Baths, shower-baths and wash-basins	45% adval
	3922.2000	-- Lavatory seats and covers	45% adval
	3922.9000	-- Other	45% adval
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	45% adval
		-- Sacks and bags (including cones):	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3923.2100	-- Of polymers of ethylene	45% adval
	3923.2900	-- Of other plastics	45% adval
	-	Carboys, bottles, flasks and similar articles:	
	3923.3010	--- Household ice box and ice buckets with or without steel liner	45% adval
	3923.3090	--- Other	45% adval
	3923.4000	- Spools, cops, bobbins and similar supports	45% adval
	3923.5000	- Stoppers, lids, caps and other closures	45% adval
	3923.9000	- Other	45% adval
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS.		
	3924.1000	- Tableware and kitchenware	45% adval
	3924.9000	- Other	45% adval
39.25	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	45% adval
	3925.2000	- Doors, windows and their frames and thresholds for doors	45% adval
	3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	45% adval
	3925.9000	- Other	45% adval
39.26	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS Nos. 39.01 TO 39.14.		
	-	Office or school supplies:	
	3926.1010	--- Erasers of plastics	35% adval
	3926.1020	--- Punch binding strips	45% adval
	3926.1090	--- Other	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Articles of apparel and clothing accessories (including gloves):	
	3926.2010	--- Surgical gloves	25% adval
	3926.2020	--- Other gloves	25% adval
	3926.2030	--- Raincoats	45% adval
	3926.2040	--- Aprons, life jackets and other articles of apparel	45% adval
	3926.2050	--- Design patterns, cards for textile and leather garments	10% adval
	3926.2090	--- Other	45% adval
	3926.3000	- Fittings for furniture, coachwork or the like	45% adval
	3926.4000	- Statuettes and other ornamental articles	45% adval
		- Other:	
	3926.9010	--- Drinking pots for poultry birds	45% adval
	3926.9020	--- Synthetic floats for fishing nets	45% adval
	3926.9030	--- Coils of plastics (contraceptives) and accessories therefor	10% adval
	3926.9040	--- Transmission, conveyor or elevator belts	45% adval
	3926.9050	--- Laboratory ware	35% adval
	3926.9060	--- Spangles	10% adval
	3926.9070	--- Empty cartridges for typewriter and computer ribbons	45% adval
	3926.9080	--- Plastics spacers, caps and plateforms for disposable system razors	45% adval
		--- Other:	
	3926.9091	---- Colostomy bags	10% adval
	3926.9092	---- Shoe lasts	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	3926.9099	---- Other	45% adval
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	10% adval
		- Natural rubber in other forms:	
	4001.2100	-- Smoked sheets	10% adval
	4001.2200	-- Technically specified natural rubber (TSNR)	
	4001.2900	-- Other	10% adval
	4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	10% adval
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	10% adval
	4002.1900	-- Other	10% adval
	4002.2000	- Butadiene rubber (BR)	10% adval
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
	4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	10% adval
	4002.3900	-- Other	10% adval
		- Chloroprene (chlorobutadiene) rubber (CR):	
	4002.4100	-- Latex	10% adval
	4002.4900	-- Other	10% adval
		- Acrylonitrile-butadiene rubber (NBR):	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4002.5100	-- Latex	10% adval
	4002.5900	--- Other	10% adval
	4002.6000	- Isoprene rubber (IR)	10% adval
	4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	10% adval
	4002.8000	- Mixtures of any product of heading No. 40.01 with any product of this heading	10% adval
		- Other:	
	4002.9100	-- Latex	10% adval
	4002.9900	-- Other	10% adval
40.03	4003.0000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	10% adval
40.04	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULS OBTAINED THEREFROM.		
	4004.0010	--- Waste and scrap in the form of uncut tyres and tubes (worn out tyre and tubes)	10% adval
	4004.0020	--- Waste and scrap in form of plates, sheets, rubber coated canvas and rubber belting	10% adval
	4004.0030	--- Waste and scrap of cut baggomatic bladders.	10% adval
	4004.0040	--- Waste and scrap in form of powders and granules obtained from tyres, tubes, plates, sheets, rubber coated canvas and rubber belting and baggomatic bladders.	10% adval
	4004.0090	--- Other	45% adval
40.05	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.		
	4005.1000	- Compounded with carbon black or silica	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4005.2000	- Solutions; dispersions other than those of subheading No. 4005.10	15% adval
		- Other:	
	4005.9100	-- Plates, sheets and strip	15% adval
	4005.9900	-- Other	15% adval
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	25% adval
	4006.9000	- Other	25% adval
40.07	4007.0000	VULCANISED RUBBER THREAD AND CORD.	45% adval
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	25% adval
	4008.1900	-- Other	25% adval
		- Of non-cellular rubber:	
	4008.2100	-- Plates, sheets and strip	25% adval
	4008.2900	-- Other	25% adval
40.09	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES).		
	4009.1000	- Not reinforced or otherwise combined with other materials, without fittings	35% adval
	4009.2000	- Reinforced or otherwise combined only with metal, without fittings	35% adval
	4009.3000	- Reinforced or otherwise combined only with textile materials, without fittings	35% adval
	4009.4000	- Reinforced or otherwise combined with other materials, without fittings	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4009.5000	- With fittings	35% adval
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.		
	-	Conveyor belts or belting:	
	4010.1100	-- Reinforced only with metal	35% adval
	4010.1200	-- Reinforced only with textile materials	35% adval
	4010.1300	-- Reinforced only with plastics	35% adval
	4010.1900	-- Other	35% adval
	-	Transmission belts or belting:	
	4010.2100	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	35% adval
	4010.2200	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	35% adval
	4010.2300	-- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	35% adval
	4010.2400	-- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	35% adval
	4010.2900	-- Other	35% adval
40.11	NEW PNEUMATIC TYRES, OF RUBBER.		
	4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	35% adval
	4011.2000	- Of a kind used on buses or lorries	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4011.3000	- Of a kind used on aircraft	25% adval
	4011.4000	- Of a kind used on motorcycles	35% adval
	4011.5000	- Of a kind used on bicycles	45% adval
		- Other:	
		-- Having a "herring-bone" or similar tread:	
	4011.9110	--- Of a kind used on agricultural tractors	25% adval
	4011.9190	--- Other	45% adval
		-- Other:	
	4011.9910	--- Continuously, vertically stripped tyres used on front wheels of agricultural tractors	25% adval
	4011.9920	--- Tyres of a kind used on earth moving machinery and the like	25% adval
	4011.9930	--- Tyres of a kind used on light trucks	35% adval
	4011.9990	--- Other	45% adval
40.12	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER.		
		- Retreaded tyres:	
	4012.1010	--- For aircrafts	25% adval
	4012.1090	--- Other	45% adval
	4012.2000	- Used pneumatic tyres	45% adval
	4012.9000	- Other	45% adval
40.13	INNER TUBES, OF RUBBER.		
		Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4013.1010	--- Of a kind used on buses, lorries or trucks	10% adval
	4013.1020	--- Of a kind used on light trucks	25% adval
	4013.1090	--- Other	45% adval
	4013.2000	- Of a kind used on bicycles	45% adval
		- Other:	
	4013.9010	--- Of a kind used on agricultural tractors	25% adval
	4013.9090	--- Other	25% adval
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	10% adval
		- Other:	
	4014.9010	--- Hot water bottles	35% adval
	4014.9090	--- Other	45% adval
40.15	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.		
		- Gloves:	
	4015.1100	-- Surgical	45% adval
		-- Other:	
	4015.1910	--- General purpose gloves	45% adval
	4015.1990	--- Other	45% adval
	4015.9000	- Other	45% adval
40.16	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.		
	4016.1000	- Of cellular rubber	45% adval
		- Other:	
	4016.9100	-- Floor coverings and mats	45% adval
	4016.9200	-- Erasers	25% adval
	4016.9300	-- Gaskets, washers and other seals	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4016.9400	-- Boat or dock fenders, whether or not inflatable	45% adval
	4016.9500	-- Other inflatable articles	45% adval
		-- Other:	
	4016.9910	--- Printing blankets	10% adval
	4016.9920	--- Tyre curing bladder for moulding tyres	45% adval
	4016.9990	--- Other	45% adval
40.17	4017.0000	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER.	45% adval
44.02		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.	
	4402.0010	--- Coconut Charcoal	10% adval
	4402.0090	--- Other	15% adval
44.08		VENEER SHEETS AND SHEETS FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 mm.	
	4408.1000	- Coniferous	45% adval
		- Of tropical wood specified in Subheading Note 1 to this Chapter:	
	4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	45% adval
	4408.3900	-- Other	45% adval
		- Other:	
	4408.9010	--- Wood slats for pencils	10% adval
	4408.9090	--- Other	45% adval
47.07		RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.	
	4707.1000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4707.2000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	10% adval
	4707.3000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	10% adval
	4707.9000	- Other, including unsorted waste and scrap	10% adval
48.01	4801.0000	NEWSPRINT, IN ROLLS OR SHEETS	10% adval
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING No. 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD.		
	4802.1000	- Hand-made paper and paperboard	25% adval
	4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	15% adval
	4802.3000	- Carbonising base paper	15% adval
	4802.4000	- Wallpaper base	15% adval
		- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % adval by weight of the total fibre content consists of such fibres:	
	4802.5100	-- Weighing less than 40 g/m ²	25% adval
	4802.5200	-- Weighing 40 g/m ² or more but not more than 150 g/m ²	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4802.5300	-- Weighing more than 150 g/m ²	25% adval
	4802.6000	-- Other paper and paperboard, of which more than 10 % adval by weight of the total fibre content consists of fibres obtained by a mechanical process	25% adval
48.03	4803.0000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.	35% adval
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	25% adval
	4804.1900	-- Other	25% adval
		-- Sack kraft paper:	
	4804.2100	-- Unbleached	25% adval
	4804.2900	-- Other	25% adval
		-- Other kraft paper and paperboard weighing 150 g/m ² or less:	
	4804.3100	-- Unbleached	25% adval
	4804.3900	-- Other	25% adval
		-- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
	4804.4100	-- Unbleached	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4804.4200	-- Bleached uniformly through out the mass and of which more than 95 % adval by weight of the total fibre content consists of wood fibres obtained by a chemical process	25% adval
	4804.4900	-- Other	25% adval
		-- Other kraft paper and paperboard weighing 225 g/m ² or more:	
	4804.5100	-- Unbleached	25% adval
	4804.5200	-- Bleached uniformly through out the mass and of which more than 95 % adval by weight of the total fibre content consists of wood fibres obtained by a chemical process	25% adval
	4804.5900	-- Other	25% adval
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS NOT FURTHER WORKED OR PROCESSED THAT AS SPECIFIED IN NOTE 2 TO THIS CHAPTER		
	4805.1000	-- Semi-chemical fluting paper (corrugating medium)	25% adval
		-- Multi-ply paper and paperboard:	
	4805.2100	-- Each layer bleached	25% adval
	4805.2200	-- With only one outer layer bleached	25% adval
	4805.2300	-- Having three or more layers, of which only the two outer layers are bleached	25% adval
	4805.2900	-- Other	25% adval
	4805.3000	-- Sulphite wrapping paper	25% adval
	4805.4000	-- Filter paper and paperboard	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4805.5000	- Felt paper and paperboard	25% adval
	4805.6000	- Other paper and paperboard, weighing 150 g/m ² or less	25% adval
	4805.7000	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²	25% adval
	4805.8000	- Other paper and paperboard, weighing 225 g/m ² or more	25% adval
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	15% adval
	4806.2000	- Greaseproof papers	35% adval
	4806.3000	- Tracing papers	35% adval
	4806.4000	- Glassine and other glazed transparent or translucent papers	35% adval
48.07	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.		
	4807.1000	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	35% adval
	4807.9000	- Other	25% adval
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING NO.48.03.		
	4808.1000	- Corrugated paper and paperboard, whether or not perforated	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4808.2000 -	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	25% adval
	4808.3000 -	Other kraft paper, creped or crinkled, whether or not embossed or perforated	25% adval
	4808.9000 -	Other	25% adval
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	45% adval
	4809.2000 -	Self-copy paper	45% adval
	4809.9000 -	Other	45% adval
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.		
	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes not containing fibres obtained by a mechanical process or of which not more than 10 % adval by weight of the total fibre content consists of such fibres:	
	4810.1100 --	Weighing not more than 150 g/m	35% adval
	4810.1200 --	Weighing more than 150 g/m	35% adval
	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % adval by weight of the total fibre content consists of fibres obtained by a mechanical process:	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4810.2100	-- Light-weight coated paper	35% adval
	4810.2900	-- Other	35% adval
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
	4810.3100	-- Bleached uniformly through out the mass and of which more than 95 % adval by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	35% adval
	4810.3200	-- Bleached uniformly through out the mass and of which more than 95 % adval by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	35% adval
	4810.3900	-- Other	35% adval
		- Other paper and paperboard:	
	4810.9100	-- Multi-ply	35% adval
	4810.9900	-- Other	35% adval
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO.48.03, 48.09 OR 48.10.		
	4811.1000	- Tarred, bituminised or asphalted paper and paperboard	45% adval
		- Gummed or adhesive paper and paperboard:	
	4811.2100	-- Self-adhesive	45% adval
	4811.2900	-- Other	45% adval
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4811.3100	-- Bleached, weighing more than 150 g/m ²	45% adval
		-- Other	45% adval
	4811.3910	--- Thermal fax paper	45% adval
	4811.3990	--- Other	45% adval
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
	4811.4010	--- Printed paper and paper board of a kind used for packing of confectionary, soap and the like	45% adval
	4811.4090	--- Other	45% adval
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	
	4811.9010	--- Electrolytic paper	15% adval
	4811.9090	--- Other	45% adval
48.12	4812.0000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	45% adval
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.		
	4813.1000	- In the form of booklets or tubes	45% adval
	4813.2000	- In rolls of a width not exceeding 5 cm	45% adval
	4813.9000	- Other	45% adval
48.14	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER.		
	4814.1000	- "Ingrain" paper	45% adval
	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	45% adval
	4814.3000	- Wallpaper and similar wall coverings, consisting of	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	
	4814.9000	- Other	45% adval
48.15	4815.0000	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE.	45% adval
48.16		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING No. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.	
	4816.1000	- Carbon or similar copying papers	45% adval
	4816.2000	- Self-copy paper	45% adval
	4816.3000	- Duplicator stencils	45% adval
	4816.9000	- Other	45% adval
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	45% adval
	4817.2000	- Letter cards, plain postcards and correspondence cards	45% adval
	4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	45% adval
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	45% adval
		- Handkerchiefs, cleansing or facial tissues and towels:	
	4818.2010	--- In boxes or packings meant for retail sale	45% adval
	4818.2090	--- Other	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4818.3000	Tablecloths and serviettes	45% adval
	4818.4000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	45% adval
	4818.5000	Articles of apparel and clothing accessories	45% adval
	4818.9000	Other	45% adval
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	45% adval
	4819.2000	Folding cartons, boxes and cases, of non corrugated paper or paperboard	45% adval
	4819.3000	Sacks and bags, having a base of a width of 40 cm or more	45% adval
	4819.4000	Other sacks and bags, including cones	45% adval
	4819.5000	Other packing containers, including record sleeves	45% adval
	4819.6000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	45% adval
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.		
	4820.1000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4820.2000	- Exercise books	45% adval
	4820.3000	- Binders (other than book covers), folders and file covers	45% adval
		- Manifold business forms and interleaved carbon sets:	
	4820.4010	--- For credit card slips	Re.0.40/slip + 25% adval
	4820.4090	--- Other	45% adval
	4820.5000	- Albums for samples or for collections	45% adval
	4820.9000	- Other	45% adval
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.		
	4821.1000	- Printed	45% adval
	4821.9000	- Other	45% adval
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	45% adval
	4822.9000	- Other	45% adval
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.		
		- Gummed or adhesive paper, in strips or rolls:	
	4823.1100	-- Self-adhesive	45% adval
	4823.1900	-- Other	45% adval
	4823.2000	- Filter paper and paperboard	45% adval
	4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	45% adval
		- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
	4823.5100	-- Printed, embossed or perforated	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	4823.5900	-- Other	45% adval
	4823.6000	- Trays, dishes, plates, cups and the like. of paper or paperboard	45% adval
	4823.7000	- Moulded or pressed articles of paper pulp	45% adval
		- Other:	
	4823.9010	--- Cards for Jacquard machines	45% adval
	4823.9020	--- Patterns, design cards for textile and leather garments	10% adval
	4823.9090	--- Other	45% adval
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP- IMPRESSED PAPER; BANKNOTES, CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.		
	4907.0010	--- Cheque forms and cheque books	Rs 2/cheque/form + 25% adval
	4907.0020	--- Stock, share, bond certificates and similar documents of title	45% adval
	4907.0030	--- Travellers' cheques	Rs 2/cheque 25% adval
	4907.0040	--- Currency notes imported by the State Bank of Pakistan or any bank authorised by the State Bank of Pakistan	0% adval
	4907.0090	--- Other	25% adval
49.08	TRANSFERS (DECALCOMANIAS).		
	4908.1000	- Transfers (decalcomanias), vitrifiable	15% adval
		- Other:	
	4908.9010	--- Metallic transfers only for jewellery	35% adval
	4908.9090	--- Other	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
51.06		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.	
	-	Containing 85 % adval or more by weight of wool:	
5106.1010	---	Not exceeding 2215 decitex	25% adval
5106.1090	---	Other	25% adval
	-	Containing less than 85 % by weight of wool:	
5106.2010	---	Not exceeding 2215 decitex	25% adval
	---	Other:	
5106.2091	----	Dyed yarn of wool	25% adval
5106.2099	----	Other	25% adval
51.07		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.	
	-	Containing 85 % or more by weight of wool:	
5107.1010	---	Not exceeding 1265 decitex	25% adval
5107.1090	---	Other	25% adval
	-	Containing less than 85 % by weight of wool:	
5107.2010	---	Not exceeding 1265 decitex	25% adval
	---	Other:	
5107.2091	----	Dyed yarn of wool	25% adval
5107.2099	----	Other	25% adval
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	35% adval
5402.2000	-	High tenacity yarn of polyesters	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	-	Textured yarn:	
5402.3100	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	45% adval
5402.3200	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	35% adval
5402.3300	--	Of polyesters	35% adval
5402.3900	--	Other	35% adval
	-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.4100	--	Of nylon or other polyamides	35% adval
5402.4200	--	Of polyesters, partially oriented	35% adval
5402.4300	--	Of polyesters, other	35% adval
	--	Other:	
5402.4910	---	Elastomeric yarn mainly composed of polyurethane like spandex and lycra excluding other polyurethane yarn	15% adval
5402.4990	---	Other	35% adval
	-	Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100	--	Of nylon or other polyamides	10% adval
5402.5200	--	Of polyesters	35% adval
5402.5900	--	Other	35% adval
	-	Other yarn, multiple (folded) or cabled:	
5402.6100	--	Of nylon or other polyamides	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	5402.6200	Of polyesters	35% adval
	5402.6900	Other	35% adval
54.04 SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm.			
	5404.1000	Monofilament	25% adval
		Other:	
	5404.9010	Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	35% adval
	5404.9090	Other	35% adval
54.07 WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.04.			
		Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:	
	5407.1010	Nylon fabrics	25% adval
	5407.1090	Other	35% adval
	5407.2000	Woven fabrics obtained from strip and the like	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
5407.3000	-	Fabrics specified in Note 9 to Section XI	35% adval
	-	Other woven fabrics, containing 85 % adval or more by weight of filaments of nylon or other polyamides:	
5407.4100	--	Unbleached or bleached	35% adval
5407.4200	--	Dyed	35% adval
5407.4300	--	Of yarns of different colours	35% adval
5407.4400	--	Printed	35% adval
	-	Other woven fabrics, containing 85 % adval or more by weight of textured polyester filaments:	
5407.5100	--	Unbleached or bleached	35% adval
5407.5200	--	Dyed	35% adval
5407.5300	--	Of yarns of different colours	35% adval
5407.5400	--	Printed	35% adval
	-	Other woven fabrics, containing 85 % adval or more by weight of polyester filaments:	
5407.6100	--	Containing 85 % adval or more by weight of non-textured polyester filaments	35% adval
5407.6900	--	Other	35% adval
	-	Other woven fabrics, containing 85 % adval or more by weight of synthetic filaments:	
5407.7100	--	Unbleached or bleached	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	5407.7200	--- Dyed	35% adval
	5407.7300	--- Of yarns of different colours	35% adval
	5407.7400	--- Printed	35% adval
		- Other woven fabrics, containing less than 85 % adval by weight of synthetic filaments, mixed mainly or solely with cotton:	
	5407.8100	--- Unbleached or bleached	35% adval
	5407.8200	--- Dyed	35% adval
	5407.8300	--- Of yarns of different colours	35% adval
	5407.8400	--- Printed	35% adval
		- Other woven fabrics:	
	5407.9100	--- Unbleached or bleached	35% adval
	5407.9200	--- Dyed	35% adval
	5407.9300	--- Of yarns of different colours	35% adval
	5407.9400	--- Printed	35% adval

55.03 SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.

5503.1000	-	Of nylon or other polyamides	Rs 18/Kg + 25% adval
5503.2000	-	Of polyesters	25% adval
	-	Acrylic or modacrylic:	
5503.3010	---	Acrylic fibre	15% adval
5503.3090	---	Other	Rs 18/Kg + 25% adval
5503.4000	-	Of polypropylene	Rs 18/Kg + 25% adval
5503.9000	-	Other	Rs 18/Kg + 25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
55.04 ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.			
5504.1000	-	Of viscose rayon	15% adval
5504.9000	-	Other	Rs 18/Kg + 25% adval
55.06 SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.			
5506.1000	-	Of nylon or other polyamides	Rs 18/Kg + 25% adval
5506.2000	-	Of polyesters	25% adval
	-	Acrylic or modacrylic:	
5506.3010	---	Acrylic fibre	15% adval
5506.3090	---	Other	Rs 18/Kg + 25% adval
5506.9000	-	Other	Rs 18/Kg + 25% adval
55.07 ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.			
5507.0010	---	Of viscose rayon	15% adval
5507.0090	---	Other	Rs 18/Kg + 25% adval
59.11 TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER.			
	-	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):	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	5911.1010	--- Printing blankets	10% adval
	5911.1020	--- Foundation cloth for cord clothing	10% adval
	5911.1090	--- Other	25% adval
		- Bolting cloth, whether or not made up:	
	5911.2010	--- Standard rotary printing screens of all types (ED, H, ET.) of 40, 60, 70, 80, and 100 mesh with a repeat of 64 cm (640 mm), and length upto 275 cm (2750 mm)	25% adval
	5911.2020	--- Other printing screens	10% adval
	5911.2090	--- Other	45% adval
		- 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	10% adval
	5911.3200	-- Weighing 650 g/m ² or more	45% adval
	5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	45% adval
	5911.9000	- Other	45% adval
66.03 PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING No. 66.01 OR 66.02.			
	6603.1000	- Handles and knobs	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	35% adval
	6603.9000	- Other	35% adval
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.			
		- Non electrical articles of graphite or other carbon:	
	6815.1010	--- Carbon fibres	15% adval
	6815.1090	--- Other	15% adval
	6815.2000	- Articles of peat	45% adval
		- Other articles:	
		-- Containing magnesite, dolomite or chromite:	
	6815.9110	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	35% adval
	6815.9190	--- Other	45% adval
		-- Other:	
	6815.9910	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	25% adval
	6815.9920	--- Alumina Balls	25% adval
	6815.9990	--- Other	25% adval

I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS
EARTHS, AND REFRACTORY GOODS

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 Cr₂O₃:

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	6902.1010	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	35% adval
	6902.1090	--- Other - Containing by weight more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products:	45% adval
	6902.2010	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	35% adval
	6902.2090	--- Other - Other: --- Refractory products of a kind used in industrial ovens, kilns and furnaces:	45% adval
	6902.9011	---- Bricks, slabs and roller parts of a kind not manufactured locally	10% adval
	6902.9012	---- Bricks, slabs and roller parts of a kind manufactured locally	35% adval
	6902.9013	---- Saggars parts of a kind not manufactured locally	15% adval
	6902.9019	---- Other	35% adval
	6902.9090	--- Other	45% adval

70.02 GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING No. 70.18), RODS OR
TUBES, UNWORKED.

7002.1000	-	Balls	35% adval
7002.2000	-	Rods	35% adval
	-	Tubes:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7002.3100	-- Of fused quartz or other fused silica	35% adval
	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	35% adval
		-- Other:	
	7002.3910	--- Neutral glass tubing of a kind used for the manufacture of ampoules	35% adval
	7002.3920	--- Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by fluorescent tube industry	10% adval
	7002.3990	--- Other	45% adval

70.14 SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF
HEADING No. 70.15), NOT OPTICALLY WORKED.

7014.0010	---	Signalling glassware	45% adval
7014.0090	---	Optical elements of glass	45% adval

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.

	-	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:	
7018.1010	---	Glass beads	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7018.1020	--- Glass chatons or fancies and glass trimminings	10% adval
	7018.1090	--- Other	45% adval
	7018.2000	- Glass microspheres not exceeding 1 mm in diameter	45% adval
		- Other:	
	7018.9010	--- Glass eyes	25% adval
	7018.9090	--- Other	45% adval
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	25% adval
	7019.1200	-- Rovings	10% adval
	7019.1900	-- Other	25% adval
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
	7019.3100	-- Mats	15% adval
	7019.3200	-- Thin sheets (voiles)	45% adval
	7019.3900	-- Other	45% adval
	7019.4000	- Woven fabrics of rovings	15% adval
		- Other woven fabrics:	
		-- Of a width not exceeding 30 cm:	
	7019.5110	---- Tyre fabric	10% adval
	7019.5190	---- Other	45% adval
		-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² .	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		of filaments measuring per single yarn not more than 136 tex:	
	7019.5210	--- Tyre fabric	10% adval
	7019.5290	--- Other	45% adval
	7019.5900	-- Other	45% adval
		- Other:	
	7019.9010	--- For machinery	45% adval
	7019.9020	--- For electric insulation	45% adval
	7019.9030	--- For welders' shields	45% adval
	7019.9090	--- Other	45% adval

I.-PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

72.01 PIG IRON AND, SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.

	-	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus:	
7201.1010	---	Foundry grade	10% adval
7201.1090	---	Other	10% adval
	-	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus:	
7201.2010	---	Foundry grade	10% adval
7201.2090	---	Other	10% adval
	-	Alloy pig iron: spiegeleisen:	
7201.5010	---	Foundry grade	10% adval
7201.5090	---	Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
72.02 FERRO-ALLOYS.			
		- Ferro-manganese:	
	7202.1100	-- Containing by weight more than 2 % of carbon	10% adval
	7202.1900	-- Other	10% adval
		- Ferro-silicon:	
	7202.2100	-- Containing by weight more than 55 % of silicon	10% adval
	7202.2900	-- Other	10% adval
	7202.3000	- Ferro-silico- manganese	10% adval
		- Ferro-chromium:	
	7202.4100	-- Containing by weight more than 4 % of carbon	10% adval
	7202.4900	-- Other	10% adval
	7202.5000	- Ferro-silico-chromium	10% adval
	7202.6000	- Ferro-nickel	10% adval
	7202.7000	- Ferro-molybdenum	10% adval
	7202.8000	- Ferro-tungsten and ferro-silico-tungsten	10% adval
		- Other:	
	7202.9100	-- Ferro-titanium and ferro-silicon-titanium	10% adval
	7202.9200	-- Ferro-vanadium	10% adval
	7202.9300	-- Ferro-niobium	10% adval
	7202.9900	-- Other	10% adval

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% adval
	7203.9000	- Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
72.04 FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.			
7204.1000	-	Waste and scrap of cast iron	Rs 3000/MT + 25% adval
	-	Waste and scrap of alloy steel:	
7204.2100	--	Of stainless steel	Rs 3000/MT + 25% adval
7204.2900	--	Other	Rs 3000/MT + 25% adval
	-	Waste and scrap of tinned iron or steel:	
7204.3010	---	Shredded and bundled waste and scrap	Rs 500/MT + 25% adval
7204.3090	---	Other (excluding shredded and bundled waste and scrap)	Rs 3000/MT + 25% adval
	-	Other waste and scrap:	
	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles:	
7204.4110	---	in bundles (shredded and bundled waste and scrap)	Rs 500/MT + 25% adval
7204.4190	---	Other (excluding shredded and bundled waste and scrap)	Rs 3000/MT + 25% adval
	--	Other:	
7204.4910	---	Shredded and bundled waste and scrap	Rs 500/MT + 25% adval
7204.4990	---	Other (excluding shredded & bundled waste and scrap)	Rs 3000/MT + 25% adval
7204.5000	-	Remelting scrap ingots	Rs 3000/MT + 25% adval

72.05 GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL.

7205.1000	-	Granules	10% adval
	-	Powders:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	7205.2100	-- Of alloy steel	10% adval
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	7205.2900	-- Other	10% adval
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II.-IRON AND NON-ALLOY STEEL

72.06 IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING No. 72.03).

	7206.1000	- Ingots	35% adval
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	7206.9000	- Other	35% adval
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72.07 SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL (BILLET).

		- Containing by weight less than 0.25 % of carbon:	
	7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	35% adval

	7207.1200	-- Other, of rectangular (other than square) cross-section	35% adval
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	7207.1900	-- Other	35% adval
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	7207.2000	- Containing by weight 0.25 % or more of carbon	35% adval
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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.

	7208.1000	- In coils, not further worked than hot-rolled, with patterns in relief	45% adval
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		- Other, in coils, not further worked than hot-rolled, pickled:	
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	7208.2500	-- Of a thickness of 4.75 mm or more	45% adval
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	7208.2600	-- Of a thickness of 3 mm or more but less than 4.75 mm	45% adval
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HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7208.2700	-- Of a thickness of less than 3 mm	45% adval
		- Other, in coils, not further worked than hot-rolled:	
	7208.3600	-- Of a thickness exceeding 10 mm	45% adval
	7208.3700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	45% adval
	7208.3800	-- Of a thickness of 3 mm or more but less than 4.75 mm	45% adval
	7208.3900	-- Of a thickness of less than 3 mm	45% adval
	7208.4000	- Not in coils, not further worked than hot-rolled, with patterns in relief	45% adval
		- Other, not in coils, not further worked than hot-rolled:	
	7208.5100	-- Of a thickness exceeding 10 mm	45% adval
	7208.5200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	45% adval
	7208.5300	-- Of a thickness of 3 mm or more but less than 4.75 mm	45% adval
	7208.5400	-- Of a thickness of less than 3 mm	45% adval
	7208.9000	- Other	45% adval
72.09 FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED.			
		- In coils, not further worked than cold-rolled (cold-reduced):	
	7209.1500	-- Of a thickness of 3 mm or more	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7209.1600	-- Of a thickness exceeding 1 mm but less than 3 mm	45% adval
	7209.1700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	45% adval
	7209.1800	-- Of a thickness of less than 0.5 mm	45% adval
		- Not in coils, not further worked than cold-rolled (cold-reduced):	
	7209.2500	-- Of a thickness of 3 mm or more	45% adval
	7209.2600	-- Of a thickness exceeding 1 mm but less than 3 mm	45% adval
	7209.2700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	45% adval
	7209.2800	-- Of a thickness of less than 0.5 mm	45% adval
	7209.9000	- Other	45% adval

**72.10 FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OF
MORE, CLAD, PLATED OR COATED.**

		- Plated or coated with tin:	
	7210.1100	-- Of a thickness of 0.5 mm or more	45% adval
	7210.1200	-- Of a thickness of less than 0.5 mm	45% adval
	7210.2000	- Plated or coated with lead, including terne-plate	45% adval
	7210.3000	- Electrolytically plated or coated with zinc	45% adval
		- Otherwise plated or coated with zinc:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7210.4100	-- Corrugated	45% adval
	7210.4900	-- Other	45% adval
		- Plated or coated with chromium oxides or with chromium and chromium oxides:	
	7210.5010	--- Of a kind not manufactured locally (Tin free)	15% adval
	7210.5090	--- Other	25% adval
		- Plated or coated with aluminium:	
	7210.6100	-- Plated or coated with aluminium-zinc alloys	45% adval
	7210.6900	-- Other	45% adval
	7210.7000	- Painted, varnished or coated with plastics	45% adval
	7210.9000	- Other	45% adval

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:	
	7211.1300	-- Rolled on four faces or in a closed box pass. of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	45% adval
	7211.1400	-- Other, of a thickness of 4.75 mm or more	45% adval
	7211.1900	-- Other	45% adval
		- Not further worked than cold-rolled (cold-reduced):	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7211.2300	Containing by weight less than 0.25 % of carbon	45% adval
	7211.2900	Other	45% adval
	7211.9000	Other	45% adval
72.12 FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED.			
	7212.1000	Plated or coated with tin	45% adval
	7212.2000	Electrolytically plated or coated with zinc	45% adval
	7212.3000	Otherwise plated or coated with zinc	45% adval
	7212.4000	Painted, varnished or coated with plastics	45% adval
	7212.5000	Otherwise plated or coated	45% adval
	7212.6000	Clad	45% adval
72.13 BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL.			
	7213.1000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	45% adval
	7213.2000	Other, of free- cutting steel	45% adval
		Other:	
	7213.9100	Of circular cross- section measuring less than 14 mm in diameter	45% adval
	7213.9900	Other	45% adval
72.14 OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING.			
	7214.1000	Forged	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	45% adval
	7214.3000	- Other. of free-cutting steel	45% adval
		- Other:	
	7214.9100	-- Of rectangular (other than square) cross-section	45% adval
	7214.9900	-- Other	45% adval
72.15 OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.			
	7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	45% adval
	7215.5000	- Other, not further worked than cold-formed or cold-finished	45% adval
	7215.9000	- Other	45% adval
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 80 mm	45% adval
		- 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	45% adval
	7216.2200	-- T sections	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
	7216.3100	-- U sections	45% adval
	7216.3200	-- I sections	45% adval
	7216.3300	-- H sections	45% adval
	7216.4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	45% adval
	7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	45% adval
		- Angles, shapes and sections, not further worked than cold- formed or cold- finished:	
	7216.6100	-- Obtained from flat -rolled products	45% adval
	7216.6900	-- Other	45% adval
		- Other:	
	7216.9100	-- Cold-formed or cold -finished from flat. -rolled products	45% adval
	7216.9900	-- Other	45% adval
72.17 WIRE OF IRON OR NON-ALLOY STEEL.			
	7217.1000	- Not plated or coated, whether or not polished	45% adval
	7217.2000	- Plated or coated with zinc	45% adval
		- Plated or coated with other base metals:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7217.3010	--- Of a kind used in manufacture of auto tyres (Bead wire)	10% adval
	7217.3020	--- Steel cord wire of specification SWG-20-34	10% adval
	7217.3090	--- Other	45% adval
		- Other:	
	7217.9010	--- Bead wire for cycle tyres	25% adval
	7217.9090	--- Other	45% adval

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	15% adval
		- Other:	
	7218.9100	-- Of rectangular (other than square) cross -section	15% adval
	7218.9900	-- Other	15% adval

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	25% adval
	7219.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	25% adval
	7219.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	25% adval
	7219.1400	-- Of a thickness of less than 3 mm	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Not further worked than hot-rolled, not in coils:	
	7219.2100	-- Of a thickness exceeding 10 mm	25% adval
	7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	25% adval
	7219.2300	-- Of a thickness of 3 mm or more but less than 4.75 mm	25% adval
	7219.2400	-- Of a thickness of less than 3 mm	25% adval
		- Not further worked than cold-rolled (cold-reduced):	
	7219.3100	-- Of a thickness of 4.75 mm or more	25% adval
	7219.3200	-- Of a thickness of 3 mm or more but less than 4.75 mm	25% adval
	7219.3300	-- Of a thickness exceeding 1 mm but less than 3 mm	25% adval
	7219.3400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	25% adval
	7219.3500	-- Of a thickness of less than 0.5 mm	25% adval
	7219.9000	- Other	25% adval

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	25% adval
	7220.1200	-- Of a thickness of less than 4.75 mm	25% adval
	7220.2000	- Not further worked than cold-rolled (cold-reduced)	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7220.9000	- Other	25% adval
72.21	7221.0000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL.	25% adval
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	15% adval
	7222.1900	-- Other	15% adval
	7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	15% adval
	7222.3000	- Other bars and rods	15% adval
	7222.4000	- Angles, shapes and sections	15% adval
72.23	7223.0000	WIRE OF STAINLESS STEEL.	15% adval
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	25% adval
	7224.9000	- Other	25% adval
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	10% adval
	7225.1900	-- Other	10% adval
	7225.2000	- Of high speed steel	10% adval
	7225.3000	- Other, not further worked than hot-rolled, in coils	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7225.4000	- Other, not further worked than hot-rolled, not in coils	10% adval
	7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	10% adval
		- Other:	
	7225.9100	-- Electrolytically plated or coated with zinc	10% adval
	7225.9200	-- Otherwise plated or coated with zinc	10% adval
	7225.9900	-- Other	10% adval

72.26 FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm.

		- Of silicon-electrical steel:	
	7226.1100	-- Grain-oriented	10% adval
	7226.1900	-- Other	10% adval
	7226.2000	- Of high speed steel	10% adval
		- Other:	
	7226.9100	-- Not further worked than hot-rolled	10% adval
	7226.9200	-- Not further worked than cold-rolled (cold-reduced)	10% adval
	7226.9300	-- Electrolytically plated or coated with zinc	10% adval
	7226.9400	-- Otherwise plated or coated with zinc	10% adval
	7226.9900	-- Other	10% adval

72.27 BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL.

	7227.1000	- Of high speed steel	15% adval
	7227.2000	- Of silico-manganese steel	15% adval
	7227.9000	- Other	15% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	35% adval
	7228.2000	- Bars and rods, of silico-manganese steel	35% adval
	7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	35% adval
	7228.4000	- Other bars and rods, not further worked than forged	35% adval
	7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	35% adval
	7228.6000	- Other bars and rods	35% adval
	7228.7000	- Angles, shapes and sections	35% adval
	7228.8000	- Hollow drill bars and rods	35% adval
72.29 WIRE OF OTHER ALLOY STEEL.			
	7229.1000	- Of high speed steel	25% adval
	7229.2000	- Of silico-manganese steel	25% adval
	7229.9000	- Other	25% adval
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	45% adval
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7304.2100	-- Drill pipe	45% adval
	7304.2900	-- Other	45% adval
		- Other, of circular cross-section, of iron or non-alloy steel:	
	7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	45% adval
	7304.3900	-- Other	45% adval
		- Other, of circular cross-section, of stainless steel:	
	7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	45% adval*
	7304.4900	-- Other	45% adval
		- Other, of circular cross-section, of other alloy steel:	
	7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	45% adval
	7304.5900	-- Other	45% adval
		- Other:	
	7304.9010	--- Boiler tubes, not manufactured locally	45% adval
	7304.9090	--- Other	45% adval
73.20 SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.			
	7320.1000	- Leaf-springs and leaves therefor	45% adval
	7320.2000	- Helical springs	45% adval
		- Other:	
	7320.9010	--- Of a kind used solely and principally in manufacture of video cassettes	25% adval
	7320.9090	--- Other	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
73.26 OTHER ARTICLES OF IRON OR STEEL.			
		Forged or stamped, but not further worked:	
	7326.1100	Grinding balls and similar articles for mills	25% adval
		Other:	
	7326.1910	Forgings of crank shaft	45% adval
	7326.1990	Other	45% adval
		Articles of iron or steel wire:	
	7326.2010	Tyre triangles	15% adval
	7326.2020	X-ray film hangers	45% adval
	7326.2030	Milk strainers and similar articles	45% adval
	7326.2040	Cases	45% adval
	7326.2050	Steel belt lacing	45% adval
	7326.2060	Steel balls not exceeding 1 mm diameter	15% adval
	7326.2070	Shoe lasts	25% adval
	7326.2080	Boot and shoe protectors	25% adval
	7326.9000	Other	45% adval
74.01 COPPER MATTES: CEMENT COPPER (PRECIPITATED COPPER).			
	7401.1000	Copper mattes	10% adval
	7401.2000	Cement copper (precipitated copper)	10% adval
74.02	7402.0000	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING.	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
74.03 REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.			
		- Refined copper:	
	7403.1100	-- Cathodes and sections of cathodes	10% adval
	7403.1200	-- Wire-bars	10% adval
	7403.1300	-- Billets	10% adval
	7403.1900	-- Other	10% adval
		- Copper alloys:	
	7403.2100	-- Copper-zinc base alloys (brass)	10% adval
	7403.2200	-- Copper-tin base alloys (bronze)	10% adval
	7403.2300	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10% adval
	7403.2900	-- Other copper alloys (other than master alloys of heading No. 74.05)	10% adval
74.04	7404.0000	COPPER WASTE AND SCRAP.	10% adval
74.05	7405.0000	MASTER ALLOYS OF COPPER.	10% adval
74.06 COPPER POWDERS AND FLAKES.			
	7406.1000	- Powders of non-lamellar structure	15% adval
	7406.2000	- Powders of lamellar structure flakes	15% adval
74.07 COPPER BARS, RODS AND PROFILES.			
		- Of refined copper:	
	7407.1010	--- Bars and rods	15% adval
	7407.1090	--- Profiles (angles, shapes and sections)	15% adval
		- Of copper alloys:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7407.2010	Bars and rods	15% adval
	7407.2090	Profiles (angles, shapes and sections) Of copper-zinc base alloys (brass):	15% adval
	7407.2110	Bars and rods	15% adval
	7407.2190	Profiles (angles, shapes and sections) Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	15% adval
	7407.2210	Bars and rods	15% adval
	7407.2290	Profiles (angles, shapes and sections) Other:	15% adval
	7407.2910	Bars and rods	15% adval
	7407.2990	Profiles (angles, shapes and sections)	15% adval
74.08 COPPER WIRE.			
		Of refined copper:	
	7408.1100	Of which the maximum cross-sectional dimension exceeds 6 mm	25% adval
	7408.1900	Other	25% adval
		Of copper alloys:	
	7408.2100	Of copper-zinc base alloys (brass)	15% adval
	7408.2200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	25% adval
	7408.2900	Other	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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74.09 COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 mm.

		- Of refined copper:	
7409.1100	--	In coils	25% adval
7409.1900	--	Other	25% adval
		- Of copper-zinc base alloys (brass):	
7409.2100	--	In coils	25% adval
7409.2900	--	Other	25% adval
		- Of copper-tin base alloys (bronze):	
7409.3100	--	In coils	25% adval
7409.3900	--	Other	25% adval
7409.4000	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	25% adval
7409.9000	-	Of other copper alloys	25% adval

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	25% adval
7410.1200	--	Of copper alloys	25% adval
		- Backed:	
7410.2100	--	Of refined copper	25% adval
7410.2200	--	Of copper alloys	25% adval

74.11 COPPER TUBES AND PIPES.

7411.1000	-	Of refined copper	15% adval
		- Of copper alloys:	
7411.2100	--	Of copper-zinc base alloys (brass)	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7411.2200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15% adval
	7411.2900	Other	15% adval
74.12 COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).			
		Of refined copper:	
	7412.1010	Chromium plated	25% adval
	7412.1090	Other	25% adval
		Of copper alloys:	
	7412.2010	Chromium plated	25% adval
	7412.2090	Other	25% adval
74.13	7413.0000	STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED.	25% adval
74.14 CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL, OF COPPER.			
		Cloth:	
	7414.2010	Brass wire netting	35% adval
	7414.2090	Other	35% adval
	7414.9000	Other	25% adval
74.15 NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING No. 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	35% adval
		Other articles, not threaded:	
	7415.2100	Washers (including spring washers)	35% adval
	7415.2900	Other	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Other threaded articles:	
	7415.3100	-- Screws for wood	35% adval
	7415.3200	--- Other screws: bolts and nuts	35% adval
	7415.3900	-- Other	35% adval
74.16	7416.0000	COPPER SPRINGS.	35% adval
74.17	7417.0000	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER.	35% adval

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	35% adval
	7418.1900	-- Other	35% adval
	7418.2000	- Sanitary ware and parts thereof	35% adval

74.19 OTHER ARTICLES OF COPPER.

	7419.1000	- Chain and parts thereof	35% adval
		- Other:	
	7419.9100	-- Cast, moulded, stamped or forged, but not further worked	35% adval
		-- Other:	
	7419.9910	--- Reservoirs, tanks, vats and similar containers	45% adval
	7419.9920	--- Other needles & pins	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7419.9930	Doors, window frames and other structural parts	45% adval
	7419.9990	Other	45% adval
75.01	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.		
	7501.1000	Nickel mattes	10% adval
	7501.2000	Nickel oxide sinters and other intermediate products of nickel metallurgy	10% adval
75.02	UNWROUGHT NICKEL.		
	7502.1000	Nickel, not alloyed	10% adval
	7502.2000	Nickel alloys	10% adval
75.03	7503.0000	NICKEL WASTE AND SCRAP.	10% adval
75.04	7504.0000	NICKEL POWDERS AND FLAKES.	10% adval
75.05	NICKEL BARS, RODS, PROFILES AND WIRE.		
		Bars, rods and profiles:	
	7505.1100	Of nickel, not alloyed	15% adval
	7505.1200	Of nickel alloys	15% adval
		Wire:	
	7505.2100	Of nickel, not alloyed	15% adval
	7505.2200	Of nickel alloys	15% adval
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL.		
	7506.1000	Of nickel, not alloyed	15% adval
		Of nickel alloys:	
	7506.2010	For standard rotary printing screen of all types (ED, H, ET) of 40, 60, 70, 80, and 100 mesh with a repeat of 64 cm (640 mm), and length upto 275 cm (2750 mm)	15% adval
	7506.2020	For other printing screens	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7506.2090	--- Other	15% adval
75.07	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).		
		- Tubes and pipes:	
	7507.1100	-- Of nickel, not alloyed	25% adval
	7507.1200	-- Of nickel alloys	25% adval
	7507.2000	- Tube or pipe fittings	25% adval
75.08	OTHER ARTICLES OF NICKEL.		
		- Cloth, grill and netting, of nickel wire:	
	7508.1010	--- For standard rotary printing screen of all types (ED, H, ET) of 40, 60, 70, 80, and 100 mesh with a repeat of 64 cm (640 mm), and length upto 275 cm (2750 mm)	25% adval
	7508.1090	--- For other printing screens	10% adval
		- Other:	
	7508.9010	--- Electroplating anodes including those produced by electrolysis	25% adval
	7508.9090	--- Other	25% adval
76.01	UNWROUGHT ALUMINIUM.		
	7601.1000	- Aluminium, not alloyed	10% adval
	7601.2000	- Aluminium alloys	10% adval
76.02	7602.0000	ALUMINIUM WASTE OR SCRAP.	10% adval
76.03	ALUMINIUM POWDERS AND FLAKES.		
	7603.1000	- Powders of non-lamellar structure	10% adval
	7603.2000	- Powders of lamellar structure; flakes	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
76.04 ALUMINIUM BARS, RODS AND PROFILES.			
		- Of aluminium, not alloyed:	
	7604.1010	--- Bars	25% adval
	7604.1020	--- Rods	15% adval
	7604.1090	--- Profiles (angles, shapes and sections)	25% adval
		- Of aluminium alloys:	
	7604.2010	--- Bars and rods	25% adval
	7604.2090	--- Profiles (angles, shapes and sections)	35% adval
	7604.2100	-- Hollow profiles	25% adval
		-- Other:	
	7604.2910	--- Bars and rods	25% adval
	7604.2990	--- Other	25% adval
76.05 ALUMINIUM WIRE.			
		- Of aluminium, not alloyed:	
	7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	25% adval
	7605.1900	-- Other	25% adval
		- Of aluminium alloys:	
	7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	15% adval
	7605.2900	-- Other	25% adval
76.06 ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm.			
		- Rectangular (including square):	
		-- Of aluminium, not alloyed:	
	7606.1110	--- Aluminium plates and sheets	15% adval
	7606.1190	--- Other	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	7606.1200	Of aluminium alloys	25% adval
		Other:	
	7606.9100	Of aluminium, not alloyed	25% adval
	7606.9200	Of aluminium alloys	25% adval
76.07 ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 mm.			
		Not backed:	
	7607.1100	Rolled but not further worked	25% adval
	7607.1900	Other	25% adval
	7607.2000	Backed	35% adval
76.08 ALUMINIUM TUBES AND PIPES.			
	7608.1000	Of aluminium, not alloyed	25% adval
	7608.2000	Of aluminium alloys	25% adval
76.09	7609.0000	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	25% adval
76.10 ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING No. 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	45% adval
	7610.9000	Other	45% adval
76.11	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	45% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.	
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	45% adval
	7612.9000	- Other	45% adval
76.13		ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.	
	7613.0010	--- Aerosol cans with valves and covers	35% adval
	7613.0090	--- Other	35% adval
76.14		STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.	
	7614.1000	- With steel core	35% adval
	7614.9000	- Other	35% adval
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	45% adval
	7615.1900	-- Other	45% adval
	7615.2000	- Sanitary ware and parts thereof	45% adval
76.16		OTHER ARTICLES OF ALUMINIUM.	
	7616.1000	- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts,	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		screw hooks, rivets, cotters, cotter-pins, washers and similar articles	
		Other:	
	7616.9100	-- Cloth, grill, netting and fencing, of aluminium wire	35% adval
		Other:	
	7616.9910	--- Castings and forgings in the rough state	25% adval
	7616.9920	--- Of a kind used in machinery	25% adval
	7616.9930	--- Round aluminium slugs	25% adval
	7616.9940	--- Pencil ferrules	25% adval
	7616.9950	--- Gauze, cloth, grill, netting, reinforcing fabric and similar materials of aluminium wire	25% adval
	7616.9990	--- Other	35% adval
78.01 UNWROUGHT LEAD.			
		- Refined lead:	
	7801.1010	--- Lead ingots	10% adval
	7801.1090	--- Other	10% adval
		- Other:	
	7801.9100	-- Containing by weight antimony as the principal other element	10% adval
		-- Other:	
	7801.9910	--- Unwrought lead	25% adval
	7801.9990	--- Other	10% adval
78.02	7802.0000	LEAD WASTE AND SCRAP.	10% adval
78.03	7803.0000	LEAD BARS, RODS, PROFILES AND WIRE.	25% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
78.04 LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.			
		- Plates, sheets, strip and foil:	
		-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:	
	7804.1110	--- Sheets and strips	25% adval
	7804.1120	--- Foils	25% adval
	7804.1900	-- Other	25% adval
	7804.2000	- Powders and flakes	45% adval
78.05	7805.0000	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	35% adval
78.06 OTHER ARTICLES OF LEAD.			
	7806.0010	--- Containers for transport and storage	35% adval
	7806.0090	--- Other	35% adval
79.01 UNWROUGHT ZINC.			
		- Zinc, not alloyed:	
		-- Containing by weight 99.99% or more of zinc:	
	7901.1110	--- Zinc ingot	10% adval
	7901.1190	--- Other	10% adval
	7901.1200	-- Containing by weight less than 99.99 % of zinc	10% adval
	7901.2000	- Zinc alloys	10% adval
79.02	7902.0000	ZINC WASTE AND SCRAP.	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
79.03	ZINC DUST, POWDERS AND FLAKES.		
	7903.1000	- Zinc dust	10% adval
	7903.9000	- Other	10% adval
79.04	7904.0000	ZINC BARS, RODS, PROFILES AND WIRE.	25% adval
79.05	7905.0000	ZINC PLATES, SHEETS, STRIP AND FOIL.	25% adval
79.06	7906.0000	ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE COUPLINGS, ELBOWS, SLEEVES).	25% adval
79.07	OTHER ARTICLES OF ZINC.		
	7907.0010	--- Zinc slugs for dry battery cell containers	15% adval
	7907.0020	--- Anodes	25% adval
	7907.0090	--- Other	25% adval
80.01	UNWROUGHT TIN.		
	8001.1000	- Tin, not alloyed	10% adval
	8001.2000	- Tin alloys	10% adval
80.02	8002.0000	TIN WASTE AND SCRAP.	10% adval
80.03	8003.0000	TIN BARS, RODS, PROFILES AND WIRE.	10% adval
80.04	8004.0000	TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm.	15% adval
80.05	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.	15% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
80.06	8006.0000	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR • EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	25% adval
80.07 OTHER ARTICLES OF TIN.			
	8007.0010	--- Anodes	25% adval
	8007.0090	--- Other	25% adval
81.01 TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8101.1000	- Powders	10% adval
		- Other:	
	8101.9100	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	10% adval
	8101.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15% adval
	8101.9300	-- Wire	25% adval
	8101.9900	-- Other	25% adval
81.02 MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8102.1000	- Powders	10% adval
		- Other:	
	8102.9100	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	10% adval
	8102.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15% adval
	8102.9300	-- Wire	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8102.9900	-- Other	25% adval
81.03 TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8103.1000	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	10% adval
		- Other:	
	8103.9010	--- Wrought tantalum	10% adval
	8103.9090	--- Other	10% adval
81.04 MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
		- Unwrought magnesium:	
	8104.1100	-- Containing at least 99.8 % by weight of magnesium	10% adval
	8104.1900	-- Other	10% adval
	8104.2000	- Waste and scrap	10% adval
	8104.3000	- Raspings, turnings and granules, graded according to size; powders	10% adval
		- Other:	
	8104.9010	--- Wrought bars, rods, angles, shapes and sections of magnesium, magnesium wire, wrought plates, sheets and strips of magnesium	15% adval
	8104.9090	--- Other	25% adval
81.05 COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8105.1000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	10% adval
		- Other:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8105.9010	--- Wrought	10% adval
	8105.9090	--- Other	10% adval
81.06 BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8106.0010	--- Unwrought; waste and scrap	10% adval
	8106.0020	--- Wrought	10% adval
	8106.0090	--- Other	10% adval
81.07 CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8107.1000	- Unwrought cadmium; waste and scrap; powders	10% adval
		- Other:	
	8107.9010	--- Wrought	10% adval
	8107.9090	--- Other	10% adval
81.08 TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8108.1000	- Unwrought titanium; waste and scrap; powders	10% adval
		- Other:	
	8108.9010	--- Wrought	10% adval
	8108.9090	--- Other	10% adval
81.09 ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8109.1000	- Unwrought zirconium; waste and scrap; powders	10% adval
		- Other:	
	8109.9010	--- Wrought	10% adval
	8109.9090	--- Other	10% adval
81.10 ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8110.0010	--- Unwrought, waste and scrap	10% adval
	8110.0020	--- Wrought	10% adval
	8110.0090	--- Other	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
81.11 MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8111.0010	--- Unwrought, waste and scrap	10% adval
	8111.0020	--- Wrought	10% adval
	8111.0090	--- Other	10% adval
81.12 BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.			
		- Beryllium:	
	8112.1100	--- Unwrought; waste and scrap; powders	10% adval
		-- Other:	
	8112.1910	--- Wrought	10% adval
	8112.1990	--- Other	10% adval
		- Chromium:	
	8112.2010	--- Unwrought, waste and scrap	10% adval
	8112.2020	--- Wrought	10% adval
	8112.2090	--- Other	10% adval
		- Germanium:	
	8112.3010	--- Unwrought, waste and scrap	10% adval
	8112.3020	--- Wrought	10% adval
	8112.3090	--- Other	10% adval
		- Vanadium:	
	8112.4010	--- Unwrought, waste and scrap	10% adval
	8112.4020	--- Wrought	10% adval
	8112.4090	--- Other	10% adval
		- Other:	
	8112.9100	-- Unwrought; waste and scrap; powders	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Other:	
	8112.9910	Wrought	10% adval
	8112.9990	Other	10% adval
81.13 CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8113.0010	Unwrought, waste and scrap	10% adval
	8113.0020	Wrought	10% adval
	8113.0090	Other	10% adval
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	45% adval
	8301.2000	Locks of a kind used for motor vehicles	45% adval
	8301.3000	Locks of a kind used for furniture	45% adval
		Other locks:	
	8301.4010	Locks of a kind used for suit case, brief case and the like	25% adval
	8301.4090	Other	45% adval
	8301.5000	Clasps and frames with clasps, incorporating locks	45% adval
	8301.6000	Parts	45% adval
	8301.7000	Keys presented separately	45% adval
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.			
		Coated electrodes of base metal, for electric	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		arc-welding:	
	8311.1010	--- Of wire rod	35% adval
	8311.1090	--- Other	45% adval
	8311.2000	- Cored wire of base metal, for electric arc-welding	45% adval
	8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	45% adval
	8311.9000	- Other, including parts	45% adval

84.01 NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.

8401.1000	-	Nuclear reactors	10% adval
8401.2000	-	Machinery and apparatus for isotopic separation, and parts thereof	10% adval
8401.3000	-	Fuel elements (cartridges), non-irradiated	10% adval
8401.4000	-	Parts of nuclear reactors	10% adval

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:
---	Package type, water tube upto 150 t per hour steam and 80 kg per square centimeter pressure:

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8402.1111	---- Old, used or reconditioned	35% adval
	8402.1119	---- Other including New Boiler	35% adval
		--- Other (including those which exceed 150 TPH steam):	
	8402.1121	---- Old, used or reconditioned	35% adval
	8402.1122	---- New boiler of a kind manufactured locally	35% adval
	8402.1129	---- New boiler of a kind not manufactured locally	10% adval
	8402.1190	--- Other including New boiler	35% adval
		-- Watertube boilers with a steam production not exceeding 45 ton per hour:	
		--- Package type, fire tube up to 25 t per hour steam and 24 kg per square centimeter pressure:	
	8402.1211	---- Old, used or reconditioned	35% adval
	8402.1219	---- Other including New Boiler	35% adval
		--- Other:	
	8402.1221	---- Old, used or reconditioned	35% adval
	8402.1222	---- New boiler of a kind manufactured locally	35% adval
	8402.1229	---- Other, of a kind not manufactured locally	10% adval
	8402.1290	--- Other including New boiler	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		-- Other vapour generating boilers, including hybrid boilers:	
		--- Package type, fire tube up to 25 t per hour steam and 24 kg/cm ² pressure:	
8402.1911	----	Old, used or reconditioned	35% adval
8402.1919	----	New boiler of a kind manufactured locally	35% adval
8402.1990	---	Other (of a kind not manufactured locally)	10% adval
		- Super-heated water boilers:	
		--- Package type, water tube up to 100 t per hour steam and 30 kg/cm ² pressure:	
8402.2011	----	Old, used or reconditioned	35% adval
8402.2019	----	Other including New Boiler	35% adval
		--- Package type, fire tube up to 25 t per hour steam and 24 kg/cm ² pressure:	
8402.2021	----	Old, used or reconditioned	35% adval
8402.2029	----	Of a kind manufactured locally	35% adval
8402.2090	---	Other (of a kind not manufactured locally)	10% adval
8402.9000	-	Parts	25% adval

84.03 CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING No. 84.02.

		- Boilers:	
8403.1010	---	Old, used or reconditioned	25% adval
8403.1090	---	Other	25% adval
8403.9000	-	Parts	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
84.04 AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING No. 84.02 or 84.03 (FOR EXAMPLE, ECONOMIZERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS.			
	8404.1000	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	25% adval
	8404.2000	- Condensers for steam or other vapour power units	25% adval
	8404.9000	- Parts	25% adval
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	25% adval
	8405.9000	- Parts	25% adval
84.06 STEAM TURBINES AND OTHER VAPOUR TURBINES.			
	8406.1000	- Turbines for marine propulsion	10% adval
		- Other turbines:	
	8406.8100	-- Of an output exceeding 40 MW	10% adval
	8406.8200	-- Of an output not exceeding 40 MW	10% adval
	8406.9000	- Parts	10% adval
84.07 SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.			
	8407.1000	- Aircraft engines	10% adval
		- Marine propulsion engines:	
	8407.2100	-- Outboard motors	10% adval
	8407.2900	-- Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
	8407.3100	-- Of a cylinder capacity not exceeding 50cc	25% adval or the rate applicable to the vehicle in which the engine would be fitted, which ever is higher.
	8407.3200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	25% adval or the rate applicable to the vehicle in which the engine would be fitted, which ever is higher.
	8407.3300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	25% adval or the rate applicable to the vehicle in which the engine would be fitted, which ever is higher.
	8407.3400	-- Of a cylinder capacity exceeding 1,000 cc	25% adval or the rate applicable to the vehicle in which the engine would be fitted, which ever is higher.
	8407.9000	- Other engines	25% adval
84.08 COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).			
		- Marine propulsion engines:	
	8408.1010	--- Old, used or reconditioned	25% adval
	8408.1090	--- Other	10% adval
		- Engines of a kind used for the propulsion of vehicles of Chapter 87:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8408.2010	--- Old, used or reconditioned	25% adval or the rate the vehicle in which the engine would be fitted, which ever is higher.
		--- In CKD/SKD condition:	
	8408.2021	---- of a kind manufactured locally	35% adval or the rate the vehicle in which the engine would be fitted, which ever is higher.
	8408.2029	---- Other	25% adval or the rate the vehicle in which the engine would be fitted, which ever is higher.
	8408.2090	--- Other	25% adval or the rate the vehicle in which the engine would be fitted, which ever is higher.
		- Other engines:	
		--- Horizontal slow speed diesel engine not exceeding 5000 cc and high speed diesel engine not exceeding 2000 cc	
	8408.9011	---- Old, used or reconditioned	25% adval
	8408.9012	---- Slow speed diesel engines exceeding 2000 CC	25% adval
	8408.9020	---- High speed diesel engines not exceeding 2000 cc of a kind manufactured locally	35% adval
	8408.9090	--- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
84.09 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING No. 84.07 OR 84.08.			
	8409.1000	- For aircraft engines	10% adval
		- Other:	
		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines;	
	8409.9110	--- For engines of vehicles of Chapter 87	25% adval
	8409.9111	---- Pistons, cylinders, cylinder blocks, cylinder heads, cylinder liners, fuel nozzles and inlet or exhaust valves	25% adval
	8409.9112	---- Piston rings	10% adval
	8409.9119	---- Other	25% adval
	8409.9190	--- Other	25% adval
		-- Other:	
	8409.9910	--- For engines of vehicles of Chapter 87	25% adval
	8409.9911	---- Pistons, cylinders, cylinder blocks, cylinder heads, cylinder liners, fuel nozzles and inlet or exhaust valves	25% adval
	8409.9912	---- Piston rings	10% adval
	8409.9919	---- Other	25% adval
	8409.9920	--- Other	25% adval
	8409.9930	--- For engines of the sub-heading 8408.9010	25% adval
	8409.9990	--- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
84.10 HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.			
	-	Hydraulic turbines and water wheels:	
	--	Of a power not exceeding 1.000 kW:	
8410.1110	---	Of a kind manufactured locally	35% adval
8410.1190	---	Other	10% adval
	--	Of a power exceeding 1.000 kW but not exceeding 10.000 kW:	
8410.1210	---	Of a kind manufactured locally	35% adval
8410.1290	---	Other	10% adval
8410.1300	--	Of a power exceeding 10.000 kW	10% adval
8410.9000	-	Parts, including regulators	10% adval
84.11 TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.			
	-	Turbo-jets:	
8411.1100	--	Of a thrust not exceeding 25 kN	10% adval
8411.1200	--	Of a thrust exceeding 25 kN	10% adval
	-	Turbo-propellers:	
8411.2100	--	Of a power not exceeding 1.100 kW	10% adval
8411.2200	--	Of a power exceeding 1.100 kW	10% adval
	-	Other gas turbines:	
8411.8100	--	Of a power not exceeding 5.000 kW	10% adval
8411.8200	--	Of a power exceeding 5.000 kW	10% adval
	-	Parts:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8411.9100	-- Of turbo-jets or turbo-propellers	10% adval
	8411.9900	-- Other	10% adval
84.12 OTHER ENGINES AND MOTORS.			
	8412.1000	- Reaction engines other than turbo-jets	25% adval
		- Hydraulic power engines and motors:	
	8412.2100	-- Linear acting (cylinders)	25% adval
	8412.2900	-- Other	25% adval
		- Pneumatic power engines and motors:	
	8412.3100	-- Linear acting (cylinders)	25% adval
	8412.3900	-- Other	25% adval
		- Other:	
	8412.8010	--- Wind engines (wind mills)	10% adval
	8412.8020	--- Spring operated or weight operated motors	25% adval
	8412.8090	--- Other	25% adval
	8412.9000	- Parts	25% adval
			or the rate applicable to the machine of which they form parts, which ever is higher.

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	35% adval
	8413.1900	-- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8413.2000	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	25% adval
		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
		--- For vehicles of Chapter 87:	
	8413.3011	---- Diesel fuel injection pumps	10% adval
	8413.3019	---- Other	25% adval
	8413.3090	--- Other	25% adval
	8413.4000	- Concrete pumps	25% adval
	8413.5000	- Other reciprocating positive displacement pumps	25% adval
	8413.6000	- Other rotary positive displacement pumps	25% adval
		- Other centrifugal pumps:	
	8413.7010	--- Deep well vertical turbine pumps, of line shaft including submersible types, of a capacity not exceeding 4 cusecs	35% adval
	8413.7020	--- Other centrifugal pumps including self-priming, of suction and delivery sizes not exceeding 20.3 cm x 20.3 cm	35% adval
	8413.7090	--- Other	25% adval
		- Other pumps: liquid elevators:	
		-- Pumps:	
	8413.8110	--- Stainless Steel Pumps	45% adval
	8413.8190	--- Other	25% adval
	8413.8200	-- Liquid elevators	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	-	Parts:	
	--	Of pumps:	
	8413.9110	Parts of diesel fuel injection pumps	10% adval
	8413.9190	Other	25% adval
	8413.9200	Of liquid elevators	25% adval rate applicable to the machine of which they form parts, which ever is higher.
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	25% adval
	8414.2000	Hand or foot operated air pumps	25% adval
	8414.3000	Compressors of a kind used in refrigerating equipment	35% adval
	-	Air compressors mounted on a wheeled chassis for towing:	
	8414.4010	For mining	10% adval
	8414.4090	Other	25% adval
	-	Fans:	
	8414.5100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	45% adval
	8414.5900	Other	25% adval
	8414.6000	Hoods having a maximum horizontal side not exceeding 120 cm	25% adval
	-	Other:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8414.8010	--- Compressor for motor vehicles	25% adval
	8414.8020	--- Compressor for mining	10% adval
	8414.8030	--- Other compressors	25% adval
	8414.8040	--- Industrial exhaust fans	25% adval
	8414.8090	--- Others	25% adval
	8414.9000	- Parts	25% adval or the rate applicable to the machine of which they form parts, which ever is higher.

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.

		- Window or wall types, self-contained:	
	8415.1010	--- In CKD/SKD condition	45% adval
	8415.1090	--- Other	45% adval
	8415.2000	- Of a kind used for persons. in motor vehicles	45% adval
		- Other:	
	8415.8100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	45% adval
		-- Other, incorporating a refrigerating unit:	
	8415.8210	--- Air handling unit	45% adval
	8415.8290	--- Other	45% adval
	8415.8300	-- Not incorporating a refrigerating unit	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Parts:	
	8415.9010	--- Evaporators	35% adval
	8415.9020	--- Condensers	35% adval
	8415.9090	--- Other	35% adval

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	10% adval
8416.2000	-	Other furnace burners, including combination burners	10% adval
8416.3000	-	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	10% adval
8416.9000	-	Parts	10% adval

84.17 INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.

	-	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals:	
8417.1010	---	Kilns for cement industry	35% adval
8417.1020	---	Other kilns	10% adval
8417.1030	---	Arc furnace not exceeding 5 t capacity	10% adval
8417.1040	---	Arc furnace exceeding 5 t capacity	10% adval
8417.1050	---	Induction furnace not exceeding 2 t capacity	10% adval
8417.1060	---	Induction furnace exceeding 2 t capacity	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8417.1090	--- Other	10% adval
	8417.2000	- Bakery ovens, including biscuit ovens	10% adval
	8417.8000	- Other	10% adval
	8417.9000	- Parts	10% adval
64.18 REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING No. 84.15.			
		- Combined refrigerator-freezers, fitted with separate external doors:	
		--- Not exceeding 700 l capacity including household type:	
	8418.1011	---- In CKD/SKD conditions	45% adval
	8418.1019	---- Other	45% adval
		--- Exceeding 700 l capacity:	
	8418.1091	---- In CKD/SKD conditions	45% adval
	8418.1099	---- Other	45% adval
		- Refrigerators, household type:	
		-- Compression-type:	
	8418.2110	--- In CKD/SKD conditions	45% adval
	8418.2190	--- Other	45% adval
		-- Absorption-type, electrical:	
	8418.2210	--- In CKD/SKD conditions	45% adval
	8418.2290	--- Other	45% adval
	8418.2900	-- Other	45% adval
		- Freezers of the chest type, not exceeding 800 l capacity	
	8418.3010	--- In CKD/SKD conditions	45% adval
	8418.3090	--- Other	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Freezers of the upright type, not exceeding 900 l capacity:	
	8418.4010	--- In CKD/SKD conditions	45% adval
	8418.4090	--- Other	45% adval
	8418.5000	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	45% adval
		- Other refrigerating or freezing equipment: heat pumps:	
		--- Compression type units whose condensers are heat exchangers:	
		--- Specially designed refrigerators:	
	8418.6111	---- For storage of blood having freezers with temperature range upto minus 135°C for storing plasma and red cells:	25% adval
	8418.6112	---- Mortuary refrigerators	25% adval
	8418.6119	---- Other	45% adval
	8418.6120	--- Milk chilling units upto 2000 l capacity	10% adval
	8418.6130	--- Cold storage equipment	25% adval
	8418.6140	--- ice cream making plants	25% adval
	8418.6190	--- Other	25% adval
	8418.6900	-- Other	25% adval
		--- Specially designed refrigerators:	
	8418.6911	---- For storage of blood having freezers with temperature range	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		upto minus 135°C for storing plasma and red cells:	
	8418.6912	---- Mortuary refrigerators	25% adval
	8418.6913	---- Milk chilling units upto 2000 l capacity	10% adval
	8418.6914	---- Cold storage equipment	25% adval
	8418.6915	---- Ice cream making plant	10% adval
	8418.6919	---- Other	25% adval
	8418.6990	---- Other	45% adval
		- Parts:	
	8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	45% adval
		-- Other:	
	8418.9910	---- Evaporators	35% adval
	8418.9920	---- Condensers	35% adval
	8418.9990	---- Other	35% adval

84.19 MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, 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	45% adval
	8419.1900	-- Other	45% adval
	8419.2000	- Medical. surgical or laboratory sterilisers	10% adval
		- Dryers:	
	8419.3100	-- For agricultural products	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8419.3200	-- For wood, paper pulp, paper or paperboard	10% adval
	8419.3900	-- Other	10% adval
		- Distilling or rectifying plant:	
	8419.4010	--- of a kind manufactured locally (For manufacturing chemicals)	35% adval
	8419.4090	--- Other	10% adval
		- Heat exchange units:	
	8419.5010	--- of a kind manufactured locally (heat exchangers for manufacturing chemicals)	35% adval
	8419.5090	--- Other	10% adval
	8419.6000	- Machinery for liquifying air or other gases:	10% adval
		- Other machinery, plant and equipment:	
	8419.8100	-- For making hot drinks or for cooking or heating food	25% adval
		--- Other:	
	8419.8910	--- Asphalt heating machines	10% adval
	8419.8920	--- Wood steaming plants	10% adval
	8419.8930	--- Seasoning plants	10% adval
	8419.8990	--- Other	10% adval
		- Parts	
	8419.9010	----- Spares of Seasoning plants	10% adval
	8419.9090	----- Other	25% adval or the rate applicable

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
			t o t h e machine of which they form parts, which ever is higher.
84.20 CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.			
		- Calendering or other rolling machines	
	8420.1010	--- Calendering machines of the type used in textile industry.	10% adval
	8420.1090	--- Other	10% adval
		- Parts:	
	8420.9100	-- Cylinders	10% adval
	8420.9900	-- Other	10% adval
84.21 CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS FOR LIQUIDS OR GASES.			
		- Centrifuges, including centrifugal dryers:	
	8421.1100	-- Cream separators	10% adval
		-- Clothes-dryers:	
	8421.1210	--- Requiring for their operation less than 746 watts	25% adval
	8421.1290	--- Other	10% adval
	8421.1900	-- Other	10% adval
		- Filtering or purifying machinery and apparatus for liquids:	
		-- For filtering or purifying water:	
	8421.2110	--- Water filter for domestic use	45% adval
	8421.2190	--- Other	45% adval
	8421.2200	-- For filtering or purifying beverages other than water	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		-- Oil or petrol-filters for internal combustion engines:	
	S421.2310	--- For engines of vehicles of Chapter 87	25% adval
	S421.2390	--- Other	25% adval
	S421.2900	-- Other	25% adval
		- Filtering or purifying machinery and apparatus for gases:	
		-- Intake air filters for internal combustion engines:	
	S421.3110	--- For engines of vehicles of Chapter 87	25% adval
	S421.3190	--- Other	25% adval
	S421.3900	-- Other	25% adval
		- Parts:	
	S421.9100	-- Of centrifuges, including centrifugal dryers	25% adval The rate applicable to the machine of which they form parts. which ever is higher.
	S421.9900	-- Other	25% adval or the rate applicable to the machine of which they form parts. which ever is higher.

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

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		(INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES.	
		- Dish washing machines:	
	8422.1100	-- Of the household type	45% adval
	8422.1900	-- Other	45% adval
		- Machinery for cleaning or drying bottles or other containers:	
	8422.2010	--- For beverages	25% adval
	8422.2090	--- Other	25% adval
		- 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:	
	8422.3010	--- For beverages	25% adval
	8422.3090	--- Other	25% adval
		- Other packing or wrapping machinery (including heat-shrink wrapping machinery):	
	8422.4010	--- For packing of quilts	10% adval
	8422.4020	--- For packing of fresh fruits and vegetables	10% adval
	8422.4090	--- Other	10% adval
	8422.9000	- Parts	25% adval or the rate applicable to the machine of which they form parts, which ever is higher.

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	45% adval
	8423.2000	- Scales for continuous weighing of goods on conveyors	25% adval
	8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	25% adval
		- Other weighing machinery:	
	8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	25% adval
	8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5.000kg	25% adval
	8423.8900	-- Other	25% adval
		- Weighing machine weights of all kinds: parts of weighing machinery:	
	8423.9010	--- Weights	25% adval
	8423.9090	--- Parts of weighing machinery	25% adval or the rate applicable to the machine of which they form parts, which ever is higher.

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.

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8424.1000	Fire extinguishers, whether or not charged	35% adval
	8424.2000	Spray guns and similar appliances	25% adval
		Steam or sand blasting machines and similar jet projecting machines:	
	8424.3010	Sand blasting machine	10% adval
	8424.3090	Other	10% adval
		Other appliances:	
		Agricultural or horticultural:	
	8424.8110	Sprayers not exceeding 18 l-	25% adval
	8424.8190	Other	10% adval
	8424.8900	Other	25% adval
	8424.9000	Parts	25% adval

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:	
		Powered by electric motor:	
	8425.1110	Hoists	25% adval
	8425.1190	Other	25% adval
		Other:	
	8425.1910	Hoists	25% adval
	8425.1990	Other	25% adval
	8425.2000	Pit-head winding gear: winches specially designed for use underground	25% adval
		Other winches: capstans:	
	8425.3100	Powered by electric motor	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8425.3900	-- Other	25% adval
		- Jacks: hoists of a kind used for raising vehicles:	
	8425.4100	-- Built-in jacking systems of a type used in garages	25% adval
		-- Other jacks and hoists, hydraulic:	
	8425.4210	--- Hoists	25% adval
	8425.4290	--- Other	25% adval
	8425.4900	-- Other	25% adval

**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 125 metric ton	35% adval
	8426.1190	--- Other	25% adval
		-- Mobile lifting frames on tyres and straddle carriers:	
	8426.1210	--- Not exceeding 20 t	35% adval
	8426.1290	--- Other	10% adval
		-- Other:	
		--- Gantry cranes:	
	8426.1911	---- not exceeding 125 metric ton	35% adval
	8426.1919	---- Other	10% adval
	8426.1920	--- Bridge cranes	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8426.1990	--- Other	10% adval
	8426.2000	- Tower cranes	10% adval
	8426.3000	- Portal or pedestal jib cranes	25% adval
		- Other machinery, self-propelled:	
	8426.4100	-- On tyres	10% adval
	8426.4900	-- Other	10% adval
		- Other machinery:	
	8426.9100	-- Designed for mounting on road vehicles	25% adval
		-- Other:	
	8426.9910	--- Aerial rope ways and skyline cranes	25% adval
	8426.9990	--- Other	25% adval
84.27 FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.			
	8427.1000	- Self-propelled trucks powered by an electric motor	10% adval
		- Other self-propelled trucks:	
	8427.2010	--- Fork lift trucks not exceeding 5 t (of a kind manufactured locally)	35% adval
	8427.2020	--- Fork lift trucks exceeding 5 t	10% adval
	8427.2090	--- Other	25% adval
	8427.9000	- Other trucks	25% adval
84.28 OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS).			
	8428.1000	- Lifts and skip hoists	25% adval
	8428.2000	- Pneumatic elevators and conveyors	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other continuous-action elevators and conveyors. for goods or materials:	
	8428.3100	-- Specially designed for underground use	10% adval
	8428.3200	-- Other, bucket type	10% adval
	8428.3300	-- Other, belt type	10% adval
	8428.3900	-- Other	10% adval
	8428.4000	- Escalators and moving walkways	25% adval
	8428.5000	- Mine wagon pushers. locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10% adval
	8428.6000	- Teleferics, chair-lifts. ski-draglines; traction mechanisms for funiculars	10% adval
	8428.9000	- Other machinery	10% adval

84.29 SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS,
MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD
ROLLERS.

		- Bulldozers and angledozers:	
		-- Track laying:	
	8429.1110	--- Old, used or reconditioned	25% adval
	8429.1190	--- Other	25% adval
		-- Other:	
	8429.1910	--- Old, used or reconditioned	25% adval
	8429.1990	--- Other	25% adval
		- Graders and leveller:	
	8429.2010	--- Old, used or reconditioned	25% adval
	8429.2090	--- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8429.3000	- Scrapers	10% adval
		- Tamping machines and road rollers:	
		--- Tamping machines:	
	8429.4011	----- Old, used or reconditioned	25% adval
	8429.4019	----- Other	25% adval
		--- Road rollers:	
	8429.4021	----- Old, used or reconditioned	25% adval
	8429.4029	----- Other	25% adval
	8429.4090	--- Other	25% adval
		- Mechanical shovels, excavators and shovel loaders:	
		-- Front-end shovel loaders:	
	8429.5110	--- Old, used or reconditioned	25% adval
	8429.5190	--- Other	25% adval
		-- Machinery with a 360° revolving superstructure:	
	8429.5210	--- Old, used or reconditioned	25% adval
	8429.5290	--- Other	10% adval
		-- Other:	
	8429.5910	--- Old, used or reconditioned	25% adval
	8429.5990	--- Other	10% adval
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	10% adval
	8430.2000	- Snow-ploughs and snow-blowers	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Coal or rock cutters and tunnelling machinery:	
	8430.3100	-- Self propelled	10% adval
	8430.3900	-- Other	25% adval
		- Other boring or sinking machinery:	
		-- Self-propelled:	
	8430.4110	--- Oil rigs	10% adval
	8430.4120	--- Other rigs	10% adval
	8430.4190	--- Other	25% adval
	8430.4900	-- Other	25% adval
	8430.5000	- Other machinery, self-propelled	10% adval
		- Other machinery, not self-propelled:	
	8430.6100	-- Tamping or compacting machinery	10% adval
	8430.6200	-- Scrapers	10% adval
	8430.6900	-- Other	25% adval

84.31 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF
HEADINGS Nos. 84.25 TO 84.30.

8431.1000	-	Of machinery of heading No. 84.25	25% adval
8431.2000	--	Of machinery of heading No. 84.27	25% adval
	-	Of machinery of heading No. 84.28:	
8431.3100	--	Of lifts, skip hoists or escalators	25% adval
8431.3900	--	Other	25% adval
	-	Of machinery of heading No. 84.26, 84.29 or 84.30:	
8431.4100	--	Buckets, shovels, grabs and grips	25% adval
8431.4200	--	Bulldozer or angledozer blades	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8431.4300	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	25% adval
		-- Other:	
	8431.4910	--- Parts of tamping machines and road rollers	25% adval
	8431.4920	--- Auguring machine (post hole diggers)	10% adval
	8431.4990	--- Other	25% adval

84.32 AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.

	8432.1000	- Ploughs	25% adval
		- Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.2100	-- Disc harrows	25% adval
	8432.2110	--- Tobacco intercultivator	25% adval
	8432.2120	--- Sub soiler	25% adval
	8432.2130	--- Mould Board plough	25% adval
	8432.2140	--- Rotary tiller	25% adval
	8432.2190	--- Tool bar fitted with rigid tine, ridger and disk	25% adval
	8432.2900	-- Other	25% adval
		- Seeders, planters and transplanters:	
	8432.3010	--- Seed drill or seed cum cultivator drill	25% adval
	8432.3020	--- Cane, potato and tree planters	25% adval
	8432.3030	--- Rice and tobacco transplanters	25% adval
	8432.3090	--- Other	25% adval
	8432.4000	- Manure spreaders and fertiliser distributors	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other machinery:	
	8432.8010	--- Lawn and sports ground roller	25% adval
	8432.8090	--- Other	25% adval
	8432.9000	- Parts	25% adval
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 No. 84.37.			
		- Mowers for lawns, parks or sports-grounds:	
	8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	25% adval
	8433.1900	-- Other	25% adval
	8433.2000	- Other mowers, including cutter bars for tractor mounting	25% adval
	8433.3000	- Other haymaking machinery	25% adval
	8433.4000	- Straw or fodder balers, including pick-up balers	25% adval
		- Other harvesting machinery; threshing machinery:	
	8433.5100	-- Combine harvester- threshers	35% adval
	8433.5200	-- Other threshing machinery	25% adval
	8433.5300	-- Root or tuber harvesting machines	25% adval
	8433.5900	-- Other	25% adval
		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:	
	8433.6010	--- For grading eggs	10% adval
	8433.6090	--- Other	10% adval
	8433.9000	- Parts	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
84.34 MILKING MACHINES AND DAIRY MACHINERY.			
	8434.1000	- Milking machines	10% adval
		- Dairy machinery:	
	8434.2010	--- Milk homogenisers and irradiators	10% adval
	8434.2020	--- Butter churns, Butter workers and butter moulding machines	10% adval
	8434.2030	--- Cheese making machine	10% adval
	8434.2090	--- Other	10% adval
	8434.9000	- Parts	10% adval
84.35 PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.			
		- Machinery:	
	8435.1010	--- Juice extracting machine	25% adval
	8435.1020	--- Mechanical or hydraulic presses for juice extraction	25% adval
	8435.1090	--- Other	25% adval
	8435.9000	- Parts	25% adval
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	10% adval
		- Poultry-keeping machinery; poultry incubators and brooders:	
	8436.2100	-- Poultry incubators and brooders	10% adval
	8436.2900	-- Other	10% adval
	8436.8000	- Other machinery	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Parts:	
	8436.9100	Of poultry-keeping machinery or poultry incubators and brooders	10% adval
		Other:	
	8436.9910	Of subheading 8436.1000	10% adval
	8436.9990	Other	10% adval
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.			
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:	
	8437.1010	For grains	10% adval
	8437.1020	For dried leguminous vegetables	10% adval
	8437.1090	Other	10% adval
		Other machinery:	
	8437.8010	Rice milling machines & components thereof, husking, hulling, polishing, colour sorting and other machines, as are not manufactured locally and to be used by rice industry	10% adval
	8437.8090	Other	10% adval
		Parts:	
	8437.9010	Of machinery falling under subheading No. # 8437.1000	10% adval
	8437.9090	Other	10% adval
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	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		and machinery for the manufacture of macaroni, spaghetti or similar products	
	8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	10% adval
		- Machinery for sugar manufacture:	
	8438.3010	--- Sugar cane crushers	35% adval
	8438.3090	--- Other	35% adval
	8438.4000	- Brewery machinery	25% adval
	8438.5000	- Machinery for the preparation of meat or poultry	10% adval
	8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	10% adval
		- Other machinery:	
	8438.8010	--- Beverage manufacturing machinery	25% adval
	8438.8090	--- Other	25% adval
	8438.9000	- Parts	25% adval applicable to the machine of which they form parts

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	10% adval
8439.2000	-	Machinery for making paper or paperboard	10% adval
8439.3000	-	Machinery for finishing paper or paperboard	10% adval
		Parts:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8439.9100	Of machinery for making pulp of fibrous cellulosic material	10% adval
	8439.9900	Other	10% adval
84.40 BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES.			
	8440.1000	Machinery	10% adval
	8440.9000	Parts	10% adval
84.41 OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.			
		Cutting machines:	
	8441.1010	For photographic prints	25% adval
	8441.1090	Other	25% adval
	8441.2000	Machines for making bags, sacks or envelopes	25% adval
	8441.3000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	25% adval
	8441.4000	Machines for moulding articles in paper pulp, paper or paperboard	10% adval
	8441.8000	Other machinery	25% adval
	8441.9000	Parts	25% adval or the rate applicable to the machine of which they form parts, which ever is higher.
84.42 MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS Nos. 84.56 TO 84.65), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING 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	Phototype-setting and composing machines	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	-	Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device:	
	8442.2010	Photo-type setting or composing machine using a laser device	10% adval
	8442.2090	Other	10% adval
	8442.3000	Other machinery, apparatus and equipment	10% adval
	8442.4000	Parts of the foregoing machinery, apparatus or equipment	10% adval
	-	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	8442.5010	Printing type	10% adval
	8442.5090	Other	10% adval
84.43 PRINTING MACHINERY, INCLUDING INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING No. 84.71; MACHINES FOR USES ANCILLARY TO PRINTING.			
	-	Offset printing machinery:	
	--	Reel-fed:	
	8443.1110	Old, used or reconditioned	10% adval
	8443.1190	Other	10% adval
	8443.1200	Sheet fed, office type (sheet size not exceeding 22 x 36 cm):	10% adval
	8443.1210	Old, used or reconditioned	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8443.1290	--- Other	10% adval
		Other:	
	8443.1910	--- Old, used or reconditioned	10% adval
	8443.1990	--- Other	10% adval
		- Letterpress printing machinery, excluding flexographic printing:	
		-- Reel fed:	
	8443.2110	--- Old, used or reconditioned	10% adval
	8443.2190	--- Other	10% adval
		-- Other:	
	8443.2910	--- Old, used or reconditioned	10% adval
	8443.2990	--- Other	10% adval
		- Flexographic printing machinery:	
	8443.3010	--- Old, used or reconditioned	10% adval
	8443.3090	--- Other	10% adval
		- Gravure printing machinery:	
	8443.4010	--- Old, used or reconditioned	10% adval
	8443.4090	--- Other	10% adval
		- Other printing machinery:	
	8443.5100	-- Ink-jet printing machines	10% adval
		-- Other:	
	8443.5910	--- Old, used or reconditioned	10% adval
	8443.5990	--- Other	10% adval
	8443.6000	- Machines for uses ancillary to printing	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
8443.9000	-	Parts	10% adval
84.44 MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.			
8444.0010	---	Extruding machines	10% adval
8444.0020	---	Drawing machines	10% adval
8444.0030	---	Texturing machines	10% adval
8444.0040	---	Rupturing machines	10% adval
8444.0090	---	Other	10% adval
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 No. 84.46 OR 84.47.			
	-	Machines for preparing textile fibres:	
	---	Carding machines:	
8445.1110	---	Old, used or reconditioned	10% adval
8445.1190	---	Other	10% adval
	---	Combing machines:	
8445.1210	---	Old, used or reconditioned	10% adval
8445.1290	---	Other	10% adval
	---	Drawing or roving machines:	
8445.1310	---	Old, used or reconditioned	10% adval
8445.1390	---	Other	10% adval
	---	Other:	
8445.1910	---	Lap machines, as are not manufactured locally	10% adval
8445.1920	---	Old, used or reconditioned	10% adval
8445.1990	---	Other	10% adval
	-	Textile spinning machines:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8445.2010	Old, used or reconditioned	10% adval
	8445.2090	Other	25% adval
		Textile doubling or twisting machines:	
	8445.3010	Old, used or reconditioned as are not manufactured locally	10% adval
	8445.3090	Other as are not manufactured locally	10% adval
		Textile winding (including weft-winding) or reeling machines:	
	8445.4010	Old, used or reconditioned	10% adval
	8445.4090	Other	10% adval
		Other:	
	8445.9010	Machines for dyeing of yarn as are not manufactured locally	10% adval
	8445.9020	Drafting system for spinning and roving	10% adval
	8445.9090	Other	10% adval
84.46 WEAVING MACHINES (LOOMS).			
	8446.1000	For weaving fabrics of a width not exceeding 30 cm:	25% adval
		For weaving fabrics of a width exceeding 30 cm, shuttle type:	
		Power looms:	
	8446.2110	Old, used or reconditioned	10% adval
	8446.2120	Of a kind not manufactured locally	10% adval
	8446.2190	Other, of a kind manufactured locally	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Other: ---	
	8446.2910	Old, used or reconditioned	10% adval
	8446.2990	Other	10% adval
	8446.3000	For weaving fabrics of a width exceeding 30 cm, shuttleless type	10% adval
34.47 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:	
		With cylinder diameter not exceeding 165 mm:	
	8447.1110	Old, used or reconditioned	10% adval
	8447.1190	Other	10% adval
		With cylinder diameter exceeding 165 mm:	
	8447.1210	Old, used or reconditioned	10% adval
	8447.1290	Other	10% adval
		Flat knitting machines: stitch- bonding machines:	
	8447.2010	Old, used or reconditioned	10% adval
	8447.2090	Other	10% adval
		Other:	
	8447.9010	Embroidery machine	10% adval
	8447.9020	Machines for making tulle and lace	10% adval
	8447.9030	Machines for covering buttons with textile threads	10% adval
	8447.9090	Other machines	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
84.48 AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING No. 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 No. 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 No. 84.44, 84.45, 84.46 or 84.47:	
		-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:	
8448.1110	---	Old, used or reconditioned	10% adval
8448.1190	---	Other	10% adval
	--	Other:	
8448.1910	---	Old, used or reconditioned	10% adval
8448.1990	---	Other	10% adval
8448.2000	-	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	10% adval
	-	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:	
	--	Card clothing:	
8448.3110	---	Excluding tops	25% adval
8448.3120	---	Tops and flats	35% adval
8448.3190	---	Other	25% adval
8448.3200	--	Of machines for preparing textile fibres, other than	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		card clothing	
		Spindles, spindle flyers, spinning rings and ring travellers :	
	8448.3310	Spindles	25% adval
	8448.3320	Spindle flyers	25% adval
	8448.3330	Spinning rings	25% adval
	8448.3340	Ring travellers	25% adval
	8448.3350	Bolsters and parts of spindles	25% adval
	8448.3390	Other	10% adval
	8448.3900	Other	10% adval
		Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	
	8448.4100	Shuttles	10% adval
		Feeds for looms, healds and heald- frames :	
	8448.4210	Reels	25% adval
	8448.4290	Other	10% adval
	8448.4900	Other	10% adval
		Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :	
	8448.5100	Sinkers, needles and other articles used in forming stitches	10% adval
	8448.5900	Other	10% adval
84.49	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.	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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 :	
		-- Fully-automatic machines :	
	8450.1110	---- In CKD/SKD condition	45% adval
	8450.1190	--- Other	45% adval
		-- other machines with built-in centrifugal drier :	
	8450.1210	--- In CKD/SKD condition	45% adval
	8450.1290	-- Other	45% adval
		-- * Other :	
	8450.1910	--- In CKD/SKD condition	45% adval
	8450.1990	--- Other	45% adval
	8450.2000	machines, each of a dry linen capacity exceeding 10 kg.	45% adval
	8450.9000	Parts	45% adval
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING No. 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	10% adval
		- Drying machines :	
		-- Each of a dry linen capacity not exceeding 10 kg :	
	8451.2110	--- Old, used or reconditioned	10% adval
	8451.2190	--- Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Other:	
	8451.2910	Old, used or reconditioned	10% adval
	8451.2990	Other	10% adval
		Ironing machines and presses (including fusing presses) :	
		Fusing presses whether or not incorporating vacuum tables :	
	8451.3011	Old, used or reconditioned	10% adval
	8451.3019	Other	10% adval
		Other :	
	8451.3091	Old, used or reconditioned	10% adval
	8451.3099	Other	10% adval
		Washing, bleaching or dyeing machines :	
	8451.4010	Old, used or reconditioned	10% adval
	8451.4090	Other	10% adval
		Machines for reeling, unreeling, folding, cutting or pinking textile fabrics :	
	8451.5010	Old, used or reconditioned	10% adval
	8451.5090	Other	10% adval
		Other machinery :	
	8451.8010	Machines of a kind used for coating, laminating or impregnating textiles	10% adval
	8451.8020	Flocking machines	10% adval
	8451.8090	Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8451.9000	Parts	10% adval or the rate applicable to the machine of which they form parts, which ever is higher.
84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING No. 84.40: FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.		
		Sewing machines of the household type :	
	8452.1010	--- In CKS/SKD condition	25% adval
	8452.1090	--- Other	35% adval
		Other sewing machines :	
	8452.2100	-- Automatic units	10% adval
		-- Other :	
		--- Industrial sewing machine :	
	8452.2911	---- Old, used or reconditioned	10% adval
	8452.2919	---- Other	10% adval
		--- Other :	
	8452.2991	---- Old, used or reconditioned	10% adval
	8452.2999	---- Other	10% adval
	8452.3000	- Sewing machine needles	10% adval
	8452.4000	- Furniture, bases and covers for sewing machines and parts thereof	10% adval or the rate applicable to the machine of which they form parts, which ever is higher.

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other parts of sewing machines :	
	8452.9010	--- Parts of domestic sewing machine	10% adval
	8452.9020	--- Parts of industrial sewing machines	10% adval
	8452.9090	--- Other	10% adval
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	10% adval
	8453.2000	- Machinery for making or repairing footwear	10% adval
	8453.8000	- Other machinery	10% adval
		- Parts :	
	8453.9010	--- Parts of machines of 8453.1000	10% adval
	8453.9020	--- Parts of machines of 8453.2000	10% adval
	8453.9090	--- Other	10% adval
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.		
	8454.1000	- Converters	10% adval
	8454.2000	- Ingot moulds and ladles	10% adval
	8454.3000	- Casting machines	10% adval
	84.54.9000	- Parts	10% adval
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR.		
	8455.1000	- Tube mills	10% adval
		- Other rolling mills :	
	8455.2100	-- Hot or combination hot and cold	10% adval
	8455.2200	-- Cold	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		Rolls for rolling mills :	
	8455.3010	Cast iron rolls of diameter not exceeding 91.44 cm (36")	25% adval
	8455.3020	Cast iron rolls of diameter exceeding 91.44 cm (36")	10% adval
	8455.3090	Other rolls	10% adval
	8455.9000	Other parts	10% adval
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.		
	8456.1000	Operated by laser or other light or photon beam processes	10% adval
	8456.2000	Operated by ultrasonic processes	10% adval
	8456.3000	Operated by electro-discharge processes	10% adval
		Other :	
	8456.9100	For dry-etching patterns on semiconductor materials	10% adval
	8456.9900	Other	10% adval
84.57	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.		
	8457.1000	Machining centres	10% adval
	8457.2000	Unit construction machines (single station)	10% adval
	8457.3000	Multi-station transfer machines	10% adval
84.58	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL		
		Horizontal lathes :	
		Numerically controlled :	
	8458.1110	Old, used or reconditioned	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8458.1190	--- Other	10% adval
		-- Other :	
	8458.1910	--- Old, used or reconditioned	10% adval
	8458.1920	--- Of a kind not manufactured locally	10% adval
	8458.1990	--- Other, of a kind manufactured locally	35% adval
		-- Other lathes :	
		-- Numerically controlled :	
	8458.9110	--- Old, used or reconditioned	10% adval
	8458.9190	--- Other	10% adval
		-- Other :	
		--- Other lathes excluding Turret lathes of bar feed capacity upto 25mm and lathes of centre height upto 335 mm distance between centres upto 3500 mm and bed length upto 5000 mm:	
	8458.9911	----- Old, used or reconditioned	25% adval
	8458.9919	----- New	35% adval
	8458.9990	--- Other	25% adval
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) OR HEADING No. 84.58.		
	8459.1000	- Way-type unit head machines	10% adval
		- Other drilling machines :	
	8459.2100	-- Numerically controlled	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		-- Other :	
		--- Pillar type machines of a drilling capacity not exceeding 1.98 cm:	
	8459.2911	---- Of a kind not manufactured locally	10% adval
	8459.2919	---- Other, of a kind manufactured locally	35% adval
		--- Up-right type machines of a drilling capacity not exceeding 5.08 cm:	
	8459.2921	---- Of a kind not manufactured locally	10% adval
	8459.2929	---- Other, of a kind manufactured locally	35% adval
	8459.2990	--- Other	10% adval
		- Other boring-milling machines :	
	8459.3100	-- Numerically controlled	10% adval
	8459.3900	-- Other	10% adval
		- Other boring machines :	
	8459.4010	--- Numerically controlled	10% adval
	8459.4090	--- Other	10% adval
		- Milling machines knee-type :	
	8459.5100	-- Numerically controlled	10% adval
	8459.5900	-- Other	10% adval
		- Other milling machines :	
	8459.6100	-- Numerically controlled	10% adval
	8459.6900	-- Other	10% adval
		--- Milling machines of longitudinal travel not exceeding 810 mm cross travel not	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		exceeding 310 mm. vertical travel not exceeding 400 mm. table size not exceeding 1300 x 330 mm :	
	8459.6911	---- Of a kind not manufactured locally	10% adval
	8459.6919	---- Other, of a kind manufactured locally	35% adval
	8459.6990	--- Other	10% adval
	8459.7000	- Other threading or tapping machines	10% adval
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 No. 84.61.		
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :	
	8460.1100	-- Numerically controlled	10% adval
	8460.1900	-- Other	10% adval
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
	8460.2100	-- Numerically controlled	10% adval
	8460.2900	-- Other	10% adval
		- Sharpening (tool or cutter grinding) machines :	
	8460.3100	-- Numerically controlled	10% adval
	8460.3900	-- Other	10% adval
	8460.4000	- Honing or lapping machines	10% adval
		- Other :	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8460.9010	--- Bench-type grinding machines fitted with electric motors (50 cycles/sec) exceeding 3000 r.p.m.	25% adval
	8460.9090	--- Other	10% adval
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.			
	8461.1000	- Planing machines	10% adval
		- Shaping or slotting machines:	
	8461.2010	--- Shaping machines having stroke not exceeding 45 cm	35% adval.
	8461.2090	--- Other	10% adval
	8461.3000	- Broaching machines	10% adval
	8461.4000	- Gear cutting, gear grinding or gear finishing machines	10% adval
		- Sawing or cutting-off machines:	
	8461.5010	--- High speed hacksaw machines of cutting diameter not exceeding 17.5 cm or with blades of length not exceeding 45 cm	35% adval
	8461.5090	--- Other	10% adval
	8461.9000	- Other	10% adval
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.			
	8462.1000	- Forging or die-stamping machines (including presses) and hammers	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Bending, folding, straightening or flattening machines (including presses):	
	8462.2100	-- Numerically controlled	10% adval
	8462.2900	-- Other	10% adval
		- Shearing machines (including presses), other than combined punching and shearing machines:	
	8462.3100	-- Numerically controlled	10% adval
	8462.3900	-- Other	10% adval
		- Punching or notching machines (including presses), including combined punching and shearing machines:	
	8462.4100	-- Numerically controlled	10% adval
	8462.4900	-- Other	10% adval
		- Other:	
		-- Hydraulic presses:	
	8462.9110	--- Of pressure not exceeding 60.963 metric tons	25% adval
	8462.9190	--- Other	10% adval
	8462.9900	-- Other	10% adval
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	10% adval
	8463.2000	- Thread rolling machines	10% adval
	8463.3000	- Machines for working wire	10% adval
	8463.9000	- Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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84.64 MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD-WORKING GLASS.

8464.1000	-	Sawing machines	10% adval
8464.2000	-	Grinding or polishing machines	10% adval
8464.9000	-	Other	10% adval

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	10% adval
	-	Other:	
	--	Sawing machines:	
8465.9110	---	Hacksaw machines with blades of length not exceeding 45.7 cm	25% adval
8465.9120	---	Other hacksaw machines	10% adval
8465.9190	---	Other	10% adval
8465.9200	--	Planing, milling or moulding (by cutting) machines	10% adval
8465.9300	--	Grinding, sanding or polishing machines	10% adval
8465.9400	--	Bending or assembling machines	10% adval
8465.9500	--	Drilling or morticing machines	10% adval
8465.9600	--	Splitting, slicing or paring machines	10% adval
8465.9900	--	Other	10% adval

84.66 PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS Nos. 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND.			
8466.1000	-	Tool holders and self-opening dieheads	10% adval
8466.2000	-	Work holders	10% adval
8466.3000	-	Dividing heads and other special attachments for machine-tools	10% adval
	-	Other:	
8466.9100	--	For machines of heading No. 84.64	10% adval
8466.9200	--	For machines of heading No. 84.65	10% adval
	--	For machines of headings Nos. 84.56 to 84.61:	
8466.9310	---	Tips and bits of cermets, diamond, carbide, stone or metal	10% adval
8466.9390	---	Other	10% adval
8466.9400	--	For machines of heading No. 84.62 or 84.63	10% adval
84.67 TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR.			
	-	Pneumatic:	
	--	Rotary type (including combined rotary percussion):	
8467.1110	---	Drilling or boring machines	10% adval
8467.1190	---	Other	10% adval
	--	Other:	
8467.1910	---	Drilling or boring machines	10% adval
8467.1990	---	Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other tools:	
	S467.8100	-- Chain saws	10% adval
	S467.8900	-- Other	10% adval
		- Parts:	
	S467.9100	-- Of chain saws	10% adval
		-- Of pneumatic tools:	
	S467.9210	--- Tips and bits of cermets, diamond, carbide, stone or metal	10% adval
	S467.9290	--- Other	10% adval
		-- Other:	
	S467.9910	--- Tips and bits of cermets, diamond, carbide, stone or metal	10% adval
	S467.9990	--- Other	10% adval

84.68 MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING No. 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES.

S468.1000	-	Hand-held blow pipes	10% adval
S468.2000	-	Other gas-operated machinery and apparatus	10% adval
S468.8000	-	Other machinery and apparatus	10% adval
S468.9000	-	Parts	10% adval

84.69 TYPEWRITERS OTHER THAN PRINTERS OF HEADING NO. 84.71; WORD-PROCESSING MACHINES.

	-	Automatic typewriters and word-processing machines:	
S469.1100	--	Word-processing machines	25% adval
S469.1200	--	Automatic typewriters	25% adval
	-	Other typewriters, electric:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8469.2010	--- Electronic typewriters and typewriters parts	25% adval
	8469.2090	--- Other	25% adval
	8469.3000	- Other typewriters, non-electric	25% adval

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.

		Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions:	
	8470.1010	--- Pocket-size calculators	25% adval
	8470.1090	--- Other	25% adval
		- Other electronic calculating machines:	
	8470.2100	-- Incorporating a printing device	25% adval
	8470.2900	-- Other	25% adval
	8470.3000	- Other calculating machines	25% adval
	8470.4000	- Accounting machines	25% adval
	8470.5000	- Cash registers	10% adval
	8470.9000	- Other	25% adval

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	10% adval
		- Portable digital automatic data processing machines.	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		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	% adval
	8471.3020	--- PCs (personal computers) whether or not incorporating multi media kits	10% adval
	8471.3090	--- Other	10% adval
		- 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	10% adval
	8471.4190	--- Other	10% adval
	8471.4900	-- Other, presented in the form of systems	10% adval
	8471.5000	- Digital processing units other than those of subheadings 8471.41 and 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	10% adval
		- Input or output units, whether or not containing storage units in the same housing:	
	8471.6010	--- Key boards	10% adval
		--- Printers:	
	8471.6021	---- Dot Matrix	10% adval
	8471.6022	---- Ink jet	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8471.6023	---- Laser jet	10% adval
	8471.6029	---- Other	10% adval
		--- Monitors:	
	8471.6031	---- Monochrome	10% adval
	8471.6039	---- Polychrome (Colour)	10% adval
	8471.6090	--- Other	10% adval
		- Storage units:	
		--- Floppy disk drives:	
	8471.7011	---- 3.5" disk drive	10% adval
	8471.7019	---- Other	10% adval
	8471.7020	--- Hard disk drive	10% adval
	8471.7030	--- Tape drive	10% adval
	8471.7040	--- Optical disk drives, including CD-Rom drive and CD-R drive	10% adval
	8471.7090	--- Other	10% adval
	8471.8000	- Other units of automatic data processing machines	10% adval
		- Other:	
	8471.9010	--- Control units	1 lval
	8471.9020	--- Adapter units (excluding power units)	1 val
	8471.9030	--- Gateways	10% adval
	8471.9040	--- Magnetic tape/Card transport units	10% adval
	8471.9050	--- Other peripheral units not elsewhere specified	10% adval
	8471.9090	--- Other	10% adval
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	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8472.2000	- Addressing machines and address plate embossing machines	45% adval
	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	45% adval
		- Other:	
	8472.9010	--- Coin sorting or coin counting machine	45% adval
	8472.9020	--- Banknote counting machine	45% adval
	8472.9030	--- Automatic banknote dispenser operating in conjunction with computer whether online or offline (automatic teller machine)	45% adval
	8472.9040	--- Letter sorting machine	45% adval
	8472.9050	--- Cheque writing machine	45% adval
	8472.9060	--- Staplers and de-staplers with a base for placing on table	45% adval
	8472.9090	--- Other	45% adval
84.73 PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS Nos. 84.69 TO 84.72.			
	8473.1000	- Parts and accessories of the machines of heading No. 84.69	The rate applicable to machine to which they form parts.
		- Parts and accessories of the machines of heading No. 84.70:	
	8473.2100	-- Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	The rate applicable to machine to which the form parts.

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8473.2900	-- Other	The rate applicable to machine to which they form parts.
		- Parts and accessories of the machines of heading No. 84.71:	
	8473.3010	--- Casings for computers	25% adval
	8473.3090	--- Other	10% adval
	8473.4000	- Parts and accessories of the machines of heading No. 84.72	The rate applicable to machine to which they form parts.
	8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	The rate applicable to machine to which they form parts.

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	35% adval
	8474.1090	--- Other	25% adval
		- Crushing or grinding machines:	
	8474.2010	--- For cement industry	35% adval
	8474.2090	--- Other	25% adval
		- Mixing or kneading machines:	
		-- Concrete or mortar mixers:	
	8474.3110	--- For cement industry	35% adval
	8474.3120	--- Concrete mixers	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	S474.3130	--- Other	25% adval
		-- Machines for mixing mineral substances with bitumen:	
	S474.3210	--- Not exceeding 150 t/h	35% adval
	S474.3290	--- Other	25% adval
	S474.3900	-- Other	25% adval
		- Other machinery:	
	S474.8010	--- Hydraulic press for ceramic industry, (exceeding 80 tons capacity) of a kind not manufactured locally	10% adval
	S474.8090	--- Other	25% adval
	S474.9000	- Parts	25% adval or the rate applicable to the machine of which they form parts, which ever is higher.

S4.75 MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.

	S475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs. in glass envelopes	10% adval
		- Machines for manufacturing or hot working glass or glassware:	
	S475.2100	-- Machines for making optical fibres and preforms thereof	10% adval
	S475.2900	-- Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8475.9000	- Parts	10% adval
84.76 AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES.			
		- Automatic beverage-vending machines:	
	S476.2100	-- Incorporating heating or refrigerating devices	45% adval
	S476.2900	-- Other	45% adval
		- Other machines:	
	S476.3100	-- Incorporating heating or refrigerating devices	45% adval
	S476.8900	-- Other	45% adval
	S476.9000	- Parts	45% adval
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.			
		- Injection-moulding machines:	
		--- Of capacity not exceeding 0.228 litres:	
	S477.1011	---- Old, used or reconditioned	10% adval
	S477.1019	---- Other	10% adval
		--- Other:	
	S477.1091	---- Old, used or reconditioned	10% adval
	S477.1099	---- Other	10% adval
		- Extruders:	
	S477.2010	--- Extruders of a kind used for plastic, of capacity not exceeding 76.2 mm diameter	10% adval
	S477.2090	--- Other	10% adval
		- Blow moulding machines:	
	S477.3010	--- Of capacity not exceeding 0.228 litres	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	S477.3090	--- Other	10% adval
	-	Vacuum moulding machines and other thermoforming machines:	
	S477.4010	--- Of capacity not exceeding 0.225 litres	10% adval
	S477.4090	--- Other	10% adval
	-	Other machinery for moulding or otherwise forming:	
	S477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	10% adval
	S477.5900	-- Other	10% adval
	S477.8000	- Other machinery	10% adval
	S477.9000	- Parts	10% adval or the rate applicable to the machine of which they form parts, which ever is higher.

84.78 MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.

S478.1000	-	Machinery	25% adval
8478.9000	-	Parts	25% adval

84.79 MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.

	-	Machinery for public works, building or the like:	
S479.1010	---	Machines for spreading asphalt, mortar or concrete excluding mixers for preparing concrete or mortar	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8479.1020	--- Machines incorporating functions of vibrating, spreading and consolidating concrete excluding levellers	25% adval
	8479.1030	--- Machines, whether or not self-propelled for spray gravel on road or similar surfaces excluding gravel sprayers mounted on a motor vehicle chassis	25% adval
	8479.1040	--- Self-propelled machines for spreading and tamping bituminous road surfacing materials	25% adval
	8479.1050	--- Machinery and mechanical appliances for smoothing, grooving and chequering fresh concrete, bitumin or other similar soft surfaces	25% adval
	8479.1060	--- Small pedestrian directed motorized apparatus for maintenance and sweeping of roads	10% adval
	8479.1090	--- Other	5% adval
		--- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
	8479.2010	--- Special grinders, crushers, mills or presses for oilseeds or oleaginous fruit	25 % adval
	8479.2020	--- Tanks fitted with mechanical agitators, specially designed for purifying oils.	25% adval
	8479.2030	--- Tallow-washing equipment	25% adval
	8479.2040	--- Equipment for rolling raw tallow in order to crush the cells before melting down	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
8479.2050	---	Churns and mixers for mixing together the component parts of margarine	10% ac val
8479.2090	---	Other	25% adv. 11
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	10% adva 1
8479.4000	-	Rope or cable-making machines	10% adval
8479.5000	-	Industrial robots, not elsewhere specified or included	10% adval
8479.6000	-	Evaporative air coolers	10% adval
	-	Other machines and mechanical appliances:	
	--	For treating metal, including electric wire coil-winders:	
8479.8110	---	Machinery for scouring or pickling metals including pickling units for sheet-rolling mills	10% adval
8479.8120	---	Rotating drums for de-sanding, de-scaling or polishing nuts, bolts, ball bearing or other metal goods	10% adval
8479.8130	---	Machines for tin plating by dipping	10% adval
8479.8140	---	Pig iron breakers and special stamping mills for breaking up cast iron scrap	10% adval
8479.8150	---	Machines for winding or covering electric cables with layers of textile yarn,	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		impregnated paper strips or other insulating or protective material	
8479.8160	---	Electric wire, coil- winders for motors transformer or inductors	10% adval
8479.8190	---	Other	10% adval
	--	Mixing, kneading; crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210	---	Grinding machines	10% adval
8479.8290	---	Other	10% adval
	--	Other:	
8479.8910	---	Cosmetics manufacturing machines	25% adval
8479.8920	---	Machines of a kind used for making slide fasteners, toothbrushes or venetian blinds; tape embossing machines; mechanically operated ultrasonic cleaners other than those for washing cases; box dumpers for use with fresh fruit or fresh vegetables	10% adval
8479.8930	---	Air humidifiers or air de-humidifiers other than the appliances of heading No. 84.15 or 84.24	25% adval
8479.8940	---	Carpet sweepers, industrial vacuum cleaners and industrial floor polishers	45% adval
8479.8950	---	Trash compactor	10% adval
8479.8960	---	Hydraulic cotton presses	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8479.8970	--- Coin control devices, of iron or steel for apparatus other than telephones for vending merchandise, services or ticket	25% adval
		--- Other:	
	8479.8991	---- Old, used or reconditioned	25% adval
	8479.8999	---- Other	10% adval
	8479.9000	- Parts	10% adval or the rate applicable to the machine of which they form parts whichever is higher

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	10% adval
8480.2000	-	Mould bases	10% adval
8480.3000	-	Moulding patterns	10% adval
	-	Moulds for metal or metal carbides:	
8480.4100	--	Injection or compression types	10% adval
8480.4900	--	Other	10% adval
8480.5000	-	Moulds for glass	10% adval
8480.6000	-	Moulds for mineral materials	10% adval
	-	Moulds for rubber or plastics:	
8480.7100	--	Injection or compression types	10% adval
8480.7900	--	Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	25% adval
	8481.2000	- Valves for oleohydraulic or pneumatic transmissions	25% adval
		- Check valves:	
	8481.3010	--- Of a kind used with pneumatic tyres and tubes	35% adval
	8481.3090	--- Other	25% adval
		- Safety or relief valves:	
	8481.4010	--- LPG regulators	10% adval
	8481.4020	--- Oxygen regulators	10% adval
	8481.4090	--- Other	25% adval
		- Other appliances:	
		-- Of a kind used in water fittings	
	8481.8011	---- Chromium plated	25% adval
	8481.8012	---- Industrial type water fittings valves having working pressure of 125 PSI and temperature exceeding 100°C	25% adval
	8481.8019	---- Other	25% adval
	8481.8090	--- Other	25% adval
	8481.9000	-- Parts	25% adval The rate applicable to the article of which they form parts
84.82 BALL OR ROLLER BEARINGS.			
	8482.1000	- Ball bearings	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	10% adval
	8482.3000	- Spherical roller bearings	10% adval
	8482.4000	- Needle roller bearings	10% adval
	8482.5000	- Other cylindrical roller bearings	10% adval
	8482.8000	- Other, including combined ball/roller bearings	10% adval
		- Parts:	
	8482.9100	-- Balls, needles and rollers	10% adval
	8482.9900	-- Other	10% adval

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).

	8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	25% adval
	8483.2000	- Bearing housings, incorporating ball or roller bearings	25% adval
	8483.3000	- Bearing housings: not incorporating ball or roller bearings: plain shaft bearings	25% adval
		- 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:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8483.4010	--- For vehicles of chapter 87	25% adval
	8483.4090	--- Other	25% adval
	8483.5000	- Flywheels and pulleys. including pulley blocks	25% adval
	8483.6000	- Clutches and shaft couplings (including universal joints)	25% adval
		- Parts:	
	8483.9010	--- Parts of articles for use in motor vehicles including tractors	25% adval
	8483.9090	--- Other	25% adval

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.

	8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	25% adval
	8484.2000	- Mechanical seals	25% adval
	8484.9000	- Other	25% adval

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	10% adval
		- Other:	
	8485.9010	--- Oil seals	25% adval
	8485.9090	--- Other	25% adval

85.01 ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).

-	Motors of an output not exceeding 37.5 W:
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HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8501.1010	--- Of a kind manufactured locally	35% adval
	8501.1090	--- Other (of a kind not manufactured locally	10% adval
		- Universal AC/DC motors of an output exceeding 37.5 W:	
	8501.2010	--- Of a kind manufactured locally	35% adval
	8501.2090	--- Other (of a kind not manufactured locally	10% adval
		- Other DC motors:	
		- DC generators:	
		-- Of an output not exceeding 750 W:	
		--- Motors:	
	8501.3111	---- Of a kind manufactured locally	35% adval
	8501.3119	---- Other (of a kind not manufactured locally	10% adval
	8501.3190	--- Generators	25% adval
		-- Of an output exceeding 750 W but not exceeding 75 kW:	
		--- Motors:	
	8501.3211	---- Of a kind manufactured locally	35% adval
	8501.3219	---- Other (of a kind not manufactured locally	10% adval
	8501.3290	--- Generators	25% adval
		-- Of an output exceeding 75 kW but not exceeding 375 kW:	
		--- Motors:	
	8501.3311	---- Of a kind manufactured locally	35% adval
	8501.3319	---- Other (of a kind not manufactured locally	10% adval
	8501.3390	--- Generators	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		-- Of an output exceeding 375 kW:	
		--- Motors:	
	8501.3411	---- Of a kind manufactured locally	35% adval
	8501.3419	---- Other (of a kind not manufactured locally	10% adval
	8501.3490	--- Generators	25% adval
		- Other AC motors, single-phase:	
	8501.4010	--- Of a kind manufactured locally	35% adval
	8501.4090	--- Other (of a kind not manufactured locally	10% adval
		- Other AC motors, multi-phase:	
		-- Of an output not exceeding 750 W:	
	8501.5110	--- Of a kind manufactured locally	35% adval
	8501.5190	--- Other (of a kind not manufactured locally	10% adval
		-- Of an output exceeding 750 W but not exceeding 75 kW:	
	8501.5210	--- Of a kind manufactured locally	35% adval
	8501.5290	--- Other (of a kind not manufactured locally	10% adval
		-- Of an output exceeding 75 kW:	
	8501.5310	--- Of a kind manufactured locally	35% adval
	8501.5390	--- Other (of a kind not manufactured locally	10% adval
		- AC generators (alternators):	
	8501.6100	-- Of an output not exceeding 75 kVA	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		-- Of an output exceeding 75 kVA but not exceeding 375 kVA:	
	8501.6210	--- Of an output of 100 kVA and above	10% adval
	8501.6290	--- Other	25% adval
	8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	10% adval
		-- Of an output exceeding 750 kVA:	
	8501.6410	--- Of an output exceeding 750 kVA but not exceeding 1000 kVA	10% adval
	8501.6490	--- Of an output exceeding 1000 kVA	10% adval

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	--- Not exceeding 6 kVA	10% adval
	8502.1190	--- Other	35% adval
		-- Of an output exceeding 75 kVA but not exceeding 375 kVA:	
	8502.1210	--- Not exceeding 100 kVA	35% adval
	8502.1290	--- Other	35% adval
		-- Of an output exceeding 375 kVA:	
	8502.1310	--- Of an output not exceeding 1000 kVA	35% adval
	8502.1390	--- Of an output exceeding 1000 kVA	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Generating sets with spark-ignition internal combustion piston engines:	
	8502.2010	--- Of a kind manufactured locally	35% adval
	8502.2090	--- Of a kind not manufactured locally	10% adval
		- Other generating sets:	
	8502.3100	-- Wind-powered	10% adval
		-- Other:	
	8502.3910	--- Gas operated	10% adval
	8502.3920	--- Coal powered	10% adval
	8502.3990	--- Other	10% adval
	8502.4000	- Electric rotary converters	25% adval
85.03	8503.0000	Parts suitable for use solely or principally with the machines of heading no. 85.01 or 85.02.	25% adval or the rate applicable to the machine of which the form parts, which ever is higher.
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS.		
	8504.1000	- Ballasts for discharge lamps or tubes	35% adval
		- Liquid dielectric transformers:	
	8504.2100	-- Having a power handling capacity not exceeding 650 kVA	35% adval
	8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	35% adval
	8504.2210	--- Having power handling capacity exceeding 1500 kVA	35% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8504.2290	--- Other	35% adval
	8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	35% adval
		- Other transformers:	
	8504.3100	-- Having a power handling capacity not exceeding 1 kVA	35% adval
	8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	35% adval
	8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	35% adval
	8504.3400	-- Having a power handling capacity exceeding 500 kVA	35% adval
		- Static converters:	
		--- Un-interrupted Power Supply (UPS):	
	8504.4011	---- Of a kind not manufactured locally	10% adval
	8504.4019	---- Other, of a kind manufactured locally	35% adval
		--- Other:	
	8504.4091	---- Of a kind not manufactured locally	10% adval
	8504.4099	---- Other, of a kind manufactured locally	35% adval
		- Other inductors:	
		--- Stock rectifier and rectifier bridges:	
	8504.5011	---- Of a kind not manufactured locally	10% adval

HEADING NO.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8504.5019	---- Other, of a kind manufactured locally	35% adval
		--- Other:	
	8504.5091	---- Of a kind not manufactured locally	10% adval
	8504.5099	---- Other, of a kind manufactured locally	35% adval
	8504.9000	- Parts	25% adval or the rate applicable to the machine of which they form parts, whichever is higher.

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	10% adval
	8505.1900	--- Other	10% adval
	8505.2000	- Electro-magnetic couplings, clutches and brakes	10% adval
	8505.3000	- Electro-magnetic lifting heads	10% adval
	8505.9000	- Other, including parts	10% adval

85.06 PRIMARY CELLS AND PRIMARY BATTERIES.

		- Manganese dioxide:	
	8506.1010	--- Primary cells	45% adval
	8506.1090	--- Other	45% adval
		- Mercuric oxide:	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8506.3010	--- Primary cells	45% adval
	8506.3090	--- Other	45% adval
		- Silver oxide:	
	8506.4010	--- Primary cells	45% adval
	8506.4090	--- Other	45% adval
		- Lithium:	
	8506.5010	--- Primary cells	45% adval
	8506.5090	--- Other	45% adval
		- Air-zinc:	
	8506.6010	--- Primary cells	45% adval
	8506.6090	--- Other	45% adval
		- Other:	
	8506.8010	--- Primary cells	45% adval
	8506.8020	--- Solar cells and batteries	10% adval
	8506.8090	--- Other	45% adval
		- Parts:	
	8506.9010	--- Brass caps for dry battery cell	15% adval
	8506.9090	--- Other	45% adval

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% adval
		- Other lead-acid accumulators:	
	8507.2010	--- Traction batteries	35% adval
	8507.2020	--- Watch cells and lithium cells	10% adval
	8507.2090	--- Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Nickel-cadmium:	
	8507.3010	--- Batteries for electric watches and pocket calculators	10% adval
	8507.3020	--- Solar deep cycles batteries	10% adval
	8507.3090	--- Other	10% adval
		- Nickel-iron:	
	8507.4010	--- Traction batteries	35% adval
	8507.4020	--- Batteries for electric watches and pocket calculators	10% adval
	8507.4090	--- Other	10% adval
		- Other accumulators:	
	8507.8010	--- Traction batteries	10% adval
	8507.8020	--- Batteries for electric watches and pocket calculators	10% adval
	8507.8030	--- Electric accumulators, covers and containers thereof for miners safety lamps	10% adval
	8507.8040	--- Solar accumulator	10% adval
	8507.8090	--- Other	25% adval
		- Parts:	
	8507.9010	--- Separator plates	25% adval
	8507.9090	--- Other	25% adval

85.08 ELECTRO-MECHANICAL TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR.

8508.1000	-	Drills of all kinds	25% adval
8508.2000	-	Saws	25% adval
	-	Other tools:	
8508.8010	---	Industrial blowers	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8508.8090	--- Other	25% adval
	8508.9000	- Parts	25% adval
85.09 ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.			
	8509.1000	- Vacuum cleaners	45% adval
	8509.2000	- Floor polishers	45% adval
	8509.3000	- Kitchen waste disposers	45% adval
	8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	45% adval
		- Other appliances:	
	8509.8010	--- Peelers, clippers and cutters for fruit and vegetable	45% adval
	8509.8020	--- Knife sharpners and cleaners	45% adval
	8509.8030	--- Flour scrubbing, scraping or scouring appliances and appliances for sucking up dirty water or soaps suds after scrubbing, not exceeding 20 Kg weight	45% adval
	8509.8090	--- Other	45% adval
	8509.9000	- Parts	45% adval
85.10 SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.			
	8510.1000	- Shavers	45% adval
	8510.2000	- Hair clippers	45% adval
	8510.3000	- Hair-removing appliances	45% adval
	8510.9000	- Parts	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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	10% adval
8511.2000	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	25% adval
8511.3000	-	Distributors; ignition coils	25% adval
8511.4000	-	Starter motors and dual purpose starter-generators	25% adval
8511.5000	-	Other generators	25% adval
8511.8000	-	Other equipment	25% adval
8511.9000	-	Parts	25% adval
85.12 ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING No. 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% adval
8512.2000	-	Other lighting or visual signalling equipment	25% adval
8512.3000	-	Sound signalling equipment	25% adval
8512.4000	-	Windscreen wipers, defrosters and demisters	25% adval
8512.9000	-	Parts	25% adval
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 No. 85.12.			
	-	Lamps:	
8513.1010	---	Miners' safety lamps	10% adval
8513.1020	---	Other safety lamps; Morse signalling lamps; examination lamps	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8513.1090	--- Other	25% adval
		- Parts:	
	8513.9010	--- Of miners' safety lamps	10% adval
	8513.9020	--- Of subheading No. 8513.1020	25% adval
	8513.9090	--- Other	25% adval

85.14 INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING INDUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT.

8514.1000	-	Resistance heated furnaces and ovens	10% adval
8514.2000	-	Induction or dielectric furnaces and ovens	10% adval
8514.3000	-	Other furnaces and ovens	10% adval
8514.4000	-	Other induction or dielectric heating equipment	10% adval
8514.9000	-	Parts	10% adval

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 irons and guns	10% adval
8515.1900	--	Other	10% adval
	-	Machines and apparatus for resistance welding of metal:	
	--	Fully or partly automatic:	
8515.2110	---	Of a rated capacity not exceeding 300 amps	10% adval
8515.2190	---	Other	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8515.2900	-- Other	10% adval
		- Machines and apparatus for arc (including plasma arc) welding of metals:	
	8515.3100	-- Fully or partly automatic	10% adval
	8515.3900	-- Other	10% adval
	8515.8000	- Other machines and apparatus	10% adval
	8515.9000	- Parts	10% adval or the rate applicable to the machine of which they form parts, which ever is higher.

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 No. 85.45.

		- Electric instantaneous or storage water heaters and immersion heaters:	
	8516.1010	--- Electric instantaneous water heater	45% adv
	8516.1020	--- Electric storage water heater	45% adval
	8516.1090	--- Other	45% adval
		- Electric space heating apparatus and electric soil heating apparatus:	
	8516.2100	-- Storage heating radiators	45% adval
	8516.2900	- Other	45% adval
		- Electro-thermic hair-dressing or hand-drying apparatus:	
	8516.3100	-- Hair dryers	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
8516.3200	--	Other hair-dressing apparatus	45% adval
8516.3300	--	Hand-drying apparatus	45% adval
8516.4000	-	Electric smoothing irons	45% adval
8516.5000	-	Microwave ovens	45% adval
	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010	---	Rice cookers	45% adval
8516.6020	---	Other ovens	45% adval
8516.6090	---	Other	45% adval
	-	Other electro-thermic appliances:	
8516.7100	--	Coffee or tea makers	45% adval
8516.7200	--	Toasters	45% adval
	--	Other:	
8516.7910	---	Kettles	45% adval
8516.7990	---	Other	45% adval
8516.8000	-	Electric heating resistors	45% adval
8516.9000	-	Parts	45% adval or the rate applicable to the machine of which they form parts, which ever is higher.
85.17 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	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	--	Other:	
	8517.1910	--- Line telephone sets (without cordless handsets)	35% adval
	8517.1990	--- Other	10% adval
	-	Facsimile machines and teleprinters:	
	8517.2100	-- Facsimile machines	10% adval
	8517.2200	-- Teleprinters	10% adval
	8517.3000	- Telephonic or telegraphic switching apparatus	10% adval
	-	Other apparatus, for carrier-current line systems or for digital line systems:	
	8517.5010	--- Telephone exchange	35% adval
	8517.5090	--- Other	35% adval
	8517.8000	- Other apparatus	10% adval
	8517.8010	--- Modems	10% adval
	8517.8020	--- Concentrators or Multiplexers	10% adval
	8517.8090	--- Other	10% adval
	8517.9000	- Parts	10% adval
85.18 MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE/SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.			
	8518.1000	- Microphones and stands therefor	25% adval
	-	Loudspeakers, whether or not mounted in their enclosures:	
	8518.2100	-- Single loudspeakers, mounted in their enclosures	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8518.2200	-- Multiple loudspeakers, mounted in the same enclosure	25% adval
	8518.2900	-- Other	25% adval
	8518.3000	- Headphones, earphones and combined microphone/speaker sets	25% adval
	8518.4000	- Audio-frequency electric amplifiers	25% adval
	8518.5000	- Electric sound amplifier sets	25% adval
	8518.9000	- Parts	25% adval or the rate applicable to the machine of which they form parts, which ever is higher.

**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	45% adval
		- Other record-players:	
	8519.2100	-- Without loudspeaker	45% adval
	8519.2900	-- Other	45% adval
		- Turntables (record-decks):	
	8519.3100	-- With automatic record changing mechanism	45% adval
	8519.3900	-- Other	45% adval
	8519.4000	- Transcribing machines	45% adval
		- Other sound reproducing apparatus:	
	8519.9200	-- Pocket-size cassette-players	45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8519.9300	-- Other, cassette-type	45% adval
		-- Other:	
	8519.9910	--- Compact disc players	45% adval
	8519.9990	--- Other	45% adval

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	35% adval
	8520.2000	- Telephone answering machines	35% adval
		- Other magnetic tape recorders incorporating sound reproducing apparatus:	
	8520.3200	-- Digital audio type	35% adval
	8520.3300	-- Other, cassette-type	35% adval
	8520.3900	-- Other	35% adval
	8520.9000	- Other	35% adval

85.21 VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.

		- Magnetic tape-type:	
	8521.1010	--- V.C.R and V.C.P.	10% adval
	8521.1090	--- Other	10% adval
		- Other:	
	8521.9010	--- Laser disc player	45% adval
	8521.9090	--- Other	45% adval

85.22 PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS Nos. 85.19 TO 85.21.

	8522.1000	- Pick-up cartridges	25% adval
	8522.9000	- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
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85.23 PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37.

	-	Magnetic tapes:	
	--	Of a width not exceeding 4 mm:	
8523.1110	---	Audio cassettes	45% adval
8523.1120	---	For computers	45% adval
8523.1130	---	Video cassettes	45% adval
8523.1190	---	Other	45% adval
	--	Of a width exceeding 4 mm but not exceeding 6.5 mm:	
8523.1210	---	Video cassettes	45% adval
8523.1290	---	Other	45% adval
	--	Of a width exceeding 6.5 mm:	
8523.1310	---	Video cassettes	45% adval
8523.1320	---	Pan cakes	25% adval
8523.1390	---	Other	45% adval
	-	Magnetic discs:	
8523.2010	---	Computer discs	10% adval
8523.2020	---	CD-ROM (blank)	10% adval
8523.2090	---	Other	45% adval
8523.3000	-	Cards incorporating a magnetic stripe	45% adval
8523.9000	-	Other	45% adval

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	45% adval
	-	Discs for laser reading systems:	
8524.3100	--	For reproducing phenomena other than sound or image	25% adval

HEADING No.	SUB HEADING.	DESCRIPTION OF GOODS	RATE OF DUTY
	8524.3200	-- For reproducing sound only	45% adval
	8524.3900	-- Other	45% adval
	8524.4000	- Magnetic tapes for reproducing phenomena other than sound or image	25% adval
		- Other magnetic tapes:	
		-- Of a width not exceeding 4 mm:	
	8524.5110	--- Audio-cassettes	45% adval
	8524.5120	--- Recorded magnetic tapes and diskettes for computers	10% adval
	8524.5190	--- Other	35% adval
	8524.5200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	35% adval
	8524.5300	-- Of a width exceeding 6.5 mm	35% adval
	8524.6000	- Cards incorporating a magnetic stripe	35% adval
		- Other:	
	8524.9100	-- For reproducing phenomena other than sound or image	35% adval
	8524.9900	-- Other	35% adval

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.

8525.1000	-	Transmission apparatus	35% adval
8525.2000	-	Transmission apparatus incorporating reception apparatus	35% adval
8525.3000	-	Television cameras	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Still image video cameras and other video camera recorders:	
	8525.4010	--- Still image video cameras	35% adval
	8525.4020	--- Video cameras with VHS, VHS (C) or 8mm cassette format with colour or monochrome view finder incorporating playing device	35% adval
	8525.4090	--- Other	35% adval
85.26 RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.			
	8526.1000	- Radar apparatus	10% adval
		- Other:	
	8526.9100	-- Radio navigational aid apparatus	10% adval
	8526.9200	-- Radio remote control apparatus	10% adval
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-teleggraphy:	
	8527.1200	-- Pocket-size radio cassette-players	45% adval
	8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	45% adval
	8527.1900	-- Other	45% adval
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of	

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		receiving also radio-telephony or radio-telegraphy:	
	8527.2100	-- Combined with sound recording or reproducing apparatus	45% adval
	8527.2900	-- Other	45% adval
		- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
	8527.3100	-- Combined with sound recording or reproducing apparatus	45% adval
	8527.3200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	45% adval
		-- Other:	
	8527.3910	--- Portable receivers usually battery operated (pager)	45% adval
	8527.3990	--- Other	45% adval
	8527.9000	- Other apparatus	45% adval

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 in CKD/SKD condition	45% adval
	8528.1220	--- CBU TV sets	45% adval
	8528.1230	--- Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8528.1290	--- Other	45% adval
		-- Black and white or other monochrome:	
	8528.1310	--- In CKD/SKD condition	45% adval
	8528.1390	--- Other	45% adval
		- Video monitors:	
	8528.2100	-- Colour	45% adval
	8528.2200	-- Black and white or other monochrome	45% adval
	8528.3000	- Video projectors	45% adval

85.29 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS Nos. 85.25 TO 85.28.

		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	
	8529.1010	--- Low noise block (LNB)	25% adval
	8529.1090	--- Other	25% adval
		- Other:	
	8529.9010	--- Remote control	25% adval
	8529.9090	--- Other	25% adval

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 No. 86.08).

	8530.1000	- Equipment for railways or tramways	25% adval
	8530.8000	- Other equipment	25% adval
	8530.9000	- Parts	25% adval

85.31 ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING No. 85.12 OR 85.30.

	8531.1000	- Burglar or fire alarms and similar apparatus	10% adval
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HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10% adval
	8531.8000	- Other apparatus	10% adval
	8531.9000	- Parts	10% adval
	8531.9010	--- Panic button	10% adval
	8531.9090	--- Other	10% adval

85.32 ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET).

	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)	35% adval
		- Other fixed capacitors:	
	8532.2100	-- Tantalum	35% adval
	8532.2200	-- Aluminium electrolytic	35% adval
	8532.2300	-- Ceramic dielectric, single layer	35% adval
	8532.2400	-- Ceramic dielectric, multilayer	35% adval
	8532.2500	-- Dielectric of paper or plastics	35% adval
	8532.2900	-- Other	35% adval
	8532.3000	- Variable or adjustable (pre-set) capacitors	35% adval
	8532.9000	- Parts	25% adval

85.33 ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS); OTHER THAN HEATING RESISTORS.

	8533.1000	- Fixed carbon resistors, composition or film types	10% adval
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HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other fixed resistors:	
	8533.2100	-- For a power handling capacity not exceeding 20 W	10% adval
	8533.2900	-- Other	10% adval
		- Wirewound variable resistors, including rheostats and potentiometers:	
	8533.3100	-- For a power handling capacity not exceeding 20 W	10% adval
	8533.3900	-- Other	10% adval
	8533.4000	- Other variable resistors, including rheostats and potentiometers	10% adval
	8533.9000	- Parts	10% adval
85.34	8534.0000	PRINTED CIRCUITS:	25% adval

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.

		- Fuses:	
	8535.1010	--- Of a kind used for breaking circuits	35% adval
	8535.1090	--- Other	25% adval
		- Automatic circuit breakers:	
		-- For a voltage of less than 72.5 kV:	
	8535.2110	--- Moulded case type	25% adval
	8535.2190	--- Other	25% adval
		-- Other:	
	8535.2910	--- Moulded case type	25% adval
	8535.2990	--- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8535.3000	- Isolating switches and make-and- break switches	25% adval
	8535.4000	- Lightning arresters, voltage limiters and surge suppressors	25% adval
		- Other:	
	8535.9010	--- Vacuum Contactors	25% adval
	8535.9090	--- Other	25% adval
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	25% adval
		- Automatic circuit breakers:	
	8536.2010	--- Air circuit breaker upto 1000 volts (all ratings) leakage circuit breakers (all ratings) and moulded case circuit breakers (all ratings)	25% adval
	8536.2090	--- Other	25% adval
	8536.3000	- Other apparatus for protecting electrical circuits	25% adval
		- Relays:	
	8536.4100	--- For a voltage not exceeding 60 V	25% adval
	8536.4900	--- Other	25% adval
		- Other switches:	
	8536.5010	--- Automatic switches other than time switches falling in chapter 91	25% adval
	8536.5020	--- Switches excluding upto 20 amps	25% adval
	8536.5090	--- Other	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Lamp-holders, plugs and sockets:	
	8536.6100	-- Lamp-holders	35% adval
		-- Other:	
	8536.6910	--- Plugs and sockets excluding upto 20 amps	25% adval
	8536.6920	--- Other electrical components	25% adval
	8536.6990	--- Other	25% adval
	8536.9000	- Other apparatus	25% adval

85.37 BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING No. 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 No. 85.17.

8537.1000	-	For a voltage not exceeding 1,000 V	35% adval
8537.2000	-	For a voltage exceeding 1,000 V	35% adval

85.38 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING No. 85.35, 85.36 OR 85.37.

8538.1000	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	35% adval
	-	Other:	
8538.9010	---	Parts of switches and circuit breakers excluding of 8535.0000	25% adval
8538.9090	---	Other	25% adval

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	45% adval
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HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
		- Other filament lamps, excluding ultra-violet or infra-red lamps:	
	8539.2100	-- Tungsten halogen	45% adval
	8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	45% adval
		-- Other:	
	8539.2910	--- Auto bulbs	35% adval
	8539.2990	--- Other	45% adval
		- Discharge lamps, other than ultra-violet lamps:	
	8539.3100	-- Fluorescent, hot cathode	45% adval
	8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	35% adval
	8539.3900	-- Other	25% adval
		- Ultra-violet or infra-red lamps; arc-lamps:	
	8539.4100	-- Arc-lamps	45% adval
	8539.4900	-- Other	25% adval
		- Parts:	
	8539.9010	--- Tungsten filament for 6V, 12V and 24V autobulbs	15% adval
	8539.9020	--- Lead in wire and base cap of a kind used in auto bulbs	15% adval
	8539.9090	--- Other	25% adval
85.40 THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS-FILLED 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	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8540.1200	-- Black and white or other monochrome	25% adval
	8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	25% adval
	8540.4000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	25% adval
	8540.5000	- Data/graphic display tubes, black and white or other monochrome	25% adval
	8540.6000	- Other cathode-ray tubes	25% adval
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
	8540.7100	-- Magnetrons	10% adval
	8540.7200	-- Klystrons	10% adval
	8540.7900	-- Other	10% adval
		- Other valves and tubes:	
	8540.8100	-- Receiver or amplifier valves and tubes	10% adval
	8540.8900	-- Other	10% adval
		- Parts:	
	8540.9100	-- Of cathode-ray tubes	10% adval
	8540.9900	-- Other	10% adval

85.41 DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTO-VOLTAIC 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 or light emitting diodes	10% adval
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HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	-	Transistors, other than photosensitive transistors:	
	8541.2100 --	With a dissipation rate of less than 1 W	10% adval
	8541.2900 --	Other	10% adval
	8541.3000 -	Thyristors, diacs and triacs, other than photosensitive devices	10% adval
	8541.4000 -	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	10% adval
	8541.5000 -	Other semiconductor devices	10% adval
	8541.6000 -	Mounted piezo-electric crystals	10% adval
	8541.9000 -	Parts	10% adval

85.42 ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES.

	-	Monolithic digital integrated circuits:	
	8542.1200 --	Cards incorporating an electronic integrated circuit ("smart" cards)	10% adval
	8542.1300 --	Metal oxide semiconductors (MOS technology)	10% adval
	8542.1400 --	Circuits obtained by bipolar technology	10% adval
	8542.1900 --	Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	10% adval
	8542.3000 -	Other monolithic integrated circuits	10% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8542.4000	- Hybrid integrated circuits	10% adval
	8542.5000	- Electronic microassemblies	10% adval
	8542.9000	- Parts	10% adval

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	10% adval
	8543.1900	-- Other	10% adval
		- Signal generators:	
	8543.2010	--- Satellite dish receivers	10% adval
	8543.2090	--- Other	10% adval
	8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	10% adval
	8543.4000	- Electric fence energisers	10% adval
		- Other machines and apparatus:	
	8543.8100	-- Proximity cards and tags	10% adval
	8543.8900	-- Other	10% adval
	8543.9000	- Parts	10% adval

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:	
	8544.1100	-- Of copper	35% adval
	8544.1900	-- Other	35% adval
	8544.2000	- Co-axial cable and other co-axial electric conductors	35% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	45% adval
		- Other electric conductors, for a voltage not exceeding 80 V:	
		-- Fitted with connectors:	
	8544.4110	--- Computer leads	10% adval
	8544.4190	--- Other	35% adval
	8544.4900	-- Other	35% adval
		- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
	8544.5100	-- Fitted with connectors	35% adval
	8544.5900	-- Other	35% adval
	8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	35% adval
	8544.7000	- Optical fibre cables	35% adval

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	25% adval
		-- Other:	
	8545.1910	--- Electrodes for miners safety lamps	25% adval
	8545.1990	--- Other	25% adval
		- Brushes:	
	8545.2010	--- For motor vehicles including tractors	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	8545.2090	--- Other	35% adval
		- Other:	
	8545.9010	--- For motor vehicles including tractors	25% adval
	8545.9020	--- Carbon rods for dry battery cells	15% adval
	8545.9090	--- Other	25% adval
85.46 ELECTRICAL INSULATORS OF ANY MATERIAL.			
	8546.1000	- Of glass	35% adval
	8546.2000	- Of ceramics	35% adval
	8546.9000	- Other	35% adval
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 No. 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.			
	8547.1000	- Insulating fittings of ceramics	35% adval
	8547.2000	- Insulating fittings of plastics	35% adval
	8547.9000	- Other	35% adval
89.08	8908.0000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.	Rs 1000/LDT + 25% adval
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	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	9018.1200	-- Ultrasonic scanning apparatus	25% adval
	9018.1300	-- Magnetic resonance imaging apparatus	25% adval
	9018.1400	-- Scintigraphic apparatus	25% adval
	9018.1900	-- Other	25% adval
	9018.2000	- Ultra-violet or infra-red ray apparatus	25% adval
		- Syringes, needles, catheters, cannulae and the like:	
	9018.3100	-- Syringes, with or without needles	35% adval
	9018.3200	-- Tubular metal needless and needles for sutures	25% adval
		-- Other:	
	9018.3910	--- Dextrose and saline infusion giving sets imported along with empty non-toxic plastic bags for infusion solution	Rs 2/set + 25% adval
	9018.3920	--- Dextrose and saline infusion giving sets	Rs 2/set + 25% adval
	9018.3990	--- Other	25% adval
		- 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	25% adval
	9018.4900	-- Other	25% adval
	9018.5000	- Other ophthalmic instruments and appliances	25% adval
		- Other instruments and appliances:	
	9018.9010	--- Prosthesis for arthroplasty	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	9018.9020	Angioplasty, ballon with accessories	25% adval
	9018.9030	Artherectomy instruments and Cardiac catheters, alongwith guidewire	25% adval
	9018.9040	Ilone balloon	25% adval
	9018.9050	Rashkind occluder and blood glucose meter	25% adval
	9018.9060	Stents for angloplasty	25% adval
	9018.9070	Cine anglography film equipment	25% adval
	9018.9080	Disposable angiography electrodes	25% adval
	9018.9090	Other	25% adval

90.28 GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING
CALIBRATING METERS THEREFOR.

9028.1000	-	Gas meters	45% adval
9028.2000	-	Liquid meters	45% adval
	-	Electricity meters:	
9028.3010	---	For voltage not exceeding 999	45% adval
9028.3090	---	Other	35% adval
9028.9000	-	Parts and accessories	45% adval

90.32 AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.

	-	Thermostats:	
9032.1010	---	For gas appliances of a kind manufactured locally	45% adval
9032.1090	---	Other	25% adval
9032.2000	-	Manostats	25% adval
	-	Other instruments and apparatus:	
9032.8100	--	Hydraulic or pneumatic	25% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	9032.8900	-- Other	25% adval
	9032.9000	- Parts and accessories	25% adval
90.33	9033.0000	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.	The rate applicable to the article of which they form parts or accessories

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 No. 96.09.

9608.1000 - Ball point pens 45% adval

9608.2000 - Felt tipped and other porous-tipped pens and markers 45% adval

- Fountain pens, stylograph pens and other pens:

9608.3100 -- Indian ink drawing pens 45% adval

9608.3900 -- Other 45% adval

9608.4000 - Propelling or sliding pencils 45% adval

9608.5000 - Sets of articles from two or more of the foregoing subheadings 45% adval

HEADING No.	SUB HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
	9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	35% adval
		- Other:	
		-- Pen nibs and nib points:	
	9608.9110	--- Of a kind not manufactured locally	10% adval
	9608.9190	--- Of a kind manufactured locally	35% adval
		-- Other:	
	9608.9910	--- Pen caps and clips of steel of a kind not manufactured locally	10% adval
	9608.9920	--- Pen caps and clips of steel of a kind manufactured locally	35% adval
	9608.9990	--- Other	45% adval

KHAN AHMAD GORAYA,
Secretary.