



4

(a)

(b)

(c)

Substitution of Act of 1944.—The provisions of section 3 of the Act of 1944, are hereby substituted in manner specified in clause (a) :

(a)

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

namely:—

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

in clause (a) : we see P

(i). - for the comma, figure and letter “ 1 : \_ shall be substituted, and aa

by the word, figure and letter “or 131A” shall be omitted

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

“(pa) ‘person’ includes a company, an association, a body of

individuals whether incorporated or not”;

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

“(3A,

The Directorate General (Intelligence and Investigation), Customs and Central Excise.—The Directorate General (Intelligence and Investigation) Customs and Central Excise, shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such

other officers as the Board may, by, notification in the Official

Gazette, appoint ,

,

“(3B) Directorate General of Inspection and Internal Audit.—The Directorate General of Inspection and Internal Audit shall consist of a Director General and as many Directors, Additional Directors,

Deputy Directors and Assistant Directors and such other officers ' as the Board may, by notification in tie official Gazette, appoint.

«:

Parr I] » THEGAZETTE OF PAKISTAN, EXTRA.“ JULY 1, 2005-131  
EEE

3C... Directorate General of Training. and Research. —The:

'3D.

“3B.

Y by notification i in the official Gazette.”; -,

Dirgctorate General of Training and Research shall consist of a

Director General and as many Directors, Additional Directors, ~ :  
'Deputy | Directors and Assistant Directors and such other officers

as the Board may, by notification in the official Gazette, appoint.

Directorate General, Valuation and-Post-Cleararice Audit  
The, Directorate General Valuation and Post-Clearance Audit  
shall consist of\*a Director General and as many Directors,  
Additional Directors, Deputy Directors, Assistant Directors and  
sfich other officers as the Board dmay, by notification in theofficial  
Gazette, appoint, ;

Powers and functionirig of the Directorates, etc.—The Board  
may specify the' functions, jurisdiction and: powers of the -  
Directorates specified ih the preceding sections and their officers

,

(3) - section 5: shall: be renumbered as ; sub-section (1) of that section and  
; | after sub-section (1), renumbered as aforesaid, the following t new sub-  
. section' shall be added, namely: —

»\*Q)

Unless the Board in any | case otherivive directs, the Director .

. General, Director; 'and Collector 'may authorize any officer to ” ,

exercisé within any. specified area'any of the powers of the

\_ Director. General, Director, Collector or any other officer of

2

lg

“YT,

Customs under this Act.”;

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

Detention, seizure and confiscation of goods imported in violation of section.15 or section 16.--. Where any goods are imported, into, or attempted to be: exported out of, Pakistan in

' violation of the provisions of section 15 or of a notification under

section 16, such goods shall, without prejudice to any other penalty - to which the offender may be liable under, this Act or the rules' . made thereunder or any other law, be liable to detention, for seizure or confiscation subject to approval of an officer not below the rank of an Assistant Collector of Customs, and seizure for confiscation through adjudication, if required

6) for section 18; the following shall be substituted, namely —

~ 848,

Goods dutiable —(1) Except as hereinafter provided, customs ° duties shall be levied. at such rates as are prescribed in the First Schedule or under any other law for the, time being in force on,—

(a) goods imported into Pakistan; :

-@

c))

4)

Zs goods broug brought fs from any iy foreign en coun le 7

tratisported 'for,or thence carried | to, and imported at any  
\_ other customs station; and -°

(c) . godds broughtin bond from one customs station to another. .

No. export duty shall be levied 0: on. the goods exported from

: Pakistan. “

The Federal Government, may, by sotinction in the official  
Gazette, levy, subject to such conditions, | limitations orrestrictions' \_  
as it may deem fit to impose, a regulatory duty on all or any of  
the goods to.be imported.or exported, as specified-in the First  
Schedule, at a rate not-exceeding one hundred per cent of the”  
value of.such. goods as 'determined under section 25, :

The regulatory duty levied under sub-section (3) shall,—

(a) béin addition to any duty imposed under sub-section (1) or  
. under any other law:for the time being i force; and,

: @) 'péle gable on and from the day specified inthe notification :

“issued under that sub-section, notwithstanding the fact that  
the issue of the official Gazette in which-such notification  
” appears is published, at any 'time after that day.”;

6) before: section 19, the following new section shall be inserted, namely —

“18C,

Rates of duty and taxes and determination of origin under .  
trade -agreements.—(1) Where under a trade agreement.  
between the Govérnment of Pakistan and'the Government of.a

, foreign country or territory, duty at a rate lower than that specified  
in the First Schedule is.to be charged on articles which are the  
. produde or manufacture of such foreign country or territory, the

Federal Government may, by notification in the official Gazette,  
make rules for. determining if any article is the produce or

: manufacture of sugh foreign country or territory and for requiring °

the owner to.makea'claim at the time of importation, supported

” by such evidence as may be prescribed in the said rules, for  
assessment at the appropriate lower rate under such agreement.

(2)

Where in respect of any article, a preferential rate of duty is

specified in the First Schedule, or is admissible by virtue of a  
notification under sub-section (1), the duty to be levied and

paid thereon, and without payment of duty there, transhipped or

pe a eae ne ene

(3)

(4)

collected shall be at the standard rate unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being the produce or manufacture of such preferentigl or free trade area, as is notified 'under sub-

~ section (3) and the article is determined, in accordance with.the

rules made under. sub-section (1) to be. such produce or manufacture.

For the purposes of this section and the First Schedule, "preferential area or free trade area" means any country or

- territory which the Federal Government may, by notification in : the Official Gazette, 'declare to be:such area.

: Notwithstanding anything contained in sub-sections (1) and 2),

where the Federal. Government i is satisfied that, in the interests

"of trade including promotion of exports, it is necessary to take:

immediate actidn for discontinuing the preferential rate or increasing the preferential rate to'a rate not exceeding the

: Standard rate, or decreasing the preferential rate, in respect of " 'an article specified in the First Schedule, the Federal Government

tay; by notification in the official Gazette, direct discontinuation of, or increase or decrease, as the case may be, the preferential

, rate."

(7) -in section 19, 'after the word "thereon" 'at the end, the. commas and - -words "and may remit fine, penalty, charge or any other amount

ra

recoverable under this Act" shall be added;

(8) , after: section 19, the following ne new sections shall be inserted, namely =

"19A.

19B.

Presumption that incidence of dhity has been passed on to the buyer.—Every person who has paid the customs duty and ©

other levies on any goods under this Act shall, unless the contrary

- is proved by him, be deemed to have passed on the full incidence  
of such customs duty and other levies to the buyer as a part of  
the price of such goods. |

7

Rounding off of duty, etc:—The amount of duty, interest,  
penalty, fine or any other sum payable, and the amount of refund,

drawback or any other sum due, under the provisions of this Act

shall be rounded off to the nearest one hundred rupees and, for  
this purpose, ; where such amount is fifty rupees or more, it shall  
be increased to one hundred rupees and if such part is less than  
fifty rupees, it shall be ignored.”; Yo

1:

## THE GAZETTE | OF. PAKistan, EXTRA, JULY 1, 2005 (Parr 1

0. in section 20, after the word "thereon", at the end, the words and commas "and may remit fine, penalty, charge or any other amount . recoverable-under this Act" shall be added;

(10) in section 21—.

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

(ab) . the payment of any amount to the importer or local buyer — of any goods in order to compensate any commitment given 'to that person for levy of zero or any lower rate of customs duty on the import or local procurement of any. goods;

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

"Provided that no repayment may be granted in a case in which the amount involved is less than one hundred rupees;"

(c) in clause (c); for the full stop, at the end, the semicolon and word % and" shall be substituted; and

(d) - after clause (c), amended as aforesaid, the following new clause : shall be added, namely: —

"(d) without prejudice to the provisions of clause (c), the Federal Government may, by notification in the Official Gazette, - direct that drawback or repayment shall not be allowed in respect of any goods of specified description or may be allowed subject to such restrictions and conditions as may

. be specified in the notification.";

'a 1) in section 25, sub-section (14) shall be omitted;

(12) in section 27, after sub- section (2), the following new sub-section \_ Shall be added, namely: —

"(3) In the case of short-landing or short-shipment of 'goods, the . appropriate officer may, if satisfied with regard to the bonafide\_ .of short-landing or short-shipment of goods, allow reduction in "duty anc to the goods short-landed'or short-shippéd on , first examination.";

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

“OTA.

Allowing denaturing or mutilation of goods.—At the request of the owner, the denaturing or mutilation or scrapping of imported

' goods, which are ordinarily used for more than one purpose,

may be, allowed, as prescribed by rules so as to render them unfit for one or more such purposes and where any goods are so denatured or mutilated or scrapped they shall be chargeable to duty at such rate as. may be applicable if the goods had been imported in the denatured or mutilated form or as scrap.”

(14) in section 30A,—= ”

a.

+b.

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

clause (c) shall be omitted;

: (15) - in section 32,— —

(a)

(b)

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

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

cio sub-section GA), for the full stop at the end, a colon shall be.-

substituted and thereafter the following proviso shall be added, namely:—

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

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

“32B.

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

136  
(17)

(18)

(19)

THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005, Paar I :

in section 33, —

(a) .in the inarginal note, for the words “four months” the words :  
“one > year” shall be substituged; and

: (b)- in sub-sections (1) and (2), for the words. “six months”, , occurring  
' twice, the words “one year” shall be substituted;

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

in section 42, ~

(a) insub-section (2), in clause (c), in the proviso, for the full stop, at

the end, a colon shall be substituted and thereafter the following  
. new Proviso shall be added, namely: — .

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

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

(i) « the impending artival-of the conveyance; -

i). its voyage;

(iv) \_ its passengers; .

(v) © its cargo for discharge within Pakistan whether  
: commercial or 'non-commercial;

. (Wid: 'its commercial cargo 'not intended for discharge within  
. Pakistan, if any;

(vii) the Customs station at which. the conveyance will  
“arrive; and . .

ys

~ Part I] THE GAZETTE OF. PAKISTAN, EXTRA., JULY 1, 2005 137

(b)

(c)

on arriving within Pakistan, proceed directly to that Customs station unless directed elsewhere by an appropriate Customs officer.”; :

after sub-section (2); the following new sub-section shall be added, namely: — :

“3

(4) |

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

Provided that the provisions of sub-section (1)

and (2) shall apply to,—

(a) a conveyance that has arrived in Pakistan from a Point o outside Pakistan;

(b) a conveyance departing from Pakistan. for a point outside Pakistan;

{c) aconveyance that is within Pakistan and that is carrying international cargo or international crew or any-international passenger, whether or not the conveyance is also carrying domestic cargo;

(d) any other convéyance that is within Pakistan and that a Customs officer has reasonable cause to suspect has been, or is about to be, involved in the commission of an offence under this Act or the importation or exportation of any dutiable, prohibited, restricted, notified or confiscated goods. -

The person in charge of, the owner of goods, any member of the crew of, and any passenger-on, a conveyance to which this sub-section applies, shall, —

(a) answer any question asked by a Customs officer under this Act relating to-the conveyance and its voyage and-any persons or goods that are or

have been carried by the conveyance; and

(b) produce forthwith, at the request of any Customs

Officer AY Abduments within that person's

Possession or contro! relating to any of those matters.”;

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

“72A,

Responsibilities of person in charge or master of a conveyance, agent and owner of the conveyance.—The

- person in charge of the conveyance, master, agent for conveyance

and owner of the conveyance shall jointly. and individually be responsible to submit the following information' to the Collector of Customs, namely:—

(a) \_ loading or unloading of any container or package, etc., which is believed to contain any-other goods or has differént weight or quantity or freight than declared in the bill of lading or © any other document in the knowledge of such person;

(b) -the name and full address with telephone number of the person who stuffed the goods in the container if he is other than the actual owner of the goods;

(c) the name and full address with telephone number of the person who issued a consignment note or the house bill of lading in case of a person other than licenced iby the customs as Customs agent; and ~

(d) full details and photo copies of corrigendum or instructions

"issued by the owner of the goods or by other persons for ;

change in the name of consignee or consignor or destination

or regarding weight, value, description and quantity of the

goods loaded on the conveyance' arriving or leaving Pakistan.”

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

79,

Declaration and assessment for home consumption or

\_ warehousing.—(1)The owner of any imported goods shall make

entry of such goods for home consumption or warehousing or for any other approved purpose by filing to the Customs a goods declaration. containing correct and complete particulars of the goods and after having assessed, and, in case of the Customs

Part I}

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1; 2005 \_\_ 139

(22)

(23)

(2)

GB)

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

'prescribe:

Provided that if, before filing a goods declaration to Customs, the owner makes a written request to the Collector of Customs

'or an officer designated that he is unable, for want of full

information, to make a correct and complete declaration of any goods, then the Collector or the officer so designated, subject to such conditions as he may deem fit, may permit the owner to

- examine the goods and thereafter make entry of such goods by

filing a goods declaration after having assessed and paid his liabilities of duties, taxes and other charges: .

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

If an officer, not below the rank of Additional Collector of Customs, is satisfied that the rate of customs duty is not adversely affected and that there was no intention to defraud, he may, in exceptional circumstances, and for reasons to be recorded in writing, permit substitution of a goods declaration for home consumption for a goods declaration for warehousing or vice versa.

An officer of Customs, not below the rank of Assistant Collector of Customs, may in case of goods requiring immediate release allow release thereof prior to presentation of a goods declaration subject to such conditions and restrictions as may be prescribed by the Board.”;

section 79A shall be omitted;

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

~ #80,

Checking of goods declaration .by the Customs.—(1) On the

receipt of goods declaration under section 79, an officer of Customs shall satisfy himself regarding the correctness of the particulars of import, including declaration, assessment, and in case of the Customs Computerized System, payment of duty, taxes and other charges thereon.

4g:

140 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

(2)

(3)

(4)

(5)

An officer of Customs: may examine any goods that he may deem necessary at any time after the import of the goods into the country and may requisition relevant documents, as and when and in the manner deemed appropriate, during or after release of the goods by Customs;

If during the checking of goods declaration, it is found that any

— Statement in such declaration or document or any information so

furnished is not correct in respect of any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be reassessed to duty.

In case of the Customs Computerized System, goods may be — examined only on the basis of computerized selectivity criteria.

The Collector may, however, either condone the examination or defer the examination of imported goods or class of goods and cause it to be performed at a designated place as he deems fit and proper either on the request of the importer or otherwise.”;

(24) section 80A shall be omitted; :

(25) for section 81, the following shall be substitutednamely:—

“81,

Provisional determination of liability.—(1) Where it is not

possible for an officer of Customs during the checking of the goods declaration to satisfy himself of the correctness of the assessment of the goods made under section 79, for reasons that

‘ the goods require chemical or other test or a further inquiry, an officer, not below the rank of Assistant Collector of Customs, \_

may order that the duty, taxes and other charges payable on such goods, be determined provisionally: ©

Provided that the importer, save in the case of goods entered for warehousing, pays such additional amount on the basis of provisional assessment or furnishes bank guarantee or a post-

dated cheque of a scheduled bank along with an indemnity bond °

-for the payment thereof as the said officer deems sufficient to

meet the likely differential between. the final determination of  
duty over the amount determined provisionally:

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

(2)

3)

4)

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

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

On completion of final determination, the amount already paid or guaranteed shall be adjusted-against the amount payable on the basis of final determination, and the difference between the two amounts shall be paid forthwith to or by the importer, as the case may be.

If the final determination is not made within the period specified

in sub-section (2), the provisional determination shall, in the

absence of any new evidence, be deemed to be the final determination. -

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

(26) section 81A shall be omitted;

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

+ 839.

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



THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - [Parr I

orders, of the Assistant Collector notwithstanding the fact that

; adjudication of the case under section 179, or an appeal under section 193, or 196, or a proceeding in any court is pending:

4

Provided that,—

(a) animals and perishable and hazardous goods may, with the

. permission of the appropriate officer, be sold or destroyed at any time;

(hb) .arms and ammunition or military stores may be sold-or otherwise

disposed of at such time and place and in such manner as the Board may, with the approval of the Federal Government, direct;

(c) in-cases where goods are sold-periding any adjudication, appeal or

(28)

(29)

(30)

G1)

decision of the court, the proceeds of sale shall be kept in deposit and if on such adjudication, or as the case may be, in such appeal or the decision of the court, the goods sold are found not to have been " liable to confiscation, the entire sale proceeds, after necessary deduction of duties, taxés transportation and other charges or dues as provided in section 201, shall be handed over to the owner: ,

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

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

section 82A shalt be omitted;

in section 83, in sub-section (1), the figures, letters.and'commas "79A, 80A" shall be omitted;

in section 84, the figures, letters and commas "79A, 80A" shall be omitted; ' ; :

for section 86 the following shall be substituted, namely:

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

2)

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

(a) to observe all the provisions of this Act and the rules in respect of such goods;

(b) to pay on or before a date specified in a notice of demand all duties, taxes, rent and charges payable in respect of such goods together with surcharge on the same from the date so specified at the rate of one per cent per month or such other rate as is for the time being fixed by the Board; and :

(c) to discharge all penalties incurred for violation of the

provisions of this Act and the rules in respect of such goods. °

Every such post-dated cheque shall be equivalent to the duties and taxes leviable on the goods or portion of the goods of one conveyance only.”; -

(32) in section 98, in sub-section (w,—

(a)

(b)

for the words “one year” the words “six months” shall be

substituted; and

in the proviso, in clause (a),—

@) ~ for the word “six” the words “three” shall be substituted;

Gi) for the words “three months” the words “one month” shall be substituted,

(33) in section 109, the figures, letters and commas “79A, 80A” shall be — -  
- omitted; \* ‘

(34) for section 112 the following shall be substituted, namely:—

“112,

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



Sr

144 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

(2) In case the post-dated cheque is not encashed for any reason,

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

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

"131,

(2)

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

(a) the owner of any goods to be exported has made a declaration in such form and manner as prescribed by the Board, by filing a goods declaration to Customs containing correct and complete particulars of his goods, and assessed and paid his liability of duty, taxes and other charges, if any;

(b) the claim of duty drawback, if any, has been calculated and reflected in the declaration filed for export through Customs Computerized System;

(c) Customs has, on the receipt of goods declaration under clause (a), satisfied itself regarding the correctness of the particulars of export, including declaration, assessment, and payment of duty, taxes and other charges and verified the admissibility of the duty drawback claimed as specified in clause (b); and .

(d) . the appropriate officer has permitted passenger's baggage or mail bags, to be exported notwithstanding clauses (a), (b) and (c) . . :

If any goods or class of goods imported and lying within the port area, are intended to be exported by its owner, the Collector may allow the export subject to the conditions as the Board may, from time to time, notify:

Provided that the Board may in the case of any customs

" station or wharf, by notification in the official Gazette and subject

Part [lj

\$3 > 3

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 145

to such restrictions and-conditions, if any, as it thinks fit, exempt

any specified goods or class of goods or any specified person or class of persons, from all or any of the provisions of this section:

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

(36) section 131A, shall be omitted; —

(37) in-section 138, for the words “the Collector of Customs” the words “an officer of Customs not below the rank of Additional Collector of Customs” shall be substituted;

(38)

in section 156, in sub-section (1), in the Table,— -

(a) in serial No. 8, in column 2, in the proviso, the words “essential to the life of the community” shall be omitted; and :

(b) serial No. 8 shall be renumbered as sub-paragraph of that serial number and after (i) sub-paragraph (i) re-numbered as aforesaid, the following new sub-paragraph and the entries relating thereto in columns 1 and 2 shall be added, namely:—

“Gi)

‘@)

(b)

If the smuggled. goods are narcotics drugs, psychotropic ‘substances or

substances,—

if. the quantity of the narcotic drug, psychotropic substances of controlled

substance is one hundred -

grams or less;

if the quantity of the narcotic drug, psychotropic substance or controlled substance exceeds one hundred grams but - does not exceed one

kilogram, |

controlled

Such goods shall be liable to confiscation and any person concerned in the offence. shall be liable to—

imprisonment which may:

extend to two years, or” with fine, or with both; \_

imprisonment which may extend to seven years and shall also be liable to fine;

t

[Part I

. 146

death or- imprisonment  
for life, or imprisonment  
for a term which may  
extend to fourteen years  
and shall also be liable to  
fine which may be up to  
one million rupees;

(c) - if the quantity of the  
narcotic drug, psychotropic  
substance or controlled  
substance. exceeds. the

limits specified in clause (b).

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

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

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

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

"39A. The person incharge of ~ such person, master, agent 72A"

° a conveyance or master

or agent or owner of the  
conveyance who fails. to  
supply the information or  
documents: suo moto.

or owner shall be liable to

. penalty not exceeding two

hundred thousand rupees

‘and on conviction by a

Special Judge, he shall further  
be liable to imprisonment for  
a term which may extend to  
three years or with fine, or  
both.”;

in serial No. 43, in column (3), the figures, letters, comma and

©)

word “79A, and 80A” shall be omitted;

(f) in serial No. 44, in column (3), the figures, letters, comma and  
word “79A, and 131A” shall be omitted;

(g) in serial No. 47, in column (3), the word, figure and letter “arid

79A” shall be omitted;

(h)

@

a)  
&)

(0)

in serial No. 50, in column (2), after the word "confiscation", at the end the words "and any person guilty of such offence, aiding or abetting shall be liable to a penalty not exceeding five hundred thousand rupees" shall be added;

in serial No. 62,—

(i) in column (1), after the word "duty", the words "or replaces with other goods" shall be inserted; and .

(i) in column (2), for the words "twenty-five thousand", the words "five hundred thousand" shall be substituted;

in serial No. 63, in column (2), for the words "twenty-five thousand", the words "five hundred thousand" shall be substituted;

in serial No. 66, in columns (1) and (3), the word, figure and letter "and 131A" shall be omitted;

serial No. 89 shall be renumbered as sub-paragraph @ thereof

and after sub-paragraph (i), re-numbered as aforesaid, the

following new sub-paragraph and the entries relating thereto in columns (1) and (2) shall be added, namely: —

"(Gi) If the smuggled goods are Such goods shall be liable to narcotics drugs, psychotropic confiscation and any person substances or controlled concerned in the offence substances,— shall be liable to—

. (a). if the quantity of the' imprisonment which may narcotic drug, psycho- extend to two years, or tropic substance of with fine, or with both; controlled substance is . one hundred grams or less;

(b) if the quantity of the imprisonment which may narcotic drug, psycho- extend to seven years tropic substance or. and shall also be liable to controlled substance one fine; exceeds on hundred grams but does not -

exceed one kilogram;

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

(39)

(40)

(41)

(42)

(43)

(2) CHQUILIOT RINE hsm!

narcotic drug, psycho-- life, or imprisonment for a

tropic substance or term which may extend to

controlled substance fourteen years and shall

exceeds the limits also be liable to fine which

specified in clause (b). may be upto one million rupees; .

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

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

in section 179, in sub-section —

(a) the serial number (i) and the e entries relating thereto shall be omitted; and

(b) against serial number (ii) first column, in third column, for the " words, “not excéeding one million rupees” the words “without limit” shall be substituted; :

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

in section 193, in sub-section (1),—

(a) for the word “including”, “the words “other than”; shall be substituted; and

(b) \_ the words “lower in rank than an Additional Collector of Customs”

shall be omitted; ;

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

Part I]

THE TE GAZETTE OF PAKISTAN, EXTRA., JULY 1, '2005 149.

(43a) -

(44)

(45)

in section 194-B, for the 'Proviso the following shall be substituted,  
\* 'namely:— -

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

in section 195C,—

(a)

(b)

(c)

in sub-section (2), after the word "Advocates", the words "Tax  
Consultants", shall be inserted;

in sub-section (5) after the word "determined" the words "if  
any" shall be inserted;-and ~ .

sub-section (6) shall be omitted;

for section 196 the following shall be substituted, namely:—

"196.

(2)

G3)

(4)

(5)

Reference to' High Court.—(1) Within. ninety. days of the  
communication of order of the Appellate Tribunal under sub-  
section (3) of section 194B, the aggrieved person or the Collector

- may prefer an application, in the prescribed form along with a ;

statement of the case, to the High Court, stating any question of  
law arising out of such order.'

The statement.to the High Court, referred to in sub-section dd),  
shall set.out the facts, the determination of the Appellate Tribunal

and the question of law, which arises out of such order.

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

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

The High Court upon hearing a reference under this section shall

decide the question of law raised by the reference and pass judgment thereon specifying the grounds on which such judgment

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Part I

(47)

(48).

(6)

(7)

(8)

. 9)

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

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

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

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

Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).

An application under sub-section (1) by a person other than the Collector shall be accompanied by a fee of one hundred rupees.".

in section 198, for the full stop, at the end, a colon shall be substituted

\_\_and thereafter the following proviso shall be added, namely:—

“Provided that the Collector may, for reasons to be recorded in

writing, defer the examination .of goods or class of goods belonging to a particulat importer or class of importers, exporters or class of

exporters and cause it to be performed at a designated place he deems

fit

and proper.”;

in section 207, after the words “business” the words “ or issuance of

bill

in

1 of lading” shall be inserted;

section 211, for the words “five years” the words “three years”,

shall be substituted.

~

5

Part I} THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 151

(49). in section 215, after the words "post", the words "or the courier service or by any other mode of transmission subject to acknowledgement receipt" shall be inserted.

(50) for the words, comma, figure and brackets "Central Excises & Salt Act, 1944 (I of 1944)", wherever occurring, the words, comma and figure "Federal Excise Act, 2005" shall be substituted;

(51) the Second Schedule is hereby repealed; and

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

4. Amendment of Schedule, W.P. Ordinance XX of 1969. —In the Minimum Wages for Unskilled Workers Ordinance, 1969 (W.P. Ordinance XX of 1969), in the Schedule, in column (2), for the figure "2500", occurring thrice, the

" figure "3000" shall be substituted and shall be deemed to have been so substituted ©

on the first day of January, 2005.

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

" 1976), namely: —

In the aforesaid Act,—

(1) in section 2,—

rc

(a) clause (0a) shall be omitted;

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

"(p) "wages" means the rates of wages as declared under \_ the Minimum Wages for Unskilled Worker Ordinance, 1969 (W.P. Ordinance XX of 1969)"

(2) in section 7, in sub-section (2),—

(a) in clause (b),—

0) for the word "four" the word "two" shall be substituted; and

Gi) — the words and comma. "Commerce, Industries" shall be omitted; and

60.

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I .

ne)

(4)

(5)

(b)

in section 9,—

(a)

(b)

in clause (f), for the word “two” the word “one” shall be substituted -

in sub-section (1),—

(i) for the word “five” the word “six” shall be substituted;

(ii) the first proviso shall be omitted;

(iii) in the second proviso the word “further” shall be omitted and for the colon at the end and the full stop shall be substituted;

(iv) the third proviso shall be omitted; and

sub-section (4) shall be omitted;

in section 9B for the words “twenty rupees” the words “one percent of the wages” shall be substituted;

in section 12,—

(a)

(b)

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

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

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

and

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

\_ Part I]

oF.

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1,' 2005 - 153

)

6

{ae section 124A shall be omitted; and

in the Schedule, in paragraph (2), in the proviso,-

(a) for the words "seven hundred" the words "one thousand" shall be substituted; and :

(b) for the words, comma and figure "first day of November, 2001" the words, comma and figure "first day of January, 2005" shall be substituted. |

Amendment of Finance Act, 1989 (V of 1989).—The following

further amendment shall be made in the Finance Act, 1989 (V of 1989), namely:—

@

+

7

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

"Provided further that with a view to facilitate' the process of privatization, the-sale of assets of Kot Addu Power Station shall be exempt from payment of capital value tax and shall! be deemed to have. always been so exempt with effect from 2<sup>TM</sup> June, 1996." ,"

'Amendment in 1 Sales Tax Act, 1990.— The following further

amendments shall be made in the Sales Tax Act, 1990, namely: —

In the aforesaid Act,—

me

in section 2,—

(a) in clause (2A), for the words "additional tax" the words "default surcharge" shall be substituted;

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

“(6B) “Default Surcharge” means the surcharge payable by a defaulter at the rate specified in section 34 of this Act;”;

(c) in clause (27), the words “or the importer” shall be omitted;

(d) in clause (34),—

Er

THE GAZETTE OF. PAKISTAN, EXTRA., JULY I, 2005 [Part I

Q)

@)

- 4)

(5)

'(e)

in section 3AA,—

(a)

(b)

in section 5, in clause (b),—

(a)

(b)

(i) \_ the words "or enlistment tax" shall'be omitted; and \_

@) for the words "additional tax" the words "default

surcharge" shall be substituted; and

semicolon and the word "; or" shall be substituted

d thereafter .

in clause (37), in sub-clause (ii), for the te a the end, a

the following new sub-clause shall be added, name

"Giii) falsifying the sales tax invoices";

» oe

- in sub-section (1), for the full stop at the end, a cdlon shall be

namely:— ..

. substituted and thereafter the following proviso shall be added,

"Provided that the Federal Government may, wife to such

conditions and restrictions as itmay impose, by notifi

official Gazette, declare that in respect of any good goods imported into or produced or any taxable su by a registered retailer or class of registered retai

ation in the  
Is or Class of  
plies made  
ers, the tax

shall be charged, collected and paid in such mannerjand at such

higher or lower rate or rates as may. be specified  
notification";and ,

sub-section (4) shall be omitted.

in the said

in sub-€lause (1), for the words "bill of entry" the wards "goods  
declaration" shall be substituted; and

,

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

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

in section 10,—

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

6) |

(7) |

~ (8)

| (b) in sub-section (1),—  
! .

Gi) for the words “carried forward by the ‘registered manufacturer, importer, wholesaler or retailer to the next ‘tax period and shall be treated as. input tax for that tax period” the words “refunded to the registered person” shall

be substituted; arid : :

@) for the first and second provisos, the following shall be-substituted, namely: —

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

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

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

insection 11,— |. .

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

(b) in sub-section (2), for the words “additional tax”, the: words. “default surcharge” shali be substituted;

in section 1LA,—

, (a) the words “or enrolled” shall be omitted; and

(b) ‘for the. words “additional tax” the words “default surcharge” shall be substituted;

in section 21, in sub-section (2),—

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



by

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005].\_ {Part I

Q)

(10)

a

(12)

(13)

(14)

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

in section 22, in sub-section (1 ),—

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

(b) \_ the existing clause (c) shall be relettered as clause (d) and for 'clause (c) rélettered as aforesaid, the following new dclause shall be inserted, namely:— .

"(c) \_ records of goods imported shall show the description, - quantity and value of goods and the amount of tax paid o on 'imports;"; 5 .

.  
1

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

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

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

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

in section 24,— a

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

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

in section 25, in sub-section (5), for the words "additional tax", wherever

occurring, the words “default surcharge” shall be substituted;

in ‘section 26, in sub-section (4), for the words “additional tax’ occurring thrice, the words “default surcharge” shall be substituted; soe

in section 26AA, in sub-section (4), for the words “additipnal tax”, occurring thrice, the words “default surcharge” shall be substituted;

Part I)

(15) |

(16)

(17)

“aba.

30D.

30E.

“33.

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005- 157

@

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

after section 30, the following new Sections shall be inserted, namely:—

,

Directorate General, {Intelligence and Investigation) Customs

and Excise.—The Directorate General (Intelligence and

Investigation) Customs and Excise shall consist of a. Director  
General and as many Directors, Additional Directors, Deputy

Directors and Assistant Directors and such other officers as the

Board, may by notification in the official Gazette, appoint.

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

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

Directorate General of Valuation and Post Clearance  
Audit.—The Directorate General of Valuation and Post Clearance  
Audit shall consist of a Director General and as many Directors,

Additional Directors, Deputy Directors and Assistant Directors

and such other officers as the Board, may by notification in the

official Gazette, appoint:

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

' for section 33, the following shall be substituted, namely: —

Offences and penalties. —(1) Whoever commits any offence described in column (1) of the Table below shall, in addition to

and not in derogation of any punishment to which he may be

liable under, any other law, be liable to the penalty mentioned against that offence in column (2) thereof:—

ob

158 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1,, 2005 [Part I

' TABLE i

i

tT

Section of the Act to

Offences Penalties which offence has

: reference

T.

(1) (2) | GB)

: |

1, Where any person fails to Such person shall pay a penalty of five i 26

furnish u return within the due thousand rupees: \

date. \* . {

Provided that in case a person files a return

within fifteen days of the due date, he shall

pay a penalty. of one hundred rupees for each

day of default. ,

2. Any person who fails to issue Such person shal) pay a penalty of five 23

an invoice when required thousand rupees or three per cent of the | .

under this Act. amount of the tax involved, whichever is" H

\ higher,

3. Any person who un-autho- Such person shall pay a penalty of ten 4, 7 and 23

rizedly issues an invoice in thosuand rupees or five per cent of the amount !

which an amount of tax is of the tax involved , whichever is higher. |

specified.

4. Any person who fails to notify Such person shall pay a penalty of five 14

the changes of material nature thousand rupees. .

in the particulars of

registration of taxable H

activity. — |

5. Any person who fails to Such person shall pay a penalty of ten 3, 6, 7 and 48

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.

thousand rupees or five per cent of the amount

of the tax involved, whichever is higher: ~

Provided that, if the amount of tax or any

part thereof is paid whithin fifteen days from

the due date, the defaulter shall pay a penalty

of five hundred rupees for each day of default:

Provided further that no penalty shall be

imposed when any miscalculation is made for.

the first time during a year:

Provided further that if the amount of tax

. due isnot paid even after the expiry of a period

of sixty days of issuance of the notice for such

payments by an officer of Sales Tax, not below the rank of-Assistant Collector of Sales Tax, the defaulter shall, further be liable, upon - conviction by a Special Judge, .to imprisonment for a term which may extend to three yeafs, or with fine which-may extend to amount equal to the amount of tax involved, or with both.

|  
i  
}  
|  
i

Part I}

67 ©

THE GAZETTE OF PAKISTAN, EXTRA., JULY“1, 2005

Q)

|

wl.

{@

T

\

. Any person who repeats  
at calculation in the-

return during a year whereby  
amount of tax less than the  
actual tax due is paid.

i

. Any person who is required to

apply for registration under  
this Act fails to make an  
application for registration  
before making taxable  
supplies.]

i

|

|

!

ac

. Any person who fails to

maintain records required  
under this Act or the rules  
made thereunder.

“9. Where a registered person .

who, without any reasonable  
cause, in non-compliance with

the provisions of section-25,—

{a) fails to produce the record

on receipt of first notice;

|

|

(b) fails to produce the record on receipt of second notice; and

(c) fails to produce the record -

on receipt of third notice.

. Any person who fails to furnish the

information required by the Board through a notification issued under sub-section (5) of section 26.

Such person shall pay a penalty of five thousand rupees or three per cent of the amount of the tax involved, whichever is

higher.

Such person shall pay a penalty of ten thousand rupees or five per cent of the amount of tax involved, whichever is higher:

Provided that such person who is required to

get himself registered under this Act, fails to get registered within sixty days of the commencement of taxable activity, he shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to an amount equal to the amount of

- tax involved, or with both.

Such person shall pay a penalty of ten thousand rupees or five per cent of the amount of tax involved, whichever is higher.

such person shall pay a penalty of five thousand rupees;

such person shall pay a penalty of ten thousand

such person shall pay a penalty of fifty thousand rupees.

“Such person shall pay a penalty of ten

thousand rupees.”

159

(3)

7 and 26

14

22 and 24

25

26

be,

. 160

12.

i.

\_THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

a)

Any person who,—

submits a false or forged document to any officer of sales tax; or

(a)

(b) 'destroys, alters, mutilates or falsifies the records including a sales tax invoice; or

(c) knowingly or fraudulently makes false statement, false declaration, false representation, false

personification, gives any,

false information or issues or-uses a document which is forged or false.

Any person who denies or

obstructs the access of an authorized officer to the business premises, registered office or to any other place where records are kept, or otherwise refuses access to the stocks, accounts or records or fails to present the same. when required under section 25, 38 or 38A.

. Any person who commits,

causes to commit or attempts to commit the tax fraud, or "abets or connives in commissioning of tax fraud.

Where any person violates any embargo placed on removal of goods in connection with recovery of tax.

2)

QB)

Such person shall pay a penalty of twenty five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to an,

amount equal to the amount of tax involved, or with both.

N

Such person shall pay a penalty of twenty five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the loss of tax involved, or with both.

Such person shall pay a penalty of twenty five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five

+ years, or with fine which may extend to an amount equal to the loss of tax involved, or with both. | ~ '

Such person shall pay a penalty of twenty five thousand rupees or ten per cent of the amount of the tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term

'...which may extend to one year, or with fine

which' may extend to amount equal to the amount of tax involved, or with both. '

2 (37). and general.

25, 38 and 38A

207

48

T &gt;

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

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

in section 34A,— io ‘

(a) ‘in the heading, for the words “additional tax” the words “default

surcharge” shall be substituted; and

{b) in the text, for the words “additional tax” the words “default surcharge” shall be substituted;

in section 36, in sub-section (3),—

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

(b) \_ the second proviso shall be omitted;

\*(a) sub-section (3) shall be omitted; and

‘(b) in sub-sections (4) and (5), for the words “additional tax” the

words “default surcharge” shall be substituted;

section 37C shall be omitted:”

in-section 40A, in sub-section (1), after the word “made”, occurring

for the second time, the words and comma “in his presence,” shall be

Part IT]

\* (19)

(20)

© (21): in section 37A,—

(22), .

(23)

inserted;

(24)| in section 45,—

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

Te

164\_\* \_\_\_THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 \_-- (Part!

(b) for serial numbers (i), (ii), Gii) in the first column and the entries :  
relating theréto in second and third column, the following shall.

be substituted, namely:—

“(i) Additional Collector. .

(ii) « Deputy Collector.

~\

(iii) Assistant' Collector.

(iv) Superintendent. ©

: Cases falling junder sub-

Section (2) of section 11 and

'section 36 without any  
restriction as to the amount  
of tax involved or amount  
erroneously refunded.

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

(b) Cases failing under

sub-section (2) of  
section 11/and section

. 36 provided that the .

'amount } of tax  
involved} or the  
amount. erroneously  
refunded exceeds one  
million rupees, but  
does not exceed-two  
and a half million  
Tupees. ,

Cases falling under sub-  
section (2) of section 11 and  
section 36 provitied that the  
amount of tax involved.or  
the amount erroneously  
refunded . exceeds. ten  
thousand rupees, but does

not exceed one million  
rupees. ;

Cases falling Under sub-

. section (2) of section 11 and

section 36 provided that the  
amount of tax involved or  
the amount erroneously  
refunded does not exceed  
ten thousand rupees.”;

Part] . [THE GAZETTE OF PAKISTAN, EXTRA., JULY i, 2005: 161  
a @ 8)

1s.

17.

18.

any Of

Any pétson who obstructs the  
authorized officer in the  
performance of his official

duties.

vt

.. Any pefson who fails to make

payment in the manner.  
prescribed under section 73 of

this Act.

Any petson who fails to fulfill)"

the conditions,

. limitations' or restrictions

prescribed in a 'Notification'

issued| under any of the

provisibns of this Act.

Where any officer of Sales Tax  
authorjzed to act under this  
Act, acts or omits or attempts  
to actor omit in a manner

revenue or otherwise. abets or

cconnives in any such act.

. Any person who contravenes

any of] the provisions of this

Act for which no penalty has,

. Specifically, been provided in

this. section.

wend loss to. the sales tax ~

Such person shall pay a penalty of twenty five -

thousand rupees or one hundred per cent of

the amount of tax involved, whichever is

higher. .

Such person shall pay a penalty of five

thousand rupees or three per cent of the

amount of tax involved, whichever is higher.

“Such person shall pay a penalty of five

thousand rupees or three per cent of the

amount of tax involved, whichever is higher.

Such officer of Sales Tax shall be liable, upon

conviction by+a Special Judge, to

imprisonment for a term which may extend

to three years, of with fine which may extend

to amount equal to the amount of tax involved,

"or with both.'

Such person shall pay a penalty of five

thousand rupees or. three: per cent of the

amount of tax involved, whichever is higher.

31 and general.

3

71 and general.

General.

General.”;

) (18)

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

34,

(2)

Default surcharge.—(1) Notwithstanding the provisions of

manner specified under this Act, rules or notifica!

. section 11, if a registered person does not pay the tax/due or any -

ns issued

part thereof, whether wilfully or otherwise, in st or-in the

thereunder or claims a tax credit, refund or makes an

djustment

which is not admissible to him, or incorrectly applies the rate of -  
zero per cent to supplies made by him, he shall, in addition to  
the tax due, pay default surcharge at the rate mentioned below:—

“(a)

(b)

(c)

For the purpose of calculation of default surcharge, —

(a)

(b)

. surcharge is paid; and

for the first six months of default, the person, liable to pay  
any amount of tax or charge or the amount lof. refund  
erroneously made, shall pay default surcharge at the rate  
of one per cert per month, of the amount of tax|due or the |  
amount of refund erroneously made;

from the seventh month onwards, the person liable to pay  
any amount of tax or charge or the amount bf refund  
erroneously made, shall pay default surcharge at the rate

of one and a half per cent per month, of the amount of tax

-due or the amount of refund erroneously made, till such

time the entire liability including the amount of default

in case, the default is on account of tax fraud, the person who has committed tax fraud shall pay default surcharge at the rate of two per cent per month, of the amount of tax evaded or the amount of refund fraudulently claimed, till such time the entire liability including the amount of default surcharge is paid. :

in the case of inadmissible input tax credit or refund; the period of default shall be reckoned: from the date of adjustment of such credit or, as the case may be, refund is received; and \_

in the case of non-payment of tax or part thereof, the period of default shall be reckoned from the 16<sup>th</sup> day of a month

(following the due date of the tax period to which the

Part I}

(25

(26

)

)

72

THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005 165

(c) the existing serial No: (iv) shall 'be renumbered as as (V); and

(d) in the Explanation, for the words "additional tax", occurring thrice, the words "default surcharge" shall be substituted;

in section 45A,—

"(a) . in-the heading, for the comma, words and brackets "Collector and Collector (Adjudication)" the-words "and Collector" shall be substituted; and

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

"(4) The Collector may, suo moto, call for and examine the record of any proceeding under this Act or the rules made thereunder for the purpose of satisfying himself as to the legality or propriety of-any decision or order passed by an

- officer of Sales Tax subordinate to him, and pass such order as he may deem fit.";

in section 45B,— -

(a). in sub-section (1),—

(i) for the word "including" the words "other than" shall be substituted; and.

(ii) the words "below in rank to Additional Collector" shall be omitted;

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

"Provided that such order shall be 2 passed n not later-than ninety © days from the date of filing of appeal or within such extended period as'the Collector (Appeals) may, for reasons to! be recorded in writing fix:

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

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

(27). 'in section 46,—

y

(a)

(b)

(c)

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

“AT,

(2)

3)

(4)

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

in sub-section (1), clause (a) shall be omitted and the existing clauses (b) and (c) shall be relettered as (a) and (b), respectively;

in clause (a) relettered as aforesaid, after the word “by”, the words, figures, letter and brackets “the Collector under sub-section (4) of section 45A or” shall be inserted; and

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

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

Reference to High Court:—(1) Within ninety days: of the communication of the order of the Appellate Tribunal| under sub-section (5) of section 46, the aggrieved person or any officer of Sales Tax not below the rank of .a Deputy Collector Toay prefer an application in the prescribed form along with a statement of the case to the High Court, stating any question of law arising out of such order.

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

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

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

Part LJ

T=

THE GAZETTE OF: PAKISTAN, EXTRA., JULY 1, 2005 167

- (29).

|

la

(5)

©

(8)

a)

b)

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

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

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

Provided that, if the amount of tax is reduced as a result of the judgment in the reference by the High Court, and amount of tax found refundable by the High Court, the High Court may on application by the Collector within thirty days of the receipt of the judgment of the High Court that he intends to seek leave to.

. appeal to the Supreme Court, make an order authorizing the

Collector to postpone the refund until the disposal of the appeal by the Supreme Court.

Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made:

' unless the reference is decided, or such order is withdrawn, by the High Court earlier. ~

Section 5 of, the Limitation Act, 1908 (IX of 1908) shall apply to an application made to the High-Court under sub-section (1).

An application under sub-section ( 1) by a person other than the Collector shall be accompanied by a fee of one hundred rupees.”;

in section 47A,—

in sub-section (1), in clause (b), for the words “additional tax”: the words “default surcharge” shall be substituted; and

sub-section (6) shall be omitted; ,

Tb

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

(30) . in' section 66, in the second proviso; for the full stop-at the end, a

~@D

. , of buyer to the business account of supplier as well a

(32)

colon shall be substituted and thereafter the following new Proviso

shall be added, namely:— |

“Provided further that the application or claim file . section shall be disposed of within a period not exceeding from the date of filing of such application or claim.”;

‘under this ninety days

in section 73, in sub-section (1), for the full stop at the end, a colon . shall be substituted and thereafter the following new proviso shall be

added, namely:—

“Provided that online transfer of payment from the business account

through credit card shall be treated as transactions through

payments the banking

- channel, subject to the condition that such transactions are verifiable

from the bank statements of the respective buyer and the

in the Third Schedule,—

supplier.”; °

{a) against serial No. 6 in'column (1), for the entries in columns (2)

and (3), the following shall be substituted namely:—| \_

“Toilet soap 3401-1100 an 3401.2000.”; and

{b) after serial No. 6i in column (1) and the entries relating thereto

in columns (2) and (3), the following new serial numbers and

the entries relating thereto shall be added, namely:—

"7. Detergents ; 3402.2000

8, Shampoo a . 305.1000

9. Toothpaste == \* 3306.1010

10. Shavingcream - ——~——3307.1000" |

11. Perfumery and cosmetics : Respective su headings  
. of 33.03 and 33.04.

12 Biscuits. 1905.3100 and)

1905.3200

(33)

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

"THE SIXTH SCHEDULE

[See section 13(1)]

TABLE-1 (IMPORTS OR SUPPLIES)

Serial Description 'Heading Nos. of the Fisst

No. Schedule to the Customs

Act, 1969 (IV of 1969) -

a) @ : @)

a

13. ° Confectionary

14. Tea ~

15. Powder drinks

16. Milky drinks

17. Footwear

1.. Live Animals

Respective sub-headings

of 17.04

- Respective sub-headings

of 09.02

21.06

\_ 2106.9090

Respective sub-headings

' of 64.01, 64.02, 64.03,

64.04 and 64.05."; and

0101.1000, 0101.9000,

~ 102.1010, 0202.1020,

102.1030, 0102.1040,

~ \* 9102.1090, 0102.9010, '

0102.9020, 0102.9030,

0102.9040, 0102.9090,

0104.1000, 0104.2000,

0105.1100, 0105.1200,

\*0105.1900, 0105.9200,

0105.9300, 0105.9900,  
0106,1100, 0106.1200,  
6106. 1900, 0106.2000,  
0106.3110,; 0106.3190,

- 0106.3200, 0106.3900 and  
~ 106.9000 :

[Part I°

a) 2)

2. Meat of bovine animals, sheep, goat and poultry, excluding offal, whether or not fresh, frozen or otherwise preserved.

3. Fish and crustaceans, whether or not fresh, frozen or otherwise preserved.

. Fresh, liquid and dried milk without addition , of sugar or any other sweetening matter whether packed or not. —

. Cream excluding those packaged and sold under brand name or trademark.

. Plain yogurt excluding packaged or sold under trademark. or brand name.

. Whey excluding packaged or sold under brand names-or trademarks.

. Butter not sold under brand names or trademarks. .

. Desi ghee derived from milk. © ~ \*

- and 0306.2900 .

(3)

0201.1006, 0201.2000, 0201.3000,  
0202.1000, 0202.2000, 0202.3000,  
0204.1000, 0204.2100, 0204.2200,  
0204.2300, 0204.3000, 0204.4100,  
0204.4200, 0204.4300, 0204.5000,  
0207.1100, 0207.1200, 02107.1300,  
0207.1400, 0207.2400, 0207.2500,  
0207.2600, 0207.2700, 0207.3200,  
0207.3300, 0207.3500 and 0207.3600

~ 0302.1100, 0302.1200, 03 2.1900, ;

0302.2100, 0302.2200, 032.2300,  
0302.2900, 6302.3100,.0302.3200,  
0302.3300, 0302.3400, 032.3500,  
0302.3600, 0302.3900, 0302.4000,  
0302.5000, 0302.3100, 0302.6200,  
0302.6300, 0302.6400, 0302.6500,

0302.6600, 0302.6900, 0303.1100,  
0303.1900, 0303.2100, 0303.2200,  
0303.2900, 0303.3100, 0303.3200,  
0303.3300, 0303.3900, 303.4100,  
0303.4200, 0303.4300, 0303.4400,  
0303.4500, 0303.4600, 033.4900,  
303.5000, 0303-6000, 0303.7100,

-0303.7200, 0303.7300, 0303.7400,

0303.7500, 0303.7600, 0303.7700,  
0303.7800, 0303.7900, 0394.1000,  
0304.2000, 0304.9000, 0305.3000,  
0305.4100, 0305.4200, 0305.4900,  
0305.5100, 0305.5900, 0305.6100,  
0305.6200, 0305.6300, 0305.6900,

, 0306.1100, 0306.1200, 0306. 1300,

0306.1400, 0306.1900, 0306.2100,  
0306.2200, 0306.2300, 0306.2400

0401.1000, 0401.2000, 040.3000,  
0402.1000, 0402.2100 and 402.9100.

0401.1000, 04012000, Cab coon:  
0402.1000, 0402.2100, 0402.2900,  
0402.9100 and 0402.9900

,

0403.1000

0404.1010 and 0404.1090

0405.1600

0405.9000

" Part q WHE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. 171

<— == =

(Ly (2) G3)

"10. Cheese(excluding packaged or sold under brand 0406. 1010, 0406.2000, 0406.3000,

II.

13.

14.

15.

names

or trademarks.

Eggs including eggs for hatching.

. Live plants including bulbs and tubers, etc.

Edible| vegetables including roots and tubers,

incold

or pac

Pulses

Edib}

impo!

or oth

canne}

"whether fresh, frozen or otherwise preserved (e.g. °

torage) but excluding those bottled, canned  
aged.

fruits excluding imported fruits (except fruits  
from Afghanistan) whether fresh, frozen  
wise preserved but excluding those bottled,  
or packaged.

0406.4000 and' 0406.9000

0407.0010 and 04070090

0601.1010, 0601.1090, 0601.2000,

0602.1000, 0602.2000, 0602.3000,

0602.4000, 0602.9010 and

0602.9090

0701.1000, 0701.9000, 762.0000,

0703. 1000, 0703.2000, 0703.9000,

0704, 1000, 0704.2000, 0704.9000,  
0705.1100, 0705. 1900, 0705.2100,  
0705.2900, 0706. 1000, 0706.9000,  
0707.0000, 0708. 1000; 0708.2000,  
708.9000, 0709.1000, 0709,2000,  
0709.3000, 0709.4000, 0709.5100,  
0709-5200, 0709.5900, 0709.6000,  
0709.7000, 0709.9000, 0710.1000,  
0710.2100, 0710.2200, 0710.2900,  
0710.3000, 07 10.4000, 0710.8000,

.0710.9000, 0712.2600, 07 12.3100,

0712.3200, 0712.3300, 0712.3900  
and 0712.9000

0713. 1000,.0713.2000, 0713.3100,  
0713.3200, 0713.3300, 0713.3910,  
0713.3920, 0713.3990, 0713.4010,  
0713.4020, 0713.5000, 0713.9010,  
0713.9020 and 0713.9090

0803.0000, 0804. 1010, 0804. 1020,  
0804.2000, 0804.3000, 0804.4000,  
0804.5010, 0804.5020, 0804.5030,  
0805.1000, 0805:2010, 0805.2090,,  
0805.4000, 0805.5000, 0805.9000,  
0806. 1000, 0806.2000, 0807.1100, .  
0807.1900, 0807.2000, 0808.1000,  
0808.2000, 0809.1000, 6809.2000,  
0809.3000, 0809.4000, 0810.1000, -  
08 10.2000, 0810.3000, 0810.4000,  
08.10.5000, 0810.6000, 0810.9010,  
08 10.9090,-0811.1000, 0811.2000,  
0811.9000, 0813. 1000, 0813.2000,  
0813.3000, 0813.4010, 0813:4020°

and 0813.4090.

Be

172 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part

(i) (2) (3).

16. Red chillies, excluding those sold in retail packing 904.2010 arid 0904!2020 bearing brand names and trademarks. \_

17. Ginger excluding those sold in retail packing 0910.1000 ! bearing brand names and trademarks.

18. Turmeric excluding those sold in retail packing —\_ . gg 10,3000 bearing brand names and trademarks, =~ , |

. 19. Cereals whether or not milled, hulled, polished, 1001.1000, 1001.9000, 1002.0000, Packed for retail sale. 1003.0000, 1004.0000, 1005.1000,

; 1005.9000, 1006.1000, 1006:2000,

\_ 1006,3010, 1006.3070, 006.4000,

1007.0000,. 1008.1000, 1068:2000,

1008.3000, 1008.9000, 1101.0010,

1101.0020, 1102.1000, 1102.2000,

1102,3000, 1102,9000, 1103.1100,

- 1103.1300, 1103.1900 and respective

. headings of 11.04 |

20. 'Seeds, fruit and spores of a kind used for sowing. 1209.1000; 1209.2190, 1209.2200,

, 1209.2300, 1209.2400, 1209.2500,

. 1209.2600, 1209.2900, 1209.3000,

1209.9110, 1209.9120, 1209,9130,

1209.9190 and 1209.9900

21, Cinchona bark. 1211.9000 |

. |

22. Sugar beet, 1212.9100 |

23... Sugar cane. 1212.9900 |

|

24, Edible oils and vegetable ghee, including cooking 1507.9000, 1508.90 1509.1000,

oil, on which Federal Excise Duty is charged, levied 1509.9000, istnooto, 1511.9010,

and collected as ifitwere a tax payable under section' - —. 15119020, 1511.9030, 1512. 1900,

3 of the Act, \_ 1513.1900, 1513.2900, 1514.1900,

: 1514.9900, 1515.2900, 1515.5000,

. : 1516.2010,1516.202), 1517.1000,

1517.9000 and 1518.

25. Milk preparations obtained by replacing one or 19.01

more of the constituents of milk by another |

"substance, whether or not packed for retail sale. |

26, Fruit juices, whether fresh, frozen or otherwise 2009.1100, 2009.1200, 2009.1900,

: preserved but excluding those bottled, canned or . 2009.2100, 2009.2900, 2009.3100,

packaged. 2009.3900,'2009.4100, 2009.4900,

2009.5000, 2009.6100, 2009.6900,

- and 2009.9000

2009.7100, 2009.7990, 2009.8000

~T

|

I

| 8!

173

~ Part J] (THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

a =

i

ao} °° @

(3)

27.

28.

. 29.

\* 30

31.

32.

33.

34,

35.

36.

37.

38.

39.

40.

. moto

Ice and) waters excluding those for sale under brand names pr trademarks. :

Poultry feed and Cattle feed including their ingredients except soyabean meal of PCT heading 2304.0000 and oil-cake or cottonseed falling under

PCT heading 2306.1000.

:

Table salt including iodized salt excluding salt sold in retail packing beating brand names and tradembrks -

Adult diapers used for incontinence.

'Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.

i

excluding directories.

i

i :

Currency notes, bank notes, shares, stocks and

bonds] . .

i.

Bricks.

Cement Blocks.

Silver, in unworked condition.

i

Gold, jin unworked condition.

Monetary gold.

Pa .

Incinerators of disposal of waste management,

ized sweepers and snow ploughs.

Computer hardware including laptops, notebooks,

PCs mainframe and other peripheral units and parts

theredf. :

|

|

a)

Newsyfapers journals, periodicals, books, etc. but

2201.1010

2301.2090, 2305.0000, 2306.2000,  
2306.3000, 2306.4100, 2306.5000,  
2306.7000, 2309.9000 and respective  
headings of 29.36

2501.0010

4818.9000 -  
4901.9910 and respective headings  
of 85.24 °

4901.9100, 4901.9990, 4902.1010,  
4902.1090, 4902.9010, 4902.9090  
and 4903,0000 \*

4907.0000

~ 6901.0000

6810.1100  
7106.1000 and 7106.9100

7108.1100 and 7108.1200  
7108.2000

8417.8000, 8430.2000 and  
8479.8990

8471.1000, 8471.3010, 8471.3020,  
8471.3090, 8471.4110, 8471.4190,  
8471.4910, 8471.4990, 84715000,  
8471.6010,- 8471.6020, 8471.6030,  
8471.6040, 8471.6050, 8471.6061,  
8471.6069, 8471.6071, 8471.6079,  
8471.6080, 8471.6090, 8471.7010,  
8471.7020, 8471.7030, 8471.7040,

. 8471.7050, 8471.7090, 8471.8010,

8471.8020, 8471.8030, 8471.8040,  
8471.8050, 8471.8060, 8471.8090,  
8471.9010, 8471.9020, 8471.9090,  
8473.3010, 8473.3020, 8473.3030  
and 8473.3090

ou

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parl  
= ee

Zc) @)

42,

43.

45.

46.

"47,

48."

Computer software.

Ambulances, firefighting vehicles, waste disposal trucks, brake down lorries, special purposes vehicles for the maintenance of streetlights and overhead cables.

Aircraft of unladen weight-exceeding 8000 kgs. excluding those for recreational or pleasure purpose.

Ships of gross tonnage exceeding 15 LDTs, excluding those for recreational or pleasure purpose.

Dextrose and saline infusion giving sets imported along with empty non-toxic bags for infusion solution, Dextrose and saline infusion giving sets,

Artificial parts of the body, Intra-Ocular lenses and glucose testing equipment.

Goods imported by diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts and, orders, 'rules, regulations made thereunder and agreements by the Federal Government provided that such goods are charged to zero-rate of customs duty under the Customs Act, 1969 (IV of 1969), and the conditions laid down for customs purposes are observed.

Import of articles of household and personal effects \_ including vehicles and also the goods for donation to projects established in Pakistan imported by any.

- of the rulers of Gulf Shaikhdoms who is in

possession of residential accommodation in Pakistan and goods including vehicles by the United Arab Emirates dignitaries, as are listed in column

- (2) against heading No. 99.05 in column (1) of the

First Schedule to the Customs Act, 1969 (IV of 1969), for their personal use and for donation to welfare projects established in Pakistan subject to the similar conditions as are envisaged for the

purposes of applying zero-rate of customs duty on'

such goods under the said Act.

which a specific consent has been obtained from the Central Board of Revenue; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the

agreements contained the provision for exemption

of tax at the time of signing of agreement.

Goods imported or supplied under grants-in-aid for -

(3)

a :  
Al. :

524.3100, 8524.96, 8524.4000,

8524.9100, 8524.99]  
8524.9990 |

87.02, 87.03, 8704.22  
\_8705.3000 and 8705:

and

1000

8802.3000 and 8802.4000

.

Respective headings

,9018.3910, 9018.3921  
9201.3900 and 9027:

, 9021.3100,  
1000

99.01, 99.02, 99.03 and 99.06

99.05 .

- 99.03

, 8704.2300,

a

175

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

= ;

()

| Q)

8)

49, Import oye goods received, in the event of a natural

50.

51,

\* §2.

53.

disaster

r other catastrophe, as gifts and relief

consignments,' includirig goods imported for the

Preside!

donated for Afghan Refugees, gifts for President's  
Fund for|Assistance of Palestine and gifts receiyed  
by reson organizations from Church World

Servicesjor the Catholic Relief Services subject to |.

the similar conditions as are envisaged for the  
purposed of 'applying zero-rate. of customs duty  
under thç Custom Act, 1969 (IV of 1969).

1

Articles imported through post as unsolicited gifts,

subject

td the same conditions as are envisaged for

the purpdses of applying zero-rate of customs duty  
under the Customs Act, 1969 (IV of 1969),

Imported samples, subject to the same 'conditions

as are :

envisaged for the purposes of applying zero-

rate of customs duty under the Customs Act, 1969 (IV of 1969).

Goods

the Federal Government

imported by or donated to hospitals run by the Federal Government or a Provincial Government; and non-profit making educational

and research institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying Zero-

rate of

customs duty on such goods under the

Customs Act, 1969 (IV of 1969).

Import

of all such gifts as are received, and such

, equipment for fighting tuberculosis, leprosy, AIDS and cancer and such equipment and apparatus for the rehabilitation of the deaf, the blind, crippled or mentally retarded as are purchased or otherwise secured by a charitable non-profit making institution

solely

for the purpose of advancing declared

objectives of such institution, subject to the similar

conditions as are envisaged for the purposes of

applying, zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).

54. Educational, scientific and cultural material imported from a country signatory to UNESCO Agreement or a country signatory to bilateral

commerce

subject

the purp

1969 (I

ity exchange agreement with Pakistan,  
; the same conditions as are envisaged for

of 1969).

nt's Fund for Afghan Refugees, relief goods \*

ses of exemption under the Customs Act, :

99.07, 99.08 and 99.11

99.09

99.10

99.13, 99,14 and 99.15

99.12, 99.13 and 99.14

99.15

( ) Q 7 : q |

55. Import of replacement goods supplied free of cost 99,16 1 in lieu of defective goods imported, subject to. i similar conditions.as are envisaged for the purposes i of applying zero-rate of customs duty under the i Customs Act, 1969 (IV of 1969). '

. i

56. 'Re-importation of foreign origin goods which were 99,18 i temporarily exported out of Pakistan subject to \ similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).

57, Goods (including dry fruits imported. from 99.19, 99.20 and 90.21

'| Afghanistan) temporarily imported into Pakistan, | meant for subsequent exportation charged to zero- , \ rate of customs duty subject.to the similar | restrictions, limitations, conditions and prcedures | as are envisaged for the, purpose of applying zero-rate of customs duty on such goods under the, : Customs Act, 1969 (IV of 1969). i

58. Import of ship stores, subject to the procedures, 99,22 i conditions and restrictions as may be specified by . : the Collector of Customs in this behalf including those consignments of such stores that have been released without charging sales tax since the 1" July," : | 1998, but excluding such consignments, of ship . i stores as havé been cleared on payment of sales . 1 tax. © .

59. Artificial kidneys, eye cornea, hemodialysis 99.24 and 99.25 machines, hemodialyzers, A.V. fistula needles, . : hemodialysis fluids and powder, blood tubing tines ' i for dialysis and reverse osmosis plants for dialysis, | double lumen catheter for dialysis, catheter for renal failure patient and peritoneal dialysis solution and - . angioplasty equipment (balloons, catheters, wires and'stents), subject to the similar conditions and procedures as are envisaged for the purposes of | applying zero-rate of customs duty on these goods under the Customs Act, 1969 (IV of 1969).

60. Contraceptives and accessories thereof Respective headings.

61. Goods produced or manufactured in and-exported Respective headings: from Pakistan which are subsequently imported in '

Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969), are complied with.

«) Qo» @) -

62. Defence stores, whether manufactured locally or” Respective headings:

63.

65.

. 66.

68.

69.

70.

imported! by the Federal Government against foreign exchange allocation for defence, including trucks, trailers, qrid vehicles falling under PCT heading 87.04 off the First Schedule to the Customs Act, 1969 (IVof 1969), specially modified for mounting defence øquipments, their parts and accessories for supply 4 Armed Forces.

Personal wearing apparel and bonafide baggage imported by overseas. Pakistanis ‘and tourists, if imported under various baggage rules and is exempt from’customs-duties.

Spare parts and equipment for aircraft and ships

covered [by serial number 43 and 44 above, °

Equipm nt and Machinery for pilotage, salvage or towage bor use in ports or airports,

Equipment.and Machinery for.air navigation.

: Equipmient and machinery used for services

provided. for handling of ships or aircrafts in a customs}port or customs-airport.

\*Such plant and machinery as is notified by the . Federal Government in the official Gazette but if

imported, these shall be entitled to exemption from

‘sales thx on importation if these are not

manufaçtured in Pakistan.

Tractorg, bulldozers and combined harvesters; and CKD tils thereof imported by. recognized local manufakturers as per their approved deletion

prorime subject to the same conditions as are envisaged for the purposes of exemption under the

: Customs Act, 1969 (IV of 1969).

Import and supply of CNG Euro-2 buses, whether

in-CBU? or CKD condition. ' :

. 1

a

Respective headings.

Respective headings.

,

\*

Respective headings.

Respective headings.

Respective headings.

,

Respective headings.

Respective headings.

> Respective headings.

## TABLE-2 (LOCAL SUPPLIES ONLY) ° .

## Serial Description

No. ‘

(ly (2)

1. Supply of cottonseed exclusively meant for sowing purposes, subjéct to such conditions as the Board may specify.
2. Supply of locally produced crude vegetable oil obtained from the locally. produced seeds other than cottonseed, except cooking oil, without having undergone any process’ except the process of washing. . . : :
3. Supplies made by (a) manufacturers whpse annual turnover from taxable supplies made in. any tax period during the last twelve mouths ending any tax period does not exceed rupees five million; and (b) retailers whose annual turnover from supplies, whether taxable or otherwise, made in-any tax period ‘during the last twelve months ending any tax period does not exceed rupees five million,
- 4.. Raw material and intermediary goods manufactured ‘ot produced, and services provided or rendered, by a registered person, consumed in-house for the manufacture of goods subject to sales tax. t .
5. Supply of other such agticultural implements as miay be specified in a notification to be issued by the ‘ Federal Government in the official Gazette.
6. Supply. of fixed assets against which input tax adjustment is not available under a notification issued in terms of €lause (b) of sub-section (1) of section 8 of the Sales Tax ‘Act, 1990. -
7. Breads prepared in tandoors and bakeries, vermicillies, nans, chapattis, sheer mal, bun, tusk.
8. Foodstuff cooked or prepared in-house and served in messes run. on the basis of mutuality and industrial canteens for workers.

" 9. . Foodstuff and other eatables prepared in the flight

kitchens and supplied for consumption on-board °

in local flights.

,

Heading Nos. of the First  
Schedule to the Customs

. Act, 1969 (IV of 1969)

. GB)

1207.2000. ;

i.

. Respective headings.

!

|

t

Respective headings.

Respective headings.

1

Respective headings. [

,

Respective headings. |

Respective headings.

1

Respective headings. -|

. Respective headings.

ro  
( ) iQ): : @)

10 Agriculthral produce of Pakistan, not subjected tc to \_ Respective headings. -

any Surtifr process of manufacture. La

headings or suy-headings has been specifi ied, exemption shall te admissible on the basis of descrip-°  
tion of goods ag mentioned in column (2) of this Schedule: PCT classification of headings i is provided  
for ease of reference and commodity classification Purposes only. :

. ws 1, For the purposes of. this Schedule, for entries against which classification of

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

{

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

i.

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

In the aforesaid Ordinance,—

(1){ in section 2,— mes

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

\ . .

'(b) in clause.(1:A),—

(i) after the word and comma "companies,", occurring for the  
second time, the words "or companies' owning and  
managing industial undertakings" shall be inserted;

Gi} after the word "ease", the words "at least one of them"  
shall be inserted; oo

,

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

' (iv) in sub-clause (b), for the semicolon and word \* and" a

' full stop-shali be substituted; and

t

BB |

(v)

sub-clause ©) shall be omitted;

(c) after clause (3), the following new clauses shall be inserted,

namely: —

“GA)

(3B)

(3C)

“Approved Annuity Plan” means an Annuity Plan approved

. by Securities. and:Exchange Commission of-Pakistan

(SECP) under Voluntary Pension System Rules, 2005 and offered by a ‘Life Insurance Company registered with. the

SHGP under Insurance Ordinance, 2000 (XXKIX of 2000);

“Approved Income Payment Plan” means an Income Payment Plan approved by ‘ Securities’ and Exchange

Commission of Pakistan (SECP) under Voluntary Pénson .

System’ Rulés, 2005 and offered by a Pension Fund Manager registered with the SECP under Voluntary Pension System Rules, 2005; :

“Approved Pension Fund” means Pension Fand approved by Securities and Exchange Commission|.of Pakistan

: (SECP) under Voluntary Pension System Rules, 2005 and managed by a Pension Fund Manager registered with the-

SECP under Voluntary Pension-System Rul is, 2005;”;

(d) \ after clause (13A), the following clause shall be inserted,

namely:— : 1

\*(13B)

contribution as defined in rule 2(j) of the Voluntary Pension System Rules, 2005, but not exceeding thousand rupees in a tax years”; :

“Contribution to an Approved Pension te means

(e) after clause (19), ‘the following ‘clause shall be inserted,

namely: —

“(19A)

“Eligible Person”, for the purpose of Voluntary Pension System Rules, 2005, means an individual Pdkistani who

has obtained a valid National Tax Number but.does not “~

include an individual whois entitled to benefit under any other approved.employment pension 0 or-annuity scheme;”

(6 in clause (24), for the word “notified” the words ‘tas defined”.

shall be substituted;

|  
|

ve hundred.

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 205 \_\_[Partl \*

= .

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

(h) after clause Q9A), the following clause shall be inserted,

{ \* namely:— et

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

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

"(29C) "Industrial undertaking" means—

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

(i) the manufacture of goods or materials' or the subjection of goods or materials to any process \* which substantially changes their original

condition; :

4 (ii) ship-building;

» iii) generation, conversion, transmission or

' distribution of electrical energy, or the supply

A of hydraulic. power; or

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

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

G). after clause (40), the following clause shall be inserted,

::

namely as follows:—

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

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

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

t

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

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

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

“(S9A) “Small Company” means a company registered on or after the first day of July, 2005; under the Companies Ordinance 1984 (XLVI of: 1984), ‘which,—

G@) has paid up capital plus undistributed reserves ‘not exceeding ‘twenty-five: million rupees;

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

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

(n) in clause (74), for the word “Company” the word “Companies”

shall be substituted; and ;

,

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

Part I] -

gq ! , :

\_THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 183

@) | | in section 19, —

» 4)

~

OA.

2

GA)

© \*

(7)

' (ay in sub-section (2), for the word "stock" the word "stocks" shall be substituted; and

i (b). in sub-section (2), in clause (c), for the word "arbitrate" the 7 word "arbitrage" shall be substituted.

in section 21, in clause (e), after the word "fund", 'occurring for the second time, the words "approved pension fund" shall be inserted;

in section 22,—

| (a) in sub-section (2), for the word "sub-sections" the word "sub-section" shall be substituted;

|

(b)- in sub-section (13), after clause (a), the following proviso shall | be added, namely:—

.

to, . "Provided that the prescribed limit of one million rupees | shall not apply to passenger: transport vehicles, not plying for hire, acquired on or afte the first day of July, 2005."

| .

\in section 39, in sub-section (1), after clause' (k), the following new \ ; clause shall be added, namely:—

"a \_any amount received by:a person from Approved Income : ' Payment Pian or Approved Annuity Plan under Voluntary Pension System Rules, 2005;"

iF

'(in section 34, in sub-section (SA), after the word "under" the word

“the” shall be inserted;  
in section 57A,—

(a) in sub-section (1),—

(i) - after the word “company”, occurring for the second time,  
the words and comma “and vice versa,” shall be inserted;  
and = :

(ii) before the word “amalgamating”, occurring for the second  
time, the words “amalgamated company: or” shall be  
inserted, ! :

9h

!

\

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2904 [Part I

= —————

t

(b) in sub-section Q)—

(i) after-word “company”, occurring for the scoot time, the words “and vice versa” shall be inserted; and

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

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

(c) in sub-section 3),—

(i) after the word “Pakistan”, occurring for the second time, the words “or any court” shall be inserted;

\ (ii). . after the words “amalgamated company”, occu ing for the first time, the words “or the amalgamating ameany or companies” shall be inserted; and

(ii) \_ after the words “amalgamated company”, .occurting for the second time, the.words and commas “or the amalgamating company or companies, as the case may. be,’ shall be inserted; ! ;

(8). in section 59B, in sub-section (1), after the word “undert} ing” the words “or an uadestaking engaged i in providing service shal be inserted;

i

|

|

(10)” in section 62, in sub-section 2), after the word “hundred” the words “and fifty” shall be inserted; m, ,

(11) for section 63, the following. shall be substituted, ban

(9) in section 60A, at the end, a full stop shall be added;

“63. Contribution to an Approved Pension Fund.—(1) An eligible person as defined in sub-section (19A) of section 2 deriving

income chargeable to tax under the head “Salary” of the head -

i  
j  
j

Part] i THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 185

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

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

$ae (A/B) \times C$

Where—

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

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

C is the lesser of —

i @ the total contribution or premium referred to in sub-section (1) : paid by the person in the year, or

\_ Gi) twenty per cent of the person's taxable income for the relevant "

: tax year; Provided that a person joining the pension fund at the

: age of forty-one years or above, during the first ten years of the notification of the Voluntary Pension System Rules, 2005, shall be. allowed additional contribution of 2% per annum for each year of age exceeding forty years, Provided further that the total

i contribution allowed to such person shall not exceed 50% of

} the total taxable income of the preceding year; or

iii) five hundred thousand rupees.";

\*

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

(i) in clause (vii), the word "or" shall be omitted; -

(ii) . in clause (viii), after the semi colon the word "or" shall be added: and oe ' ;

i (iii) after clause iii) amended as aforesaid, ahe following new clause i shall be added, namely:—

| "Cix) a Small'Company as defined in section 2;"

i

(13)

— (14):

(15)

4

(16)

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Parr]

in section 82, in clause (a after the semicolon the word tor” shall be.

in section 88A, in sub-section (2), for the brackets, figure and letters “(A/B) X C”, the brackets, figures and letters “(A/B) xIC” shall be substituted; fi 4

in section 113, in “sub-section (3), in clause (a), the Wwotd “central” . shall be substituted by the word “Federal”; |

after s section 113A, the following new section shall be inserted, namely: — ; |

“113B.. Tax on income of certain retailers.—Subject to this|Ordinance,

a7)

where a retailer of textile fabrics and articles of apparel including ready-made garments or fashion wear, articles) of leather including foot-wear, carpets, surgical goods and sports goods, ‘being an individual or an AOP, has turnover excfeding five-million rupees for any tax year, such person shall pay final tax at the rate of 1%. of turnover. This tax shall form! part of the single stage sales.tax at the rate 3% of the declared jturnover.”; °

in section 114,—

(a) -in sub-section wD, for clause (b) the following shall be substituted, hamely:— ", i

“(b) any person not covered by clause (a) or (ab). who—

(i) \_ has been charged to tax in respect of any of the two preceding tax years;

|

(ii) | claims. a loss carried forward under this Ordinance for a tax year; . .

cy owns immovable property with a land area of two hundred and fifty square yards or more or owns any —

flat located in areas falling within the municipal limits

existing immediately before the commehcement of

: Local Government laws in the provinces} OT areas in

a Cantonment; or the Islamabad Capital Territory.”;

i

in sub-section Qi in clause (b), after the semicolon, the word "and" shall be added; .

. after sub-section. (2), the following new sub-section shall be

inserted, namely:— 7

\*(2A) A return of income 1 filed electronically on the web or any

@

magnetic media or any other computer readable media as may be specified by the Board shall also be deemed to be

return for the purpose of sub-section (1); and the Board may, by notification in the official Gazette, make rules for determining eligibility of the data of such returns and e-intermediaries who will digitize the data of such returns and transmit the same electronically to the Income Tax Department under their digital signatures.”;

in sub-section (5), after the word “more” the words “of the” shall be inserted; ; ,

in section 115,— \_

(a)

(b)

in sub-section (1), in clause (a), for the semicolon and word “and” a colon shall be substituted and thereafter the following

proviso shall be added, namely: —

“Provided that a taxpayer shall not be required to furnish a certificate, if his employer has furnished for the same tax year, Annual Statement of Deduction of Income Tax From Salary as

prescribed under the Income Tax Rules, 2002. ”;

in sub-section 4), after the figure, letter and comma “113A,” the figure, letter and comma “1138,” shall be inserted;

in section 120, after sub-section (1), the following new sub-section shall be inserted, namely:—

KA) Notwithstanding the provisions of sub-section (1), the

- Commissioner may select a person for an audit of his income tax affairs under section 177 and all the provisions of that section

shall apply accordingly.”;

20) in section 122A, in sub-section (1), for the word “suo motu” the

commas and word “, suo moto,” shall be substituted;

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 \_ {Part I.

(21) in section 124, after sub-section 2) , for the full sto} at the  
id TAM fi

colon shall be substituted and teen the following Proviso shall  
be added, namely: —

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

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

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

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

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

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

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

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

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

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

9q7

Parr J} 7H GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 189

(5)

©

ae)

' (8)

0)

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

The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and pass

“ judgment thereon specifying the grounds on which such

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

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

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

Where recovery of tax has been stayed by the High Court by an

. order, such order shall cease to have effect on the expiration of

a period of six months following the day on which it was made unless the reference is decided or such order is withdrawn by the High Court earlier.

Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply

" to an application made to the High Court under sub-section (1).

An application under sub-section (1):by a person other than the Commissioner shall be accompanied: by a fee of one hundred rupees. :

~ . (24): section 134 shall be omitted;

(25). in section 134A,—

(a)

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

i) for the words “agreement made between the aggrieved

person and”, the words “order passed by” shall be substituted;

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

and the following further-proviso shall be added namely:—

“Provided further that if the expayer, is not satisfied with the said order, he may continue to pursue his remedy before the relevant authority, tribunal or court as if no such order had been made by the Board.”; and 7

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

4

-(26) in section 147,—

(a). in sub-section (2), for the words “associations of persons” the - ; words “association of persons” shall be substituted;

(b) in sub-section (4A), after the word “individual” the words “or an association of persons” shall be inserted; and

1

{

(c) in sub-section (5), in clause (a), for the word “by” the word “before” shall be substituted; :

(27) in section 148,—

» (i) in sub-section (4A), at the end, a full stop shall be added and

(ii) in sub-section (9), the definition of “order” shall be omitted;

~ (28) in section: 153,-

(a) in sub-section (a),— the word “and”

(i) in clause (b), after the word “of”, the words “or providing

of” shall be inserted; and -

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

,

on

a

Part I} |THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 '191

eS

{

i

i

i

(29)

(b) in sub-section (3), clauses (a) and (b) shall be omitted;

(c) in sub-section (5),—

.

- (i) in clause (d) for the full stop, at the end, the semicolon and word "or" shall be substituted; and

\

(ii) after clause (d), amended as aforesaid, the following new clause shall be added, namely:—

“(e) a payment made by a small company as defined in section 2.”,

(d) in sub-section (6), for the word "clauses" the word "clause" shall be substituted;

(e), after sub-section (6), the following new sub-section shall be

inserted, namely:—

“(A) The provisions of sub-section (6) in so far as they relate to payments on account of supply of goods from which tax is deductible under this section shall not apply in respect of any person being a manufacturer of such goods. The provision of this sub-section shall be deemed always to have been so enacted and shall have had effect accordingly.”; and :

(f) in sub-section (9), in clause (b), after the word "company" the

words, comma, figures, brackets and letter "other than a small company, as defined in clause (59A) of section 2" shall be inserted; . “

after section 156A, the following new section shall be inserted,  
;, namely:—

, “156B. Withdrawal of balance.under Pension Fund—(1) A pension

fund manager making payment from individual pension  
accounts, maintained under any approved Pension Fund, shall  
deduct tax at the rate specified in sub-section (6) of section 12  
from any amount —

(a) withdrawn before the retirement age;

[60 a

192 THE GAZETTE OF PAKISTAN, "EXTRA., JULY 1, 2005\_ [Part I

iii

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

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

(30) in section 169, in sub-section (1), in clause (b), after the word "sub-  
section", occurring for the fourth time, the brackets, figure and word  
"(1) and" shall be inserted; : oa

(31) in section 176,—

(a) in sub-section (1), in clause (a), for the word "imposed" the  
; word "leviable" shall be substituted; 'and

. (b) in sub-section (3), before the word "Where" the words, commas -  
, and full stop "The person from whom information is required,  
may at his option, furnish the same electronically in any computer  
readable media." shall be inserted;

(32) in section 177, in sub-section (5),—

(a) for the word "after" the word "After" shall be substituted; and

(b) for the word "persons", at the end, the word "person" shall be  
substituted;

(33) in section 178, the word "central" shall be substituted by the word  
"Federal", : a '

(34) in section 181, in the marginal note, for the word "Certificate" shall be substituted;

. (35): in section 194, for the word "card", wherever occurring; the word  
"Certificate" shall be substituted; mT,

= = 66) "ntsection 206A, in ub-section

os "vinding" shal be sueietnd

"Ds, {if section 216,

8 nection) nnd Satie he wort "Shahar "

wa a. in sub sétion @), in clause' the ea comma, figure and  
Shy "brackets "Central: Excises "Act, 1944 (of 1944)". shall be'  
substituted by' 'the 'wai, comma. and. Figure ""Rederel: Excise a

w G8) "section 1228 shall be sbitinted by ç the following, name ot  
x se \* .

a8 ~The Directorate General of Inspysion ind Inernat Aut)  
~" Whe Directorate General of Inspection and Internat Audit shall ~  
consist of a Director Genetal andias many Directors, Additional: -  
=> Directors, Deputy Directors and Assistant Directors and:such"  
\_ other officers 'as the, Bond, vniay 9 hy ification in 'the official  
" « Gagette, appalit.

QYy > The Board may, by siodtication in the official Gazette, -spetity  
; "the functions, jurisdiction and powers ofthe DisoctorsloGesetal  
° of Inspection and Internal. Andi."

, G9)" "seotions 229, 230 and 234 shal be 'omitted.

(40). 'after. 'section 231,. the: taowing ew section aha be ingerted,  
shamelyim— ee ee

a 231A Cash withdrawal: foom: pant}. Every banking o company  
a shall, at the time'of mhaking a. payment forcash withdrawal'  
extieeding twenty-five. thousand "Tupees, deduct tax'from the:  
"3S payment at the fate. specified bi Division VE of Patt Vv. of, the. ;  
a First Schedule. -

(2y o Advance tax under th this section salt be cotected i in ie case Boe  
. \* of withdrawals made by, a oa no

@ the Federal Goninon or Ps al Government;

" or 'a a foreign diploma ofF 4 Splamaie mission in Pakistan or:

aA

\* THE. GAZETTE OF PAKISTAN; EXTRA. JULY.1, 2005.

(Parti

ict a aM

(41) "for section 233 the folowing shall be substituted, nesnely: —

233, Brokerage 'and Commission: a 1) Where any- payment' on |  
account of brokerage or 'commission is made. by the Federal  
7 Government, a Provincial Government, a local 'authority, a  
. company-or an association of persons constitated by,.or under: .  
: any law (hereinafter calléd the "principal") toa resident person  
:\*: (hereinafter-called the "agent"), the principal. shail deduct  
+ advance tax at the rate 'specified in Part IV of the First Schedule  
, 'from such payment. oy ome :

(2). Tf. the agent retains Commission 0 or brokerage. from any amount  
"Temitted"by hinn'to the principal, he shall be deemed to have'  
» . béen' paid the commission or brokerage by the principal: and. the  
. Principal shall sate advance: tax from the agent, ;

i eo \* Where airy tax is collected from a person innder sub-section (1),  
"the tax so collected shall be te final taxon the income of. such  
s Persons. ' oo

(42) inséetion 233A, in sub-section om Ses

(a) i in clausé ©), for the word "schedule" the word "Schedule" 'shall  
" belsubstguted Be

&) 'im clause ©, for the word: "rmembers"" occurring for 'the first  
fime, t the weed "Members" shall be substituted; arid oo

cas (cy. in clause (d), for the word "Member" the word "Menibers" shall -  
~~ be substituted.

, (43): in section 237, in gab-section ( Det tie word "of" occurring for the:

. » first time, shall be omitted,

(44), in 'section, 239 : mo i

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

rom in sub-section (9),. for the word "provision" she word "provisions"  
' shall be substituted;

"© in sub-sections (12) and- (13) for the word ' "revoked" the words" and commas, "amended, 'inodified", shall be substituted; and

oo (d) in sub-section (14), fot the word "exceeds" the word \* "exceed" ~ shall be substituted; we

(45) in the First Schedisle, — ,

@) in Patt— ; we a he

\_ & in clause (1),— .

oe ee iy for the word, brackets and figure "clause ay the .

: words, brackets and figures: "elauses (IA) and (2)"

~° Shall be inserted;-and

ae oeF after the word individual" 'the words except a:

\_ salaried taxpayer" shall be inserted; and

(6). in Division-t, 'after 'élause (i), 'the following ew clause shall be added, namely: a

me 1A) Where thei income of an. individual chaigeable ander

the hiead "salary" exceeds fifty percent of his taxable |

- income, the rates of tax.to be applied shall be as set out in the following table namely: —

S.No. Taxableincome. = St — SéRRatecof tax.

'1... Where taxable. incomé does not exceed Nib St

-, Rs.100,000 7

2 Where taxable income exceeds Rs.100, 000 3, 5% of the amount ; but does not 'exceed Rs. 200,000 'exceeding Rs.100,000

3. Where taxable i income exceeds Rs:200,000. Rs.3,500 plus 12% of the "but does not exceed'Rs.400,000. «=. «~\*~ amountexceeding.

. So Rs. 200,000

4. Where taxable income exceeds Rs.27,500 plus 25% of the

Rs.400,000 but does not exceed - .\*. amount exceeding  
Rs.700,000 or Rs.400,000,"

'5. Where taxable income exceeds Rs. 102,500 plus 30% of  
» Rs.700,000, : , exceeding Rs.700,000.";

©) 'In Division I, after clause dit the following new clause shall  
be added, namely: ae

: "Gii)- where the taxpayer is a small' company as defined in 'section  
2, tax shall, be payable. at the rate of 20%.";

xo) in Part, in n Division oS

7 a . : '@ in clause ø ect in subclause @), the word "cotton" shall be.  
oy for clause 3) the following shall be substituted, namely: —  
. 4

! : or The rate of tax to' be deducted from a payment referred  
es ; to in clause' (c) of. sub-section (1) of section 153 shall  
» be 6%.of the, gross amount payable."; TM

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

" (4) > The rate of tax to be deducted from a payment referred  
"to in- sub-section (3) of section 153 shall be 6% of  
' "the gross, amount payable." : .

: { @) in Division IV, -in clause ( ), in \ the table, . after entry at ©  
. serial number 3, a new. entry, shall be added, namely: —

4. Exports listed in Part IV of the 1.50% -of the ~~  
proceeds of export" Seventh Schedule -

jos”

. Pant I] = GAZETTE OF PAKISTAN: EXTRA., JULY 1, 2005 197

. a in Part v— en , .

: @) for Division IE the following shall be substituted, namely:—

\_ SDIVISION-IL ,

BROKERAGE, AND COMMISSION

; Then rate of collection under sub-Section- (1) of section 233 shall be;—

-€) in the ease of indenting commission 5% of the amount .

agents, advertising agents-and yarn 'of the payment.

“dealers. : a

(b)” in the' case of others, ~ 5 10%.”; and

. (:) : after Division Vv; the following new Division shall be added, namely: — .

~ SDIVISION-VI

CASH WITHDRAWAL FROM A BANK'

; The-Rate of tax to be deducted under section 231A shall be 0. 1% of the cash amount withdrawn. ”;

46) : in the Second Schedule, —

2. @. in Part -

, . . {a)~ after clause (53). following now clause shall be added,

namely:—

tae

7 \_ 3A) The following perquisites received by a an employee.

: by virtue: of his 'employment, namely:—

@ free. or, concessional passage provided by

. : . transporters including airlines torits employees

wo \_ Gineluding the members of their liusehold and

are : dependents); |

Gi) free or subsidized food provided: by Hotels and :

““festaurants to its employees during duty hours;

fob

198 THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005 [Part

Gil) free or subsidized education provided by an educational institution to the children of its employees;

Gv) ~ free or subsidized medical treatment provided

by: a hospital or a clinic for its employees; and,

(v) any other perquisite or benefit for which the ©

- employer does not have to bear any marginal | cost, as notified by the Central Board of Revenue." . :

-(b) in clause (56), in sub-clause (1), in paragraph (a), for the word "form" the word "from" shall be substituted;

(c) in clause (57), in sub-clause (3), after paragraph (vii), the following paragraphs shall be added, namely:—

"(viii)

(ix)

a Pension Fund approved by the Securities and Exchange Commission of Pakistan under the Voluntary Pension System Rules, 2005;

any profit or gain or benefit derived by a pension fund manager from a pension fund approved under the Voluntary Pension System Rules, 2005, on redemption of the seed capital invested in pension fund as specified in the Voluntary Pension System

~ Rules, 2005.

(d) Stage

@.

Gi

(iii)

for the words, figure and comma "subject to the provisions of section 61; any" the word "Any" shall, :

be substituted;

,

sub-clauses (i), (i), 'aii, (xiv), (xv),-(xvi), (xvii),  
(xviii), (xix): and (x) shall be omitted;

in sub-clause (xxviii) for the word "are" the word

r" shall hes substituted; and

\

Part I]

”

| J07. «

THE.GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 199

)

. &

(g)

(h)

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

“Provided that the amount so donated shall not exceed—

(a) in the. case of an individual or association of persons, thirty percent of the taxable income of the person for the year; “and ’

(b) . in the case of a conipany, fifteen percent of the taxable income-of the person for the year.”;

in clause (74), for the words “scheduled banks” the words -- “financial institutions” shall be substituted arid this substitution shall be deemed to have been made with effect from July 1, 2003;

in clause (99), for the. words, comma and figures “Investment Companies and Investment Advisers Rules, 1971” the words, brackets, commas and figure “Non-Banking Finance Companies (Establishment and . Regulation) Rules, 2003” shall be substituted; -

in-clause (103), for the words, commas and figures “a Mutual Fund established by the Investment Corporation of Pakistan or ari Investment Company registered under

. the Investment Company and Investment Advisors Rules,

1971 or a unit trust scheme constituted by an assets: Management company registered under the ‘Assets Management Companies Rules, 1995” the words, brackets, comma and figure “a collective Investment Scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003” shall be substituted; .

after clause (106), the following shall 'be inserted, :  
namely:— :

—“(106A)” Any income derived by the cbrporatized entities  
of Pakistan Water and Power. Development

(09 -

200 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 \_\_ fParr

OF

()

g)

Gi) in Part-I"

-Authority from the-date of their.creation upto  
the date of completion of the process of  
corporatization i.e. till the tariff is notifi

in clause (110), for the words "as defined in the First  
Schedule" the words, brackets and figures "as defined in  
sub-section (47) of section 2" shall be substituted,

in clause (126), in sub-clause (2), in paragraph (d), for the  
word."unite" the word "unit" shall be substituted,

. after. clause (133), the following new clause shall be  
inserted, namely:— Te we

"(133A). Any income derived by an individual from  
". transfer of his membership rights or shares of a  
\_ Stock exchange in Pakistan to a company at any  
time between the first day of July, 2005, and. -  
the thirtieth day of June, 2606. " .

after clause (136), the folowing new clause shall be added,

\_ hamely:—,

"(137)' Income of Fugro Geodetic Limited from execution  
of contract with the Government of Pakistan for  
survey for the establishment of the Continental .  
Shelf of Pakistan."; 7.

' (a) chause (1), shall be omitted;

(bo) 'in clause (3), the-words "engineering contracting"  
shall be omitted, ©

(©) clause (7), shall be omitted;

(d) clause (8), sball be omitted;

(e) for clause (9) the following shall be substituted,  
\* namely:—

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

en

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 201

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

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

“03) Tax under section 148 shall be collected in the case of edible oils at the rate of 3% and in the case of condemned ships imported. for the purpose of breaking at the rate of 1% of the

\_\_ import value as increase by customs-duty and

‘ \_\_ sales tax, if any, levied thereon.”.

(ff). in clause (13B),—

ji) “numbers and commas “50.04, 30.05, 50.06,”  
~ Shall be omitted; and

\* @ii) . for the word “an ” occurring for the first time, °  
a “comma” shall be substituted and after the

\_\_ + figure “9004. 1000”, the figures, brackets, words

\_\_ and commas “0904. 1120 (White Pepper),  
0904. 1190{Long Pepper), 0906.1000 (Cassia),  
0813.4010 (Tamarind), 0908.3020 (Small

: \*Cardamom), 0908.3010 (Big Cardamom),  
~ 0909.1000 (Star Aniseeds), 0802.5000 |  
' (Pistachio), 1211.9000 (Medical Herbs),  
1301.1010 (Seed Lac), 1903.0010 (Sago Seeds),  
1301.9090 (Gum Gopal), 3706.9000 [Other

\_\_ (cinematographic film)], 9613.1000 (Pocket

\_\_ lighters,. gas fuelled, non-refillable) and  
9613.2000 (Pocket lighters, gas. fuelled,  
refillable) and such other goods as notified by  
Central Board of Revenue” shall be inserted”;

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

(ffff) in clause' (13F), the words and figures “and acrylic

“yarn of.32 to 40 metric count if imported for self

: consumption by blanket manufacturers” shall be  
omitted;”;



. 'Ue .

202 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

(g) after clause Qw, the following new 'clauses 'shall be  
Li \* . added, namely:—

“(22) In respect of companies getting enlisted on any ~  
\_ Stock exchange in Pakistan during the period  
first July, 2005 to thirtieth June;.2006, the rate

of income tax shall be reduced by 1%. \_

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

(iti) | in Part li,—.

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

(b) \_ insub-clause (1A), forthe words “three hundred thousand”  
the figure “400,000” shall be substituted; and .

(c) - in sub-clause (2),—

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

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

> Gv) in Part-IV,—

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

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

- @). any amount of foreign exchange deposited in'a  
: private Foreign Currency Account held with an -  
authorized bank in Pakistan in accordance with  
the Foreign Currency Accounts Scheme .  
introduced by the State Bank of Pakistan:

Gi)

(iii)

\:

- Provided that the exemption, clause shall not be available in respect of any incremental

' deposits made on or after the 16th day of

December; 1999 in such accounts held by a resident person or in respect of any amount deposited in accounts opened on or after the said date by such person.

any amount invested in the acquisition of Three Years Foreign Currency Bearer Certificates issued under the Foreign Currency Bearer Certificates Rules, 1997... .

rupees withdrawn or assets created out of such withdrawal in rupees from private foreign currency accounts, or encashment of Foreign Exchange Bearer Certificates, US Dollar Bearer

' Certificates and Foreign Currency Bearer

Certificates."; and

(b) clauses (7) and (8) shall be omitted;

(c) for clause (11) the following shall be substituted, namely:— :

“(11) The provisions of section 113, regarding minimum, ; tax, shall not apply to,—

(i). National Investment (Unit) Trust or a collective

' i):

investment scheme authorized or registered under the Non-banking Finance Companies

\_ Establishment and Regulation) Rule, 2003, or

any other company in respect of turnover representing transactions in shares, or securities listed on a registered stock exchange;

petroleum dealers, in so far as they relate to turnover in account of sale of petroleum and petroleum products, notwithstanding their status

. as a company, a registered firm or an individual,  
- engaged in retail sale of petroleum and  
petroleum products through petrol pumps for

an

204 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. | [ParTI-

(iii)

avy

(v)

wi)

(vii)

(viii)

the purposes of assessment of their income and

- determination of tax thereon:

Provided that this exemption shall not apply

\_\_\_ to the sale of petroleum and petroleum products  
through petro] pumps which are directly

operated or managed by companies engaged in  
distribution of petroleum and petroleum

products.

Explanation.—For the removal of doubt it is

“declared that the companies engaged in

distribution of petroleum and petroleum  
products other than through petrol pumps shall  
not be entitled to the benefits of this exemption;

Hub Power Company Limited so far as they  
relate to its receipts on account of sale of

electricity;

Kot Addu Power-Company Limited (KAPCO)

' for the period it continues to be entitled to

exemption under clause 138) of Part-I of this  
Schedule;

\_ companies, qualifying for exemption undef

'clause (132) of Part-I of this Schedule, in respect  
of receipts from sale of electricity; -

Provincial Governments and local authorities,  
qualifying for exemption under section 49 and  
other Government or semi-Government bodies

'which are otherwise exempt from income tax:

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

Pakistan Red Crescent Society;  
Special purpose, non-profit companies engaged

in scrutinizing the receivables of Provincial  
Governments or the companies;

Ha

Parti} THEGAZETTE OF PAKISTAN, EX'RA., JULY 1, 2005 205

(ix) non-profit organizations approved under clause (36) of section 2 or clause (58) or included in clause (61) of Part-I of this Schedule;

(x). a taxpayer who qualifies for exemption under Clause (133) of Part-I of this Schedule, in respect of income from export of computer soft ware

or IT services or IT enabled services;

(xi). a resident person engaged in the business of shipping who qualifies for application of reduced rate of tax on tonnage basis as final tax under clause (21) of:Part II of the Second Schedule; . an :

xii) \_a-venture capital company and venture capital fund which is exempt under clause (101) of Part-I of this Schedule:: ~~ .

(xiii) a Modaraba registered under the Modaraba Companies and Modaraba (Floatation. and Control) Ordinance, 1980 (XXXI of 1980);

(xiv) Corporate: and. Industrial Restructuring Corporation (CIRC);

(xv) a Small Company as defined in section 2; and

(xvi) \_ The corporatized,entities of Pakistan Water and Power Development Authority, 'so far as they relate to their receipts'on account of sales of electricity, from the date of their creation upto the date: of completion of the process of 'corporatization i.e. till the tariff is notified.'";

and . 5

(clauses (12), (13), (13A), (15), (17); (18), (20), (21), (22), > + (22A), (23), (24), (25), (26), (27), (28),.(29), 30), 31), ~ \_ GIA), GIB), (34), (35), (37) and (55) shall be omitted;

(e) -clause (40) shall be omitted and, notwithstanding. any judgment, order or decision of: any Court, Tribunal. or Authority including Income Tax Authority, shall be deemed always to have been.so omitted and shall have effect accordingly. :

WG

- 206 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I  
SS

f) . clause (44) shall be omitted;

- (g)\_ in clause (47), after the word “medaraba”, ‘the words,

figures and comma “or Approved Pension Fund or an

Approved Income Payment Plan constituted by.a Pension  
Fund Manager registered under Voluntary Pension System  
Rules, 2005” shall be added; .

, (hy clauses (53) and (54) shall be omitted.

4

, (i) after clause (55) the following new clauses shall be added,

.- Rameily:—

“(56)

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

@.

Gi)

(iti)

(iv)

goods or classes of goods imported by  
contractor’ and sub-contractors engaged in the  
execution of power project under the agreement

\_ between the Islamic Republic of Pakistan and

Hub Power Company Limited;

such specially equipped motor: vehicle or

‘support equipment imported by a disabled

person, as is allowed by the Federal  
Government; ‘

such goods imported into Pakistan as are exempt  
from customs duties and sales tax under  
Headings 9913, 9914 and 9915 of Sub-Chapter  
III: of Chapter 99 of First Schedule to the

Customs Act, 1969 (IV of 1969);

goods imported by direct and indirect exporters :  
covered under—

(a) Sub-Chapter.4 of Chapter XII of S.R.O. - .

450(1)/2001 dated 18.06.2001,

(6), Sub-Chapter 6 of Chapter XII of S.R.O.

450(1)/2001 dated 18.06.2001; and

\_(ø). Sub-Chapter 7 of Chapter XII of S.R.O.

450(1)/2001 dated 18.06.2001;

—S—SSSS—SS=

~ &)

(vi)

: vii)

(viii)

(x)

(x)

(xi)

\_ Gxii)

goods specified under Heading 9929, Sub-Chapter VII of Chapter 99 of the First Schedule

- to the Customs Act, 1969 (IV of 1969); °

such mobile telephone sets as are exempt from custom duty and are charged to sales tax in the manner prescribed in the Notification No.

S.R.O.390(D/2001 dated the 18th

June, 2001; uc

plant, machinery and equipment and parts

" thereof imported as are subject to 5% rate of

customs-duty under Chapter 84 of the First Schedule to the Customs Act, 1969 (IV of 1969), or are exempt from customs-duty or subject to a lower rate of customs-duty under relevant Customs notifications;

,

agricultural tractors imported in CBU condition; °

an indirect exporter as defined in the Duty and Tax Remission for Export Rules, 2001 issued under Notification No. S. R.O. 85(1/2001, dated the 21st March 2001;

import of wheat;

sugar imported in pursuance of Economic ° Coordination Committee of the Cabinet's decision No. ECC 16/2/2005 dated 08.02.2005;

import of the following items, namely:—

(a) onions;

., (bd) potatoes;..

(c) tomatoes;'

'(d) - garlic;

(e) \_ halal meat of ~

(1) (i) goat; and

. Gi) sheep; and

(2) beef; and

tte

208\_- THE GAZETTE. OF PAKISTAN, EXTRA., JULY i, 2005 [Parrl

57)

(58)

(59)

a6) live animals (bovine animals i.e. buffalos, cows, sheep, goats and camels only).”;

G). inclause (21), after the word “ “issued”, ’, the . words and figures “upto 30th June, 2005” shall be inserted;

The provisions of sections 148 and 153 shall not apply to “companies operating Trading Houses which—

~@\_ have paid up capital of exceeding Rs.250 million;

(ii). own fixed assets exceeding Rs. 300 million at the close of the Tax Year, ‘

(iii), = maintain computerized records of i import and sales

of goods;

(iv): maintain a system fe for issuance of 100% cash receipts on sales; \_

(v) \_ present accounts for tax audit every year; and

(vi) is registered with Sales Tax Department:  
Provided that the exemption under this clause shall not be available if any of the aforementioned © conditions are not fulfilled for a tax year.

’ The: ‘provisions of section 205 shall not apply to telecom

\_ companies for default of not collecting withholding tax

under section 236 {1)(b) on sale of prepaid cards during tax year 2004, if the amount not collected is. deposited

within three months:

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

The provisions of section, 151, regarding withholding tax on profit on debt, shall not apply—

(i) \_ in respect of profit or interest paid on aTerm Finance

Certificate held by a company which has been issued  
\_n, or after, the first day of July, 1999,

(ii)

(iii)

(iv)

to any payment made by way of profit or interest to any person on Term Finance Certificates being the instruments of redeemable capital under the Companies Ordinance, 1984 (XLVH of 1984), issued by Prime Minister's Housing Development Company (Pvt) Limited (PHDCL);:

to, Pak rupee accounts or certificates referred to in clause (83) of Part-I of this Schedule; and ;

'in the case of any resident individual, no tax shall be deducted from income or profits paid on,— .

(a) Defence Savings Certificates, Special Savings Certificates, Savings Accounts or Post Office Savings Accounts, or Term Finance Certificates (TFCs), where such deposit does not exceed one hundred and fifty thousand rupees; and

\*(b) Investment in monthly income Savings: Accounts. Scheme of Directorate of .National Savings, where monthly installment in an account does not exceed one thousand rupees.”,

(47) 'in the Third Schedule, for Part I, the following shall be substituted,

namely:~

“PART-I  
. DEPRECIATION

(See Section 22)

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

I. . Building (all types). oe 10% |

~ IL Furniture (including fittings) and machinery and plant ~ 15%  
(not otherwise specified), motor vehicles (all types),  
ships, technical or professional books.. |

"li. Computer hardware including printer, monitor and 30%  
allied items, aircrafts and aero'engines. :

ms

\_\_ THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 \_\_—[Part

in case of mineral oil concerns the income of which

“ii (OD COMpucd in accordance wih ie ee

in Part-I of the Fifth Schedule.

(a)

(b)

Below ground insta}lations 100%

Offshore platform and production ‘ 20%”;

installations. . :

(48) in the Fourth Schedule, after clause ©, the following new clause

shall be inserted, namely:—

“(6A)EXEMPTION OF CAPITAL GAINS FROM SALE OF SHARES.—In computing income under this Schedule, there shall not be included. “capital gains”, being income from the sale of modaraba certificates or any instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), listed.on any stock-exchange in Pakistan or shares.of 4 public company (as defined in sub-section (47) of section 2) and the Pakistan Telecommunications Corporation vouchers issued by the Government of Pakistan, derived up to tax year ending on the thirtieth day of Jung, 2007.”;

(49) in the Sixth Schedule, in the heading of Part I, for the figure “49” the

figure “48” shall be substituted ;

(50) in the Seventh Schedule,— ~

(i)

in Part L—

\_@)

(b)

“@

Gi)

against serial No. lin column (1), in column. (2), the words “Jeather and textile made ups” shall be omitted;

against serial No. 3 in column (1), in column (2), the words, figures, brackets and comma “Goods specified under heading No.90.18 of the Fifth Schedule to the Customs Act, 1969 (IV of 1969)” shall be omitted; -

against serial No. 4 in column (1), in column (2), the words “Sports goods and toilet linen including terry towels” shall be omitted;

against serial No. 9 in column (1), items (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) and the entries relating

- thereto in Columns (2) and (3) shall be omitted.

in Part ,—

Part Ij..

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

S.No: Description : Description ~

—@ . @ - @)

1A \_

(1) Leather and textile made ups

(2) Goods specified under heading

No. 90.18 of the First Schedule

" to the Customs Act, 1969(1V

of 1969). -

(3) Sports goods, toilet linen including' terry towels.

' (4) Goods specified under Chapters, Heading and Sub-Heading Nos. of the Pakistan Custom Tariff.

(i) 42.05 ° 'Other articles of leather

Gi) 57.01 Hand-knitted carpets and

; co . "rugs ;

Git) 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 erocheté

Pe

ie oO

(viii) 61.09 ; . - T-shirts knitted or cracheted ©

(ix) 61.12 : . Tracksuits, swimwear

Lok - knitted or crocheted

(x) 63.01,2000, 3000, 4000 Blankets, wool, cotton and MMF. .

(xi) 63.02 So Bed linen, table linen 'and

kitchen linen —

(iii) in Part-II,

\_(a) inthe subtitle the word “or” shall be substituted by comma, figures and word “, IT or IV”; °

(b) © in the table—

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

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

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

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

. (i) - leather and articles thereof

- (ii) textile and textile articles

\_ (iii) carpets —

(iv) surgical goods

: Gv) after Part III, the following new Part shall be added, namely: -  
"PART IV

[goods not covered by Part 1, {and II] -

\* S.No. " Description

"@ Taw cotton

(ii) cotton yarn

. Gi) such other goods as. may be notified by the Central Board of  
— . Revenue",

9. Amendment of Act I of 2003.—In the Finance Act, 2003 (1 of  
2003), i in section 3,—

(a) in clause iy the word "and", at the end, shall be omitted:

{b) in n clause (b), for the full-stop, at the end, the semicolon and word  
, and" shall.be substituted: and :

(c) after clause (b), amended as aforesaid, the following new clauses  
shall be added, namely:—

"(c) 'any aggrieved person in connection with any matter of tax  
pertaining to liability of wealth tax, admissibility of refund,  
waiver or fixation of penalty or fine, relaxation of any time  
period or procedural and technical condition may apply to \_  
the Central Board of Revenue for the appointment of a  
committee for. the resolution of any hardship or dispute -  
mentioned in detail in the application;

(d)" \_ the Central Board of Revenue, after examination of the application  
: 'of an aggrieved person, shall appoint a committee consisting of an  
officer of income tax and two persons from a panel consisting of  
"Chartered or. Cost Accountants, Advocates, Tax Practitioners or

\_ Teputable taxpayers for the resolution of the hardship or dispute;

(e) the committee constituted under clause (d) shall examine the issue

~ and may, if it deems snecessary, conduct inquiry, seek expert opinion,

direct any-officer Of Incéme Tax or any other person to conduct an

- . audit and make recommendations in respect of the resolution of  
dispute as it may deem fit;

yee

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Parr

(fy

(g)

(h)

10.

"shall be made in the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975), namely:—

(1)

the Central Board of Revenue may, on the recommendation of the committee, pass such order, as it may deem appropriate;

the aggrieved person may make the payment of wealth tax. and other taxes as determined by the Central Board of Revenue in its order under clause (f) and all decisions, orders and judgments made or passed shall stand modified to that extent and all proceedings by any authority shall abate:

\* Provided that, in case the matter is already sub-judice before

- any authority or tribunal or the court, an order passed by the Board

in the light of recommendations of the committee shall be submitted before that authority, tribunal or the court for consideration and orders as deemed appropriate:

Provided further that if the taxpayer is not satisfied with the said order, he may continue to pursue his remedy before the

- relevant authority, tribunal or court as if no such order had been

made by the Board; and

the Board may, by notification in the official Gazette, make rules for this purpose."

Amendment of Act LXII of 1975.—The following amendments

In section 2,—

(a) in clause (b), after the word "the" occurring for the first time,

the word and comma "Parents," shall be inserted; and

(b) in clause (f); after the word "residence", occurring at the end,

(2)

the comma and words “,but does not include Federal Lodges, Parliament Lodges, Government Hostel and.a Government Rest House” shall be added.

In section 8,—

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

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

(b)

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

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

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

“Q. :

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

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

“10,

(5)

“Q2A.

Payment in case of own house.—Where a Federal Minister or a Minister of State chooses to reside in his own house, the Federal Minister may be paid a monthly sum of fifty-five thousand rupees and the Minister of State fifty thousand rupees, in lieu of the

. furnished accommodation and to cover all expenses on its maintenance:

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

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

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

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

Increase. in emoulments.—The salaries, allowances and privileges of Ministers shall automatically be increased by the Federal Government in Proportion to the increase in the

emoluments of the civil servants.”

THE FIRST SCHEDULE

|| .

(See section 2)

"AN

ACT

to consolidate and amend the law relating to. duties of excise

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

It is hereby enacted as follows:—

CHAPTER I

PRELIMINARY

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

(2) It extends to the whole of Pakistan

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

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

(1) "adjudicating authority" means any authority competent to pass any

order or decision under this Act or the rules made thereunder, but

+ does not include the Board or Appellate Tribunal;

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

(3), "Appellate Tribunal" n means . the Customs, Excise and Sales Tax : Appellate Tribunal constituted under section 194 of the Customs Act, 1969 (IV of 1969); ~~

(4) "Board" means the Central Board 'of Revenue constituted under the Central Board of Revenue Act, 1924 (IV of 1924); |

(5) "Collector" means an officer of Federal Excise notified as Collector  
- Of Federal Excise under this Act;

(6) . "conveyance" means any means of transport used for carrying goods  
or passengers such as vessel, aircraft, vehicle or animal etc.;

"(7) "default surcharge" means surcharge levied under section 8;

(8). "distributor" means a person appointed by a manufacturer in or for a  
specified area to purchase goods from him for sale to a wholesale

dealer in that area; . Pe .

(9) "duty" means any sum payable under the provisions of this Act or the  
rules made thereunder and includes the default surcharge and the

duty chargeable at the rate of zero per cent;

(10) "establishment" includes an undertaking, firm or company, whether  
incorporated or not, an association of persons and an individual;

(11) "factory" means any premises, including the precincts thereof, wherein  
or in any-part of which goods are manufactured, or wherein or in any  
part of which any manufacturing process connected with the production of  
the goods is being carried on or is ordinarily carried on;

(12) "Federal Excise Officer" means any officer of the Federal Excise  
Department, or any person (including an officer of the Provincial  
Government) invested by the Board with any of the powers of a Federal

Excise Officer under this Act or rules made thereunder;

(13) "goods" means, goods leviable to excise duty under this Act or as  
- specified in the First Schedule and includes goods manufactured or  
produced in non-tariff area and brought for use or consumption to

tariff area;

(14) "goods insurance" includes fire, marine, theft, accident and other such  
. miscellaneous insurance;

(15) "import" and "export" mean respectively bringing into, and taking out  
of Pakistan by sea, land or air and shall be deemed to have always  
been so defined;

(16) . "manufacture" includes, —

(a) any process incidental or ancillary to the completion of a  
manufactured product;

---

ay

(18)

as)

0)

\* (21)

(b) any process of re-manufacture, remaking, reconditioning or repair

= CU CT,

relation to tobacco, includes the preparation of cigarettes, cigars, cheroots, biris, cigarette and pipe or hookah tobacco, chewing tobacco or snuff, and the word "manufacturer" shall be construed accordingly and shall include,—

2

@. 'any person who employs hired labour i in the production or manufacture of f goods; or'

i) any person who engages in in the production or manufacture of goods on his own account if such'goods are intended for sale; and

(c). any person who, whether or net he carries out any process of

'manufacture himself or through his employees:or any other. - - person, gets any. process of manufacture carried out on his behalf -

" by any person who i is not in his employment:

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

"non-tariff area" means Azad Jammu and Kashmir, Northern Areas

- and such other territories or areas to which this Act does. not apply;:

"person" includes a company, an association, 'a body of individuals, whether incorporated or not, a public or local authority, a Provincial Government or the Federal Government;

“prescribed” means prescribed under this Act or by rules ‘made thereunder;

“registered person” means a person who is registered or is required to be registered under this Act provided that a person who is not registered but is required to be registered shall not be entitled tq.any benefit or privilege under this Act or rules made thereunder, unless he is registered and. such benefit-and privilege, unless allowed d by Board, shall be confined to Period of registration, -

“sale” and “purchase” with their grammatical variations and cognate expressions, mean any transfer of the possession of goods or rendering and providing of services by one person to another in the ordinary course of trade or business for -cash or deferred payment ‘or other consideration;

.

Part 1}

{27

.THE GAZETTE OF PAKISTAN, EXTRA., JULY 1,.2005 "219  
== I

2)

(23)

(24)

(25)

(26)

3.

“schedule” means:the schedule appended to this. Act;

“services” means services, facilities and utilities leviable to excise duty under this Act or as specified in the First Schedule read with Chapter 98 of the Pakistan Customs Tariff, including the services, facilities and utilities originating from Pakistan or its tariff area or terminating in Pakistan or its tariff area, . :

“tariff area” means area , other than the non-tariff 4 area;

“wholesale dealer” means person who’ buys or sells: goods wholesale for the purpose of trade or manufacture, and includes a broker or commission agent who, in addition to making contracts for the sale or purchase of goods for others, stocks such goods belonging to-others \_ as an agent for the purpose of sale; and

“zero-rated” means. duty of Federal excise levied and charged at the rate of zero per cent under section 5 of this Act.

## CHAPTER II LEVY, COLLECTION AND PAYMENT OF DUTY

‘Duties specified in the First Schedule to be levied.—(1) Subject

\_to the provisions of this Act and-rules made thereunder, there shall be levied and collected in such manner as may be prescribed ‘duties of excise on,—

(a )

(b)

(c)

(d).

goods produced or manufactured in Pakistan;

\* goods imported into Pakistan;

such goods as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; and

services, provided or rendered in Pakistan;

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

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

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

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

" (a) \_on the 'production capacity of plants, machinery, undertakings, establishments or installations producing or manufacturing such goods; or.

(b) on fixed basis, as it may deem fit, on any goods or class of goods or on any services or-class of services, payable by. any. establishment or undertaking producing or manufacturing such goods or providing or rendering such services. :

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

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

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

- of the amount of duty due from him for a month. |

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

\_ month during which duty has been collected shall be forgone,

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

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

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

invoked mutatis mutandis in respect of services,

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

~ . 7 4

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

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

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

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

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

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

222" THE GAZETTE OF PAKISTAN, 'EXTRA., JULY 1, 2005 "parr I

—\_—e\_wVTrevaSE ETE

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

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

(a) aregistered person manufacturing or producing such goods or providing  
or rendering such services shall be entitled to deduct input tax paid

- during the tax period from the amount of duty of excise due from him

- on such goods.or services in respect of that tax period;

(by a registered person shall be entitled to deduct the amount of duty of  
"excise paid or payable by him.on such goods or services as are acquired  
by him during a tax period from the output tax due from him in Tespect  
of that tax period;

(c) a registered person supplying such goods or providing or rendering  
such services shall be entitled to deduct duty of excise paid or payable

on such goods or services as are acquired by him during the tax period

from the amount of duty of excise due from him on-.such goods

\_ . manufactured or produced or services as are provided or rendered by

\_ himyduring that period; and - .

(d) \_ aperson shall be entitled to deduct duty of excise paid or payable, on

such goods or services as are acquired by.him during a month, from

. the amount of duty of excise due from him on such goods manufactured

or produced or such services as are provided or rendered by him,

durifg that month.

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

8 Default surcharge. —If 4 person fails to pay the duty within the  
prescribed time, he shall, in addition to the duty payable under section 3, be liable to  
"pay default surcharge at the rate of one per cent per month for the first six months  
and at the rate of one and half Per cent per month thereafter.

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

Is)

Part IJ THE GAZETTE OF PAKISTAN, EXTRA., JULY'1, 2005 223

'9. Liability for payment of duty in 1 the case of private companies :

or business enterprises or in case of sale of business ownership.—(1)

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

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

unpaid, such unpaid amount of duty shall be the first charge on the assets of the business-and shall be payable by the transferee of business:

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

(3). In case of termination of a business 'or part thereof involving - any . outstanding charge of duty, a person terminating such business or part thereof shall be required to account for and pay the outstanding charge of duty as if no such termination has taken place. 7 ; :

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

(2) in the case of goods, on the date' on which the goods are cleared for. export or for home consumption; oS

(b) | - in the case of services, on 1 the date on which the services are provided or rendered; and — :

(c) in the. case of goods produced or manufactured outside the areas to which this Act has been applied and brought to such areas for sale or consumption therein, the date on which the goods are “ brought to those areas.. . Lf.

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

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

12, Determination of value for the purposes of duty.—(1) Where - any goods are liable to duty under this Act at a rate dependent on their value, duty shall be assessed and paid on the basis of wholesale cash price of that goods and where such price is not available, of identical or similar goods, on which the goods are capable of being sold to a general body of retail traders and if there is no such

- body, to the general body of consumers on the day of its sale, without any deduction whatever except the amounts of duty and sales tax then payable.

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

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

- (4) Where any goods are chargeable to a duty on the basis of retail price,

duty thereon shall be paid on the retail price fixed by the manufacturer, inclusive of

- all charges and taxes, other than sales tax levied and collected under section 3 of the

Sales Tax Act, 1990, at which any particular brand or variety of such goods should

be sold to the general body of consumers or, if more than one such price is so fixed

for the same brand or variety, the highest of such price and such retail price shall,

unless otherwise directed by the Board, be legibly, prominently and indelibly indicated on each good, packet, container, package, cover or label of such goods:

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

- from abroad.”

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

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

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

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

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

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

-Q) The Federal Excise' Officer, empowered in this: behalf, shall. after considering the objections of the person served with a notice to show cause under sub section(1), determine the amount of duty payable by him and such person

" shall pay the amount so determined along with default surcharge and Penalty as. " specified by such officer under the Provisions of this 'Act. .

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

(4) Notwithstanding anything contained under any other law for the time

~ being in force, where any business or activity involving liability to charge, levy and | pay duty under this Act is sold, discontinued or' liquidated, the amount of 'unpaid or recoverable duty shall be the first charge on the assets of the business.

Explanation.—For the purpose of this section, the expression "relevant

. date". means the date on which the payment of duty was due under sub-section (3)

and in case where any amount of duty. has been erroneously refunded, the date of its refund. .

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

By

226 THE GAZETTE OF PAKISTAN, EXTRA., JULY'1, 2005 [Part I

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

\_ 16. \_ Exemptions. ay all goods imported, produced or manufactured  
in Pakistan and services provided or rendered except such goods and services as  
"are specified i in the First Schedule shall be exempt. from whole of excise duties:

Provided that goods and services specified i in the Third Schedule shall be

exempt from duty subject t to such conditions ant restrictions, if any, specified therein

\* and no adjustment in ierms of section 6 shall be admissible in respect: of goods  
exempt from duty of excise whether conditionally or otherwise.

- (2) The Federal Government may byt notification i in the official Gazette,  
exempt subject to such conditions as may be specified therein, any goods or class of  
goods or any sefvices or class of services from the whole or wr any patt of the duty

' leviable under. this Act.

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

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

- or limitations as may be specified i insuch notification. .

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

. (a) records of clearances and sales made indicating the description, quantity  
. and. value of goods, name and address.of the person to. whom sales :  
were made-and the amount of the. duty charged; :

(b) records of goods purchased showing the.description, quantity and value  
of goods, name, address and registration number of the supplier and  
the amount of the duty, if any, on purchases; :

(ey records of goods cleared and sold without payment of duty;

“(d) records of invoices, bills, accounts, agreements, contracts, s, orders and other allied business matters; . .

(e) records of £ production, stocks and inventory;

(f) - records of imports and exports; and :

~ (gy such other records as may be specified by the Board.

(2) ‘For any- person or class of persons. registered under this Act, or for any goods or class of Boods t the Board may specify or prescribe,—

(a) to keep any other records for the purposes of this Act;

,

(b)- to use such electronic fiscal cash registers as may be approved by the Board; and

(c) the procedure or software for electronic, maintenance of records. and filing of statements, documents or information by any Person or class - Of persons. :

: (3) Provisions of sub-sections ( r) and (2) shall apply mutatis mutandis on services provided or rendered by a‘persn registered under this Act.

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

(a) name, address and registration number of the seller:

"(b) ‘name, address and registration number of the-buyer;

(©) date of issue of the invoice;

(d) description and quantity of goods or as the case may be, description -« > of services; .

(ey value exclusive of excise duty; >

(f) amount of excise duty; and

(g) value inclusive of excise duty.’

(2) Notwithstanding sub-section (ay, where a registered person is also

. engaged in making supplies taxable under the Sales Tax Act, 1590, such person shall

not be required to issue a separate invoice for excise purposes and the amount of

excise duty and other related information may in such cases be mentioned on the

invoice issued for sales tax purposes. - ;

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

coe. . FS ;

(4) The Board may, by notification in the official Gazette, specify goods in .

respect of which a copy of the invoice shall be carried or accompanied with the

\* conveyance during their transportation or movement in such manner and subject to

such conditions as may be specified in this behalf either in such notification or

otherwise. .

\_ {CHAPTER HI :

#### OFFENCES AND PENALTIES \*

19:- Offences, penalties, fines and allied matters—(1) Any person

\* who fails to file or files an incorrect return within the period specified in sub-section

. (1) of section 4 or fails to make payment or makes short payment of duty on any

account, shall pay a penalty often thousand rupees in addition to the amount of duty ,

due from him and without prejudice to other liabilities which may be determined °

against him or action which may be taken against him under this Act and rules made

; thereunder. . . . i

(2)-. Any person who,— -:

. A

(a) ~ makes, orally or in writing, or signs any y declaration, certificate or other

- document required by this:Act or rules: made thereunder ot by any

Federal Excise officer to do-so, which is untrue or incorrect in any

particular or which is incomplete by omitting any material Particular

therefrom;

(b) counterfeits or falsifies, or uses, when counterfeited or falsified, any

document which is or may be required under this Act or rules made

thereunder or any document used in the transaction of any business or ~

\_ matter relevant to this Act or rules made thereunder;-and -

(c) fails or refuses to give or produce to the Federal Excise officer any

- information or document required to be given or produced under this

Act or rules. made © thereunder; .

shall be guilty of an offence-and for every such offence shall be liable to fine which .

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

3) Any person who,—

(a) illegally removes, stores, keeps; or withdraws or in any way assists or

is concerned in the illegal- removal or withdrawal of any goods in the,

manner other than the manner prescribed under this Act or rules made

thereunder;

(b). \* is in any way concerned in conveying, removing, depositing or dealing  
with any goods with intent to defraud the Government of any duty of  
- excise due" thereon, or to violate any: of the provisions of this Act or

. rules made thereunder,

(c) is in any way concerned in any fraudulent evasion or attempt at

fraudulent evasion of any duty of excise; .

(d) : class, takes or avails adjustment of duty not admissible under this \*

Act or the rules made thereunder; and

(e) is in any way concerned in the manufacture of any dutiable goods in  
contravention of the provisions of this Act or rules made thereunder,

: shall be guilty of an offence and for each such offence, shall be liable to fine which —

may extend to fifty thousand rupees or five times of the duty involved, whichever is  
"higher and to punishment with imprisonment which may extend to" five years or  
both. : .

@ "Any person who, without the approval of the Collector, directly or -

otherwise destroys, damages, erases or otherwise manipulates data stored in or

used in connection with a computer or otherwise uses a computer, the purpose or  
effect of which is to reduce, avoid or evade any liability for duty of excise which  
would otherwise have been imposed by this Act, or to defeat any provisions of this

Act or rules made thereunder shall be: guilty of an offence and shall be liable to fine  
which may extend to seventy five thousand rupees or ten times of the duty involved,  
whichever is higher and to punishment with imprisonment which may extend to five  
years or both.

\_, (5) If any person obtains, attempts to obtain or abets in obtaining, or does.

anything whereby there might be obtained by another person, any amount by way of refund or drawback of any duty in respect of any goods which is not lawfully payable or allowable in respect thereof or which is greater than the amount so payable: or

t

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

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

- both. .

. "Where an offence under this Act or rules made thereunder has been committed by a company, firm, or other body of persons, any person who at the time \_ Of the commission of the offence was a director, manager, or other similar officer or a"parther of the company, firth; or other body'of persons or was purporting to actin . that capacity shall be deemed to be guilty. of that offence unless he proves that the

- offence was committed without his consent or connivance-and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard. to, the nature of his functions in that capacity and, to all the circumstances.

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

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

.goods other than cigarettes: ;

» Provided that in casés where a registered person does not intend to print

\_Retail price for any genuine reasons, he may voluntarily pay duty on the said higher

"~ rates as applicable to him and declare his duty payments in the return accordingly and other provisions of this section shall not apply in such cases. .

\_ 0) Where any person is engaged 'in the manufacture or production of cigarettes in the manner contrary to-this Act or rules made thereunder or otherwise evades duty of excise on cigarettes or is engaged if the manufacture or production of counterfeited cigarettes, the machinery, equipments, instruments or devices used

“T

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

(it) Any goods in respect of which any of.the provisions of this Act ¢ or

‘rules made or notifications issued thereunder has been contravened shall ‘be liable to confiscation alongwith the conveyance, if any, in which such goods are laden or |

have-been or being carried and all confiscations in this regard shall vest with the Federal Government. .

tor  
\  
\'

(12) Any person who attempts to:commit any offence punishable under this Act, or abets the commission of the offence, shall- be liable to the punishment Provided fc for the offence?

: ~ 20. "Appointment of Special, Judges for trial of offences. —(1) The -

Federal Government may, by notification in the official Gazette, appoint as many . Special Judges as it may consider necessary, and, where it appoints more than one Special Judge, shall. specify in the notification the tearitorial limits within which each one of them shall exercise jurisdiction. : :

(2), A Special Judge shall bea person who is or has been or is \* qualified to” bea Sessions Judge. .

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

(2) The provisions. of the Code of Criminal Procedure, 1898 (Act V of 1898), except those of Chapter XXX VIII of that Code, shall apply to the proceedings of the court of a Special Judge and, for the purposes of the said.provisions, the court

ofa Special Judge shall be deemed to be a Court of Session trying cases, and a

person conducting prosecution before the court of a Special Judge shall be deemed to be a Public Prosecutor. ,

‘ @) For the purposes of sub-section (2), the Code of Criminal Procedure, . 1898 (Act V of 1898), shall have effect as if-an offence: -punishable under this Act’: \_Wwere one of the offences referred to in sub-section Q)o of section 337 of the Code.



Kyo

232. THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2008 [Parr

@ A Special Judge shall take cognizance of, and have jurisdiction to try ;  
an offence triable under sub-section-(1) only upon a complaint in writing made by :

such Federal Excise Officers as 'may be authorised yet the Board in this behalf, by... 7

a general, or. special order i in writing.

6. The provisions of Chapter, XX of the Code of Criminal Procedure, \_  
1898 (Act \ Vv of.1898), shall apply to trial of cases, under this Act in so far as 'they are  
not inconsistent with the Provisions of this Act.

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

On. In respect of a case transferred to a Special Judge by virtue of sub-  
section (1) or under sub-section (6), such Judge shall not, by reason of the said —

transfer, be bound to recall and rehear any witness who has given evidence in the : .

case before the transfer and may act on the evidence already recorded by or produced  
before the court which tried the case before the transfer.

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

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

, - (2) Notwithstanding anything contained in proviso to sub-section.(1), any  
person arrested under this Act shall be produced before the Special Judge or, if .

- "there is no Special Judge within 'a, reasonable 'distance, to the nearest Judicial

Magistrate, within -twenty-four-hours of such arrest, excluding the time necessary  
for the journey from the place of arrest to the Court of the Special Judge or, as the  
. case may be, before a Magistrate, ' \_ . \ '

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

. AY], yy ho

Part [J ~ : THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 233

rr

Provided that nothing herein' contained shall preclude the Special Judge from canceling 'the bail of any. such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall

. afford such person an opportunity of being heard, unless for reasons to be recorded ~ he considers that the affording of such opportunity shall: defeat the purposes of this 'Act.-

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

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

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

(7) While holding an inquiry under sub-section (6), the Federal Excise

. Officer shall exercise the.same powers as are exercisable by an officer-in charge of

“a police- station under the Code of Criminal Procedure, 1898 (Act V of 1898), but

such Officer shall exercise such powers subject to the foregoing Provisions of this section while holding an inquiry under this Act. .

(8) If a Federal Excise Officér, after holding an inquiry, is of the opinion .

" that there is no sufficient evidence or reasonable grounds to proceed against a person he shall make a report to this effect to the Collector and with his.approval -may release him on his executing a bond with or without sureties and shall direct \_ such person-to appear, as and when required, before the Special Judge and' may - make.a report to the Special Judge for the discharge of such, person and, shall make a full report of the case to his immediate supetior.

Nya

234 \_THE GAZETTE QF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

(9) . The Special Judge to whom a report has been made under sub-section

(8) may, after the perusal of record of the inquiry and hearing the prosecution, agree

\* with such report and discharge the accused or, if-he is of the opinion that there is

sufficient ground for proceeding against such Person, proceed with his trial and direct-the prosecution 'to Produce evidence.

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

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

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

a 3) Without prejudice to the foregoing provisions of this section, the Federal

Government may, by notification in the official Gazette, authorize any other officer

. working under the Board to exercise the powers and perform the functions of a "Federal Excise Officer under this section, subject to such conditions, if any, that it may deem fit to impose. .

(14) Notwithstanding any. provision of this Act, where any person has committed an offence liable. to penalty or punishment under this Act, the Collector may, either before or after the initiation of any proceedings for the recovery of duty

\_or prosecution of such person; compound the offence if he pays the amount of duty alongwith such default surcharge and penalty as is determined under the provisions of this. Act. . '

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

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

- or make statements and to produce such documents and other things as may be required: .

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

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

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

#### CHAPTER IV

#### \_ SEARCHES, ARRESTS AND SEIZURES |

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

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

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

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

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

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

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

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

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

## CHAPTER V

### POWERS, ADJUDICATION AND APPEALS

29. Appointment of Federal excise officers and delegation of

powers.—(1) For the purposes of this Act and rules made thereunder, the Board

may, by notification in the official Gazette, appoint, in relation to any area or jurisdiction specified in the notification, any person to be—

- (a) a Collector of Federal Excise;
- (b) a Collector of Federal Excise (Appeals);
- (c) an Additional Collector of Federal Excise;
- (d) a Deputy Collector of Federal Excise;
- (e) an Assistant Collector of Federal Excise; and

(f) an Officer of Federal Excise with any other designation;

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

(a) the Directorate General (Intelligence & Investigation) Customs & Excise shall consist of a Director General and as many Directors,

Additional Directors, Deputy Directors and Assistant Directors and

other officers with any other designation as the Board may appoint by notification in the official Gazette,

(b) \_ the Directorate General of Inspection & Internal Audit shall consist of

. a Director General and as many Directors, Additional Directors, Deputy

Directors and Assistant Directors and other officers with any other

designation as the Board may appoint by notification in the official Gazette; 'and

(c) the Directorate General of Training & Research shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and other officers with any, other

\_ designation as the Board may appoint by notification in the official Gazette. :

(3) The Board may, y.by notification in 1 the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name. or designation - —\_ .

(a) any Additional Collector of Federal Excise or Deputy Collector of Federal Excise to exercise any of the powers of a Collector of Federal Excise; ,

(b) any Deputy Collector of Federal Excise or Assistant Collector of Federal : 7 - Excise to exercise any of the powers of an Additional Collector of ; Federal Excise; ; ; :

(c) . any Assistant Collector of Federal Excise to exercise any of the powers of a Deputy Collector of Federal Excise; and

(d) any other officer of Federal Excise to exercise any of the. powers of a Collector, Additional Collector, Deputy Collector or Assistant Collector of Federal Excise;

. under this Act and the rules made thereunder.”

(4) - Unless the Board in any: case otherwise directs, the Collector may, with the prior approval.of the Board, authorize any officer subordinate to him to exercise within any specified area, any of the powers of the Collector or of any

cother officer of Federgl-Excise under this Act.

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

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

(2) Notwithstanding anything contained in this Act or the rules made thereunder, the Board may, by general or special order, impose such limitations or

conditions on the exercise of such powers and 'discharge' of such duties by any Federal Excise Officer as it 'deems fit. -

~~

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

@ Additional Collector Cases involving evasion of excise duty . . °, (principal amount) or erroneous refund of excise duty, without limit. \*

(i), Deputy Collector Cases involving evasion of excise duty

: : (principal amount) or erroneous refund of -

excise duty provided the amount of duty |

involved is not less than one million rupees

' but does not exceed two million five hundred thousand rupees.

(iii) Assistant Collector' - . Cases involving evasion of excise duty.

' : (principal amount) or erroneous refund of excise duty provided the amount of duty involved is not less than ten thousand rupees but does-not exceed one' million.

rupees.

(iv) Superintendent or - Cases involving evasion of excise duty - Principal Appraiser (principal amount) or erroneous -refund

of excise 'duty provided the amount of duty involved does not exceed ten thousand rupees:

; 'Provided that all cases of contraven-

tion of Act or rules where no evasion of duty is involved shall be adjudicated by the Deputy Collector of the respective Collectorate of Federal Excise.

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

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

Se ee

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

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

32. . Option to pay fine in lieu of confiscation of conveyance.—

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

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

. - - 34. . Appeals to the Appellate Tribunal and Reference to High .

'Court:—(1) Any person or Federal Excise Officer aggrieved by any of the following orders may within sixty days of the receipt of such orders file appeal to the Appellate Tribunal against such orders, — :

(a) an order passed by the Collector (Appeals); and

(b). an order passed by the Board or the Collector of Federal Excise under \_ section 35: ~ .

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

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

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

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

i

. does not exceed fifty thousand rupees:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 1\$O:

242. ; "THE GAZETTE OF PAKISTAN, EXTRA., WLY 1, 2005 [Parr I  
EERIE

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

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

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

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

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

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

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

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

Sie

Parr JJ THE GAZETTE OF. PAKISTAN, EXTRA., JULY 1, 2005 243

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

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

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

#### CHAPTER VI . SUPPLEMENTAL PROVISIONS

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

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

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

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

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

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

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

isu!

244 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [PART I

Act, rules, instructions or directions made or issued thereunder: with the approval of the Board:

approval of the Board:

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

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

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

'If any difficulty or situation arises in giving effect to or applying the provisions of

this Act or the rules made or notifications issued thereunder, the Board may, through a general order or otherwise, issue instructions or directions for such actions to be

taken by an officer of Federal Excise or any other person as it considers necessary or expedient for the purpose of removing the difficulty or tackling such situation and every such officer or person shall be bound to comply with such instructions or directions in such manner as may be specified therein.

(2) Where any time or period has been specified under any of the provisions of this Act or rules made thereunder within which any application is to be made or any act or thing is to be done, the Board may, in any case or class of cases, permit

such application to be made or such act or thing to be done within such time or period

as it may consider appropriate provided that the Board may subject to such limitations or conditions as may be specified therein, empower any Collector or other officer of Federal Excise to exercise the powers under this sub-section in any case or class of cases."

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

(2) "In a case where a registered person did not avail adjustment of duty :

"admissible at the relevant time, the Collector may allow such person to avail the adjustment at any subsequent time provided that claim for such adjustment is made within a period of one year from the date on which it was admissible.

(3) In a case where claim for refund or adjustment has accrued in . .

consequence of any decision or judgement of any Federal Excise Officer, the Tribunal or Court, the period of one year, for the purpose of this section, shall be computed from the date of such decision or judgement.

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



Ss

Parr I] 'THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 245

==

"Shall, as and when required by the Federal Excise Officer produce record or

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

(2) . Subject to such conditions and restrictions, as deemed fit to specify, the Board may, post officer of Federal Excise to the premises of registered person

\_or class of such persons to monitor production, removal or sale of goods and the .

stock position or the maintenance of records:

Provided that if a Collector, on the basis of material evidence, has reason to believe that a registered person is involved in evasion of duty, he may, by recording

the reason in writing, post an officer of Federal Excise to the premises of such .

registered person to monitor production, removal or sale of goods and the stocks

Position or maintenance of records. +

46. Departmental Audit.—(1) The Federal Excise Officer authorized

\_ by the Board by designation may, once in a year, after giving advance notice in

writing, conduct audit of the records and documents of any person registered under ~

this Act. -

(2) In case the Collector has information or sufficient evidence showing

that such registered person is involved in fraud or evasion of duty, he may authorize a Federal Excise Officer, not below the rank of Assistant Collector, to conduct audit - ~ at any time in a year. .

(3) Notwithstanding the penalties prescribed in section 19, if a registered

person wishes to deposit the amount of duty not paid, short paid or the amount of

duty evaded along with default surcharge voluntarily, wherever it comes to his notice, .

before commencement of audit, no penalty shall be recovered from him:

Provided that if a registered person wishes to deposit the amount of duty not paid, short paid or amount of duty evaded along with default surcharge during or after the audit but before the conclusion of original adjudication proceedings, he may deposit such amount along with twenty five percent of the amount of. penalty

prescribed under this Act or the rules made thereunder and.in such case, further proceedings in the case shall abate. . ;

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

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

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

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

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

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

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

#### . FIRST SCHEDULE

[See section 3] . ‘

; TABLE |

(EXCISABLE GOODS) .

-, Heading/sub-

S. No.. \* Description of goods : heading number Rate of duty

(ay (2) Ba

1. Edible" oils ‘ excluding epoxidized , 15.07, 15.08, 15.09, . Fifteen per cent  
+ soyabean oil falling under heading 15.18. 15.10, 15.11, 15.12, ad. val.  
15.13, 15.14, 15.15,  
15.16 15.17 and 15.18

2. Vegetable ghee and cooking oil. : Respective headings Fifteen per cent  
aoe . “ ad. val,

3. Concentrates for aearated beverages in 21069010 | \_ Fifty per cent

all forms including syrup form. st ad. val.

247

Part 1]

a (2) 3) , (4)

4. Aerated 'waters - ~ 2201.1020 Twelve per cent of . retail price.

5.. Aerated waters, containing added sugar 2202. 1610 Twelve per cent of or other sweetening matter of flavoured. — retail price.

6. Aerated. waters 'if manufactured wholly Respective Ten per cent of retail. ~ from juices or pulp of indigenous Headings Price.

vegetables, food grains or fruits and ©

which do 'not contain any other

ingredient, indigenous or imported, other

than sugar, colouring materials, preserva-

tives or additives in quantities prescribed

under the West Pakistan Pure Food

~ Rules, 1965. "+ \*

- 7. Unmanufactured tobacco. 24.01 Five rupee per kilogram.

" 8. Cigars, cheroots, cigarillos and cigarettes, 24.02 ° - Sixty three per cent of of tobacco or of tobacco substitutes. retail price." - .

9. Locally produced cigarettes if their retail 24.02 | Sixty three per cent of ~ price. exceeds thirteen rupees per ten. 7 retail price.

cigarettes,

10. Locally produced cigarettes if their retail 24.02 Two rupee and forty

\* price exceeds five rupees and seventy- - '- five - paisa per ten

four paisa per ten cigarettes but does not cigarettes plus sixty-

exceed thirteen rupees per ten cigarettes. nine per cent per

incremental rupee or

. part thereof.

11. Locally produced cigarettes ?if their retail 24.02 . Two rupee and forty

price does not exceed five rupees and five paisa per ten

. Seventy-four per ten cigarettes. cigarettes.

12. - Cigarettes manufactured by a manufacturer - 24.02 ; Sixty three per cent of.

\* 'who remains engaged on and after the : retail price. :

10th June, 1994, either directly or through .

any other arrangement, if the manufacture

of any brand: of cigarette in non-tariff

areas,

13. . Portland cement, aluminous cement, slag 25.23" Seven hundred and fifty

cement, super sulphate cement and similar rupees per-metric ton. ©

\_ hydraulic cements, whether or not coloured

or in the form of clinkers.

14. Motor. spirit 2710.1110 Eighty eight paisa per

litre.

## THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

248 [Part I

(ep) (2) @) 4)

. { 1 : in

am

15. Aviation spirit 2710.1120 Eighty eight paisa per

litre.

16. Spirit type jet fuel 2710.1130 Eighty eight paisa per

litre.

17. Solvent oil (non-composite) 2710.1 150. . Thirteen rupee per litre.

18: Other 2710.1190 ' Eighty eight paisa per

, litre.

19. E.P.1 2710.1912 Six paisa per litre.

20: Other jet fuels 2710.1919 Six paisa per litre.

21. Other fuel oils 2710.1949 One hundred eighty five

. rupees per metric ton.

22. Lubricating oi in packs not exceeding - 2710.1952 Seven rupees and fifteen

10 litres. , paisa per litre.-

23. Lubricating oil in packs exceeding 10 litres. 2710.1952 Seven rupees and fifteen

: paisa per litre. "

24. Lubricating oil in bulk (vessels, bouzers, 2710-1953 Seven rupees and fifteen

: lorries etc:). paisa per litre.

\* 25. Lubricating oil if manufactured from - Respective Five rupees per litre.

reclaimed oils or sludge or sediment. headings : 7

26. Mineral greases 2710.1992 Twenty five rupees per kilogram.

27. Basalubeoil . - 2710.1993 Seven rupees and fifteen

, paisa per litre.

28. Transformer oil 2710:1997 Ten per cent of the retail ,

. price.or seven rupees.

and fifteén paisa per —

litre, whichever is higher.

29. Other mineral oils excluding sewing : 2710.1999 Fifteen per cent ad yal.

machine oil.

,

30. Waste oil \_ 2710.9100 and Ten per cent of the retail

2710.9900 price or.seven rupees

\_ and fifteen paisa per

- litre, whichever is higher.

a). 2) @ 4)

i 31. Liquified natural gas 2741-1100 Seventeen rupees and  
| : . . eighteen paisa per  
hundred cubic metres.

| 32. Liquified propane 271.4200 Seventeen rupees: and  
| EB oo . eighteen paisa per  
| hundred cubic metres.

33. Liquified butanes 2711.1300 Seventeen rupees and  
. eighteen . paisa per  
hundred cubic metres.

34. Liquified ethylene, propylene, butylenes 271.1400 — Seventeen rupees and  
and butadiene. eighteen paisa' per  
hundred cubic metres.

35. Other liquified petroleum gases and 2711:1900 Seventeen rupees afd  
gaseous hydrocarbons. : 'eighteen paisa \_ per  
: . hundred cubic metres.

36. 'Natural gas in gaseous state 271.2100 Five rupee and nine  
paisa per Million British  
Thermal unit (MMBTu).

37. Other petroleum gases in gaseous state 2711.2900° Five rupee and nine  
: paisa per Million British  
. Thermal Unit (MMBTu).

\_ 38. Petroleum Bitumen (Bitumen and Asphalt) 27.13, 27.14 and

including bituminous mixtures.

{i). Blown grade

(ii) Paving grade without further process

(iii) Other.

39,

40.

Carbon black gil (carbon black feedstock)  
including residue carbon oil. . .

'Methy! tertiary butyle ether (MBTE)

"27.15 \_

(i). Three thousand one  
hundred and. fifty.  
rupees per metric:  
tonne.

One: thousand eight  
hundred rupees per  
metric tonne.

@

Threé thousand one  
hundred and fifty  
rupees, per. metric

(iii)

4 tonne. ; :  
2707.9910, Seven rupee and fifteen  
2713.9010 and paisa per titre.  
2713.9020  
: Eighty eight paisa per

2909.1910.  
Cos litre.

a, , @ @) -

41, Flavours and concentrates for use in — \_ » 3302.1010 © , Fifty per cent ad. val. aerated beverages. :

42, Perfumes and toilet waters . 3303.0000 " Ten. per cent of retail

ye . ° i . price if. packed in © retail

cent ad valorem if in

bulk.

43. Beauty or make-up preparations and 33.04 Ten per cent of retail preparations for the care of the skin (other . price if packed in retail than medicaments), including sunscreen or = packing and ten percent

'gun tan preparations; manicure or pedicure or ad valorem if in bulk. preparations. .

44. Preparations for use on the hair excluding 33.05 Ten per cent of retail

herbal hair oil arid kali mehndi. ' "price if packed -in- retail

' . . packing and ten percent"

"8 : ad valorem if in bulk:

45. Pre-shave, shaving or after-shave 33.07 \* . Ten per cent of retail preparations, personal deodorants, bath - . ' price if packed in retail ~ preparations, depilatories and other : packing and ten per cent perfumery, cosmetic or toilet prepara- ~ ad valorem if in

tions, not elsewhere specified or included; a : ~ bulk.

prepared room deodorisers, whether or .

not perfumed or having . disinfectant

properties (excluding agarbatti and other

odoriferous preparations which operate ©

by burning). .

46. Greases = ; ~ 3403.1910 ~ Twenty five rupees per . mo. . . kilogram.

.47.. Organic composite solvents and thinners, ~ 3814.0000- - not elsewhere specified or included; — , , prepared paint or varnish removers.

a) Solvent oil (composite) . 7 . Thirteen rupee per litre.

Gi) Other (excluding thinners) 7 . . Ten per cent of retail .

, - . price.

Interpretation. —(1) Unless the intent appears otherwise, for the purpose of levy of duty of excise, the description of goods shall prevail upon the tariff classification. However in order for interpretation of description of any goods or \_

- verification of any characteristics of any product, the reliance shall be made on the relevant version of the Explanatory notes to the Harmonized Commodity Description and Coding System.

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

packing and: ten per,

Parr I] THE GAZETTE OF PAKISTAN; EXTRA., JULY 1, 2005 251

TABLE II ~

(EXCISABLE SERVICES)

: : Heading/sub-

S.No. Description of goods heading number Rate of duty

(b ~ Q) . B) . (4)

\ . :

1, Advertisement on closed-Circuit T.V. 9802.3000° Fifteen per cent of the charges.

2. Advertiserents on cable T.V. network. 9802.5000 Fifteen per cent of the charges.

3. - Facilities for inland travel. 98.03

{i) Travel by air. 9803.1000 Fifteen per centof the charges.

a. (ii) Travel by train in Airconditioned - - 9803.2010 'Twelve and. half per cent of sleeper class. : : the charges. ,

" (ii) Travel by train in Airconditioned - 9803.2020 Twelve and half per cent of parlour class (sitter). . the charges.

(iv) Travel by train in First class (sleeper) 983.2030 Twelve and half 'per cent of. . 'the charges.

4. Inland carriage of goods by air 9804. 1000 Fifteen percent of the charges.

5. Shipping agents. 9805.1000 . (i) 'Two hundred rupees per

house-bill of lading issued

in case of Non-Vessel

Operating Commdn

\* Carriers (NVOCC),

' Inter-national Freight

. forwarders and Slot

Carriers.

\_ Gi) Fifteen per cent of the

jj charges in case of other

categories of shipping

'- agents.

6, Services provided or rendered by persons : 98.12 - '

engaged in telecommunication work in | '

respect of telephone, telegraph, telex,

telefax and alike: . -

- (i) 'Telephone 9812.1000 Fifteen per cent of the charges.

(i) Telegraph. 9812.2000 Fifteen per cent of the charges.

252

a) QO. 8 - @&

(ii) Telex \_ 9812.30 Fifteen per cent of the chiarges.

(iv) Telefax . So "9812.4000 Fifteen percent of the charges.

(v) Other \* ; : . \*" 9812.9000 Fifteen percent of the charges.

Explanation. —( 1) The sub-head "Other" includes the following services,

namely:— . - -

(a) Telephone cards including payphone cards and pre-paid calling cards.

(b) Wireless Local Loop (WLL). .

{c) Very small aperture terminal (VSAT); services (Voice based). '

(d) Voice-cast (voice broadcasting services).

(e) Installation of telephone connection.

(f) Shifting of telephone connection. :

(g) Restoration of telephone conriection."

(h) Conversion of telephone connection into subscriber turn dialing/non-

subscriber telephone dialing.

(i) 'Provision of extension of telephone connection. :

@) . Changing of telephone connection.

(k) Cost of telephone set,

© (2) The persons or companies other than. Pakistan Telecommunication

Corporation Limited (PTCL), engaged in telecommunication services shall pay duty at the rate specified i in column Mon charges excluding the charges billed by PTCL.

7.

Services provided or rendered i in respect : . 9813.1010 Three per cent of the premium of goods insurance. . ; paid.

. Services provided or rendered in respect. ~ 813.1090 Three per cent of the premium.

of other insurance. | : "paid.

Boal

Part I} ' THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 253

oi

. SECOND SCHEDULE.

+ ' .

(GOODS ON WHICH DUTY IS COLLECTIBLE UNDER SALES TAX  
MODE WITH ENTITLEMENT FOR ADJUSTMENT WITH SALES TAX

4 ; 'AND VICE VERSA) .

{See section 7}

S.No. « , Description of Goods ee Heading/Sub

. .- Lo » heading number

) a On

Goops

1. Edible oil exchiding epoxidized soyibean oil falling 15.07, 15.08, 15.09,  
under heading 15.18. , 15.10, 15.11, 15.12,  
mo 15.13, 15.14, 15.15,

: :-'15.16,15.17 and -

\ oo "" . 15.18

2. Vegetable ghee and cooking oil. | \ Respective headings.

THIRD. SCHEDULE

(Conditional exemptions) .

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

TABLE:I ve

(Goods)

S. No, Description of Goods. - . Heading/Sub

. . oe - heading number

.

(1) . ; (2) . ' (3)

1.) Crude vegetable oil, if obtained from 'the locally' 15.07,'15.08, 15.09,  
grown seeds excluding cooking oil, without having 15.10, 15.11, 15.12,  
\_ undergone any process other than, the process. | 15.13, 15.14, 15, 15,  
of washing. 15.16, 15.17 & 15.18

he

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

ie)

[Part I

' Non-aerated beverage concentrate if used in - 2106 "»

the manufacture of non-aerated drinks or aerated waters manufactured wholly from juices or pulp of indigenous vegetables, food grains or fruits and which do not contain any

\_ other ingredient, indigenous or imported, other

than sugar, colouring materials, preservatives -or additives prescribed under the West Pakistan

" Pure Food Rules, 1965.

'Unmanufactured tobacco or tobacco refuse if . 24.01 used for the purposes other than the manufacture

of cigarettes, smoking mixtures for pipes and cigarettes and cigars and cheroots.

. Cigars, cheroots, cigarillos and cigarettes, of 24.02

tobacco or of tobacco substitutes,—

@ If supplied to Pakistan Navy for. consump- : tion by its personnel on board its vessels.

(i) If made by hand in tapered shape of biris without the use:of any manual or power-operated machine in any.use of any manual or power-operated machine in any process of their manufacture.

ii) . If supplied for consumption by the President of Pakistan, the President of Azad Jammu & Kashmir and the Governors of the Provinces, members 'of their families and guests

\_provided that the cigarettes are- manufac- tured-and supplied on the.specific written: orders of the competent official authority and the cigarettes and their packets are.

" special-crested for the respective privileged House.

(iv) If supplied against payment in foreign  
exchange, to M/s Duty Free Shops Ltd for  
sale in its Duty Free Shops and on board

4aHbS , ,

\* Parr IJ THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - 255°

1

a) Q Or

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

'5. Hydraulic cement imported or purchased 2523,9000 locally by petroleum. .or energy sector . companies or projects subject to the same conditions and procedures as aré. applicable

'for the purposes of exemption of customs duty. .

6. Motorspiritt - \_2710.1110

@ If supplied to Pakistan. Navy for \_ consumption in its vessels

(ii) Ifsupplied for consumption by thé - International Bank for-Reconstruc-tion.and Development i in: its official \_ cars

7. - Lubricating oil if supplied to Pakistan Navy . Respectiveheading\_ ' - for consumption in its vessels .

8. . Transformer oil if used in the manufacture —~ \_ Respective heading of transformers supplied against interna- - oe tional tenders to a project financed out of funds provided by the international loan or aid giving agencies.

9. Sludge and sediment recovered from storage ' - 2710.9900. tanks of the incoming vessels or. ships meant. | : \_ for breaking.

10. . Natural gas if produced and used in the -2711,2100 . same field for drilling, production, pressure maintenance or in. any other joint opera~ tions including flaring in the same field.

Explanation. —For the purpose of this entry, “Joint Operations” means all

\* “marine and land activities, including gas exploration, prospection, development and

'production activities conducted: by Working Interest Owners under a petroleum concession agreement with the Government.



i)

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Part I--°

256

(i) (2) - 8,

II.

(Carbon black oil (carbon black feedstock) 2707.9910  
if imported by National Petrocarbon (Pvt.) 2713.9010  
Limited; Pipri, Karachi-as raw material for

the manufacture of carbon black.

Goods and Respective Headings

(i) If donated to the President's Funds

for Afghan Refugees, Assistance

to Palestine and: Famine Relief  
for Africa, provided that before  
making such donation the  
manufacturer or importer shall

inform in writing to the Collector of ~ vv:  
Federal Excise or as the case may be, °  
Collector of Customs about  
quantity, value and the duty involved  
on such goods and shall in case of  
imports, fulfil the conditions and comply

- with the procedures specified for the  
purposes of exemption from customs

. duty. :

A

\_ Gi) If purchased by the Cabinet Division, ,  
Government of Pakistan, for donation  
to a foreign country in the event of

"natural disasters as certified by the

\* >. Emergency Relief Cell of that Division.

., ii) If supplied against international  
tender issued by UNICEF, UNDP,  
WHO, WFP, UNHCR, International  
Red Cross or any other relief . ~  
agency, for Afghan Refugees  
subject to the conditions given below,  
namely,—

(a) . payment for the supply shall be received in foreign currency, .  
'which 'shall be~ surrendered to- : '  
the State Bank of Pakistan and a  
the supplier shall receive payment :  
in Pak rupees as per State Bank a  
procedure and foreign exchange :  
regulations; : a . ,

rdbT

"parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 257.

() — Qos 3)

"&) the goods shall be duly received by, the organization which signed the contract, and a certificate to -- ~ this effect shall be issued by the organization which shall be duly - - attested by the Chief Commissioner/Commissioner of 'Afghan Refugees and will be submitted by \_ the manufacturer to the Collector. of Federal excise; and. c a?

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

Gv) If supplied as ship stores to ships and aircrafts leaving for abroad subject to the satisfaction of the Collector of

- Customs in terms of section.24 of the Customs Act, 1969.

V . + '

13. "Goods imported or supplied under grants-in-aid for : which a specific consent has, been obtained from the Central Board of Revenue.

14, Goods if imported as bonafide baggage.

"15, Goods if imported by Duty Free Shops as baggage -- free of custom duty, regulatory duty, and sales tax \_ under the baggage rules made under the Customs

Act, 1969 (IV of 1969).

16." Any goods which are manufactured, produced 'in-house by a registered person and used for the . manufacture and production of goods on which duty: of excise is paid by such person..

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

TABLE- -

(Services) .

S.No. Description of Goods Heading/Sub

dy Oy

heading'number

a «))

'1. Advertisements financed out -of funds provided under grants-in-aid agreements.

2. \ Telecommunication services:

' @) Such charges as are billed by persons - providing internet services and are in

excess of the duty-paid charges:

of. Pakistan Telecommunication Corporation Limited - included in the

~@) Such charges payable on the international leased lines of the Pakistan Teélecom-munication Corporation Limited used by— -

(a) software exporting firms

'registered \_ with the Pakistan -

Software Export Board; and

(b)" data and internet service providers

licensed by the Pakistan Telecom- \_

munication Authority.

(ii) Such amount 'received 'by the Long

Distance. International. license holders'

including Pakistan 'Telecom-munication Company Limited on international incoming calls-under agreements with

the foreign télécommunication'

companies.

(iv) Pager service.'

3.. Marine insurance for export. \*

. Respective sub-heading

of Heading 98.02

Respective Sub-heading -  
of Heading 98.12

9813.1000.”, .

«

Part I] |THE GAZETTE:OF PAKISTAN, EXTRA., JULY 1, 2005 -259  
THE SECOND SCHEDULE .  
[See clause 3(52)}

“a

AMENDMENT INTHE: ‘CUSTOMS ACT, 1969 (IV OF 1969}

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

Live horses, asses, mules and hinnies.  
J101.1000: eae breeding animals.

767.8000

Live bovine animals.

-Pure-bred breeding animals:

TOB-{OTO  
0702,1090

| 3  
jo  
\_> \_\_\_]  
|  
fe  
Py  
pS  
LS  
| >  
0102.1040 f= 6  
0702.1080, fr-Other  
POther:  
|  
ps  
pd  
pe  
ps |  
ae  
|  
| 25 |  
ae  
| 25 |  
ps  
ae  
po  
oe

c=]

702.9070,  
102,902 a  
702,9080,  
102.904 a  
102.9080  
aaa  
103.1000  
103.9100 Weighing less than 50kg .- | 7

0105 9200  
Eee  
01.04  
104.1000

f=}  
oT

c=}

c=)  
°

o

hae

c=)

we

260 \_ ' THEGAZETTE OF PAKISTAN, EXTRA., JULY 1; 2005 [Parr I

164.2000

Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.

-Weighing not more than 185g:

105.1100 {--Fowls of the species Galius domesticus | \_- :

106.1206 :

105.1900

f=}

9

>

9

--Fowls of the species Gajlius.domesticus, weighing no' more than 2,000 i . ts

--Fowls of the species Gallus domesticus weighing more than 2,000g - ; : z °

108. 9600. 3

\*10105.9200

(0105.9300

HE

1.06 : Other live animals:

06.1100 [Primates CCdTCSCS

0106.1200 . |--Whales, dolphins and porpoises (mammals of the -orde 'Cetacea); manatees and dugongs (mammals of the orde

Sirenia) : - a ae

106.1800.

71062000

Pi : aS . ~

166.3170

063100 [Other id

0106:3200 \_ |--Psittaciférmes (including parrots, parakeets, macaws and ; cockatoos) : ; : : “

106.3900. |--Other

706.9000 [Other

o

[=]

Meat of bovine animals, fresh or chilled.

201.1900 |-Carcasses and half-carcasses :

201-2000

307 3000

Meat of bovine animals, frozen. ;

5

area

2.1000. |-Carcasses and half-carcasses ; :

202.2000 - |-Other cuts with bone in 2

2

02 3006 a

EF

g.

Z

5

t

: st fresh, chilled or frozen. :

"Fresh or chilled, — Le

268.1100

203.1200 |--Hamis, shoulders and cuts thereof, withbone im:

208.1900,

208 100.

203.7200

nN

a

an , .

f=}

f=}

i

208.2500

.f \* |Meat of sheep or goats, fresh, chilled or frozen

oO

204.1000 |-Carcasses and half carcasses of lamb, fresh or chilled

-Other meat of sheep, fresh or chilled:

S18

Q

=

fod

'0204.2100 |--Carcasses and half-carcasses ~

204.2200. j--Other cuts with'bone in

--Boneless

25°  
ao  
26  
5.

2.

ro}  
nN.  
:  
id  
o  
o  
oO

Q

264-5000 =  
204.4100 .|--Carcasses and half-carcasses. Loe :  
204.1200  
poa4a00 [Boneless

f=}

f=)

Ht

204.5000 j-Meat.of goats °

10205.0000 {Meat of horses, asses, mufes or hinnies, fresh, chilled!  
: or frozen.

Edible offal of bovine animals; swine, sheep, goats,  
horses, asses, mules or 'hinnies, fresh, - chilled ol  
frozen. | ; . -  
-Of bovine animals, fresh or Chilled

206.1000

-Of bovine animals, frozen: j  
0208.2100  
206.2200.

r=}

Q  
So

206 2900 \_[-Otter  
206.3000.

eo

-Of swine, fresh or chilled



— |

262° THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 -[Parr1 —

-Of swine, frozen:

206.4100 Livers :

0206.4900 \_ {--Other.

0206.8000.. |-Other, fresh or Chilled

206.9000. |-Other, frozen

\* 102.07 Meat and edible offal, of the poultry of heading 01.05,  
fresh, chilled or frozen. . :

| [Fons ofthe species Galas domesticus: ]

207-1100 |-Nt eatin ioces, fresh oFchiled —~— \_—————d

207.1200 j--Not cut in pieces, frozen "., :

o

—

So

207.1300 }--Cuts and offal, fresh or chilled

207.1400 Cuts and offal, frozen a

-Of turkeys: :

i

oO

fo)

3 . 20

207.2400- "Noteut in pieces, fresh or chilled \_\_\_ :

207.2800 |-Notcutinpiesss, frozen «YO

207.2600 .J--Cuts and offal, fresh or chilled . : \_ 20

i

fod

207.2700 j--Cuts and offals, frozen

-Of ducks, geese or guinea fowls: 7

--Not cut in pieces, fresh or chilled

207.3300 {--Not cut in pieces, frozen ~

207.3400 |-FattyJivers, fresh or chilled .

207.3500 —|--Other, fresh or chilled . .

207.3600 }--Other, frozen. : ; po 20

102.08 Other meat and edible meat offal, fresh, chilled or  
frozen. ;

0208.1000 {-Of rabbits or hares

10208.2000 © [-Frogs' legs a : 20...  
i , . 20

108.3000 \_}-Of primates

N  
So,

1207 .3200°

ny  
c=)

'0208.4000° }-Of whales, dolphins and porpoises (mammals of the order  
Cetacea); of manatees and dugongs (mammals of the order  
Sirenia) ,

208.5000 }-Of reptiles (including snakes and-turtles) ;  
206 9000 20

19.0000

c=)

Pig fat, free of lean meat, and poultry fat, not rendered!  
or otherwise extracted, fresh, chilled, frozen, salted, in  
brine, dried or smoked. \*-

ix}  
r~]

aoa \_\_\_\_\_

'Meat and edible meat offal, salted, in brine, dried | |

\_. tsmoked; edible flours and meals of meat or meat offal.

[teat of swings

(0210.1200 {--Bellies (streaky) and cuts thereof - - :

[92%0:2000\_]Meat of bowne animals 2.

fear" including edible flours and meals -of meat or meat |

offal: :

--Of whales, dolphins and porpoises (mammals. of the rod |

"> . .Cetacea); of manatees and dugongs (mammals of the; = \*

\* forder Sirenia) . : at : ye

10210.9300 \_]--Of reptiles (including snakes and turtles) ~ f. 20-7 |

coor

Pe

— fish. ©. So — ‘

[os01 100 |Ornamentaltsh PY

Potenteh

10301.9106 . }--Trout (Salmo trutta, Oncorhynchus mykiss Oncorhynchus 10:

clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,  
Oncorhynchus, apache and Oncorhynchus chrysogaster)

oaorsa00[-Ca

801.9900 |-Ohe

es ee ee

eee fresh or chilled, excluding fish fillets and other]

- fish meat of heading 03.04. :

[ —FSaimonidae, excising vers androos |

302.1100 . {+-Trout {Salmo trutta, Oncorhynchus mykiss, Oncorhynchus

Jelarki, Oncorhynchus, aguabonita, Oncorhynchus gilae,

\_ {Oncorhynchus apache and Oncorhynchus chrysogaster) -

f=}

10

10 -

gorbuscha, Oncorhynchus. - keta, Oncorhynchus| |  
jtschawytscha, Oncorhynchus kisutch, Oncorhynchus  
masou and Oncorhynchus rhodurus), Atlantic salmon  
(Salmo salar) and Danube salmon (Huchen)

-Flatfish: fish . (Pleuronectidae, Bothidae, Cynoglossidae,  
Soleidae, Scophthalmidae and Citharidae), excluding  
livers and roes: : : aa .

0302.2100. |--Halibut (Reinhardtius hippoglossoides, Hippoglossus

hippoglossus,

f=)

302.2200 |--Plaice (Pleuronectes platessa) To

. }0302.2300. |--Sole (Solea spp.) . < " [ to...

302.2800 \_ io

-Tunas (of the genus Thunnus); skipjack or. stripe-bellied  
bonito. (Euthynnus (Katsuwonus) pelamis), excluding livers|  
and roes:

0302-5160 |--Albacore or longinned tunas (Thunnus albacilla) | 10.

0302-3200 |--Yellowfin tunas (Thunnus albacilla) \_\_\_\_\_s[ 10

302.3800 \_ |--Skipjack or stripe-bellied bonito « dO

0302.3400 \_ |--Bigeye tunas (Thunnus obesus) \_\_\_\_\_SC~dCC

[0562.3500] |--Bluefin tunas (Thunnus thynnus) i) 10)

ole

[=]

0302.4000. }--Herrings (Clupea harengus Clupea pallasii), excluding livers}

-Jand toes :

10302.5000 . {-Cod (Gadus morhua, Gadus ogac Gadus macrocephalus) ,

: excluding livers and roes

| \* \_\_\_\_\_|--Other fish, excluding livers and roes: \* - ;

. [0302,6100 |--Sardines (Sardina pilchardus, Sardinops spp.) sardinella

: (Sardinella spp.), brisling or sprats (Sprattus sprattus)

10°

302.6200 |--Haddock (Melanogrammus aeglefinus), - - —\* 10

302.6300 |--Coalfish (Pollachius virens) - :

: }0302.6400 --Mackerel (Scomber scombrus, Scomber australasicus, |.- 10

c=] T=)

Scomber japonicus) - .

302.6500 |--Dogfish and other sharks :  
{0302.6600 |--Eels (Anguillaspp.) ---  
302.6800

S

2

[oy

i RE CE?

i

Fish, frozen, excluding fish filets and other fish meat of

-Pacific ~.salmon (Oncorhynchus \_nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus

tschawytscha, Oncorhynchus kisutch,. \_Oacorhynchus masou. and Oncorhynchus. rhadurus),. excluding livers and roes: ' oe .

a

ie

]. \_\_]-Other salmonidae, excluding livers.and roes: - :

:-Trout (Salma trutta, Oncorhynchus, mykiss,Oncorhynchus} - clarki, Oncorhynchus aguabonita,.:Oricorhynchus gilae, Oncothynchus apache and Oncorhynchus chrysogaster)

c=] k=;

4

=~

salar) and|/Danube Salmon(Hucho (\*))

Q

w

Q

W

Np

oOo

-

t=)

i=] B=)

0303.2200

jo303.2800\_-Other

-Flat fish | (Pleuronectidae, ' Bothidae, . Cynoglossidae, and roes: ae i

--Halibut. (Reinhardtius hippoglossoides; Hippoglossus)

hippoglossus, Hippoglossus stenoiaapis) ;

030.3300 }--Sole (Solea spp.) eo

303.3900

Soleidae, Scopthaimidae and Citharidaé), excluding livers

0303.3100

-[0303.3200\_\_]--Plaice (Pleuronectes platessa) 10 j

303.4100 j--Albacore or longfinned tunas (Thunnus alalunga)

co]

-Tunas (of the genus *Thunnus*), skipjack or: stripe-bellied

bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers|

and .roes>

f=} go]

303.4200 }j--Yellow fin tunas (*Thunnus aibacares*) 10

0303.4300° j+-Skipjack or stripe-bellied bonito « -10

303.4400 --Bigeye tunas (*Thunnus obesus*). |: ::

2

o

a] " , . ci

Po :

: we

co]

303.4500 | |--Bluefin tunas (*Thunnus thynnus*); i

303.4600 ]--Southern bluefin tunas (*Thunnus.maccoyii*) Le.

308.4600

0303.8000. |--Herrings (*Ciupea .harengus*, *Clupea\_ pallasii*), excludi g  
. livers'and:roes | ; ad :

foi x=]

—  
° 5

— Ny

266 THE GAZETTE. OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

a

0303.6000 |Cod.(Gadus morhua Gadus ogac, Gadus macrocephalus) , PP

excluding livers and roes ; :

|: |\_|Other fish, excluding livers and roes: : fd.

10303.7100:. }--Sardines (Sardina pilchardus, Sardinops spp.), sardinella

(Sardinella spp.), bristling or sprats (Sprattus sprattus)

303.7200 |. |--Haddock. (Melanogrammus aegiefinus) : ,

0303.7300. |--Coalfish (Pollachius virens) . , | io 7]

0303.7400 |--Mackerel, (Scomber' scombrus Scomber australasicus,

. . Scomber japonicus) . .

10

70

10

303.7500 |--Dogfish and other sharks 5

303.7600 |--Eels (Anguilla spp.) |. - + os :

70

10

10

'10303:7700 |--Sea bass. (Dicentrarchus . labrax, © Dicentrarchus

| punctatus) ° . , .

0508 aR -Hake (Merluccius, Urophycis spp)

0303:8000 [over and

es

0303 Fish fillets and other fish meat (whether or not minced), po ;

fresh, chilled or frozen. : .

|SaOATOGO [Fresh or oiled

10304.2000. {-Frozen fillets of ; : |

0508 8000 Oh

a ees ee

103.05 |Fish; dried, salted or in brine; smoked fish, whether oi

|not cooked before or during the smoking process;

flours, meals' and pellets of fish, fit for human

consumption. ;

0305.1000 j-Flours, meals and pellets of fish, fit for human consumption po |

: . ¥

(0306.2000 j-Livers and roes of fish, dried, smoked, salted or in"brine |

Q305.3000 j-Fish fillets, dried, salted or in brine, butnot smoked ( 10 |

-Smoked fish, including fillets: ' |

19305.4100 -}--Pacific salmon (Oncorhynchus narka, Oncorhynchd.', 10

. \gorbuscha, Oncorhynchus. \_\_\_ keta, Oncorhynchus  
Jtschawyscha; Oncorhynchus kisutch, Oncorhynchus  
'|masou and "Oncorhynchus thodurus), Atlantic salmon  
(Salmo salar) and Danube salmon (Hucho hucho)

05.4200

,  
5054900 [-Other td  
/[-.". |-Dried fish, whether or not salted but not smoked: TF]

0305.5100. \_|--God (Gadus morhua, Gadus ogac, Gadus macrocephalus) P]

[63065600

-Fish, salted but not dried or smoked and fish in brine: | -

505.61 00 }--Hertings (Ciupea harengus, Ciupea paliasii) \_ \_ 10°.

0305.6200° |--Cod (Gadus morhua, .Gadus ogac, Gadus' macrocephalus)

035.6300 \_]-Anchovies (Engraulis spp.) ,

Josose900 [Other SiC OY

03.06 Crustaceans, whether in shell or not, live, fresh, Chilled, -  
frozen, dried, salted or in brine; crustaceans, in shell,  
cooked by steaming or by boiling in water, whether or]

--Herrings (Ciupea harengus Clupea pallasii)

i

not chilled, frozen, dried,. salted or in brine; flours,  
meals and peliets of crustaceans, fit for human!  
consumption. .

--Roek lobster and other sea crawfish (Palinurus spp.,

0306.1100

Panulirus spp., Jasus spp.) no .

l

a

0306-2800 |-Shimps andprawne tO

0306. 1900. --Other, including flours, meals and pellets of crustaceans,  
306.2800 }--Other, including flours, meals and pellets of crustaceans[\_ 10°...  
fit-for human consumption : L .

RS C0

0306.2100 j--Rock. lobster and other sea crawfish (Palinurus  
Spp.,Panulirus spp., Jasus spp.)

306.2200 |--Lobsters (Honiarus spp.) ' Tote ;

[=] K~) K=)

fit for human consumption

Vie

"268... THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 \_\_ [Part

Molluscs, whether in shell or not, live, fresh, chilled,  
\_ frozen, dried, satted or in brine; aquatic invertebrates|  
other than crustaceans: arid molluscs, live, fresh,  
chilled; frozen, dried; salted or in brine; flours, meals  
land = peliets. of aquatic invertebrates other than

crustaceans, fit for human-consumption. .

|osa7.1o00 oysters

-Scallops, including queen scallops, of the geneta Pecten

Chlamys or Placopecten:

SGOT ETO [=the ean or oiled

e807 2900 ]-ier

[=]

307.3100 « }--Live, fresh or chilled

307.3900

--Other: 2 oe .

-Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola*  
spp.)'and squid (*Ommastrephes* spp., *Loligo* spp.,  
*Nototodarus* spp., *Sepioteuthis* spp.): .

307.4100 \_)--Live, fresh or chilled

aE

f=)

| Fctopus (*Oetopus* spp;

--Live, fresh orchilled ~- : - ;

07.6000 |-Snails, other than. sea snails foe ~

Q

-Other, including flours, meals and pellets' of aquatic  
invertebrates other -than erystaceans, fit for: human  
consumption: ' .

307.5100 |-Live, fresh or chilled —

307.9900 |-Other

Fd

Milk. and cream, not concentrated nor \containing added  
sugar or other sweetening matter. .

6407 7000 3

-Of a fat content, by -weight, exceeding 1%: but not  
. exceeding 6% uo -

6467,3000

a

Milk: and cream, concentrated or containing added sugar or other sweetening matter. -- 4

-tn. powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 % . a

a

f=}

2.1000

g =) [s)

> p=

o

=

ip

8

5

> — + .

other fermented or acidified milk and cream, whether or  
not concentrated or containing added sugar or other  
sweetening matter or flavoured or containing added)

fruit, nuts or cocoa.

105.1000  
0408.8000

[  
Whey, whether or not concentrated or containing added  
sugar or other sweetening matter; products consisting  
of natural milk: constituents, whether or not containing  
added sugar or other sweetening matter, not elsewhere  
specified or included. : :

—  
<e  
=  
Oa A0HO  
04647000 [Other  
pion \_[Oer  
Tos  
[a  
Ps]  
a  
=  
ae  
p35]

405. "9000

104.06 Cheese and curd.

-Fresh (unripened or uncured) cheese, -  
cheese, and curd:

06.1010  
406-1020  
0408.1080

including whey]

g

ee

%

2

|

"paa6.5000 [Other chesso— CSC

Oo

f~) i=)

04.07 Birds' eggs, in shelf, fresh, preserved or cooked.

5

07.001

o407.0090—[=Other

a ee

4.08 ~|Birds: eggs, not in shell, and egg yolks, fresh, dried,  
cooked by steaming. or by boiling in water, moulded,

. [frozen or otherwise preserved, whether or -not

containing added sugar or other Sweetening, matter. -

fay

a —\_\_

[eacético fared

5

[=]

oe we [Oe

409.0000 , (Natural honey. ”

0410.0000 Edible products, of animal origin, not elsewhere

\specified or included. : :

0501.0000° |Human hair, unworked, whether or not washed o

'scoured; waste of human hair.

Pigs', hogs' or boars' bristles and hair; badger hair and  
other brush making hair; waste of such bristles or hair.

-{0502.1000 .|-Pigs', hogs' or boars.bristles and hair and waste thereof 4

503.0000 {Horsehair and horsehair waste, whether Gr not: put up! 25

' . jas 2 layer with or without supporting material. Loo.

Qo

TAS aE



. ra

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY vi, 2005 271

Skins and other parts of birds, with their feathers of down, feathers and parts of feathers. (whether 'or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.

0505.1000 -Feathers of a kind used for suing: down  
505.9000

Bones and horn-cores, unworked, defatted, 'simply prepared (but not cut to shape), treated with acid or degeletinised: powder and waste of these products.

ee

506 9620

a

Wory, tortoise-shell, whalebone and whalebone hair, horns, antlers,, hooves, nails, claws:-and beaks,

ap

05.06

gl

S138

unworked or simply prepared but not cut to shape; pomae and waste of these products.

007-7000

SPE ON 8

0607-2080

a

Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared. but not cut to shape, powder and waste thereof.

SA 6

os08.0000 [Oe SSSSCSCSSCSdC

| a

a

a)

509.0000 [Natural sponges of animal origin. \_

0510.0000 |Ambergris, castoreum, civet and musk; cantharides;  
-bile, whether or not dried; glands and: other animal  
products. used in the preparation of pharmaceutical

products, fresh, chilled, frozen or otherwise  
provisionally preserved. ;

dead animals of Chapter 1 or 3, unfit for human

or feed products not elsewhere specified or included;

consumption.

{577.1000 P}Bovine semen

--Products of fish or crustaceans, molluscs or other aquatic  
invertebrates; dead animals of Chapter 3: :

|

fossils

a

- [R]ST BRTOT Silk worm e998

517.9990

A RO

Bulbs, tubers, tuberous roots, corms, crowns and  
rhizomes, dormant, in growth or in flower; chicory

- plants and roots other than roots of heading 12.12.

-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes  
dormant: ' \_

557 1070

@07.1090\_-Other

-Bulbs, tubers, tuberous roots, corms, crowns and  
rhizomes, in growth or in flower; chicory plants and roots

-Trees, shrubs and bushes, grafted or not, of kinds which  
bear edible fruits or nuts: .

602.3000 © |Rhododendrons and azaleas, grafted or not \_

602.4000 }-Roses, grafted or not; 3 \*

602.9010

jasmines [Other SCC

aa: flowers and flower buds of a kind suitable for

bouquets. ot for ornamental purposes, fresh, dried,  
0608.1600 20

dyed, bleached, impregnated or otherwise prepared. °  
603.9000

POther

a

06. Foliage, branches and other parts of plants, without!

. flowers or' flower buds, and grasses, mosses and

lichens, being goods of a kind suitable for bouquets or}

for ornamental purposes, fresh, dried, dyed, bleached,  
; impregriated or otherwise prepared. :

604.1000 {-Mosses and lichens  
604, 9700

jon}

[=) K=]

{0804-8900 i

07.01 Potatoes, fresh or chilled a j

oii [Sed

. . , 10 ¥

oo

a

702.0000 |Tomatoes, fresh or chilled.

[=]

07.03 Onions, shallots, garlic, leeks and other alliaceous|  
: egetabies, fresh or chilled.

0703.1000. }|-Onions and shallots

0703.2000 0

703.9000, }|-Leeks and other alliaceous vegetables - ¥ 10

107.04 Cabbages, | cauliflowers, kohlrabi, kale and simita  
edible brassicas, fresh or chilled. ' :

704.4000 |-Cauliflowers and headed broccoli

704.2000 - {-Brussels,sprouts -.. . 7 “,

704.9000

07.05 Lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.),  
'\_fresh or chilled. .

SN 6

705.1100, |--Cabbage lettuce (head lettuce) 8

o

c=) K=)

.§

5

o

oO

705.1806

o

[ Fenco

4 . . 2

. Zz

--Witloof chicory (*cichorium intybus* var .*foliasum*) :

--Other, . ;

10

705.2900

oS

3

3

a

ho

=

2

li

|

07.06 Carrots, turnips, salad -beetroot, 'salsify, celeriac,

: radishes and similar edible roots, fresh or chilled.

706.1000 |-Carrots and turnips : ,

706.9000 |-Other ©

oO

0707.0000 . |Cucumbers and gherkins fresh or. chilled.

07.08 Leguminous vegetables, shelled or unshelled, fresh of]

708.1000 |-Peas (*Pisum sativum*)

708.2000 |-Beans (*Vigna* spp., *Phaseolus* spp.) ~ ~

So

i

o

Ld

07.09 Other vegetables, each orchiled SSS

[5708.1000]-Gobe arichokes SY

9708-2000 [Asparagus Sd

0769.3000 | Aubergines (eag-penis) SSC

6708 4000 [Celery otherthan celeras————SSSSCSCSSCSC\*d Cd

[7 FWushrooms andtraffes. Sd

708.5200

708-6000" 5

0709.7000 |-Spinach, New Zealand spinach and orache spinach 5

.\_ |(garden spinach) : - ' . .

7089000 Other CCS

|

07.10 . {Vegetables (uncooked or caoked by steaming or boiling  
in water),frozen. .

770.1000

7702700

776:2800

°o

-Other vegetables ;

708.9000 . |-Other leguminous vegetables Fo .

a

iB].

P70 3000 eee New Zealand spinach and orache spinach] 15

- (garden spinach) : an \_

i

5

483.

Parr Q) THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 275

571.2000  
\_ ortt.3000

'10712,3100 |--Mushrooms of the genus Agaricus

713.1000 [-Peas (*Pisum sativum*) 5  
: . -Beans (*Vigna* spp., *Phaseolus* spp.):

' (6713.3810 \_|---Green beans, dry whole 8  
' 5

0710.9000 - |-Mixtures of vegetables : a 15

Vegetables provisionally preserved (for example, sulphur dioxide gas, in brine, in sulphur water .or in; other 'preservative. solutions), butun suitable' jn that state for immediate consumption. ==.

fo) X(=) Ko}

711,4000° |-Cucumbers and gherkins . :  
| .\_\_ |-Myshrooms and truffles: .

=.  
a

o

711.5100 |--Mushrooms of the genus Agaricus  
717.5000

711.9000 |-Other vegetables; mixtures of vegetables .  
RS

07.12 'Dried. vegetables, whole, -cut, sliced, broken or In  
' ' powder, but not further prepared. a

7e2000 [Onions  
-Mushrooms, wood ears (*Auricularia* spp.), Jelly fungi  
(*Tremella* spp.) and truffles: ,

=)  
a

So

—  
a

16.  
6

15

°o

oO

Sle] oy

712.3300 |--Jelly fungi (Tremella spp.)

0712.3900

0712,9000 |--Other vegetables; mixtures of vegetables : ;

eS ey

07.13 Dried leguminous vegetables, shelled, whether or not

712.3200 .]--Wood ears (Auricularia spp.) ~ : oN

skinned or split. ~

()

Oo

713.2000 |--Chickpeas (garbanzos) : : :

0713.3100 |--Beans. of the species: Vigna mungo (L.)/Hepper. or Vigna

. |radiata (L.)Wilezek ». oo, " . :

10713.3200 |--Smaill red (Adzuki) beans (Phaseolus or vigna angularis) 5

0713.3300 |--Kidney beans, including white. pea beans (Phaseolus

vulgaris) .

f=) 5=)

713.3920 |---Green beans, split ' .

713.3990 | |---Other Coe

a

f=)

ae pare

Gua

: "\$65.

276 THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005 [Part I

arias [byw SSCS |  
erieaeo0 [Som |

0713.5000. |-Broad beans (vicia faba var. major) and horsebeans( Vicia

faba var. equina, Vicia taba var.minot)

' 10713.9010. ]---Grams, dry whole a 1

0713.9020°. ]---Black matpe, dry whole ° ; J 75 |

o

Oo

a

07.14 Manioc, arrowroot, satep, jerusalem artichokes, sweet

- potatoes and similar: roots and tubers with high starch

or inulin content, fresh, chilled, frozen or. dried, whether,

or-not sliced or in the form of pellets; sago pith.

5

5. .

arTa 600

714-2000

0

10

3]

=) k=)

7148000 [-Oher

SL

08.01 Coconuts, Brazil nuts and cashew nuts, fresh or aes} |

whether or not shelled-or peeled.

[Coconuts

86K. F100 | Desisoated

e801 1810f--Seed

Po

[=]

Qo

801.1990 {---Other

]. Brazil nuts: oo a :  
BOT FIDO a

[=] K=)

a  
RY

108.02 Other nuts, fresh or dried, whether or not shelled o:

fo) R=)

peeled.

anon

[=]

:  
Boa zTOO

[=]

[=]

4

ce FEES

Part 1] | THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 277

a

802-2206.

BETO [shel

602.5206

802.4000 |-Chesinuts (Castanea spp.)

802.5000

[=] E=) im]

oO

10

10

rt0

5

9

802.9010 — j---Areca (betel nuts)

oaoe.2080 [Other CSC\*d

5 |Bananas, including plantains, fresh or dried.

Dates, figs, pineapples, avocados, guavas, mangoes  
and mangosteens, fresh or dried. ;

Dae:

gaodToro [Fresh

l

goa z000 [Figs

goa 3000 [Pineapples

204 4000 25

:: . 25

3| .|8

aa

08.04

f=] R=] K=] K=)

o

r=}

BOT ETO

B04 5020

804.5000

Citrus fruit, fresh-or dried.

05.1000

-Mandarins (including tangerines. and \_ satsumas),  
clementines,wilkings and similar citrus hybrids:  
gOS 2010 [Kino fresh dC  
gos 2090 [Other CSCSCSC~CSCS\*sSCSCSC  
805.4000 25  
(0805.5000 -{-Lemons (Citrus limon, Citrus limonum) and limes (Citrus  
aurantifolia,Citrus latifolia)” SC

c=}

i  
np

o

5  
08.06 |Grapes, fresh or dried. - :

06.7006  
06 2000 25

co) k=]

nN

: Melons (including watermelons) and papaws (papayas),  
fresh.

. |  
- foae

-Melons (including watermelons)

807.1100  
0607 7800

A

807.2000 - |-Papaws (papayas)

1 \_ . 8 ; :  
'7 i 1

8.08 Appies, pears and quinces, fresh. . . :

808.1000: - |-Apples

- Joao8.2000  
PT

08.09 Apricots, cherries, 'peaches . (including nectarines),

plums and sloes, fresh. \_ .

08 1000  
908.2006  
808.3000  
08 4000

35  
. 25  
25

Po  
8.10 Other fruit, fresh

810.1000 -  
10840.2000

810.3000 |-Black, white or red Currants and gooseberries :  
\_ [0810.4000 |-Cranberries, bilberries. and Other fruits of the genus  
Vaccinium '

876.5000 25  
810.6000 25  
BIO BOW 5  
310.9080 25

Fruit and nuts, uncooked or cooked by steaming or]  
boiling in .water,frozen, whether or-not containing

added sugar or other sweetening matter.

25 ;

25

. 25

Strawberries

-Raspberries, blackberries, mulberries and loganberries

oS

Oo

ii

Q

B77 1000,

-Raspberries, blackberries, mulberries, loganberries, black,

10811.2000

nN

a

N

a

white or redcurrants and gooseberries :

8179000 <a

i=J

i ASF

14

812.1000

812.9000

fo}

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 279

ST

Fruit and nuts, provisionally preserved (for example, 3 | . sulphur-dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. :

-Cherries ; . } 25 |

Fruit, dried, other than that of headings 08.01 to ad mixtures of nuts or dried fruits of this Chapter. - "s

BRIO [Apricots

843.2000 | 25

gia3000 [Apples SSC~CSC"CSCSCs~sSSC CSC

Fomertwm Cid Sd

813.4010 [Tamarind

ia.4020\_[=Chewies SCS

araaogo ("Other CSCSC™SC~CS~S

" 5

. 2

813.5000 \_]-Mixtures of nuts or dried fruits of this Chapter

1

7

1

1

[=] B=) K=) [=]

oo

0814.0000 Peel of citrus fruit or melons (including watermelons)

: fresh, frozen,dried or provisionally preserved in brine,

in sulphur water or in other preservative solutions. \_

' 09.01 'Coffee, whether or not roasted or detaffeinated; coffee!

husks and skins; coffee substitutes containing coffee in|

any proportion.

-Coffee, not roasted: . :

Ff

901.1100 - 1--Not decaffeinated

fo}

5.

5

5

5

P|

J

07-1200

A

=

0

0

—

1

904.2400. |--Not decaffeinated

f=}

01-2200,

207 2000

'Tea, whether or not flavoured.. Ro

0902.1000 |--Green tea (not fermented) in immediate packings of 1 |

2

7

-\_ {content not exceeding 3 kg

{902.2000 }-Other green tea (not fermented) "

0902.3000 |--Black tea (fermented) and. partly .fermented -tea,. 'in

immediate packings of a content not exceeding 3 kg

-Other black tea (fermented) and other partly fermented

tea:

ANG

280 THE GAZETTE OF PAKISTAN, EXTRA., JULY:1, 2005 [PAR I

808 4010.

2c cc

(0000 Mate

REG

09.04 Pepper of the genus Piper; dried or crushed 'or ground  
fruits of the > genus Capsicum or of the genus Pimenta.

a aces Fc

Bou TTIO

904.1120

904.1180

904.1200 }--Crushed or Ground

-Fruits of the genus Capsicum or of the genus Pimenta,  
dried or crushed or. ground:

904,2010\_|---Red chillies (whole)

904.2020 | -«-Red chillies (powder)

0904.2090

th

a

oS

HL

308. rae

Cinnamon and Ginnamon-tree flowers.

966. 1000 \_\_'[-Neither crushed nor ground

906.2000 |-Crushed or ground

0907,0000 [Cloves (whole fruit, cloves and stems).

Nutmeg, mace and cardamoms.

308. 100

|

| 1s

ne

|

J

|  
eT

908.2000 Mace

[Cardamoms:

JS

ae

|

| s

| 8

8 g

co}

t=]

-Cardamoms.

---Large

Seeds of anise, badian, fennel, coriander, cumin or]  
caraway; juniper berries.

-Seeds of anise or badian ;

-Seeds of coriander .

2°

908.3010

0908.3020

909.1000

909.2000

any

2

te)

—\_—

se]

oy.

—

x

x

Parr I] | THEGAZETTE OF PAKISTAN, EXTRA, JULY 1, 2005 281

909.3000 }|-Seeds ofcumin . -

809.4000 eeds ofcaraway ; \_

909.5000. Seeds of fennel; juniper berries

pS

pT

ER

Ginger, saffron, turmeric (curcuma), thyme, bay frees |

. curry and other spices. \_ i

BIT paneer

3102000 | Sation

| is

18 |

pT

f=)

n

[|

09.10

i

i

970.3000 [Turmeré (eueuma)

910.4000 j-Thyme; bay leaves ;

910.5000

-Other spices: ."

910.9100. ]|--Mixtures referred to in Note 1 (b) to: this Chapter

a

3.

=

1.

5

1

0

10]

to

fo}

70.9800

Wheat and meslin. :

007-1000

001.9000 \_ |-Other

aca |

oe

vazen00 [Aye

p S|

[|

[P|

| 8

ee

0000 fats

TD

[Maize (corn)

| ST

| 10

a

[|

p10

| 10

006.1000- [-Rice in the husk (paddy or rotigh)

006.2000... |-Husked (brown) rice

-Semi-milled or wholly milled rice, whether or. not 'polished|

lorglazed: - oe -

DOE SOTO

006.3090 . i : re . :

[0

Pio

008.4000 [Broken ce OY

Pt

Po

3|-|8

3] |3| [2 18

mre

0081000

006, 8060

i

=

007.8000

ay

lo

282 THE GAZETTE OF: PAKISTAN, EXTRA., JULY 1, 2005 {Part I

0.08 "Buckwheat, millet and canary seed; other cereals

008.1. Buckwheat 7

8

008.2000"

aya

a8

008.5

=

008.9000 |-Other cereals

Wheat or mestin flour. a

<4

°o

101.001 ---Of Wheat

=

Tor-0620

102:

Ce ]

1102.2060 }-Maize (corn) flour , ‘

Cereal groats, meai atid pellets.

+108 300.

pt '-Groats and meal

=

108.1700

--Of maize (com)

103.1900 \_ |--Of other cereals

103.2000

102.1000

10

10

70,

"10

10"

7 16

i

=

a NT SO ROE

Cereal flours other than of wheat or mestin .

SS

(Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice o heading 10.06; germ of cereals, whole, rolled, flaked.o

TOR-T200.

104.1600

| -Other worked grains (far example, hulled, pearled, sliced o1 kibbled): : . . . .

1042500

11042800.

104 2600-

1704,3000

RT

Flour, meal, powder, flakes, granules.and peltets of potatoes, . vos an

Pellets ,

q,

=

=

ch

Parr I} |THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - 283

405.1000 > ]-Flour, meal and powder™  
105.2000 {-Flakes, granules and pellets ;

Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.

708.1000  
706.2000  
108.3000

Lee  
107.1000  
107 2600)

(Se RE  
eee  
07106

08. 1200--[-Maize (oor) starch  
f1i08.1300\_-[-Potstarch SSCS  
-|1908:1800\_f-ter starches Sd  
pit08.2000\_finwin

1109.0000 |Wheat gluten, whether or not. dried . ) 15  
201.0000 |Soya beans, whether or not broken. ;

Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.

202.1000 — |-In. shell |  
202.2000 |+Shelled, whether or not broken

ae

=

=

OQ

a

\_—

204.0000. \_|Linseed, whether or not broken: -:

Rape or colza seeds, whether or not broken.  
205.1000, |-Low erucic acid rape or colza seeds ) .

=

Other oil seeds and oleaginous fruits, whether or not broken. : : :

jiz072060\_-Cottonseeds SS SSCid CC  
i207 3060\_-Castor seeds  
207-4000" |-Sesamum seeds SSCid  
207-5060 [Wusardseeds SS  
207.8000 |-Safflowerseeds—SSCSCSCS~C~SCSSC  
i207 S100\_-Poppy seeds Ci  
(307.3800 [-oher

Flours and meals of oil seeds or oleaginous fruits, other!

than those of mustard. ; : oe  
1208.1000 |-Of soya beans : : |. 10°. |  
1308.9010  
7306.5000\_|yCastor meal  
12089080 [-Oher  
Seeds, fruit and spores, of a kind used for sowing. |

11209,1000 |-Sugar beet seed :

Seeds of forage plants: | .  
1209.2100 }--Lucerne (alfalfa) seed \* os : .  
209.2200 \_ }--Clover {Trifolium spp.) seed ; . .

i

=

Es

Ps

ss

3s

092300 |Fescue seed SSCd

209-5400 \_|-Kentucky blue grass (Poa matensis LYseed «| 67 |

rs

—

a

1209.2500 }--Rye grass (Lolium. multiflorum lam., Lolium perenne L.)  
seed 7 :

209.2600 }--Timothy grass seed — |

208 2000

. -Seeds of herbaceous plants cultivated principally for their

flowers -

--Vegetable seeds: H ° =

=T=  
dR  
ps)  
a t)  
®  
: 3S  
f=)  
rs]

200 5790  
208.9120 5  
200.9190 25

12089190  
208 3900

Hop cones, fresh' or dried, whether or not ground,  
powdered. or in the form of pellets; tuputin.

-Hop cones, neither-ground nor powdered, nor in the form of

1210.1000  
- pellets . Joos

1210.2000 |-Hop -cones, ground powdered or in. the form of pellets;

lupulin .

y

Plants and. parts of plants (including seeds and fruits),  
of a kind used primarily in perfumery, in pharmacy 'or|  
for insecticidal, fungicidal. or similar purposes, fresh or|  
dried, whether or not cut, crushed or powdered.

217.1000  
\_ [F2t7.4000  
-[izrT-s000  
Pe

Locust beans, seaweeds and other algae, sugar beet  
and Sugar cane, fresh, chilled, frozen or dried, whether  
or not ground; fruit 'stones and kernels 'and ' other}  
vegetable products (including unreaasted chicory roots  
of the variety Cichorium intybus |sativum) of a kind|  
used primarily for human consumption, not elsewhere|  
\_\_\_\_|specified or included. .

1212.1000 |-Locust beans, including locust bean seeds

1212.2000 |-Seaweeds and other algae

; : 5  
, "Apricot, peach (including nectarine} or. plum stones and), . 5  
kernels . .

-Other: .

212 5100 -

=

a



ay

286 - THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

tN Aa si and Kid. unprepared whether | or not

Swedes,. mangolds, fodder. roots, hay, lucerne (alfalfa),  
clover, sainfoin, forage kale, lupines, vetches -and  
:|similar forage products, whether or not in the form o'

pellets.

1214,1000 |-Lucerne (alfalfa) meal apa palots fo 5]  
214.8000

Lac; natural gums, resins, gum-resins and oleoresins

LS |

a

|\_\_\_\_

901.1010 \_ a aoe

1307.1090 a =a

415 |

Le

| 2 |

P|

|

307 2000

301.9010 ]---Cannabis resins and balsams

307.9080

Vegetable saps and extracts; pectic substances,  
pectinates and pectates; agar-agar and other mucilages:  
land thickeners, whether or not modified, derived from  
vegetable products.

"Vegetable saps and extracts:

308.1400 a

302.1200 |--Of- liquorice.

--Of hops :

--Of pyreihrury or of the Tools of Plants conlaining rotenone

AL

302.2000 |-Pectic substances, pectinates and pectates |. 15: |  
-Mucilages and thickeners, whether or not modified, derived |

8

asI a =y= =f =T=T= =

8

6S

ane

t=)

from vegetable pi products:

335700

--Mucilages "and thickeners, whether or not moaitied.

derived from Jocust beans, locust bean seeds or gua

seeds:

302-3800

3

pi : :

Vegetable materials of a kind used primarily for. plaiting]  
(for example, bamboos, rattans, réeds, rushes, osler,  
tattia, cleaned, bleached or dyed cereal straw, and time  
bark).

.  
jra0r8000 fore, |

es

1402.0000 [Vegetable materials of a kind used primarily as stuffing  
: or as padding (for example, kapok, vegetable hair and|  
eel-grass), whether or not put up as a layer with o:

“ Vegetable materials of a kind used primarily in brooms)  
or. in brushes (for example, broomcotn, piassava, couch  
grass and Istle), whether or not in hanks or bundles.

1403.0010 [---Broomcorn (Sofghum vulgare var technicum) -, | 20 4

regetable products not elsewhere . specified - o  
included. i .

-Raw vegetable materials of a kind used primarily in dyeing|

lor tanning: \_—\_

15

; 15 -

Rs.150/Kg

404.1010 |---Hena leave 'and powder ve,

464.1090 f-Oher

404-2000

||

404.9010 |---Tendu leaves (biri leaves) " . ,

aos

l

15.01 Pig fat (including lard) and poultry  
heading 02:09 or 15.03.

|

p10

P|

=

fat, other than that o

T501 0080



HG -

288 Z THE GAZETTE OF" PAKISTAN, EXTRA... JULY 1, 2005 {Part 1

1502.0000 {Fats of bovine animals, sheep or goats, other than those of heading 15,03. ; Lo.

15.03 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil,

not emulsified or mixed or otherwise prepared.

503.0010 |---Lard stearin, fard oil

aa

||

pa 25

1503.0090 [omer

a

|

pS

ela

Fats and oils and their: fractions, of fish or marine mammals, whether 'or not refined, but.not chemically

modified.

1504.1000 \_)-Fish-liver oils and their fractions

1504.2000

-Fats'and oils and their fractions, of fish, other than' liver oils

eorsoer 3000 . |-Fats and oils and their Traclions: of marine mammals a nr

— grease and car Guia SRT Se Ta substances derived therefrom) : including lanolin).

BoE TOTO [Taree

06.180 [otk

fp

[1506.0000 [Other animal fats and oils and their fractions, whethe  
\*\*\*\_ lor not refined, but not chemically modified. .

Soya-bean oil and its fractions, whether or not refined, but not chemically modified.

. ¥507-7000 Grids oil, whether or not.degummed {Rs. 9050/ M  
1507: 8000 4-Other . Rs.

}1o200/-mT

Ground-nut oil and its fractions, whether or not refined,  
but not chemically modified.

1508.1000 - |-Crude oil Rs.

ee Sine |

1508. 3000 "Other [Rs.

Olive oil and its fractions, whether or not refined, but not chemically modified. .  
.\_|10200/MT

olives,. whether or. not 'refined, but not chemically|10200/MT

modified, including blends of these oils or fractions with oils or fractions of heading 15.09. :

Palm oil and its fractions; whether or not refined, but a not chemically modified.

pomen

1511.9020 |---RBD Palm Oil Rs. 10800/ °].

1511.9090 |---Other

7.

Sunflower-seed, safflower or cottonseed. oil and : fractions thereof, whether or not refined, but not} chemically modified. J . ;

|\_| Sunflower-seed or safflower of'andradions thereof

512.1100 |-Crude oil TAs.

: 15650/MT

1512.1900 Ri

: t6800/MT

-Cotton-seed ail and its fractions. aE

1512.2100. |--Crude oil, whether or not.gossypol has been removed

MT ,

Rs. |

40800/MT ~

S.

Ss.

Ss -

1512.2900 |--Other R

ct, ; , 16800/MT. |-

Coconut (copra), palm kernel or babassu olf and fractions thereof, whether or 'not refined, but not! chemically modified.

-Coconut (copra) oil and its fractions:

1513.1100 --Crude oil . 2 Rs. 9500/ MT]

10800/MT

|-Palm kernel or babassu oil and fractions thereof: |

1513.2900

whether or not refined, but not chemically modified.

; | -Low erucic acid rape or coiza oil and its fractions

1814.1100 --Crude oil Rs

10800/MT

ce . ; 10800/MT

Rape, colza or mustard oil and fractions thereof,

1814.1900 --Other Ais.

48000/MT

tie

1514.9100 --Crude oil Rs. 9050/ MT]

1514.9900 - |--Other a TT

: 10200/MT

Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. . . .

-Linseed oil and its fractions:

Po] -Maize (corn) oil and its fractions:

1515.2100. |--Crude oil : . -

¥ . : 15300/MT

--Other. . : ue . .

: a 16600/MT

-Castor oil and its fractions

#lael lee z

g |

g '

=

4

PB)

a

10800/MT

10800/MT

2900

1515.3000

4000

-Tung oil and its fractions: -

1515,

5.

r

a

AAO

Parr le - THE GAZETTE OF PAKISTAN, 'EXTRA., JULY 1, 2005~ \_ 291

wo a

1515.5000 |-Sesame oil and its fractions Rs.  
10800/MT.

1515.9000 - |-Other .  
: 10800/MT

a

\15.16 © Animal or vegetable fats and oils and their fractions,

" Jpartly or wholly hydrogenatéd, inter-esterified, re-  
esterified or elaidinised, whether or not refined, but not  
further prepared.

-Animal fats and oils and their fractions

1516.1000 |

. ° ‘ }10200/MT

. [Prespiabile ais and oils and rerrfrasionss

1516.2010 |---Vegetable fats and their fractions : - . JRs.  
10200/MT-

---Vegetable oils and their fractions.

1516.2020

10200/MT

Margarine; edible mixtures or preparations of animal or  
vegetable fats or oils or of fractions of different fats or,

15.17

oils of this Chapter, other than edible fats or oils. or|  
: their fractions of heading 15.16.

t917 1000. Margarine, excluding liquid margarine , .

. Tole, . . 10800/MT

1517.9000 |-Other . ~ . .

: . ; — Oo - . |1es00/mT

a

. }1518.0000 [Animal or vegetable fats and oils and their fractions,

. |boiled, oxidised, dehydrated, sulphurised, blown,  
polymerised by heat in vacuum or.in inert gas. o1

otherwise chemically modified, excluding those of  
heading 15:16; inedible mixtures or preparations off

‘animal or vegetable fats or oils or of fractions of

‘different fats or oils of this Chapter, not elsewhere!

specified or included. :

520.0000 {Glycerol, crude; glycerol waters and glycerol lyes.

Vegetable waxes (other than triglycerides), beeswax, | - . .  
other insect waxes and spermaceti, whether or not :  
refined or coloured. i ;

[752.1000 ~|-Vegetable waxes. ; y-20- |

RR a

a a

po)

e

it

=

Oe

1821.9010 [Beeswax 880  
1521,9090

Degras; residues resulting. from the treatment of fat  
substances or animal or vegetable waxes.

522.0010 }---Of animals or vegetable waxes 20  
525.0090 20

1601.0000 j{Sausages-and similar products, of meat, meat offal or  
blood; food preparations based on these products. .

=

Other prepared or preserved meat, meat.offal or blood,

602.7000  
02.2000 \_[-Ofverofany animal SSCSC\*dCCS  
603.3100 26  
[7602,3200

3800 oher  
T60EATOO\_  
7602-4200  
1602.4900 }--Other, including mixtures : of 5  
602.5000 = {-Of bovine animals 20

602.9000 -Other, including preparations of blood of any animal

a molluscs or other aquatic invertebrates. :  
Po

Prepared or preserved fish; caviar and 'caviar  
substitutes prepared from fish eggs.

604.1700  
6041200 20  
604.1300 20  
604.140 20  
604-1500  
604.1600 2  
go4.1800 Other

== =T=T=

2  
te)  
8  
o  
8

=

H

=

Oo

=] —

nN

o

=

-Other prepared or preserved fish:

Boa 2OTO oe  
804.2020

604 2080 20  
B04 3000

Crustaceans, molluscs and other aquatic invertebrates,  
prepared or preserved.

508 1000

ary

605.2000 \_]-Shrimps and prawns

=  
oO  
fo}  
on.  
o  
8

3060  
606.4000 |-Other ouslaceans  
05.9000 [Other

f Cane or beet sugar and chemically pure sucrose, in|  
solid form

ary ware

=  
N  
i)  
3

-Raw sugar not containing added flavouring or colouring  
matter: - :

-Gane sugar

7701,1200

20  
20.

{701.1100 70

0 10

1701.910

Containing added flavouring or colouring matter

obo a  
ojo co)

i

701.9920 : |---White crystalline beet sugar: — :  
701.9930 |---Chemically pure sucrose .  
703.9600

- 117.02 Other. sugars, including chemically pure lactose,

maltose, glucose and fructose, in solid form; sugar

=

701,9910 -|---White crystalline cane sugar , \ “

li

syrups not containing added flavouring or colouring  
matter; artificial honey, whether or not mixed with  
natural honey; caramel.

-Lactose and lactose syrup: :

--Containing by weight 99% or more lactose, expressed as

anhydrous lactose, calculated on the dry matter: ”

702.4170

=

oo

---Lactase

|rroxii0

-Maple sugar and maple syrup: “

Beas

294 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Part I ~

i

: i705. 2020 Maple syrup

1702.3000 -|-Glucose and glucose Syrup. not containing fructose or  
containing: in the dry state less than 20% by weight of

-|fructose

1702. 4000

: least 20% but less. than 50% by weight of fructose.)

fructose invert sugar.

1702, 6000. }-Other fructose and: fructose syrup, containing in the d  
state more than 50% by weight of fructose, excluding invert  
. sugar.

syrup blends containing in the dry state 50% by weight of

; fructose:

702.9010 | |---Maltose |

-Glucose and glucose syrup, containing in the dry state at|

-Other, including invert Sugar and other sugar and sugar

=

1702,9080

[|

. 17.08 Molasses resulting from the "extraction or refining of  
sugar.

73,1000

17039000

oe

417. 04 Sugar confectionery (including white chocolate), no  
containing cocoa.

704.1000 Chewing gum, whether or not sugar-coated

704.9010 | white chocolate

704.9020

704.9090

11801.0000 [Cocoa beans, whole or broken, raw or roasted fF 5]

\*{1802.0000...{Cocoa shells, husks, skins and other cocoa waste. —

[18.03 [Cocoa paste, whether or not defatted. |\_] |  
1803.1000 {-Not defatted ; 5...)

1803.2000 - |-Wholly or parily defatted — =

=

ain

=

=

i

0 {Cocoa butter, fat and oil. : a

1805.0000 {Cocoa powder, not containing added sugar or other

sweetening matter.

Eee EEE

18.06. [Chocolate :and other food preparations containing]

Cocoa.

1806.1000 [-Cocoa . powder, containing added sugar or other

: sweetening matter ;

3

-Other preparations in blocks, slabs or bars weighing more|  
than 2kg or in liquid, paste, powder, granular or other bulk  
form in containers or immediate packings, of a content  
exceeding 2kg: .

806.2010 [---Chocolate preparation'. ,

806-2000

-Other, in blocks, slabs or bars: +. . ;

=

ss

|

a

5

OE SS

Z

—

a

a

a

18069000

Malt extract; food preparations of flour, groats, meal,  
starch or malt extract, not containing. cocoa  
containing less than 40% by weight of cocoa calculated)  
on a totally- defatted basis, not elsewhere specified or'  
included; food preparations of goods of headings 04.01  
to 04.04, not containing cocoa or containing less than  
5% by weight of cocoa calculated on a totally defatted  
basis, not elsewhere specified or included. ~ :

901.1000 [-Preparations for infant use, put up for retail sale

-Mixes and doughs for the preparation of bakers' wares off  
heading 19.05 .

[Other

907.8070

[is0T-s0g0

Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. .

—

ir)

S|

a

ho

=)

fo)

fo)

Uncooked pasta, not stuffed or otherwise prepared: |

18081100

a A |

fgoa Toro \_|-Macaroniaw SSCS

=

302.1080

1902.2000° |-Stuffed pasta, whether or not cooked or otherwise prepared o, ; : .

i902 4000 [Couscous SSC

aS

=

=

119.03 Tapioca and substitutes therefor prepared from

starch,in the form of flakes, grains, pearls, siftings or in similar forms. i

a

19.04

Prepared foods obtained by the swelling or roasting o' cereals or cereat products (for example, corn flakes). cereals (other than maize (corn)) in grain form or in the' form of flakes or other: worked grains (except fiour,|. graats and meal), pre- cooked or otherwise prepared).

{not elsewhere specified or included. , .

; . \_|-Prepared foods .obtained by the swelling or roasting o' cereals or,cereal products: © - .

Lz a

1904.2000 |-Prepared foods obtained from unroasted-cereal flakes. o from mixtures of unroasted cereal flakes and roasted cereal): flakes or swelled cereals ;

Bread, pastry, cakes, biscuits and other bakers' wares,  
whether or not containing cocoa; communion wafers,

empty cachets of a kind suitable for pharmaceutical  
905.1000

use, sealing wafers, rice paper and similar products. ;

905.2000 \_]-GingerbreadandtheWe SSS

Sweet biscuits; waffles and wafers: : a

TOOE.STOO-Sweelbiecuts SS SSSCSCiSC

\$06 5200 \_]-Wafles end wales

905 4000 Fuske, toasted bread and aia' tasted products [28 \_]

9059000 Oe,

ee

Vegetables, fruit, nuts and other edible parts of plants,

prepared or preserved by vinegar or acetic acid. ; |

001.1000 f-Cucumbers and gherkins ‘

omen

=

]-Grispbread

=

i

=

porsole [Pees SSCSSCSCSCSCSCSCSCiSC

01.9080 \_f=Oiher

a

Tomatoes prepared or preserved otherwise than by  
vinegar or acetic acid. : ;

25

5

25

2002.1000 }j)-Tomatoes, whole or in pieces . 25

2 CC,

5

20

Ny

[35]

SN Ca

DOE DIO |—Tomatoeepasie

[3

nN

2

p-Other

Mushrooms . and truffles, prepared or preserved :  
otherwise than by vinegar or acetic acid. ; i

003.1000 \_|-Mushrooms of the genus Agaricus

cus [a]

08.2000 [Tues

nee Oe

I

002, 8090

2003.8000

Other vegetables prepared or preserved otherwise than  
by vinegar or acetic acid, frozen, other than. products off  
heading 20.06. : .

DOATODD. :

004.9000 [-Other vegetables and mixtures of vegetables - }. 20

hs}

20.05 Other vegetables prepared or preserved otherwise than

- by vinegar or acetic acid, not frozen, other than products of heading 20.06... ;

2005.1000 |-Homogenised vegetables. ~~.

'2005.4000 |-Peas (*Pisum sativum*) .

Dr} #0)

a eee ee

2006.0000 |Vegetables, fruit, nuts, fruit-peel and other parts o'

- '{plants, preserved by sugar (drained, glacé or

- \_\_jerystallised).” . .

es ee

120.07 Jams, fruit jellies, marmalades, fruit or nut puree and

fruit or nut pastes, obtained by cooking, whether or not

containing added sugar or other sweetening matter. .

SS

a

20.08 Fruit, nuts and other edible parts of plants,otherwise|

prepared or preserved, whether or not containing added

sugar or other sweetening matter or spirit, not

elsewhere specified or included. : :

; P| -Nuts, ground-nuts and other seeds, whether or not mixed}

together: a : .

|

5

, mE

15

005.5100 |--Beans, shelled

N

rin

Po] -Beans (*Vigna* spp., *Phaseolus* spp.): 7

25

25

)

25

nN

[Xy

Nin

25

25

NENT PT

NI

0084600

008.5000 [Après

08 3000

mofo ~

Parr 1} | 'THE-GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - 299

7 4

08 BOG

|:

H

008.7000 |-Peaches, including nectarines ' :  
008.8600

-Other, including mixtures other than, those of subheading

nN

2008.19:

a

008.9100 |-Palmhears " Yi |  
008.9200 |  
008.9900

te

NR

Fruit 'juices (including grape must) and vegetable  
juices, unfermented and not' containing -added spilit,  
whether or not coritaining added sugar or other  
sweetening matter. :

POvange jue.

DOETTOD

009.7200 ]--Not frozen, of a Brix value not exceeding 20 [2

.

nN

068.1860  
-Grapefruit juice

609.2100 © |--Of a Brix vaiue not exceeding 20

N

082800

-Juice of any other single citrus fruit  
009:3100 j--Of a Brix value not-exceeding 20

nm

a  
2

H

NO

009.5000

+Grape juice (including grape must)

009.6100 |--Of a Brix value not exceeding 30

009.4100 |--

15

15...

15 .

16

20

a)

|

i

25 |

|

i

He | []

8 | |

008-4900

! |

| 28

|

:

[]

BS)

009.6900

-Apple juice:

009.7100 --Of a Brix value not exceeding 20

: 009.8000 -Juice of any other single fruit or vegetable

2009,9000 |--Mixtures of juices

Of a-Brix value. not exceeding 20. .

Pineapple juice:

Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.”

-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:

[Extracts, essences and concentrates of coffee, tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:

2101.1200 - Preparations with a basis of - extracts, essences or

Per 1200 | concentrates or with a basis of coffee per 1200 |  
-2101.2000 - Extracts, essences and concentrates, of tea or mate, and 10

preparations with a basis of these extracts, essences or:

concentrates or with a basis of tea or mate ,  
12101.3000 . -Roasted chicory and other roasted coffee substitute, and 10  
i

Yeasts (active or inactive); other single-cell microorganisms, dead (but not including vaccines of heading 30.02); prepared baking powders. :

TOBTOTO

; -Inactive yeasts; other single-cell micro-organisms, dead - 15

102.3000 «-Prepared baking powders

Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. . :

7081000 5

103.2000 - [-Tomato ketchup and other tomato sauces

an  
Po

as

Tomato ketchup and other tomato sauces is \_—|

108.9000. Mustard flour and meal and prepared mustard [28 \_]  
a

|

RT I -  
ty P=  
8  
" iy  
8  
t=)

i

N.

i

nN

joxg000 [Omer  
~ Soups. and "broths and preparations therefor;  
homogenised composite food preparations.

R  
4

21 -Soups and broths and preparations therefor : ;  
104.2000 |-Homogenised composite food preparations . " -

Ne:

ix}  
pad  
zg  
a  
8  
36

x Ice cream. and other edible ice, whether or - not}  
} ' | {containing cocoa - . ,

Food preparations not elsewhere specified or included.

'2106.1000 | -Protein concentrates and textured protein substances

. |2106.9020 | ---Syrups and squashes

12106.9030 . | ---Flavouring powders for preparation of food

2106.9040 ~ -Emulsifying agents for food and dairy products

2106.9050

25

25

10

5

2106.9010 | ---Concentrates for aerated beverage in allforms |

---Preparations including tablets consisting of saccharin,  
lactose \_

2106.9060° | ---Protein hydrolysates ;

106 9080

Waters, including natural or artificial mineral water:  
land. aerated waters, not containing added sugar of

PX) .

Pa .

oe

a

3

r=}

oO

n

lother sweetening matter nor flavoured; ice and snow.

-Mineral waters and aerated waters; \*

nN

201.1010 " | ---Mineral waters .

2207.1020\_ 5

207.9000 a

'Waters, including mineral waters and aerated waters,  
containing added sugar or other sweetening matter or  
flavoured, and other non-alcoholic' beverages, not  
including fruit or vegetable juices of heading 20.09. —

-Waters, including mineral waters and aerated waters,  
containing added sugar or other sweetening matter or  
flavoured: :

20BAOTO  
202.1090 3  
202-9000

N

203.0000

. 'Bho

302 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

Wine of fresh grapes, Including fortified wines; grape  
must other than that of heading 20.09. °

2

-Other wine; grape must with fermentation prevented 0 —  
arrested by the addition of alcohol:

204.2100" |-In containers holding 2 litre or less | 100

pF 100

| 100]

|

204.2900

204.3000 }-Other grape must

Vermouth and other wine of fresh grapes flavoured with  
plants' or aromatic substances.

2205.1000 —|-In containers holding 2 litre or less } 100 7 ,  
Rew fo

0000. [Other fermented beverages (for example, cider, perry,  
' {mead); mixtures of fermented beverages and mixture:  
of . fermented beverages and non-alcoholic] -  
beverages, not elsewhere specified or included. .

Undenatured ethyl alcohol of an alcoholic strength by  
volume of 80% vol or higher; ethyl alcohol and other  
spirits, denatured, of any strength.

207.1000. |-Undenatured ethyl alcohol of an alcoholic strength By  
: volume of 80% vol. or higher

2207 2000. |-Ethyl alcohol and other spirits, denatured, of any strength

Undenatured ethyl alcohol of an alcoholic strength by  
volume of less than 80% vol; spirits, liqueurs and other  
spirituous beverages. :

2208.2000 }Spirits obtained by distilling grape wine or grape marc

|

frees

BUE00 [Grape and Grape 0

l a

206.7000 [Liqueurs and other 00

[700]

—

>

208.9000



\_\_\_\_\_

acetic acid. ; . :

Flours, meals and pellets, of meat:or meat offal, of fish  
or of crustaceans, molluscs or other - aquatic  
invertebrates, unfit for human consumption; greaves.

2301.1000- |-Flours, meals and pellets, of meat or meat offal; greaves | |

s  
3  
»  
g  
ij]  
5  
a  
Cu  
c  
s  
wn  
a  
=  
E  
S  
®  
s  
g  
s  
a  
a  
a  
2  
g  
°  
g  
4  
5  
o  
a  
=  
3  
3  
  
nN  
  
Ne  
  
S|  
  
©  
  
So:

4 .  
o

t=4 .

23.01

ij

301.2010 |---Shrimp meal  
203.2090

Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling, or other, working of cereals or of leguminous plants. :

-Flours, meals and pellets, of fish or crustaceans, molluscs or other aquatic invertebrates: .

302.1000 |-Of maize (corn)

nN.

302.3000  
2302:4000\_\_|-Of other cereals  
302.5000 © |-Of leguminous plants

Residues of starch manufacture and similar residues, beet-pulp, bagasse and other. waste of sugar|

19  
10.  
"10

302-5000

N:

manufacture, brewing of distilling dregs and waste, whether or not in the form of pellets.

'2303.1000.\_ -|-Residues of starch manufacture and similar residues

i 10  
2303.2000 |-Beet-pulp, bagasse and other waste of sugar manufacture  
TT \* 76

Co  
oe  
[10 |  
[10]  
an  
Cd  
4  
|

308 3000\_ [ Brewing of dating regs andwaste CdS +d

Po

Cd

2304.0000 [Oil-cake and other solid residues, whether or not  
: ground or in the. form of pellets, resulting from the!  
extraction of soya bean oil. ;

2305.0000 (Oil-cake and .other solid residues, whether or :not  
ground or in. the form of pellets, resulting from the!  
extraction of ground-nut oil. . .

Zy

304. | THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 \_ [Parr ig

Oil-cake and other solid residues, whether or not  
ground or in the form of pellets, resulting from the  
extraction of vegetable fats or oils, other than those of

heading 23.04 or 23.05. .

2508-1000 |

:

306.2000 Of linseed = . ° ' [10° |

; Of sunflower seeds . p10

-Of rape or colza seeds; . ' Fo

; --Of low erucic acid rape or colza seeds pO

CO

306.5000 [Of coconut copra Ss SSCSCSC\*dSSC

wy NI NLM

wo Q

So o

co co7)

= \$

co) So

o co}

306.6000 |-Of palm nuts or kernels . .

306.7000 |-Of maize (corn) germ

306.9000

nN

2307.0000

Wine lees; argol ; ;

(Vegetable materials and vegetable waste, vegetable  
residues and by-products, whether or not in the form of  
pellets, of a kind used in animal feeding, not elsewhere;  
specified or included. :

1

Preparations of a kind used in animal feeding.- ———s

309.1000 |-Dog or cat food, put up for retail sale ;

2900,9000\_

0

0

(\*)

: i 25

ee

TUmanufactured Tobacco, wobaoco refuse, []

(000 Tobacco, not siemmed ped]

20%. 2000 | Tobacco, pany ox whol slemmed' sipped [8]

404.3000 [Tobacco wehige

a a

Cigars, cheroots, cigarillos and cigarettes, of tepace

or of tobacco substitutes. - . . .

TE 000

\_ [202.2000 | Cigaretes containing basco

2029000 Power

a

iy WR] ] ny °

x IS '

3 3S

= 2

o =

3 3

3 fs)

Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or reconstituted

Pe fees tobacco extracts and essences.

2403.1000 |-Smoking tobacco, whether or not containing tobacco} . 25  
; - substitutes in any proportion ; ; -

403.9100 - |--Homogenised or "reconstituted" tobacco"

Lv)

fe }

(2403.9910 \_[---Tobacco for chewing -

2403.9990 [---Other ~ .

| P|

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. :

{2502.0000 \_|Unroasted iron pyrites.,  
as

Pd

2503.0000° |Suiphur of all 'other kinds, than sublimed sulphur, precipitated sulphur and colloidal sulphur, ~

[

fo

Natural graphite. : : |...

504.1000 ]-In powder or in flakes ; a

504.9000 ]-Other —

[. .

Natural sands of all kinds, whether 'or, not coloured,

Poor other than metal-bearing sands of chap

2805.1000 -|-Silica sands and quartz sands \*

2505.9000 ]-Other — - : 7

LT

2506:1000

2506.2100 ]-Crude or roughly trimmed

Nn

N

Le)

np

Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely” cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.

2506.2000

2507.0000 |Kaolin and other kaolinic clays,whether or not calcined.

ee eee eee

en nae clays (not including expanded Clays of were |  
68.06), andalusite, Kyanite and sillimanite, whether or|  
not caicined; mullite; chamotte or dinas earths. -  
P5010 [Bentonite PS

2508-2000

25084000 [Otherciays CC id

508.5000 |-Andainsite, kyanite and sillimanite Fy

2508.6000 {-Mullite ' uo . | 5. |

508.7000: |-Chamotte or dinas earths ; 5 |

509.0000: {Chalk. — : oot

Natural calcium phosphates, natural aluminium calcium  
phosphates and phosphatic chalk. .

510.7000

Natural barium -sulphate'. (barytes); natural barium  
carbonate. (witherite), whether or not calcined, , other!

ed ie) [S] NO] PS]

on

=

c=)

i)

i=}

Qo

Oo

than barium oxide of heading 28.16.

+Natural barium sulphate (barytes)

2511,1000

2511.2000 }-Natural barium carbonate (witherite) .

2512.0000. |Siliceous fossil meals (for example, kieselguhr, tripolite  
: ~ land diatomite) and similar siliceous earths, whether or|  
- |not calcined, of an apparent specific gravity of 1 or less.

Pumice stone; emery; natural corundum, natural garnet  
and other natural abrasives, whether or not heat-  
treated. "

-Pumice stone: .

25.13

% : , s :

Part I]. THE GAZETTE OF PAKISTAN, EXTRA., JULY:1, 2005 307

2613.1100

2513.1900 |--Other oo / ; ; \*

--Crude or in' irregular

pieces, . including "crushed  
pumice("bimskies") .

-Emery, natural corundum, natural garnet and other natural  
abrasives: ,. :

2513.2020\_ |---Garnet natural

|

2514.0000 |Slate, whether or not roughly trimmed or merely cut, by  
sawing or otherwise, into blocks or slabs of a

rectangular (including square) shape.

ns) ,

5

-5

5

5

5 :

Marble, travertine, ecaussine and other calcareous  
monumental or building stone of an apparent specific  
gravity of 2.5.or more, and: alabaster, whether or not  
roughly trimmed or merely cut, by sawing or  
otherwise,into blocks or slabs of a rectangular  
(inctuding square) shape. : ot

-Marble and travertine: ~ \* . {oo |

[2515.1100 \_]--Crude or roughly trimmed " : a ee

--Merely cut, by,sawing or otherwise, into blocks or slabs or

slabs of a rectangular (including square) shape

Granite, porphyry, basalt, sandstone and ° other  
monumental. or building stone, whether or not roughly  
trimmed or merely cut, by sawing or. otherwise, into!

2515.2000 |-Ecaussine and other calcareous monumental or building  
: stone; alabaster or building stone; alabaster —  
blocks or slabs of a rectangular(including square)  
shape. oo :

2516.1100 |-Crude or roughly immed. SSS

2516.1200 \*|--Merely cut, by sawing or otherwise, blocks or into slabs of 20  
a rectangular (including square) shape : : °

|. - Sandstone: : 7

2516.2100 \_|--Crude or roughly trimmed

ZN

308 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

a ee

2516.2200 |--Merely cut, by sawing or otherwise, into blocks or slabs of 20

a rectangular (including square) shape ° ;

2516.9000. |--Other monumental or building stone

Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, Whether or

not heat-treated. . ° : ,

25.17

.-Pebbles, gravel; broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated

-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 .

ps73000 [Tavedmacaam —SSCSCSC~C~—SCSYSC id

| pees chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: :

5174700 \_[-OF marble

2517.4900 |--Other | - :

i

a (including square) shape; dolomite ramming mix.

518.1000 |--Dolomite, not calcined or sintered . ;

518.2000 |--Calcined or sintered dolomite

518.3000 |--Dolomite ramming mix ‘

|

||

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. :

8 |

Lo |

Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a. rectangular

Np

NPD

2519.1000 }-Natural magnesium carbonate (magnesite) |

518.9010

519.9090 j---Other.

Gypsum; - anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators. or| retarders.

-Gypsum; anhydrite:

520.7070

520.1020. |---Anhydrite

'520.2000- |-Plasters

Ha

Le)

(=)

few)

2521.0000 [Limestone flux;-limestone and other calcareous stone; . l of a kind used for the manufacture of lime or cement.

Quicklime, siaked Sime and hydraulic time, other than calcium oxide and hydroxide of, heading 28,25.

-Quicklime ~

~Slaked time

“Hydraulic lime

522.1000

2522.2000

522.3000

o

nm

oO

ie] Bed

o .

Portland cement, aluminous cement, slag cement,

supersulphate cement and similar hydraulic cements, whether or not coloured ar in the form of clinkers.

-Cement clinkers 25

— Portland cement: j \_{[

3525.2000-|-Oier a

-Aluminous 'cement \_ °

[25258000 \_] -|-Other hydraulic cements {} 28

P|

Asbestos.

Mica, including splittings; mica waste. :

2525.1000 {-Crude mica and mica rifled into sheets or splittings

2525.2000

2525.3000 ©

-Mica powder

"Mica waste.

g

R

es

t °

3

3

DAF

310 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - [Part I

-

Natural steatite, whether or not roughly trimmed: or  
merely cut, by sawing or otherwise, into blocks or slabs  
of a rectangular (including square) shape; tatic.

-Not crushed, not powdered:

20

2526.2000 }-Crushed or powdered + 20

natural brine; natural boric acid containing not more

; more than 85% of H<sub>3</sub>B<sub>3</sub>O<sub>3</sub> calculated on the dry weight.

2528.1000 }-Natural sodium borates and concentrates thereof (whether 10  
or not calcined). ; , , .

SBE 9000 aD

Felspar; leucite; nepheline: and nepheline . syenite;  
fluorspar. ; "

sf -Fluorspar.. 7

--Containing by weight 97% or less of calcium fluoride

2529.2200 | }-Containing by weight more than 97% of calcium fluoride

Natural borates and concentrates thereof (whether or  
not calcined), but not including borates separated from

nm

iy

pS

529.3000 -Leucite; nepheline and nepheline syenite ; :

. Mineral substances. not. elsewhere specified. . o  
included.

530.1000. }-Vermiculite, perlite and chlorites, unexpanded

530.2000 }-Kieserite, epsomite (natural magnesium sulphates)

nm

ny

iw)

a

BO 0TO

590.9080

a

26.07 -. }from ores and concentrates, including roasted: iron  
" \_\_[pyrites.

Mo] poy dh

5 a

5:  
20),  
20

iS)

-Iron ores and concentrates, other than roasted iron pyrites:

--Non-agglomerated

-- Agglomerated

-|-Roasted iron pyrites

Ps]

QD

o.

=

NM

fo}

QoQ

oO

np nN

oa oH

S| 3 .

S| 8

b apo a4

a} 2

oOo fo]

Oo] Oo

Manganese ores and concentrates, © Including|  
ferruginous manganese ores and concentrates with a  
manganese content of 20 % or more, calculated on the|  
dry weight. |

2602-0000

0 | Titanium ores and concentrates.

x)

&

ry

s

y ig ' : .

SD ne

\_ [2603.0000 "[Copper ores and concentrates. po

a ne

rr eee

ee

a es

2607 0006

a ee

{608.0000 [Zine ares and concentrates. SSS Cd

a es

250810000 [Tin ores and concentrates i

a ee

a re

2517. 0000 Tungsten ores and concentrates [5]

Rs [anion oar tern concaniatee []

BEE 00

2642 2000 \_\_| Thorium ores and concenvaies i

a ee

38.13 ~—|Molybdenum ares and concontates |

2679.9000

ee

i

312 \_\_\_\_\_ THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - [Part I  
Niobium, tantalum, vanadium or Zirconium ores and  
concentrates. . -\*

a

75,9000 5

Precious metal ores and concentrates.

ee |

nN

np

n

[25.16 [Precious metal ores and concentrates. =

616.1000 }(-Silver ores and concentrates : .

6169000

26,17 Other ores and concentrates. :

617.1000 }-Antimony ores and concentrates. °

517.9000

2618.0000 |Granulated slag (slag sand) from the manufacture of

np

nN

NO}

\_§

"45

Ls] Mis)

N

nm

iron or steel. ~

2619.0000 {Slag, dross (other than granulated slag), scavings and  
other waste from the manufacture of iron or steel.

Ash and residues (other than from the manufacture of  
iron or steel), containing arsenic, metals or their  
compounds.

-Containing mainly zinc: ' . .

520-7900

| \_\_\_\_ . \_\_]-Containing mainly lead: J

620.2100 |--Leaded gasoline sludges, and leaded anti-knock| 10  
compound sludges :

620.3000 |-Containing mainly copper ;

620.4000 .|-Containing mainly aluminium ' ;

2620.6000 |-Containing arsenic, mercury, thallium or their mixtures, of a

: kind used for the extraction of arsenic or those metals or for]

a

620.1100 |--Hard zinc spelter © \_ "40

6202800

the manufacture of their chemical compounds."

2620.9100 -)--Containing antimony, beryllium, cadmium, chromium o

: . their mixtures. . . :

IX}

Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.

|

27.01 Coal; briquettes, ovoids. and 'similar solid. fuels|  
° manufactured from coal.

| \_\_\_\_.-|Coal, whether or not pulverised; but not agglomerated: na  
' ]2701.4200 ]--Bituminous coal j ;

/2701.1900 [--Othercoal Z =  
\_ ]2701.2000 ]-Briquettes, ovoids. and similar soild fuels. manufactured 10.

. from coal l

27.02 Lignite, whether or not agglomerated, excluding jet.

2702.1000 = |-Lignite, whether or not pulverised, but not agglomerated °

2702.2000 : ' 2703.

2703.

12702.2000 | -Aggipmerated lignite

703.0000 |Peat (including peat titter), whether -or not  
ggiomerated, | ae \_

- 127.04 Goke and semi-coke of coal, of lignite or of peat,  
vs whether or not agglomerated; retort carbon.

---Coke of coal"

---Coke of lignite or peat

2704.0090 \_}---Other . z=

2705.0000 {Coal gas, water gas, producer gas and similar gases,  
, \_jother than petroleum gases and other gaseous

hydrocarbons. . L.

127.06

no

nm

5

'Tar distilled from coal, from lignite or from peat, and  
other mineral tars, whether or not dehydrated: or!  
partially distilled, including reconstituted tars. :

:

706.0090 |--Other

|

Oils-and .other products of the distillation of high  
temperaturé: coat taf;. simHar products In which the| —  
weight of the aromatic constituents exceeds that.of the]

non-aromatic constituents. . .

707.1000 |-Benzol(benzene)

707.2000 |-Toluol(toluene) :

a

ny

707.3000 |-Xylal (xylenes) :

707.4000 . {-Naphthalene ;

'2707.5000 |-Other aromatic hydrocarbon mixtures of. which 65% or

more by volume (including losses) distils at 250°C by the!

\_\_\_JASTM D 86 method

707.6000 }-Phenols . i

TOT 9100

--Other. .

|

---Carbon black oil (carbon black feedstock) a

Lt

i

707.9910

'2707.9990

es

pee and pitch coke, obtained from coal tar or from  
other mirieral tars. . V-

2708-1000 [Pitch

. +Pitch coke -

Se

2709.0000. |Petroleum oils and. oils obtained from bituminous|

~ jminerals, crude . ;

minerals, other than crude; preparations not elsewhere!  
specified or included, containing by weight 70 %.  
more of petroleum oils or of oils 'obtained from  
"bituminous. minerals, these oils being. the . basic]. 7  
constituents of the preparations; waste oils. .

a ee

-Petroleum oils and oils. obtained from bituminous. minerals  
(other than-crude) and preparations.not elsewhere specified  
or included, containing by weight 70 % or. more' of petroleum|  
oils or of oils obtained from bituminous minerals, these oils|  
being the basic constituents of the preparations, other than|  
waste oils: \_ .

a ee

| ~- ios ana preparations

[2710.1120° |---Aviation'spirit ; :

/2710.1140. ]:--White spirit - :

[2710.1150 \_]--Solvent oil (con composite) ; a a ee

ACERS

2

| \_\*. [---Kerosene, including kerosene type jet fuel: a ee

Nm

710.1919 4----Other o :

| \_\_\_\_ |--Other medium oils and preparations:

----Light diesel oil "

'[\_E-Gasoils: | : oe

----High 'speed diesel oil .

io

[| sf Fuel oils:

Nn

nN

nN

ny

Nn

nN

71078

\_ 42710.1942 |----Petroleum top napitha =. \* - : ,

710.1949 }+---Other - \_ co,

any other purpose than lubrication, which has flash point at

po or above 200°F by Abel's Close Test:

2710.1951 \_}----In packs not exceeding 10 litres

\* {2710.1952 }----In packs exceeding TOtitres

27101953

2710.1991 \_}--..Mineral oil which has flash point at or above 200°F and is|  
ordinarily used for the batching of jute or other fibre.

nN

NI

---Lubricating oil, ie., oil such as is not ordinarily used for

Pd

ee

2

foe] fo =>

ig a ©

ia :

.

oO. \_

----In bulk (vessels, 'pouzers, lorriewetc}

Dis D

of 8

of

&| 8

+ +

NE

kei)

10.

2710.1893

12710.1994

----Mineral greases \_ oo, oo

----Base oil for lubricating oils of subheadings 2710.0081 8] 25/

2710.0082

----Brake fluid

: A

1 WC sy

{eri0.1997

710.1998 }----Spin finish oil a .

nN

770.1986

Pas

2710.9100° |

quate

fariiri00 f-Naturalgas

3

714.1906,

[ingessoussiaies SSC

[arirza00 Omer CS

a ee ee

12 Petroleum - jelly; \_ paraffin. wax, - microcrystalline

petroleum wax, slack wax, ozokerite, lignite wax, peat  
lwax, other mineral waxes, and similar products

obtained by synthesis or by other processes, whether  
or not coloured.

--Containing polychlorinated biphenyls. . (PCBs),  
polychlorinated - terphenyls - (PCTs) or polybrominated  
biphenyls (PBBs) - : .

Np

N

N}NM

ry Ny

N

2712.1000 |-Petroleum jelly : :

-Paraffin wax containing by weight less than 0.75 % of oil

12712.2000

712.9010

712.9090

---Slack wax :

---Other os = ' a

15

Petroleum coke, petroleum bitumen and other residues  
of petroleum oils or of oils 'obtained from bituminous!  
minerals. , : .

-Petroleum coke:

713.1100 | j--Not caicined

718.100 [Cakined CCC

27.13

FI

21s 5.

Parr 1] | THEGAZETTE OF PAKISTAN, EXTRA.,- JULY 1, 2005 \_ 37

= == =

713.2000

-Petroleum bitumen -

-Other residues of petroleum oils or of oils- obtain  
bituminous minerals: ~ :

713.9010, |---Carbon black oil (carbon black feed stock)

713.9020 |---Residue carbonoil —\_- . ;

718.9080

27.44

N

aa

NPNM

(oa) ei

ed from}

nN

Bitumen and asphalt, natural; bituminous or. oil shale!  
and tar sands; asphaltites and asphaltic rocks.

714.1000

2rr48000 [Oe

'2715.0000 {Bituminous mixtures based on natural asphalt, onj  
"\_ natural bitumen, on. petroleum bitumen,.on mineral tar|  
-|or on mineral tar pitch (for 'example, bituminous] |"  
mastics, cut-backs). :

-Bituminous or oil shale and tar sands

; |

|

716.0000.

Electrical energy.

LCHEMICAL ELEMENTS

28.01 - Fluorine, chlorine, bromine and iodine. — .

BOT TOO 10

01.2000 [Iodine id  
BOT 3000 10

0 Sulphur, sublimed or precipitated; colloidal sulphur.

}

N,

'802.0010.- }---Sublimed or precipitated

802.0020 |---Colloidal . :

Carbon (carbon blacks and other forms of carbon not  
elsewhere specified or included).

803.0010 |---Carbon black (rubber grade) . . 28

803.0020 |---Acetylene Black — ; 5

203.0080 20

04. Hydrogen, rare gases and other non-metals. -

5

Sy

[Sy

nN:

s] wo

oO

c~}

>

2804.1000. |Hydrogen j

[Rare gases id

HT

BOE RTOO 5

"318 - THE GAZETTE OF PAKISTAN, EXTRA., JULY:1, 2005 (Part I

\

1

--Other: ., ;

---Mixture of argon and neon gases

---Other

-Nitrogen : oa

-Oxygen

-Boron; tellurium —

-Silicon:

--Containing by weight not less than 99.99% of silicon

04,6900

804.7000

804.2910

804.2990

804.3000

804.4000 -

804.5000

804.6100

HE

nN

Dv}

B04 8000

804 9000 =

Alkali. or. alkaline-earth metals; rare-earth metals,  
scandium and yttrium, whether or not intermixed or,  
inter-alloyed; mercury,

-Alkali or alkaline-earth. metals : ;

305.1100.

5805-1800

[28081900 [other SCS\*d

{2805.3000 — -Rare-earth metals, scandium, and yttrium whether, or not

nm

F

nN

intermixed or interalloyed .

-Mercury

805.4000

H.-INORGANIC ACIDS. AND INORGANIC OXYGEN  
COMPOUNDS OF NON-METALS. —.\_\_\_

28.06 \_ [Hydrogen chloride (hydrochloric acid); chlorosulphuric] —.  
\_\_\_acid. ' a

806.1000 \_]-Hydrogen chloride (hydrochloric acid) :

806.2000 . ]-Chloro-sulphuric acid + ;

00 ]Sulphuric acid; oleum, ~~ a

8.08 Nitric acid; sulphonitric acids. .

808.0070 3

2808.0090\_\_\_]---Sulphonitric acids : a '

a

is}

a

c<-]

NN

c=j

=]

a CO

Diphosphorus pentoxide; = phosphoric © \_ acid;  
polyphosphoric. acids, whether 'or not. chemicall  
defined. my .

-Diphosphorus pentoxide ~ :

-Phosphoric acid and poly-phosphoric acids: . .

809.2010. |---Phosphoric acid

809.2020 }|---Phosphorous acid .

809.2030 Hypophosphoric acid

809.2090

2809.1000. .

:

be]

'Oxides of boron; boric acids.

810.0010 \_ |---Oxides of boron

810.0020 j+--Boric acid

=

i=)

np

=

o

Other inorganic acids and other inorganic oxygen!

'compounds of non-metals.

-Other inorganic acids: .

811.1100, |--Hydrogen fluoride (hydrofluoride acid)

811.1900 - |--Other

-Other inorganic oxygen compounds of non-metals:-

811.2100 |--Carbon dioxide :

811.2200 Silicon dioxide

811.2300 '}|--Sulphur dioxide

Other: -

811.2910. |---Sulphurous acid gas

811.2990. |---Other

nd  
=  
Lo]

H

: H  
1

np

i

: '|I.-HALOGEN: OR SULPHUR COMPOUNDS OF NON-|  
METALS - . . . :

28.12 . \_|Halides and halide oxides of non-metals.

812.1000. |-Chlorides and chloride oxides

812.9000. |-Other

an  
o

28.13 Sulphides of non-metals; commercial: phosphorus|  
trisulphide. .

2813.1000 |-Carbon disulphide

813.9000 |-Other

(e}

[|

22-8 :

320 THE GAZETTE OF PAKISTAN, EXTRA., JULY.1, 2005. {Parr I

IV..INORGANIC BASES AND OXIDES, HYDROXIDE: a :  
AND PEROXIDES OF METALS . so

es Oe

[28.14 ~\_]Ammonia, anhydrous or in aqueous solution. :

po

814.1000 |-Anhydrous ammonia: . 6

2814.2000 |-Ammonia in aqueous solution .

ht.

Sodium hydroxide (caustic soda); potassium hydroxide]  
(caustic potash); peroxides of sodium or potassium.

2815.1100 — }--Solid ; ' : 25 :

2815.1200 |-In aqueous Solution (soda lye or liquid soda) ; s.7000/MT

815.2000. {-Potassium hydroxide (caustic potash) op 7

42815.3000. |-Peroxides of sodium or potassium

Dry MS)

||

Ss

pS

fd

[| P|

| \_\_\_\_.. |-Sodium hydroxide (caustic soda): yo

\_ {25

[|

|

Hydroxide and peroxide of magnesium; oxides,

hydroxides and peroxides, of strontium or barium.

[... |-Hydroxide and peroxide of magnesium:. [ ]

2816.1010 |---Magnesium hydroxide © j . 7 fio]

B16.1060 [Ohrid

2816.4000 |-Oxides, hydroxides 'and peroxides of strontium-or barium

2817.0000 |Zinc oxide; zinc peroxide. .

Ny]

| []

28.18 Artificial corundum, whether or not chemically i ee

\* Ialuminium oxide; aluminium hydroxide. - :

-Artificial corundum whether or not chemically defined ; 5 |

7162000

3 ;

18,3000 |-Aluminium hydroxide

28.19 [Chromium oxides and hydroxides. ~ [Cd

819.1000 |-Chromium trioxide ; | 5 |

Le]

SC

2ETO0T0

2819.9020 |---Chromium hydroxide © : oe

nN

-Manganese dioxide: -

820.1010 |---Electrolytic : . . -  
20,1090

—  
—  
a  
nn ce  
5  
pe  
4

ny  
2.  
©  
co]  
c=}  
o.

Iron oxides and hydroxides; earth colours containing}  
70% or more by weight of combined iron evaluated as)  
Fe,03. - : .

-Iron-oxides and hydroxides: - :  
BAT IGT  
128211020 |---iron hydroxides. = 0 ;  
|

2822.0000 |Cobalt. oxides and hydroxides; commercial .cobaltj  
oxides. : :

823.0010 \*|---Titanium oxides - \_.  
2823.0020 |:--Titanium dioxides f. 5

e624 [Lead oxides; rediedandorangetwad | Sd  
[2624.7000 . [-Lead monoxide (itharge, massico) SSS SC  
|  
5554, 9000

Hydrazine and hydroxylamine and their inorganic salts;  
other inorganic bases; other metal. oxides, hydroxides  
and peroxides.' a ;  
825.1000  
2825:2000\_

Nit

825.3000 |-Vanadium oxides and hydroxides

825.4000  
825.5000. -  
825.6000

825.7000  
825.8000  
825.9000

-Nickel oxides and hydroxides ; ; : :

-Germanium oxides and zirconium dioxide:

-Molybdenum oxides and hydroxides

-Antimony. oxides' .

-Other

S|

maa

a

Copper oxides and hydroxides. .

| S|

Lt

230°

322 THE GAZETTE OF PAKISTAN, EXTRA., JULY. 1, 2005 [Parr 1

V.-<SALTS AND PEROXYSALTS, OF INORGANIC ACIDS|  
AND METALS : ~

' 1

nates and oth

-Fluorides:

--Of ammonium or of sodium :

\geee1900\_[-Other  
[2826-9000 [Other | 5  
]

28.27 Chlorides, chloride oxides and chloride hydroxides;  
bromides and bromide oxides; Iodides and iodide  
oxides. | : : . .

| \_\_\_]-Other chlorides: ; : ee .

--Of magnesium

827.3200 \_]-Of aluminium: «

2827.3300

827.3400

2827 3500

2827 .3600

a

o

Ne

Nt Popol po

DS) gx]

==Of cobalt

>-Of nickel

==Of zinc :

827.3910 .]---Chlorides of potassium (chemically pure)

gor 3980 [Other

[ohiorige oxo and pide hyarones J]

BTA

B27 A000

7

TST

i

no

gers000 [Others SC—C—~s“C;éi\*dSCSC‘  
827.6000 \_]-Iodides and iodide oxides |. 5 |

nN

ee ee

28.28 Hypochlorites; . commercial calcium -hypochlorite;

chlorites; hypobromites. “ .

-Commercial' calcium ,hypochlorite and other calcium|

hypochlorites: : :

; aSl

Past I] THE GAZETTE. OF: PAKISTAN, EXTRA., JULY 1, 2005 323

np

828.1010 . }---Commercial calcium-hypochlorite (bleaching powder) : 5.

828.1090 - |---Other ! ;

i

nN

828.8000

Chlorates . and perchlorates; 'bromates and

perbromates; iodates and periodates.

BESTTOO =

e100 [Omer

08,9000 \_[ Other YS

Sulphides; polysulphides, whether or not chemically

'defined. ; . :

2830.1000 |-Sodium sulphides \_

nN

o:

nN

830.2000 [Zine sulphide oo

830.3000 © |-Cadmium sulphide ot ; 5

830.9010. |---Sodium hydrogen sulphide

830.9090

8 Dithionites and sulphonylates.

-Of sodium: . °

---Dithionites of sodium

831.1010

831.1090

831.9010 |---Formaldehyde sulphonylates eo

oT 9020

nN

—

a

: n 5

eee To

Sulphites; thiosulphates.

832.1000° {-Sodium sulphites

-Other sulphites: -

832.2010 |---Ammonium sulphite 4 : . :

2832.2020 \_|---Sodium hydrogen:sulphites . .

esen0e0 [Cher

832.3000 |-Thiosulphates . ; ; ;

Sulphates; alums; peroxosuiphates (persulphates).

519090 |=Oher

nN

nN

e

ao

"324 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Parr 1:

[ Sodium sulphates: 7

-Sodium sulphates: -

'2833.1100 |--Disodium sulphate . \* j :

293.1800"

to

f.. . Other. sulphates

BSEZI00

it} MX}

66 2000 [-Orauminum

nN

e93.2300\_-[-Ofchromum

69.2400 [-Ofnikel SSCSCSCSSC\*d

833.2500 Of copper .

nN

NO} yo

28882600 [-Olzme. SSCS

B55.2700

a

SS TETO

888.2680 [Other 7

7s

a

n

i}

5.

8

: 5

' 5

NPD

Nitrites; nitrates. t

-Nitrites: © :

834.1010 |--Sodium nitrite:

834.1090. - |--Other

Pirates

peazl00\_-[-Opowsmom

Pte  
BAD \_[-Niates ofsodium  
zees2e0 [Other

Nd

Phosphinates — (hypophosphites),  
(phosphites) and phosphates; polyphosphates, whether  
or not chemically defined.

2835.1000 [-Phosphinates (hypophosphites) — and phosphonates  
i (phosphites) - Loe

a  
|  
||  
||  
| S|  
| S|

phosphonates;

+--Of mono- or disodium

BIE 2A  
B95 2200

NEN

835.2300 - }--Of trisodium  
895.2400

Ny

2835,2500- |--Calcium hydrogenorthophosphate (\*dicalcium phosphate") :

2835.2600 |--Other phosphates of calcium : | 5 |

BERT

2835.2920\_ |---Of sodium. acid. . .

2835.2990 \_|---Other ; ;

|; arprebrates ; Co

2835.3100 \_|--Sodium triphosphate (sodium tripolyphosphate) ro]

2 [to

-feea59900 [Omer Cd

Ld

. Carbonates; peroxocarbonates (percarbonates);

commercial ammonium carbonate containing

ammonium carbamate. ;

-Commercial ammonium carbanate- and: other ammonium|

a

ny

836.1010 =

2836.1020 |---Bicarbonate of ammonium - 10

2ag6.1080 [Other

836.2000 .

2836.3000

2836.4000

836.5000 .

2836.6000

836.7000

-Disodium carbonate(Soda ash) : .

-Sodium hydrogen carbonate (sodium bicarbonate) \_

-Potassium carbonates . . .

-Calcium carbonate ~ -

-Barium carbonate |

-Lead carbonates ,

BG6.TT00

896 9200

=

Oo

=

0

i  
Q  
a  
oO  
8

NR Sy [xs]

ao  
co  
o  
wo  
o  
oOo

836.9910

PCS

paa7\_  
837.1100 10  
637-1900.  
837 2000

nN

i

B38 0000 |Fuininalc,cyandice and thicyanates | =|

A RA SAO

28.30 |Sicateas commmercial aka metal sicates |\_\_|

ee oc eT Lee

OETIDD

fsa 2000-

'pexea000 foe,

SRS a

[28.40 ~~ [Borates; peroxoborates (perborates). Te |

[2 [Distum itaborate fotned bore [|]

BAOTIOD

-Other borates

|

Nw

840:3000 |-Peroxoborates (perborates)

- feat:

2841.1000

Salts of oxometallic or peroxometallic acids.

-Ajumingtes ;

841.2000, |-Chromates of zinc-or of lead

841.3000 |-Sodium dichromate 'o

np

mp

"[\_\_\_\_]-Other chromates and dichromates; peroxochrdmates: |

---Sodium chromate J 10]

2841.5090 | 5 |

--{ 4, |-Manganites, manganates and permanganates: |

: --Potassium permanganate :

"her

J 5

ee1 7000 |[eybaates el

- [28418000 [-Tungstates (wolframates)

\* 12847.9010 |---Sodium stannate' - {8 |

Pe

Ny

Ls

[33

: a Other salts of inorganic acids or peroxyacids (including

aluminosilicates- whether or -not chemically defined),  
other than azides, :

-Double or complex silicates, including: aluminosilicates|  
whether or not chemically defined

2842.4006 \*

I  
oY a  
[ois trans

Colloidal precious metals; inorganic. or  
compounds of precious. metals, whether or  
chemically defined; amalgams of precious metals.

-Colloidal precious metals \_\_\_

-Silver compounds:

843.2100 |--Silver nitrate 6)

43,2000

43,3000 [Gold compounds i SSSCSCSC~C~S~C~SSCSC'  
P|

8431000

morn

843.9060 |--Other compounds; amalgams

Radioactive chemical elements and radioactive;  
isotopes (including: the fissile or- fertile \_ chemical  
elements and isotopes) and their compounds; mixtures  
and residues containing these products.

-Natural uranium and its compounds; alloys, dispersions  
(including cermet), ceramic. products and mixtures  
containing natural uranium or natural uranium compounds

28.44

·  
'Uranium' enriched in U 235 and: its compounds;  
'plutonium and its compounds; alloys, dispersions (including  
cermet), ceramic products' and mixtures containing  
uranium enriched in U 235,- plutonium or compounds 'of  
these products .

-Uranium depleted in U 235 and its compounds; thorium  
and its compounds; alloys, dispersions (including. cermet),  
ceramic.products and mixtures containing uranium. depleted|  
in U 235, thorium or compounds of these products

-Radioactive elements. and isotopes and compounds -other|  
than those of subheading 2844.10, 2844.20 or 2844.30;

alloys, dispersions (including -cermets), ceramic products  
-and 'mixtures. containing these' elements, isotopes. o:  
compounds; radioactive residues

28445000 -|-Spent (irradiated) fuel elements  
. \_\_\_- [reactors

“(cartridges) af nuclei

Isotopes other than those of heading 28.44;

: compounds, Inorganic or organic, of such isotopes,

whether or not chemically defined. oe -

12845.1000 - Heavy water (deuterium oxide) : vf <5 |

i RR NE

- {28.46 . |Compounds, inorganic or-organic, of rare-earth metals,  
of yttrium or. of scandium pr of mixtures of. these|

. metals. . \_ : : :

f2646.7000~|-Ceum compounds CT

2846,9000

[|

gen peroxide, whether or not solidified with urea.

“No

f .

S

c=]

1

i=]

i]

“Z

2

=

A?)

2848.0000 |Phosphides, whether or not chemically' defined, a)

: 7. 'lexeluding ferrophosphorus. oof ol

8:49 Carbides, whether or not chemically defined. —

849.1000 |-Ofcalcium.. ns ~

348 2000

349.9600 [Oe

2850.0000

Ls]

|

Hydrides, nitrides, azides, 'silicides. and \_ borides,

Whether or. not chemically defined, other than,

'lcompounds which are also carbides of heading 28.49, ©

conductivity water and-water of similar purity); liquid ai  
(whether or not rare gases have been removed);  
Jcompressed air; amaigams,: other than amalgams of

N

\-HYDROCARBONS - AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OR. ~~ NITROSATED  
DERIVATIVES :

Acyclic hydrocarbons. :

-Saturated?

---Butane, pentane and hexane ]

,

BO 1680 | -Siher

{> «f-Unsaturated: .~  
Ethylene

--Propene (propylene)

nN

Nn

nN

nN

901.2300 Butene (butylene) and isomers thereof °  
. }2901.2400 \*]-Buta-1, 3-diene and isoprene .

ny

ny

902.3000 \_ }-Toluene

-Xylenes:

902.4100 ]|--O-Xylene

2902.4200

2902.4300

2902.4400

902.5000

902.6000

902.7000

BOTT 5

2901.2990 j---Other . : , .

a

[29.02 [eyclhydrocarbons, |

FF oycianes, jclenes and gieiepenes

[2902.1100 [--Cyolohexane - : 0

a

ZOE 1990

--m-Xylene

--p-Xylene

--Mixed xylene isomers .

-Styrene

-Ethylbenzene

-Cumene :

- f-Other: .

902.9010-. |---Naphthalene.

902.9020 . }---Limonene

902.9090 |---Other :

Halogenated derivatives of hydrocarbons.

-Saturated chlorinated derivatives of acyclic hydrocarbons:

--Chloromethane (methyl chloride) and chloroethane (ethyl chloride) : Lo :

---Methyl chloroform :

+Saturated chloromethane (methyl chloride)

903.1110

903.1120

903.1190

aoe

a ee

2903.1200 \_|--Dichloro-methane (methylene chloride) j

2903.1300 |--Chloroform (trichloromethane) ar : fF 6 |

2903.1400 ~|--Carbon tetrachloride . .

2903.1500 \_|--1,2-Dichloroethane (ehtyiene dichloride) - :

38,7800 5

BOB 2100 o

808 2000 3

908 2600 am

308200

| eae brominated 'or iodinated derivatives of acyclic]

hydrocarbons:, :

808,3000

908 3060 |

|

808 3080

-Halogenated derivatives of acyclié hydroc:

two or more different halogens: . : .

"[290R4700|--Trichlorofiaoromethane SSC dS

[2903.4200]-Bichioreafiucromethane ST

'12903.4300 ~ |--Trichlorotrifluoroethanes .

2903.4400 \_|--Dichlorotetrafluoroethanes and chloropentafluoroethane °

. --Other derivatives perhalogenated only with fluorine and} 7 tO

: chlorine; de tt

-Unsaturated chlorinated © derivatives . of \* acyclic

hydrocarbons: ‘

nN

NO] RQ]

nm

nN

nN

nN

nN

carbons containing

nN

nN

---Penta-chlorofluoromethane | 5

- ---Chloropentafluoroethane ;

---Tetrachlorodifluoroethanes

; ---Heptachlorofluoropropanes

---Hexachlorodifluoropropanes. . '

903.4570 }---Dichlorohexafluoropropanes :

9034590 |---Other \_ -

2903.4600

i

+---Bromochlorodifluoromethane, bromotrifluoromethane |

dibromotetrafluoroethanes

and

ii

2903.4700

--Other perhalogenated derivatives :

5 7

903.4910, }---Chlorodifluoromethane

nN nN

© .  
pon]

wo

a

pan

Q

o

8  
8

nN nN iS) Bd

o

o

a

fo}

=

np

°o

Qe

. BBS

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 » 331  
306 4500

-Halogenated derivatives of cyclanic, cyolenic .o  
cycloterpenic hydrocarbons: . 7

. --1,2,3,4,5,6-Hexachloro cyclohexane :

5

np

o

co}

w,

--Chlorobenzene, ° o-dichlorobenzene - and  
dichlorobenzene:

---Chlorobenzene ) 8

nN

<a)

l=}

Co

for}

=

2,

903.6130 }---P-dichlorobenzene ~ : .

12903.6200

BE Omer

-Derivatives containing only sulpho groups, their salts and ethylesters —. : :

904.1010 |+--Benzene sulphonic acid ..-, | . } .10 |  
goa7000 Other C'idSC""!SC#SC

nN

Derivative containing only nitro or-only nitroso groups:

904.2010 -.|---Nitrobenzene (mirbane oil) vy } 5. |  
904 2080

904.9000 [Other  
N.- ALCOHOLS AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OR NITROSATED

DERIVATIVES

nN

Acyclic alcohols and their halogenated, sulph

onated,  
nitrated or nitrosated derivatives. . :

905.1100 . }--Methanol (methyl alcohol)

--Propan -1-01 (propyl alcohol) and propan-2-ol (isopropy!  
alcehot): OO

---Saturated proply alcoho! (propan-1) . 7 ;

—

905.1210

Halogenated derivatives of aromatic hydrocarbons. a ,

---O-dichlorobenzene \_

--Hexachlorobenzene and DDT .(1,1,1-trichloro-2,2-bis (p-  
chloropheny!) ethane) . ~

Sulphonated, nitrated or nitrosated derivatives . of  
hydrocarbons, whether or not halogenated. :

||

[Saturated monohydne alcohols: «did

=

Te)

332 THE GAZETTE OF PAKISTAN, EXTRA., JULY L 2005 [Part I

ee

308.1300

905-1400

--Dodecan -1-ol(lauryl alcohol), hexadecan-1-ol alcohol) and octadecan-1-ol-(stearyl alcohol):

--2-Ethyl-2-(hydroxymethyl)-propane- t, 3-dio {trimethylolpropane) ~~

sulphonated, nitrated or \_nitrosated,

2905.5100 -

2905:5900

Cyclic alcohols and :their halogenated, sulphonated, nitrated or nitrosated derivatives.

-Cycitanic, cyclenic or cycloterpenic:

--Menthol °

2906.1200 --Cyctohexanol,, methycyclohexanols and -ditnethylcyclo-].

2906.1300

atl

Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 .333.;

906.1900 [Omer CSCS

fama;

\$06.2100 \_|--Benzyl alcohol Le ;

Nh

oO

nN

906.2910 \_{---Ingredients for pesticides

9062980

nN

lit." PHENOLS, PHENOL-ALCOHOLS, AND . THEIR  
HALOGENATED,SULPHONATED; NITRATED OR|

NITROSATED DERIVATIVES -

07

FMonophenoiss

807-1160 | Phenol (aycronybencend] ands sais]

807.1200

2907.1300 . }--Octylphenol, nonylpheno! and their isomers; salts thereof

nN

5

nN

907:1400 |--Xylenols and their salts

2907 1500

907.1800

907 2700

907.2200

2907.2300 |-- 4,4'-Isopropylidenediphenol (bisphenol : .

' A,diphenylolpropane)and its salts

907:2900 |--Other . F

29.08 [Halogenated, sulphonated, nitrated or nitrosated|

' derivatives of phenois or phenol-alcohots.

-Derivatives containing only halogen substituents and thei

salts: .

908.1010 |--- 4-chloro, 3-methylephenol, and chlorohydroquinone .  
08,7090

2908.2000

908.9000

aL

nN

ao

N

-Derivatives containing only sulpho gfoups, their 'salts and  
esters . ,

Bo

5.

5.

5

5

a

5

5.

5

5

IM- ETHERS, ALCOHOL PEROXIDES, ETHER  
PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A  
THREE-MEMBERED RING, ACETALS. .  
HEMIACETALS, AND THEIR: HALOGENATED,  
SULPHONATED, NITRATED. OR NITROSATED|  
DERIVATIVES

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. - oa

-Acyclic ethers and their halogenated, sulphonated, nitrated  
or nitrosated derivatives: .

909.1100 ]--Diethylether = | : : ot

909.1910 |+--Methyl tertiary butyle ether (MTBE)

909.1990 |---Other

12909.2000 ]-Cyclanic, cyclenic' or -cycloterpenic ethers and their  
halogenated, sulphonated, nitrated or nitrosated derivatives

nN

"Aromatic ethers and: their halogenated, sulphonated,  
nitrated or nitrosated derivatives

-Ether-alcohols and their halogenated, sulphonated, nitrated|  
or nitrosated derivatives:

909.4100 ]--2,2'- Oxydiethanol (diethylene: glycol, digol)

F --Monomethyl ethers. of ethylene glycol or of diethylene'  
glycol. ; ;

--Monobutyl ethers of ethylene glycol or of diethylene glycol

8

8

"2

z

-

o

nN

By np

©

So Qo

oO wo

BR az

a DS}

Ss So

o °

. glycol Ts ; ;

508.4910  
90814890

nN nN

o  
ES  
&  
co)  
Oo

i

-Ether-phenols, , 8ther-alcohol-phenols and ei  
halogenated, sulphonated, nitrated or nitrosated derivatives }:

nN

o  
Qo  
o  
nn  
oO  
o  
So

-Alcohol peroxides, ether peroxides, ketone peroxides and! .  
their: halogenated, sulphonated, .nitrated or nitrosated  
derivatives . ot

nN

o].  
3  
©  
ane)  
: 3S  
3S  
S].

Epoxides, epoxyalcohols, -epoxyphenols and  
epoxyethers, with a three-membered ring, and their  
halogenated, sulphonated, nitrated or nitrosated  
derivatives. . ‘

910.1000 |Oxirane (ethylene oxide) ° 2 . 5

rm

2910:2000 |Methyloxirane (propylene oxide) 5

2910.3000 |1-Chloro-2,3-epoxypropane (epichlorohydrin) \_ \_ - Joo 6  
\_12910.9000

2911.0000 Acetals: and hemiacetals, whether or not with other  
; oxygen function, and their halogenated, sulphonated,  
: nitrated or nitrosated derivatives. ‘

#### V.- ALDEHYDE-FUNCTION COMPOUNDS.

Aldehydes, whether or not with other oxygen function;  
cyclic polymers of aldehydes; paraformaldehyde.

20T2.1100

2012.1200 |Ethanal (acetaldehyde) SSCS SSC

20t2.1300 |Butanal (butyraldehyde, normal isomers) +f

PE pe

-Cyclic aldehydes without other oxygen function:

2912,2100 |Benzaldehyde

[29722900 |Other : uy

2912.3000 |Aldehyde-alcohols ; —

-Aldehyde-ethers, aldehyde-phenols and aldehydes with  
other oxygen function: , . :

912.4100. }Vanillin (4-hydroxy-3-methoxy-benzaldehyde) .

912.4200 |Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde) .

Br2a000 |Other

912.5000 |Cyclic polymers of aldehydes ; ;

; 3

a

Pd

nN

i

nN

912.6000 | -Paraformaldehyde or aa .

2913.0000

Halogenated, sulphonated, nitrated or nitrosated  
derivatives of products of heading 29.12.

a

Vi.- KETONE-FUNCTION COMPOUNDS AND QUINONE-  
| Ronson COMPOUNDS ||

PT |

Ketones and quinones, whether or not with othe: :

Pea function, and. their halogenated, wionotes] |

nitrated or nitrosated. derivatives. ee oe -

[Frac ketones without other oxygen uneven}

IRE

2914 1300\_\_| -Hfatyipenian2-one (methyl eobuiy Toney J 8).

[2014.1900\_ [--Other

| [ene cyclenic or cycloterpenic ketones .without met | .

oxygen function: i ; . .

Scare

--Cyclo-hexanone and methyl- cyclo-hexanones ‘

29142800 [-lonones and methylonones SSS |

[Potten i

ate2000 [other i

[—\_\_—Frromatio ketones without her ongen funoion =)

[P8143100\_]-Phenyiacetone phenyipropanzone) dT

par4s00 Omer

nN

914.4000 {-Ketone-alcohols and ketone-aldehydes

2914.5000 |-Ketone-phenols and ketones with other oxygen function

STATO

914.6900 |:-Other

2914.7000. |-Halogenated, ‘sulphonated, nitrated or i

ed

—

Nm

derivatives

Vii.. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES,  
HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR|  
HALOGENATED, SULPHONATED,-: NITRATED OR  
NITROSATED DERIVATIVES se

Saturated acyclic monocarboxylic acids and . thei :

anhydrides, halides, peroxides and peroxyacids; their

halogenated, sulphonated, nitrated or nitrosated!

derivatives. :

»

Part I] THE GAZETTE. OF PAKISTAN, EXTRA., JULY 1, 2005 ~ 337

OTE.1100-

--Salts of formic acid:

978.1290

915.1300 Esters of formic acid

nN

potters

N

SEL

9152920

915.2000

915.1210 |---Sodium formate  
Esters of acetic acid

915.3100 |--Ethy! acetate  
315.5200

i) i)

975.9800

i

315 3400

275.5600

SEE

915.3020

316.3900

2915.4000 . |-Mono-, di- or trichloroacetic acids, their'salts and esters

nN

nN

oS

nN

- 25

ae

25

5

250

5

5

EF

915.5000 ]-Prdpionic acid, its salts and esters : : . &  
-Butanoic acids, pentanoic acids, their salts and esters:

nN

STS8OTO

315.6000

915.6000

g756090 [-Ohher Sd

-Paimitic acid, stearic acid, their'salts and esters:

575.7010 2

nN

nN

918 7080

Pear acyclic «monocarboxylic acids, cyclic]

| farms :

monocarboxylic acids, their anhydrides, halides,

peroxides and peroxyacids; their halogenated;

16.1100 ]--Acrylic acid and its salts

916.1200 ]--Esters of acrylic acid

sulphonated, nitrated or nitrosated derivatives.

12916, 1300

-Unsaturated acyclic \_ monocarboxylic acids,

]2916.1400 - ]--Esters of methacrylic acid

NPM

-Methacrylic acid and its salts

nN

anhydrides, halides, peroxides, peroxyacids and their

«-Oleic, linoleic or linolenic acids, their salts and esters:

2916.1510 \_]---Unsaturated oleic acid

2916.1520 ]--Unsaturated salts and derivatives of oleic acid

916.1590

ed

DS]

z9%6.1800\_f-Other

'2916.2000 ]-Cyclanic, cyclenic or. cycloterpenic monocarboxylic acids,

} 5

} 8

8

ps

YS

their anhydrides, halides, peroxides, peroxyacids and their  
derivatives 7

P| peroxides, peroxyacids and their derivatives: P|

|\_]

[2916.3110 \_| | 8

pS

pe

|S.

|S

|\_]

Ps

|  
pS

-Aromatic monocarboxylic acids, their anhydrides, halides,

--Benzoic acid, its salts and esters

276.3710

[Bare 3120

916.3190

KN] PM] MTP

916.3400 Phenylacetic acid and its salts

916.3500 |--Esters of phenylacetic acid

[ote

nN.

nD

916.3910 : |--tbutyprofen.

916.3920 \_ |--Ingredients for pesticides

076,980

29.17

Ny

916.3200 |--Benzoyl peroxide and benzoyl chloride ' . ~ .

nN

Polycarboxylic acids, their anhydrides, halides,  
peroxides and ~ peroxyacids; their halogenated,  
", |sulphonated, nitrated or nitrosated:derivatives.

"Keyclio polycarboxylic acids, thelr anhydrides, halides,  
peroxides, peroxyacids and their derivatives: -

--Oxalic acid, its salts and.esters: ,

a4]

Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 339

Re ee

pat71160~ "Other

pav7.1200\_-Adpic ao, Ws cals andesters CdS

2077-1300\_-Azelaic acid, sebaci eck, ther sels andestere |= |

20171400 [-Waleicanhyade SiO

earr.te00 [Omer id

2917.2000 |-Cyclanic,. cyclenic or. cycloterpenic polycarboxytic acids,  
their anhydrides, halides, peroxides, peroxyacids and thei  
derivatives

-Aromatic polycarboxylic acids, "their anhydrides, halides,  
peroxides, peroxyacids and their derivatives:

En eee

\_ [817-3200\_-Diociy onhophihalates 20

\_ [29473800\_["Phihale anhydride SSSCSCSC~d id

| \_\_\_[rTerephthalic acid ands sats; —SCSC~SCSS CC

[2917.3690]--Other \_\_ a

917.5700 [-Dimeihylierephihalate (OMT) i

pf Others

---1so phthalic acid | 5

\_\_\_\_\_ |

nN

N

ny.

nN

np

nN

nN

317.9810

317.3900

fo

N

Carboxylic acids 'with additional' oxygen function and] -  
their' anhydrides, halides, peroxides and péeroxyacids;  
their halogenated, sulphonated, nitrated or nitrosated]  
derivatives. ;

129.18

-Carboxylic acids with alcohol function but without' othe!

oxygen function,. their anhydrides, halides, peroxides,  
peroxyacids and their derivatives: : :

| \_ . \_ ]--Lactic acid, its salts and esters:

918.1110. j---Lactic acid

|

Pe

--Tartaric acid \_ Zz , 58d

PT

Ts]

] PO]

nN

[2518.1400 ]--Cifricacid ~ ;

[Sale and estow ofoie ao

nN

10

Nm

Dy &

340 \_- THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

\

2

578 600

2918.1600° |--Gluconic acid, its saits and esters oO

378.1900

-Carboxylic acids with phenol. function but' without other,  
oxygen function, their anhydrides, halides, peroxides,  
peroxyacids and their derivatives: : .

--Salicylie acid and its.salts: . :

918.2110 |--Salicylic acid. ;

nN

np

aTe2120

318.2180

a12190 "Ohler SY

E

nN

nm

i

152210

916.2090

978 2900

316.2100

918.3000 : ]-Carboxylic acids 'with aldehyde or: ketone -function but  
: without other oxygen' function, their anhydrides, halides,  
peroxides, peroxyacids and their derivatives on

918.9010 \_]---Ingredients for pesticides .

318.900

Vii.- ESTERS OF INORGANIC ACIDS OF NON-METALS  
AND THEIR SALTS, AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OR.- NITROSATED  
DERIVATIVES

nN

D4

Phosphoric esters and their salts, including  
lactophosphates; their halogenated, . sulphonated,  
nitrated or nitrosated derivatives: : :

949.0010 Ingredients for pesticides ;  
919,0090

nN

Esters of other inorganic acids of non- metals|  
(excluding esters of hydrogen halides) and their salts;  
their halogenated, sulphonated, nitrated or nitrosated;

derivatives. ; . :

.|2820.1000° |-Thiophosphoric esters (phosphorothioates) and their salts;),  
their halogenated, sulphonated, 'nitrated or nitrosated|  
derivatives ey .

920.9010. |---Sulphonic esters and derivatives 2 P58 |

920.9020 ]---Ingredients for pesticides a .

Ny

#### IX.-NITROGEN-FUNCTION COMPOUNDS

Amine-function compounds.

-Acyclic monoamines and their derivatives; salts thereof:

921.1100 |--Methylamine, di- or trimethylamine and their salts

—

920.9090

a

nN

Ct

ae

::

3211200

ee

BeT 010

seriee0[-Oher

AALS

921 2200 \_[-Hexamethylonediamine andis sale

Poe

---Aceto Acetic ortho anisidine -

5.

—

5.

nN

921.2910

921.2990 |---Other: oo

-Cyclanic, cyclenic. or cycloterpenic mono- 'or polyamines,  
and their. derivatives; salts thereof .

Baa) |=Diaminosibere

--Aniline and its salts: . -

29214110 |---Aniine " 8

NEE REN

oO oO

np np

re =

w N

oO o

o LS}

oO

. , S\$

,

--Aniline derivatives and their salts - So

| \_\_\_\_\_|--Toluidines and their derivatives; salts thereof: ; | .

Ee

--Diphenylamine and its derivatives; salts thereof

--1-Naphthylamine- (alpha-naphthylamine), 2-naphthylamine  
(beta-naphthylamine) and their derivatives; salts thereof

. Nn

oO

LS)

-

ry

i a

o

oO

“USO

342 \_\_\_THE GAZETTE OF PAKISTAN, EXTRA, JULY 1, 2005 — [Parr I

(INN), etilamfetamine (INN), fencamfamin (INN), tefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof ‘ y

--0-, m-, p-Phenylene-diamine, djami derivatives; salts thereof: ;

921.5110 |---Ingredients for pesticides

921.5190 |---Other .

--Other: :

921.5910 |---Sodium naphthionate

921.5990 |---Other

Oxygen-function amino-compounds,

-Amino- alcohols, other than those: containing more than one kind of oxygen function, their ethers and esters; salts|

thereof : . : L

--Diethanolamine and its salts

--Triethanolamine and its salts

+Dextropropoxyphene(INN) and its salts

--Other “, :

-Amino-naphthols and other amino- phenols, other than

those containing more than one kind of oxygen function, their ethers and esters; salts thereof: .

2922.2100. |--Aminohydroxynaphthalenesulphonic acids and their salts 5

922.2200. }--Anisidines, dianisidines, phenétidines, and their salts

922.2900 | |--Other . Se,

-Arino-aldehydes, “amino-ketones and .amino-quinones, other than those containing more than one kind of oxyge! function; salts. thereof :

--Amfepramone. (INN), methadone {INN}and normethadone|

922.1200

Py) RIS

nD

Ns

a

a

s

922.1400 .

922.1900

“Ny nN

oO

n

ws

@

=

=)

ro)

(INN); salts thereof.” “

--Other : :

2922.3000.

-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; saits thereof:

i]

922.4100 |--Lysine and its esters, salts thereof

| \_\_. ]--Glutamic acid and its salts:

.]2922.4210 |---Monosodium glutamate

922.4300 |--Anthranilic acid and its salt

ma

LS

ps |

==Tilidine (INN) and its salts | 5

pe

LS

i)

nN

nN

nN

nS:

| eee eer a amino-acid-phenols. and other|  
amino-compounds with oxygen function:

}---Alanine = noe

322.5080

nN

Quaternary ammonium salts and hydroxides; Lecithins  
and other phosphoaminolipids, whether or. not  
chemicallydefined. '

923.1000 |-Choline and its salts

§23.2000 ]-Lecithins and other phosphoaminolipids |. 5. |

-Other:

5

= :

;

5

. 5

---Betain , . : aa

---Other : "

Carboxamide-function compounds; amide-function oo

compounds of carbonic acid.

5

np

2923.9010

923.9090.

-Acyclic amides (including acyclic carbamates) and their

derivatives; salts thereof.

924.1100. |--Meprobamate (INN)

a |

pet rev0\_[-Aestamids

924.1920 . |---Phenacetine (Acet-p-phenetidine) = -

924.1990 |--Other “

-Cyclic amides (including cyclic carbamates) and their  
derivatives; salts thereof: .

--Ureines: and their derivatives; salts thereof

--2- Acetamidobenzoic' acid (N- acetylanthranilic acid) and  
its salts : :

9242400\_[-Ethinamate (NN)

EOhen

[a

[

924.2100

ty]

o

iN)

&

iy

@

3

3

nN

Ny

9242070.

924.2920 \_|---Aceto aceto ortho toluidine 7

924.2930 \_|---Ingredients for pesticides |

Sy )

oOo

i

tN  
©  
o  
o

[Ore

Carboximide-function , compounds (including saccharin and its salts) and imine-function compounds.

-Imides and their derivatives, salts thereof:

--Saccharin and its salts

--Glutethimide (INN)

--Other :

-Imines and their derivatives; salts thereof: -

---Diphenyl-guanidine

---Other .

925.1100

925.1200

925.1900

925.2010

925.2090

Nitrile-function compounds, \_-

926.1000 |-Acrylonitrile

926.2000. -1-Cyanoguanidine (dicyandiamide) .

-Fenproporex ' (INN) and its salts; methadone (INN)| -

intermediate (4- cyano- 2- dimethylamino- —4,4-

diphenylbutane)

-Other: : :

---Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-dicloro|

vinyl) 2,2 dimethyl cyclopropane carboxylate

+--(S) Alpha' cyano, 3-phenoxybenzyl (S)-2-(4, chloro} 5

phenyl)-3 mehty! butyrate ;

---Cyano, 3-phenany | benzy!

' leyclopropane carboxalate

926.9040 '|--N-methylpyrolidon ° :

2926.9050 \_|---Ingredients for pesticides

926 9090

9.27 . |Diazo-, azo- or azoxy-compounds.

927.0010 |---Benzene-diazonium chloride ; . } 5.

nN POE PS Ph] MPD

—

2,2,3,3 tetra - methyl

nm nN nN ROEM

Oo oO oO wo

Nw nN nN ie}

a S|. & d

wo oO wo wo

oO QO Qo Q

a nN = lo]

Oo oO Oo ron)

N

y

Le

,

nN

5

5

5

5

327 0020 o\_

B27 0080 Ts

827 0040 :

227-0080

a

[Organic derivatives of hydrazine of of hydroxylamine. | \_—\_

26.0010 [=Phenyindrezne Si

l

i

928.0020 -|---Benzyl-phenyl-hydrazine

28.0080

nN

Part I]

==

7

J 3

[-——}

[-s

Pb CS

900.6080 ["Ohher——

X- ORGANO-INORGANIC COMPOUNDS, -  
HETEROCYCLIC-COMPOUNDS, NUCLEIC ACIDS AND  
THEIR SALTS, AND SULPHONAWIDES

Pe

eee CMP

[Organe-sulphur compounds dd  
real

|

nN

" 12930.1000 . }-Dithiocarbonates (xanithates) : Poo B®,  
[. . .]-Thiocarbamates and dithiocarbamates." © ‘

'}2930.2010 . |--2-N, \_N-Dimethyl .amino-] sodium thiosulphate,  
. thiosulfourpropane =‘ . } tool.

930.2020 wae \_  
2930-2090 \_ |--Other ran

'}2930.3000

930.4000. {-Methionine

2930.  
2930,5010 |--2- N,N-dimethylamino 1,3

disodium thiosulphate propane

--0,§-dimethyl phosphoramidothioate

---§-S (2 dimethyl amino (trimethylene) bis {thio carbamate)  
» . . . fe .

---Diafethiuran technical -(itertbutyl)

2930.9046

; pherioxptienyl) thidurene i

' 2930,9050 --O-O diethyl O-(3,5,6 trichlore pyridinyl) phosphorothioate

2930.5060 ---O-(4-bromo, .2-chloro ~- phenyl) o-ethy! ~—s-propy!

: (phosphorothioate) . : .

---,0-duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate

2930.9020

2930.9039

3-2-6 disopropy! (4-

: |

}2830,9080 |—Ingredients for pesticides . : ft

ZO a a

. 29.31" -JOther organo-inorganic compounds. a :

+, [2931.0010, -{---Ingredients for pesticides \

"ppm. co80

nN

r

-Compounds containing? an-unfused furan ring  
(not hydrogenated) in the structure: .

--2-Furaldehyde (furfuraldehyde)

--Furfuryl alcohol and tetrahydrofurfuryl alcohol

---Isoascorbic acid

nN  
oO  
ray  
§  
4 esti

ny  
oO  
w  
ny  
a  
<2  
oO  
°

\ . .

[oF orertactore

=-°4,5,6,7- tetrachlorophatide ' : ' :

259.2820

2552-2980

Phe

[2932.9100 - |--Isosafrole at : j | 8]

2982 9800-11113 Boncodonalyipropanzone

se2.8300\_ [Penal

5

nN

932.9500. |--Tetrahydrocannabinols (all isomers) ; 8 |

ea.aa0 [Seeley

~—

2,3. Dihydra 2-2 dimethyl-7 benzo furanyl methyl-| 5  
carbamate 7 |

[25828060 [Other

Pe

Heterocyclic compounds . with: nitrogen hetero-atoms.

only. : . ' . : :

-Compounds containing: an unfused pyrazole ring {whether|  
or not hydrogenated) in the structure: , .

: LS) SY

a

ry

Pig

co)

o

=

o

}

. P| -Compounds: containing:an unfused imidazole ring (whethe  
Ry or not hydrogenated) in the structure: ~

2933.2100 \_]-Hydantoin and its derivatives. ae

2933.2900 "]-Other

==

Part I] . THE GAZETTE OF PAKISTAN, 'EXTRA., JULY 1, 2005 347

; -Compounds containing an unfused pyridine ring (whethe:

| | lor not hydrogenated) in the-structure: —

-|25333100\_-|Pyriine andisegts |

2983.3200\_

> --Alfentanil (INN), aniteridine (INN), bezitramide (INN),  
bromazepam (INN), difenoxin (INN), diphénoxylate\_ (INN),  
Jdipipanone (INN), fentanyl (INN), 'ketobemidone (INN),  
methylphenidate (INN), pentazocine (INN), pethidine (INN),  
. [pethidine (INN).intermediate A, phencyclidine (INN) (PCP),  
phenoperidine. {iINN), pipradrol (INN), piritramide (INN),  
propiram (INN) and trimeperidine (INN); salts thereof

--Other: a

---Pyrazinamide

933.3930 | |---Ingredients for pesticides

\_ }2933.3990 oe —\_ .

/ -Compounds containing in the structure 'a quinoline o  
isoquinoline ring-system (whether or not hydrogenated), not  
further. fused: : :

\_ [2933.4100 . --Levorphanol (INN) and its salts a :

Ls

[2983.4910 | ---Amodiaquine 5 Lo . naa

| |

'2933.3910 |---Chloro-phenir-amine and isoniazid . rf 5 |

2

nN

2933.4930 |---Chloroquine sulphate \_ . an 5

2933.4940 |---Chloroquine phosphate p85 |

2933.4990 \_|~--Other ° ss Pe

-Compounds containing a pyrimidine 'ring {whether or not  
hydrogenated) or piperazine ring in the structure:

--Allobarbitol - (INN), amobarbitol. (INN), barbitol (INN),  
butalbital. (INN), : butobarbitol,' cyclobarbitat (INN),  
-tmethylphenobarbitol (INN), > pentobarbitol. - {INN),} .  
phenobarbitol (INN), secbutabarbitol (INN), secobarbitol  
(INN) and vinylbital (INN); salts thereof \_-

Other derivatives of malonylurea (barbituric acid); salts  
thereof ee! .

ry Py Mast Np

-@to~

g

el...

o .

"\_ [osa8.6820—|—"eorian

a ---Cyanuric. chloride.

' ---Ingredients for pesticides

2933.6990 . |---Other~ '

\2033.7200.. |--Clobazam (INN) and melhyprylon(INN). \_

tS

wD

ND

©

LP A

~

n

Dt

=}

6

299.6910

Pe)

2

fer)

ad

nH

o

f

is)

934.5930" |---Ciprofloxacin ns

933.5050

933.6910

[7 Ftaetams:

--Loprazdlam: (INN), mecloquatone. (INN), methaqualone  
(INN) and zipepral (INN);salts thereof,

Other | : ts :

---0, Diethyl, 0 (2, iso pro

phosphorothioate

+-1-tert, butyl-3 (2,6 iso

py methyl-pyrimiding-YL)

propyl 4-phenoxy phenyl thiourea

933.5940 : [\*-Norfloxacin :

"Ingredients for pesticides - . j

968.5860

-Compounds containing an unfused triazine ring (whether: or] not hydrogenated) in the structure:

--Melamine' : .

--Pyrimethamine

B58, 7010\_] bain (aciam fiteasy

933.7920 -]---1-Vinyl-2-pyrrolidone Soy ;

55 7990

3.7100: . ]--6-Hexanetactam (epsilon-caprolactam) a

(INN), goniazepam (INN), clorazepate, delorazepam (INN),

- fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), .lormetazepam ((INN), mazindol (INN), " médazepam (INN), midazolam. (INN),

pyrvalerone (INN), temazepam {INN}, " tetrazepam- (INN) and triazolam (INN);salts thereof: - . :

--Alprazolam {INN},. camazepam (INN), chlordiazepoxide,~

jdiazepam. (INN), ' estagolam (INN), ethyl loflazepate (INN),|

-|nimetazepam (INN), nitrazepam (INN), nordazepam (tINN),,- « oxazepam {INN}, pinazepam (INN), prazepam (HNN))|

nO

oO

=

~

o

5.

:

- 10.

/ Aminorex TAN, pronzaam (I

'Jeloxazdlam | {iINN},- -détramoramider (NINE  
{UNI),-ketezblani (INN), tmesdearb (INN); oxazbiamAN  
pernotine -{INN}, phehdinidtrazine: NN): 'Phesmatrazine  
(AN) and sufentanil {INN}; sats Anereot « :

f2934.9910 | —Furezondone.

E

aaa

: synthesis: "(including natural Concentrates), de derivatives "

: thereot used primarity as. vitaming, and. intermixtures )

: {the redoing, whether or net in 3 any solvent.

~ i y

-{D- or DL-Pantothenic.acid (Vitamin  
its derivatives -

Hormones, prostaglandins, — romboxanes é  
Jeukotrienes; natural or reproduced by. synthesis;  
: derivatives and structural analogues thereof, including  
: |chain' modified polypeptides, used primarily as)  
hormones. ;

: -Polypeptide hormones, protein hormenes and glycoprotein  
hormones, their derivatives and structural analogues : '  
2937.1100 .. }--Somatotropin, its derivatives and structural analogues; . -  
2937.1200 |--Insulin and its salts  
42937.1900. | be  
' -Steroidal' Hormones, their derivatives .and' structural  
analogues: ar . of  
2937.2160- |--Cortisone, hydrocortisone, prednisone (dehydrocortisone)}

. and predhisotone (dehydrohydrocortisone)

937.2200 . |--Halogenated derivatives of Corticosteroidal hormones  
12937.2300 \_|--Oestrogens and progestogens Sos

29372900. |--Other\_. ar

; "Catecholamine hormones, their de  
, }2937.3100..)--Epineptine 0 =

2937.3900 }--Othel a

2937,4000. |--4

ae 3 ee

Part {} \_ THEGAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005: \* 353

thromboxanes and

—\_ 5000 :

derivatives and structural analogues Sy 4, .

2937,9000 j-Other = a

Glycosides, natural or reproduced by synthesis, and

pase | their salts, ethers,esters and other derivatives,

2938,1000 \_ |-Rutoside (rutin) and its derivatives

-Prostaglandins, leukotrienes,

XH.GLYCOSIDES: AND VEGETABLE' ALKALOIDS,  
NATURAL OR REPRODUCED. BY SYNTHESIS. "AND  
THEIR SALTS, ETHERS, ESTERS AND\* OTHER

PERO 9010 "ingrediants for pesticides

- (2938,9090 ;

Vegetable: 'alkaloids, \_ natural-'or reproduced by  
, synthesis, and. their salts, ethers, esters and other,  
derivatives, ; : :

. "-Coneantrates of poppy straw; buprenorphine TINNY  
~ 'leodeine, - dihydrocodeine (INN), ethylmorphine, etorphine  
(INN), heroin, hydrocodone. (INN), hydrororptions (INN);  
morphine, .nicomorphine \_ . {INN}, | -"oxyeodone (INN),  
oxymorphone (INN), pholcodine {INN}, thebacon (INN) and|  
thebaine; saits thereof '

—

peaarvo |=

+ \$2939.2190

2939.2900

939.3000 , .|-Caffeine and its salts,

| \_\_\_ -- \_\_\_|-Ephedrines and their salts:

2939.4100

--Ephedrine and its salts

2939.4200 -

; --Pseudoephedrine (INN) and its salts

2939.4300 |--Cathine. (INN) and its salts :

2939.4900

"ThecRRS and\* aminophylline. .(theophylline- ethylene

diamine) and their derivatives; salts of thereof,

:  
q FB ne

(Part I”

129.41

SE OT -aredate or pomaet

ee ae

ra

ad

"Antibiotics. +\* ‘ ‘ oe

\_ [2941.1000ç LPenicillias and' their derivatives. with a penicillanie acid

Pat oe Petar, salts theréof +' vot : .

“Streptomycins and their derivatives; salts thereof ° :

2941,3000 |-Tetracyclines and their derivatives; salts thereof

\_ {2941.4000. |-Chlorarhphenicof and its' derivatives salts thereof

THE GAZETTE 'OF PAKISTAN, EXTRA:, JULY 1, 2005

“}--Cocaine, Sgenine, 'jevometamfetamine, metamfelamine

\_ INN), metamfetamine: racemats; salts, séters and other”

derivatives:thereof .

XTH OTHER ORGANIC COMPOUNDS -

chemically pure, “Sahar than 'sucrose, lactose,  
maltose, glucose and fructose; sugar ethers, suga  
acetals and' sugar 'esters, and -their salts, other: than  
jproducts of heading 29.37, 29. 38 or 29,39. : :

. 2941.5000. -Erythromycin and its: derivatives: salts thereof.

2944.9010 . ---Caphalexin ;

\_ }2941.9020\_\_|---Gramicid trycidine. —

\_ Be 9080] | ee

12941,.8040 |---Cephradine oral ve re ; jo a

2941.9050 . |---Ingredients far pesticides cho, ts

2941,9090 a

2942.9000 \*:|Other organic compounds. ” 4

Glands and: other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or; |  
'fother organs or: of their 'secretions for -organc:  
therapeutic Uses; heparin and its salts; other human or ;  
animal, substances prepared for therapeutic or}  
prophylactic uses, not elsewhere specified or included. |" "

3001.1000~ }-Glands and other.organs, dried, whether or not powdered

3001,2000 |-Extracts of glands or other organs or of their secretion"

3001.9000 - }-Other . '

{3002.1000

p. "Vaccines for human medicine: : . |

002.2010. :}---Tetanus, toxide' an .

002.2020 j---For prevention of hepatitis-B- an

Human blood; anima! blood prepared-for therapeutic,  
prophylactic or diagnostic uses; antisera and other]  
blood fractions and modified immunological products,  
whether or not obtained by means of biotechnological  
Processes; vaccines, toxins, cultures. of micro-  
organisms (excluding yeasts) and similar products.  
-Antisera and. other blood fractions. and modified  
immunological products, whether or not obtained by means!  
'of biotechnological processes .

wolo

o

| S|

002.2090 « |---Other a yo to. |

{3002.3000 \_]-Vaccines for veterinary medicine"

---Human. blood a

---Animal blood

002.9090

aw

re]

©

Q

---Other

-|Medicaments (excluding goods of heading 30.02, 30.05  
or 30.06) consisting of two or more constituents which  
"have been. mixed together for therapeutic or  
-|prophylactic uses, not put up in measured doses or in|  
.}forms or packings for retail sale. :

-Containing . pencillins -or derivatives thereof,. with: a  
Penicillanic: acid. structure, "or streptomycins or' their  
derivatives a

a

-Containing hormones or other products of heading 29.37,  
but not containing antibiotics: :

-Containing .~alkaloids: or derivatives thereof. but not  
containing hormones or other products of heading 29.37 oi  
antibiotics ae co

~--Unani, ayurvedic and other oriental type medicine  
003.9020. }---Homeopathic medicines  
s-Other ~

Medicaments (excluding goods of heading 30. 02, 30. 05)

'or 30. 06) consisting of mixed or unmixed products.fo  
therapeutic or prophylactic uses, put up in measured)  
doses (includifig. those in 'the form of transdermal  
administration systems) or in forms or packings fo!  
tetail sale. oo 8

3004.1000 |-Containing. pencillins or . derivatives . thereof; with aj  
: Penicillanic 'acid structure; Or streptomycins or thei  
. derivatives © : re

[3004.2000 \_ {-Containing other antibiotics" -

-Containing hormones or other product:

but not containing antibiotics: ;

+--Containing insulin — :

--Containing corticosteroid hormones, their derivatives and]  
structural analogues moe .

's-of heading 29.37

004.3100" .

:

Containing alkaloids or derivatives thereof but not  
containing hormones, other products of heading. 29.37 or  
jantibiotics '.

-Other medicaments containing vitamins or other products}  
of heading 29.36; 8

-«-Cod liver oit

3004.5010 ras

13004,901 Q- j---Unani ayurvedic and other oriental type-medicing

3004.9020

---Homeopathic medicines

3004. — ---Dextrose and saling infusion solution, with infusion set  
---Dextrose and saline Tnfusion 'ution, without "salina

3004: 9040

\_ infusion set.

'3004.9050 \_|---Eye drops a.

3004.9060 . |---Ointments, medicinal

Wadding, gauze, 'bandages and: similar articles. (for  
example, dressings, adhesive plasters, , poultices),  
impregnated or coated with pharmaceuticat substances|

3005.1010\_ [Surgical tape in jumbo = — ;

3005.1090° 7 a .

3005.9010- Paarl pa ~ 10° , ;

3005.8090 Eee

Pharmaceutical goods: Specified in Note. 4 to. this  
Chapter.

-Sterile surgical catgut, Similar sterile suture 'materials and  
sterile tissue' adhesives. for surgical wound closure; sterile]  
\* liaminaria and 'sterile taminaria' tents; sterile absorbable]  
" {surgical or dental haemostatics:

3008-10107 '[-Wascular graf a [8

"Spaaitying preparations for X= vray examinations; diagnosti  
reagents designed to-be administered fo the patient

Dental Cements and other  
; yeconstruction cements «

'dental fillings;

bone).

~Chemical contraceptive preparations based on hormones,  
'Jon other products of heading 29,37 or on spermicides"

a

3006.7000. }-Gel preparations, designed to be used in human or  
- |veterinary medicine as a lubricant for parts. of the body for  
surgical operations. or 'physical examinations or. as a

coupling agent between the body and medical instruments

-Waste pharmaceuticals

3006.8000

301.0000 |Animal or vegetable fertilisers, whether or not mixed!  
together or chemically treated; fertilisers produced by  
the mixing or chemical treatment of animal or vegetable  
products. . . .

[31.02 [Mineral or chemical fertilisers, nitrogenous.

3102.1000 \_ }-Urea, whether or not in aqueous solution

-Ammonium sulphate; double 'salts and mixtures - of|  
ammonium sulphate and ammonium nitrate:

102.0100 |--Ammonium sulphate

[3102.2900

3102.3000 |-Ammonium nitrate, whether or not in aqueous solution

3102.4000

|. f Sedum nitrate:\*.° : ;

@)w

other inorganic non-fertilising substances

TOR SOHO

" 13102.6000° |-Double salts and mixtures. of calcium nitrate" and|

" \_ Jammonium nitrate

102.7000 |-Calcium cyanamide : : a

-Mixtures of urea and ammonium nitrate in' aqueous of

[3102.8000 i

. ~ . fammoniacal solution : ;

3102.9000. |-Other, including mixtu

: : subheadings ~ -- :

Mineral or chemical fertilisers, phosphatic

@

ce)

a

Les)

403.1000 | -Syper-phosphates . ° .

706.2000

Ww) w

CL

Ska

[\*]

pota

Mineral or chemical fertilisers, ssic.

3104,1000

3104.2000. -[-Potassium chloride ~~ ;

3104:3000 [-Potassium.sulphate ae

a

-Carnallite, sylvite and other crude natural potassium salts

Mineral or chemical fertilisers containing two or three|  
of the fertilising elements nitrogen, phosphorus: and,  
potassium; other fertilisers; goods of this. Chapter 'in  
tablets or simitar forms or in packages of a gross  
weight not exceeding 10 kg. .

-Goods of this Chapter in tablets or similar forms of inj.  
packages of a gross weight not exceeding 10 kg .

-Mineral or chemical fertilisers containing the three fertilising}  
éléments nitrogen, phosphorus arid potassium

3105. 1000

3105.2000

3105.3000

-Diammonium  
phosphate) -

-Ammonium » ~ dihydrogen orthophosphate}  
(monoammeéniumphosphate) and mixtures thereof with  
diammonium hydrogen- orthophosphate — (diammonium  
phosphate) ; .

hydrogenorthophosphate — (diammonium

,

3105.4000

| feet mineral-or chemical ferlilisers containing the twol

fertilising elements nitrogen and phosphorus:

105.5100 |--Containing nitrates and phosphates.

[3108 5000

3105.6000:°\_-[-Mineral or chemical fertilisers: containing the two fertilising|

elements. phosphorus and potassium : :

ERO

\* \$32.01 Tanning extracts of vegetable origin; tannins and their|

wo]

wo

. - [salts, ethers, esters and other derivatives..  
3201.1000.. }-Quebracho extract ; Ds : 5

Ww

o\_  
SN

\_ S201 9020\_ [Oak or chésinat exact

4

CO] COE

wo

1.9000 \_[-Oer

a

358 THE GAZETTE OF PAKISTAN, EXTRA., JULY'1, 2005 [Part 1

32021000 Syntietle organic tanning substances |

[foe

13202.9010 [Tanning substances,. tanning. preparations basé@d on

chromium sulphate

3202.9090\_|---Other\_ = "

Synthetic "organic tanning Substances) inorganic!  
tanning substances; tanning preparations, whether or  
not containing natural tanning substances; enzymatic  
preparations for pre-tanning.

Colouring matter of vegelable or, animal' origin  
(including dyeing:extracts but excluding animal black),  
whether or not "chemically défined; preparations' as|  
specified:in Note 3 to this Chapter based on colouring  
matter of, vegetable,© or animal origin.

a a

. Synthetic organic colouring. matter, whether or not) © |  
chemically defined; preparations as specified in Note 3]

to this Chapter based on synthetic organic colouring  
matter; synthetic organic products of a kind used, as  
fluorescent -brightening agents or as luminophores,  
whether or not chemically defined. :

-Synthetic organic Colouring matter and proparalions based  
thereon as specified in'Note 3 to this Chapter:

--Acid dyes, whether or not premetallised, and preparations  
based thereon; mordant dyes and preparations based

--Vat dyes (including those usable in that state as spigments)

aa and preparations based thereon."

|

[ory

204.1580

3204.1600 |--Reactive dyes. and preparations.based thereon.

204.1700 |--Pigments and preparations based thereon .

--Other, including mixtures of colouring matter of two.. of|  
more of the subheadings 3204.11 to 3204.19: :



<< ===

0.

3504. 2006

---Dyes, synthetic

-Synthetic organic products of a kind used as fluorescent brightening agents

Other colouring matter; preparations as specified: in} ‘  
Note 3 to this Chapter, other than those. of heading  
32.03, 32.04 or 32.05; inorganic products of a kind used!  
as luminophores, whether of not chemically defined. [

--Containing 80% or more. by weight of” titanium dion  
calculated on the dry matter. ‘

— 1100

3206. 7660 I

|

3306. 3000. . |-Pigments and peparations based on cadmium Sonpounds  
sacar Es Other colouring matter and other preparations

T-Lithopone and other Pigments and Preparations based on  
zinc sulphide: —  
3206.4210 ° pt mropone

\_ (e060

3206.4300 }--Pigments “and preparations” based\_on haxacyanoterated

-Pigments and preparations chromium  
compounds: . :

enone yellow

based’ or

(ferrocyanides and! ferricyanides)

3206.5010

3206.5080 ©

es ee

a Prepared pigments, prepared opacifiers and prepared colours, vitrifiable- enamels and glazes, engobés (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 and similar. preparations:

opacifiers, prepared colours!

=+-Opacifiers : 5

-Vitrifiable enamels and glazes, engobes (slips) and similar 10  
 . \_ [preparations Soo, :

-Liquid lustres and similar preparations ~ 10

-Glass frit-and other glass, in the form of powder, granules or flakes:

II

207.4010 ;  
 3207.4090. {---Other : : ‘ ,

Paints and. varnishes (including enamels and lacquers) :  
 based on synthetic polymers or chemically -modified|

po)

natural polymers, dispersed or dissolved. in ‘a’ non-

aqueous medium; solutions as defined in Note 4 to this  
 Chapter. ° oo

-Based on polyesters: "

208,1010-  
 208.1020  
 208.1090

---Based on polyamides -

---Other

-Based on acrylic or vinyl polymers:

---Varnishes --- - :

208.2010 |---Varnishes-

208.2090 |---Other \_ -

> 13208.9010 }---Varnishes

3208.9090

Paints and varnishes (including enamels and lacquers)  
based on synthetic polymers or chemically modified  
natural polymers, dispersed or dissolved in an aqueous  
medium. to, ; '

-Based on acrylic or vinyl polymers:

209.1010 |---Varnishes Moet

356.1000 |- Other a —

Fer

Parr I] THEGAZETTE OF PAKISTAN;.EXTRA., JULY 1,-2005 | -\_361

SE la

209.9010 \_]---Lacquered blue, golden and silver en

a

208.9090

32.10... |Other paints and varnishes (including enamels,  
, lacquers and distempers); prepared water pigments of a  
kind used for finishing leather. (

3210.0010 |---Distempers - :

ptr ne water pigments.of a kind used for finishing} .  
\_\_\_ |leather - oss orn ; ‘

3210,0090

Prepared driers.

13211.0010 |---For leather :

ie)

a

@

re)

wo] wo

o

form, of a kind used in the manufacture' of paints  
(including enamels); stamping foils; dyes and other  
[fier

212.9010 |---Aluminium pasté and powder  
tablets, tubes, jars, bottles, pans or in similar forms 0

colouring matter put up in forms or packings for retail}  
\_|3212.9020\_\_\_ }---Pigments in paint or enamel media

Pigments (including metallic' powders and flakes).  
sale.

\* .13212.9030 . 4---Emission paste for tube lights" mo

3213.1000 - |Colours in sets

dispersed in non-aqueous media, in liquid or paste!

212.1000 . |-Stamping foils

242.9080 . |---Other ~~

3213.9000

Artists',- students' or signboard : painters' colours,  
imodifying tints, amusement colours and 'the like, in|

Glaziers' putty, grafting putty, resin cements, caulking  
compounds 'and other. mastics; painters' fillings; non-|  
refractory surfacing preparations for facades, indoor,  
walls, floors, ceilings-or the like. : .

ee ee eee

. | ee putty, grafting putty, résin. cements, caulking  
' compounds and other mastics; painters' fillings: :  
---Glaziers putty (mastic based on oil)

{3214.1030 \_|---Resin cements So :

{3214.1050 \_ [---Capping cement for bulbs and tube lights = j

2

318 9600

ee ae

32.15 Printing ink, writing or drawing ink and other inks;

\_\_\_ . |whether or not concentrated or solid. oes ,

wo

[ny

[xy

wo

lp Printing ink

Black: |

-

Po

a= olts (terpeneless or not}, including concret

3307 1100

and. absolutes; ~" resinoids; 'extracted Sleoresins;  
Gonceritrates of essential oils in fats, in fixed oils, in

3301:.1200

3301.1300- |--Of lemon

waxes. or the like, obtained by enfleurage or  
\_ e000 orig 7

"Essential oils of citrus fruit: ;

|--Of bergamot - .

--Of orange

maceration; terpenic by-products of the deterpenation

3301.1900 © |--Other -

of. essential oils; aqueous distillates and aquéous|

[°F Essential oils other than those of citrus fruit:

solutions of essentialoils. ==

: --Of geranium | 10 +t

fo |

[to |

yp wi

301.5200 -Oresmin

301.2300 |--Of lavender or of lavandin: ' ; 10

301.2400 ° ]+-Of peppermint (Mentha piperita) co, "[ 10

Wi wl G2

301 2500

301.2600 -Ofveiver

SR

w

wo

\_ [3301.2910 |---Of citronella ot.

3301.2920 |---Of eucalyptus - . : , °

07.2606

bed

3301:3000.: |-Resinoids

SaaT 8015 |

33.02

Mixtures of odoriferous - substances and mixtures  
(including alcoholic solutions). with a basis of one or|  
- lmore. of 'these substances, of a kind used as' raw  
\_ {materials in- industry; other preparations based onj .  
odoriferous | substances, 'of -a kind used for. the  
manufacture of beverages. oo - 4  
-Of.a kind used in the food or drink industries:

3302.1010 lavours and concentrates for use in aerated beverages "10

3902,1080 |---Other — a

3902.9000

{5503 [Perfumes andtoiletwaters, Sd i

3303.0010° .|---Eau-de-cologne ae . | 20. |

- fss0810020\_F-Perimes 2

"Beauty or make-up preparations and' preparations: fo:  
\_|the care of the skin (other than medicaments), including  
sunscreen or sun tan preparations; manicure. .or|  
.\_"Jpedicure preparations: ok . .  
[3304.1000.\_]-Lip make-up preparations ~ - om oe  
-Eye make-up preparations vo

| \_- .: [-Manicure or pedicure preparations: fo]  
13304-3010 |

---Nail polish ee :

z

ee

ff Oter

3504 5820, .

[33.05 ~ [Preparations for use on the hair. ;

[3305.2000 \_]-Preparations for permanent waving or straightening \_\_. 2B.

-Hairlacquers - ; 7 to 7

---Creamfor hair ; j "

[3305.9020 \_]---Dyes for hair oe - ; T 25

3305.9090. . oo

Preparations for oral. 'or. dental hygiene; including

. denture fixative pastes and powders; yarn used to clean] ©

-Dentifrices: : - i oo |

3306.1010 . |---Tooth paste - . a - :

3306,1080

a

wo

-Yarn used to clean between the teeth (dental floss)

a

33.07 {Pre-shave,- -shaving or after-shave 'preparations,

: personal deodorants, bath preparations, depilatories]

and other perfumery, cosmetic or toilet preparations,

not elsewhere specified or included; prepared: room!

deodorisers, whether . or not perfumed or having

disinfectant properties. - :

-Pre-shave, shaving or after-shave preparations Noe

~43307.1000

3307.2000 |-Personal deodorants and antiperspirants. ~~

\_[8307.3000 \_]-Perfumed bath salts and other bath preparations - '

-Preparations for perfuming or deodorising rooms, including]

odoriferous preparations used during religious rites:

,

3307.4100 |--Agarbatti and -  
of operate by burning

wy

: ---Contact lens solution : :

3307.9090

Le

[eu

Soap; organic surface- active products  
preparations for use as soap, in the form of bars, cakes,] .  
'Moulded pieces or shapes, whether or not containing  
\_[soap; organic' surface-. 'active. products © and  
preparations for washing the skin, in the form. of liquid

'or cream and put up for retail sale, whether or not  
, containing soap; paper; wadding, felt and nonwovens,  
impregnated, coated or covered with soap or detergent.

3401.1100 -{-For toilet use (including medicated products) :

\_[si0%. F300

3401.2000- }-Soap in other forms a : . 26

~ [3401-3000 |-Organic surface- active products and preparations for|  
. washing the skin; in the form of liquid or cream and put up|  
'for retail sale, whether or not containing soap. .

a

Organic surface-active agents (other than | soap);  
Surface-active preparations,. washing preparations  
(including auxiliary washing preparations) and cleaning  
preparations, whether or not containing soap,. other  
than those of heading 34.01. :

-Organic surface-active agents, whether or not put. up fo!  
retail sale: .

-Soap and. organic. surface-active products and

preparations, in the form of bars, cakes, moulded pieces or  
shapes, and'. paper, wadding, felt' and nonwovens,  
impregnated, coated or covered with soap or detergent:

3402.1110 -]---Sulphonic'acid(Soff) |

402.1190

402.1210 |--Pharmaceuticatgrade.. To -

402.1290

3402,1300 -

--Non-ionic

Pie surface-active products and - preparations: for "25  
: washing the. skin, in the form of liquid or cream and. put up|  
« \*. Hfor retail sale, whether or not containing soap . alo  
[3408-8000 ]-Omner\_ |  
|

preparations '(including ~. cutting-oil  
preparations, bolt or nut release preparations, anti-rust)  
or~ anti-corrosion. preparations and mould 'elease|  
prepatations, based on tubricants) and preparations of  
|a kind used for the oll or grease treatment of textile!  
materials, feather, furskins. or other materials, but!  
'excluding. preparations . containing, | as basic  
constituents, 70%'or more by weight of petroleum oils  
or of oils obtained from, bituminous minerais.

-Containing petroleum oils oro}  
minerals: a  
--Pteparations for the treatment of  
furskins or other materials °°

ils. obtained:from bituminou

[3408.1100 Textil materials, Teather,

403.1990 a Te

--Preparations for the treatment of textile material, leather,  
furskins or other materials.: '

--Fat liquours

an en  
[540878107]  
\* [3403.1990° J+  
ro

wT oO  
A  
roy  
2.  
2  
°

Artificial waxes and prepared waxes. . ~ — ae  
3404.1000 \_]-Of chemically modified lignite Tat  
3404.2000- ]-Of poly(oxyethylene) (polyethylane glycal): ~ :

404.9010 °

---Prepared wax including seating waxes

+

Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastic or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of

footwear or

13405, 2000

-+nFor footwear ." /  
---For leather ; -

Polishes; creams and similar preparations for. -the| maintenance of wooden furniture, floors: or other woodwork

3405.3000 .|-Polishes and similar preparations for coachwork, other|  
...\_{than-metal Polishes . .

~ [3405.4000. ]-Scouring pastes and i

, preparations. vo

Modelling pastes, including those put up for children's, amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, for shoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). : a ;

3407.0010 . ]---Dental wax'and other preparations for use in dentistry ;  
3407.0090 |---Other. ~ j : es ee

Casein, ca:

3501.8000

Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.

1. Egg albumin: — — — — —  
502.1100 Dried; 7 10  
3502.1900: Other

3502.2000 Milk albumin, including  
Gelatin: (including gelatin in rectangular (including

proteins .  
3502.9000 [Other SC :  
square) sheets, whether or not: surface-worked or,

a origin, excluding casein glues of heading

w

concentrates of two or more whey

coloured) and gelatin derivatives; isinglass; other glues  
35.01. oa :

3503.0010 Gelatin a  
3503.0020 Gelatin of pharmaceutical grade  
303.0090. Other - oa

3504.0000 Peptones and their derivatives; other protein .  
Substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. — oe

Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches.

-Dextrins and other modified starches:

[3505.1020. Dextrins of pharmaceutical grade" Z  
306.1080  
SOR2OTO  
[]

wo

wo] to

wo

{85052020 Dextrin Based glues  
3505.2090

00 ;

Prepared glues and other prepared adhesives; not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale. as glues or adhesives, not exceeding a net weight of 1 kg.

-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg °

-Other:

--Adhesives based on polymers of headings. 39.01 to 39.13 or on rubber:

506.9110 - |---Shoe adhesives

506.9190 |---Other

--Other:" -

---Sealant having methyl ethyl ketone from 60% to 70% and ethyle acetate from 10% to 20%.

wo aw

q

a

m

a

2

, fo)

fo)

3506.9910

500.9990 \_|---Other ; —

35.07 Enzymes; prepared enzymes not elsewhere specified or; included. Lo :

3507.1000 |-Rennet and concentrates thereof —

\$507,900 j

3601.0000 {Propellent powders'

602.0000. {Prepared explosives, other than propellent powders

3603.0000 [Safety fuses; detenating fuses; percussion or detonating caps; igniters; electric detonators.

Fireworks, signalling flares, rain rockets, fog signats|

and-other pyrotechnic articles.

-Fireworks

-Other

604.1000

604.9000.

wo

3605.0000 |Matches, other than pyrotechnic articles of heading

36.04,'

Ferro-cerium and other pyrophoric alloys in all forms;  
articles of combustible materials as specified in Note 2|  
ito this Chapter. 5

TE

370 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I  
\_? | 3 |

-Liquid or liquefied gas fuels in containers of a kind used 25

{for filling or refilling cigarette or similar lighters and of al

capacity not exceeding 300cm<sup>3</sup>?

Photographic plates and film in the flat, sensitised, :

\_unexposed, . of: any material other than paper,  
paperboard or textiles; instant print film in the flat,  
sensitised, unexposed, whether or not in packs.

-For X-ray .

-Instant print film

-Other plates and film, with any side exceeding 255 mm:

3606.1000

3606.9000

\_}8701.1000

701.2000

ry

701.3010 |--Of a kind used in textile printing

3701.3090 |--Other \_ .

3701.9100 ° |--For colour photography (polychrome)

3701.9900 \_|--Other ~ oo

37.02 Photographic film in rolls, sensitised, unexposed, o :

any material other than paper, paperboard or textiles;  
instant print film in rolls, sensitised, unexposed. tee

708.1000

37082600 :

-Other film, without perforations, of a width not exceeding}  
105 mm: . \_ : :

702.3100 |--For colour photography (polychrome) noe,

3702.3200 }--Other, with silver halide emulsion : 5

762.8000 [Cher

-Other film, without perforations, of a width exceeding. 105]  
mm: .\*

3702.4100 |--Of a width exceeding 610mm and-of a length exceeding|  
200m, for colour photography (polychrome) ”

3702.4200: |--Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography ° .

3702.4300 -|--Of a width exceeding 610 mm and of a length not} . 5 :  
exceeding 200 m ' Toe, na

3702.4400 }--Of a width exceeding 105 mm but not exceeding 610 mm ;  
-Other film, for colour photogtaphy (polychrome): [

wo

QF

'Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 371,

|\_\* |

3702.5100 |--Of a width not exceeding 16 mm and of a length 'not 5 exceeding 14m ee : : :

3702.5200 |--Of a width not exceeding 16 mm' and of a length exceeding 14 m ; ;

3702.5300 |--Of a width exceeding 16 mm but not exaaeding 35 mm

and of a length not exceeding 30 m, for slides

--Of a width exceeding 16 mm but not exceeding 35 mm

3702.5400 n

arid of a length not exceeding 30 m, other than for'slides

3702.5500 \_|--Of'a, width exceeding16 mm but not exceeding 35. mm and| . of a length exceeding 30 m i

3702.5600 -

--Of a width exceeding 35 mm a,

a :

702.9100 |--Of a width not exceeding 16 mm

3702.9300 |--Of a width exceeding 16 mm but 'not' exceeding 35 mm and of a length not exceeding 30 m

13702.9400 }--Of-a width exceeding 16 mm but not exceeding 35 mm '|: and of a length exceeding 30 m. ,

3702.9500 |--Of a width exceeding 35 mm

37.03

Q

Photographic . paper, -. paperboard sensitised, unexposed. :

703.1000 |--In rolls of a width exceeding 610 mm

703.2000 |--For colour photgraphy (polychrome).

'and — textiles,

wo

ww]

703.9000 °}-Other -

3704.0000 . [Photographic plates, film, ."paper, paperboard and textiles, exposed but not developed. .

137.05 Photographic plates and film, exposed and developed,  
other than cinematographic film.

3705.1000 . |-For offset reproduction -

3705.2000 \_|-Microfilms .

a ca

3705.9010 {---Aerial survey films depicting only topographical features}

. ofa kind suitable for use in making maps or charts

|

3705.9020 |--Microfiches ;

3765.5000

ERO

372 THE GAZETTE OF PAKISTAN, EXTRA., JULY t, 2005 [Parr l'

-Of a width of 35 mim or more

3706. "000

|Chemical preparations for photographic uses (othe:  
.jthan varnishes, glues, adhesives and simila  
preparations); unmixed products for photographic  
uses, put up in measured portions or put up for retail  
sale in.a form ready foru use.

707.1000 -Sensitising emulsions :

707.9000 }-Other ; 5

38.01 | Attificial graphite; colloidal or semi-colloidal graphite;

oF

wo

preparations based on graphite of other carbon in the  
form of pastes, blocks, plates or other \_semt-  
manufactures. .

3807.1000 |-Antficial graphite

3801.2000\_ |-Colloidal or'semi- -cowoidal graphite

3801.3000 |-Carbonaceous pastes | for electrodes and similar pastes fo 5. :  
furnace linings — . : : :

801.9000 |-Other : ; "5°

802.1000

3802.9000 ©

3803,0000 Tall oil, whether or not refined.

|

3804.0000

w

Activated .carbon; activated. natural mineral products;  
animal black, including spent animat black.

wo

-Activated. carbon -

Residual 'lyes from the manufacture of wood pulp,  
whether or not concentrated, desugared or chemically  
treated, including lignin sulphonates, but excluding tall  
oil of heading 38.03,



'Gum, wood or sulphate turpentine. and other terpenic oils produced by the distillation or other treatment off coniferous woods; crude dipentene; sulphite turpentine}; and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent. a

805.1000 |-Gum, wood or sulphate turpentine oils | ee

805 2000 15

805.9000 .

Rosin and resiri acids, and :derivatives thereof; rosin 'spirit and rosin oils; run gums. \*

-Rosin and resin acids: -

3806.1010 |---Gum Rosin

806.1090. |---Other

o wo

J

oo

a

-Salts of rosin, of resin acids, or.of derivatives of rosin or]' resin acids, other than salts of rosin adducts.

3806.3000 |-Ester gums . : ey

06 2000

- Oo

ao

oS

a

nm

co]

oO

oo

[:

vegetabfe pitch; brewers' pitch 'and similar preparations based on rosin, resin acids or on vegetable pitch.

|insecticides, rodenticides, fungicides, herbicides, anti-| sprouting products and plant-growth regulators, disinfectants and similar products, put.up in forms or packings for retail sale orf.as preparations or articles) (for example, sul tigated bands, wicks and candles, and fly po

-Insecticides: :

808.1010 |---Mosquito coils, n 3 andjife like : :

25  
808.7020  
08.7080  
7040 25  
808.1050 |---Preparations put up in retail\packing

3808.1060\_

QO] @] ©] Gj

o

ro]

ow

a

fo)

&

808.1070 }---Phosphatic insecticides

- 13808.2000 |-Fungicides .

toe . /

a

374 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - [Part]

3808.3000 ]-Herbicides, anti-sprouting: products and plant-growth|  
regulators j .

0a 8600

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 asdbasis of amylaceous substances

3809.9100 . ]--Of a kind used in the textile or like industries ;

3809.9200 }--Of a kind used in the paper pr like industries ; 15

3809.9300 \_|--Of a kind used in the leather or like industries

a

3810.9000

a ee 5

38.11 Anti-knock preparations, ¥Re@atk = inhibitors, gum!  
pot inhibitors, viscosity | prove anti-corrosive}  
preparations and other prefMied additives for mineral  
oils (including gasoline) or for'other liquids used for the!  
same purposes as mineral Gils. | co

| \_\_-\_-]-Anti-knock preparations: :

3811.1100 ]--Based on lead compounds | . .

oO

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 of coatings fo  
welding electrodes or rods. '- '

-Pickling preparations for metal surfaces;. soldering brazing}  
or welding powders' and pastes consisting: of metal and  
other materials ' \* : ,

ger f000 Oe

[ \_~\_\_ | -Additives for lubricating oils: " Po

3811 2100 --Containing petroieum coils or

minerals

3811.2900

Prepared rubber accelerators; compound plasticisers|  
for rubber or plastics, not elsewhere specified or  
included; anti-oxidising; preparations and other|  
compound stabilisers for rubber or plastics.

3812.1000 | -Prepared rubber accelerators . 5

3812.2000 | -Compound plasticizers for rubber or plastics  
. -Anti-oxidising preparations and other compound stabilisers| :  
for rubber or plastics soi?

Organic composite solvents and thinners, not  
elsewhere specified. or included; prepared paint or  
varnish removers.

Reaction initiators, reaction accelerators and catalytic  
preparations, not elsewhere! specified or included.

-Supported catalysts | |

3815.1100 {--With nickel or nickel compounds as the active substance .  
— 5

see fase subsanes EMERSON  
' active substance |

---Antimony triacetate

[3818.1990 {---Other : 10

||

3816.0000 Refractory cements, mortars, concretes and similar  
compositions, other than products of heading 38.01.

QQ

wo

ce)

, or use in electronics, in the}  
form of discs, wafers or similar forms; chemical  
compounds doped for use in electronics.

Hydraulic brake fluids and other prepared liquids for:  
hydraulic transmission, not containing or containing  
less than 70% by weight of petroleum oils or oils

- obtained from bituminous minerals. :

819.0010 }---Hydraulic brake fluids

3819.0090 \_}---Other :

}3820.0000 |Anti-freezing preparations and prepared de-icing fluids. 20

3821.0000 [Prepared culture media for development of micro-|

organisms.

wo

Nh

a

nN

aa

Diagnostic or laboratory reagents on a backing,  
prepared diagnostic or laboratory reagents whether or,  
not on a-backing, other than those of heading 30.02 or  
30.06; certified reference materials.

3822.0000

Industrial monocarboxylic fatty acids; acid oils from  
refining; industrial fatty alcohols. - .

nN

a

-Industrial monocarboxylic fatty acids; acid oils from  
refining: :

823.1100 }--Stearic acid ©

wo

nN

Qo

= nN

FIER

--Oleic acid~ i

--Tall oil fatty acids

|. --Other. 7

13823-1910: |--Palm fatty acid distillate ~~~

~Palm acid oil ~

---Zinc stearate

3823.7000 - Industrial fatty alcohols - j :

RE binders for foundry moulds of cores;

a

=f oo

apo

chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. : : .

StS

Part I} THE-GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 377

ooo

3824.1000 \_]-Prepared binders for foundry moulds or cores pe]

3824.2000 ]-Naphthenic acids, their water-insoluble salts and: their] \* 10

-Non-agglomerated metal carbides. mixed together or with)

3824.4000 ]-Prepared additives for cements, mortars or concretes aa

3824.3000

metallic binders

20

3824.5000 .]-Non-refractory. mortars and concretes 20

20

-Sorbitol other than that of subheading No. 2905.44

-Mixtures containing perhalo-genated derivatives of acyclic]  
hydrocarbons containing two or more different halogens:

--Containing acyclic hydrocarbons perhalogenated o:

: nly with  
fluorine and chlorine

824.7900

-Other: te

---Gum base of a kind used for manufacture of chewing, 20.  
gum So

~-Ion exchangers

---Prepared binders. ‘

---Anti-sealing compounds . oe

---Stencil correctors and other correcting fluids ;

|---Preparations for electroplating

---Dialysis bath concentrate in liquid or powder form

---Chloroparaffins liquid, j

“oO [A] ‘

co ns:

nN nN

- =

8 3

e 3

oO oO

824.9020  
824.9030  
24.9040:  
824.9050  
24,9060  
824.9070  
824.9080

---Other:

824.9091  
824.9092

----Diphenylmethane(MD)) :-

----Preparations of a kind used for water purification

----Carburizing. preparations-.of a kind: used for case

hardening of steet

ow, Qo} Go} G2!

@

nm

>

o

i=9

6

o

824.9084 {----Coated calcium carbonate ; .

3824,9095 {----Carboxylic acid based anhydride hardener , "

3824.9099 |----Other- 7

Residual products of the chemical or altied industries,  
not elsewhere specified or iticluded; municipal waste;  
sewage sludge; other wastes specified in Note 6 to this] -  
Chapter. ;

-Municipal waste

i

825.1000

LS SC SC

w

825.2000 |-Sewage sludge

20  
32,3000  
20

w

|. \_.\_.|-Waste organic solvents na  
3825.4100- |--Halogenated ; 20 |  
B25 4800 \_|-Oher

3825.5000 |-Wastes of metal pickling liquors, hydraulic fluids, brake ~20.  
- fluids and anti- freeze fluids ;  
20

oO]

|. \_-|-Other wastes from chemical or allied industries :  
825.6100 \_|-Mainly containing organic constituents

226.6000  
. : \* 20

w

wo

w

825.9000 [Other  
| \_|i-PRIMARY.FORMS . ld  
139.01 \_|Polymers of ethylene, in primary forms. To

a

~' 3307-1000 "Polyethylene having a specific gravity of less than 0.94  
'[3901.2000 \_|-Polyethylene having a specific gravity of 0.94 or more -  
901.3000 }-Ethylenevinyl acetate copolymers

207.9000

wl ow

a

Polymers of propylene or..of other olefins, In primary,  
forms. aa : :

[3902.1000 . [-Polypropylene . 3 " 5

»(3502.3000

802.5000 foe

a aN

5808 [Polymers of sive, tm primary forms

PfPovairens

s008:1700 [expanse

a

805 2000\_\_[Styrene-acryontale GAN) coppimnes

3908:2000\_\_[Aayfontle-bulaione-syrene (KBS) copaimers | \_8\_\_

jseoasoo fone

nN AST OE

Polymers of vinyl chloride lor of other halogenated|

wD

Ww

olefins, in primary forms. . : -

a

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 . 379

w

904.1010 |--- Emulsion grade iB :

a

,  
ihr paling sara

[3904.2100 \_|--Non-plasticised 7 :

[3904.2200.\_|--Plasticised Ce ;

[3804.4000\_[Other ving oriende copoymars——\_——— | 10 |

904.5000 mz

a

2} GO] Ga]

Wf wo} Ww

wy} ow

[—\_FFuore-poymers

70

es

pecePevmers of vinyl acetate br of other vinyl esters, in| —  
primary forms; other. viny! polymers in primary forms.

[—fPavivinyiacstae) Cd

905.1200 [In aqueous dispersion

[s805.1900 [Omer

|\_| Vinyl acetate copolymers —id

905.2100

Ww].

acetate groups

A

--Copolymers

[Ss f--Other: : z : :

==--Ethers polyvinyl :

3905.3000 \_]-Poly(vinyl alcohol), whether 'or not containing unhydrolysed|

w

- '

wo

wo

[39.06 | [Acrylic polymers in primary forms. . [fo  
3906.1000 |-Poly{methyl methacrylate)": ~ : ; 10 |  
---Cyanoacrylate, ~

oO

39.07 \_ [Polyacetals, other polyethers and epoxide resins, in

primary forms; polycarbonates,. alkyd resins, polyallyl  
esters and-other polyesters, in primary forms. i

13907.1000 |-Polyacetals

ee ce

907 2000\_[OnerpoWetners SS SSSCSCSCidS

907 3000

907.4000" [Polearbonates

[Poly ethylene terephthalate! Cd

|

fo -Other polyesters: ; a

seam JPowaniaeempimavionis

a] co

oO

[3908.1000\_\_]-Polyamide-6, -11, -12, -6, 6; -6, 9,-6, 10or -6, 12 10

a ee

ae ie phenolic resins and polyurethanes, in]:

primary forms. \_ : ;

-Urea resins; thiourea resins: Td :

---Urea formaldehyde moulding compound '

[3909.2000 |-Melamine resins ae :

2

39005000

a ee

SOHO

PO

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.

-Petrolatim resins, coumarone, indene or coumarone-indene resins and polyterpenes:

911.1010 |---Petroleum resins [20° |

: ; 20

att 1096 20

- 20

39.11

ie)

gor 9000 [Oe

a and its chemical derivatives, not elsewhere

specified or included, in primary forms. ;

[ ] -Cellulose acetates:

wo

912:1100 }--Non-plasticised | 10 |

912-1200 \_[-Pasiceed ———SSCS\*d Od

|: f-Cellulose nitrates (including collodions): :

Ley

o

10

“Fo

912.2010 |--Cellulose nitrates nonplasticised

---Nitroceliulose binder [6 |

@:

312-2050

-Cellulose ethers: .

3912'3100 }--Carboxymethyl cellulose and its salts.

39123000

3972, 8000

PO

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.

-Alginic acids, its salts and esters

8

=

wo

~

fo]

So

oO

[fone CSCS

3913.9010 \_---Protein hardened :

3913.9090 . |---Other . :

Ion-exchangers based on polymers of headings 39.01  
to 39.13, in primary forms. . . .

3914.0010. |---Ion-exchangers of condensation type. . (| 5 |  
3944.0020 \_|---Ion-exchangers of the polymerization type -f 5 - |  
. -WASTE, PARINGS AND SCRAP; SEMI-

MANUFACTURES; ARTICLES :

30.15

B7S.1000 | Of polymers of ethylenes

216 2000

31,9000

15.9000

a

§ .

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 -  
916.2000 -Of polymers of vinyl chloride :  
-Of other plastics: []

---Preforms made from polyethylene terephthalate

916.9010

3917.1000  
cellulosic materials

| \_\_\_\_]-Tubes, pipes and hoses, rigid: | |  
--Of polymers of ethylene . 7  
--Of polymers of propylene :  
[ot payer of wy ee}

---Heat shrinkable sleeves and tubes of a dia not exceeding

w

3917.2310

3917.2390

3917.2900 - |--Of other plastics

| \_\_\_\_\_]-Other tubes, pipes and hoses: : - [id  
3917.3100 |--Flexible tubes, pipes and hoses, having a minimum burst! 20  
pressure of 27.6 MPa

3917.3200 |--Other, not reinforced or otherwise combined with other  
'\_|materials, without fittings

3947.3300° }--Other,. not reinforced or otherwise combined with othe  
materials, with fittings

3017.3000 |--Other ; - an ee  
3917.4000° }-Fittings . '

Chapter. ,

3918.1000 °|--Of polymers of-vinyl chloride  
3918.9000 |--Of other plastics

ut

Part Ij' THE GAZETTE OF PAKISTAN, EXTRA.; JULY 1, 2005 \_ 383

'|Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. .

|. \_.\_+ |-Of polymers of propylene: : " :

920.2010 |---Biaxially Oriented Polypropylene (BOPP) film, plain

920.2020

3920.2030

3920.2040

Other 7

-Of polymers of styrene a .

| \_|\_-Of polymers of vinyl chloride: ce 7

:

Le)

ao

a

wo

3920 400 25

| \_|[Oraowispoymers

3920 5900 20

3920.6100 \_|\_-Of polycarbonates ". -

920.6200 {-Of poly(ethylene terephthalate)

w

-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: , /

ww

| \_- .\_|\_-Of unsaturated polyesters ° .

920.6310 — |---Polyester film .

§

3900.6880 2

\_8820.5000~ [or omer potyesios

[Ot celiose or ts chemicatGervatves dt

3000.7200

BIT

820.7300 [Of other cations detvaives | 0

[rater asics

Sea STo0\_]-Or paving aya

3520.5600

5820.9400~]-Ofpheneie reams

35205900

||

(39.21. [Other plates, sheets, film, foil and strip, of plastics. fs

{ [-Celular: i ; — Cd

}3921.1100\_ |--Of polymers of styrene ;

--Of polymers of vinyl chloride — :

--Of polyurethanes ° ° , , :

[3921.1400\_ |--Of regenerated cellulose \_” a

[3921.1900°\_ |--Of other plastics -

Foire 7 TT

: ---Of polyethylene, foamed and 'bridged, having a specific 5°

gravity of 0.032 to 0.042 g/cm<sup>3</sup>

TET 3080 20

Baths, shower- baths, "sinks, wash- basins, ae

lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. "3

-Lavatory seats and covers : a [20 ]]

{3822.9000\_]-Other

pd Ye

. JArticles for the conveyance or packing of goods, fe |

plastics; 'stoppers, lids, caps and other closures, of

plastics. : a

-Boxes, cases, crates and similar. articles |} 20 |

|\_| Sacks and bags (including cones): a

--Of polymers of ethylene a

--Of other plastics ~ ~ °

-Carboys, bottles, flasks and similar articles

-Spools, cops, bobbins and similar supports

-Stoppers, lids, caps and other closures ;

4

925, 8000

Tableware, kitchenware, other household articles and

ollet articles, of plastics.

-Tableware and kitchenware.

|

Pp 2s

Lt

FOther

ee

ree

included. . . . ; .

3925.1000 |-Reservoirs, tanks, vats and similar' containers, of al  
capacity exceeding 300!

P|

fd

y 25 |

924.9000

3925.2000 |-Doors; windows and their frames and thresholds for doors

'3925.3000

wi a a

o

Ni

BS

=

o J

Qo

oS.

-Shutters, 'blinds (including Venetian blinds) and similai

articles and parts thereof

025.8000

39.26: Other articles of plastics and articles of other materials;  
of headings 39.01 to 39.14. —

926.1000 |-Office or school supplies

[39863000 \_|

[3068.4000\_|

a

38269070 \_|

. mae

'3906,9040\_|  
- [5826.5050 |  
\_ [55269080]  
na  
[3926.9091 |

,

oy

3926.2000 j-Articles of apparel and clothing accessories (including|  
jgloves, mittens and mitts) j

3926:3000 -Fittings for furniture, coachwork of the. like

3926.4000 |-Statuettes and other ornamental articles~ .

3926.9010 \_}---Synthetic floats for fishing nets oo

3926.9020 ---Coils of plastics (contraceptives and accessories therefor)

a

P20

\_\_\_\_\_

|e

3098,9030\_| Transmission, conveyor fsevatorbels +t

3928.9040

: [3]

a

an

2

LC

3926.9050 . {---Colostomy bags and urine bags

608

3926.9070 Design patterns, cards for textile and leather garments -

3926.9080 \_}---Plastic beads

3926.9091 }----Plastic tags and staples for garments SO

; 7

926.9099 ]----Other :

[\*}

a

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 ;  
|. fNatural rubber in-other forms: ; oa

-Balata, gutta percha, guayule, chicle and similar natural

Synthetic rubber and factice derived: from oils, in primary forms or.In plates, sheets or 'strip; mixtures any product 'of heading No. 40,01 with any product o this heading, in primary.forms 'or in plates, sheets o

-Styrene-butadiene rubber (SBR); carboxylated styrene-| butadiene rubber(XSBR): —

068.7700

968-2000

| fatorare acerca (butyl) rubber (IIR); halo-isobutene-| isoprene rubber (CHIR or BIIR): oo, |

}4002.3100 \_|--Isobutene-isoprene (butyl) rubber (iF oo goa 3800 [Omer

|\_| -Chloroprene (chlorobutadiene) rubber (CR)  
DOEATOD

008.4800

-Acrylonitrile-butadiene rubber (NBR): -

DOE STOO

002.5800 [Other SCSCSCSSC—C\*d

002.6000 \_|--Isoprene rubber (IR) ,

4002.7000 -}-Ethylene-propylene non-conjugated diene rubber (EPDM)

4002.8000 |-Mixtures of any product of heading No. 40.01 with an product of this heading ; . ' .

{002.3700

A

'or strip. .

.04 ~ |Waste, parings and scrap of rubber (other. than hard  
rubber) and powders and granules obtained therefrom.

(004.0010 |---Bagomatic bladder scrap ; i  
04.0090 [Other

(Compounded rubber, unvuicanised, in primary forms o  
in plates, sheets or strip.

006.1010

.  
Solutions; dispersions other' than those of subheading

4005.10 : '

ie  
eee boron een wre ee  
Pd

pf Others  
jaoos.e900 "Other SSCSCSCSC~""C;~\*~drCSC'SSC\*d

| ee  
40.06 Other forms (for example, rods, tubes and profi  
shapes) and articles (for example, discs and rings), of  
junvulcanised rubber. \_

0089000  
Pe  
0.07  
007.0070  
a007.0080\_f-Ohher CCS  
PO

40.08 Plates, sheets, strip, rods and profile shapes, o  
vulcanised rubber other than hard rubber. .

008.1100  
008.7900 2  
006.3700

F

=

>.

rs

By



(24 |

7008-2600 20

Tubes, pipes and hoses, of Vulcanised rubber other than hard rubber, with or without their fittings (for

example, joints, elbows, flanges): «.

-Not reinforced or otherwise combined with other materials:

388 : THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I  
ee SS SSS SSS

3

009.1100 |--Without fittings

009.1200 |--With fittings ; " :

-Reinforced or otherwise combined only with metal :

ae

|

[a

[8

|

OORT [-Wihonttitings OY

a

||

a

20

pe

ES

009.2200 |--With fittings . :

-Reinforced. or otherwise, combined only. with textile] .  
materials: " . ; - -

|

09.3100 |--Without fittings

009.3200 |--With fittings

-Reinforced or otherwise combined with other materials :

ES

A

009.4100 |--Without fittings . : .

. [4009.4200 : |--With fittings .

Conveyor or transmission belts. or beiting,

vulcanised+rubber. . - Lo

-Conveyor belts or belting:

010.1100. \_|--Reinforced only with metal

010.1200 \_|--Reinforced only with textile materials

010.1300 \_|--Reinforced only with plastics : : . ") 20

&

910.1800

Transmission belts or belting:

--Endless transmission belts of trapezoidal cross- section:(V belts), V- ribbed, of an outside circumference exceeding 60) cm but not exceeding 180 cm: :

(010.3110 |---For vehicles:of chapter87 i

070.3780

--Endless transmission belts of trapezoidal cross- section ( belts), other than V- ribbed, of an outside circumference| exceeding 60cm but'not exceeding 180 cm:

>

010.8210 |---For vehicles of chapter 87

070.3290

iS

II —————S—EEEEEE=

--Eridless transmission belts of trapezoidal cross- section (V belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240.cm: . ct

010.3310 |---For vehicles of chapter 87 -

orosag0 [Other

--Endiess transmission belts of trapezoidal cross- section (Vj belts), other than V- ribbed, of an outside' circumference

lexceeding 180 cm but not exceeding 240 cm: -

2]

¢

ey

---Far vehicles of chapter 87

10. --Endiess synchronous belts, of an outside circumference! exceeding 60 cm but not exceeding 150 cm

4010.3600 |--Endless synchronous belts, of an outside circumference axceeding 150 cm but not exceeding 198 cm

P35 |

|

GOSH [-Ome Cid

es

[New pneumatic tyres, otrubber. Cd Sid

4011.1000 '{-Of a kind used on motor cars 'including station wagon ' land racing cars) .

\_ |\_\_ 20

P|

LS |

pe

|

pe

-Of a 'kind used on buses or lorries

--«Of a kind used in light trucks \_

ATs TAs

2 f=) r=}

& g

ao

8 3S

4011.2010

4011.2090

>

011.4000 . |-Of a kind used on motorcycles

0+1.5000. |-Of a kind used on-bicycles

-Other, having'a "herring- bone" or similar tread

6 4-Of a kind used on agricultural or forestry vehicles and

'\_\_- \_!\_)machines ie

401 1.6200

041.3000 |{-Of a kind used on aircraft " :

l;

By

o

=

=

fo)

=

o

So

--Of a' kind used on 'construction or industrial handling}  
ehicles and.machines and having-@ rim size not exceeding  
6tom 2 ' ;

--Of a kind used on construction or industrial handling  
vehiclés and machines and having a rim size exceeding 61  
lem

517 6500. .

fomer Y

4011.9200

401 1:6300

?

--Of a kind used on agricultural-or forestry vehicles and 20

machines

273%

390 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr]

eee \_\_\_\_\_

(NAC 000 || 4 lad ul 'n interlan if All Noll

| -|vehicles and machines and having. a-rim size not excaeding  
61 om . ' . Me

4011.9400 : --Of a kind used on construction or industrial handling|  
vehicles and machines and having a tim size exceeding 61

4017 \$800

er | Retreaded or used pneumatic tyres of rubber; sold o  
cushion tyres, tyre treads and tyre flaps, of rubber.

po. -Retreaded tyres : : :

: 4012.1100 |--Of a kind used on motor cars (including station wagons!  
and racing cars) .

15

012.1200

012.1300

12.1900 [Other

012.2000

an A

W013 [inner tubes, ofrubber id

-Of a kind used on motor cars {including station wagons|  
and racing cars), buses or lorties;

013.1010 |--Of a kind used on buses, 'lofries or trucks. :

013.1020 =Ofa kind used on motor cars ;

13.1090 [Ofer SSCS

013.2000 |-Of a kind used on bicycles :

-'14013,9020 |---Of a kind used on motor cycles -

013.9030 |---Of a kind used on jeeps" . :

075.8000

P| Hyglenic or pharmaceutical articles (including teats), off

wn

vulcanised rubber other than hard. rubber, with -o  
without fittings of hard rubber.

ERI

bia 8000 Other

a ee

en | Articles of apparel and clothing accessories (including

ES FS

gloves, 'mittens and mitts), for all purposes, o'  
vulcanised rubber other than hard.rubber.

—IIIIINNa=>=E]>)leeeeeEwe\_e\_e\_S\_\_\_\_\_e\_ee\_\_\_\_e—EEEEEEEE—E— EEE

ee  
[Gloves tens ends

—

=

015.1100 |-Surgical  
|i0%5.1900

ES

1.9000 [Other  
a

Ny

076.100  
76.1080"

ry

A  
40.16 Other articles of vulcanised rubber other than hard  
rubber.

| 3

I

p ]  
[20]

ae

||

[fof eeiuiar bee  
| [20]

—

Ps]

[20]

a

a

PES

[—\_\_—Faskets, washers and other esalss  
D18.9810.

pS

4016.9330 }j---Special. rubber seals for barrage. gates with minimum  
- 'Htensile strength of 210 kg/ sq.cm. and shore hardness  
duromter (type A) 60 to 70 with floro carbon coating  
eoresceo Omer

&

(016.9100 -|--Floor coverings and mats

ry

016.9400 - |--Boat or dock fendors, whether or not inflatable fF 20

016.9500 -j--Other inflatable articles ~- ; 20. |

pf Othor'

046.9910. |---Printing blankets os ; | 5

4076 3980

4017.0000 [Hard rubber (for example, ebonite) in all. forms, 20° :  
including waste and scrap; articles of hard rubber. a

Raw hides and skins of bovine (including buffalo) o1

equine animais (fresh, or salted, dried, limed, pickled or]

or split. 2 .

-Whole hides and skins, of a weight per skin not seen |

-Whole hides and skins, of a weight exceeding 16 kg.

otherwise - preserved, but not tanned, parchment-

8 kg when simply dried, 10 kg when dry- salted, or 16 kg]

---Hides, buffalo : j | 5 |

pl h

ey

dressed or further prepared), whether or not.dehalred

when fresh, wet- salted-or otherwise preserved

Po

4101-2000

P|

. Bee

- 392 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, '2005 [Parr I

A

{4101-5020 |--Hides, cow oe , a  
ae

{4101-9000 "[--Other, including butts, bendgandbellies 8  
ee

; -With wool on: ae Ge  
102.1010 \_]---Lamb skins j ZZ a [5  
102.7020 [—Sheep skins CSCC dT  
FWithoutwoolons eT

foa2000 [Other  
po

Other raw hides and skins (fresh,. or salted, dried,  
limed, pickled or otherwise preserved, but not tanned,

parchment-. dressed or turther prepared), whether. 'o

1 (b) or 1 (c) to this Chapter. . Lobe  
-Of goats or kids: . . we  
103.1010

103.1020 |--Kids skins" : .

a

a

Ld

PS

Ea

Ls

|S

pS  
1052000 FOFrepifes  
pT

P|

|

pS

a

PT

pS

pS

Sale oo By AT

=

" >

. ao

Ey

78,3000

ioas000 omer

aa or crust hides and -skins of bovine (including!

juffalo) or. equine animals; without hair on, whether o  
104.1100 }--Full-grains, unsplit; grain-splits

By

-in the wet state (including wet- blue) :

>

not split, but not further p ~

P| -In the dry state (crust) : oo :

104.4100 }--Full grains, unsplit; grain splits . : 4]

ry

=

c=}

P-4

ua

©

co}

ro}

"5

PI >

104.4900

opel

Part I] THE-GAZETTE OF PAKISTAN, EXTRA., JULY i, 2005 393

41.05 —. {Tanned or crust skins of sheep or lambs, without wool  
. jon, whether or not split, but not further prepared.

105.1000 |-In.the wet state {including wet- blue) fF 58

105.3000 |-Inthe dry state (crust) i ' fF. 5 |

Tanned or crust hides and skins of other animals,  
without wool or hair on, whether or not split, but not!

4

ay=

further prepared, :

[|

| \_ . [Of goats or kids

106.2100 f--In the wet state (including wet biue)

106.2200 |--In the dry state (crust) . \*

106.3100 |--In the wet state (including wet- blue)

Se

aS

406.3200 |--in the dry state (crust) . .

106.4000 |-Of reptiles an .

[ther

>

106.9100 ]--In the wet state {including wet- blue)

By>

106.9200 \_|--In the dry state (crust)

41.07 Leather further prepared after tanning or crusting,

7

7,

including parchment- dressed leather, of \_ bovine

| 8

P|

P|

|

P|

|

ps

|

pe

ps |  
Lo  
pd

(including buffalo) or equine animals, without hair on,  
whether or not split; other than leather of heading 41

4,

|. | -Whole hides and skins ;  
4107.1 +-Full grains, unspit

4107.1

4 ni  
100 grains, unspli  
|4107.1200 |--Grain splits "or So

=

777800  
| \_\_\_[-Other, including sides:

>

107.9100 -}--Full grains, unsplit .  
107-9200  
107.9800

4112,0000 jLeather further prepared after tanning or crusting,  
including parchment--dressed leather, of sheep or lamb,  
without wool on, whether or not split, other than leather,  
of heading 41.14. : :

EA ES

| Zor -

394 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part 1

Leather further prepared. after tanning or crusting,  
including parchment- dressed leather, of other animals,  
without wool or hair on, whether or not spilt, other than

SESES

leather of heading 41. 14.

Chamois (including combination © chamois) leather;  
patent leather and patent laminated leather; metallised

4113.1000\_\_]-Of goats of kids i 5. |

leather.

10

10

1732000FOtswine

113.3000° ]-Of reptiles. ; .

414.1000 ]-Chamois {including combination chamois) leather ; 5 |

4114.2000 ]-Patent leather and patent laminated leather; mealised 10

By

113,8000 Other  
leather

41.15 'Composition leather with a basis of jeather or leather]  
fibre, In slabs, sheets-or strip, whether or not in rolls; ;  
parings and other waste of leather or of composition| .  
leather, not suitable for the manufacture of leather|.

articles; leather dust, powder and flour. .

4115.1000. ]-Composition leather with a basis of leather or leather fibre,

in slabs, sheets or strip, whether or not in rolls ©

-Parings and other waste of leather or of eomposition|  
leather, not suitable for the manufacture of leather articles;

iteather dust, powder and flour ; PT

4115.2000

4201.0000 Saddlery and harness for any animal {including traces,

leads, knee pads, :muzzies, saddle cloths, saddle bags;

\dogcoats and the like), of any material. . : .

[3

Trunks, suit-cases, vanity- cases, executive-cases,  
: briefcases, school satchels, spectacle cases, binocular  
cases, camera cases, musical instrument cases, gun  
cases, holsters and similar containers; travelling- bags,  
insulated food -or beverages bags, toilet bags,  
rucksacks, handbags; shopping bags, wallets, purses,  
map- cases, cigarette- cases, tobacco- pouches, tool

bags, sports bags, bottle- cases, jewellery boxes,

powder- boxes, cutlery cases and similar containers,.  
leather or of composition leather, of sheeting o  
plastics, of textile materials, of vulcanised: fibre or o  
paperboard; or wholly or mainly covered with such  
materials or with paper. :

-Trunks, suit-cases, vanity-cases, executive-cases, brief  
cases, school satchels and similar containers: J  
" |--With outer surface of leather, of composition leather or of  
" \_ tpatent leather: .  
---Suit-cases, -of leather, composition leather or patent .  
leather :

202.1190 f---Other

|. \_\_\_|--With outer surface of plastics or of 'textile materials: Lid  
202.1210 |--Travelling bags of plastics or textile materials

202.1290  
202.1900

25

-Handbags, whether or not with shoulder strap, including  
those without handle: . ~ :  
4202.2100 |--With outer surface of leather, of composition leather or of  
'4202.2200. |--With outer surface of plastic sheeting or of 'textile 25.  
a materials . :  
202800 |  
Articles of a kind normally carried in the pocket or in the  
handbag: ' . oe

4202.3100 |--With outer surface of leather, of composition leather or of  
. patent leather tS mg

4202.1220 ]---Suit cases of plastics or textile materials |. 25 |

patentleather ~ ;

0250 [-Oer

4202.3200. |--With outer surface of plastic sheeting: or of textile  
. materials : ue

Ca

4202.9100 . |--With outer surface of leather,.of composition leather or of patent leather — a :

Led  
on

Wh outer surface of plastic sheeting or of textile materials ; , ; 7

202.9900

cs

Articles of apparel and clothing accessories, of leather} or of composition leather. ;

203.1000 |-Articles of apparel 1 "25°

-Gloves, mittens and mitts: ~

203.2100 |--Specially designed for use in sports

2032000 [-OtherCSSSC\*\*

203.3000 }-Belts and bandoliers

203.4000 . |-Other clothing accessories

ry

Fy

Fy

ro}

[:

4204.0000 |Articles of leather or of composition leather, of a kind 5 used in machinery or mechanical appliances or for other technical uses.

4205.0000 {Other articles of leather or of composition leather.  
PO

Articles of gut'-(other than siik-worm gut), o!  
goldbeater's skin; of bladders or of tendons.

3

Raw furskins (including heads,tails, paws and other pieces or.cuttings, suitable for furriers' use), other than

42.06

raw hides and skins of heading 41.01, 41.02 or 41.03.

4301.1000 |-Of mink, whole, with or without head, tail or paws

-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, indian, Chinese, Mongdlian ot Tibetan lamb, whole, with or without head, tailor paws

4301.3000

ry  
ny  
So  
co)  
uo  
c=)  
: oO  
oS

301.6000 \_|-Of fox, whole, with or without head, tail or paws © .

301.7000 |-Of seal, whole, with or without head, tailorpaws = 5:

FS

;

4301.8000 {-Other furskins, whole, with or without head, tail or paws

4301.9000 |-Heads, tails, paws and: other pieces or cuttings, suitable fo  
furriers' use To

Tanned. or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or, assembled (without the addition of other materials) other than those of heading 43.03. -

-Whole skins, with or without head, tail or paws, not assembled: -

3021700 5

- |4302.1300 —\_|--Of lamb, the following: Astrakhan, Broadtail, Caracul,

Persian and similar lamb, Indian, Chinese, Mongolian or,

302.1900 }--Other .

30

: Tibetan lamb tet

4302.2000..|--Heads, tails, paws and other pieces or cuttings, not 5 :

: assembled . :

£

BR

feos [Articles of apparel, 'clothing accessories and other

303.1000 — |--Articles of apparel and clothing accessories

articles of furskin. -

Pb

i a1 - - 26

woss000 [Other CCdCSC

304.0000 {Artificial fur and articles thereof... :

ry

Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and 'wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.

4401.1000° j-Fuel wood, in logs, in billets in twigs, faggots in or in similar] \_

4302.3000 }-Whole skins and pieces or cuttings thereof, assembled P| :

| \_\_\_.]--Wood in chips or particles: -

4401.2100 |--Coniferous . 5

401.2200 |--Non-coniferous \_ a

4401.3000

ry

-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or simtlar forms.

4402.0000 .

Wood charcoal (including shell or nut charcoal),  
\_\_\_|whether or not ag  
fee [Mood in the rough, whether or not stripped of bark or,  
g glomerated. - . ' -

.

sapwood, or roughly squared.

Bob

398, 'THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Part]

osote or other preservatives ~

-Treated with paint, stains, cre  
: i

403.2000

-Other, of tropical wood. speç ified in Subheading Note 7 to] this Chapter. 4 ae

4403.4100 Meranti and Meranti Bakau

it

403.4910 |:-Sawlogs and veneer logs of non-cohiferous species.

fon]

ç w

ae

Oo

ES

4064860 [-Oher

- ES

i=)

403.9100 |+-Of oak (Quercus spp. ) !

403.9200 - ]--Of beech (Fagus spp.) : :

ES

403.9900 [Other SCS

Hoopwood; split poles; piles, pickets and stakes o wood, pointed but not sawnjfengthwise; wooden sticks, roughly trimmed but not turned, 'bent: or otherwise worked, suitable for the manufacture of walking-sticks,| umbrellas, 'tool handles or 'the like;chipwood and the like. . ;

7404. 1000.

4404,2000 {-Non-coniferous ' "4 oh Rn

4405,0000 [Wood wool; wool flour. j | 5. ]]

| Ps

44.06 — Railway or tramway sleepers (cross-ties) of-wood. |:

4406.1000 |-Not impregnated : ; 5

4406.5000

44.07 Wood sawn or chipped lengthwise, sliced or peeled, : whether or not planned, sanded or end jointed; of al.

thickness exceeding 6 mm. |

e070 |-Conierus

Fy

-Of tropical wood specified in [Subheading Note 1 to this ;

Chapter: . i . :

4407.2400. |--Virola, Mahogany (Sweitenia spp. ), Imbuia and Balsa } 7 5 |

4407.2500 |--Dark Red Meranti, Light Red Meranti and Meranti Bakau

N

Meranti and Alan °

Si  
ee  
rrr forester we)  
je  
ao

4407.2600 |--White Lauan, White Meranti White Seraya, eS |

4407.9200\_ |--Of beach (Fagus spp.)

se  
Sheets for veneering {including those obtained - by;  
slicing laminated wood), for plywood or for other  
similar. laminated wood and other wood,  
\_ {lengthwise, sliced or peeled, whether or 'not planed,  
sanded, spliced or end- jointed, of a thickness not

'Wood (Including strips and triezes for parquet flooring,  
not assembled) continuously - shaped (tongued,  
grooved, rebated, chamfered, V-jointed, beaded,  
moulded, rounded or the like) along' any of its edges,  
ends or faces, whether or not \* planed, sanded or end-

Particle board and similar board. (for example, oriented|  
strand board and waferboard) of wood or ott  
ligneous materials, whether or not agglomerated with  
tesins or other organic binding substances.

a ee  
TOI

2900  
70-5100

410.3200 |--Surface- covered with melamine- impregnated paper

Ay a  
B  
=  
oO  
nN'  
o  
o

pis

4410.3300 |--Surface- covered with decorative laminates of plastics  
4410 5000

410,900

oO

omer

Fibreboard of wood or other ligneous materials,  
whether or not bonded with resins or other organic  
substances.

-Fibreboard of a density exceeding 0.8 g/cm<sup>3</sup>:  
411.1100 }--Not mechanically worked-or surface covered  
417-7800

-Fibreboard of a density exceeding 0.5: g/cm<sup>3</sup> but not  
exceeding 0.8 g/cm<sup>3</sup>:

411.2100 |--Not mechanically worked or surface covered

ms

411.2000 .|-Other ; . ae

| 20 |  
|\_| Ebreboera of a density exceeding 0.35 g/cm<sup>3</sup> mare

. exceeding 0.5 g/cm<sup>3</sup>: Z =  
\_\_ RTTSTOOT|-Not mechanically worked orsurface covered 20].  
ai7 S900 \_|-Omer 7

[\_\_\_\_ Poiher \_\_ a ae

TTT TIOO\_-Not machanealy waned orsutave cored [20]

fair 3000 Oe

a ee

44.12 Plywood, veneered panels and 'similar laminated wood.

-Plywood consisting solely of sheets of wood, each ply no exceeding 6mm thickness: -

4412.1300

: --Other, with at least one outer ply of non-coniferous wood

a8, 1000\_ [Oe

-Other, with atleast one outer ply of non-coniferous wood:

--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter :

ES Es

z £ a

= =

"NM nN

fo re

» do >

[=] fo]

oO oO

--With at least one outer ply of tropical wood specified in| 20 : Subheading Note' to this Chapter : .

a

412.2300 \_ {--Other,'containing at least one layer of particle board |. 20 |

cy

jeaiz2e00 [oer

|S cA

--With at, least one ply of tropical. wood specified in|

>

7 Subheading Note 1 to this Chapter a

- {4412.9300 j--Other, containing at least one layer of particle board

\_ {4442.9990 .|--Oihet ' a we

10

| 20 |

P20 |

a

=

ee

Packing cases, boxes, crates, drums and similar  
packings, of wood; cable-drums of wood; pallets, box  
pallets and other load boards, of wood; pallet collars of  
-Cases,. boxes, crates, drums and similar packings; cable-  
drums . me \ :

-Pallets, box pallets and other load boards; pallet collars |

. 20

Tools, tool \_bodies, tool handles, broom or brush bodies  
and handles, of wood; boot-or shoe lasts and trees, o  
; jWood. - : \_ ;

417.0010 \_|--Boot and shoelastis.

417-0020

44.18 Builders' joinery and carpentry of wood, including  
cellular': wood panels, assembled. parquet panels,

\* [shingles and shakes: —\_

a

ES

20

'20

20

&

418.4000. \_|-Shuttering for concrete constructional work

418.5000 {-Shingles and shakes

oy

f

Blo.

4 . . .

402 THE GAZETTE .OF PAKISTAN, EXTRA., JULY 1, 2005 [Parrl' .

1

a

44189010 \_ }---Flouring panelp ; | 20 |

4183600 [Omer

(0000 . | Tableware and kitchenware, of wood. [20 |

Wood marquetry and inlaid wood; caskets and |

for jewellery-or cutlery, and similar. articles, of wood;

statuettes and other ornaments, of wood; wooden  
articles of furniture not falling in Chapter 94.

420.1000 }-Statuettes and other ornaments, of wood

PJ cs

ay

=

©.

r=)

c=}

c~]

ES

-Other: ©

420.9010 |---Jeweilery boxes

=

;

420.9020 |---Wood marquetry and inlaid wood

420.9090

ay

PY

Other articles of wood Yd

| 20

[| 20

421.1000 |-Clothes hangers 20

425, 5000 20 |.

5

B07

10

By

Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. \_

4501.1000 {-Natural cork, raw or simply prepared Lo  
507.9000

4502.0000 jNatural cork, debarked or roughly squared, or in|  
: rectangular (including square) blocks, plates, sheets or

strip (including - sharp-edged blanks for corks .or|” .  
stoppers). : : :

Articles of natural cork. : Poe

503.1000 -}-Corks and stoppers ‘ LO ; : | 10 =  
503.5000 Owe

Agglomerated cork (with or without a. binding  
substance) and articles of agglomerated cork.

-Blocks, plates, sheets and strip; tiles of any shape; |

,

cylinders,including discs:

4504.1010 |---Impregnated.cork sheets  
408-1660

-plaits and similar products of plaiting materials, bound  
» |together in parallel strands or woven, in 'sheet form,  
whether. or not 'being finished articles (for example,  
. \_;|mats, matting, screens). . | . oe ,  
-Mats, matting and screens of vegetable. materials :  
[foes CS

P=

=

NS

party wickerwork and other articles, made

directly to shape from. plaiting materials or made |  
14602.1000 |-Of vegetable materials :

ry

ex

ns

from goods of heading 46.01; Articles of loofah. ..  
602.9000

701.0000 © {Mechanical wood pulp.

702.0000 . jChemical wood pulp, dissolving grades.

es eee

447.03 'Chemical wood pulp, soda or sulphate, other than!  
'|dissolving grades.

"[. \_ J-Unbleached

>

es

cy

5

[| Semicbleached or bleaches id

3

--Non-coniferous- ; : n;)

ees ee ?

47.04 ~— '|Cheriical wood pulp, sulphite, othe:  
grades. :

|

a

a

7687100

9

s than. dissolving

=

47041900 ]--Non-coniferous - ; ; Te

-Semi-bleached or bleached: P|

767900

&

z

iS

|

'4705.0000 {Wood pulp obtained by a combination of mechanical  
land chemical pulping processes. -

47.06 Putps of fibres derived from recovered (waste and  
.|scrap) paper' or paperboard or of other. fibrous'

cellulosic material.

706.1000. |-Cottonfinters pulp

4706.2000 |-Pulps of fibres derived from 'recovered (waste 'and 5 :

: scrap)paper or paperboard . ' .

ATOSTTOD

7963200 \_|-Chenioal

7065500

&

> 147.07 \_\_ [Recovered (waste and scrap) paper or paperboard. ' \_

-Unbleached kraft paper or paperboard or corrugated pape  
or paperboard . :

707.1070

7071680 ;

-Other. paper or paperboard made mainly of Peacred | :

chemical pulp, not coloured in the mass: : :

707 2070

772000 [Other Cd

-Paper or paperboard made mainly of mechanical pulp (fo:  
example, newspapers, journals and similar printed matter):

707.3010 |---In pressed bundles

707.3090 j---Other

-Other, including unsorted waste.and scrap: . ]

5: |

=

Fy

707.9010 -|---In pressed bundles

707.9090

[[

eee eee

07,0000 Newsprint, n rolls or sheets——SSSCSCSC~d SCC

Pd

Uncoated paper and paperboard, of a kind 'used for writing, printing or other graphic purposes, and' non-perforated punch-cards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, 'other than paper of heading 48.01 or 48.03; hand-made!

'paper and paperboard. - . ;

>

4802.1000 |Hand-made paper and paper board : ;

4802.2000 --Paper and paperboard of a kind used as a base for photo:

sensitive, heat-sensitive or electro-sensitive paper or  
. paperboard ~ . .

-Carbonising base paper

-Wallpaper base. ;

-Other paper and: paperboard, not containing - fibres}  
obtained by a mechanical or chemic-mechanical process o  
of which not more than 10% by weight of the total fibre|  
content consists of such fibres: '

14802.5400. |<Weighing less than 40 g/ me — -

P| --Weighing 40 g/ m? or. more but not more than 150 g/ m?, in  
rolis: . . SO .f

Cs

||

Boe SEO |—Pamung paper

Poster [20]

P20]

[20]

—

a

20

P20

[30

[20]

,

ES

Boa 5520

802.5530 |--Graphpaper , oe

rS

~ 20

20.

>

4802.5540 ]|---Bond paper  
802.5500

4802.5600

cS

--Weighing 40 g/m<sup>2</sup> or more but not more than 150 g/ mé, in|  
sheets with one side not exceeding 435 mm and the othe  
side not.exceeding 297mm in the unfolded state

--ther, weighing 40 g/ ni? or mote bul nat more than 160 g  
m<sup>2</sup>. ;

4802.5700

=

(BORE Antpaper i

\_, [8025880 [Card boat 8

|ae02 560\_[=AR cardi  
20),

Sle

| \_\_[--Weighing more than 150 g/m<sup>2</sup> : . :

By

802,5890 |---Other ; . ;

-Other paper and paperboard, of which more than 10 % by,  
weight of the total fibre content consists of fibres obtained  
by a mechanical or chemi-mechanica! process ! . ye

[#80a;100 | ros

ee

[exceeding 207 mim nthe unfeded alo  
ace ss00\_-Oher SY

|| Po

cS

4802.6200 |--In sheets with one side not exceeding 435 mm and the 20:

other side not pee

Bly

406 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr

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 o:  
printed,in rolls or sheets. |

i

'Uncoated kraft paper and paperboard, in rolls or sheets

other than that of heading No. 48:02 or 48.03,

PKiatine

Ba 700

304.1600

. . 45 ,

FS

a

Qo

&

H

&

PS

"Sack kraft paper : a

804.2100. --Unbleached ~ [15 |

042900 |-Oher id

..]-Other kraft paper and paperboard weighing 150 g/m2 ol} | |

' less:

804.3100. |--Unbleached - \* ;

804.3800

-Other kraft paper and paperboard weighing more than 150]  
g/m? but fess than 225-g/m?: ; ; ;

804.4100 |--Unbleached. —

--Bleached: uniformly throughout the mass and of which  
more than 95% byweight of the total fibre content consists}  
of wood fibres obtained by achemical process

SAAB

+Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more: °

| 20

04,5100

4804.5200. |--Bleached uniformly throughout the mass and of which

more than 95% by weight of the total fibre content consists :  
of wood fibres obtained by a chemical process :

| 20

pe

P|

ES STS Ble ES

fo)

i=)

ad

tb

: iS}

f=)

So

Ey

'804.5900 °

Other uncoated paper - and. paperboard, in rolls,  
sheets 'not further worked or processed that as|

specified in Note 3 to this Chapter, '

-Fluting paper: - - i

4805.1100 - |--Semi-chemical fluting paper : .

4805.1200 \_|--Straw fluting paper



-Glassine and other' glazed transparent or translucent papers: '

" [2806-4080 20

i ee en

4807.0000 | |Composite paper and paperboard (made by sticking flat

layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. .

Paper and paperboard, corrugated (with or without glued flat surfacesheets), creped, crinkled, embossed] . or perforated, in rolls or sheets, other than paper of the kind-described in heading 48.03.

-Corrugated paper and. paper board, whether or

-Sack kr.

'aft paper, creped or crinkled, whether or not

4808.2000

. embossed or perforated ae :

4808.3000 "Other kraft paper, creped' or crinkled, whether or not embossed or perforated . oo :

x 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 ; .

4809.2000 . |-Self-copy paper

[ae08.8000 [her SCCSCSC—""C';;<C SY

je

48.10 | {Paper and paperboard, coated on one or both sides} with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, | whether or not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square sheets, of any. size. .

|-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or cherni- mechanical process. or of which not more than 10% by weight of the total fibre content consists

of such fibres:" ~

[FB76.1370

810.1320 |---Writing paper, coated or impregnated. | .

ay

&

FS

370.1290

370.1390

=



--In sheets with one side not exceeding. 435 mm and the],  
Jother side not exceeding 297 mm in the unfolded state

-Paper and paperboard of a kind used for writing, printing of]  
other graphic purposes, of which more than 10% by weight  
jof the total fibre content, consists of fibres obtained by al  
mechanical or chemi- mechanical process:

{4810.2200 . . |--Light-weight coated. paper : . :

14810.2900 |--Other. wo .

as paper and paperboard, other than that of a kind use  
for writing, printing or other graphic purposes:

4810.3100 |--Bleached uniformly. throughout the mass and' of, which  
more than.95% by weight of the total fibre content: consists  
of. wood fibres. obtained by a chemical process, and  
weighing.150 g/m? or less a

4810.3200 |--Bleached uniformly throughout the mass and of which|

, [mare than 95% byweight of the total fibre content. consists  
of wood fibres. obtained by: achemical. process, and  
weighing more than 150 g/m? .; :

erone0e [-Oer CS

Paper, paperboard, cellulose wadding and webs. off  
cellulose fibres, coated, impregnated, covered, surface-  
coloured, surface- decorated or printed, 'in rolls or  
rectangular (including square) sheets, of any size, other  
han goods of the kind described in heading 48. 03, 48,  
09 or 48. 10. . ;

. }. | Tarred, bituminised or asphalted paper and paperboard

A omaroanaemar ete —t —

, BRO \_saradesve

811.4060 |--Other

-Paper and paperboard coated, impregnated or coveret |  
withplastics(excluding adhesives): . :

|

811.5910 \_|--Thermal fax paper ) 2 |

-

By

arrs@0 [-Oher CdS

311.6000 [-Oiher id

i

cy

: -Other: paper, paperboard, cellulose wadding and webs of  
ellulose fibres

812.0000 {Filter blocks, slabs and plates, of paper pulp.

ma

Cigarette paper, whether or not cut to size or in wm  
form of booklets or tubes. : .

inthe form of bookeis or Wbas J

BTS TOTO [tn the form of booklets

ry

fe)

=

=

o

So

o

oS.

Fy

By

813.1020 \_ |---In the form of tubes | 25 |

i

Ey

13.9000 [Omer Cid

[:

48.14 Wallpaper and similar wall coverings; P|

- {transparencies of paper. © ‘

S410 fingrainpaper SC OY

4814.2000 |-Wallpaper and similar wall coverings, consisting of pape

coated or covered, on the face -side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics So a :

-Wallpaper' and similar wall coverings, consisting of paper covered, on the face side, with plaiting. material, whether or not bound together in parallel strands or woven

a:

4814.3000

514.9000

ES

48.16 . Carbon paper, self-copy paper and other copying: or transfer papers (other than those of heading 48.09),

duplicator stencils and off set plates, of paper, whether

or not put up in boxes.

876.1000

816.2000

876.2000

169000 [Omer

=

25

25

. 25

25

=

811.5920 Volatile corrosive inhibitor (VCI) paper 8 | .

813.2000 | -In-rolls of a width not exceeding 5m : [25

4815.0000 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. ; ; :

2 BIA

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY.1, 2005 41]

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. :

4517-7000

4817.2090 |-Letter cards, plain post cards and correspondence cards

4817.3000 |-Boxes, pouches, wallets and writing compendiums, . of  
. paper or paperboard, containing an assortment of paper  
; stationery. . ' :

ae ;

pe

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 . ;

4818.2000 |-Handkerchiefs, cleansing or facial tissues and towels

a -Sanitary towels and tampons, napkins and napkin liners for  
babies and similar sanitary articles:

---Diapers for patients ; \_ :

\_ [es184080 [Omer

:

a

8.19 ' |Cartons, boxes, cases, bags and other packing  
0 '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

4819.2000

paperboard ~ .



4819.3000 |-Sacks and bags, having a base of a width of 40 cm or mo,

p25

8  
20

a

819.4000 |-Other sacks and bags, including cones .

819.5000 - |-Other packing containers, including record sleeves

4819.6000 |-Box files, létter trays, storage boxes and similar articles, off  
a kind used in offices, shops or the like . .

25  
25  
25.  
UI

Registers, account books, note books, order books,

receipt books, letter pads, memorandum pads, diaries

land: similar articles, exercise books, blotting-pads,

[binders (loose-leaf or other), folders, file covers,

manifold business forms, interleaved carbon sets and  
other articles of stationery, of paper or paperboard;  
albums for samples or for collections and book covers,

of paper or paperboard. :

-Registers, accounts books, note books, order books,

receipt books, jetter pads, memorandum pads, diaries andj  
similar articles: - ,

820.1010 |---Note.books, order books and receipt books =

ry

cy

820.1020 |---Diaries ; . . .

820.1080

ry

820.2000 j-Exercise books . oS ,

4820.3000 —|-Binders (other than book covers), folders and file covers . aa ‘

ES

820.4000 |-Manifold business forms and interleaved carbon sets: -

820.5000 |-Albums for samples or for collections : ,

820.9000

Paper or paperboard labels of all kinds, w!  
printed. —\_ - -

PPS

hether:or no

ry

a

Bobbins, spools, cops and similar supports of papel  
pulp, paper or paperboard (whether or not perforated

psy

hardened). mot

822.1000 |-Of a kind used for winding textile yarn ~ .  
eaze000\_fOher CS

SES

J2E|

Part I] THE GAZETTE. OF PAKISTAN,; EXTRA., JULY 1,- 2005.

eneeions

PES paper, paperboard, cellulose wadding and webs) -

: of cellulose fibres, cut to size or shape; other articles of]

paper pulp,.paper, paperboard, cellulose wadding orf

webs of cellulose fibres. . ; ;

]. \_\_\_\_]-Gummed or adhesive paper, in strips or rolis:

SS

9808 1000 |-Oter

#8951900} ther

-Filter paper and paperboard a

-Rolls, sheets and dials, printed for self-racording apparatus

#SeS 8000 ye dishes, plates, cups and the like, of paper o

Paperboard . . . ‘

[Pores

bl Sl al Se

>

4823.9020 " |---Patterns, design cards for textile and leather garments

825.9030 [Diamond dotted paper

823.9090 -]-Oth — TT

aa

449.01 | Printed books, brochures, leaflets and. similar printed .

matter, whether or not in single sheets.

901.1000 \_]-In single sheets, whether or not folded

>

&

Et

-

a

a

a

a]

BS

4901.9100.. {-Dictionaries. and encyclopaedias and. serial instalments| 5

thereof : °

pote

901,9510 |---Holy Guran(Arabie text with or without translation) p56

907.9800 [-Oher

>

&

Newspapers, journals and periodicals, whether or not  
illustrated or containing advertising material. :

|\_| -Appearing at least four times a week: :

902.1010 |--Accorded declaration in Pakistan but printed abroad : '0

E>

A

902:9010 ---Accorded declaration in Pakistan but printed abroad

962.9000

>

ss

CSC a

2

FS

N

f

:

, 903.0000 {Children's picture, drawing or colouring books.

4904.0000 - [Music, printed or in manuscript, whether or not bound!

or illustrated.

cy

Maps and hydrographic or similar charts of all kinds,  
including atlases, wall maps, topographical plans and  
globes, printed.

bh

&amp;

ry

905.9100 |--In book form . a

905.9900 - |--Other . ' fr 5

industrial, . commercial, topographical or similar!  
purposes, being originals drawn by hand; hand- written;  
texts; photographic reproductions on sensitised paper  
and carbon copies of the foregoing. :

{4907.0000 [Unused postage, revenue or similar stamps of current  
or new issue in the country in which they have, or will '

have, a recognised face value; stamp-impressed paper;  
banknotes, cheque forms; stock, share or bond

4908.1000. |-Transfers (decalcomanias), vitrifiable " ; 107 | .

age.s000 forer

4909.0000 [Printed or illustrated postcards; printed cards ||

4910.0000 {Calendars of any kind, printed, including calendar}

blocks. : : Le

4906.0000 [Plans and 'drawings for architectural; engineering,  
certificates and similar documents of title.

personal greetings, messages or announcements,

Other printed matter, including printed pictures -and|

49:08 Transfers (decalcomanias).

whether or not Hllustrated, with or without envelopes o:

photographs.

; -Trade advertising material, commercial catalogues and the| 5  
like ;  
0

7 7 . , ‘  
914.9100 |--Pictures, designs and photographs .

217,9000

> 10]  
-  
07.0000\_ [Silk-worm coosons sullabletorreaing, «dt  
a  
0000 |Raw silk (not thrown). Sid  
a

\_—

ps

Silk waste (including cocoons unsuitable for reeling,

yarn waste.and garnetted stock). — ~ .

003.1000 }-Not carded or combed . \_ ;

<fOther

5004.0000 |SHk yarn (other than yarn spun from silk waste).not pu  
\*\_jup for retail sale. : .  
| |

003.900

oO

qa on a ATS »  
=] oO

o =!

nN» ~

ua

3 3

ro}

oO

ee |  
5005.0000. |Yarn spun from silk waste, not put up for retail sale.

006.0000 |Siik yarn and yarn spun from silk waste, put up for retail]

: sale; silk-worm gut. : :

ee ee

.07 Woven fabrics of silk or of silk waste. j |

007.1000 \_]-Fabrics of noil silk : ; ; :

5007.2000 {-Other fabrics, containing 85 % or moré by weight of silk or 14°  
of silk waste other than noil silk = : . :

a

1.01 - |Wool, notcarded orcombed. - |

-Greasy, including fleece-washed wool! [-

167.7900 [Other SSSOSCSCSCSCSSCSdSC SY

-Degreased, not carbonised:

TOI2I00 [-Shomwool SCS

107.2800

a

,

3

aq

5

"5

007.9000 |-Other fabrics

767.1700

\* |--Other

101.3000 |-Carbonised

ET

Fine or coarse animal hair, not carded or combed.

Fine animal hair: .

--Of Kashmir (cashmere) goats. . ' +

Oo

102.1700

-

7021000  
1022000

Waste of wool or of fine or coarse animal hair, including  
yarn waste but excluding garnetted stock.

103.1000 . }-Noiis of wool ar of fine animal hair

5103.2000 |-Other waste of wool or of fine animal hair

nt on.

103.3000 |-Waste of coarse animal hair | 5

a  
2  
r-)  
>  
r=]  
=)  
=}  
=)  
o  
FY  
4  
FA  
\$  
a  
g  
i}  
ta]  
x  
Q  
5  
2.  
ey  
S  
©  
°  
g  
g  
a  
Vid  
tJ  
J  
=  
F]  
2  
=

Wool and fine or coarse animal hair, carded or combed!

(including combed. wool in fragments).

105.1000 |-Carded wool a

-Wool tops and other combed wool: - --- a

105.2100 |--Combed wool in fragments . .

a

105.2800

Fine animal hair, carded or combed

a

105.3100 © |--Of Kashmir (cashmere) goats

705.3900 S

105.4000 © |-Coarse animal hair, carded or combed

5106.1000 |-Containing 85% or more by weight of wool  
)

5106.2000 |-Containing less than 85% by weight of wool

1.07 Yarn of combed wool, not put up for retail. sale.

107.1000 |-Containing 85 % or more by weight of wool

| ST

pS |

pS |

ee

J Yarn of carded wool, not put up for retail sale. [|

|

ms

|

J

a

107.2000 }-Containing less than 85 % by weight of wool

Yarn of fine animal. hair (carded or combed), not put up}  
for retail sale.

T08-1060\_

5.

ol

Yarn of wool or of fine animal hair, put up for retail sale.

-Containing 85% of  
hair : °

70819600

5109.1000

r more by weight of wool or of fine animal

1982000 [Combed

5

7.

7

a

110.0000 Yarn of coarse animal hair rs of horeshalr (including".  
° . olmped:horsehalr yarn), whether of fiot put up for retail]

417

Singasuring

{metric number)

92:31 decitex "(exceeding 43 metric number but  
: Sxceeding \$2 metric number):

232.86 decitax (exceeding 14 metric 'number but  
exceeding 48 metric number) :

B27 a

Part I} » THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 419  
SS

5206.24 307 --Measuring juse than 192. 7 Getta tut not Tees than 125]  
fl oka (exoeediig 82 metric nig but not exoeeding 80

Mer per: 230 1a  
ss than 192.31 decitex (exceedi ae 43 na 'umber  
'exneeding 52 al puenbt

Meaning p per angle yam Tia. 29  
\_: Jexceeding 14 metric ert Oe single y far

: L.J. per L yarn L hh 192. wha  
. less, than 125 decitex (exceeding: 52 metric number but' ng  
exceeding 80 metric number par single yam)  
| - .

>-Measuring per angie ye yarn less than 106. 38 aachex but no!  
less: than '83.33 decitex (exceeding 94 metric number but  
Jnot-éxceeding 120 metric number per single yam)

"|"Measuring per sige yam tess than 63.93 decttaxy  
(exceeding 120 metric number per single yam) oF

232.58 decitex (exceeding. 14. metrit number 'but hot!  
\* Jexceeding 43 metric number),

'|--Measuring ess th an t 7  
192.31 -decitex" (exoneding 43 metric: number Sut ho  
exceeding 52 metric number \_

. }--Measuring less than, 192.31, decitex but Tot less than 125

~ |decitex vvarben 52 Jnatato number but: not exceeding 80 -

232.56, decitex (exceeding 14 metric number but: no  
fexdesding 43 metric amber) : ye

192.31 décitex: {exégeding 43 inetric 'numbée but Not  
lexceeding.52 metric numbar)~

2g BQ.

Part 'i THE GAZETTE 'OF PAKISTAN, EXTRA, JULY 1,-2005

oe

\_ |dacitex- (exceeding 52. metric number but nat 'exceeding 86}  
metric. erumbel)

Measuring per single yam less than 714.29 ation but not  
less than 232.56 decitex (exceeding 14 matric number bu  
{not exceeding 43 metric number per single: yam)"

SiMeasuring per single yarn jess than 232.56 ¢  
jess than 192.31 decitex. (exceeding 43 metric: number b bul  
'Ynot exceeding | 52 metric. number per: 'single yer)

4330":

[FT  
Saar 000 [a  
eae ©

come  
[iapeil00~F-

ed  
co}

ND  
a

f  
or

Parr 1}. . THE

= ihioad or 4 thread twil, Including cross twill ae

[Pi yemne oF aferent colours:

S200 a0 |-Plainwoave

Plain Weave ae on re

BBTO.TTOO

5210. 1800

5210-1900

-Bleached:

--Plain weave | ‘

5210.2200 | ]--3+thread or 4-thread twit, including cross twill: . 14

BEE

5210.3800\_-|-Other febics i

-Ot yams of different colours:

f5210.2200|-S-thread or 4-tivead til, nouding orcas twit

a =

. a >)

Woven fabrics of Cotton, containing less than 65% of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.

aot  
>

ding cross twill ,

BE11.1900 [Otherfabres

- 5217.3800, [Cotton fabrics of 14  
521.3100

+ 3-thread or 4-thread twill, including cross twill | -  
-Of yarns of different colours:

217 4200  
211.4000 }--Otherfabres nl

a \*

an

a  
nal  
os

fa  
RQ] &  
=  
=  
g

—

\* +  
§211.5100 4  
5211.5200

211.5900

ay ey

4

8  
x

522.1100  
212.1200  
5212. 1300  
212.1400

5212.2100

OL yams of different colours ; an “ .

212.2500

Flax, raw or retted" : . . i

301100 Broken or scutched ena

aa 2900:

=o 300 Piano an a9

True hemp (Cannabis sativa L.), raw or processed but  
Inet spun; tow ane hewn of true. hemp {including yarn

S502. 1500 -True Remp, raw.or rornd

302.9000

i

2

5303.1010

303.1020

303.1090

303-9000

53.04

processéd but inet spun; tow and waste of these fibre:

including j ‘

304.1000

904 8000

Coconut, abaca (Manila hemp or Musa textilis nee),  
-framie and other vegetabte ‘textlis fibres, not elsewhere!

Ce

P|

5303.1910 |:

-

£5903.1090

=

+

53.05 |

305.1100

105.1906

Ce

426 "THE GAZETTE: OF- PAKISTAN, EXTRA.: JULY 1,'2005 [Parr 1»  
905.2100 [Raw

o

5305 2800

305.9000

an

g06.100 [Single  
306.2000 --|-Multiple (folded) or cabled Bd

on

4

53.07 Yarn of jute or of other textile bast fibres of heading ~

So

307.100!

307.2000 }-Multiple (folded) or cabled "~ j a  
arm of other vegetable textile fibres; paper yarn. ae i

-Coir yarn: :

-True hemp yarn

/

308.1000 -

308.2000 -

308.9000

ra)

P|

yo

P10

Woven tabres ofan

[Containing 85% or more by weigh afta] J

--Unbleached or bleached ~ ee

Other as See

[Sontag Tes an BS By weight oT  
SOSTIOO]-Uibleached or bleached

3062800 [One

P|

ae

|

p25 |

Pd

|

|

309.1100

309.1900

a

roven fabrics of jute'or

heading 53:03. - :

-Unbleached ' |

-of other textile bast fibres of

15310. 1000

310.9010 |---Jute, heseian cloth

30.9080

5311.0000 |Woven fabrics. of other vegetable textile fibres; wove

fabrics of paper yarn.

54.01 Sewing thread of man-made 'filaments, whether or not

. : for retail sale. , :

-Of synthetic filaments

70.

a

7

H

407, 1000

33s.

Parr I) -THEGAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005. ° 427

\* }5401.2090 \*}---Other

-Of artificial filaments:

---Of viscose rayon

Synthetic filament yarn (other. than. sewing thread), not]  
put up for retail sale, including synthetic monofilamen  
of less than 67 decitex.” .

sHigh tenacity yarn of nylon or other polyamides

402.3100

402.4100

5402.4200

402.4300

5402.5200 -

5402.5900 ©

402.6100

15402.6200

“[5402,6900

Artificial filament yarn (other than sewing thread),

-Textured yarn: : . . Joe

--Of nylon or other polyamides, measuring per single yam  
not more than 50 tex. a

5402.3200 |--Of nylon or other polyarnides,. measuring per single. yarn},

more than 50 tex

--Of polyesters

y

|

||

7

-Other'yarn, single, untwisted.or with a-twist not exceeding  
50 tums permetre: tee P|

:

Pd

Of polyesters, other

-Other - . ; ;

---Elastomeric yarn. mainly composed of polyurethane {like}  
spandex and lycra excluding other poly-urethane yarn);

--- Other .φ — .

-Other yarn, single, with @ twist exceeding -50. turns pe  
metre: - Soe a we

Of nylon or other polyamides

--Of polyesters "

--OtRer ;

-Other yarn, multiple (folded) or cabled:

--Of- pylon.or other polyamides . -

-Of polyesters,

not

put up for retail sale, including artificiat monofilament  
of less than 67 decitex.... a :

Bae

428 THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005 [Part I

5

54031000

awort :

Secrose

Synthetic filament of 67 decifex or more and 3  
which 'no. cross-sectional dimension exceeds. '1mm:  
' [strip and the like (for example, artificial straw). of  
synthetic textile materials of an apparent width not

Man-made filament yarn.(other than sewing thread),  
~ jup for retail sale. :

Wanen abies, abana 'rem or Tenacity yarn of 00 on"  
. other polyamides or ot, ;

Bay .

Part I k THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 '429

Other woven fabrics, containing 85% or more-by: weight of  
filaments of nylon or other polyamides: - -  
--Unbleached or bleached. Oe : 7

407.4100  
407.4200.  
407.4300  
[54074400

--Of yarns of different colours  
Other woven fabrics, containing 85% or more By. weight re y  
textured polyester filaments: \_

a

i

407.5100: |--Unbleached or bleached a po La  
407-5200  
407.5300 \_|--Of yarns of different colours Se Z ; 14

gr

Other woven fabrics, containing 85%- or more by. weight o!  
polyester filaments: . ' .

14°  
14  
4:  
ae

'--Containing .85% or more by weight of Non-textured 14°.

14  
4  
14  
14.  
14

on.

r

o

TM

z

> oS

: oO

5407.6100 |

wate polyester filaments oo

more other

-Other woven fabrics, containing 85% or more by Weight off

a synthetic filaments: - : \* ;

54077100

7200

i

a

™

~

nN

[=]

407.7300 }--Of yarns-of different colours : a

"fPined Cd

-Other woven fabrics, containing less than.85% by weight of  
synthetic filaments, mixed mainly or solely with cotton:

E

gS

8

407.8100. ]--Unbleached or bleached '

407 8200

a

407.8300 }--Of yarns of differertt colours

fi

fof -Other woven fabrics:. ° hog .

5407.9100 .{--Unbleached or bleached . :

407.9300

gS EES

& @

nN

--Of yams of 'different colours \* a

407.9400. ]--Printed i . '

Woven fabrics of .artificial. filament yarn - including  
l woven fabrics obtained from materials of heading

a

Pa

Pa

nae

pa

a aa

a]

07 8400 a]

a

a  
a  
a  
a  
nn

Ti MANN de.

rayon

Other woven fabrics, containing 85% or more by weight of

artificial filament or strip or the like: . uy  
-|SRGSZTOO|-Unbleached or bleached  
[5408.2300 ]--Of yarns of different colours ~ . <" ee  
5408.2400° {--Printed - \ \* ' oe y 44- |  
ther woven Tab  
(5408,3100\_|--Unbleached or bleached ~ 2a ) 14]  
5408.3300 |--Of yarns of different colours ~ : 2 Le  
a ee  
ssa |Synthetic agent to a  
3501-1000 | Of rayon or other fabrics

501.2000 . |--Of polyesters:

501.3000: |--Acrylic or modacrylic — ;

5501.9000 -

ba  
a

502.0010,  
502.0090,

Synthetic staple fibres, not carded, combed or  
otherwise processed for spinning. : oe

508.1000  
-Of polyesters: " woe eS Mes  
50.200  
503.2090 }---Other 7  
509.5000  
503:4900  
503.8000

Artificial staple fibres, not carded, combed or otherwise;  
processed for spinning. . = . =

504.1000  
504.9000 se  
pe

a  
an

n

' Part I]. THE GAZETTE OF PAKISTAN, EXTRA.,-JULY-1, 2005-431

"a | 3 |

- peor ee (including noils, yarn waste and garnetted som  
lof man-made fibres. . 2 .

||BE0S. 1000 FOF Synfete bres id |

"805.2000" [-OFantical res

a eee Ce

7 5508 [Synthetic staple fibres, carded, combed or otherwise |  
processed for spinning. 4

5508-1000]-OF nyion of oer povamides Sd

» [8082000 [Otpovesters Sd

:

5806.8000 [One

a

5507.0000 jArtificial staple fibres, carded, combed or omerwio  
processed for spinning: ot j

pos [Sewing thread of man-made staple f |

not put up for retail sale. \_ -

5508-1600 [Of syrietic staple forest

5508.2000: ']-Of artificial staple fibres a

peor fram {other than sewing thread). of synthetic a  
fibres, not put up for retail sale. :

-Containing 85% or more by Weight of-staple fibr fs

; ae 'or other polyamides: . Be

" 18509.1200 "[-Multiple (folded) or cabled yarn, = a

a ee

fibres: a .

[5509.2200 "[-Multiple (folded) or cabled yarn.

. P| -Containing 85% or more by weight of acrylic or i  
staple fibres? 7 ; ;

{55093700

\* [509.3200 ~[-Multiple (folded) or cabled yarn

aa -Other yarn, containing 85% or more by weight of syntheti P|  
staple fibres: : ;

|

5509.4200 \_[-Multiple (folded) or cabled yam :

{\_\_\_\_.}\_-Other yarn, of polyester staple fibres: PY

SEOB TOD

--Mixed.mainly :or solely with wool-orfine animal hair.

--Mixed mainiy or solely with cotton' ; ' ;

--Other : °

|

500.500

5509/5300 .

509.5900 -

509.6100 °

509.6200

509.6900

509.9100

--Mixed mainly or solely with cotton.

509.9900 |--Other

"thread of arificial staple

ial staple fibres:

Fa a a Fy a) a aT ay a

f=}

Fag

|

iS

[=]

3°

15510.1200. \_|-- arn. :

5510.2000 "j-Other yarn; mixed mainly or solely with wool or fi

: 'Jhair : ere ~

510.3000 solely with cotton

.15510.9000 [Othe eee

Yam (other than sewing

fibres, put up for retail-sale. . So :

-Of. synthetic staple. fibres, containing 85% or more -b'

. weight of such fibres . : ' . .

' {5541:2000. |-Of synthetic staple fibres, containing less than 85% by

,

thread) of man-made staple

or

&

oO

°o.

weight of such-fibres

571.3000 |-Of artificial staple fibres of  
Woven fabrics of synthetic staple fi  
185% or more by weight of synthetic stap

Containing 85%. or more by weight. of  
fibres: : a re

§12.1100  
15512.1900

-Containing 85% or  
staple fibres:

§512.2100

ate  
a -  
aL

gq

oa)

[66129100 |-Unbleached or-bleached  
812.9910 [--Shitings

on

512.9600  
a A

(Woven fabrics of synthetic staple fibres, containing sy

|than 85% by. weight of such fibres, mixed mainly o

solely with cotton, of a weight not exceeding-170 gim? ,

|... \_|-Unbleached or bleached: : :  
513.1100 [--Of polyester staple fibres, plain weave

5513.1200 |--3-thread or 4-thread twill, including cross twill, 'of polyester} ;  
staple fibres :

a

alo

a a  
'5513.2100 \_|-Of polyester staple fibres, plain weave

14  
14  
14,  
14  
14  
14  
14

5513.2200 |--3-thread or 4-thread.twill, including cross twill, of polyester, 44  
' {staple fibres |

"14  
14  
140,  
14  
14  
714.

n

. [5513.1900\_\_|--Other woven fabrics oo [14 |

513.1300 Other woven fabrics of polyester staple fibres

§513,2300 |--Other woven fabrics of polyester staple fibres .

613.2900 }|--Other woven fabrics . cos

| \_\_\_\_|--Of yarns of different colours:

on.

on

; 513.3100 |--Of polyester-staple fibres, plain weave .

--3-thread or 4-thread twill, including cross twill, of polyeste

§513.3200

[513.3300 | =;Other woven fabrics of polyester staple fibres. p14 |

staple fibres

Pie

513.4100 |--Of polyester staple fibres, plain weave

5513.4200 --3-thread or 4-thread twill, including cross twill, of: polyester

staple fibres - of

a 4

5513.3900 \_|--Other woven fabrics " SS

q

nn

513.4300 |--Other woven fabrics of polyester staple fibres -

513.4900 \_|--Other woven fabrics : Loe La

55.14 - Woven fabrics of synthetic staple fibres, containing less!

\_ than. 85% "by weight of such fibres, mixed, mainly or}

| \_\_\_\_}--Unbleached or bleached: - /

an

11 --Of polyester staple rior lain Wave : :

--3-thread-or 4-thread twill, inciuding cross twill, of polyester staple fibres - : i

ny  
a  
LS  
an  
=  
fs)  
ts)

or  
Ma  
ry  
nN  
le}  
ca}

4  
14  
4

=  
=

544.1300 }--Other woven fabrics of polyester staple fibres

514.1900 - }--Other woven fabrics

514.2100 j--Of polyester staple fibres, plain weave ce

--3-thread or 4-thread twill, including cross twill, of polyeste

1

Al oH ayn

a  
2  
eg  
hy  
nS  
io)  
fo)

staple fibres .

514.2300 |--Other woven fabrics of polyester staple fibres

514.2900 |--Other' woven fabrics \* : i >.i. ;

-Of yams of different colours: :

514.3100 {-Of polyester staple fibres, plain weave

--3-thread or-4-thread twill, including cross twill, of polyeste

[:

a

=

oy

staple fibres ; :

55143500

BIA ATOO

on

2

-

bo

is)

fs)

fs)

14

—

eu

nn

~

ata

ala

--3-thread. or 4-thread twill, including cross twill, of polyester 4

staple fibres

514.4300 |--Other woven fabrics of polyester staple fibres

514.4900 |--Other woven fabrics ;

514.4200

HE

on

Other woven fabrics of synthetic staple fibres. ae

-Of polyester staple fibres:

uo

:

on

--Mixed mainly or solely with viscose rayon staple fibres:

a

515.1800  
3575 1900  
BIE T00

515.2200 |--Mixed mainly or solely with wool or fine animal hair.

515.1110 | }---Shirtings . . :

15.1790

515.1200 |--Mixed mainly or solely with man-made filaments

14.

14

ol os

p>

a

575.2000

'-Other woven fabrics: :

515.9100 |--Mixedl mainly or solely with man-made filaments

--Mixed mainly or solely with wool or fine animal hair

140° °

14

on

=

a

515.9200

i

515.9900

Containing 85% or more by weight of artificial staple fibres.

5516.4100 |- Unbleached or bleached ~ - - oe

516.1200

--Of yarns of different colours .

55.16. . ~ |Woven fabrics of artificial staple fibres.

516.1400

-Containing less than 85% by weight of artificial staple|  
fibres, mixed mainly or solely with man-made filaments:

BEz00

16-5500

516.2400

-Containing less than 85% by weight of artificial staple|  
fibres, mixed mainly or solely with wool or fine animal hair:

|

a

De

a

[a

516.3100 :

[a

Tia

oo

[a

LT

[

n

--Of yarns of different colours .

516.3400

-Containing less than 85% by: weight of 'artificial staple

fibres, mixed mainly or solely with cotton:

516.4100 Unbleached or bleached °

ao

ga

o

516.4300 |--Of yarns of different colours -

516.4400

516.4200

or

oO

516.9100 Unbleached or bleached .

516.920

516.9300 |--Of yarns of different colours ; ;

516.9400

ata

oO

gy

Wadding of textile materials and articles thereof; textile]

fibres, not exceeding 5 mm in length (flock), textile dust  
land mill.ne .

56.01. -

a.

-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:

3

BOT.1010

601.1020 }--Napkins and napkin liners for babies . -- ;

5607.1080

OT 1040

7080

601.2100

601.2200 }--Of man-made fibres ; . 25.

g012000 }--Other— CSS

601.3000 }--Textile flock and dust and mill neps ; . . 10

Felt, whether or not impregnated, coated, covered or laminated.

5602.1000 }--Needleloom felt and stitch bonded fibre fabrics [15

fo } -Other felt, not impregnated, coated, covered or laminated: F }

5602.2100 }--Of wool or fine animal hair oo :

'5602.2900 }--Of other textile materials ; 15]

605.9000 }--Other SSCSC~CSCS CY

FY }--Of man-made filaments:

an

apa aia a

ae a

fo}

=

a

So

oO

o

Nonwovens, whether or not impregnated, coated, covered or laminated. \_ :

a

\*]§603.1100 }--Weighing not more than 25 g/m

; 2

F

5603.1200 |--Weighing more than 25 g/m\* but not more than 70 g/m\*

\_ [603.1300 |--Weighing more than;70 g/m? but not more than 150 g/m?

603.1400 |--Weighing mdre than 150 g/m\*

Poth

603.9100 \_)--Weighing hot more thah 25 g/m\* :

5603.9200 \_|--Weighing more than 25 g/m" but not more than 70 g/m?

an

a

=

a

5603.9300 '|--Weighing more than 70 g/m\* but not more than 150 g/m"

1

Rubber thread and cord, textile covered; textile yarn,

a

~ a 2

and strip and the like of heading 54.04 or 54.05,

a

603.9400 \_|--Weighing more than 150 g/m' | 15 |  
impregnated, coated, covered or sheathed with rubber

a or plastics, po:

604.1000 |-Rubber thread and cord, textile covered 10

5604.2000. |-High tenacity yarn of polyesters, of 'nylon or other|  
polyamides or of viscose rayon, impregnated or coated ©

a

ssorse00 [Omer

[[

'5605.0000 |Metallised yarn, whether or not gimped, being textile|  
yarn, or strip or the like of heading 54.04 or 54.05,

\_ [combined with metal in the form of thread, strip or,

. powder or covered with metal. : .

a ee

5606.0000 jGimped yarn, and strip and the like of heading 54.04 or|  
54.05, gimped (other than those of heading 56.05. and  
gimped horsehair. yarn); chenille yarn (including flock|

- {chenille yarn); loop wale-yarn. \_ .

a

Twine, cordage, rope and cables, whether or not plaited|  
for braided and whether or not impregnated, coated,  
covered or sheathed with rubber or plastics.

607.1000 ]-Of jute or other textile bast fibres of heading 53.03 p25 |

56.07 ~

a

nn

:

[\_\_\_ [Of polyethylene or polypropylene; i

a

| \_\_\_]-Of sisal or other textile fibres of the genus Agave:

aa

sor.ag00 |Omer SCS

607.5000 -Of other synthetic fibres :

so79000 [Omer CCS

08

apa

a

{Knotted netting of twine, cordage or rope; made up|  
fishing nets. and other made up nets, of 'textile  
materials. ; a .

[Tot men nada Terie materials | J

--Made up fishing nets '

se08 1960 [Ser

aoa.g00 -oher

15

io |

10

10

25

25

25

25

25

25

25

25

al ay on

ae ee  
ieecen

5609.0000 |Articles of yarn, strip or the like of heading 54.04 or  
54.05, twine, cordage, rope or cables, not elsewhere  
Zz specified or included. :  
whether or not made up

| Ft woot ertine animal hair  
[5701.1020\_ [Rugs  
\5701.1080 [--Other  
701.9000 -Of other textile materials ; {25  
es ee ee  
57.02 \_." ]Carpets and other textile floor coverings, woven, a  
tufted or flopped, whether or not made up, including  
woven rugs. .  
ae ee "Schumacks", "Karamanie" .and\_ similar handy  
- woven rugs \_  
[other of ie constusion, not mage up]  
[5702.3210 \_]---Synthetic turf for sports fields aa  
25  
15702.3900 \_]--Of other textile materials so  
| \_\_\_\_ [Other of pe construction made wpe  
[-----otwoot or ine anata]

my ay on

a

a

a

|"Kelem", "Schumacks", "Karamanie" and similar hand-  
| \_-\_.|--Of man-made textite materials: : [

a

2

on

a

702.4110 |---Carpets machine made 25]  
fer28T00~ [Oe  
[- \_-\_.|--Of man-made textile materials | id

cou

a

702 4280

other, not of pile construction, not made up|

aa

Ou att oF

702.5900 - |--Of other textile materials f.. 25 |  
Po . -Other, not of pile construction, made up' pe

a

702.9100 Of wool or fine animal hair

702.9200 |--Of man-made textile materials

702.5200 °)--Of man-made textile materials 25

a

702.5100 }--Of wool or fine animal hair 25

@ a

©

6 BH)

\_ Part I] THE GAZETTE, OF PAKISTAN, EXTRA., JULY 1; 2005 439

ee

TOE 2

702 8620 [=Buries

708 9990. Te

a

57.03 — Carpets and other textile floor coverings, tufted, whether or not made up.

703.1000 \_]-Of wool or fine animal hair Mos

-Of nylon or other polyamides: . :

ala

pref

cn] ro)

I

7082010 5

708.2000

PSSer

703,309

703.9000 . ]-Of other textile materials ; '

nn

57.04 Carpets and other textile floor coverings, of felt, -not tufted or flocked, whether or not made up. . .

704.1000 — ]-Tiles, having a maximum surface area of 0.3 m\*

768-8006 25

aR

-]5705.0000 Other carpets and other textile floor coverings, whether

ayo a a

N

Ps}

o

ray

6

£

oS

I

[EE

or not made up."

Woven pile fabrics and chenille fabrics, other than  
fabrics of heading 58.02 or 58.06. .

807.1000

5801.2100\_-Uncut welt ple tabies id

807-2000

a

a

i . 25

i . 26

B07 2900

—

01.2500 [Warp plefabrcs,cut SS SSSC~d i

i © 25

i 25

oo

807.2600

S807 5760

207, 5200

5807-3300

5801.3400 |--Warp pile fabrics, épinglé (uncut) . :

807.3500 25

807.3600 25

3485S |

440 THE GAZETTE OF PAKISTAN, -EXTR4., JULY1, 2005 {Parr I

3

ee  
a  
om

Terry towelling and similar woven terry fabrics, other

than narrow fabrics of heading 58.06; tufted textile  
fabrics, other than products of heading 57.03.

-Terry towelling and similar woven terry fabrics, of cotton:

a

802.1100 |-Unbleached \_ ;  
808.1800

5802.2000 . |-Terry towelling and similar. woven terry fabrics, of -othe  
. textile materials ;

802.3000 |-Tufted textile fabrics ;  
{58.03 |[Gauze, other than narrow fabrics of heading 58.06.

nv

25

or

on

808.1000

803.9000: |-Of other fextile materials ©. : ;  
EE Re

{58.04 Tullés and other' net fabrics, not including woven,

: knitted or crocheted fabrics; lace in the piece, in strips|  
or in motifs, other than fabrics of headings 60.02 to)  
60.06. > .

| itechnically mada faces

804.3000 "ot oa

04. -Hand made lace :

a SO |

5805.0000° |Hand-woven tapestries of the types Gobelins, Flanders,

: Aubusson, Beauvais and the like, and needle- worked

tapestries (for example, petit point, cross stitch)}  
whether or not made up.

or

on

25

26

ajo

fp

58.06 Narrow woven fabrics, other than goods of heading

en fer narrow fabrics consisting of warp without weft!  
i assembled by means of an adhesive (boiducs).

a pile fabrics (including terry towelling and simila

00

. terry fabrics) and chenille fabrics

25

"{5806.2000 |-Other woven fabrics, containing by weight 5% or more of

elastomeric yarn or rubber thread

| \_-\_\_\_| Other woven fabrics: oo Lo  
B56 00

on

5806.3200 \_|:-Of man-made fibres

. id: bi i : : -

Part 1] . THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 441

a

806.3900 \_ |--Of other textile materials

806.4000 | warp. without welt asda

56.077

on

-Fabrics: consisting of

means of an adhesive.(bolducs) ~ .. .

'Labels, badges and similar articles of textile. materials,  
in the piece, in strips or cut to shape or size, not  
embroidered. .

mbied. by|

[Seo 7010 [Badges

\_ [5807-1020 \_]--Ribbons

307 7080

5 ;

[807-1040 [webbing |

58071080 \_[-OtherSCSCSCSSCSCS~\*d

[5807-9000

58.08 - ids In the piece; ornamental trimmings in the piece,

: Braids

without embroidery, other than knitted or 'crocheted;

'tassels, pompons and similar artictes. | :

' 15808.1000 \_]-Braids in the piece

808.8000 [Oe

a

Ce

[\_Fotherembroidery

qi a

includ

00

a eee

5811.0000 [Quilted textite products in the plece, composed of φ

or moré layers' of textile materials. assembled with|

padding by stitching .or otherwise,. other 'than  
embroidery of heading 58.10. ; '

BGs

442 THE GAZETTE OF PAKISTAN, -EXTRA., JULY 1, 2005 {Part-I

TT ?—~SCS

substances, of a kind used for the -outer covers o  
books or the like; tracing cloth; prepared painting  
canvas; buckram and similar stiffened textile fabrics  
'a kind used for-hat foundations. re  
-Textile fabrics coated with gum or amylaceous substances,  
of a kind used for the outer covers of books or the like

Textile . fabrics. coated with gum or amylaceou:  
'5901.1000 25

Lethe

BOT SOTO | -Buowem

5801 9080 -Oer

i RS A

; pee Tyre cord fabric of high tenaelyt yarn of nylon or o  
polyamides, polyesters or viscose rayon. . aan 6 .

Othe,

ee fabrics impregnated, coated, sodvered of

laminated with plastics, other than those of heading|  
59.02. . : - vo .

5903.1000 {-With poly(vinyl chloride) Let

903.2000 |-With polyurethane ae a

5903, 5000

Linoleum, whether or not cut to shape; floor covering:  
consisting of a.coating or covering applied on a textil B}

{5004.1000\_[Tinoieum

45904.9000 ~

backing, whether or not cut to shape. —

nia

Oy ay a

On

a

905.0000 {Textile wall coverings.

ES

59.06 {Rubberised textile fabrics, other than those of heading|

906.1000 |-Adhesive tape of a width not exceeding 20 cm

Qi

A 5

906.9100 {--Knitted or crocheted = !=! Lo : :

ara

306 9900

material, -whether of not impregnated, coated, covered or laminated with Plastics, or reinforced with metal or other material.

"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) and

Textile fabrics and jots, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for rope or asbestos-cement):

: -Straining cloth 'Of a kind used in oil presses, or the like, including that of humanhair —

2

--Of man-made fibres

--Of other textile materials

D] d, of o

o19

of oOo \*

a] =

818

i=)

oO] oO

a

001.8200 [-Ofmanmade ores

1.9800\_[-Of othertentle metered

A

Ce

—

g

007 8100

Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric] yarn or rubber thread, other than those of heading. 60, 01. nd :

6092.4000 [-Containing by weight 5 % or more of elastomeric. yarn but : not containing rubber thread' ; 6002.9000

. {Knitted or crocheted fabrics of a width not exceeding -|30 cm, other than those of haading 60.01 or.60.02.

.16003.1000 }-Of wool or fine animal hair © : 2

6003.2000 co

6003.3000 [-Of synthetic:fibres. - .

6003.4000 [-Of artificial fibres : p25 |

eoosooo Omer SCSC""CSC""C(#\*CN:SC\*SSCd'

a es

Knitted or crocheted fabrics of a width exceeding icm, containing by weight 5 % or more of elastomeric) yarn or rubber thread, other than those of: heading): 60.01. . a

6004.1000 - | -Containing by weight 5% of more of elastomeric yarn. b  
not containing rubber thread :

goa 8000 fOher

Warp knit fabrics (including those made on galioon  
knitting machines), other than those of headings 60.01

to 60.04... ' \_ -

005.1000

;Of cotton:

0052100

005.2200.

005.2300

6.2400

8

8

\

=

a

~ -Of synthetic fibres: : . .

(005.3100 |--Unbleached or bleached: —\_ 5

6005.3200

005.3300

(005.3400

--Of yarns of different colours

005.4400 \_|--Unbleached or bleached ; ; :

5a

6005.430i --Of yarns of different colours . 7 oo

3 [ny oD a '

o

008.4500 5

6005.9000\_[Other

(Other knitted or crocheted fabrics. Pos |

-Of wool or fine animai hair.

QD

6006.2100 \_|--Unbleached or bleached &gt; ol [25 |

(6006-2200

y ) 25d.

2300 f--Of yarns of different colours fo 8

: . .

8 3

008.2400 |--Printed a [25 |

SS

60063100 [Unbleached orbleached\_————SSSCSCSCSC~idCCSC

65600\_|-Of yams of aeront cours CC

60063400 [Printed SSC\*dYCC

[\_\_\_..\_ | Of artificial fibres: \_ poe 2

[5606 7100\_|-Unbieached orbleached\_\_\_————SSSCSC\*dSCi

auves200\_F-Byed Cid

[6006.4500\_|-Ot yarns of diferent colours SCSC\*dSCTi id

A RS I

ce. boys' overcoats, car-coats, capes, =

anoraks (including ski-jackets), wind-cheaters; wind-

: jackets and. similar articles,-knitted or crocheted, other,  
than-those of heading 61.03. Lo .

[6107-7060 [-OF wool or fine animal hair S]

[6107.3000[-Of man-made fibres a

8 3

101.9000: [-Of other textile materials =” : : ;

ae

2

anoraks. {including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading 61.04... :

702.1000

702-2000

102-5000

108-5000

Po

Men's or boys' suits, ensembles, © jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.

ro)

103.1100 |--Of wool or fine animal hair

703.1200

108.1800

TOSBTOO

a

E

for)

for}

103,2200 \_|--Of cotton.

--Of synthetic fibres

--Of other textile materials

-Jackets and blazers:

--Of wool or fine animal hair .

183.2301

103.2900

c=)

103.3100

103.3200 }--Of cotton

703.3900

703 3000

- Trousers, bib-and brace overalls, breeches and shorts:

TO5ATOO

103.4200

703.4900

103.4900 |--Of other textile materials

o

>

=

'Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts.(other than swimwear), knitted or crocheted. m

'Women's or girls' overcoats, car-coats, capes, cloaks,

R

51047100\_ [Of wool or fine animal hair]

== <=

704-1200

104.1300 © |--Of synthetic fibres \_ . :

N

5

104.1900 |--Of other textile materials © .

104, =-Of wool or fine animal hair a

oF,

- 25

104.2200

104 2300 25

|r0a2800

oO,

-Jackets and:blazers: - ° - a

104.3100 |--Of wool or fine animal hair ~

104.3200 |--Of cotton

-Of synthetic fibres : \_

104.3800 |--Of other textile materials

104.4100" |--Of wool or fine animal hair 25

o

E

O;

=

o

>

8

f=)

5

&. oO;

o

|

104.4200

6104.4300 . |--Of synthetic fibres ; :

6104.4400 - }--Of artificial fibres .

'6104.4900 \_|--Of other textile materials

o

104.5100 -|-Of wool or fine animal hair '

104.5200

104.5300 j--Of synthetic fibres - .

--Of other textile materials ;

i

-Skirts and divided skirts:

oO

7

f+) [oy

=

2.

r=\$

oa

oO

T0410

104.6200 25

104.6800

T94:6800

a

i

oO,

Men's or boys' shirts, knitted or crocheted. .

105.100

i} .

cor) +>)

oO

105,2000 \_]-Of man-made fibres

-Trousers, bib and brace overalls, breeches and shorts:

oO

105.9000 |-Of other textile materials.

a ee

Women's or girls' blouses, shirts and shirt-. blouses,

itted or crocheted, . \_ .

106.1000

106.2000. {-Of. man-made fibres 0 . pot os

CAR

Sat

448 THE GAZETTE OF PAKISTAN; EXTRA., JULY 1, 2005 [Part.I ---

106.9000 « | -Of other textile materials a ; 25 |

a

'j

Men's or-boys' underpants, briefs, nightshirts, pyjamas,

athrobes, dressing gowns and similar articles, knitted

for crocheted.: : :

Underpants and briefs: :

107.1100 f-Ofeotios

H

a

107.1200 | -Of man-made fibres

107.1900

--Of other textile materials . ,

-Nightshirts 'and pyjamas: - . :

--Of cotton:

107.2110 . | ---Nightshats ~ ; a

---Pyjamag

107.2120

107.2220

107.2900. } --Of other textile matetials "BB. ,

107.2210 \_j---Nightshirts OO, oo not

107.9100

107.9200. | -Of man-made fibres

3107.9900 . } --Of other textile materials an ; :

o

YI

) |

||

| 25

P|

na.

| 28 |

--Of man-made fibres: mo ey a :

| 28 |

|

p28 |

|

25 |

oe

|

Cd

\_ {6108 ~ ~ ~ Women's or girls' silps, petticoats, briefs, rd  
, nightdresaes, pyjamas, négitgés, bathrobes, dressing

co gowns and similar articles, knitted or crocheted.

|: \_\_\_\_|-Slips and petticoats: : ; a a

8108-1700 \_|-Of man-made fore

6108-1860 —}-OF other tele mater

[Pitts andpenies——

608 2500 |-Of man-made Wrest]

| pigharesses and pyiamast

[6108-5200 [of man-made teres

5108:5800 | -OF ether txtle malate

srs oe

[§ 088800 |-OF thar erie matonale 5]

61.09

|  
A

109.9000 \_]-Of other textile materials a  
Jerseys, pullovers, cardigans; waist-cogts and simila P]

Le?

articles, knitted or crocheted. -

-Of wool or fine animal hair: :

719.1100 {38

110.1800 \_]-Of Kashinit (eaahrnore) goats i

110.190 [-Oher CC

11620007 [OFeatten

110.9000. ]-Of other textile materials -

170.3000

:

a ee

ertt [Babies garments and clothing accessories, knitted o: P]

crocheted. : : . a | ‘

TTT 100 [Of wool or fe animal hak

111 2000 ]Ofeoton

B111.8000\_]-Of eyniheto teres

511.9600" FOr other write malorale

pire [ereck suits, ski suits and swimwéar, knitted o P]

crocheted. \_ Lo.

pf rack suits:

SITE TOG [= Ot eaten

B112:1600\_]-Of other ttle maierale 2]

| 7: \_= \_{-Men's or boys' swimwear: a ee es

| ES100\_]-Ofeynete ores,

[612.5800 OF other tette atange —————

. [2 [Women's or girfs" swimwear: : j fo]

BTIEATOO\_]-Ofeynfatc ores

712.4800 [Of other toxtle maierale |

[:

Garments, made up of knitted or crocheted fabrics off :  
heading 59.03, '59.06 or 59.07. B te

6113.0000

8S

450 \_ . THE GAZETTE OF PAKISTAN, EXTRA:, JULY 1, 2005 [Parr I °

1.14 Other garments, knitted or crocheted. a  
114.1000 \_]-Of wool or fine animal hair. Z

7]  
174-2000  
714.3000 [-Ofman-madeferes—SSCCSC\*dY CT  
61140000 \_[ Of other texte materiale dd  
P]  
a

Panty hose, tights, stockings, socks and other trosiery,  
including : stockings for varicose veins and. footwea

without applied soles, knitted or crocheted.

-Panty hose and tights

6115.1100 |--Of synthetic fibres, measuring per single yarn less than 67;  
decitex : : .  
-Of synthetic fibres, measuring per single yarn 67 decite:  
'ormore ' ;

115.1900 |--Of other textile materials :  
-Women's full-length or knee-length hosiery, measuring pei  
single yarn: less than 67 decitex: i

Qa

D

115.2010

Socks  
1153090 [Other SSCSC—Cid  
A

T75.9100 \_]-Of wool or fine malar CC  
r759200 \_]-Ofcoton  
8

5

Ld

co}

roy

115.9300 }--Of synthetic fibres ; :

115.9900 \_]-Of other textile materials —

oe

Gloves, mittens and mitts, knitted or crocheted. ;

116.1000. |-Impregnated, coated or covered with plastics or rubber

116.9100 | }--Of wool or fine animal hair .

oO

1768200\_[-Oreoton

116.9300 |--Of synthetic fibres .

i

[5

a

[35

[35]

3 a

176.9800 |-Of other tottio materials Yd

es |

[a

[5]

[8

8

Pd

[FF

61.17 Other made up clothing accessories, knitted 0:

".. ° \ereched; knitted or crocheted parts of garments or of

25

5 .

Ss .

: clothing accessories. :

5

ol

117.1000 . |-Shawls, scarves,.mufflers mantillas, veils and the like ;

3117.2000 |-Ties, bow ties and cravats : :

147-8000

roy

F

rirs0oo\_ [Pare

2

2

"2



ee 8ABSQ

Parr I] - THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 451

Nw  
on

Men's or boys' 'overcoats, car-coats, capes, cloaks,  
anoraks (including ski-jackets), wind-cheaters, wind-  
jackets:and similar articles, other than those of heading  
62.03. - .

-Overcoats, raincoats, car-coats, capes; cloaks and. simila  
articles: , Us ;

201.1100 }--Of wool or fine animal hair \_ ——— .

6201.1200 -j--Of cotton : .

201.1300 |-Of man-made fibres aa

25.

D

i —

201.1900 \_|--Of other textile materials : '

201.9100 .|--Of wool or fine animal hair ~ 24

fon}

201.920:

QD

o

for)

201.9300 |-Of man-made fibres

201.8000

pd

Women's or girls' overcoats, car-coats, capes, cloaks,  
anoraks (including . ski-jackets), 'wind-cheaters, wind-|  
jackets and similar articles, other than those of heading|  
62.04. :

-Overcoats, raincoats, car-coats, capes, cloaks and, simil

articles: : :

202.1700

02,1200 [-Of eotion SiC

202.1300

02,1900

Mt] o>;

o

fo)

Pome Cd

202.9100

202.9200 \_|--Of cotton " ~, -

202.8300 25

202-8800

ee

Men's or boys' suits, ensembles, jackets, blazers,  
trousers, bib and brace overalls, breeches and 'shorts'  
(other than swimwear). :

203.1100 |--Of wool or fine animal hair

6203.1200 |--Of synthetic fibres

--Of other textile materials:

---Men's or boys' suits of cotton ©

o

i

ro

bord

203.1910

"260

452 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

P]

QD

203.2200

peneomblegs Ci

2032100 \_|-Of wool or fine animal

Le

6203.2300 \_|--Of synthetic fibres

6203.2900 \_\_{--Of other textile materials © ]

|. \_- |-Jackets and blazers: .

er

203.3100 — |-Of wool of fine animal hair

[203.3200

203.3300 \_)--Of synthetic fibres

for

203.3900 |--Of other textile: materials ° : | 25.

Trousers, bib and brace overalls, breeches and shorts: ai

oO

308.4110

203.4190 [Other CSCC\*d

203.4200

203.4300 — |-Of synthetic fibres = \_

203.4900

Pd

Women's or girls' suits, ensembles, jackets, blazers,  
dresses, skirts, divided skirts, trousers, bib and brace  
overalls, breeches and shorts (other than swimwear).

for

, --Of wool of fine animal hair: °

fo)

i

[>

62.04

204.1100 \_|-Of wool or the animal hair \_——SSSdC

204.1200 |-Of cotton

204.1900\_-Oreyntelc bres Cid

FOfother exo malonate

fensembess

SB0KE100\_-Ot wool or fe animalhar-----SSC\*dS

042200 |-Ocotton dd

o

204.190

o

DTD DI DID

c=)

a

204.2300

204.2800

204.3100 \_|-OF wool or fine animalhaiy

cory = oO.

oO

204.5200 [-Ofeoton Sd

204.3300 {-Of synthetic.fibres

204.3900 \_ j--Of other textile. materials

H

fo

25

28

is SE

204.4100 j--Of wool or fine animal hair

a

Oo .

Q

oO

5204.420

204.4300 |--Of synthetic fibres a . 26

; - 25

;

Q

Sa1S1 TENS

g

f

al

204.4400 |--Of artificial fibres

--Of other textile materials

Skirts and divided skirts: : a :

204.5100 \_|--Of wool or fine animal hair

204.5200

201.5690 \_[-Ofeyntheto fibres

204.5000 \_]-Ofother textile matenale

Trousers, bib anid brace overalls, breeches and shorts: |

--Ot weol or fine animal hair :

25

25

204.6100

24.62

204.6300: |--Cf synthetic fibres

204.6900 |--Of-.other textile materials

62.05 'Men's or boys' shirts. - : ~

WN

a

ST ST ay &

3

fey

205.1000 Be  
16205.3000 \*,  
6205.9000

a

{6206 [Women's or girls' Blouses, shirt blouses. |  
[208.4000 \_]-OF man-made fibres

2208-3000 OF other textile materials  
[SRT

'Men's. or boys' singlets and other vests; underpants,

-Of man-made fibres

"Of other textile materials

{62.07

|

of. -. |briefs, nightshirts, pyjamas, bathrobes; dressing gown  
{and similar articles... aie : '

[—Funderpants and briefs

e207 1900~|-Of other textile materials |

-[- -Nightshirts and pyjamas: : a

ST EOD

{6207.2200 \_}--Of man-made fibres where {5 25 |

s207.2800|-Of other textile materials |

a

507 3100

6207.9200 j--Of man-made fibres ; : :

6207.9900\_\_|--Of other textile materials

ee

Women's or girls'. singlets and other. vests, slips,  
petticoats, briefs; panties,' nightdresses, \_ pyjamas,| |  
negliges,. bathrobes, dressing gowns and similar  
articles. v

62.08

.\_\_{-Slips and petticoats:

, }6208.1100 . }--Of man-made fibres - ' j

208.1900 \*)--Of other textile materials : as

a] &

[= Fightaressos and pyiamas |

BOER

162082200 ]--Of man-made fibres ° ;

2082500

ite

0B TOD

2

38 5900

rn

09 Babies' garments and clothing accessories.

-Of wool or fine animal hair.

DID

for

ro) Roy 7)

209.1010 |---Babies garments ; 7

'6209.1020 ]---Babies' olothing accessories =

Of cotton: , . ts a

oa

25

-" BB

Q

}6209.2020 \_|---Babies' clothing accessories.

08 3000

6208. 8000[-Of other textile materials

6210 [garments made up of fabrics of heading 56.02, 56.03,

for

For y =>)

6210.1000 \_ |-Of fabrics of heading 56.02 or 56.03 :

6210.2000 |-Other garments, of the type described in subheadings|  
| [6201.11 to 6201.19 .

6210.3000 |-Other garments, of the type described in subheadings| 25°  
6202.11.to 6202.19 J.

6210.4000 . |-Other men's, or boys' garments "

for.)

for

6210.5000 \_ |-Other women's or girls' garments

Track suits, ski sults and swimwear; other garmients.

B10

2111200,  
211.2000 [-Skisuts  
-Other garments, men's or.boys

o

Q

fod

211.3900 --Of other textile materials

211.3300 |--Of man-made fibres Lo  
-Other garments, women's or girls':

SARS

211.4200 [-Ofeoton SY  
217.4300  
211.4900

[62114.4900 |

a

16212:1000" |

j6242.2000 |

[62123000 |

for

211.3100 - |--Of wool or fine animal hair . \$ | 2 |

Brassieres, girdles, corsets, braces, suspenders,

garters and similar articles and parts thereof, whether  
lor not knitted or crocheted.

BETETOOD

821.2000  
[212.3000

212.8000

fo

Po

5]

— 25]

a

Hendkerchiefe,

6273.1000\_-Oreikorsikwasie YT

15.2000 [Oreaton

| ae

||

3

[5]

5]

P25]

[7

213.9000 \_]-Of other textile materials :

Shawls, scarves, mufflers, mantillas, veils and the like.,

i

62.14

214.1000

F

-Of silk or silk waste a —

214.2000. }-Of wool or fine animal hair o : ;

214.3000 -|-Of synthetic fibres yo co

FF

fo

214.4000 |-Of artificial fibres

-Of other textile materiais

Ties, bow ties and cravats. . °.'

21.4.9)

8

en

—<<<<—=— ;

215.1000 |-Of silk or silk waste | .

; -|-Of man made'fibres, - ; fs 28 |

215.9000 \_]-Of other textile materials eo, [25 |

l a

© ,

a

on .

i)

f=)

S

3

Q

3

Gloves, mittens and mitts. ; . - :

P16 0070

216.0020 © |---Mittens and mitts = ; ; .

[7

|

|

y

naan

Other made up clothing accessories; parts of ae

{5

P|

Gee

ed

[[

62.17

or of clothing accessories, other than those of heading

217 1000

-]6217.9000

LOTHER MADE UP TEXTILE ARTICLES

ee

Cd

[Blankets and wadding]

[6807-1600] [Electric blankets]

-Blankets (other than electric blankets) and travelling mats  
of wool or of fine animal hair." . - 7

-Blankets (other than electric blankets) and travelling mats

of cotton

6301.4000 [-Blankets (other than electric blankets) and travelling mats,  
: of synthetic-fibres

Ld

5

5

5

16367-3000 -

P) ray

A}

ts]

2

3

fs)

307.9000 [-Other blankets and travelling mats

fd

Bed linen, table linen, toilet linen and kitchen linen.

1

-Bed linen, knitted or crochated: To (a

302.1010 [-Bedsheets

302.1020 [-Pillow covers

i

fo

302.7080 [-Other SCS

100. [-Of cotton: et . . a

202.7200 [-Of man-made fibres

6902-2900 [-Of other textile materials. — — — SSCSCSCS~dCCi

a

-Other bed linen: .

7

302.3110. [---Bed sheets, mill-made ; . : |. 25° |

---Bed sheets, hand-loom made - ; ee

{2

oy] &

@

ro)

N

bor)

---Bed covers, mill-made

---Bed covers, handtoom made —

6302.3140

| Bos

Parr] . THE: GAZETTE OF PAKISTAN, . EXTRA., JULY 1, - 200! 457

302.3150

302.3160 }---Pillow-covers, hand-loom-made  
Boas [Other

+--Pillow-covers, mill-made

--Of other textile materials: .

302:3200 |--Of man-made fibres ° ;

302.3910 ]---Bed sheets, not-knitted or crocheted" - a

302.3920 ]---Bed covers, not knitted or crocheted z

---Pillow covers, not knitted or crocheted — :

RQ

302.3930

302.3900

i

fo)

[[foinertabietnen

]. \_ . \_ . \_ ]--Ofcotton: -\_

---Table-covers, mill-made:

e00. 5120

302 5200

302 5300\_

302.5500

25 |

| 25

|

2s |

|

25 |

| 25 |

| 25 |

ps

| 25 |

|

|

| 25. |

2

25 |

|

| 26 |

ea

-Toilet linen: and kitchen linen, of terry toweling or simila |

25 |

} 3

|

| 2s |

2

| 26 |

p25 |

|

P|

ms

|

L. 2 -|

i

P|

1 25 |

p25 |

as

Dp

terry fabrics of cotton:

302.6010

302.6090 -

[7

302.9100

302.9200

'6302.9300 |--Of man-made fibres © \_ 2 :

--Of other textile materials

302.9900

"25

Curtains (including drapes) and interior blinds; curtain  
or bed valances. 7 So .

. "Knitted or-crocheted: : : i .

5308.1700

303.1200 |--Of synthetic fibres

i

oO

303.1900 - |--Of other textile materials

303.9110 |--Milkmade

303.9190

fo]

25  
, 85  
7 35.

\* \* .

f

BROS NETO

365 6250

|  
|  
i

P|

|\_|

) |

6303.9900 \_|--Of other-textile materials [25

le eee ee

: ar furnishing articles, exciuding.those of beading P|

a

a A

} Fenton or eroenateet

---Cushions f o

[=

304.9190 -|---Other —

--Not knitted-or crocheted, of cotton -

a

=

8

fod

ca)

[a7

304.9300 ]|--Not knitted or crocheted, of synthetic fibres

el

a

a

es Ba

304.9800" [-Not knfted of crocheted, of her texte materials | 25 —\_]

ee |

[3

oa

eal

aa

4

305.1000 ]-Of jute or sf other textile bas! fibres of heading 53.05:  
[305.2000

-Of man-made textile materials:

E  
3  
i  
5  
i  
g  
z  
l

[7  
5  
a  
LX]  
iS)  
x  
=  
oO  
3  
3  
a  
=  
o  
co  
=  
zx  
8  
=  
ES  
>  
oO  
Ci]

a

, --Other, of polyethylene or pol viene air yor the like:

3

x

305.390

fo]

305.9000 ]-Of other textile matonalo. ==

Dn nl

Tarpaulins,. awnings and sunbilinds; tents; sails fo  
boats, sailboards or landcraft, ca

-Tarpaulins, 'awnings and sunblinds:

306.1190

Pa

\$

a

306.1270

306.1280

306.1600

QR

Ps

a

|

—)

BOS TTIO" -=Terpaulng

a).

a

a

a

a

a

[:

a

\_ |6306.2200\_\_|--Of synthetic fibres  
. {6306.2900: }--Of other textile materials

mR

6306.3100 --Of synthatic fibres  
306.3900 |--Of ottier textile materials

RD

|. \_--\_, \_|[-Pneumatic mattresses:  
6806-4100

Dp

[6808.5100\_]-Ot coon

6306.4900 \_|--Of other textile materiats a .

| 8 |

| 28 |

| 2S |

25.

>

a ae

A p25

|

mae

pe

Potter

am

|

&5.07 Other mado up articles, Including dress patterns.

aa cloths, dish-cloths, dusters and similar earn |

|

28

am

mae

a

} |

28

Ee

cloths:

5507-1010

Ot oY

6907-1020 [-Wash-ciomh i  
gs07- 1680 [=Dusters

s>)

307.1050 |---Bathmats :  
BO7.1000\_f—Other§ —SC\*d

AED

SATIN  
; 16307.9020 \_|---Prayer mats(janamaz) : vot ,

D>

R

o

307 9080

a a

A (0c

-

108.0000 |

Pd

a Ss

Sets consisting of woven fabric and yarn, whether o  
not with accessories, for making up 'into rugs,  
tapestries, embroidered table cloths or. serviettes, or.  
similar textile articles, put up In packings fot retail sale. |'

,

aa WORN CLOTHING AND WORN TEXTIL! ARTICLES! |  
RAGS" ; :

25 ;

25. -

25°...

5

5a  
f

Used or new rags, scrap twine, cordage, rope and . , cables. and worn out articles of twine, cordage, rope o ° . cables, of textile materials. .

Waterproof footwear with. outer soles. and uppers o

rubber or of plastics; the uppers of which are heithe

fixed to the. sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. ;

6401.1000 ° }-Footwear incorporating a protective metal toe-cap \_

-Other footweat: : \* ae

401.9600

NS

64,02 Other footwear with outer soles and uppers of rubber o plastics. . .

[\_\_]-Sporsfocwear

6402.1200 \_[-Ski-boots,: cross country" ski" footwear and snowboard , boots ; : : : j

462.1900

6402.2000 |-Footwear with upper straps or thongs assembled to the -48ole by means of plugs

-Other footwear, incorporating a protective metal toe-cap

407.9100

10. |--Covering the ankle

4028000 f-Oher Cid

y with outer goles of rubber, plastics, leather o: sition leather and uppers of leather. - ;

-Sports footwear: ; . . '

-Other footwear, . -

463.1900 |

Past I] \_\_\_-THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 461  
ee ee

6403:2000 |-Footwear with outer soles of leather, and uppers which} 25  
consist of leather straps across the instep and around the} ; .

\* + [big toe .

6403.3000 |-Footwear made on a base or platform of wood, not i ae

jan-inner sole or a protective metal toe-cap ;

6403.4000 +Other footwear, incorporating a protective metal toe-cap  
|: \_\_\_.'|-Other footwear with outer soles of leather

3.5100 }--Covering the ankle ;

28

oak a

| 3

fea0a.s000[-iher Ci

SN nT

AOS STOO\_[-Coverng tie ankle Cd

= 8

P|

>

fez)

5405.9800

64.04 Footwear with outer soles of rubber, plastics, leather o:  
. composition feather and uppers of textile materials.

[ [Footwear with outer soles of rubber or plastics;

6404.1100 |--Sports footwear; tennis shoes, basketball shoes, gym|

shoes, training. shoes and the like . ;

--Other La 2 |

-Footwear with outer soles of leather or composition leather

6404.1900 .

6404.2000

| \* |

eo

fei0s other footwear Td

406. 1600\_ [ With uppers of lesiher or compoation eather |\_\_ 8

7 [8

omer SS

se

00

D

-Other:

a

a

64.06.

{Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable In-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.

405.2000 ° |-With uppers of textile materials : : : co

=|

406.1000 |-Uppers and parts thereof, other than stiffeners } 20 |  
yo | "Outer soles and heels, of rubber or plastics: Po |

a : .

462 'THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2005 [Parr]

ee De

4065700

8406.9800|-Orother materials Sd

Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. "

16501.0000

ling strips of

any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. noe

6502.0000 . |Hat-shapes, plaited or made by assem

bodies, hoods or plateaux of heading 65:01, whether or not lined or trimmed. Le .

Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. .

504.0010 |---Straw hats '

a

|

Ld

ee

j 20

504.0080 | 20

other headgear, knitted or crocheted, or made in strips), whether or not lined or trimmed; = a

Y\_ 20 |

|\_20 |

L |

|

p20 |

P |

20 |

p20"

20 |

Ld

P |

[[

of any material, whether or not lined or trimmed.

505.1000"

505.9000

5.06 Other headgear, whether or not lined or trimmed.

506, 1000

SE TOD

506 9200

506, 9000

6507,0000 |Head-bands, linings, covers, hat foundations,  
: |frames, peaks and chinstraps, for headgear. ,

i

aD

c22]

“oe S37 -

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005463

eet

Umbrellas and sun umbrellas (including walking-sticks, garden umbrellas and similar umbrellas).

601.1000 | -Garden or similar umbrellas

6601.9100 | -Having a telescopic shaft  
301.8900 [Ohler SCS

D

66.02 Walking-sticks, seat-sticks, whips, riding-crops and the like. ‘ç

6602.0010 | --- Walking sticks and seat sticks  
602.0080

166.03 Parts, vipat and accessories of articles of heading 166.01 or 66.02.

6603.1000 | -Handles and mobs  
(6603. 2000 | -Umbrella frames, including frames mounted on shafts, (sticks)

605.8000

ror

and SRG? GEIC GP He WH a ROC and other parts. of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05. 05 and worked quills and scapes).

articles made of artificial flowers, foliage or fruit.

702.1000 j-Of plastics  
702.9000 ° | -Of other materials

6703.0000 Human hair, dressed, thinned, bleached or otherwise : worked; wool or other animal hair or other textile] materials, prepared for use in making wigs or the like.

roa flowers, foliage and fruit and parts thereof;

DID

Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles. of. human. -hair not elsewhere specified or included.

BFL

we! THE GAZETTE OF PAKISTAN, EXTRA:, JULY 1, 2005 " [Parrd .

-Of synthetic textile materials: :-

' 16704.1100 --Complete wigs - - .

704.900 [Other SY

6704.2000 ]-Of human hair - .

6704.9000 ]-Of other materials ,

6801.0000 [Setts, curbstones and Hagstones, of natural. stone)

.. |(except slate). ' .

co) Re

Worked monumental or building stone (except slate)  
and articles thereof, other than goods of heading 68.01;  
mosaic cubes and the like, of natural stone (including  
slate), whether of not on a backing; artificially colour  
granules, chippings and powder, of natural: stone  
(including slate). . :

-Tiles, cubes and similar articles, whether or not rectangular  
(including square), the largest surface area .of which is

capable of being enclosed in a square the side of which is  
less than 7 cm; artificially coloured granules, chippings and  
powder , mS

-Other monumental or building stone and articles' thereof,  
simply cut or sawn; with'a flat or even surface: oo

802.2100 |--Marble, travertine and alabaster \_

802.2200 |--Other calcareous stone : cone

802-2800

802.2900

2

--Other stone

6802.9100 - |--Marble, travertine and alabaster . .

802.6200

302.9800 [Grane

D.

i

o

802.9900 |--Other stone .

6803.0000 |Worked slate and articles of slate. or of agglomerated|  
'|slate. mo :

1 for § grinding, -  
polishing, trueing or cutting, hand sharpening of  
. polishing stones, and parts thereof, of natural stone, off -  
1 agglomerated natural or artificial, abrasives, or off -  
ceramics, with or without parts of other materials. ;

6804.1000 .-]-Millstones and grindstones for milling; grinding or pulping

; ho | +Other millstones, 'grindstones, grinding wheels and the like: |

6804.2100 | }--Of agglomerated synthetic or natural diamond.

804.2200 |-Of other agglomerated abrasives. or of ceramics :

.J6804.2300.. {-Of natural stone : . ae

804.3000 \_ |-Hand sharpening or polishing stones. " :

68.05

. [Natural or artificial abrasive powder or grain, on a base  
of textile material, of paper, of paperboard or of other  
materials, whether or not cut to shape or 'sewn or  
otherwise made up. eG oo :

6805.1000 |[-On a base of woven textile fabric only'

805.2000 |-On a base of paper or paperboard only -

6805.3000 [+On a base of other materials :

Slag wool, rock wool and similar' mineral wools;] .  
'exfoliated vermiculite, expanded clays, foamed slag and]' | ~  
similar expanded -mineral materials; mixtures and  
articles of heat-insulating, sound-insulating or sound-  
absorbing mineral materials, other than those off.  
heading 68.11 or 68.12 or of Chapter 69. ;

6806.1000 |-Slag wool, rock wool and similar mineral wools {including  
: dirtermixtures thereof), in' bulk; sheets or rolls" . ,

6806.2000 . |-Exfoliated vermiculite, expanded clays, foamed Slag and .  
. similar expanded mineral materials including intermixtures

of. thereof). ;

[6506-8000

07

'Articles \_of asphalt or of 'similar. material  
inropeum bitumen or coal tar pitch).

"| eB07- F000

| eT

6808.0000 |Panels, beads, tiles, blotks and similar. articles  
vegetable fibre, of straw or of shavings, chips, particles,  
sawdust or other waste, of wood, agglomerated with|  
cerhent, plaster or other mineral binders. -

8

09 Articles of plaster or of compositions based on pilaster. \*

-Boards, "sheets, panels,- tiles and similar articles, not  
ornamented:. woe .

8

o

om

mre

2

—

[J

co}

-Other articles:

809.9010 }---Industriat moulds ~

809.9090

"

|

.1100 . |--Faced or reinforced with paper or paperboard only

809.1900 [Other

fd

| 25 |

|

-Other articles: a . :

--Prefabricated structural components for building or civil

engineering fore . ;

310.8000 ee MORE COED

Articles of asbestos

or the like. :

68117000 \_|-Comugatedshecis SS SSCSC~dC

B11 2000 Other sheats, panels, les and simiararticles | 28

811.3000 \_|-Tubes, pipes and tube or pipe fittings — | 25]

811.9000 \_|-Other articles } 2 |

-cement, . of cellulose fibre-cement

: &  
= 3  
8

. fo]  
So

il

Fabricated asbestos fibres; mixtures with a basis of  
jaébestos. or with a basis of asbestos and magnesiu  
carbonate; articles of.such mixtures or of asbestos (fo  
example, thread, woven' fabric, clothing, headgear,  
footwear, gaskets), whether or not. reinforced, othe  
than goods of heading 68.11.Or 68.13. “

1

'Articles of cement, of concrete or of. artificial stone,

whether or not reinforced. oo :

Tiles, flagstones, bricks 'and similar articles: ae Beal:  
6810.1100 }--Building blocks and bricks - j a P25  
gi01900 [Other

\

BIZ EOD

3156000

312.7000

giB9000 [Omer

Pe

. . {Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a

basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other

materials. ; ; ; :

ae

: lorked . mica, and: articles of mica, including;

agglomerated or reconstituted mica, whether or not on support of paper, of cardboard or other materials.

6814.1000. }-Plates, sheets and strips of agglomerated or reconstituted

mica, whether or not on a support - t

a

68.15 Articles of stone or of other mineral substances

: (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. |

\* (6815.1000 )-Non electrical articles of graphite or other carbon

' 16815.2000 -]-Articles of peat

[Foner aisles

{Foes

.  
15.9900,

L-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTOR

GOODS

siliceous fossil meals. (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.

6901.0000- Bricks, blocks, tiles and other ceramic goods of

-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr expressed as MgO, CaO on

3

P|

6902.9010

6902.9090

crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous earths.

Ceramic building bricks, roofing blocks, support tiles and filler tiles and the like.

— ioe .

Parr l} >. THE GAZETTE OF. PAKISTAN, EXTRA. JULY 1, 2005. - 469

Roofing tiles, y  
architectural ornaments.  
constructional goods.

J-Tiles,.. cubes ' and" "aimar: "articles, whether or  
rectangular, the largest surface. area ofwhich is capable Oo  
\_{peing enclosed i ina Square' the side of which is less" than

Glazed ceramic 'leas 3 and, paving, fearth or wal lies!  
» glazed ceramic mosaic cubes and the like, 'whether ol

"Tiles, cubes and Similar "artalee wetter or. not  
rectangular, the largest surface area of, which is capable off «

ftechnicat. uses; ceramic troughs, tubs. 'and similar  
receptacies of a kind used in agriculture; ceramic pots,  
jars and. Similar - articles of a kind used for the

, [6808-7100-  
-Je909.1200° |  
909.1900

a]  
he  
=  
2

470 |. \_THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 — [Parr I

Ceramic sinks, wash basins, Wa i :  
baths, bidets, water closet pans, flushing cisterns;  
urntals and similar sanitary fixtures. — oe

69.10

910.1010

910.1090

910.5000

Tableware, kitchenware, er household. articles and}  
toilet articles, of porcelain or china. :

-Tableware and kitchenware:

aT1.T0T0

971.1620

17.7030

6911.1040 °-|---Tea cups and'saucers

roy

9 1 4. 9000\*

69.12 Ceramic tableware; kitchen-ware, . other. household

i

fea4

a

articles. and toilet articles, other than of porcelain o  
china. so cone a

912.0010

---Tableware and kitchenware roe i ‘

9720080

a

Statuettes and other ornamental ceramic articles.

69.13

r=)

©  
pd  
&  
a  
3S  
f=)  
=)  
Q  
3  
@  
2  
5  
°  
g  
2  
=  
5  
5

Other ceramic articles... Soe :

914.1000 |-Of porcelain or china Soe : oo

914.9000 |-Other . = ° ns

913.9000:

[:

'7001.0000

3

8

70.18), rods or tubes, unworked.

002-1000:

ToOB BOO Reg

[, |-Tubes? oT ~

+ -Of fused quartz or other fused:silica\_

-Jexcaeding 5 x 10° per Kelvin within a temperature range o

--of-other glass having a linear coefficient of expansion not

exhaust -solely. or principally used by flourescent tube, bulb)

a}. alos

oO O° Oo

is RP}

a]... 31 8

©] - NM! ="

o °°

. [76.03 —

and auto bulb industry —\_ - . vw

Cast glass and rolled glass, in sheets .or profiles,  
whether or not having an absorbent, reflecting or non-  
reflecting layer, but not otherwise worked.

--Coloured throwhout the mass (body tinted), opacified,  
flashed or having an absortent, reflecting or non-reflecting

-Non-wired sheets: = Poe,  
layer poe

]
é
3

063.1900

003.2000. |-Wired sheets =~ . :

3000

70.04 -{Drawn glass and blown glass, in sheets, whether or no

i

~

i)

2

co}

w

o

8

having an absorbent, reflecting or non-reflecting layer,  
but not otherwise. worked.: i : Oo

-Glass, , coloured' throughout the mass (body tinted),  
opacified, flashed or having an absorbent, reflecting or non  
reflecting layer \_ : . .S

(004.9000 |-Other glass ~ ; . i

Float glass and surface ground or polished glass, 'in|  
sheets, whether or not having an absorbent, reflecting|  
\_ or non-reflecting layer, but not otherwise worked.

'7005.1000 {-Non-wired glass, having an absorbent, reflecting or non  
\_\_ . \ -.dreflecting layer : 7 :  
| \_\_\_\_ \_ [-Other non-wired glass: : .

{7004.2800

s ~

a]

a

472. 'PHE GAZETTE OF 'PAKISTAN, 'EXTRA., JULY 1, °2005 {Paarl

+Coloured throughout the mass  
flashed or metely surface grdund  
~Other, " ne

005.2000  
005.3000

By i  
[=]

3

iy)

=

2 .  
ca) .

Glass of. heading: 70.03, 70.04 or 70.05, bent,  
edgeworked, engraved, 'drilled, enamelled or. otherwise] °  
worked, but not trained or fitted with other materlats.

Toughened (lempared) safety glass: — = ;  
--Of. size and-shape: suitable for incorporation in vehicles,  
aircraft, spacecraft or vessels: : : 1

oS  
ei

ane  
F  
2  
s  
r  
a  
a  
a

007.1110  
007.1190  
007.1900

--Of size and: shape 'suitable' for in

aircraft,spacecraft or vessels:  
007.2110. |---For vehicles of chapter 87 .

007.2790." : aa er  
007-2800  
008.0000. |Multiple-walled.insulating units of glass. a

[:

—

3

8

Glass mirrors, whether

\_[Carboys, bottles, flasks, Jats, pots, phials, ampoules).  
and. other containers, of jglass, of.a kind used for the.  
conveyance: or packing of goods; preserving. jars 0'  
glass; stoppers, lide and other closures, of glass... a  
010.780 es

700.2000" |-Stoppers, lids and: other closures Eas  
707635000

;

i

70.11

Glass envelopes (including bulbs and tubes), open, and

glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. oo :

011.1000 \_]-For electric lighting . . ; ;

011.2000 ]-For cathode-ray tubes : ;

7ovi.9000 [Omer CS

70.12 Glass inners for vacuum flasks or for other vacuum vessels, | :

oO}

~~

012.0010 — ]---For vacum flasks

|

p20 |

pe |

pe

|

) 25

042.0020 ]For other vacursvessels Td

ee SE

Glassware of a kind used for table, kitchen,. toilet, office, Indoor decoration or similar purposes (othe: than that of heading 70.10 or 70.18). :

p25

P|

25 |

|

po.

073.1000

FEZIOO

019.2800 [Other

-Glassware of a kind used for table (other: than drinking glasses) or kitchen purposes other than of glass-ceramics:

~~

013.3100 . ]--Of lead crystal. i : .

7013.3200 ]--Of glass having a linear coëfficient of expansion 'no! exceeding  $5 \times 10^{-6}$  per Kelvin within a 'temperature -range

.

of 0 °C to 300 °C . . . ;

Foie

|

OETTOO

@F8.8000\_-Other

Pe

ma

me

|\_|

|

7014.0000 |Signaling glasware and: optical elements: of glass!

: (other than those 'of heading 70.15), not optically;

\_ worked. . . .

Pd

013.390

o

|

3

oe

a

a

Clock or watch glasses and similar glasses, glasses for non-corrective. or corrective: spectacles, curved, bent, hollowed or the like, not-optically worked; hollow glass! spheres and their segments, for the manufacture of such glasses. .

382° . ;

474 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

aE

Q |-Glasses for corrective spectacles

70155000 [Omer

ee

Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not]. [wired, of a kind used for building or construction] purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar - decorative purposes; leaded lights' and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. ot

-Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative Purposes \*

7016.1000 ©

70768000 [Cher

SR ee

'70.17

Laboratory, hygienic or pharmaceutical glassware whether or not graduated or calibrated.

|. \_FOf fused quartz or other fused silica: "~~ — ;

7017.1010 |---Quartz reactor tubes. and. holders designed for insertion into diffusion and oxidation furnaces. for production of semiconductor wafers . .

70

[7017.7080]=Omer YO

7017.2000 |-Of other glass having a linear coefficient of expansion not \*

exceeding  $5 \times 10^{-6}$  per Kelvin within a temperature range of 0 : "°C to 300.°C

7017.2000 Oe

a

70.18 2:

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. a

7018.1000 |-Glass beads, imitation Pearls, imitation precious. or semt-  
precious stones and similar glass smallwares ot

=  
a

[7018.2000 \_]-Glass microspheres not exceeding 1mm in diameter .

a a

FOTEBOTO [Glass eyes

70189060 |-Oihet

Glass fibres (including glass wool) and articles thereo

a

. Po] -Other woven fabrics: - : :

- (rorese00]-Omer SSCS

. 170.20 Other articles of glass.

I-NATURAL OR CULTURED. PEARLS AND PRECIOUS|

. OR SEMI-PRECIOUS STONES

71.01

Part I] > THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 475

9.

' \* |(for example, yarn, woven fabrics).

-Slivers, rovings, yarn and chopped strands:

019.1100 —|---Chopped strands, of a length of not more than 50 mm

079.1260

o79.1000 [Omer

-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:

CERO [Mets CS

'019.3200 .|---Thin sheets (voiles)

018.8900 [-Oher SS CSCSC~C~SC~\*

'019:4000 |---Woven fabrics of rovings

—y) aT

Se ee

|. \_.\_|---Of a width not exceeding 30cm

019.5110. ]---Tyre cord fabric .

O15 100.

7019.5200 \_ j---Of a width exceeding 30-cm, plain weave, weighing less|

» |than 250 g/m@, of filaments measuring per single yarn not more than 136 tex: .

b~ |

ow]

7019.9010 |---Insulating sleeves

019.9020

078.9080

Sl ee)

~.

7020.0010 \_]---Articles used for industrial purposes  
020.0080

J

|

:

TALUS PHISH set

Pearls, natural or cul ; er or not worked oi  
- |gtaded. but not-strung, mounted or set; pearls, natural  
lor cultured, temporarily strung for conveniencé of

transport.

7101.1000 \_]-Natural pearls i |  
fe -Cultured pearls: ; .

THOT 2TOO

~ 1

TOTZE

71.02. [Diamonds, whether or not worked, but not mounted 6

[792.1000 [Unsorted

-Industrial: ae oy fF |

--Unworked or simply sawn, cleaved or bruted .

1022800 [Or

102.3100 ]|--Unworked or simply sawn, cleaved or bruted j

102.3900

7103.1000 |-Unworked or simply sawn or roughly shaped ma ,

7103.9100 |--Rubies, sapphires and emeralds ; F 8

[ies se00 Omer

: pos

104-1000 \_]-Piezo-cleoric quariz

104.2006 [-Other, unworked or simply sawn or.roughly shaped.

Precious stones (other than. diamonds). and. semi.

7049000 FOmer CCC

~TA AT 7

= =

z 2

iv

X

2

6

7

Synthétic or reconstructed. precious or semi-precious|

stones, whether. or not worked or graded but not  
strung, mounted "or 'set; ungraded synthetic o

reconstructed precious or semi-precious

4

stones,temporarily strung for convenience of transport.

7

Precious stones, whether or not worked or graded but  
not strung, mounted or set; ungraded precious stones  
. other 'than diamonds): and. semi-precious stones,  
temporarily strung for convenience of transport.

a

71.05 Dust and powder of natural or synthetic. precious o:

\_ semi-precious stones. wot "  
[705.7000 [Or diamond Cid  
[7105.90 |Other —SCSSCS-C~iCSC'SCC\*d  
eee ee

H-PRECIOUS METALS. AND METALS CLAD WITH  
: PRECIOUS METAL \_ .

SS

3e-

3

~\_

Silver (including silver plated with gold or platinum),  
, [unwrought or in semi-manufactured forms, or in]  
-[powder form. s, °

T061000\_ [ Powder

=|

foe

A 0

Tree e1e0 = iher

{FSemimanufactured

Fe 120K |

fri66 8280 [Other

A Ra

7107,0000 jBase metals clad with silver, not further: worked than  
semi-manufactured. . :

171.08 Gold (including gold plated with platinum) unwrought

or in semi-manufactured forms, or in'

powder form.

108.1100 .[--Powder - a .

--Other unwrought forms: .

--- 5 Kg and above

'--Other semj«manufactured forms: . |

108.1310 j--- 5 Kgandabove . Rs.2500/Kg

168-1980 [Oe

: Tt

108.1210

108.1290

=

108.2010. [--- 5 Kg and above Rs.2500/Kg

=~

106.2086

~ 17409.0000° |Base metals or silver, clad.with ;  
'\_\_jthan semj-manufactured.

71.10 - Platinum, unwrought or in: semi-manufactured forms, ©  
in powder form.

gold, not further worked

110.1160 }--Unwrought or in powder form .  
170.1800

|

=

Palladium: ,  
110.2100 |--Unwrought or in powder form

=

. 1  
110.280

=I  
oOo

~

110.3100 |--Unwrought or in powder form

'7410,3900 -|--Other

-Iridium, osmium and ruthenium: 2

110.4100 - |--Unwrought or in powder form :  
716-4900

'7111.0000 Base metals, silver or gold, clad with platinum, not!  
. [further worked than semi-manufactured. :

71.12 Waste and scrap of precious metal or of metal clad with  
. precious' metal; other waste and scrap containing  
precious metal or precious metal compounds, of a kind

used principally for the recovery of precious metal.

a

y "Ash containing precious- metal or precious metal

[—

7112.9100 ' |--Of gold, including metal clad: with gold but. excluding  
sweepings Containing other precious metals

compounds.

--Of platinum, including metal clad 'with platinum but  
excluding sweepings containing other precious metals

712.9200

112.9900 'Other

## II.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES | :

71.13. Articles of jewellery and parts thereof, of precious meta  
or of metal clad with precious metal.

-Of precious metal whether or not plated or ciad with  
precious metal: i

--Of silver, whether or not plated or clad with other precious;

metal ; i .

--Of other precious metal,  
precious metal:

113.1910 [---Of gold ° ,

7113.1100

whether or not Plated or clad with

~

113.1920 }---Medals and medollion of prectous metals

113.1990 [Other

113.2000 j-Of base metal clad with precious metal ae

~~

Oo

~|

as "B87

"part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY.1,' 2005 479

|  
|  
711

4.1100 . |--Of silver, whether or not plated or clad with other precious

Articles of goldsmiths' or silversmiths' wares and parts|  
thereof, of precious metal or of metal clad with precious;  
metal. L

-Of precious metal whether or not plated or clad- with

precious metal: :

--Of other precious metal, wi  
Precious metal - :

7114.1900

114.2000 - |--Of base metal clad with precious metal

71.15 Other articles of precious metal or of metal 'clad with

precious metal. :

7115.1000 |--Catalysts in the form of wire cloth or grill, of platinum

115.9000 |--Other Se

7116 Articles of natural or cultured pearls, precious or semi:  
- precious stones (natural, synthetic or reconstructed).

116.1000 |--Of-natural.or cultured pearls ~

'7116.2000 -{-Of precious or semi-precious stones (natural, synthetic o  
teconstructed) 7

A CE

) | -Of base' metal, whether or not plated with precious metal:

--Cuff-links and studs .

771900 |--Oher

777.000.

Se

mie (con CSCSCSCSC\*d

[7118.1000 \_]-Cain (other than gold coin), not being legal tender.

118.9000 [Other

ee

fo

PI | .-PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR  
|

POWDER FORM

" : i! ry "

Big iron and, splegeleisen in pigs, bigcks or othe  
primary form... oo . ;

-Non-alloy pig- iron. containing. by weight 0.5% or less oi  
phosphorus : :

-Non-alloy pig iron containing by weight more than 0.5% of  
phosphorus: . - . 4

201.5000. |-Alloy pig irors spiegeleisen: :

72.02. jFerro-alloys. . : ‘

202.1100 |--Containing by weight more than 2% of carbon .

202.1900

-Ferro-silicon: ,

202.2100. }--Containing by weight more than 55 % of silicon .

022000 [Other CS

202.3000

202.4100 |--Containing by weight more than 4 % of carbon

2024000 \_|Oher Sd

202.5000

7202.6000 }-Ferro-nickel : :

. -Ferro-molybdenum = mo : oe

-Ferro-tungsten and ferro-silico-tungsten .

1{7202.9100 \_j--Ferro-titanium and ferro-silicon-titanium Ty :

2029000 |-Fero vanadm

202.9300 |--Ferfo-niobium . “

7202 8800

a

Ferrous products obtained by direct reduction of Iron  
ore. and other spongy ferrous products, in lumps,  
pellets or similar forms; iron-having a minimum. puri  
|by weight of 99.94%, In lumps, pellets or similar forms.

~ ~ ~ N

nN} NO

o So

= = :

to a

So 2°

Q co)

Oo oO

=

J

~

o

~

~

i

~N

~

NO

oO

nN

|

c=]

2

co

~“

nN

Ss

N

cos)

Qo

So

co

I

7203.1000 ' |-Ferrous products obtained by direct reduction of iron ore

7208.5000

72.04 Ferrous waste and scrap; remelting scrap ingots of iron!

; or steel. - . ' .

2B FF .

Parr I] | THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 | 481.

= \_\_\_\_\_

~t

mm

BOUTS [Revise

264.1020

Boa t0e0 [-Oher

as

—\_

Ps

Po

:

~

BOAZIG

704.2800 [Omer

254-5000

--Turnings, shavings, chips, milling waste, sawdust, filings,  
trimmings and stampings, whether or not in bundies

204.4910 |---Re-rollabie .

i

~~

7204.4100

~l

H

204.4920. {---Waste and scrap of auto.parts

2044900 [Other

~]

204.5000 .'}-Remelting scrap ingots

72.05 Granules. and powders, of pig iron, splegeleisen, iron or

205-1000

~

Pe |

ae

Pe

ey

ce

Ls]

ras

BETO | -Ofalloysteel SSCS

3052000 Ohler

Po

a

|

Ls

eee

7

i

~

## IcIRON AND NON-ALLOY STEELS

tron and non-alloy steel in ingots or other primary for  
\_\_\_ }(excluding iron of heading 72.03).

72.06

2061000

206.9000 [Oe

72.07 Semi-finished products of iron or non-alloy steel. —

-Containing by weight less than 0.25% of carbon: a,

--Of rectangular (including square) cross-section, the width  
measuring less than twice

e.the thickness:

207.1410 > "F

'207.1190°.

--Other, "of rectangular (other than square) cross-section: ~

—] ~~

t=)



\_ = 3Bq0

482 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part 1

S

E |  
4

SS .

207.12! Othe

207.1810

207.1920 : sea =o

7207-1990

207.2010

[72072020 \_]--- Billets ~ ; cn

207.2090

=  
[;

~

Flat-rolled products of iron or non-alloy steel, of a width)  
lof 600 mm or more, hot-rolled, not clad, plated o  
coated. -

-In coils, not further worked than hot-rolled,

7208.1010

190

-Other, in coils, not further worked than hot-rolled, pickled:

--Of a thickness of 4.75 mm or more: ;

72082590 \_j-- Coes ae ce

\. \_ |--Of-a thickness of 3 mm or more but less than 4.75 mm:

--Of a thickness of less than.3 mim: : .

f idary quality 29s ae

“N

-Other, in coils, not further worked than hot-rolled:

208.3610 aie ppt ite? ]

208.3690 - or : ° : 1

+--Of a thickness of 4.75 mm or more but not exceeding

10mm: - -

o  
i  
gs :

208.3710 .  
208.3790

SS

yo At

Part I] | THEGAZETTE OF PAKISTAN, EXTRA, JULY.1, 2605 483

3910 |--- Of Secondary quality : a: a  
-Not in coils, not further worked than hot-rolled, with|  
patterns in relief: 5  
206 4076 2  
208.4000 [-Ohher  
10 |

=|

--Of a thickness exceeding 10.mm:  
208.5110 |---Of secondary. quality  
7a08 5180 [Other

--Of a thickness of 4.75 mm or more but not exceeding 10  
mm: ; ; ;  
208.520 25  
208.5290

. --Of a thickness of 3 mm or. more but less than 4.75 mm:

208.5310 {---Of secondary quality :  
208.5500  
--Of a thickness of less than 3 mm: .

-Other, not in coils, not further worked than hot-rolled: ——\_-

~—

208.5410 |---Of secondary quality. -

208.5480

208.9010 |---Of secondary quality  
208.5080

72.09 Flat-rolled products of iron or non-alloy steel, of a width|

\* of 600mm or more, cold-rolled (cold-reduced), not clad,  
plated or coated. - ‘

«In coils, not further worked than cold-rolled (cold-reduced):

-Of a thickness of 3 mm or more: .

-- Of secondary quality 250 e085 ee 25

- xceeding 1mm but less than 3 mm: . :

=|

. wl La  
= imo.

Z  
=  
©,  
T

| - Bees So

484 - THE GAZETTE OF PAKISTAN, EXTRA., JULY'1, 2005 ° {Parr I

Bi  
a

|| \_  
reduced):

[Ff a thickness of Simm drmore:

oO

P.\_\_\_\_[-Of athiokness exceeding 7 mm butless than Smmi\_\_\_\_]

fra0e.2600]=Other

a a thickness of 0.5 mm or more but not exceeding 1

mm: ; -

i

fs --Of a thickness of less than 0.5 mm:

|

[foto

72089090 7

a eee

72:10 Flat-rolled products of iron or non-alloy steel, of width :

- lof 600 mm or more, clad, plated or coated. ;

| FPrated orcoatedwithin.

--Of a thickness of 0.5 mm or more os

[~~~ [Plated or coated with fead, including terne-plater

, 35

'7210.2010° }--« Of secondary. quality

bd

oa

aa jectrolytically plated or coated with zine: — “

; fa 4 ay

[Feomigatee CS

210.4410 won aan  
7210.4190 f- cae : as  
310.4810

210.4990 "oiher un  
7210.5000 }-Plated or coated with chromium oxides 0 or with chromium  
land chromium oxides

Plated or coated with aluminium:  
--Plated or coated with aluminium-zinc alloys:  
7210.6110 |--- Of secondary quality ‘

10.6100 eae a +  
'7210.6910. |--- Of secondary quality cos  
2

'-Painted, varnished or coated with plastics:

'7210:7010° }--- VCM coated sheets of a. thickness(excluding \_ any  
[eathing) not exceeding 0.5 mm. .

"I

210.7020  
7210.7090

210.9010: ,  
7210,9090 . ]---Othi aut

Flat-rolled products of iron or non-alloy steel, of a width  
of less than 600 mm, not Sled B plated or coated.  
--Rolled on four faces or in a closed box pass, of a width|  
exceeding 150mm and a thickness of not fess than 4 mm,  
notin colls and without patterns in relief :

7211, 1310 ---Of secondary quality  
217.1390 ote  
--Other, of a thickness of 4.75 mm or more:

211.1410 . |--- Of secondary quality

217.1490 ns  
" 17211.1910 |---Cold rolled steel strips of thickness below 0.5 mm and  
. jupto 100 mm wide

211.1920 }+- Of secondary quality  
'7211.1990 :

wl

Bay oo

486 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I]

211.2310 |  
211.2390

--Containing by weight less than 0.25 % of carbon:

--- Of secondary quality

.  
°o

211.2910  
211.2990

\*  
o

72.11.9010  
211.9090

~  
im)

8  
=)

. |Flat-rolled products of iron or non-alloy steel, of a width|  
of less than 600mm, clad, plated or coated.

BIEA000 [Plated or coated within

--- Of secondary quality - 'see a

Other @... See : iz

212.3010 }|-- Of secondary quality: ne oo

'7212:3090 {---Other :

-Painted, varnished or coated with plastics: —

212.4010 we Es

212.4090 }---Other - .

-Otherwise plated or coated:

212.2010  
212.2090

4

ol

=

N)

212.5010

212.5090

~

25

212.6010

212.6090

72.13 Bars and rods, hot-rolled, in irregularly wound coils, of  
: iron or non-alloy steel. .

-Containing indentations, ribs, - grooves or other

deformations produced during the rolling process:

213.1010 |--- Of secondary quality :

313.1090 |---Other : —E

[Other ffrescuting steak SSCs

213.2010 {--- Of secondary quality = @ nee ere

213.2000 |--Other,

=

sags

487

"Part I] \_ THE GAZETTE OF PAKISTAN, EXTRA., JULY '1, 2005

= SS

--Of circular cross-section measuring less than. 14mm. in|

W244

214.1010 | |--- Of secondary quality — - tet ft: .

214.1090 | a woes .

-Containing — indentations, ibs, "grooves or

deformations produced during the rolling process or twisted

7214-2070

|

rave a070 |

=

72143010 secondary quality

7214,3080 | |---Otier a

214.9110

214.9190

7214.9910. | — j

7214.9996

72.15 | |Gther-bars and rods of iron or non-alloy steel,

-Of free-cutting steel, not further worked than cold-formed o!

cold-finished: :

215.1010 \*|--- Of secondary 'quality

-Other, not further worked

[72165000 |

Ct ]

IE

215.9010

215.9090

[

72.16 Angles, shapes and sections of iron or non-alloy steel.

-U, | or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm

7216.1000

-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:

BTEZI00

'7216.2200 |--T sections

20, Tor H sections, not further worked than hot-rolled; hot-drawn or extruded of a height of 80 mm or more:

,

ZEST

216.5190

TEI63E10

=H

216.3080

216.3310 j---Of a height exceeding 250.mm

216 5390,

-L or T sections, not further worked than hot-rolled? he drawn or extruded, of a height of 80mm or more:

7216.4010 ---Of a height exceeding 150. mm — oe

216.4090

7216.5000

=I

-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded

-Angles, shapes and sections, not further worked than cold formed or cold-finished: . . .

216.6100 [--Obtained from flat-rolled products . Ts

216.6900

' 17216.9100 {--Cold-formed or.cold-finished from flat-rolled products  
72169000 [Oe

: Wire of iron or non-alloy steel. \_

=

RN]

x

25.

10. |

| ema

20. |

id

S|

maa

20

be

|

|

S|

i= 207 |

| 20 |

fj 20

Td

20 |

j= 20

maa

217.1000 |tNot plated or coated, whether or not polished

727.2000. |{Plated or coated with zinc ; ;

Plated .or coated with. other base metals: : >

7217.3010 | |+--Of a kind used in manufacture of pneumatic tyres(bead : vire) : .

17,3020 jt--Steel cord wire of specification swg-20 to 34° :

179000 [Foter

7217 9000 [Other CSS

i.-STAINLESS STEEL: .

Stainiess 'steel in Ingots or other primary forms; semi-finished products of staintess steel. :

¥

72.18 °

ingots and other primary forms oa

-Other:

--Of rectangular (other than square) cress-section

~d

218.1000

~J

218.9100

218.9900

pt

. 'Fiat-rolled products of stainless steel, of a width of 600 : mm of more.

i ; 2 | ¥¥

-Net further worked than hot-rolled, in coils:

'219.1100 j--Of a thickness exceeding 10 mm

7219.1200\_ |--Of a thickness of 4.75 mm or more but not exceeding 10

: . mm ; 2

--Of a thickness of 3 mm or more but less than 4.75 mm -

x

~l

7219.1300

'219.1400 \_ j--Of a thickness of less than 3 mm .

|--Not further worked than hot-rolled, not in coils:

219.2100 |--Of a thickness exceeding 10 mm so

7219,2200 \* |--Of a thickness of 4.75 mm or more but not exceeding 10

[;

=|

72.19.2300 \_|--Of a thickness of 3 mm or more but less than 4.75 mm

219.2400 . |--Of a thickness of less than 3 mm \_ :

-Not further worked than cold-rolled (cold-reduced):

219.3100 ]--Of a thickness of 4.75 mm or more - -

'7219.3200 |--Of a thickness of 3mm or more but less than 4.75 mm

17219.3300 |--Of a thickness exceeding 1mm but less than 3 mm q

~J

er)

~ 490 THE GAZETTE OF PAKISTAN, EXTRA. JULY 1, 2905 [ParrT  
19.3400 ]--Of a thickness of 0.5 mm or more but not exceeding 1mm

319.4500 ]-Of a thickness of lesa than 0.5 mm

7219.9000 ]-Other

Filat-rolled products of stainiess steel, of a width of Jes:

than 600 mm.

220.1700

220.1200

220.2000

220.000. [Other

|

Bars and rods,  
stainless steel.

8

o

e

8

~J

=~

ot-rolled,

, In irregularly wound colls,

Other bare:and rods of stainless steel; angles,  
jaind sections of stainless steel.

-Bars and Tods,. not further worked.than. h  
drawn or extruded: — .

22B.1100\_ rs

me.t900 [Ofet

72222000 {-Bars and rods, not further worked than cold-formed or cold-|  
finished. ~ ;

22B:3000

2224600

Bae

.0000 |Wire of stainless steal. : ' oo

IV.-OTHER ALLOY STEEL; HOLLOW DRILL BARS AND) |

RODS, OF ALLOY OR NON-ALLOY STEEL

hot-rolled, hot-

“SE “yi R ~~

=

“I

Fy)

8

z

| Other alloy steel in Ingots or other primary forms; semi-finished products of other alloy steel. ‘

224.1000 - |-Ingots and other primary forms

B248000 for

eT

Flat-rolled products of other alloy steel, of a width of 600 mm or more. | . .

-Of silicon-electrical steel:

--Grain-oriented -

225.1100

}

eeeeoannaqqqQauuauaumummeeeeeee ees Tae ax] {Twyw—'—

eas. 1900 fOmer

[78252000 \_]{Othigh speed steel Ps

[7225.3000\_-]-Other, not futher worked than hotroled, Incas | \_\_6 |

225. Other, not further worked than hot-roiled, not in coils .

' . 17225.5000 - |-Other, not further-worked than cold-rolled (cold-reduced)

|

8

225.9100 }+-Electrolytically plated or coated with zinc “ §

+-Otherwise plated or coated with zinc

3

225.9900 [-Oter Cid

a

jat-rolled products of other alloy steel, of a width o

jess than 600mm. . :

226.1100

226.1900

226.2000

~

foes

228.9100

2269200

\_ |{7226.8800|-Electroyically platedorcoated with ane \_\_\_\_—\*i| 3 |

[7226,9400\_-]-Otherwise plated or costed withzne\_\_—=«dt|~=SCi

726.9900 f-Other

ES (eT |

72.27 Bars and rods, hot-rolled, in irregularly wound coils, o'

227.1000 \_\_|-Of high speed steel a | 5

be!

i

~

N

3

227.2000 \_\_|- Of silico-manganese steel .

ee ee

Other bars and rods of other alloy steel; angles, shapes|

ind 'sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.

||  
PBars and rods, ofhigh peed steol | 5

a  
|

228.1000

sl.

228.2010

228.2090

Other bars and rods,. not further worked than hot-rolled, hot]  
[drawn or extruded:

i

Yeo

492 - 'THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

---Gase hardening steel (conforming to. AISI 8620 a {  
equivalent) 7 . '

a6.5000\_|—Other

228.4000 \_|-Other bars rods, not further worked than forged Ts

7228.5000 |-Other bars and rods, not further worked than cold-forme pF |

-|7228.3010

=

or cold-finished

228.6000 |-Other bars and rods

'228.7000 |-Angles, shapes and sections

| Cs

228.8000 [Hollow difbars and rods\_————SSSd TO \_

a aD CS

7

| a

|

HL

x

ram

225.1000

228-2000

288.9000 [Other

|

. 173.01 Sheet piling of iron or steel, whether or not drilled)  
punched. or made. from assembled elements; welded

[|

angles, shapes and. sections, of iron or steel.

'301.1000 " |-Sheet piling . . . |

- 5 |

-}7301.2000 }-Angles, shapes and sections

| DC I

CT

'or steel, the following: rails, check-ralls and rack rails;  
switch blades, crossing frogs, point rods and othe

crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair-wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for

Ld

| 20.

73.02 Railway or tramway track construction. material of iron

Jointing or fixing rails.

302.7000

302-3000

302.4000.

302.9000 [Ohler

| 0

| 20

p20

p20

| 20' |

. Tubes, pipes and hollow profiles, of cast iron. | 20 |

war

[[

i

a

i

sn

ss

oe

9S.

a

73.04 Tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel. ; oe

BOA 1000

Casing, tubing and drill pipe, of a kind-used, in drilling for oil or gas: . .

+Drill pipe oo. : «

2

2

25

10

>

ae

304.2100 35

3043900

|\_\_\_\_\* ther, of circular cross-section, of stainless stock '|

304.4900

[| \_\_\_\_ [Other, of circular ctose-section, of her alloy stock |

304.5100 |--Cold-drawn or cold-rolled (cold-reduced) :

78045900 [Omer SSC~C~\*

904.9000

73.05 - \_ . {Other tubes and pipes (for example, welded, riveted or|

'similarly closed), having circular cross-sections, the!

+Line pipe of a kind used for oil or gas pipelines:

305.1100 }+-Longitudinally submerged arc welded

305.1200 - |!-Other, longitudinally welded :

|, -[Other, welded: oy ' .

306.3800

305.9000 |-Other

73.06 ' {Other tubes, pipes and hollow profiles (for example,

jopen seam or welded, riveted or similarly closed), of

Iron or steel. . . :

306.1000 |,Line pipe of a kind used for oil.or gas pipelines ;

7306.2000 -Casing and tubing of a kind used in drilling for oil or gas

<Other, welded, or circular cross-section, of iron or non-

alloy steel: |. : -

306.3010 .j---Copper coated mild steel tubes upto 8.5 mm dia

306 3080

7306.4000 \_}-Other, welded, of circular cross-section, of stainless steel

OU |

494. THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

. -Other, welded, of circular cross-section, of other alloy steel!

'306:6000 | -Other, welded, of non- circular cross-section .

306.9000 [Other

73.07 Tube or pipe fittings (for example, couplings, io ee

sleeves), of iron or steel. ~

--Of non-malleable cast iron: —. . :

SO7.A1T0

307.1190

p-Others

7307 1810

7307.1920 \_]---Semi finished malleable iron pipe fittings he.

P|

|

Es

|. 20"

pd

pS

|. 10 |

(EA a

-Other, of stainless steel: - . P|

pS

|S

|

| 20 |

| 20 |

10

| 20

pd

BS)

a

S|

i)

a

fa)

rs)

©. .

sl

=

307 2500

7207-2800

\_ -Other: . . . : mo

gorai00\_ [Flanges CSCSC~—S

307.9800

307.8800

[fsorss00 "Other SSCS

Pe

Structures. (excluding prefabricated bulidings heading 94.06) and parts of structures (for example, bridges and bridge-sections,lock- gates, towers, lattic masts, roofs, roofing frame-works, doors and windows! and: their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, sections, shapes, tubes and like, prepared for use in structures, of iron or steel.

'7307.2200 |--Threaded elbows, bends. and sideves. = :

i

~|

10

20:

~

oS

oa

[7308.1000 \_]-Bridges and bridge sections 7

'7308,2000 |-Towers andlatticamasts: ~~ Re

7308.3000 \_.-|Doors; windows and their frames and thresholds for doors

%

—————S ee =

containers for an  
Material (other than compressed or liquefied gas), of  
iron or steel, of a capacity exceeding 300 l, whether or  
not lined or heat-insulated, but not fitted with  
mechanical or thermal equipment. ;

Tanks, 'casks, drums, -

containers, for any material (other than compressed or

liquefied gas), of iron or steel, of a capacity not  
exceeding 300 l, whether or not lined or heat-insulated,  
but not fitted with mechanical or thermal equipment. —

7310.1000 |—Of a capacity of 50 l or more :

|: — |—Of a capacity of less than 50 l: -

'ans which are to be closed by soldering or crimping

S102000 |—Other

Stranded wire, ropes, cables, Plaited bands, slings and  
the like, of iron or steel, not electrically insulated.

"Stranded wire, ropes and cables: —

732.1010 |—Wire —

here from

ES a

7312.9010. — |—Steel cord (2+2x 0.28 mm brass plated steel cord,  
3x0.24x0.35 & 3x0.24+6x0.35) of a kind used in the  
manufacture of tyres ,

jo

'Oo

73130000 |Barbed wire of iron or steel; twisted hoop-or single fiat wire, barked or not, and loosely twisted double wire, o' a"kind used for fencing, of iron or steel.

Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or}

314.1200 . |--Endless bands for machinery, of stainless steel

374.1800

514.1400

[Other

3141970

a74.1980

7314.2000 ° |--Grill, netting and fencing, welded .at the inter-section,. off wire with a maximum cross-sectional dimension of 3 mm o more and having-a mesh size of 100 cm?-or more -

73.14

F

~

Nn

-Other grill, netting and fencing, welded. at the inter section:

314.3100 \_|--Plated or.coated with zinc: | 25°

3143800 [Omer

x a

ao .

£ .

a»

@

g

f=)

[;

-Other cloth, grill netting and fencing:

314.4100 |--Plated or coated with zinc

"l

i

314.4200 j--Coated.with plastics

~

314.4900

314.5000 |-Expanded metal, : Ly

73.15 Chain and parts-thereof, of iron or steel.

A 5

HET

315.1180

315.1200

315.1800

7318.2000

315 V0

315.8200

N

i

NN

Articulated link chain and parts thereof

--Roller chain

=

eT parts

~fNalig, tacks, drawing: ping, ference naljs, staples)  
other than those of heading 83.05) and similar articles,  
lof iron of steel, whether or not with heads of other

material, .but excluding. such articles: with heads. of

j Screws, bolts, nuts, cpach screws, screw hooks, rivets,

co

7aie.1100\_f

'}--Other wood'screws\_

"F738.1200

|

otters, cotter-pins, washers (including spring washers,  
and similar articles, of iron orsteel. :

~Screw 'hooks and sorew Tings:

7318.1510

736.1810 °}--hig

a

2aGob.

498 THE GAZETTE.OF PAKISTAN, EXTRA., JULY 1, 2005 {Parr r

318,2400 \_\_|--Cotters and cotler-pins — ;  
918.2900 [-Other

il  
bad

Sewing needles, 'knitting 'neadies,. bodkins, crochet  
hooks, embroidery stiletos and similar articles, for

In the hand, of Iron or steel; safety pins and other pi  
of iron'or steel, not elsewhere specified or included... '

349.1000 .|-Sewing, darning or embroidery needles'  
318.2000  
319.3000  
s1a9000 [Other CS  
720  
320.1000

NI NIN  
So

=

320.2000 |-Helical springs 7

---Of a kind solely. and: principally used in manufacture. off

p20 |  
pes  
ae  
p10 |  
mae  
P|  
pt  
38  
28  
ma

video cassettes os pe | :

320.9080

ee Te |

Stoves, ranges, grates, cookers (including those, ="  
subsidiary' boilers for. central 'heating), barbecues,  
braziers, gas-rings, plate warmers and similar non-  
electric domestic appliances, and parts thereof, of iron  
or steel. ; :

ae  
a  
) . 2 |  
2s |

| 25 |

ae

|

25 |

p25

mae

Cooking appliances and plate warmers:

--For gas fuel or for both gas and other fuels:

321.1110 J---Cooking ranges ;

NINN . ~d ~I NI N

8 8

©

o

. 3

gairig0f-Oler

351.1200

321.1900

~

=

321.8100 |--For gas fuel or for both: gas and other fuels

321.8200. |--For liquid fuef

7321.8300 . |--For solid fuet

321.9000

so ee T9G07

Part 1] THE GAZETTE OF PAKISTAN, EXTRA, JULY 1, 2005 499

—=—

. Radiators for centra) heating, not electrically heated, and parts thereof, of iron or steel; air heaters and ho  
lalr distributors (including distributors which. can also distribute fresh or conditioned alr), not. electricall heated, incorporating a motor-driven fan or biower, and parts thereof, of iron or steel.» .

“E-Radiators and parts thereof: oes  
7322.1700

~

RN 5

“Al

322.9010 . |---Air heaters and hot air distributors

~

2.4  
\$22.9090 [Others ;

73.23 Table, kitchen or. other household articles and pa thereof, of Iron or steel; iron or steel wool; pot. scourers and scouring or polishing pads, gloves and the like, o iron or steel. ae

-Iron or steel; pot scourers and scou  
\* 4gloves and the like :

ring'or polishing pads,

~

[7325,.9860]-Of sianiooss stool  
7925.9800 [Sher  
RO SC  
[| F Sinks and wash basins, of stainless se;

a

=

~

~

Peete:

oe

Other cast articles.of iron or steel  
325.1000 4-Of non-malleable cast iron  
Pf the

325.9100 \_|--Grinding balls and similar articles for mills

72S [Omer Sd

~

~

~F

-Forged or stamped, but not full

326.1100 |+-Grinding balls and similar articles

326.1910. - |

326.1920 — 8

'7326:1990 | }---Other covers

7326.2000 . |-Articles of iron or steel wire

-Other: see

---X-ray film hangers

b~]

fo}

So

326.9030 \_|---Bottle lasts -

326.5090

74:01 — \_ — [Copper mattes; cement copper (precipitated copper). -

'7401:1000° for a part

7401.2000 }-Cement copper. (precipitated copper)

P = ST ST Tay ; ;

Py al |

RIS 5

2 o

als

S

3 .

4

\*

&

. ¢

ahs 'os

ad On oO

7402.0000 |Unrefined copper; copper anodes —

--Copper-nickel base alloys (cupro-nickel) or copper-nickel

argenté base alloys (nickel silver), see

| --Other copper alloys (other than master alloys of heading

¥a\GOF

Part Ij THE GAZETTE. OF PAKISTAN, EXTRA. JULY 1, 2005 - 501.

oe Caceae SOCa Oc

{74.06 ~- [Copper powders and flakes. P]

7406.1000 . |-Powders of non-lameller structure" ; : 5 |

\_ {2406.2000.. {-Powders of lameller structure; flakes. j ; 5]

| ES nn ET

174.07". {Copper bars, rotsand profiles |

: \_\_-f-Otrefined copper: " = a | ce

7407.1020

'7407.1040 |---Busbars of electrolytic grade of 99.9% purity Pb |

PP Of copper alloys:

f7807 2100 Ss 10

~

407.2200. |--Of copper-nickel' base alloys (cupro-nickel)..or copper-

.. °|nitkelzine base alloys (nickel silver) : - .

'407.2900° \* }- ° : oon

. [74.08

'408.1900

7408.2100 ..

7408.2200 {-Of copper-snickel base alloys {cupro-nickel) |

: ickel-zitic busealloys (nickel silver) : .

--Other. ooo

708.2900

plates, sheets and

-Ot refined copper: :

dn cous "e

"strip, of. @ thickness

ST se 12

3

7402.1100.. : i .

409 1806

ole. —\_ Top

-Of copper-tin base

=

409.2100

(409.2900

~ ES)

He

S

¢¢

5.3100 |:-In coils

-OF copper-nickel base 'alloys -(cupro-nickel) or copper-|  
'nickel-zinc base alloys (nickel! silver) .

a backed: |... . aot . :

'410:1100. |--Of refined coppér 7 : Po

--Of refined copper .-

iaae

po]

Pt

|

a A

|. [Of refined copper: j es ee

---Capillary tube of diameter upto 2.25 mm. ' vj YB i

fratt-t020"|[—Internaly groovedtubes SCC id,

[— [ot coppereiays

[7414 2100\_[-[Ot eopper-zine base aloys(brass) YO

P|

|

pe

7411.2200 " |--Of copper-nickel base alloys (cupro-nickel) or copper-  
nickel-zinc base alloys (nickel silver) — :

re

'Copper tube' or. pipe fittings (for example, couplings;

ded -wire, cables, plaited bands. and the ike, '0

Cloth. (including endiess bands), gritt and netting,  
copper wire; expanded metal, of copper.

4)

+ Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY:1, 2005 503.,

Nails, tacks, drawing pins, stapies.(other than those o heading 83.05) and similar articles, of copper or of Iron| or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles,

”

: -]-Nalls.and tacks, drawing pins, staples and similar articles  
-Other articles, not threaded:

|--Washers (including spring washers)

Pee

ra —

-Other threaded articles: ~

,

|  
|7atei0000~|Gopper springs.

a

ee ee

74.18' °, [Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring 01 polishing pads, gloves and the like, of copper; sanita -|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: i et '

Pot scourers and scouring or-polishing pads, gloves and the like ty - . . -

pe

ma

|

||

|

||

rare S600 [Omer

Ts

a

aa

Ge

=

~ OT.

ae

=i.

8

=

7418.1000 ~ Te

'418.2000 |-Sanitary wate and parts thereof toa . ;

i

0 es

74.49. Other articles of copper. Po

479.1000 \_|-Chain andparsthereot Cd

3 ali

So, fpOther: — ; \_ .. .

7419,9T00 \_|-Gast, moulded, stamped or forged, but not further worked

ree

504 THE GAZETTE OF PAKISTAN, EXTRA., JULY. 1, aS “ {Pax t

co

eh

wicket oxide sinters an ome

“Nickel oxide ainterp and other” intermediate, rao f  
dickel metallurgy - ‘

~!

{75.01 Nickel meee

‘501.1000

7504. 2000 —

Unwrought nickel.

‘502.1000 Ni ickel, mot alloyed \_

302-2500.

7503: 0000 |Nickel waste and Scrap. |

Nickel, powders snd flakes.

<a ~

gi

=

1

7504.0000

'Parr I] |THE GAZETTE. OF PAKISTAN, EXTRA., JULY 1, 2005 505 ,  
, 76.07. [Unwrought alumintum. — a as ;  
[reo t000

.{76.02° . [Aluminium waste or scrap.

7602.0010,. |= OF auto parts

'602.0090 —

ee ee

76,03 « Aluminium powders and flakes. .

603.1000: |-Powders of non-lamelier structure us

603.2000 \_|-Powders of structure; flakes vo le Pes Bae

>

>

Pe

04 Aluminium bars, rods and profiles...

-Of aluminium, .not alloyed:.

BATTS,

~

=|

3 =

iy

rd

3

6

604.1090. |---Profiles ~

'-Of aluminium alloys: . "

'PMolowprofies iY

6042010

~

7604.2920 \_\_\_|---With cladding for noclock brazing os be

[7604-2080

el

Aluminium wire... aaa Te

Of aluminium, not alloyed:

~Of 'which the' maximum cro:

exceeds 7mm at

--Other .

-Of aluminium alloys:: ; a,

7605.2100° |--Of which 'the. maximum 'cross- 'sectional. dimension

. lexceeds 7mm oo .

SOE BIO

'Aluminium plates, sheets and strip, of a thickness  
lexceeding 0.2mm... - ee .

"Rectangular (including square): an :  
7606.1100.. |--of aluminium, notalloyed

76.05.

7605.1100 \*

ae

gs: séctional | dimerision|

605.1900

nN

o

[:

3

8

ST

606.1200 « |--Of aluminium alloys: 10

uy a

506 THE GAZETTE: OF PAKISTAN, EXTRA, JULY 1, 3005 - [Part I  
Soran! :

—

Paperboard, plastics or' similar  
materials) of a thickness, (excluding any backing) rt}  
. exceeding 0.2mm.

ee os

"[7607.1700\_]--Roled butnotfurherworked ———SSSC\*dSCCO

a

CAL SL ns

. [7607,1820 ]--Printed 'aluminium fol ln ae

CAE cc

2 a Vo

EE DRS ERI

Aluminium tubes and pipes. - Po

je 10 |

08-2000\_]Ofatuminium loys. TO

PT

—

. pipe ‘

Aluminium. structures (excluding protabricat  
buildings of heading 94.06) and parts of structures (for  
example, bridges and' bridge- sections, towers, 'lattice! ©  
masts,roofs, roofing frameworks, doors and | ;  
land their frames and thresholds-for doors, balustrades,|  
pillars and columns); aluminium plates,reds, profiles  
tubes and the like, prepared for use in structures. :

whe IS

Part ij THE GAZETTE OF) PAKISTAN; EXTRA.; JULY 1, 2005" . | 307  
SS

thereof; pot scourers and scouring or polishing Pads, ove :  
lana the tikes

'|-Pot scourers. and id epouring or porehing a re an

pote

rs | 1

THE GAZETTE: OF PAKISTAN; EXTRA, JULY 1, 2005. {Parr 1

Nails, Tacks, Staples | other than those of heading 83.05)

screws, bolts, nuts, screw hooks, rivets, cotter-pins,  
washers: and similar articles

of aluminium wire.

Notes: 1. This heading covers articles of any thickness, whether or not  
backed with any material.

—————>>>—————

Unwrought zinc.

-Zinc, not alloyed:

901.1100 |--Containing by weight 98. 99%or more of zinc

901.1200 -|-.Containing by weightless than 99.99% of zinc

7901.2 Zinc alloys

=

7902. Zinc' Waste "and serap.

79.03 zinc dust, powders arid flakes.

7903. 1000

903.900

79.04 Ising bars: rodarprofles and wie bars, rods, profiles and wire.

'904.0090

eEEEE aaa

'905.0000. Zinc plates, sheets, sip and foil.

——reer

Zinc tubes, pipes and tube or pipe fittings: (for. example eupings, elbows, Steev2s)-\_\_\_\_\_ gs, elbows, sleeves).

79,07 Sie sides tang articles of zinc.

907.0010 |---Zinc slugs for dry hatiery cell sontainers

207.0080

=

J

180.01 Unwrought tin.

8001.1000 "Tin, not alloyed

3;

|

007 2000

'8002;0000 4tin waste and scrap.

\_ |[8003.0000 Tin bars, rods, profiies and v wire

8004. 0900. Tin plates, 'sheets 'and strip, of a thickness exceeding

Tin foil (whether or not printed or Backed with paper,  
' |paperboard, plastics or similar backing materials), of all  
thickness (excluding -any- backing) not exceeding 0.  
mm; tin powders and flakes. -

it on

510 | THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Part I

1

8006.0000 | Tin tubes, pipes and tube of pipe fittings {for examples,  
. 'couplings, elbows, see ee :

0000 . [Other articles of tin. — ee  
tungsten (wolfram) and articles. thereof, including  
waste and scrap. - . = . .

707.1000

--Unwrought tungsten, including bars: and rods. obtained  
simply by sintering eos

--Bars and rods, other than: those obtained simply b  
sintering, profiles, plates, sheets, strip and foil ~ .

191.9600 [Wire CCS

107.9700

101.9900. |--Other : . - .

- Molybdenum and articles thereof, Including waste and  
scrap. a :

702.7000

--Unwrought molybdenum, including  
'simply by sintering, .

--Bars and rods, other than 'those obtained simply 'by|  
sintering, profiles, plates, sheets, strip and foil \_ '

762.8600

102.9700 'j--Waste and-scrap . 2 oe

162.8000

A

Tantalum and articles .thereof, including waste and  
scrap. .

8103.2060 j-Unwrought tantalum, including bars and rods - obtained  
. simply by sintering; powders

8

o

st

~ 8101-9400

8101.9500

oS

fo}

8102.9400

bars and rods obtained

8102.9500

©

ee ee

1089000 [Waste and scrap SS

703, 9600

| ee

Magnesium and articles thereof, including waste and,  
scrap. “\* :

-Unwrought magnesium: : ; \_ ~ i

,

--Containing at least 3. 8% weight of magnesium'

104.1100

104.1901

|

fos)

104-2000\_

+Raspings, fumings 'and 'granules, graded according to aia]

8104.3000.

powders

[o)

104.9000

Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and a .

-Cobalt mattes and other intermediate metallurgy; unwrought cobalt; powder  
105.3000 j-Waste and scrap -

105.9001

18105.2000

'8106.0000 |Bismuth -and articles thereof, including waste and

oO

s

103000

Manganese and articles thereof, including waste and scrap. .

=

=

=

eo

o

8

Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium(columbium), rhenium and thallium, and articles of these metals, including waste;

and scrap. : 2

-Beryllium: = Lots Te

8112.1200 |--Unwrought; powders ;

712.1800

712.1900

1722100

112.2200

B112.2800

172.3000

172.4000

BTIZBTOO

[er12.5200

112:5900

& "Sy To

2

=

wp .

J

nN

3

ao

i

oo.

112.9200 |--Unwrought; waste and scrap; powders. .  
112.9901

So

\_ {8113-0000

r--) e-)

N

r=)

=

Hand tools, the following: spades, shovels, mattocks,|  
picks, hoes, forks and rakes; axes, bill hooks and)  
similar hewing tools; secateurs and pruners of an'  
{kind; scythes, sickles, hay knives, hedge shears, timbe:  
wedges and other tools of a.kind used in agriculture  
horticulture or forestry. me :

8201.1000.. |-Spades and shovels -

201-2006

8201.3000 ~ |-Mattocks, picks, hoes and rakes

oO

"18201:4000° }-Axes, bill hooks and similar hewing tools

co]

co [3

oo

Part I] - THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 513

a a ee

aaa Renee and similar one-handed pruners and shears}

. (including poultry shears) : a :

-Hedge shears, two-handed pruning shears and similar two-

. handed shears ; oy te. ;

-Other hand tools of a kind used in agriculture, horticulture

orforestry .. -- ¥

pee ing or toothless saw blades).

"[B20B.7000

208.2000

b Paneay saw 'blades. (inciuding slitting. or slotting sa

blades): .

202.3100 |--With working part of steel ; Zz

202.4000,

| [Other saw blades SC"

2029100

[\_ Foths CSCS

e202 5670 | -Ginsaw blades

e200 9990 [Other to

a a ee

. Files, rasps, pliers (including cutting pliers), pincers,  
tweezers, metal cutting shears, pipe-cutters, bolt . i

croppers, perforating punches and.similar hand tools, | .

208.1000 [-Files, raps endsimiartoo® | tO

8203.2000 |-Pliers (including cutting pliers), pincers, tweezers and

similar tools renee

[8205:5000 [Metal cutting shears and ermiartoole ~~~ +10 |

-Pipe-cutters, bolt croppers, perforating punches and-simila

tools '

Hand-operated spanners and. wrenches.' (including

torque .meter- wrenches but. not including tap)

wrenches); Interchangeable spanner sockets, with o

without handles. . a

}+Hand-operated spaénners and wrenches:

8204.1100. ]--Non-adjustable

--Adjustablé - "

8204.2000- |-Intarchangeable Spanner sockets, with or without handles

{|

82.04

pT

Gat

514.\_\_\_\_ THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

| toois- (including glaziers'. \_ diamonds),  
elsewhere specified or included; blow lamps; vices,  
'clamps and the like, other than accessories for. and  
parts of, machine-tools; anvils; portable forges; hand-  
or pedal- operated grinding wheels with frameworks.

8205.1000 |-Drilling,'threading or tapping tools

o

aaa Wied Chisels, guages and similar cutting tools fo!  
Jworking wood . 7  
|\_\_\_\_ [Other Rand tools (rahaing Gaslan' amano

oo

ioe)

205.5100 |--Household tools ; 10 |  
2068900 [Omer CSC""\*SCS\*w\*YSC\*C\*SOSCSd

@!] @

205.6000 |-Blow lamps  
18205.7000 = |-Vices, clamps and the like

8205.8001 -Anvils; portable forges; hand- or pedal-operated grinding  
; wheels with . frameworks . 7

\* 18205.9000 j-Sets of articles of two or more of the foregoing|  
: \_\_|subheadings

10°

: 10

fegoi 10

8206.0000- |Tools of two or more of the headings 82.02 to a  
interchangeable tools for hand tools, whether or not  
power-operated, or for machine-tooils (for example, fo  
pressing, stamping, punching, . tapping, threading,  
drilling, boring, broaching, milling, turning or scre  
driving), including dies for drawing or extruding metal,  
and rock drilling or earth boring tools.

put up In sets for retail sale. :

82.07

oO

207.1300 |--With working part of cermets ~  
207.1900 j--Other, including parts :

|\_| -Reck drilling or earth boring tools: -  
207.2000 = }-Dies for drawing or extruding metal

@] Oo] Go

'8207,3000 -{-Tools for pressing, stamping or punching  
207.4000 |-Tools for trapping or threading . ;  
|\_.\_|[-Tools for drilling, other than for rock drilling:

oo

fos]

\_ 0701  
e207 5080 [Omer  
207-6000  
207.7000

@]

ao

4

4nd

Parr JJ THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 515

207.8000 |-Tools for turning : :

K

HE

ao

207.9000 j-Other interchangeable tools

nives and cutting blades, for machines or fo!  
mechanical appliances. :

'8208.1000 |-For metal working . : ;

8208.2000 \_|-For wood working : - ee

'8208.3000 |-For kitchen appliances or for machines used by the food  
' findustry .

8208.4000 |-For agricultural, horticultural or forestry machines

8

8

ood

208.9010 |---Cutting Blades & knives for paper working

g208.8000 [Ohrid

[:

i Plates, sticks, tips and the like for tools, unmounted, off  
cermets.

'8210.0000. {Hand-operated mechanical appliances, weighing 10 kg!  
or less, used in the preparation, conditioning or serving  
-. of food or drink. .

ao

nN.

i=]

©

So

S

| 6

Knives. with cutting blades, serrated or not (including  
pruning knives), other than knives of heading 82.08,  
land blades therefor.'

211.1000. |-Sets of assorted articles ;

211.9100 }--Table knives having fixed blades mo \*

o

217.9200

217.930

211.9400

211.9500

PT

Razots and razor blades(including razor blade blanks in|

o

A

iS

212.1000 . |-Razors a .

8212.2000. |-Safety razor blades, including razor blade blanks in strips \_

212.8000

ao

8213.0000

Scissors, tailors' shears and similar shears, and blades|  
therefor. : ;

Other articles of cutlery (for example, hair clippers,  
butchers' or kitchen cleavers, choppers and mincing

knives, paper knives); manicure or pedicure sets and|  
instruments (including nail files). -

8214.1000 |-Paper knives, - letter openers, érasing knives, pencil  
sharpeners and blades therefor ; :

-/8214.2000 . |-Manicure or. pedicure sets and instruments (including nail  
files) ..

fo)

a Sa

Spoons, forks, ladles, skimmers, cake-seivers, fish:  
knives, butcher-knives, sugar tongs and similar kitchen  
or tableware. :

[oy

Pf -Other

[Omen OC

[215.9990 [Other

a es

183.01. . |Padlocks and locks (key, combination or electricall  
operated), of base metal; clasps. and frames with  
clasps, Incorporating locks, of base metal; keys for: an  
of the foregoing articles, of base metal.

8301.1000 }-Padlocks E

301.2000. |-Locks of a kind used for motor vehicles

215:2000 j-Other sets:of assorted articles

OO]

ao

8301.3000 |-Locks of a kind used for furniture. .

~ [8301.4000 \_\_]-Other locks a \_\_.

301.5000 — |-Clasps and frames with clasps, incorporating locks

) CO) &

307.6000

8301.7000. |-Keys presented separately

a

ca |

p |

25

a

'8215.1000° |-Sets of assorted articles. containing at least. one ance

plated with precious metal . :

p25

||

|  
P|

| 8

P|

|

ma

35

| 25

P25 |

P|

Y 25 |

2s |

Pd

SS

iE metal mountings, fittings and similar articles

suitable for furniture, doors, 'staircases, windows,  
blinds, coachwork, saddlery, trunks, chests, caskets o

8302, 1000  
308,260

the tike; base metal hat-racks, hat-pegs, brackets and  
. {8302:3000 }-Other mountings, fittings and similar articles suitable fo!

a

similar fixtures; castors with mountings of base metal;  
motor vehicles

automatic door closers of base metal.  
+Other mountings, fittings and similar articles:

[ony

302.4200 \_j--Other, suitable for furniture oe

fen]

302.4100 | -Suitable for buildings a 25

one

ian

C

a

ps

ea02.4800 [Omer Cd

2902.5000 | Hat-racks, hat-pegs, brackets and similar articles \_\_\_\_ [| \_\_ 28 \_|

fa302.6000 [Automatic door closers

||

ia

] ]

a

fo-] Ee")

Re

8303.0000 .'|Armoured or reinforced safes, strong-boxes and doors  
and safe deposit lockers for strong-rooms, cash orj  
deed boxes and-the like, of base metal.

a

'8304.0000 - | Filing cabinets, card-index cabinets, paper trays; paper

: rests, pen trays, office-stamp stands and similar officel

for desk equipment, of base metal, other than office

furniture of heading 94.03.

Fittings for loose-leaf binders or files, letter clips, letter  
corners, paper clips, indexing tags and similar office  
articles, of base metal; staples in strips (for example, .

for offices, upholstery, packaging), of base metal.

RE

p25

pe.

|

25.

elo

es ee

83.06 - Bells, gongs and the like, non-electric, of base metal;

'statuettes and other ornaments, of base metal;

photograph; picture or similar' frames, of base metal;

mirrors of base metal. . . .

-Bells, gongs and the like . a

-Statuettes and other ornaments: \_ .

83.05

305.1000' |-Fittings for loose-leaf binders or files / oo,

[oe]

8306.1000

/

518 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 (Parr-I

--Plated with precious metal

-Photograph, picture or similar frames; mirrors |

oO

eo

oO

cor)

nN

rag

Qo

o

2

ao

c=;

for)

nN

©

oS

o

83096.3000

3.07 Flexible tubing of base metal, with or without fittings. ~ ;

307.1000 |-Of iron or steel . , |. 2

oO

307.9000 j-Of other base metal

Clasps, frames. with clasps, buckles, buckle-clasps,  
hooks, eyes, eyelets and 'the like; of base metal, of al  
kind used for clothing, footwear, awnings, handbags,

travel goods or other made up articles; tubular or] |  
bifurcated rivets, of base metal; beads and Spangles,. of  
base metal. — :

[Hooks, eyesendayeeis

308.1070

08.1020

308.2000

fer

a

pO

ps

P|

soaso10 | -Gaeps  
wosso20 [Buckle SCSC“YSC“ OY  
3088080 [Frames ofhandbagsandpurses LC  
308.9090 \_|---Other [ 25

|

| 2

i

oO

Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.

OETODD z

Ec

8310.0000 | Sign-plates, name plates, address-plates and similar |

[ony

plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. .

oe

oT

Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. 519

Wire, rods, tubes, plates, electrodes and simila  
brazing, welding or deposition of metal or of metal  
carbides; wire and rods, of agglomerated base metal  
powder, used for metal spraying. . -

8311:3000 |-Coated rods and cored wire, of base metal, for soldering,  
. }brazing or welding by flame \_ :

311.9000 {-Other; including parts : 7

407.1000 [-Nuclearreactors CdS

8401.2000 |-Machinery and apparatus for isotopic separation, and parts  
thereof

\*{8401.3000° .|-Fuel elements (cartridges).non-irradiated =~ Lo,

products, of base metal or of metal carbides, coated or|

8311.1000 |-Coated electrodes of base metal, for electric arc-welding |

~

84.01. Nuclear reactors; fuel elements (cartridges), non-|

Irradiated, for nuclear reactors; machinery and

401.4000 | -Parts of nuclear reactors [6 |

[o=) --)

cored with flux. material, of a kind'used for soldering,

8311.2000 |-Cored wired of base metal, for electric arc-welding :  
apparatus for isotopic separation.

Steam. or other vapour generating bollers (other than

central heating hot water boilers capable also o

producing low pressure steam); super-heated wate:  
bollers. ,

34.02

| Steam or other vapour generating boilers: '

--Watertube boilers with a steam production exceeding 45  
perhour;

8402.1110 -)---With a steam production exceeding 45 t but not more|  
than 350 t per hour and 80 kg per cm" pressure

o

- [RAO TIOO\_

8402.1200 --Watertube boilers with a steam production not exceeding|  
oO 45 ton per hour . .

P| --Other vapour generating boilers, including hybrid boilers: | |

8402.1910 \_|---Firetube boilers - . ; ;

[ea02.t990 [Other

\_[8402:2000\_ | Super-heated water borers

'O70 [For machines of headng e402-1190 Sd

"MLE

520 \_THE GAZETTE OF PAKISTAN, EXTRA., JULY-1, 2005 ~ [Part I

8402.9020 - ]---For machines of heading 8402,1990 . ;

2)

402-2080

84.03" \_|Central heating boilers other than those of heading|

405.1000

8

3.101

4.04:

oS

'Auxiliary plant for use with bollers of heading 84.02'0  
84.03 (For example, economizers, super-heaters, soot  
. removers, gas recoverers); condensers for steam o  
other vapour power units. . ;  
ee plant. for use with boilers, of heading 84.02 o1  
84.03: - we ns  
:  
a

8404.9020. |---For machines:of heading 8404.

es ee

84. Producer gas or water gas generators, with or without}  
their purifiers; acetylene gas generators and. similar  
water process gas generators, with or without thei  
. \_|purifiers. ae :

\_ |-Producer gas or water gas generators, with or without thei  
purifiers; acetylene gas generators and similar wate

process gas generators, with or without their purifiers

sa05.5000 [Pate id  
CS

84.06. ' {Steam turbines and other. vapour turbines, ° .  
{8406.1000 ~ |-Turbines for marine propulsion . Lo

-Other turbines: -

406.8100 \_|--Of an output exceeding 40 MW -  
8406.8200. {-Of an outptit not exceeding 40 MW. . Co

|  
a

Spark-ignition reciprocating or rotary internal

1

184.07

. combustion piston engines.

57 F000

oT FG

Other

-Reciprocating piston engines of a kind used for the|

fos)

&

8407,290

o

'opulsion of vehicles of chapter 87: .

'8407.3100 |--Of a cylinder capacity not exceeding 50 cc

, 18407.3200 |--Of a cylinder capacity exceeding 50cc but not exceeding,

+ 1260 cc . .

18407.3300 |--Of a cylinder capacity exceeding 250 cc but not exceeding,

1,000 cc

407.3400 j--Of a cylinder capacity exceeding 1,000 cc — .

407 5010

8407.9020 ]---Of a kind used for the propulsion of vehicles of chapter 87

407.9000

84.08 Compression-ignition \_ internal combustion \_ piston/

: engines (diesel or semi-diesel engines).

408.1000 {-Marine propulsion engines ,

'8408.2000 - |--Engines of a kind used for the propulsion of vehicles o  
chapter 87 ;

408 9000

PO

Parts suitable for use solely or principally with the  
engines of heading 84.07 or 84.08.

409.1000 }-For aircraft engines " ;

--suitable for use solely or principally with spark-ignition|  
internal combustion piston engines:

o

oO

fo}

8409.9110 |---Rings for pistons of vehicles of Chapter 87 : .

8409.9120- |---Cylinders for vehicles of Chapter 87

8

@

8408-9190

408.5140

408.9160

3408.9160

8408.9170

. So  
522 THE GAZETTE OF PAKISTAN, EXTRA, JULY 1, 2005 [Parr I

B08 976  
408 9450

fee}

409.9910 |---Rings for pistons of vehicles of Chapter 87

00}

46 0620  
8409.9930  
8469.9040  
8409.9950  
408 9860  
409.9970  
400.0080

400.9880 [-Oher

10 Hydraulic turbines, .water wheels, 'and \_ regulators)  
therefor. .

-Hydraulic turbirfes and water wheels: ~  
410.1100 |--Of-a power not exceeding 1,000kW' :

8410.1200 }--Of, a power exceeding 1,000kW but not exceeding  
. 10,000kW - .

8410.41300 |--Of a power exceeding 10,000 kW .

35  
35

35  
35  
10.

[--)

i

a

F3

-Parts, including. regulators: :

---For machines of heading 8410.1100 ~ - 2  
Other. : 7

Turbo-jets, turbo-propellers and other gas turbines.

8410,9010

0.9080

411.1100 - |--Of a thrust not exceeding 25kN

417.1200 |--Of a thrust exceeding 25kN

@.

eo

ATT 3100

11.2200 3

411.8100 ]|--Of a power not exceeding 5,000kW

414.8200 |--Of a power exceeding 5,000kW

[o=)

411.9100 \_|--Of turbo-jets or turbo-propellers

41,9800

Other engines and motors.

Reaction engines other than turbo-jets

412.1000

-Hydraulic power engines and motors: .

412.2100 :]-Linear acting (cylinders) . .

fe)

bo]

412-2800

T2100

8412.3900

a2 8070

412.8080 2

8412.9010 |--- For machines of heading 8412.3900 and 8412.8010 . |

10

10

'0

o

-- For machines of heading

heading 8412.1000, 8412.2100,

8412.2900 & 8442.3100 :

f

a1.5090\_ [Other

ee

Pumps for liquids, whether or not fitted with a

measuring device; liquid elevators. \_\_. .

-Pumps fitted or designed to be fitted with a measuring}

8443.1100 ~-Pumps for dispensing fuel or lubricants, of the type used

in filling-stations or in garages -

413.1910 |---Pumps for dispensing chemicals, fitted with sensor . §

413.1980

8413.2000 |-Hand pumps, other than those of subheading 8413.11 or

8413.19 : :

-Fuel, lubricating or cooling medium pumps for internal

: e

£  
iS  
©  
8  
r=)

fo]

combustion piston engines:

413.3010 |---Diesel fuel injection pumps for vehicles of Chapter 87  
ars0e0 [Other Cd

CO] aia fo)  
oS

o

19.400  
413.5000 |---Other reciprocating positive displacement pumps

i

413.6000 |---Other rotary positive displacement pumps ; .  
413.7000 |---Other centrifugal pumps ; i

-Other pumps; liquid elevators: - : uo  
413.8110 |---Geared. pumps ae.)

419.5120

Use  
524 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1; 2005 [Parr I

ee  
5)

19.8100  
419.8100  
478.8200

413.9110 |---Stainless steel impellers .

oe

x ---Stainless steel fabricated laser welded chamber for pump)

bowl assembly .  
---Other parts. for machines of heading 8413.1910)

P|  
| 20  
| 20 |  
eT  
P|  
mz  
8413.4000, 8413.8110, 8413.8120 & 8413.8130 pF |  
p10  
p20."  
| 20 |  
P|  
|

8413.9130

8413.9140 |---Other parts for machines of heading 8413.1100  
73.9790  
413.9200 | |--Of liquid elevators : ;

Air or vacuum .pumps, air or other gas compressors]  
and fans; ventilating or recycling hoods incorporating a  
fan, whether or not fitted with filters.

4.7000  
414.2000 . |--Hand or foot. operated air pumps oot  
"Compressors of a kind used in refrigerating equipment: =

ro) [==  
&  
=  
wo  
©,  
=  
nm  
o

:

414.3010 \_|--Used with non-CFGEHCFC gases

414.3000

8414.4000 |-Air.compressors mounted.on.a wheeled chassis for towing

~Table, floor, wall, window, ceiling or roof fans, with a. self-contained electric. motor of an output not exceeding 125 W:

ps

pe

|

ara BHTO\_-|Galiagian |

a

=

st

aa

|

8414.5120 |---Pedestal fan :

414.5130 }---Table fan of .

414.5140

qasie0 [Other

BATE BBTO

-Hoods having a maximum horizontal side not exceeding

- a

>

es]

8414.5991

8414,6000

120 cm . o ‘

414.8000

oo fe)

. o oO

we G33

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 525

a  
|

|  
414.9010 j--- Of machines of heading 8414.1000 and 8414.3010  
414.9020 ]--- Of machines of heading 8414.3090

fo) Re) K-)

Air conditioning machines, comprising a motor-driven

84.15 -  
fan and elements for changing the temperature and

humidity, including those machines. in which the

humidity cannot be separately regulated.

Pt  
ma  
10  
P20 |  
P|  
-Window or wall types, self-contained or "split-system" | 25]  
| 35  
}  
ma

RI oO

445.2000 }-Of a kind used for persons, in motor vehicles .  
[foes

8415.8100 |--incorporating a refrigerating unit and a valve for reversal of|  
. the cooling/heat cycle (reversible heat pumps)

415.8200 | |--Other, incorporating a refrigerating unit .  
8415.8300 |--Not incorporating a refrigerating unit

o

a

8415.9010 |---Evaporators enamelled and coated for antirust purposes

[84159030 |--Covers for innarbody. Cd  
jeaves000\_]-Omer CSCS

a  
84.16. Furnace burners for liquid fuel, for pulverised solid fuel  
or for gas; mechanical stokers, including the  
mechanical grates, mechanical ash dischargers and  
similar appliances.

8416.1000 |-Furnace burners for liquid fuel P|

8416.2000 ]-Other furnace burners, including combination burners.

[~~]

-Mechanical stokers, including their mechanical grates,

8416.3000

. mechanical ash dischargers and similar appliances

18416.9000. |-Parts - oo, , .

84.17 Industrial or laboratory furnaces and ovens, including

Oo

incinerators, non-electric. a

; -Furnaces and ovens for the roasting, melting or other heat-|  
treatment of ores, pyrites or of metals:

—=\$—\$—\_— i =

oo

i

8417.2000 |-Bakery ovens, including biscuit ovens

17,8000

417 9000

Refrigerators, freezers and other. refrigerating o

freezing equipment, electric or other; heat pumps other!  
than air conditioning machines of heading 84.15.

fe)

417.1090

[:

184.18

o

-Combined refrigerator-freezers, fitted with separate  
external doors :

-Refrigerators, household type:

8418.2100 |--Compression-type — -

418.2200 |--Absorption-type, electrical

478 2900 25

©

ae

3]:

a

fr)

i)

i

[e)

-s]

ps

Ds

Ps

|

a

— [5]

478.3000 [Freezers of the chest type, not exceeding 600 l capacity | 25 \_\_\_]

||

=

5 |

5 |

aa

—

Ps

ps

a

[20]

a

'8418.5000 | -Other refrigerating or freezing chests, cabinets, display  
+ | counters, show-cases and similar refrigerating or freezing  
furniture ;

-Other refrigerating or freezing equipment; heat pumps:

--Compression. type units

exchangers: - 2

A.B170

478.5190

78.6900,

pPates

8418.9100 | -Furniture -designed to receive refrigerating or freezing

"Whose condensers are: heat

equipment ;

---Evaporators (roll bond. type)

418.991

418,992

o1o

0 | ---Of machine of heading 8418.6110

B476.9900

@] o] ©

>

arg

oa

©

Bs)

”

Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials, by a process involving a change of temperature "such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage. water heaters, non-electric.

~Dryers

419.3100 } --For agricultural products

8419.3200 } --For wood, paper pulp, paper or paperboard

419.3800

479.4000 Drying or rectifying plant

479.5000

849.6000

[other machinery, plant and equipment. + —\*s

[5478.5100\_] -For making hot drink or for cooking or heating food [25

--- Of machines -of heading

84.19.3200, 8419.3900 & 8419.6000

Calendering or other rolling machines, other than for SS metals or glass, and cylinders therefor. . a

420.1000 } -Calendering or other rolling machines :

--Cylinders a : -

Centrifuges, including centrifugal dryers; -filtering or purifying machinery and apparatus, for liquids or gases. |

'UBG

528 THE GAZETTE OF- PAKISTAN, EXTRA., JULY 1.,2005 [Parr

Centrifuges, including centrifugal dryers: .

--Cream separators

(o-]  
&  
Nn  
,  
—  
=  
[=  
o

ee poeeses  
i

-Filtering or purifying machinery and apparatus for liquids:

--For filtering or purifying water

z --For filtering or purifying beverages other than water 20 |

oe] o el ©  
od eS al &  
Ny L\*) ed  
NR XN) 8  
ie] to oy ee  
i) or ny  
=| = oT fo  
ro) of 6

--Oil or petrol-filters for internal combustion engines

-Filtering or purifying mahcinery and apparatus for gases:

: --Intake air filters for internal combustion engines,

ao fo) CO} wo  
"4 eS >)  
nN Le} DS) es  
= =, =)  
a wo Nr Nw  
oO =>) Oo] @  
= ray oF 2  
o o o| co

i

: [Filter driers used with non-CFC refrigerant gases

---Filter driers used with CFC refrigerant gases :

i

SOO

a

-Ofceretiges,nclidagcontigal dyes

BIATSTTO\_-OI machines of heading 6a21,11008 8427. 160-8

SL

ars

aa

2

a

ef ©

al &

NI] NO

Ry

ol @

ol ©

ao

So] 5

[-)

Bs

ny

=

ce)

oO

oO;

--Of machine of headirig "8421.3910, 8421.3920 &|

Dish washing machines; machinery for cleaning o  
drying bottles or other containers; machinery for filling,  
cldsing, sealing or labelling bottles, cans, boxes, bags  
- for other containers; machinery for capsuling bottles,| .  
jars, tubes and similar containers; other packing or  
wrapping. machinery (including heat-shrink wrapping)

machinery); machinery for aerating beverages.

e ; ej 8),

re iN] > rs)

=} pe

io ©

a8) | 3

o| o fs)

'Dish washing machines: : -

8422.1100 |--Of the household type  
aeo1000 [Other

-Machinery for cleaning or drying bottles or other containers |

-Machinery for filling, closing, sealing, or labelling bottles,

cans, boxes, bags or other containers; machinery fo

capsuling bottles, jars, tubes and similar containers) ;  
ed

oO

-

nN

ny

NO

coy

8

machinery for aerating beverages

8422.4000 |--Other packing or wrapping machinery (including heat-|  
oa shrink wrapping machinery) N

©

4

yy

N

Q

c=)

o

o

90 ---Of dish washing machines

aea000 [Cher

ben rene}

o

&

ND

Ny

o

e

=

o

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.

-Personal weighing machinery  
household scales -

423.2000 | -Scales for continuous weighing of goods on conveyors

8423.3000 ° j-Constant weight scales and scales for discharging at  
Predetermined weight of material into a bag or container,  
including hopper scales :

-Other weighing machinery:

18423.1000

ines, including baby — scales;

fe]

--Having a maximum weighing capacity not exceeding 30:kg|

--Having a maximum weighing capacity exceeding 30 kg my  
ie

[os]

&

Ny

wo .

fee]

=

fo}

o

not exceeding 5,000kg . .

Po -Weighing machine weights of all kinds; parts of weighing  
machinery: =

|

A

84.24 Mechanical appliances (whether or not hand-operated

for projecting, dispersing or spraying' liquids o  
powders; fire extinguishers, whether or not charged;  
spray guns and similar appliances; steam or sand  
blasting machines and similar jet projecting machines.

43S

530 \_ THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr I

-Fire extinguishers, whether or not charged.

-Spray guns and similar appliances

a CT

8424.3000 |-Steam or sand blasting machines and similar jet projecting|  
jmachines

-Other appliances:

20

0

'8424.8100 |--Agricultural or horticultural '

8424 8500

oo

&

np

. eS

u

lo]

Qo

oO

\_ |8424.9010 |---Of machines of heading 8424.2010, 8424.3000 &  
8424,8100 : \_... :

pe

pto

aoe

BAT -her

fd

Pulley tackle and hoists other than skip hoists; winches} |

|

pS

|

ps

Td

land capstans; jacks. .

-Pulley tackle and hoists other than skip hoists or hoists of al

kind used for raising vehicles: :

8425.1100 --Powered by electric motor ;  
425.1900

-Pit-head winding gear; winches specially designed for use}  
underground .

-Other winches; capstans:

ao o o  
Bs  
nN  
oa  
nN  
c=) .  
c=]  
So

425.3100 Powered by electric motor

o

4253900 [Omer i

-Jacks; hoists of a kind used for raising vehicles: P|

oO

425.490

425.4200 Other jacks and hoists, hydraulic 5

425.4100 ]--Built-in jacking systems of a type used in garages ° f 5

184.26 Ships' derricks; cranes, Including cable cranes; mobile  
lifting frames, straddle carriers and works trucks fitted|

=) Ke)

o

with a crane.

-Overhead travelling cranes, transporter cranes, gantry,  
cranes, bridge. cranes, mobile lifting-frames and straddle}  
carriers: ne . :

--Overhead travelling cranes on fixed support:

426.1110 |---Not exceeding 400 metricton - = =~ : | 20 |

o

426.1790

--Mobile lifting frames on-tyres and straddle carriers:

426.1210 Not exceeding 20t

96.1000 [=Other

:  
Q  
=  
2  
2

426.1910 |---Upto 400 metric ton

426.1900 "[—Other

426.3000 |-Portal or pedestal jib cranes we

[or

+Other machinery, self-propelled:

4264700

ao

"3.  
5  
75

426.490

o

-Other machinery ;

3426.910' -Designed for mounting on road vehicles

426.9900 |--Other an

TT

84.27 ' |Fork-lift trucks; other works trucks fitted with lifting o1  
handling equipment.

8427.1000 . |-Self-propelled trucks powered by an electric motor 5

-Other self-propelled trucks: i : :

427.2010 ---Of a capacity not exceeding 3 ton mS ;

8427.2090 |--Other

27-8000

Ro

84.28 Other lifting, handling, loading or unloading machine:

'- |(for.example, lifts, éscalators, conveyors, teleferics).

Wy. @.

o

fe]

428.1010 |---Passenger lifts . .

428.1020. |---Skip hoists 10

428.2000 |-Pneumatic elevators and conveyors : .

-Other contiruious-action \_@levators ahd conveyors, fo  
goods or materiats:

4263100

428 5200 a

428.3300 |--Other, belt type

426 3000

426.4000

H

co)

a

Ef

8428.5000. |-Mine wagon pushers, locomotive -or wagon traversers,|  
wagon tippers and similar failway wagon handling  
equipment , ;

8428.6000 \_\_\_|-Teleferics, chair-lifts, ski-draglines; traction mechanisms fo!  
funiculars . : . oy

428.9000

Self-propelled' bulldozers, angledozers, graders,  
levellers, scrapers, mechanical shovels, excavators,  
shovel loaders, tamping machines and road rollers.

-Bulldozers and angledozers:

429.1100. }--Track laying

8429,190

429.2000 |-Graders and levellers "

429.9000

fe}

oS

429.4000 |-Tamping machines and road rollers

«Mechanical shovels, excavators and shovel loaders

429.5100 |--Front-end shovel loaders

8429.5200 \_|--Machinery with a 360° revolving superstructure

aaese0e [Omer SSCS

fee]

i

430.1000 |-Pile-drivers and pile extractors ;

430.2000 |-Snow-ploughs and snow-blowers .

oO

ao

430.3900 |--Other

430.3100 |--Self propelled

|

450ATO0

4904900 [Other SSC

430-5000

Other machinery, not self-propellad: a Lo

490.8100

430.8800

Po

Parts suitable for use solely or principally with the  
machinery of headings 84.25 to 84.30. :

eo

-Coal or rock cutters and tunnelling machinery:

+Other boring or sinking machinery:

|

| §

| S|

ma

, S|

p58

|

ma

p

|

84.30 Other moving, grading, levelling, scraping, excavating,  
tamping, compacting, extracting or boring machinery,

for earth, minerals or ores; pile-drivers and

' Jextractors; snow-ploughs and snow-blowers. '

pS

po

aa

ma

p § |

Pd

|

ps

me

P|

P|

ps

|

TG,

» «Part I] | THE GAZETTE-OF PAKISTAN, EXTRA., JULY 1, 2005 , 533

ae  
[fot machinery heading 8428

CO] oa

rood te)

| \_\_ FOf machinery of heading 84.26, 6429 or 64.507 —\_—\_—|  
HI

8431.4300 {--Parts for boring or sinking machinery of subheading  
8430.41 or 8430.49

[e-)

easrav0o[-omer SS SCSCSCS~—CSS  
a

en lesen

[Pugh

Agricultural, horticultural or forestry machinery for soil

preparation — or cultivation; . lawn or. sports-ground

8432,1010 |---Chisel ploughs ,  
aeroe0 [Other

| —\_sf-Harrows, scarifiers, cultivators, weeders and hoes: -

12E100

fo]

oO

@

A

[--}

432.3090  
8432.4000, |-Manure spreaders and fertiliser distributors  
| -\_\_|-Other machinery: :

@

ae  
.33 {Harvesting or threshing machinery, including straw o1

'-fodder balers; grass or hay mowers; machines fo  
'Jeleaning, sorting or grading eggs, 'fruit' or othe  
agricultural produce, other than machinery of heading  
84.37. . . . ;

| \_\_\_\_\_|-Mowers for lawns, parks or sports-grounds:  
8433.1100. |--Powered, with the culting device rotating in a horizontal

. plane ° 5

==) Ke)

1860\_] Other

8433.2000 . }-Other mowers, including cutters bars for tractor mounting

433.3000 |-Other haymaking machinery . a .

433.4000 |-Straw or fodder batters, including pick-up balers 5

-Other harvesting machinery; threshing machinery;

[ory oa

oS

i]

wo

a

o

Qo

oO

8433.5100 }--Combine harvester-threshers ~ :

8433.5200. |--Other threshing machinery

18433.5300 ~ |--Root or tuber harvesting machines

735 5800

8433.6000 |-Machines for cleaning, sorting or grading eggs, fruit or  
; other agricultural produce :

5

5

i

LL

55 5000

84.34 Milking machines and dairy machinery. ;

. -Milking machines .

-Dairy machinery. . 5

Presses, crushers and similar machinery used in the  
manufacture of wine, cider, fruit juices or similar  
beverages.

495.1000 5

ws59000 [Pans SSCS

Other agricultural, horticultural, forestry, poultry  
keeping . or bee-keeping machinery, including}  
germination plant fitted with mechanical or thermal]  
equipment; poultry incubators and brooders.

496.1600\_-Machinery for preparing animal feeding stuffs

-Poultry-keeping machinery; poultry incubators and  
brooders: \_ - -  
496.2700  
496.2000 [Other CCSCCC\*S  
36:80 5  
pPatss

--Of poultry-keeping. machinery or poultry incubators and|  
: brooders”

fon]  
By  
@  
BSG

eo  
BSG  
@  
BSS  
ua  
So  
So  
°o

ny  
2  
c=)  
o

a

84.36

oe

[-  
»  
@  
ad  
ee)  
=  
°  
o

Hwy qa

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. « 535

84.37 Machines for cleaning, sorting or grading seed, grain or  
: dried leguminous vegetables; machinery used. in the  
mitting industry or for the working of cereals or dried  
leguminous - vegetables, other than farm-type|

437.8000 |-Other machinery - a

;

84.38 ./Machinery, not specified or included elsewhere in this  
Chapter, for the industria! preparation or manufacture;

machinery. |

of food or drink, other:than machinery for the extraction|

25

5.

OI oO

B36 5900

8437.1000 - |-Machines for cleaning, sorting or grading seed, grain o

. dried leguminous vegetables

or preparation of dimal or fixed vegetable fats or oils.

8438.1000 © |-Bakery machinery and machinery for the manufacture of

. \_ "jmacaroni, spaghetti or similar products :

- 18438.2000 |-Machinery for the manufacture of confectionery, cocoa o  
; chocolate

438.3000 |-Machinery for sugar manufacture : | 25

438.4000 \_|-Brewery machinery 7 : ) 25 |

438.5000 |-Machinery for the preparation of meat or poultry | 5 |

@] CO] oO

a

8438.9010° ]---Of machines of heading 8438:3000 and 8438.4000

G36 9000 fOr SCSCSCSC~C\*

84.39 [Machinery for making pulp.of fibrous cellulosic material]

'or for making or finishing-paper or paperboard.

8438.6000 |-Machinery for the preparation of fruits, nuts or vegetables

"18438.8000. }-Other machinery

' [8439.1000 ]-Machinery for making pulp of fibrous cellulosic material

\$8439:2000 {-Machinery for making paper or paperboard

8439.3000 |-Machinery for finishing paper or Paperboard

i

8439.9100 | +-Of machinery for making pulp of fibrous cellulosic material



o  
r  
H

439-6800

184.40 [Book-binding machinery, including book-sewing  
, machines. :

000 [Pas SSCS

184.41 . Other machinery for making up paper pulp, Paper o  
- paperboard, including cutting machines of all kinds.

447.1000

2000 -|-Machines for making bags, sacks or envelopes ~ 10  
-Machines for making cartons, boxes, cases, tubes, came 18  
or similar containers, other than by moulding .

-Machines for moulding articles in paper pulp, paper or}

. paperboard : - .

OI o  
aT  
Si bf  
oOo} o  
wo}.  
o1,2

So

So

4478000

[Pats

'3070

[9080

Po

Machinery, apparatus and equipment (other -than the  
machine-tools of headings. 84.56 to 84.65), for. type-  
founding. or type-getting, for preparing or making  
printing blocks, ptates, 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).

Po ]

PE

84. :

- |-Machinery, apparatus and equipment for type-setting o

composing by other processes, with or without founding  
'device ,

-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) .

Printing machinery used for printing by means of the  
printing type, blocks, plates, cylinders and other  
printing components of heading 84.42; ink-jet printing  
machines, other than those of heading 84.71; machines  
for uses ancillary to printing. : ]

Offset printing machinery. Pd

we [-Rected

8443.1200 [-Sheet fed, office type (sheet size not exceeding 22 x mF  
cm) . .

8460 [-Offset

-Letterpress printing machinery, excluding flexographic  
printing: ° : : ‘

8470 [-Reelfed

8480 [-Other

443 3000 [- Flexographic printing machinery dT

448.4000 [- Gravure printing machinery Sid

[Other printing machinery; Yd

443.5100 [-Ink-jet printing machines. . ; - }- 5 |

[5445900

3.5000 [- Machines for uses ancillary to printing > 8

8470 [-Other

ee

Machines for extruding, drawing, texturing or casting  
man-made textile materials. - . |

Machines for preparing textile fibres; spinning  
doubling or twisting-machines and other machinery for  
Producing textile yarns; textile reeling or winding  
(including weft-winding) machines and machines for  
preparing textile yarns for use on the machines of  
heading 84.46 or 84.47. oo, :

[Machines for preparing textile fibres; | |

845 1700 [-Carding machines

7200 [-Combing machines SSCS

445.1300 [-Drawing or roving machines SY

8490 [-Other

448.2000

445.3000 [-Textile doubling or twisting machines |

1 . [-Textile winding . (including: weft-winding) or i

. Machines: ©

<=

8445.4010 - Weft winding machines :  
445.4080

[o-)

z

5.9000  
Weaving machines (looms). j  
i 1

f | -For weaving fabrics of a width exceeding 30 cm, shuttle]

type: . . . .

{ea62100\_-Powerrooms —SSCSCSCSCSCSSCSC""CS  
4462000 [Oh

'8446.3000 |-For weaving fabrics of a width exceeding 30 cm,

[J

shuttleless type :

|  
|S  
ma  
Le  
pT  
846.1000  
[to  
|

hitting machines, machines  
machines for making gimped yarn, tulle, lace,  
embroidery, trimmings, braid or net and machines for

tufting. .

|  
84.47  
Pe

Circular knitting machines:  
[8447-1100\_-With cylinder diameter not exceeding veomm st «+  
E447 1200\_-With cylinder diameter exceeding Yesmm | 8  
[&447.2000\_- Flat knitting machines: elich-bonding machines |\_  
Other  
ee  
84.48 ¢  
84.44, 84.45, 84.46 'or 84.47 (for example, dobbies,

Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).

-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:

; --Dobbies and Jacquards; card. reducing, copying, punching] pT or assembling machines for use therewith  
same.1900 or did

-Parts and accessories of machines of heading 84.44 or of ma

} - {their auxiliary machinery : ; \*

na -Parts and accessories of machines of heading 84.45 or yO |

their auxiliary machinery:

8448.1100

--Card clothing: ; -

8.311

o

---Tops and flats

Ba48.3160 0

--Ot machines for preparing textilé fibres, other than card

8448.3200

clothing

--Spindles, spindle flyers, spinning rings and ring travellers:

eh

g

8.3310 |---Spindle flyers. and ring traveliers j

448.3320 .}---Spindles ~~ os

i

@

48.3890

8448.3800 j--Other :

-Parts and accessories of weaving.machines (looms). or o  
their auxiliary machinery: . ,

a

Ha AO

--Reeds for looms, healde and heald-frames: © :

fo]

SABI

448 4200

8448 490 10

-Parts and accessories of machines of heading 84.47 or of  
their auxiliary machinery: :

--Sinkers, needles and other articles used in forming

stitches

:

g

a

3

3

Machinery for the manufacture: or finishing of felt nonwovens in the piece or in. shapes, Including machinery for making felt hats; blacks for making hats.

Household or laundry-type washing machines, including machines which beth wash and dry. .

"Machines, each of a. dry linen capacity not-exceeding "1 kg: ' ' :

=

oF

5

10.1100 . --Fully-automatic machines . cos

8450.1200 \_|--Other machines, with built-in centrifugal drier

5460.1000

8450.2000 ..|--Machines, each of a dry linen capacity exceeding 10.kg

3450:5000

ro MUG

540 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr ]  
ESS

'Machinery. (other than machines of heading 84.50) fo  
. |washihg, cleaning, wringing, drying, ironing, pressing

(inciuding fusing presses), bleaching, dyeing, dressing,  
finishing, coating or impregnating textite 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 Hholeum;

-{machines \_ for. reeling, unreeling, folding, 'cutting .o1  
pinking textile fabrics. ; - :

8451.1000\_\_}-Dry-cleaning machines fF

[~~ Frying machines CT ]

8451.2100 ]--Each of a dry linen capacity not exceeding 10 kg PB

8451.3000 \_]-Ironing machines and presses (including fusing presses) Pe

5

a a

So

---Dyeing machine ~ :

8451.5000 }]-Machines for reeling, unreeling, folding, cutting or pinking  
: textile fabrics : a {

| \_\_\_ ' | -Other machinery:

[s48%.8080\_]Dressing and fnehing machine i

8.

feasr.3000\_ [Omer CCC

[eas1.9000\_ [Pans

Isa57.8040\_]-Metoerizngmachine CTY

Sewing machines, other than book-sewing machines o

heading 84.40; Furniture, bases and covers speciatly|

designed for sewing machines; sewing \_ machine

| \_\_\_\_\_[-Sewing machines of the household type:. a ) |

452.1010 \* |---in ckd/skd condition - i i fp. 5

[--)

needies.

ae5.1000 [Other id  
-Other sewing machines:

a  
esse.2900 [Omer Sd

skins or leather or for making or repairing footwear o  
other articles of hides, skits or 'leather, other than  
. [sewing machines. . ed  
-“Machinary for preparing, tanning or working hides, skins o  
a leather we  
8453.2000°. |-Machinery for making or repairing footwear  
Other machinery.  
453.9

" |Converters, ladies, ingat moulds and casting machines,  
of a kind used In metallurgy or in metal foundries. — \*

ds and ladles. a ; ;  
“(Casting machines a  
Metal-rolling mills and roils therefor. a) ;  
5.1000 . {-Tube mills ; Z  
» , [8455.2100\_\_}--Hot or combination hot and cold. wt  
§456.2200  
Fotis for rolling mills: :

ae

perated by laser or other light or photon beam processes:

456.1010 Machines for abrading any material by removal of material, “

by laser or other light or photon beam in the production of  
semiconductor wafers. - Ste ;

AG6. 1680

8456.2000 |—Operated by ultrasonic processes - ;

Operated by electro-discharge processes. .

16

for patterns on semiconductor materials:

8456.9110 {---Machines for dry-etching patterns on semiconductor

8456.9120 |---Apparatus for abrading or cleaning semiconductor wafers

Machining centres, unit construction machines (single

station) and multi-station transfer machines,

{8487.1000\_|—Machining centres

ee i

“Horizontal lathes. - : ve

100

6486 9800,

Machine-tools (including way-type unit head machines)  
for drilling, boring, milling, threading or tapping

Patented machines

a

Lee a ee eee ee ae

9.2910 |---Drilling machines with drilling capacity upto 62. mm in ca:  
iron and:50 mm in steel

SABRI [Ohler

-Other boring-milling machines:

8459.3100 [--Numerically controlled.

8459.3910 |-r-Vertical copy boring and milling machine with drilling  
capacity In steel upto 25mm | . :

LES

as0300 [Or

-Other boring-machines:

'|oas8. 4000

459.4010 |---Numerically controlled

-Milling machines, knee-type:

;

--Othe!

---Horizontal, vertical or universal versions with longitudna  
traverser upto 810 mm and table size upto 1300 x 300 mm

rr

8459.5910

8459.5990 |---Other ot : Oe ,

|-Other milling machines: | : .

--Numerically controlled . .

---Vertical turret(Bridgeport type) milling machine with tong|  
travel 750 mm, vertical travel 400 mm and cross travel 300

8459.6100

E

9.6910

<<.™ -{200:min with pantograph ratio from 1:1 to 1:50

BAGH [—Ohher Cid

J

BAB TOIO\_ [—Numercaly conoled i

[20]

as

'8459.7090

o|

im

“Other

ee

Machine-tools for deburring, sharpening, grinding,  
honing, lapping, polishing or otherwise finishing metal  
.for cermets by means of grinding stones, abrasives  
polishing products, other than gear. cutting, ge

z

3

| -Flat-surface grinding machines, in which the positioning in,  
lany one axis °

a

8

P|

LS

pe

pS

|

LS

|

ano

||

pe |

Field

pS

YS

544 THEGAZETTE OF. PAKISTAN, EXTRA., JULY 1, 2005: [Parr I"

r-\_-|can be set up to an accuracy of at least 0.01mm:

{8460.1100\_|--Numerically controlled |

'8460.1100 |--Numerically controlled

pae0.e00 Omer CY

pf grinding machines, in which the positioning in. ar

jone axis can-be set up to an accuracy of at least.0.01mm:

8460.2100 : [--Numerically controlled 7 -

4602900 [Other

|. . J-Sharpener (tool or cutter grinding) machines: '

[J

5

--Numerically controlled

78460.3900 [Other

5

pd

pd

|

ae

|\_

" [8460.4000 \_|--Honing orlapping machines 0

ES oe

[2460.9010 | |--Bench-type grinding machines 20

[460.9090 f--Other

; a

84.61

Machine-tools for planing, shaping, slotting, broaching,,

gear cutting, gear grinding or gear finishing, sawing,

'. Jeutting-off and other mactine-tools working b

{removing metal or cermets, not elsewhere specified o1

Included.

| \_\_. \_|--Shaping or slotting machines: a :

B

1.2010 |---Shaping machines having stroke not exceeding 45cm

sae-2000 [Other

|. - \_\_|--Sawing or cutting-off machines." . ;

.|8461.5010 | |---High speed. hacksaw machines of cutting diameter not exceeding 17.5çm or with blades of length not exceeding) 45em

BIBT 5000  
8464 .9000.

cr)

-[aae1.9000\_ [Otter  
a

Machine-tools (including presses) for working metal b forging, hammering or die-stamping; machine-tools| (Including” presses) for .working mietal- by . bending, folding, straightening, flattening, shearing, punching or notching; presées for working metal or metal carbides, hot specified above. - . : i”

wm

2.

-Forging or die-stamping machines (including presses) and!

hammers : oe :

462.1010 |---Numerically controlled

462.1090 \_|---Other ; ;

-Bending, folding, straightening 9r -flattening machines

{including presses): .

\_ }--Numerically controlled

462.2900 |--Other ;

"Shearing machines (including presses), other than

combined punching and shearing machines:

462.3100 |--Numerically controlled : 7:

462.3900 |--Other ;

Punching or notching machines (including presses),

including combined punching and shearing machines:

462.4100 {-Numerically controlled

462.4900 {-Other -

| -Other:

--Hydraulic presses: - :

462.9110 |---Of pressure not exceeding 60.963. metric tons |

462.9190 j\*-Other = .

462.9900. "|-Other

| a] IK ey]

8

: nN

> X

8

84.63 \_]Other machine-tools for working metal or cermets,  
without removing material. ;

463.1900" j-Draw-benches for bars, tubes profiles, wire or the like

463.2000 - |-Thread rolling machines . :

463.3000 ° |-Machines for working wire.

463.9000 |-Other :

\_|Machine-tools for. working stone, ceramics, concrete,  
asbestoscement or like mineral materials or for}

coldworking glass. .

464.1000 |-Sawing machines ;

-Grinding or polishing machines:

464.2010 ~ |---Grinding machines

464.2090 |---Polishing machines

4.9000 |-Other

84.64 -

a

ys

546 | THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005. [Part I

'Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, 'cork, bone, hard rubber, hard plastics or similar hard

8465.1000 |--Machines which can carry out different types of machining . operations without tool change between such operations. ~

8465.9110 |---Hacksaw machines with blades of length not exceeding

a eee

8465.9200 |--Planing, milling or moulding (by cutting) machines

8465.9300 ]--Grinding, sanding or polishing machines ;

8465.9400 |--Bending or assembling machines

8465.9500\_\_|--Drilling or morticing machines

8465.9600 |--Splitting, slicing or paring machines

84.66 Parts and accessories suitable for use solely or principally with 'the machines of headings. 84.56 to 84.65, including work 'or tool holders, self-opening dieheads, dividing heads and other 'special attachments! for machine-tools; tool holders for any type of tool for

. working in the hand. ' .

8466.1000 |--Tool holders and self -opening dieheads

8466.3000 . |--Dividing heads and other special attachments for machine-tools ;

8466.9100 |--For machines of heading 84.64

466.9200 |--For machines of heading 84:65

-For machines of headings 84.56 to 84.61:

8:

466.9310. {---Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090,

,

8460.9010, 8461 ,2010, 8459.6920 & 8461.5010

8466.9390

┌┐

8466.9410

a

84.67

2

--For machines of heading 84.62 or 84.63:

---Of machine of heading 8462.1090,  
18465.9710 ~ .

=

o

8462.9110 . &

ao

Tools for working in the hand, pneumatic, hydraulic or  
with self- contained electric or non- electric motor.

467.1100. }--Rotary type (including combined rotary percussion)

-18467:1900

Olo

| \_\_\_\_ Fwin self contained lectiemotar: SY

.

Oi} Col @

ao

[8467-5100

467-8900

8467 8100

'8467.9200 |--Of pneumatic tools

ae79s00 [Omer

84.68 Machinery and apparatus ,for soldering, brazing or,  
welding, whether or not capable of cutting, other. than  
those of heading 85.15; gas-operated surface tempering  
- Jmachines and appliances. a

oO

| \_.- {-Other tools:

CO

5 :  
5  
5

wo

8468.1000 |-Hand:held biow pipes ; :  
468.2000. .|-Other gas-Operated machinery and apparatus

468.8000 |-Other machinery and apparatus

a

; processing machines. .

a7 -Automatic typewriters and word-processing machines:

im:

5

469.2000 |-Other typewriters, electric:  
469.3000 -|-Other typewriters, non-électric .

©] Clo

CIO] ow

reproducing and displaying machines with calculating|  
functions; | accounting machines, postage-franking  
machines, ticket-issuing machines and \_ similar]  
machines, incorporating a calculating devicé; 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 ~ -

[other tectonic caloutatng machines  
470-2100  
470.3000\_[Other calculating machines \_————SSSC\*dY t+]  
8470.4000\_[ Accounting machines  
470.5000 [Cashregisters SY

ces)

ao

eo

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 o:  
included. :

8471,.1000 |-Analogue or hybrid automatic data processing machines  
| -Portable. digital automatic' data processing machines,

weighing 'not more than .10 'kg, consisting of at least + |  
0 |---Laptop computers, notebooks whether or -nofj  
: incorporating multi media kit :  
| P|

ao

477 3080  
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}

---Main frame  
sa71.4160\_ [oer  
mas

central processing unit, a keyboard and a display:  
8471,301  
8471.302 ---PCs (personal computers) whether or not incorporating|  
multi: media kits

471.411

ces)

--Other, presented in the form of systems: ,

8471.4910 |---PCs (Personal Comput

; . multi-media kits ;

---Other :

-Digital processing units-other than those of subheading

8471.41 or 8471.49, whether or not containing in the same|

housing one or two of the following types of unit: storage}

units, input Units, output-units . i

ers) whether: or not incorporating

471.4990

8471.5000 .

"Input or output: units, whether or not containing storage|

units in the same housing: ' i

471.6010 |---Key boards :

471.6020 |---Mouse and.other pointing devices .

71.6030,

oO

i

&

471.6050 |---Laser jet printers

471.6040 |---Ink jet printers . 5

471.6061 |---CRT monitors in used/second hand condition \ 25 +

arieoeg [Other

---Palychrome (colour) monitors:

faa7i.6077\_ [CRT monitors in used/secondhand condition '| \_-----2S\_—|

earico7e {Other SSCSCSdSC Ci

jaa7i.6080[=Scanner-----SSSSCSCSCS~CSC~CSs~CS~'CS~C~S~CS~idCSCSSCSSC\*\*"d

CSAC

[(fStorageunts OT SCSC~\*dY

ATT TOTO 5

71,7020

ATT.7080-

8471.7040 |---Optical disk drives, including CD-Rom 'drive and DVD

drive

471.7050 \_|---Optical & tape auto-loaders and libraries/ jukeboxes

Bari Toa [Omer

Other units of automatic data processing machines:

48471.8010 }---Networking equipments like routers, LAN bridges, hubs|  
: excluding switches and repeaters.

H

Cla

HE

oOo

---Synchronous-Network-Architecture .. (SNA) cluster  
controllers including. remote control units -

471.8030 |---Multi-station access units " 5  
B471.8040 j---Optical fibre converters ~ «

"18471,8020

Oo

471.8050 |---Fast Ethernet-Adopters  
471.8060 j---C.D.ROM writer : 5

{| o

omer

471.9010 |---Control units | 5

471.8090

1

oO

471.9020 j---Multi media kits for PCs :

471.9080

Other office machines (for example, hectograph or stencil 'duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, icoi-counting or wrapping machines, - pencil-machines, perforating or — stapling

472.1000 |-Duplicating machines

8472.2000.. |-Addressing machines and address plate .embossing| machines °

8472.:3000 |-Machines for sorting or folding mail or for inserting mail #h envelopes or bands, machines for opening, closing -or sealing mait and machines for affixing or cancelling postage stamps Lo .

|

8472.9010 |---Automated Teller Machines (ATM)

472.9080

84.73 Parts and 'accessories (other than. covers, carrying) cases and the like) suitable for use solely or principally, with machines af headings 84.69 to 84.72.

8473.1000 |-Parts and accessories of the machines of heading 84.69 pF

[:

oO

a

P| -Parts and accessories of the machines of heading 84.70:

8473.2100 |--Of the electronic calculating machines of subheading}

8470.10, 8470.21 or 8470.29

ATSB

P| -Parts and accessories of the machines of heading 84.71

473.3010 |---Casings (with power supply) for computers

8473.3020 |---Toner cartridges and ink cartridges for computer printers,

o

ao

excluding refills

473.3030 j---Cleaning discs-for computer drives .

o~) -)

473 2080

-Parts and accessories of the machines of heading 84.72

ny

5

8473.5000 |-'Parts and accessories equally suitable for' use with

machines of two or more of the headings 84.69 to 84.72

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 4gglomerating, 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: :

ao

474.1010

474.1000

Ba7ANOO [Or

ao

oO

fe)

ATEBOIO

474.2080

ATESTIO

474.3120

ZETED

4743190

--Machines for mixing mineral substances with bitumen:

ava 3210 \_[--Notexceedng 1s0Uh\_—— Si

474.3290

BATABETO

474.3990 |--Other .

-Other machinery: .

8474.8010 |---Hydraulic press for ceramic industry of capacit exceeding 80 tons :

ATE BOR

8474.9010

25

"10

§

~o

H

wo

eo

eo]

a

--Of machine of heading 8474.1020, 8474.3120,  
8474.3210, 8474.3290, 8474.3910.& 8474.8010

--Of machine- of heading 8474.2010, 8474.2090,  
8474.3110, 8474.3130, 8474.3190 & 8474.8090

Machines for assembling electric or electronic lamps,  
tubes or valves or flashbulbs, in glass envelopes;  
machines for manufacturing or hot working glass or  
glassware. . . :

. -Machines for assembling electric or electronic lamps, tubes

,

or valves or flashbulbs, in glass envelopes

-Machines for manufacturing or hot working glass or .  
glassware: 5

--Machines for making optical fibres and preforms thereof

0 |--Other  
475.9000

@ g oO Q  
| >

~s N nt  
aja a

nN nN =

o = o

3} 8 3

84.76 Automatic goods-vending machines (for example,  
postage stamp, cigarette, food or beverage machines),

including money-changing machines.

ATE 2100  
476 2000

oO

476.8100 }--Incorporating heating or refrigerating devices

. 15

476.8900 |--Other .

a7en0o0 [Pats :  
ET

84.77

oO

[

Machinery for working rubber or plastics or for the  
'manufacture of products from these materials, not  
specified or included elsewhere in this Chapter. .

77-1000

477-2000

773010

arr 3000\_[-Ohher Cid

-Vaccum moulding machines and other thermoforming  
machines: .

477.4010 |---Of capacity not exceeding 0.228 litres . :

a7raoa [Other CCC~C~\*dYSC\*C""S

i

ao

oO

oe

=

a

o

.

-Other machinery for moulding or otherwise forming Yt

8477.5100 |--For moulding or retreading pneumatic tyres or fo  
moulding or otherwise forming inner tubes

477 5800

477.8000 '|-Other machinery

477 5000

84,78 Machinery for preparing or making up tobacco, not

ao

|

specified or included elsewhere in this Chapter.

478.1000

"[eavesooo\_ [Pans

ed

84.79 {Machines and mechanical appliances having individual  
functions, not specified or included elsewhere in thi

Chapter. :

ao

479.1000 |-Machinery for public works, building or the like Ry

-Machinery for the extraction or preparation of animal o

8479.2000 Oo.

fixed vegetable fats or oils

-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 ,

- [8479.4000 |-Rope or cable making machines

479.5000 |-Industrial robots, not elsewhere specified or included

8479.3000 3

8479.6000 |-Evaporative air coolers .

-Other machines and mechanical appliances: .. “

-:For treating metal, including electric wire coil-winders:

479.8100

--Mixing, kneading, crushing, grinding, screening, sifting,  
homogenising, emulsifying or stirring machines:

1

8479.8210 |---Match making machines .

1

|8479.8220 \_|---Soap making machines

8479.8230 \_|---Oil refining machines . ' J

79.8200 \_|-Oher

.{8479.8910 |---Eyeleting, fastening and thread sucking machines

8479.8920 |---Automatic machines for attaching rivets, metal buttons,  
eyelets etc on garments. .

BEBO \_|-Oher

---Of 'machines of heading 8479.2000, 8479.6000,  
8479.8210, 8479,8230 & 8479. 8290 :

r) ' oJ

° .

8479.9010

- Ger

554 THE GAZETTE OF PAKISTAN, EXTRA., JULY |, 2005 [Part I

8479.9090\_ |.- : . ;

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. ‘

480.1000 |-Moulding boxes for metal foundry

o

oO

480.2000 . |-Mould bases ,

480.3000 |-Moulding patterns

@

|... |-Moulds for metal or metal carbides

@] @] cof

[~~ Fioulds forrubber or pist

480.7900

84.81 Taps, cocks, valves'and similar appliances for pipes, boiler shells, tanks, vats of the like, including pressure-| reducing valves and thermostatically controlled valves.

wo

oe

8481.1000 |-Pressure- reducing valves

481.2000 ]-Valves for oleohydraulic or pneumatic transmissions

Cla

481.3000 ]-Check (nonreturn) valves

8481.4000 ]-Safety or relief valves

481.8000 ]-Other appliances

co] Ke)

i /

548 9000

Ball or roller bearings. j

4851600

co]

8482.2000 |-Tapered roller bearings, including cone and tapered roller  
. assemblies

[o-)

482.3000 }-Spherical, roller bearings

elo

482.4000 |-Needle roller bearings

482.5000 }-Other cylindrical roller bearings

482.8000 |-Other, including combined ball/ roller bearings .

os]

[Pats id

482.9100 |--Balls, needles and rollers

wo

8482.9910 |---Rings for bearings

jessa.900 [-Oher SS SCCSCSC~C~CS

a eee

shafts) and cranks; bearing housings. and plain shai bearings; gears and gearing; ball oF roller screws; gea boxes and other speed changers, including torque converters; flywheels. and pulleys, including pulley;

clutches and shaft couplings (including universal joints). :

-Transmission - shafts: (including cam shafts and cran! shafts) and cranks:

8483.1010 |---For vehicles of Chapter 87 .

g4e3.1000 [Other id

483.2000. }-Bearing housings, incorpdating ball or roller bearings

-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings: .

483.3010 |---Plain shaft bearing (bushing)

463.9000 [-Oher SS SCSC\*S

-Gears and gearing, other than' toothed wheels, chain sprockets and other transmission elements. presented| separately; ball or roller screws; gear boxes and othe speed changers, including torque converters:

| \_\_Fijwheele and puleye, Including pulley blocks: |  
488.5020

| | - Clutches and shaft couplings (including universal joints):

85,5010

488,5080

[8483.00 |-Toothed wheels, chain sprockets and. other transmission ; elements presented separately; parts o :

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| lor similar packings; mechanical spals.

[os]

eo

a

@] ao

@]

84.84 ©

ps

[|

[20]

[2]

[a]

[20

=

ps]

J

[

=

|

[se \_

a

-Gaskets and:similar joints of metal sheeting. combined with]  
other. oe :

material or of two or more layers of metal: . :

484.1010 |---Spiral wound E ; 5

484.1020 |---For vehicles of Chapter.87 | 35

o

e4e4.i000 [-other—SCSSCSCidC CY

| \_\_[Mechanicalseal id

@4B42000 \_\_[—Metal Jacketed gaskets —SSSSCSCSCSCSC\*dC

eaea.2000 [Omer CSCSCSC~dC'

oO

484.9000 [Other SCC

a

=

R

Machinery parts, not containing electrical connectors,  
insulators, coils, contacts or pther electrical features,  
Not specified, or included elsqwhere in this Chapter.

485.1000 |-Ships' or boats' propellers and blades therefor

-Other.

485.9010 i i

---Oil seals for.vehicles of chapter 87

485 9080

85.01 Electric motors 'and generators (excluding generating,  
\_|sets). , " .

501.1000 }-Motors of an output not exceeding 37.5 W

=

—

=

2

—

a

lee a

—

: ae

a

—

[=

a

Qe

-Other DC motors; DC generators: ‘  
501.3100 ç--Of an output .not exceeding 750 W .

8501.3200 ]--Of an output exceeding 750 W but not exceeding 75 kW

501.3300 |--Of an output exceeding 75 kW but not exceeding 375 kW

8501.3400 |--Of an output exéeeding 375 kW

-Other AC motors, single phase:

BOAO [Other SCS

+Other AC motors, multi-phase

501.5100 |--Of an output not exceeding 750 W

8501.4010 }---Of an output not exceeding 60 watts

| &:

YUEr

Parr I] -THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 557

--Of an output exceeding 750 W but not exceeding 75 kW.

--Of an output exceeding 75 kW: j

8501.5310 |---Of an output exceeding 75 kW but not exceeding 375 kW  
(500 HP) ' so

@] ©

[FAG generators fatematorse

--Of an output exceeding 75 kVA but not exceeding 375

501.6200  
kVA Z

8501.6300 |---Of an output exceeding 375 kVA but not exceeding 750

KVA\_\_- . /

|. \_{--Of an output exceeding 750 kVA:

8601.6410 }---Of an output exceeding 750 kVA but not exceeding 1100}  
kVA . Z

CORIO

501.5320 |---Submersible motors of stainless steel

a] o&

5  
10°  
20

oO  
nN  
o

oO

85.02 \_\_| Electric generating sets and rotary converters. j

| -Generating sets. with. compression-ignition internal

engines (diesel or semi-diesel engines)

combustion piston

| \_\_|---Of an output not exceeding 75 kVA: . ° z

8502.1110 |---Of an output not exceeding 5 kVA . \_

502.1790

go

| \_\_\_\_|--Of an output exceeding 375 KVA

8502.1310\_ }---Of an output exceeding 375 kVA but not exceeding 1100  
kVA

502.1880

8502.2000 |--Generating sets with spark-ignition internal combustion|

502.1200. |--Of an output exceeding 75 kVA but not exceeding 375]  
' ~ |KVA

wo

20

a0

Te

piston engines. -

[\_ [other generating seis

Wi oO

o

Parts suitable for use solely or principally with the  
] machines of heading 85.01 or 85.02. \_—

.

--Of machine of heading 8501.1000, 8501.2000,

8501.3100, 8501.3200, 8501.3300, 8501 .3400, 8501 4010,  
8501.5320, 8501.5330, 8502.3100 &8502.3900:

8503.0020 |---Of machine of heading \$501.5340, 8501 .5390 |

8502.1110, 8502,1390 & 8502.2000 :

ao

a6 0060 [Other  
oO

rectifiers) and inductors.

85.04 Electrical transformers, static converters (for example,

Liquid dielectric transformers: .

8504.2100 - |--Having @ power handling capacity not exceeding 650 kVA

' 18504.2200

8504.2300. |--Having a power handling capacity exceeding 10,000 kVA } 20

a i

8504.3100 \_|--Having a power handling capacity not exceeding 1 kVA. [. 20 |

--Having a power handling capacity exceeding 650 kVA bull

|

04.1000 |--Ballasts for discharge lamps or tubes

: not exceeding 10,000 kVA ©

20

20

.18504.3200 ° |--Having a power handling capacity exceeding 1 kVA but  
not exceeding 16 kVA

8504.3300 |--Having a power handling capacity exceeding 16 kVA but  
; ' {not exceeding 500 kVA

504.3400 —}--Having a power handling capacity exceeding 500 kVA

wo

| \_—\_—\_—if -Static. converters:

s+)

5044000  
504 5000

oO

[ 'Pars  
§04.9010 |---On load-tape changer for power transformers

Cl oO

504.9020 |--- Bushings for power transformers  
\_{8504.9030. |---Of machines of heading 85044090  
5049090

8504.4010 |---Un-interrupted power supply (UPS) of power rating upto]  
1.5 KVA

@I oa

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

Go

505.1100

505.1900

505.2000

505.3000

H

@

i

pec]

505:9000 ]-Other, including parts

85.06 Primary cells and primary batteries.

oO

506.1001

bese

506 5000

506.8000 —PARzing CY

506 8000

506 9070

506.9080

a

Electric accumulators, including separators therefor, whether or not rectangular (including square'

507.1000 ]-Lead-acid, of a kind used for starting piston engines \_\_\_\_|\_\_ 38

507 2000 ]-Other lead-acid accumulators

507.9000 [Niekelcadmim ———SSSSSSSS\*d

507.4000

507.8000

507-9000.

PC

Electro-mechanical domestic appliances, with self-contained electric motor.

8509.1000 |-Vacuum cleaners, including dry and wet vacuum cleaners

i

506.4000

ces)

-Manganese dioxide

506.3000

5 e

10

10

[oy

{85.07

bec]

i

85.09

509.2000 |-Floor polishers |

-Kitchen waste disposers

|

509.3000

“Food grinders and mixers: fruit or vegetable juice!  
extractors: ‘

, .

509.4010 |---Food grinders

508.4000

a

509.4030 |---Fruit or vegetable juice extractors

509.8000 }-Other appliances

09.9000 [Pats CO

8§.10. Shavers, hair clippers and hair-removing appliances,  
with self-contained electric motor. \_.

5701000 10

8510.2000

510.3000

s199000 Pats CY

a

Electrical ignition or starting equipment of.a kind used|  
for. spark-ignition or compression- ignition. internal)  
combustion engines (for example,ignition magnetos,  
magnéto-dynamos, ignition coils, sparking plugs. and  
glow plugs, starter motors); generators (for example,  
dynamos, alternators) and cut-outs of a kind used in|  
lcanjunction with such engines.

511.1000 {-Sparking plugs .

i

o

oO

oO

oO

EF

Pec]

8511.2000 - }-Ignition magnetos; magneto-dynamos; magnetic flywheels:

4 .

Distributors; ignition coils .

511.3000 35

-Starter motors and-dual purpose starter-generators: ;

511.4010 }---Starter motoys \* 35)

511.4090 7

fo]

17,5000

511.8000 }-Other equipment ~ .

Bi4.9000 Pats

Electrical lighting or signalling equipment (excluding articles of heading 85.39), Windscreen wipers, defrosters and demisters, of a kind used for cycles o1 motor vehicies.. 7 ;

-Lighting of visual signalling equipment of a kind.used on bicycies

-Other lighting or visual signalling equipment

512.2010 }---Head light for motor vehicles . Lo.

512.2080

F

[oy

8512.1000

oO

fos)

-A69

Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 561

[]

512.3000. |-Sound signalling equipment

512.4000 -Windscreen wipers, defrosters and domistors  
\$512,500

Portable electric lamps designed to function: by thel  
own source of energy (for example, dry batteries,  
laccumulators, -magnetos), other than lighting  
equipment of heading 85,12. ;

6

B5T3, 1020 |---Other safety lamps; Morse Signalling lamps; examination!

B15. 1031 ---Rechargeable. emergency light  
19,1040

513.1050 |---Hurricane Tantemns

Fai fe] [<:]

a

=

ge

=

co)

=

oO

[as]

oO

jParts:

---OF Miners safety lamps

ss

5]

[5

\_\_\_\_\_

—

Ps

a

[5

[20

a

Pats

[Besa \_\_\_\_\_

a

\_\_\_\_\_

ab

Ts

—

Tos

Cs

l}

Industrial or laboratory electric furnaces and oven:  
(including those functioning by induction or dielectric  
loss); other industrial or laboratory equipment for the  
heat treatment of materials by induction, or dielectric  
loss.

-Resistance heated furnaces and ovens:

--For the manufacture of semiconductor devices on  
semiconductor wafers

Furnaces and ovens functioning by induction or dielectric

514.1090

2 2 7 2) 0

a a al [a

2 2 A

rs > a} fo

iy 2 wo} a

4 Sg g al;

f=) fo) oT |o

—For the manufacture of semiconductor devices on  
semiconductor wafers

5142000

5149010

514.3000

8514.4000 |—Other equipment for the heat treatment of materials by  
induction-or dielectric loss \_

Pate

o|

1 Oo

8514.9010 [---Of furnaces and ovens of- headings 8514.1010)  
8514.2010 and 8514.3010

erage [Other

Electric (Including electrically heated gas), laser  
other light or photon beam, ultrasonic, electron beam,  
magnetic pulse or plasma arc soldering, brazing .o!

welding machines and apparatus, whether or not  
capable of cutting; electric machines and apparatus for  
hot spraying of metals or cermets.

na  
||  
pe  
||

ps]  
[  
ss  
[5  
—  
a

615.1900 \_f-Other

-Machines and apparatus for resistance welding of metal:

8515.1100 ]--Soldering.iron and guns :

515.2100 ]--Fully or partly automatic

516.2900 [Oe

-Machines and apparatus for arc (including plasma arc)  
welding of metals;

515.3100 ]--Fully or partly automatic .

eo  
oo

B160000 [Other CS

515.8000 ]-Other machines and apparatus

515.9000

Po

Electric instantaneous or storage water heaters and  
immersion heaters; electric space heating apparatus  
and soil heating apparatus; electro- thermic hair-  
dressing apparatus (for example, hair dryers, hair

curlers, curling tong heaters) and hand dryers; electric} smoothing irons; other electro-thermic appliances of a| kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.

'8516.1000 |-Electric instantaneous or storage water heaters and immersion heaters . .

P| Electric space heating apparatus and electric soil heating}

apparatus:

8516.2100 |--Storage heating radiators

B162000 [Other

| | -Electro-thermic hair-dressing or hand- drying apparatus:

=

a

=

8516.3100 \_ }--Hair dryers .

ol

516.3000

516.5300

516.4000

518.5000

-Other ovens; cookers, cooking plates, boiling rings, grillers  
and roasters: .

SIEBOT

i

ao

i

'8516.6020 }---Electric ranges

8516.6030 \_|---Electric roasters/grillers

asiesoeo [Other

B16 7200

B16.7900\_ [Other SSCSCSCSCS~S

Electric heating resistors:

8516.8010 . |---Electric Heating Element for Refrigerators/Powe:  
condensation heater for motors

oo

-Other electro-thermic appliances:

516.7100

[Rete B08 [Omer SSCS

rd

85.17 {Electrical apparatus for line telephony or  
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:

517.1100 |--Line telephone sets with cordless handsets

oe

aero Oke id

BEITZI00  
517-2000  
517-3000

8517.5000 | -Other apparatus, for carriers-current line. systems -or fo  
digital line systems . : e . .

-Other apparatus: ° ;

B517.8010

517-8020 "10

8517.8050

. ~ 10°

517.8040 | ---Other multiplexers .

)

@  
2  
3  
oo  
8

3000\_[-Oher

§17,.9000 Parts

PO

Microphones and stands therefor; loudspeakers,  
whether or not .mounted in their enclosures;  
headphones and earphones, whether or not combined|  
with a microphone, and sets consisting of a  
microphone and one or more loudspeakers; audio  
frequency electric amplifiers;. electric sound amplifie  
sets. ce

---Microphones having a frequency range of 300 Hz to 3.4)  
KHz with a diameter not exceeding 10 mm.and a height not  
exceeding 3 mm, for telecommunication use

518.1000

-Loudspeakers, whether or not mounted in their enclosures:

518.2100 |--Single loudspeakers, mounted in their enclosure

2  
Pt

|  
|  
|

p25

8518.2200 \_|--Multiple loudspeakers, mounted in the same enclosure | |

P|

|

|\_\_ 20.

p20 |

p20

||

} } 20 |

|

| 20 |

| 20.

P|

P20 |

[-} oo) oO

a

=

ie)

a

o  
\_ 2  
o,

fos}

---Loudspeakers, without housing, having a frequency range  
of 300 Hz to 3.4 KHz with a diameter of not exceeding

88182910

. '50mm, for telecommunication use : .

18,2990 |---Other : ; : :

8518.3000 |-Headphones and earphones, whether or not combined wit

a microphone, and sets consisting of a microphone and one|  
or more loudspeakers = -

518.4000 {-Audio-frequency electric amplifiers °

518.5000 |-Electric sound amplifier sets

518.9000

85.19: Turntables (record-decks), record-players, cassette-  
: players and other sound reproducing apparatus, no  
Incorporating a sound recording device. \_

519.1000 |-Coin- or disc-operated record-players

>}

[:

[:

518.2100

519.2000

B10 5100

a

[:

ies)

nea 2

io

519.4000 |-Transcribing machines :  
| \_\_\_-\_|-Other sound reproducing apparatus  
519.9200 |--Pocket-size cassette players

ao

578.9900  
8519.9910 - }---Compact disc players uo

[oJ

a

Magnetic tape recorders and other sound fecording|  
apparatus, whether or not incorporating a sound  
reproducing device. .

8520: 1000

-Dictating machines not cay alle of operating without an  
external source of power

+18520.2000 \_ |-Telephone answering machines ' uo

[7]

-Other magnetic tape recorders incorporating sound  
reproducing apparatus: : :

P38

7

C10 |

Pr

a

[20 |

|

20]

P20]

Ea

a

|

5203200 [-Digital audio ype iY

8520.500\_-|Oiher,cassotioiype-----SSSSCSCSCSCSCSCSC~dYS SSC?

20].

| \*

2

P|

—  
|  
[20 |  
[20]  
Cd  
|  
[20 |  
rd  
Ts

fo}

|

8520.9010 |

Dubbing. system cl a Kind used in film studios and

production houses ;

5208080

ae recording or reproducing apparatus, whether o

x

not Incorporating a video tuner. \*

-Magnetic tape-type: : -

©

821.1010

521.1020 |—V.c

8521.9010 |---Laser video Disc Player

521.9080

Parts and accessories suitable for use solely o7  
principally with the apparatus of headings 85.19 to

85.21. “

§22.1000. |-Pick-up cartridges

Clo

[ry

w.

Ty

566 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 {Parr I

|  
522.9000  
pe

Prepared unrecorded media for sound recording  
similar recording of other phenomena, other than)

| 3  
|S  
|  
products of Chapter 37. P|  
fMagnetic tapes: SSCS  
[8523.1100\_-Of a width not exceeding 4 mm  
8523.1200 [Of a width exceeding 4 mm but not exceeding 25  
[8529.1300\_-Of a width exceeding 25 mm | OS  
8525.2000 |Magnetic discs — SSCS CSCS C~C~'iCSSC '\*SC\*'  
[8825.3000\_-Cards incorporating a magnetic tape S| STO  
a  
P| 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.

524.1000 ]-Gramophone records , J  
| \_\_\_\_ » \_-|Discs for laser reading systems:

8524.3100: }--For reproducing phenomena other than sound or image 5.

§24.3200 |--For reproducing sound only Co,  
8524.3900

- ]8524,4000 |-Magnetic tapes for reproducing phenomena other than  
sound or image ' . .

[other magnetic tapes Sd  
524.6000 [Cards incorporating a magnetic tape  
oc

8524.9100\_\_|--For reproducing phenomena other than sound or image

8524.9910 |---Other, for reproducing representations of instructions,  
data sound and image, recorded in a machine readable  
binary form, and capable of being manipulated or providing

.|interactivity to a user, by means of an automatic data  
processing machine - : :

Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television

cameras; still image video cameras and other video camera recorders; digital cameras .

18525.2010 ---Cellular mobile telephone including its battery and one battery charger

18525.2020 . ---Radio paging apparatus

525.7000

-Transmission apparatus incorporating reception apparatus

525.2080

. [526.2080

| \_\_\_\_ [ Television cameras. CS

8525.3010 ---Close circuit TV cameras .

525.3000 =Other id

| see image video cameras and other video camera recorders; digital cameras: . .

525 4070

jasas4000 |"Other

a

85.26 Radar apparatus, radio navigational aid apparatus and - radio remote control apparatus. .

526.1000 j|-Radar apparatus

526.9100. |--Radio navigational aid apparatus

626.9200 }--Radio remote control apparatus

85.27 Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.

-Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy: :

527.1200 f--Pocket-size radio cassette players-

8527.1300 {--Other apparatus combined with sound recording or reproducing apparatus ;



MTG

568 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Part I

ee

5271900

-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: . oS

2] --Combined with sound recording or reproducing apparatus |

827.2900 [Other

-Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy: .

--Combined with sound recording or reproducing apparatus

\*

'8527.3100

' 18527.3200 \_|--Not combined with sound recording or reproducing apparatus but combined with a clock .

; 4 =

Nn

~

ig =

al.

a

527.3910

oO

serage0 [Other Sd

527-5000

es

Reception apparatus -for television, whether or not incorporating radio-broadcast receivers or sound and 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:

S2B.TETO

8528.1220 |---Reception apparatus for receiving satellite signals of all

185,28

kind used.with TV (Satellite dish receivers)

528.1280

28.1300

SEBZITO

oO

o:

22100 \_[-Oer SCS

528.2200

528.3010

ATT

Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1., 2005 569

a

a

528.3090

Aerials and aerial refiectors of all kinds; parts suitable fo

use therewith; ... :

---Parts and accessories for cable TV/Satellite. receiver i.e,

8529.1010

(splitter, channel combiners, signal amplifiers etc) .

29.1020

---LNB, actuators

529.1080\_[-Otrer iS

[:

[J

[20

P20 |

sy

SBGOIO [Remo conel

528.9080 [Other

3

Electrical signalling, safety or traffic control equipment for railways, tramways, roads, Inland waterways, parking facilities, port installations or airfields. (othe: than those of heading 86.08). ;

530.1000 |-Equipment for railways or tramways [10°]

530.8000 |-Other equipment -[: 10. |

630.9000 [Parts tO

Electric sound or. visual signalling apparatus (fo So

lexampie, bells, sirens, indicator panels, burglar or f

531.1000 |-Burglar or fire alarms and similar apparatus:

alarms), other than those of heading 85.12 or 85.30.

8531.2000 : |-Indicator, panels incorporating liquid crystal devices wey Fs | or light ;

[=

551-8000

ce

Bear 9010 \_[—Pariobuton i

8531.9020.\_ |---Parts of apparatus of sub-heading 8531.2000 - \_

531,909

co}

Electrical capacitors, fixed, variable or adjustable (pre-set). ;

85.29 Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.

-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) .

-Other fixed capacitors: . :

BEA 2TO0 7

8532.1000

92,2200 [Aluminium electrolytic capacitors]

592.2900 | Ceramic dielectric, single layer \_\_\_\_\_~SCSCS~dtCSCO id

[85522400 [Ceramic dielectric, multilayer +d 10]

[8592.2600 [Dielectric of paper or plastic \_\_\_\_\_=SSSSCSC~C~'dSC~S~S SC"

class 2.2000 [Other CdS

[8552-3000 |Variable or adjustable (pre-set) capacitors \_\_\_\_\_«d'~==«

SR i

See [comprises of

{connectors

(6582 9020\_|—Terminals

[e5s2.9000 [Other SCS

a ee

e538 [Frequency resistors (including . \_rheostats i

. potentiometers), other than heating resistors. :

-Fixed carbon resistors, composition or film types- " | 5

[\_for high power resistors: SS SC\*dCSCis~\*d

8535.2100\_|-For a power handling capacity not exceeding 20W | 6

je5sa.2000\_|-Other CCC

| other variable resistors, including rheostats and

potentiometers: . .

8505.5100\_|-For a power handling capacity not exceeding 20W | \_8\_\_

other variable resistors, including rheostats and

potentiometers : 7 .

5359000 [Passive components: resistors, capacitors, inductors, etc.]

| ES

8534.0000 [Printed circuits.

SE

a= apparatus for switching or J

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. . :

\_ [85851000 "Fuses

\_\_ \_ es

--For a voltage of less than 72.5 kV: a :

5862000 [Oey

596.5010

596.9000 [Other CC\*d

-Lightening arrestors, -voltage limiters and surge suppressors: . .

S555 4010

5954000 [Other Sd

535 5000 70

lectrical apparatus for switching or protecting!

electrical circuits, or for making connections to or Inj

\_ \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

|... [-Automatic circuit breakers:

536.2010. |---Circuit bgeakers above 10 amp

8535.2110 |---Upto 17.5 kV

3595-2100 70

ee

&

il

Cola

jesa62000 [Omer

C2

es86.4800 [Other CS

[--)

20

10

\_ [BeREOTO

596.5090

\_[ ]-Lamp-holders, plugs and sockets: j

=)

| \_\_ \_ [-Other switches:

[=]

[te

---Plugs & Sockets with pins 16 & above

:

| (B586:6900

'| —\_~\_\_|-Other apparatus:

536.9010 }---Wafer-probers

5 7

oO!

F fl '  
18536.9030 }---Magnetic contactors/thermal protectors for motors

asae000 [Other  
a

85.37 ;

oO:

Boards, panels, consoles, desks, cabinets and other  
bases, equipped with two or more apparatus of heading  
85.35 or 85.36, for electric control or the distribution  
electricity, including those incorporating instruments of  
. apparatus of Chapter 90, and numerical control  
4 apparatus, other than switching apparatus of heading  
85.17.

|  
537.2000 -|-For a voltage exceeding 1,000 V .  
Es ee

85.38 [Parts suitable for use solely or principally with the  
. apparatus of heading 85.35, 85.36 or 85.37. -

8538. 1000 Boards, panels, consoles, desks, cabinets and other bases}  
apparatus '

for the goods of heading 85.37, not equipped with their  
538.9010 {---Vacuum interrupters for vacuum circuit breakers  
6368000 [Other

85.39

&)

@C} oe

Electric filament or discharge lamps, including sealed

beam lamp units and ultra-violet or infra-red lamps; arc-

\_\_\_ lamps. -

F . filament lamps, "excluding ultra-violet or infra-red  
lamps: .

[ Tungsten halogens

a

8539.2200. -|-Other, of a power not exceeding 200 W and for a voltage  
: exceeding 100V

ote,

:

Jesse2020\_]-Forfash ig

asse.2000 [Oe Cid

[\_\_—Fischarge lamps, other than ulrawitet Tempe

a

fe)

- -|8539.3100 4--Fluorescent, hot cathode ;

8539.3200 j--Mercury or sodium vapour lamps; metal halide lamps 20,

te Bl

Part ] - THEGAZETTE OF PAKISTAN, EXTRA., JULY.1, 2005 573,

-----Ee-----eeee=

ee ee

9590,3010

539.5090

-Ultra-violet or infra-red lamps; are4amps:

--Arc-lamps -

539.4910 |---Infra-red lamp .

oe

539.4100

©

8539.4920 {---Ultra-violet lamps s

a

{8539.9010. ]---Tungsten filament and lead in wire for bulbs and tube lights . . ;

8536.9020. |--Base cap for bulbs and tube lights SS

---Parts for energy saving lyr.

85399030 —

539.9090

Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gasfilled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).

-Cathode-ray television picture tubes, including . video monitor cathode-ray tubes: oe!

540.1100 oO

540.1200 \_|--Black arid white or cther monochrome

8540.2000 |-Television camera tubes; image converters and intensifiers; other .photo-cathode tubes

8540.4000 |-Data/graphic display tubes, colour, with a phosphor dot

. screen pitch smaller than 0.4mm ; .

8540.5000 |-Data/graphic display tubes, black and white or othe monochrome

540,600

-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-|

controlted tubes: ~

SAOTI00\_

540.7200

ao

H

[=]

540.7900

ao

-Other valvés and tubes: : ; -|

540.8100 |--Receiver or amplifier valves and tubes .

540.8900

l;

>

574.-\_\_ THEGAZBTTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Parr 1

100 |--Of cathode-ray tubes

(Diodes, transistors and similar semi- conducto  
devices; photosensitive semiconductor devices,  
Including photovoltaic cells whether or not assembled

in modules or made up into: panels; light emitting  
diodes; mounted piezo-electric crystals. a

540.

60.

oO

©

o

c=}

oO}

8541.1000 }-Diodes, other than photosensitive of light emitting diodes

-Transistors, other than photosensitive transistors:  
8541.2100 |--With a dissipation rate of less than1W\_ - ‘

-Thyristors, diacs and triacs, other than photosensi

541.29

8541.3000

8

devices

-Photosensitive § semiconducto ~ devices, \_ including|  
photovoltaic cells whether or not assembled in modules ot  
; made up into panels; light emitting diodes

541.5000 “1-Other semiconductor devices

541.6000. j-Mounted piezo-electric crystals

8547 9000

Electronic integrated circuits and microassemblies.

. -Cards incorporating an electronic integrated circuit (‘  
smart” cards) .

Monolithic integrated circuits <

18541.4000

2

:

ig  
8

pe  
BAZ G000  
542.7000  
a2.000 [Pens  
eS

185.43 [Electrical 'machines and. apparatus, having. individual  
; functions, not specified or included elsewhere In this)  
Chapter. oo

[—Particte accelerators id  
4S T100

a  
ai  
a  
Nn  
nN  
oO  
f=]  
|

3

ao

@|

Hee eee n nee eee ne ee ee ee ee nee ee

8543.3000 - Machines and apparatus for electroplating, electrolysis of electrophoresis

8543.4000- Electric fence energisers

[ ] -Other machines and apparatus:

8543.8100 --Proximity cards and tags

'8543.8900

Insulated (including enamelled or anodised) wire, cable; (including co-axial cable) and other Insulated electrical conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electrical conductors or fitted with connectors.

. a -Winding wire:

[FoF copper

/[8544,1110 —Enamelled wire with nylon cover

ignition wiring sets and other wiring sets. of a kind used in vehicles, aircraft or ships

-Other 'electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:

fe544.5100 --Fitted with connectors

544.5910 ---Multi core, flexible, flat type copper, insulated -

Ban5000 [Other

&

a

a

EE

8544.6000 }-Other electric conductors, for a voltage exceeding 1,000 V  
'8544.7000 }-Optical fibre cables , .

pe  
(Carbon electrodes, carbon brushes, lamp carbons.)  
battery carbons and other articles of graphite or ot!  
carbon, with or without metal, of a kind used fo:

electrical purposes. .

--Of a kind used for furnaces

g546.1000 [-Other CSCS

aa.

---For motor vehicles including tractors

18545.9020 \_\_\_|---For dry battery cells

I

46. Electrical insulators of any material. .

545.901

oS

ARERESE Fy

isl al

3 3/3] 3

| 8

p25 |

PT

|

pe

| 20

pe

|

=a

pS

p20

|

Pd

646.1000 fOfgiase

46.2000 }-Ofceramics

9000 [-Other

P|

| 2

Ls

| 5

LT

fo.)

&

example, threaded sockets) incorporated during  
moulding solely for purposes of assembly, other than  
Insulators of heading 85.46;. electrical conduit tubing  
and joints therefor, of base metal lined with Insulating  
material. :

8547.1000 |-insulating fittings of cermics

8547.2000 |-Insulating fittings of plastics

Ba79000 [Other

185.48

a

Waste and scrap of primary cells, primary batteries and  
electric accumulators; spent primary cells, spent  
primary batteries and spent electric accumulators;  
electrical parts of machinery or apparatus, not specified  
- Jor included elsewhere In this Chapter. ;

2

-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :

Rail locomotives powered from an external source © electricity or by electric accumulators. :

3

1

-Powered from an external source of electricity

\_ 18601.2000 -Powered by electric accumulators :  
(66.02 \_\_ - [Other rail locomotives; locomotive tenders.  
8602.1000 |-Diesel-electric locomotives

8

Self-propelled railway or tramway coaches, vans and other than those of heading 86.04.

-Powered from an external source of electricity -

eg  
g

Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).

Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).

3) g f ls

186.06 Railway or tramway goods vans and wagons, not self-propelled.

606.1000

8606.2000 |-Insulated or refrigerated vans and wagons, other than|  
- {those of subheading 8606.10 .  
-Self-discharging vans and wagons, other than  
subheading 8606.10 or 8606.20 .

--Covered and-closed a :

--Open, with non-removable sides of a height exceeding 60

lcm ; :

those o

8

SLIEL

5065800 [Cher SSS

86.07 Parts of railway or tramway locomotives or rolling-

-Bogies, bissel-bogies, axles and wheels, and parts thereof:

BOTT”

807.1200 | -Other bogies andbisselbogies

207.1900 |-Other, nchudingparts

6072100

807 2000

8607.3000 |-Hooks and other coupling devices, buffers, .and parts thereof

B07 S100

8607-9860

.{Railway or tramway track fixtures and\_ fittings; mechanical(including “ electro-mechanical) signalling, safety or traffic. control -equipment’ for railways, tramways, roads, inland waterways, parking facilities, port Installations or airfields; parts of the foregoing.

609.0000 |Containers (including containers for the transport o : fluids) specially designed and equipped for carriage b one or more modes of transport.

87.01 Tractors (other than tractors of heading 87.09).

-Pedestrian controlled tractors: .

==--In CKD/SKD condition | .

fe]

H

ie]

\* [3608.0000

8701.1010

7Or1090 [Omer

-Road tractors for semi-trailers:

701.2010 |--In CKD/SKD condition

ao

701.2080 |--Other

. - Frack-laying tractors .

701.3010 j---In CKD/SKD condition

7013080 \_[-Oher

fe)

701.8010 j---In CKD/SKD condition

8701.9020 |---Agricultural tracotrs having an engine capacity exceeding}

45

oO

=

or

35 HP but not exceeding 100HP

. 18701.9090 |-->Other ba . - a

=

| a ,  
ay. ot

0

[o4

. 187.02 \_ Motor vehicles for the transport of ten or more persons,  
including the driver. -

P| -With "compression-ignition internal combustion piston

lengine (diesel of semi-diesel): : .

702.1010 |---In CKD/SKD condition

cl} ©

a  
erozece\_f=-Oher CS  
a

87.03" - r

Col @.

Motor cars and other motor vehicles principall  
designed for the transport of persons (other than those  
of heading 87.02), including station wagons and racing

-Vehicles specially designed for travelling on snow; gol

'8703.1000 c  
cars and similar vehicles \_

aes with spark-ignition internal. combustion|  
reciprocating piston engine: ~

[FoF a oviinder capacity not exceeding 10006

core

aroas180\_ [Other

--Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:

a

703.2210 {---In CKD/SKD condition

708 2290

-Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc.

---Of -a\_ capacity exceeding 1,500cc but not exceeding

'8703,2310

1,800cc, in CKD/SKD condition .

8703.2320 ]---Other, of a capacity exceeding 1,500cc but not exceeding]

' t,800cc .

8703.233 -Of a capacity exceeding 1,800cc but not exceeding!

. 3,000cc, in CKD/SKD condition -

708-230

oO.

cy

es ee

703.2400 j--Of a cylinder capacity exceeding 3,000ce

Ld

75

5

75.

75

oo

a: Other vehicles, with compression ignition remap |  
combustion piston engine (diesel or semi diesel): ~~

[FoF a eylinder capacity not exceeding-t 50000: | .

TOS SITO

avossie0 [Omer

--Of a cylinder capacity .exceeding 1,500ct but not  
exceeding 2,500 cc: ; :

8703.3210 .|---Of a capacity exceeding. 1,500 cc but not exceeding  
1,800 cc, inCKD/SKD condition . .

8703.3220 ]---Other, of @ capacity exceeding 1,500 cc but not  
. exceeding 1,800 cc .

\_ [8703,3230 ]---Of .a capacity exceeding 1,800 cc but not exceeding

|

12,500 cc, in CKD/SKD condition

TORSO [Other Sd

18703.3300 ]--Of a cylinder capacity exceeding 2500cc

@

faro3s000 [Omer

Pd

Cd

Motor vehicles for the transport of goods.

|: \_ . ]-Dumpegs designed for off-highway use: ° Fd

8704

---Dump trucks designed for off-highway use with limited

speed in the speed-o-meter, lack of axle suspension,  
sturdily built with a tipping or bottom opening body, having|  
rigid or articulated chassis, fitted with off the road wheel:

and special earth moving tyres.

1010

7047000

pe

Deere}

P|

|\_\_|

-Other, with compression-ignition internal combustion piston

. engine (diesel or semi-diesel):

| [7 Feovw not exceeding Stones dd

" [B7043710\_-in CKDVSKD condition

| |

|. 60

|\_\_|

pd

| 60

|\_\_ 80

pd

fp7042100 [-Other

--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:

8704.2210 |---In CKD/SKD condition

co}

jero42200 [Other SCS

[Fpv.w. axcosding 2 tonnes id

7042300 [-Oher

\_ Other, with spark-ignition internal combustion piston engine

[--) i)

--g.V.w. not exceeding-5 tonnes:

a ee

TORSTIO

57043510

Joroasep0 [Omer SSCS

9010 }---in. CKD/SKD condition

3

2

8

i

t

HI

FE

il

a ee

A scores (including ), for the motor vehicles o

18707.1000

ve

:

wT

Ha) |i

3

Oto

-Bi and servo-brakes and parts thereof: .

3900

5708 4000

18708.

BB] @

| i)

&] 8

rd

|

8

440°

582. - THE GAZETTE OF PAKISTAN, EXTRA., JULY 1,2005 [Part I

acai eile with differential, whether or not provided with  
other transmission components ; . :

87085000. [-Non-driving axes and parts hereof =SB=  
[8708.7000\_-Road wheels and paris and accessoresthreeof\_~ 3  
708 8000

7989100

oo)  
E

708.9200 }--Silencers and exhaust pipes ; 35  
708.9300 |--Clutches and parts thereof . | 35

8708.9400

708.9900

Works trucks, self- propelled, not fitted with. lifting o  
handling equipment, of the type used in . factories,  
warehouses, dock areas or airports for short distance]  
transport of goods; tractors of the type used on ra  
station platforms; parts of the forégoing vehictes.

. a

atic  
8700-1100  
708.1800 [-Gther  
708.9000  
5 aS a

@

whether or not fitted with weapons, and parts of suc'  
vehicles,

=  
3  
i  
Fy  
Z]  
@  
2  
s  
7  
e  
=  
3  
8  
3

o  
é  
a  
EJ  
E  
5  
<  
<  
&  
5  
8  
3

Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.

-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc ;

711.1010 = ---in CKD/SKD condition a -  
7a 090 Or

-With reciprocating: internal combustion piston engine of all cylinder capacity exceeding 50cc but not exceeding 250cc:

2010 ---In CKD/SKD condition

[--}  
Sj @] ©  
=  
=  
N  
oS  
=

fe7ii-2080

pie aetna

-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500

CC:

711.3010 | |---Auto rickshaw in CBU conditj-n

871.3020 \_|---Motoreycles in. CKD/SKD condition :

8711.3090

-With reciprocating internal combustion piston engine of 7 |

cylinder capacity exceeding 500.cc but not exceeding|

In CKD/SKD condition

-With reciprocating internal combustion piston engine of al cylinder capacity exceeding 800cc:

+--|In CKD/SKD condition

711.9010 j---In CKD/SKD condition

7119090 \_|Other 8

8711.4010

ao ao [--

y N

= =

= =

a b

ron) 3S

= o

r=) 3

Clo ao

N"N

=)

=

a

co}

o

ao

not motorised. |

oe

N

=

Nn

=}

r—)  
J  
2.  
o  
a  
ij  
3  
Qa  
g  
=  
@  
g  
°  
3  
®  
a  
=  
3s  
2  
<  
a  
l  
a  
2  
s  
<  
@  
<  
=  
Es  
2  
<  
a  
o  
oe  
2

87.13 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.

713.1000 -Not mechanically propelled r  
Taso [Oe

87.14 - Parts and accessories of vehicles of headings Nos.  
» 187.11 to 87.13. a Lo

Fl

714.1100

--Saddles

714.1900

714.2000 |-Of carriages for disabled persons . -

'8714.9100 |--Frames and forks, and parts thereof }

714.9200 |--Wheel rims and spokes .

[--)

'8714.9300 |--Hubs, other than coaster braking hubs and hub brakes,

land free-wheel sprocket-wheels

-Of motorcycles (including mopeds): : |

90.

90°

5 .

25

25

4a .

+ 584 THE GAZETTE 'OF PAKISTAN, 'EXTRA., JULY 1, 2005 (Parr I  
GC,

8714.9400: \*]-Brakes, - including coaster braking hubs and hub  
"+ brakes, and parts thereof ~

8714.9500 . ]--Saddies

jSaddieg

--Pedals and crank-gear, and parts thereof. [2]

7149000 [Other SCY

po

8715.0000 [Baby carriages and parts thereof. '

ee

Trailers and . semi-trailers; other vehicles, ot

'18716.1000 ]-Trailers and semi-trailors of the caravan type, for housing}

. or camping © ; : .

8716.2000: ]-Self-loading or self-unloading trailers and semi-trailers fo  
agriculture purposes

-Other trailers and semi-trailers for the transport of goods:

a!

716.3100 ]--Tanker trailers and tanker semi-trailers

7163000 [-Other id

@

716.4000 ]-Other trailers and semi-trailers

716.8000 ]-Other vehicles

60

7.

Balloons and dirigibles; gliders, hang

1.1 -Gliders and hang gliders :

gliders " '

icopters, aeroplanes);

8802.1100 ]--Of an unladen weight not exceeding 2,000 kg. os

.1200 ]--Of an unladen weight exceeding 2,000 kg .

8802.2000° ]-Aeroplanes and other aircraft, of an unladen weight no!

\* ]--Exceeding 2,000 kg ; ; P]

8802.3000 {-Aeroplanes and other aircraft, of an unladen weight

ee 0 T scoeding 2,000 kg but not exceeding 15,006 kg pF

8802.4000 ]-Aeroplanes and other aircraft, of an unladen weigh

exceeding 15,000 kg : :

8802,6000 |Spacecraft (including . satellites) and suborbital. and  
" |spacecraft launch vehicles .

asi | (8  
A LBL Ae

- "38 492

' Parr I] . THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 585

88.03

a

809.1000

B08:2000

603.3000

03.9000

DI

Parachutes . (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. =

Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.

8805.1000 - |Aircraft launching gear and parts thereof; deck-arrestor o1 similar gear and parts thereof

-Ground flying trainers and parts thereof:

805.2100 \_|--Air combat simulators and parts thereof

pas e800 [Omer Cid

—

Pd

PT

pS

PS

maa

S|

maa

Ye

| 5 |

ma

Ld

89.01 ;

- {barges and similar vessels for the transport, of person: P| so or goods. :

p10

pe

ee

o] T. S gl Tslels .

8 2

8901.1000 {-Cruise ships, excursion boats and similar vessels} principally designed for the transport of persons; ferry-boats| of all kinds the .

a

501 3000

8901.3000 - }-Refrigerated vessels, other than those of subheading}

8901.20 oe i ;

Other. vessels for the transport of goods and other vessels)

: for the transport of both persons and 'goods ~

ae

pe)

o

=

©

c=)

o

o

189.03 Yachts:and other vessels for pleasure or sports; rowing

\_ [boats and canoes... ,

. -tnflatable ~ oo, "

8903.9100 |--Sailboats, with.or without auxitiary motor

o o

3 8

ray x)

Pe un

2

f=} f=)

ts) 6

Yay te

586 THE GAZETTE OF PAKISTAN, EXTRA., JULY. 1, 2005 [Parr I

BR GB00

904.0000 |Tugs and pusher craft. Lo. |

89.05 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is. subsidiary to

their main function; floating docks; floating o submersible drilling or production platforms.

. -Floating or submersible drilling or production platforms  
g0s9000 [Omer CSCS

189.06

@,  
o  
|  
a  
nN  
o  
i=)  
o  
  
a

Other vessets, inϕluding warships. and -lifeboats othe:  
than rowing boats. : : .

906.9000 5

189.07. Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).

. -Inflatable rafts :  
peor 9000 Omer CS

oO  
S| 8  
oS  
coy  
u  
3  
oS  
  
=)  
Ss  
<  
©  
a  
a  
@  
@

2  
3  
a  
g  
>  
&  
q  
=  
i)  
>  
=  
3  
a  
&  
é  
\$  
s  
4  
[3  
o  
z  
5  
r)  
c  
3

Optical fibres and optical fibre bundles; optical fibre

cables other than those of heading 85.44; sheets and plates- of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.

001.1000 |-Optical fibres, optical fibre bundles and cables \_

007.3000 0

001.4000 |-Spectacle lenses of glass

001.5000 :|-Spectacle lenses of other materials

9001.2000: |-Sheets and plates of polarising material

a] of of eo fv) © [o-]

3 8

ao <sup>TM</sup>N

2 an

8

So c=)

001.9000

Lenses, prisms, mirrors and other optical elements, o

any material, mounted, being parts of or fittings for).  
instruments or apparatus, other than such elements o'

glass not optically worked.

]. \_\_\_\_]-Objective lenses: 7 ”

9002.1100 |--For cameras, projectors or photographic enlargerso1  
reducers :

962.9000 [ Other CSCS—S  
ne TS

190.03 Frames and mountings for spectacles, goggles -or the  
like, attd parts thereof. - . :

[Frames and mountings'

10

a

. 190.04 Spectacies, goggles and the like, corrective, protective  
-\_jor other. :

j9004.7000\_ Sunglasses —SSCSC\*~“~\*~““““;<iT\*SCCC\*'  
laos 000 [Other SSCSC““““S\*S\*S\*Ss~SC~iRC“““SON'SCCd  
a ee

. Binoculars, monoculars, other optical telescopes, and

mountings therefor; other astronomical instruments!  
'Jahd mountings therefor, but not including instruments  
for radio-astronomy.

9008.7000 [Binccuarss CSCC

{9005:9000\_-Paris and accessories including mountings) ———\_—«L\_—'10—\_—

RR

a (other than cinematographic) cameras; —

an , jPhotographic flashlight apparatus and flashbulbs other!

\_ |than discharge lamps of heading 85.39.

9006.1000 |-Cameras of a kind used for preparing printing plates oi  
cylinders ;

9006.2000 j-Cameras of a kind used for recording documents on  
microfilm, microfiche - ;

OT ol o

oO] Oo] ©

pepe

588 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 [Paar I

-Cameras specially designed for underwater use, for aerial  
'|survey or for medical or surgical examination of internal  
organs; comparison cameras for forensic or criminological  
purposes ~ . .

9006.4000 -Instant print cameras . . :

-Other cameras:

POthercameras;

poor Em a through-the-lens view finder (single: lens refle  
(SLR)), for-roll film of a width not exceeding 35 mm

006.5200

006.5300

006.5900 |-Other CC

006.6100 |--Discharge lamp ("electronic") flashlight apparatus

[9006.6200]-Flashbulbs, flashoubes andthelke .-----~S~idC SC'

jgoos.ea00. f-Oher CSCC

[| Paris andaccessories.-----SSSSCSC~«idSCiCsCisC\*

[9006-9100 -|-Forcameras-----SSSSCSC~S~C~C~"~S\*~S~SC~iCSSC'SC\*SY

[so0sas00 -Other TS SCSCSCSCSSCCC YT Si

es ee eee

90.07, Cinematographic cameras and projectors, whether 01

Hf

©

©)

not incorporating sound recording or reproducing|  
apparatus, ° .

9007.1100 |--For fiim of less than 16 mm width or for double-8 mm film

PS

ma

|

J

re

a ee

90.08 \_|image projectors, other than" i

|

|

wo

©

oo

photographic (other than cinematographic) enlargers|  
and reducers. :

9008.1000 |-Slide projectors — | vot

9008.2000\_ |-Microfilm, microfiche or other microform readers, whether  
or not capable of producing copies

008.3000 |-Other image projectors

-Photographic (other than cinematographic) enlargers and}  
reducers :

o

9008.4000°

008.5000

90.09

©

Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus. :

[ ] -Electrostatic photocopying apparatus:

9009.1100 -|--Operating by reproducing the original image di

the copy (direct process) |

.]9009.1200. |--Operating by reproducing the original image via an|

f | -Other photocopying apparatus:

intermediate onto the copy (indirect process)

]9009.2100 | --Incorporating an optical system |

15

rectly onto}

909.2100

AC aloe

|

i i

Sc

SS

90.10

Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.

{9010.1000 -|-Apparatus and equipment for. automatically developing

Photographic (including cinematographic) film or paper in

rolls :or for automatically exposing developed film to rolls off

photographic paper -

-Apparatus for the projection or drawing of circuit patterns}

ion sensitised semiconductor materials:

©

010.4100 °]--Direct write-on-wafer apparatus .

010.4200 |--Step and repeat aligners ; .

wolo

poroawo0 Omer CCS

9010.5000 |-Other apparatus and equipment for photographic (including) cinematographic) laboratories; negatoscopes

070/600

070.9000

'Compound optical: microscopes, inciuding those fo!  
photomicrography, © cinephotomicrography

microprojection. »

017.1000 [Stereoscopic microscopes

9011.2000 }-Other microscopes, . for - . photomicrography,|  
cinephotomicrography or microprojection ~ ; we

017-8000

©

©

o

o1o

077.8008

Microscopes other than optical microscopes;  
, diffraction apparatus. :

9012.1000 |-Microseopes. other than optical microscopes;diffraction|  
. apparatus

012.9000: |-Parts and accessories :

oO

9013.1000

013.2000 .)-Lasers, other than laser diodes

013.8000 |-Other. devices, appliances and instruments

073.9000

Direction finding compasses; other navigational

9014.1000. |-Direction finding compasses — oo .

Liquid crystal devices not constituting articles provided  
for more specifically in other headings; lasers, other|  
than laser diodes; other optical appliances and|  
instruments, not specified or included elsewhere in this  
Chapter.

-Telescopic sights for fitting to arms; periscopes; telescopes|

designed to form: parts of machines, appliances,

instruments or apparatus of this Chapter or Section XVI-

o

wolo

instruments and appliances.

9014.2000 [-Instruments and appliances for aeronautical or space}  
navigation (other than compasses)

9014.8000 | -Other instruments and appliances  
meteorological or geophysical instruments and)

| appliances, excluding compasses; rangefinders.

015.1000 . | -Rangefinders only .

015.2000 | -Theodolites and tachymeters (tachymeters)

075.3000

9015.4000 | -Photogrammetrical surveying instruments and appliances

015.8000 { -Other instruments and appliances

[pors.s000

a

pets [Balances of a sensitivity of 5 cg or better, with o

without weights. :

BOT6.0070

eore.00e0\_[-Other—SSSCSSCSCSC\*d

ES CN

190.17 Drawing, marking-out or mathematical calculating  
Instruments (for example, drafting machines,  
pantographs, protractors, drawing sets, slide rules,  
disc calculators); instruments for measuring length, fo:  
use in the hand (for example, measuring rods and  
tapes, micrometers, callipers), not specified or included]  
elsewhere in this Chapter.

-Drafting tables and machines, whether or ni

Surveying {including photogrammetrical . surveying),  
hydrographic, oceanographic, hydrological,

Ol ol o

oo

©

ot automatic:

---Plotters and other machines for designing textile  
garments, having CAD/CAM/CIM system

1017:1080: }---Other

9017.2000 j-Other drawing, marking-out or mathematical calculating  
instruments

-Micrometers, callipers and gauges: :

© oT o

3°

=

N

an

3°

=

o

17.3010

017 3020 10

O17 8010\_-Measurgradandiapes—SCSSSSCiC

oi7g0o0\_f-Other SS SSC—SY

17.9000

oO

To

500.-

"592 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 - [Parr 1

1

3

Z

Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. 2

-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): .

|  
018.1100 \_|--Electro-cardiographs\_\_|. 5]

[re

i

wo

18.1200  
018.1300  
978.1400  
078.1800

HE

'9018.2000\_ |--Ultra-violet or infra-red ray apparatus

} -Syringes, needles, catheters, cannulae and the like: .  
[---syringes, with or without needles;  
[9018.3110 |---With needles to an

©;

018.8200 \_|--Tubular metal needles and needles for sutures fF 20 |  
Fore

9018.3910

---Dextrose and saline infusion giving sets imported  
along with empty non-toxic bags for infusion solution

Oo

018.3920 \_|--Dextrose and saline infusion giving sets  
-Catheter:

018.3932 |---Pulmonary artery

GEESE

5

5

oO

Lie}

o

018.384

018.3950 |---Surgical needles ~ ; .

ao

018.3960 - }---Endo tracheal tube

078.3970

018.3990 |---Other : :

-Other instruments: and appliances, used. in dental sciences:

O16 3081

a

o

[20

{|

Pd

ps

018.3039 [Other

| 20

pS

P|

P|

ps

9018.4100 |--Dental drill engines, whether or not 'combined on a single} :  
base with other dental equipment . .

DTEABOD

018.5000 {-Other ophthalmic instruments and appliances

n

-Other instruments and-appliances:

|||

---Anesthesia aparatus | 5

---Surgical scissors oe j :

018.9040 |---Surgicalknives .

{9018.9050 \_|---Sphygmomano-meter

018.9060 |---Infant incubators ~ | 5]

o

oOLo

wo

o

oO

Xo]

75

018.9070 |---Fibre dializers 5

“[9018.9090

respiration or other therapeutic respiration apparatus:

019,2010 |---Oxygenator with accessories

019.2020 - |---Ozone therapy apparatus : Yo 5 |

019.2030 .|---Acrosol therapy apparatus : . (5

049.2080 j---Other . ‘

; Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.

---Gas masks j .

---Other breathing appliances .

o

Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone) therapy, oxygen therapy, aerosol, therapy, artificial respiration or other therapeutic respiration apparatus.

9019.1000 |-Mechano-therapy . appliances; massage apparatus; psychological aptitude- testing apparatus

: | fs therapy, oxygen therapy, aerosol therapy, artificial

o

o

©

oO

020.0010  
(020.0020

Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.

9021.1000 |-Orthopaedic or fracture appliances

-ArtificialTeeth and dental fittings:

9021.2100 --Artificial teeth

-Other artificial parts of the body : yo  
. --Artificial joints : :

021.3900, f-Other

021.4000 - |-Hearing aids, excluding. parts and accessories

-Pacemakers for stimulating heart muscles, excluding parts|  
and accessories

PO

Other

Pe

Apparatus based on the use of X-rays or of alpha, beta|  
or gamma. radiations, whether or not for medical,  
surgical, dental or veterinary uses, including  
radiography or radiotherapy apparatus, X-ray tubes and,  
other X-ray generators, high tension generators, control  
panels and desks, screens, examination or treatment  
tables,-chairs. and the like. . : . ‘

Apparatus based on the use of X-rays, whether or not for  
medical, surgical, dental or.‘veterinary uses, including  
radiography or radiotherapy apparatus: .

22-1806 ee rae

022.1800 \_[-Other,fordentaluses SST

022.1400 \_[-Other for medical, surgical orvelommaryuses———«dt

o22.1900\_fpForotheruses Cd

oF o o

Oo ro}

nN pS

= \_

ao Nn

= oOo

o cm]

o fo}

a

©

©

fo}

Ls)

=

an

co}

Q

∞.

o

102 1.9000

oO

-Apparatus based on the use of alpha, beta-or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: . .

022.2100 |--For medical, surgical, dental or veterinary uses .

o

022.2900 For other uses

002.5000 |X-ray tubes

9022.9000 |--Other, including parts and accessories

Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. .

o oe

3°

n

bag

o

=)

°

r—)

é

Parr I] THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 595

Machines and 'appliances for testing- the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals; wood, textiles, paper, plastics). ,

024.1000. }-Machines and appliances for testing metals

024.8000 }-Other machines and appliances

[5

|

024-9000 3

Hydrometers and similar 'floating instruments, thermometers, pyrometers, barometers, hygrometers] and psychrometers, recording or not, and any combination of these instruments. . . Lo

-Thermometers and pyrometers, not combined with other instruments:

+Liquid-filled, for direct reading:

OBETTTO

025.1190 |---Other j 7

025.1900 }--Other \_ ;

| \_\_|-Other instruments: | [ |

; --Hydrometers . . [5

---Rpsychrometers | 8 |

-Parts and accessories : :

SR

90. Instruments and apparatus for. measuring or checking

the flow, level, pressure or other variables of liquids o gases (for example, flow. meters, level gauges, manometers, heat meters), excluding instruments and] apparatus of heading 90.14, 90.15, 90.28 or 90.32.

5086 2000 [Formeasurng orchockingpressure |

5026 8000 "[Othernstiments or apparatus |

06 9000

a

oO

Colo

oe 2 GOy

596" . THE GAZETTE OF PAKISTAN, EXTRA., JULY 1,-2005. [Parr J

Instruments and apparatus for physical or chemical analysis (for, example, polarimeters, refractometers, spectrometers, -gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring of checking quantities of heat, sound or light (including| exposure meters); microtomes. \_ :

027.1000 ]|-Gas.or smoke analysis apparatus

o

027.2000 ]-Chromatographs and electrophoresis instruments | 56

9027.3000 ]-Spectrometers, spectrophotometers meters and 3 spectrographs using 'optical radiations (UV, visible, IR)

oO

ce]

5

5

027.4000 \_\_\_|-Exposure meters

9027.5000 ]-Other instruments and apparatus using optical radiations| 5 (UV, visible,IR) . . '

027.8000 ]-Other instruments and apparatus : oo

027.9000 ]-Microtomes; parts and accessories f 25 |

90.28 Gas, liquid or electricity supply or production meters, . including calibrating meters therefor. :

||

|

o

o

oO

©

(028.2000 j-Liquid meters : . :

9028.3000 ]-Electricity meters . on

; az -Parts and accessories: , ;

028

9028.9010 j---Shaft without rotating disc, register assembly and meter 1 bearing assembly for electricity meter

9028.9020 \_---Other of electricity: meters Lo

[]

Revolution counters, production counters, taximeters, ot  
mileometers, pedometers and the like; speed indicators] :  
and tachometers, other than those of heading 90.14 o  
90.15; stroboscopes. ao

-Revolution counters, production counters, taximeters,  
mileometers, pedonieters and the like:

9029.1010 |---Taximeters and pedometers

9029.1020 |---Mileo meters

9029.1090 |---Other

9029.2010

9029.8000

190.30 | Oscilloscopes, 'spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading

\}90.28; instruments and apparatus for measuring or  
- | detecting alpha, beta, gamma, X-ray, cosmic or other, ionising radiations. . .

'9030.10G0 |-Instruments and apparatus for measuring. or detecting  
; ionising radiations :

9030.2000 |-Cathode-ray oscilloscopes and cathode-ray oscillographs PF |

---Stroboscopes

-Parts and accessories

checking voltage, current, resistance or power, without a recording device: —

-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gairy measuring instruments, distortion factor —\_ méters, psophometers)} Z

-Other instruments and apparatus: .

--For measuring or. cheeking semiconductor wafers or  
: " | devices - ;

9030.8300 }--Other, with a recording device

9030.6900 |-Other .

9030.8200

9030.9000 -|-Parts and accessories

Measuring or checking Instraments, appliances and machines, not 'specified or included elsewhere in this

en | Chapter; profile projectors.

031.1000 . |-Machines for balancing mechanical parts {. 5]

031.2000 \_|-Test benches © ;

'9031.3000 }-Profile projectors - " [58 |

o

oO.

—

is :  
8

-Other optical instruments and appliances:

--For inspecting semiconductor wafers or devices or for  
inspecting photomasks or reticles used in manufacturing}  
semiconductor devices

087 4800

031.8000 }|-Other instruments, appliances and machines

37.9000 \_

, Automatic regulating or controlling instruments and  
'apparatus. : : .

Fhemosiats

9032.1010 |---Of a kind used in refrigerators and air-conditioners :

pase. 1080 foe]

0322000. 3

.

HF

032.8100 }--Hydraulic or pneumatic

682.8900

Parts and accessories -

Parts and. accessories (not specified or included  
elsewhere in this Chapter) for machines, appliances,  
instruments or apparatus of Chapter 90. .

033.0010 |---Of hearings aids) .

099.0020

093,0090 20

Wrist-watches, pocket- watches and other watches,  
including stop-watches, with case of precious metal. or]  
of metal clad with precious metal. ot

-Wrist-watches, electrically operated, whether or not  
incorporating a stop-watch facility:

101.1100 |--With mechanical display only

101.1200 |--With opto-electronic display only " 85

101.1900 ~j--Other a

-Other wrist-watches, whether or not incorporating a stop-  
watch facility: ;

101.2100 - }--With automatic winding - oo, ; : :

oO

Oo wo

oO

c)

no

wo

i=]

c=]

o

o

cli

wo

797-2000 5

--Electricaily operated

101.9100

101.9900

91.02

Wrist-watches, pocket- watches and other watches, including stop-watches, other than those of heading " [91.01. : oe .

-Wrist-watches, electrically operated, whether or not

incorporating a-stop-watch facility:

102.1100 |--With mechanical display only

102.1200 |--With opto-electronic display only °

02.000 [-Ohey Cid

-Other wrist-watches, whether or not incorporating a stop-watch facility:

TOzzT00

1082000

~

108 8100\_-[-Electicaly operated \_- SSCS]

foase0o frome

PT

Clocks with watch movements, excluding clocks off heading 91.04. :

o

i

o

C3)

8

oO

103.1000 ]-Electrically operated ~ : Pos

108.9000

instrument panel clocks and clocks of a similar type fo! vehicles, aircraft; spacecraft or vessels. °

§

5

10  
10  
104.0010 |---For aircraft and spacecraft  
704.0080 0  
20,  
20

wo

91.05 Other clocks.

-Alarm clocks:.

9105.1100 --Electrically operated | .

TO52100\_[-Electrically operated Si

1052900 [Other

;

o

o

105.9100 . |--Electrically operated

105.9900 |--Other

;

Pd

91.06 Time of day recording apparatus and apparatus for,  
' measuring, recording or otherwise indicating intervals!

of time, with clock or watch movement. or wit!  
synchronous motor (for example, time-registers, time

' recorders). /

-Time-registers, time-recorders \_

9

. -Parking meters

,  
[]

\$107.0000 {Time switches with clock or watch movement or with  
synchronous motor.

Watch movements, complete and assembled. .

| -Electrically operated: 7 \_

o

o

9108.1100

--With mechanical display only or with a device to which a  
mechanical display can be incorporated .\_\_ .

108.1200 |--With opto-electronic display only

oro

ee

8

| 6 |

a

[]

[s. |

7

p10 |

s108,1800 [Omer CC

;

| sd

YC

|

|

>

| 8 |

p75 ||

| 5 |

||

a

o1o

108.8000

Clock movements, complete and assembled. ;

wo

[| Eecticaly operated  
(Bi081700\_f-OFaiaim cooks,  
{108.6000 [other

oo

Complete watch or clock movements, unassembled o  
partly assembled (movement sets); incomplete watch o:  
clock movements, assembled; rough wateh or clock

wl] oro

movements. -

-Of watches: ; .

9110.1100 |--Complete movements, unassembled or partly assembled  
{movement sets)

110.1200 |--incomplete movements, assembled ot

ololo

Watch cases and parts thereof.

110.1900 |--Rough movements :  
770.9000

-Cases of precious metal or of metal clad with precious metal

O11 .2000° j-Cases of pase Theta, whether or not. gold- or silver-plated

ES

117-9600

Clock cases and cases of a similar type for other =

9111.1000 ©

of this Chapter, and parts thereof.

172-2000

112.860

Watch. straps, watch bands. and watch bracelets, and parts thereof.

113.1000 ]-Of precious metaf.or of metal clad with precious metal

113.2000 por base metal, whether-or not gold- or'silver-plated

o

o

173,8000

Other clock or watch parts. -

9114.1000.\_]-Springs, iene hair-springs

174.2600

114.3000

414.4000 [-Plates and bridges

114.9000

Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.

201.1000 wpright pianos {0

i

[voy

i

oO

o

WI

207.2000

9207 8000

Other string musical instruments (for example, guitars, violins, harps).

202.1000 Fayed with.a bow

202.9000

<>

192.04] Accordions and similar instruments; mouth organs.



oO

oO

--Parts and accessories for the musical instruments of  
heading .92.07 ; ;

aes 8 /]

Parr I] THEGAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005 603

208-5800

Military weapons, other than revolvers, pistols and the arms of heading'93. 07. .

-Artillery weapons (for example, guns, howitzers ad

mortars): .

9301.1100\_\_ |--Seif- propelled 15

19301.1900 ]--Other ; ' 15

P807-2000 oe launchers; flame- throwers; grenade launchers; 15

torpedo tubes and similar projectors

rr eee

93.02 Revolvers and pistols, other than those of heading|

: 93.03 or 93:04. .

i

302.0010 ---Of prohibited bore:and of calibres higher than 0.32 | 15}.

302.0080

Other firearms and similar'devices which operate by the!

titing of an explosive charge (fer example, sporting ;

oO

shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing. blank ammunition, captive-bolt humane killers, line-throwing guns), ' :

3031000

9303.2000 ]-Other. sporting; hunting or target-shooting shotguns,

; including combination shotgun-rifles

303.3000 -Other sporting, hunting or target-shooting rifles \_

goaso00 Omer

Other arms (for example, spring, air or gas guns and . pistols, truncheons), excluding those of heading 93.07.

©

ea

3

Ss

c=J

=)

c=)

Parts and accessories of articles of headings. 93.01 to

93.04. ;

305.1000 |-Of revolvers or. pistols

9305.2100 \_|--Shotgun barrels

oO

15

15

2

25

25

25,

18

25

25

25

0200 [Omer SSCS

[]

Of shotguns or rifles of heading 93.03: :

305.9100 }--Of military weapons of heading 93. 01 \_ 16 :  
305.9900

Bombs, grenades, torpedoes, mines, missiles and}  
similar munitions of war and parts thereof; cartridges  
and other ammunition and projectiles and parts thereof,  
including shot and éartridge wads. :

9306.1000 |-Cartridges for riveting or similar tools or for captive-bo  
\_ [human killers and parts thereof \_ we

wo

-Shotgun cartridges and parts thereof; air gun pellets: |

B06 R100 |  
: 25

ice]

i

306000 [-Other id  
306.3000 }-Other cartridges and parts thereof | 25 |  
'Potter

ce]

306.9000

[:

. [9307.0000 |Swords, cutlasses, bayonets, lances and similar arms  
and parts thereof.and scabbards and sheaths therefor.

Seats (other than those of heading 94.02), whether or  
not convertible into.beds, and parts thereof.”

407 1000  
407.2000

o

401.3000 ]|-Swivel seats with variable height adjustment p25 |  
i -Seats other than garden seats or camping .equipment,  
: \_- {convertible into beds

o oc Ololo

a4

o

=

es

co}

So  
So

o

-Other seats, with metal frames:

401.7100° |--Upholstered :

401.5000 {-Seats of cane, asier, bamboo or similar materials

407.7900

-Other seats, with wooden frames: -- :

401.6100 . |--Upholstered .

407.6900

25°

25

"25

25

25

25.

07,8000

467-8000

o

a

Medical, surgical, dental 'or veterinary. furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well .as| both reclining and elevating movements; parts of the foregoing articles. ' .

-Dentists', barbers' or similar chairs and parts thereof:

ZO TOTO|--Dentsts chairs  
02,1090

oO

wo

402.9010 |---Operating tables  
402.9020 \_|---Hospital beds with mechanical fittings

402.909

wolo

oO

Other furniture and parts thereof :

403.1000 }-Metal furniture of a kind used in offices .

oO

403.2000 |-Other metal furniture . .  
403.3000 |-Wooden furniture of a kind used in offices -

Ef

wo

403.4000 |-Wooden furniture of a kind'used in the kitchen

i

403.5000 |-Wooden furniture of a kind used in the bedroom  
403.6000 |-Other wooden furniture  
403.7000 |-Furniture of plastics

-Furniture of other materials, including cane, osier, bamboo

oO

Oh,

oo

ay

o  
0  
&  
3  
i=)  
ts)

or similar materials

705 9006

Mattress. supports; articles. of bedding and - similar]  
furnishing (for example, mattresses, quilts, eiderdowns,  
cushions, pouffes and pillows) fitted with springs or  
stuffed'or internally fitted with any material or of cellular  
rubber or plastics, whether or. not covered.

wo

404.1000 |-Mattress Supports : -\_ ;

SN

404.2100 |--Of cellttilar rubber or plastics, whether or not covered

ie)

wlo

404.2900 |--Of other materials

9404.3000 1|-Sleeping bags

o

4o49000\_[-Oer SY

10.

25

10

25

25

"25

25

25

25

%

SIY

606. - THEGAZETTE OF PAKISTAN, EXTRA., JULY.1, 2005 [Parr |

Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.

-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:

---Chandeliers -

---Fitting of base for fluorescent tubes

405.1010

405.102

oO] oO

—

oO

9408.1080

9406.5000

Part of an apparatus

9405 4090

el

ae

a

9405. "3900 "(Other

9406.0000 . -|Prefabricated buildings.

9501 9000 Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); "dolls"

carriages.

Dolls representing only human beings.

502.1000 |-Dolls, whether or not dressed

-Parts and accessories:

--Garments and accessories therefor, footwear and headgear

—

Oo

Ee]

O  
o  
a  
©  
a  
2°  
is)

oo

Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds, : :

-Electric trains, including tracks, signals and other' accessories therefor . a

-Reduced-size ("scale") model assembly kits, whether or| not working models, excluding those of subheading 9503.10: : . .

5082010

9503.2090 |--Other .

9503.3000 « ]-Other construction sets and constructional toys } "Toys representing animals or non-human creatures: f |

--Stuffed: ©

Fi

ee ee -accessories, sub-assemblies, mechanical ye : electrical movements :

503.5000

sos e000 [Pores

503.7000.

oO ©

3

e

a

o

3

fo)

wolo

i

©.

503.8000 |-Other toys and models, incorporating a motor 509.8000

Articles for funfair, table or parlour games, including}

mel me)

oO

oO

pintables, billiards, special tables for casino games and automatic bowling alley equipment.. j

504.1000 "}-Video games of'a.kind used with a television receiver

504.2000 |-Articles and accessories for billiards }. 20. |  
-Other games,. operated by coins, banknotes (pape

oOo

currency), discs or other similar articles, other than bowling

alley equipment .  
"Playing cards

504.4000

504.9010, |--Dicecups . a a :  
504, 9090

Festive, carnival or other entertainment articles,  
including conjuring tricks and novelty jokes.

505.1000 . j-Articles for Christmas festivities : :  
505 9000.

~

© oy] | oO o

a

S

>

we

S\$

8

3S

oO

Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-/tennis) or outdoor games, not specified or included elsewhere in this. Chapter; swimming pools and paddling pools.

| ° .\_\_\_[-Snow-skis and other snow-ski equipment: : mn  
FAL

--Ski-fastenings (ski-bindings) | 10. |

ss06 1900 [-Orer

-Water-skis, surf-boards, sailboards and other water-sport equipment: ; > .

[-\_\_\_[Golfcubsandomher go equipment

506.3700

-Tennis, badminton or similar rackets, whether or not strung: -

506.5100 |--Lawn-tennis rackets, whether or not strung | 26.

a a

---Squash rackets ; \_-

ee SC

--Lawn-tennis bails °

tata

25.

25

25

25

8506 6090" [Other

RT

as05900 "omer

9506.7000 - |-Ice skates and roller skates, including skating boots with skates attached . : :

{9506.9100 }--Articles and equipment for general physical exercise, gymnastics or athletics °

<==

Po  
[a

9506.9910 ]---Biadders and covers of inflattable balls

506.9920 — |---Cricket bats

OI wo

506.9930 |---Cricket pads  
506.9940 |---Hockey sticks

o

9506.9990 ]---Other

95.07 Fishing rods, tish-hooks and other line fishing tackle;

tish landing nets, butterfly nets and similar nets; decoy!  
birds (other than those of heading 92.08 or 97.05) and  
similar hunting or shooting requisites.

07,1000 -Fishing rods ' . : 7

507.2000 .|-Fish-hooks, whether ornotsnelled —\_~

1

OH oO

\* 19507.3000 |-Fishing reels  
9507.9000 . ,j-Other

95.08 Roundabouts, swings, shooting galleries and other  
'fairground amusements; travelling circuses and  
travelling menageries; travelling theatres.

9508.1000 |-Travelling circuses and travelling menageries -  
[85089000

Worked ivory, bone, tortoise-shell, horn, antlers, coral,  
- }mother- of-peart and other animal carving material,.and  
articles of these 'materials. (including articles obtained  
by moulding). ;

20  
20  
10  
., 0.

10  
9601.1000 {-Worked ivory and articles of ivory " | 20 ||

I 6

9

6.01  
601,

o

601.9010 ]---Worked tortoise-shell. . ;  
60 8090  
unhardened gelatin (except gelatin of heading 35.03)

. and articles of unhardened gelatin.

Worked vegetable or mineral carving material and|  
articles of these materials; moulded or carved articles  
of wax, of stearin, of natural gums or natural resins o

9602.0010 ]---Gelatine capsules ——  
- [602.0080

of modelling pastes, and other moulded or carved

oO

articles, not elsewhere specified or included; worked,

Brooms, brushes (including brushes constituting parts of machines, -appliances or -vehicies), hand-operated, mechanical floor sweepers; not motorised, mops and feather dusters; prepared.knots and tufts for broom o brush making; paint pads and rollérs; squeegees (other than roller squeegees). . . :

-Brooms and brushes, consisting of twigs or other vegetable} materials bound together, with or without handles

-Tooth brushes; shaving brushés, hair. brushes, nail brushes, eyelash brushes and other toilet brushes for use| on the person, including such brushes constituting parts. off appliances: . . :

603.2100. |--Tooth brushes, including dentalplate brushes 603, 2800,

-Artists' brushes, writing brushes and similar brushes for the application of cosmetics ,

-Paint, distemper, varnish .or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers

o ire)

D  
o  
oe  
an  
2° .  
fo}  
fs)

oO

9603.5000 [-Other brushes constituting parts of machines, appliances| 25 .. or vehicles So . . :  
603.9000 - . . wee -

604.0000 {Hand sieves and hand riddles. - .

9605.0000 |Travel sets for personal toilet, sewing 'or shoe or : \_|clothes cleaning. aa

: Buttons, press-fasteners, snap-fasteners and press-  
- |studs, button moulds and other parts of these articles;  
-\_\_ jbutton blanks. ot

—

o

oO  
a  
iJ  
a

-Press-fasteners, snap-fasteners and press-studs and parts|  
therefor :

©  
D  
o  
®  
an  
o  
ca)  
o

606.2100 j--Of plastics, not covered with textile material  
606.2200 \_|--Of base metal, not covered with textile material

Oo

s0ezHO |=Studs  
606.2820

oOlwo o  
o

©)

606.2900 \_|--Other a 86

P] -Button moulds and other parts of buttons; button blanks:

- ,{9608.3010 |---Button moulds and other parts of buttons

25

B

9606.3020 |---Button blanks

9 10

[96.07 [Slide fasteners and parts thereof.

]. \_]-Slide fasteners: .

[9607.1100 \_]-Fitted with chain scoops of base metal ‘

607.110

[9607 2000\_ [Pars : 20

9 (ag

96.08 Ball point pens; felt tipped and other porous-tipped

pens and markers; fountain pens, stylograph pens. and!

Jother pens; duplicating stytos;. propelling or sliding}

pencils; pen-holders, pencil-holders and similar

holders; parts (including caps and. clips) of the

foregoing articles, other than those of heading 96.09.

|

Ta

Le

Cs

[J

ae

Lo

20]

a

6081000 \_]-Ballpointpens

608.2000\_| Fel lipped and other porous ipped pens andmatkers | 25\_|

7 [2

: ae

i P20]

CL \_\_\_\_

Le

0

P10

20

an

i

25 :

, i BS

083100 \_[-indianinkcrawlingpens Cid

608-3800 20

ili 20

o

608.4000 |-Propelling or sliding pencils

1608. -Sets of articles from two or more of the foregoing|  
subheadings . : :

-Refills for ball point pens, comprising the ball point and ink-

o

Dp

fo}

ao

Qo

So

o

reservoir

505 9700

08.9810 \_[-Pencapsanddips SSC

o o - ©

QD

So

i-3

aD

oS

°o

Oo

oe

So

608.9920 - |---Bail point tips

606, 9890

196.09

[:

Pencils (other than pencils of heading 96.08), crayons,

pencil leads, pastels, drawing charcoals, writing. of|  
drawing chaiks:and tailors' chawks. ;  
«Pencils and crayons, with leads encased in a rigid sheath

|

9609. 1000 20

{

1

-Pencil leads, black or coloured: :

609.2010 |---Pencil leads, black : oo, 20

its, 20

oO

609.2020. |---Pencil kits, coloured

08.8000

9610.0000 |States and boards, with writing or drawing surfaces,  
whether or not framed. : ; .

nN

o

— ~ \_  
. ° oS I.

9611.0000 |Date, sealing or numbering stamps, and -the 'like  
(including devices for printing or embossing labels),  
'designed for -operating in the hand; hand-operated|  
'composing sticks, and hand printing sets incorporating  
such composing sticks.

Typewriter. or similar ribbons, inked or otherwise  
prepared for giving impressions, whether or not on  
spools or in cartridges; ink-pads, whether or not inked,  
with of without boxes. ' ; .

612.1010 |---For dot matrix printer

oO

512.1080 20

612.2000 |-Ink-pads . . 20

Cigarette. lighters and other lighters, whether or not  
mechanical or electrical, and parts thereof other than  
flints-and wicks. ; ' ; .

79.1000 )

19.2000, 0.

78.8000

g6T8:8000

Po

96.14 Smoking pipes -(including pipe bowls) and. cigar or|  
'cigarette holders, and parts thereof.

614.2000 . |-.Pipes and pipe bowls. ec .  
314000

96.15 Combs, hair-slides and the like; hairpins, curling pins,  
, curling grips, hair-curlers and the like, éther than thos  
of heading 85.16, and parts thereof. .

-Combs, hair-slides and the like: . ;

oO] ol o 8 eo

u

a

wo

[:

615.1100 | |--Of hard rubber or plastics . ot  
615.1800

-Other: ~

SED

615.9020 \_|---Hair curlers and the like |: 20 - |

615.9090

Scent sprays and similar toilet sprays, and mounts and|  
heads therefor; powder-puffs- and pads for the  
application of cosmetics or toilet preparations.

250

25

9616.1000 -Scent sprays and similar toilet sprays, and mounts and] 25  
headstherefor \_.- .

; -Powder-puffs and pads for the application of cosmetics or] 20  
toilet preparations ‘

20:

20

6

5

: 5

5

oo

roy)

fo)

nN

2

o

o

96.17 Vacuum flasks. and other vacuum vessels, complete|  
with cases; parts thereof other than glass inners.

617.0010 '|---Vaccum flasks ~ ;

617.0020

9618.0000 |[Tailors' dummies and other lay figures; automata and  
other animated displays used for shop window  
dressing.

97.01 Paintings, drawings and pastels, executed entirely by  
hand, other than drawings of heading 49.06 and other  
than hand-painted or hand-decorated manufactured!  
articles; collages ard similar decorative plaques.

-Paintings, drawings and pastels .

701.1000.

707-9000

9702.0000 {Original engravings, prints and lithographs

703.0000 {Original sculptures and statuary, in any material. :

.

wo

9704.0000 Postage or revenue stamps, stamp- postmarks, first-day|  
covers, postal stationery (stamped paper), and the like,  
used or unused, other than those of heading 49. 07.

botanical,- mineratogical,  
archaeological, palaeontological,

numismatic interest.

Chapter 98.

(SERVICES)

Headin Description = o\_FeD

98.01 Services provided or rendered by hotels, | 50% of the  
'| restaurants, marriage halls, lawns, clubs | charges  
and caterers. : | onalt

9801.1000 | Services provided or,rendered by hotels

9801.2000 | Services provided or rendered by restaurants

9801.3000 | Services provided or rendered by -marriage  
: halls and lawns

9801.4000 -| Services provided-or rendered by clubs

9801.5000: | Services provided: or rendered by caterers, |  
suppliers of food and drinks -

9801.6000 | Ancillary services provided or rendered by  
hotels, restaurants, marriage halls, lawns,  
-Caterers ne

9801.7000 | Services provided -or rendered by messes  
. and hostels

9801.9000 | Other

98.02 | Advertisements.

9802.1000 | Advertisement on T.V.

9802.2000. | Advertisement on radio © ;

9802,3000 | Advertisement on closed circuit T.V.

9802.4000 }.Advertisement in newspapers and periodicals

9802.5000 : | Advertisement on cable T.V network

9802. 9000 | Other. :

98.03 Facilities for inland travel.

9803.1000 | Travel by air

9803.2000 | Travel by train

9803.9000 } Other

98.04 Services provided or rendered for inland  
. carriage of goods. :

9804.1000 | Carriage of goods by air

9804.2000 | Carriage of goods by train

9804.9000 | Other

98.05 Services provided or rendered by persons

' authorized to transact business on behalf  
of others.

9805.1000 | Shipping agents

| 9805.2000\_| Stevedores 4

(Parr I

[Heading Description FED |

9805.3000 ; Freight forwarding agents

9805.4000. | Customs agents

9805.5000°| Travel agents '

9805.5100 | Tour operators

9805.6000 {| Recruiting agents

9805.7000 | Advertising agents

9805.8000 | Ship chandlers ~

9805.9000 ; Other

98.06 'Services provided or rendered in matters

of hire, purchase or sale of moveable or

. \_ | immovable goods or property.

9806.1000 | Property dealers

9806.2000 | Carfautomobilé dealers

9806.3000 | Dealers of second hand goods other than

; automobiles .

9806.9000 | Others LO -

9807.0000 | Services provided or rendered by property

- | developers and promoters. °

9808.0000 | Courier services. :

9809.0000 | Services provided or rendered by persons

.| engaged in contractual execution of work

or furnishing supplies. :

9810.0000 | Services provided or rendered for

: | personal gare by beauty parlours/clinics, .

slimming clinics and others. ;

.9811.0000 | Services . provided or rendered by

' "laundries, dry cleaners.

98.12 Services provided or rendered by persons

engaged in telecommunication -work : in

- | respect of 'telephone, telegraph, telex,

\_ . telefax and alike. —

| 9812.1000 | Telephone

9812.2000 | Telegraph —

9812.3000 | Telex

9812.4000 | Telefax

9812.9000 | Other

Part I]

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

617

{ Heading

Description

98.13 Services provided or rendered by banking

: “. ) companies, insurance | companies, | :  
cooperative \_ financing societies,  
modarabas, musharikas, leasing  
companies, other non-banking financial  
institutions and other persons dealing in  
any such services.

9813.1000 | Services provided or rendered in respect of

\_ |. insurance

9813.2000 | Services. provided ‘or rendered in ‘respect of  
. advances and loans |

9813.3010 | Services provided or rendered in respect of  
leasing .

9813.3020 | Financial leasing

9813.3030 | Commodity or equipment leasing —

9813.3090 | Hire-purchase leasing.

9813.4000 | Other

9813.5010 | Services provided or rendered in respect of

“>. } musharika financing .

9813.5020 | Services provided or rendered in relation to:

9813.5030 | Letters of credit

9813.5040 | Guarantees

9813.5090. | Brokerage

9813.9000 | Foreign exchange dealings

Other

Other

98.14 Services provided or rendered by

| m4 architects, town planners, contractors, |

property developers or promoters, interior

; decorators: oo,

9814.1000 | -Architects or town planners

9814.2000 | Contractors of building - (including \_ water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including \_ air conditioning), — horticultural works, multi-discipline works (including turn-

: . key projects) and similar other works

9814.3000 | Property developers or promoters .

9814.4000 | Landscape designers \_

9814.9000 | Other :

[Part I

618 \_\_.THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

ing

98.15

9815:1000

9815.2000 -

9815.3000

9815.4000

9815.5000

9815.6000

9815.9000

98.16 ©

98.17

9817.1000

9817.2000

9817.3000

9817.4000 -

9817.9000

98.18

9818.1000

9818.2000

9818.3000

9818.9000

98.19. .

9819.1000

9819.1100-

9819.1200

9819.1300

9819.1400 |

9819.2000

9819.3000

9819.4000

9819.5000 -

9819.6000

9819.7000 | Outdoor photographers

| Other: such. agencies

Services provided or rendered by  
professionals and consultants etc. .  
Medical practitioners and consultants

Legal practitioners and consultants  
Accountants and auditors i.

Management consultants — . | ;  
Technical, scientific, engineering consultants  
Software or IT based system development  
consultants

Other consultants

Services provided or rendered by  
pathological laboratories. .

| .  
Services provided or rendered by medical  
diagnostic laboratories including X-Rays,  
CT Scan, M.R. Imaging etc. ° :  
Scientific laboratories: | =)  
Mechanical laboratories =|  
Chemical laboratories  
Electrical or electronic laboratories  
Other such laboratories  
Services provided or rendered by  
specialized agencies.  
Security agency  
Credit rating agency  
Market research agency

Services provided or rendered by

specified persons or business  
Stock brokers

Underwriters

Indenters

Commission agents

Packers

Money exchangers  
Rent-a-car.

Prize bond dealers

Surveyors.

Designers |

ses.

It)

,

Heading Description FED . |

9819.8000 ; Art Painters

.) 9819.9000 | Others

98.20 Services provided or rendered by -  
specialized workshops or undertakings.

9820.1000 | Auto-workshops

9820.2000 | Workshops \_ for. \_\_\_ industrial machinery |  
construction and earth-moving machinery or  
other.special purpose machinery etc.

9820.3000 | Workshops for electric or electronic  
equipments or appliances etc. including  
computer hardware :

9820.4000 | Car washing or similar service stations.

9820.9000 | Other workshops

'98.21 Services provided or rendered i in specified

fields.

9821.1000 | Healthcare centres, gyms or physical fitness  
. centres etc.

' 9821.2000 | Indoor sports and games centres

9821.3000 | Babycare centres :

9821.4000 |.Body massage centres

9821.5000 | Pedicare centres \_

9821.9000 | Similar other centres

98.22 Services 'provided or rendered for

: 'specified purposes.

9822.1000 | Fumigation services

9822.2000 -|. Maintenance or cleaning services

9822.3000 | Janitorial services

9822.4000 | Dredging or désilting services °

. 9822.9000 | Other similar services |

\_\_THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

Notes.

## CHAPTER 99

### SPECIAL CLASSIFICATION PROVISIONS

“The provisions of this Chapter are not subject to the rule

- of specificity in General interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.

Classification in Chapter 99 is subject to,-

(i) determination of eight digit classification under a tariff

~ \_item. in chapter 1. to 97;

(ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and

(iii) such other conditions, 'limitations and restrictions as Central Board of Revenue or the Federal Government may impose from time to time.

In case of sale or 'disposal of goods in violation of the

prescribed. condition; limitation or restriction , duty shall

be recovered at the rates specified in Chapter 1 to 97

without prejudice to any other action required under. the ' Customs Act, 1969.

## SUB-CHAPTER 1

[Parr I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS AND OTHER ~

DIGNITARIES.

Note: 1.For the purpose of sub-chapter 1, the following conditions shall apply:

(i) The importer shall make | a declaration on the bill of \_ entry for exemption claimed.

(ii) Any article other than a motor vehicle, sold or otherwise 'disposed of before the - expiration of three years from its

importation shall be liable to payment of customs duties, which would have been

' leviable at the time of importation.

(iii) A motor vehicle shall not be sold' or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under ~ the procedure prescribed therefor by the Board. '

"PCT CODE |

621

Description

CD% |

9901

9902:

9903

9904 ,

9905

Goods imported by various agencies of the United Nations under the United Nations (Privileges. and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.

Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan

, Goods imported by privileged personnel/organizations

under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Central Board of Revenue.

Vehicles in CKD, condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles' subject to the procedure laid-down by the Board.

Household. articles and personal effects including vehicles: and goods for donation to projects established in Pakistan, imported by the rulers and-following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-

Dignitaries of UAE i wis

1.. H.H Sheikh Khalita Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi: and Deputy Supreme Commander of UAE Armed Force.

2. H.E. Sheikh Suroor Bin. Mohammad Al: -Nahyan,

Chamberlain of the Presidential Court, Abu Dhabi.

Member of the ruling family of Abu Dhabi.

3. H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, |

622 T [Part I

~ Description

—

PCT CODE

— } —

L

4. H.E. Sheikh Mubarak Bin Mohammad Al-Nahyan,  
Member of the ruling family of Abu Dhabi. .

5. H.E. Sheikh Sultan Bin: Hamdan Al-Nahyan, Member  
. Of the ruling family of Abu Dhabi. —

.6. H.H. General Sheikh Mohammad Bin Zayed Al-  
Nahyan Chief of Staff of UAE Armed Forces.

7. H.E. Sheikh, Tahnoum Bin. Mohammad Al-Nahyan,  
Member of the ruling family of Abu Dhabi:

Member of the ruling family of Dubai.

9. H.H. Sheikh Sultan Bin. Zayed Al-Nahyan,  
Deputy Prime Minister: of the UAE.

| 10. H.H. Sheikh: Hamdan ~ Bin Zayed Al-Nahyan, Minister  
" of State for Foreign Affairs, Government of the United;  
Arab Emirates.

Dignitaries of Qatar:

H.E. Shaikh Faisal Bin Thant Bin Jassim Al-Thani  
H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.

H.E. Shaikh Abdullah Bin Jassim Bin Fahad: Al-Thani. °  
H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani  
H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.

. H. E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-  
Thani © :

7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani  
8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani

oP 2 ee Ra

{i) A complete list of all vehicles showing name of the  
owner, details of imports and present custodian etc shall  
be provided by UAE/Qatar Ambassador. This information  
shall be provided by 31-7-2004 showing comprehensive  
positions as on 31-12-2003.

(ii) The list shall be updated every six months on 31st July and 31st January to show status as on 1st July & 1st January.

(iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their

8. H.E. Sheikh Rashid Bin Khalifa Al-Maktoum, |

CD% ||

[agents or authorized representatives.

Parr I]

cS\*3).

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

PCT CODE

Description

9906

\$\$

(iv) UAE/Qatar Enibassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers.

(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.

Goods imported - under the President's Salary,

.. [Allowances and Privileges Act, 1975 (Act LVIII of

1975). Goods 'imported under the Prime Minister's Salary, Allowances and Privileges Order, 1975 (Act LIX of 1975). Goods imported under the Governor's Salary, Allowances and Privileges, Order, 1975 (President's Order No. 5 of 1975). Goods imported under the Acting Governor's (Allowance and Privileges) Order, 1978 (President's Order No. 19 of 1978).

. , SUB-CHAPTER —I ‘

IMPORT OF RELIEF GOODS, GIFTS, SAMPLES.

9909

9907 ©

Goods imported for the President's Fund for Afghan Refugees. Bonafide. relief goods donated for the Afghan Refugees through . the Chief Commissioner or the Provincial.. Commissioner 'of the Afghan Refugees subject to a certificate from the Chief Commissioner. for the .Afghan Refugees. that the imported goods or equipment are meant for free. distribution amongst Afghan Refugees. or for. relief work and that the same would not

. 9908

[be sold or otherwise disposed of without the prior

\_{approval of the Central Board of Revenue  
'|Goods received as gift by Pakistani organizations from

Church World Services or the Catholic Relief Services as |  
are certified by the Ministry of Health, that these imports  
are made under agreements signed by the Government of  
Pakistan with the Church World Service and. with the  
Catholic Relief Service ;

Articles, value of which does not exceed Rs.10,000/- per  
parcel; if imported through post or courier service as

unsolicited gift parcel,

,

Ste

"THE GAZETTE OF PAKISTAN, EXTRA. JULY i,-2005  
Tv

| [Parr I

PCT CODE - -Description

9910

,

9911.

Sampies of no commercial value . imported 'by

manufacturers-cum-exporters 'subject to the following

conditions:— -

a) raw materials 'and products of such dimensions/  
specifications that are useless éxcept for purposes of  
demonstration;

or put up as samples in the manner usual in the  
each size or kind;

rendered useless, except for purposes of  
marking or by any other effective method;

commercial value in accordance with clauses (a) to  
{c) and which consist of :

(1) non-consumable goods of an individual value  
"not exceéding US \$ 100°or its equivalent in any  
other currency and. provided there is-not more  
than one sample of each kind or quality; and  
(2) consumable goods of an individual value not  
exceeding US\$ 100 or its equivalent in any  
currency even if they consist wholly or partly  
of samples of the same 'kind or quality;  
provided the quantity and the manner in  
which they are put uppreclude their being  
used otherwise than as samples.

Relief "goods donated: by Foreign Government/  
Agencies for free distribution among the victims of  
natural disaster or other catastrophe, as are certified by  
the authorized officer of Federal/Provineial Government.

b) articles of non-precious materials affixed to cards |\*

'trade provided that there is not more than one of

c) raw materials and products, and articles thereof |  
demonstration, by. slashing, perforation, indelible'

~ a) products which cannot be put up as samples of no

SUB-CHAPT ERW

IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS

Note:

‘ AND HOSPITALS.

For the purpose of. sub-chapter HI the ‘expression:

(i) “Charitable Institutign” and“ Charitable non-profit making institution” means an institution approved for the purpose. of section 2(36C) | of the income Tax

Ordinance; 2001;

Parr Hj

PCT CODE

625

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

(ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by -the. donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs. General Order No. 12 of 2002, dated the 15th June, 2002; and

(iii) "Competent Authority" méans,

(i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;

(ii) in case of \_an\_ institution falling within the "jurisdiction of a Provincial Government, the Director

of Education or Technical Education or Public

Institution or any other relevant authority 'of the . Provincial Ggvernment; and -

(iii) in case of a university recognized by the University Grants Commission, the Registrar of the University. .

"Description -

9912 tFonowing goods imported by Abdul Sattar. Edhi]' 0

Foundation and Bilques Edhi. Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect thatthe goods are meant for use by Edi Foundation or, as the case may' be, by Bilquis Edhi Foundation. (in the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be. , -Bilquis Edhi Foundation" are inscribed at-some prominent place onthe body of each vehicle, aeroplane or helicopter);

1. Butter oi1(04.05) °

\_Rice(10.06)

Grains(10.07)

Cooking oil(Chapter 15)

Vitamins(29.36)

Hormones .(29.37)

Pencillin (29.41) \*

- Medicaments(30.04)

Waddings, guaze, bandages and similar articies (for  
“example, dressings, adhesive plaster, poultices) .  
impregnated or coated with pharmaceutical”

DONATE WN

\_\_\_ substances. (30.05) \_-

CD%

PCT CODE Description a ; "ED%

10. . Pharmaceutical goods (30.06). :

114. .Worn clothing(63.09)

12. Wireless.transmission apparatus (85.15)

-|13. Wireless reception apparatus.(85.27)

44, Ambulances. (87.03)

15, Mobile radiological units(87.05)

16. Helicopters, aeroplanes (88.02)

17. Parts of helicopters and aeroplanes (Respective  
' . headings)

18.° Instruments. and appliances used in 'medical or]  
'surgical sciences. (90.18).

19. Orthopaedic appliances, including crutches, 'surgical

- belts and 'trusses; splints and -other fracture  
appliances, artificial. parts of the: body, hearing aids|  
and other. appliances which are 'worn or carried, or  
implanted in the body, to. compensate for a defect or  
disabljity(90. 21)." :

20. Apparatus based on the use of. Xn -rays for medical or."  
surgicat uses, control panels and'désks, screens,  
examination or treatment tables, chairs and the ;

; like(90.22). :

19913 "| Gifts or donations received by \a. charitable non-profit} 9

making hospital or institution, solely for the purpose of

advancing. the declared objectives of such hospital or  
institution, subject to thé following conditions, namely:—

(i) \_ no condition is. attached to the gift or donation by the

donor and the receiving institution or hospital is at liberty to

use the same in accordance with its declared objectives,  
and

, (i) .. the receiving institution or hospital furnishes an

. : undertaking in writing to. the respective Collector of  
Customs to the effect that such gifts or,donations will hot  
\_|be sold, utilized or disposed of otherwise than for the

purpose for which the same have been received and binds

itself to pay the leviable duties in the event of 'a breach of the undertaking.

"Parr l}

627

9914:

9915

t.

+ Subject to the following conditions: \_

"| (6) 'the importing . institution operating a hospital -of fifty

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1; 2005-

Description

- | Equipment, 'apparatus, reagents, disposables and spares,  
imported by: — :

(i). charitable non profit "making: institutions operating  
hospitals of fifty beds or more; and

(ii) 'hospitals run by the Federal Government ora Provincial  
Government, —

(a) the importing 'institution or hospital furnishes an  
undertaking in writing to. the respective Collector of  
Customs to the effect that such equipment, apparatus,  
reagents, disposable- and spares. will not be sold,  
utilized or disposed of otherwise than for the purpose for  
which the same' have been imported and binds itself to  
pay the leviablé duty and sales tax in the: event of  
breach of the undertaking.

beds or more. shall. furnish a proof thereof to the  
satisfaction of the respective Collector of Customs.

Goods imported by or donated to non profit. making  
educational and research. institutions - subject: to: -the  
following conditions: .

+ {i) the imported goods have an educational and scientific  
sharacter, . .

(ii) the importing or receiving 'institutions are recognized,  
aided or run by the Federal Government-or a Provincial  
Government, a City.Government or a District Government;

(ii) the importing or receiving institution shall ' produce a  
certificate from the competent authority that —

la) goods of equivalent educational: and scientific value are  
not produced in Pakistan; and

(b) the imparted goods will be used exclusively under the control and responsibility of the importing, or -receiving institution. ;

IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING

9917

9918

628 THE GAZETTE OF PAKISTAN, EXTRA, JULY 1, 2005

~ SUB-CHAPTER AV

IMPORT OF REPLACEMENT GOODS

{PCT CODE Description

9916

Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions: —

(i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms;

(ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their

description, quality, state or condition or - had been} -

damaged or defected;

(iii) the goods were not used except in circumstances in

which limited use was indispensable to reveal any inherent

defect in the imported goods or to establish that they do not conform to the conditions of the contract;

(iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited

with customs for further disposal.

-SUB-CHAPTER-V

ZONES (EPZ)

Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions,

limitations and restrictions as the Central Board of Revenue may impose from time to time.

SUB-CHAPTER-VI

## TEMPORARY IMPORT OR EXPORT

'Goods not produced or manufactured: in Pakistan |

which. are re-imported by industrial concerns after having been. exported and have not undergone any process

outside Pakistan, since their exportation In case the goods |

have undergone any-alterations; renovations, addition or repairs prior to their re-import into Pakistan, the cost

'| incurred on such alterations, renovations, additions or

repairs (excluding the element of freight: and other incidentals) shall be liable to duty as leviablé under. its

-| respective PCT heading determined at the time of original

import provided the machinery 'was exported under a

contract of alteration, renovation, addition or repairs and |.

that the supplier and the receiver as well as\_ the make,

model, weight and other specifications remain the same as

were at the time of the-original import of the goods.

[Part I

cD%

0

Parr J]

629

THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2005

[Per CODE

'Description.

CD% |

9919

"9920

Goods mentioned below, imported temporarily..for a period not Exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank

Central Board. of Revenue equivalent to. customs . duty

chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon: : .

+

. Packing material used or required to be used as external Or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. - .

2. Machinery. and equipment for. repair. imported by manufacturer or authorized agents. based in. Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house. facility for -Repair, Refurbishment or value addition of machinery.

re

. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc,

—

. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn.

5. Goods imported for demonstration purposes.

6. Dry fruits imported from Afghanistan.

with a view to subsequent exportation, subject to furnishing

of a guarantee/undertaking/condition by the importers as well as the

sponsoring Ministry/ Department/ Embassy:

1. Excavation equipment and consumable stores imported

for archaeological excavation has been granted by the Federal Government or a Provincial Government.

2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan

[guarantee or other security/guarantee as determined by] -

|

goods mentioned below, imported temporarily into Pakistan

by a foreign archaeological mission to whom a license is

issued on the recommendation of the concerned Ministry.

THE GAZETTE OF PAKISTAN, EXTRA., JULY-1, 2005

3. Goods imported for display at international exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.

9921

"9922 -

Lo

4. Machinery imported by the representatives of foreign

"commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs."

5. Equipment and materials imported by foreign nationals

such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties

shall be charged if such importer fails to prove their re-export at the time of departure.

6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.

Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.

Ship spares, stores and equipment imported for use in ships Registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of

'Customs 'that the items 3 imported would be used by such  
vessels.

SUB-CHAPTER-VIII  
\_ MISCELLANEOUS

. i L 9,

PCT CODE . Description . CD%

9923 Currency Notes, unused stamps ~ a , )

1 aan . . \

9924 ° |Eyecornea : . (0)

9925 - | Artificial.' kidneys, ° hemodialysis 7 machines, . 0

| hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters fot renal failure patients, peritoneal dialysis solution and cardiac catheters.

9926 Machinery and equipment, not manufactured locally, 0 namely navigational equipment, fish finders, storage and handling equipment, if imported by fish. farming or catching. stage operators, who will enjoy the status 'of indirect |: exporters.

8

9927 — Pharmaceuticat raw materials if imported © for]: 0

os manufacture of contraceptives in' accordance with the : input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives' and accessories thereof.

9928 Petroleum items/products:- 0

i. Crude oil. ' :

ii. Motor spirit.

ii. Aviation spirit.

iv. Spirit type jet fuel.”

ve JPL

vi. Furnace oil. ,

vii. 'Methyl tertiary butyl ether (MTBE).

. 9929 Goods mentioned below if imported in accordance with the 0

. conditions and procedures laid down in' Import and © Export of Gold; Gold Jewellery and Gemstones. Order, :2001 as amended from time to time, notified vide Ministry off | Commerce's. SRO 266(1)/2001 dated 7th. May, 2001. —

i) Pearls ; \_

ii) Gold . ~

\_f iii) Un-cut precious and semi precious stones

L iv). Polished semi precious stones

PCT CODE — Description CD% |

|

tT > 7

i v) Jewelry casting powder .

vi)Moulding rubber

vii)Injection wax -

viii)Jewelry casting machines and assessories

ix)Rhodium-plating solution concentrate

x)Bright.and chrome lacquering solution

xi) Steel balis and pins (different-sizes) used for polishing.

xii) Diamond cutting tools (different sizes)

xiii)Alloys of silver copper and sinc for mixing in 24 ct. goid

xiv) Mounts. and findings of gold, silver and piatinum!

\_| jewelry.

9930 [Any goods, including vehicles,. specified in the First] 0  
' | schedule to-the Customs Act, 1969 {IV of 1969) imported  
by Federai/Provincial/ Local Government: Departments,  
Municipal bodies and Development authorities subject to  
the condition that the goods are donoted to the importers  
for usé in an approved foreign grant funded project under.  
a proper' grant relating to Capital Aid-Technical Assistant  
Agreement signed between-the Government of Pakistan  
and a foreign government or agency subject to.  
concurrence of the Central Board of Revenue.

9931 Ground handling equipments, service. and operation] 0

: vehicles, catering equipment. and- fuel trucks not

manufactured locally, imported by domestic airlines or by

any other service company to which a licence has been  
issued by the Civil Aviation Authority for such purposes.

9932 Heing, zeera and -other medicinal herbs, if imported| .0  
temporarily into Pakistan from | Afghanistan with a view fo  
subsequent exportation. -

9933: '| Omitted.

9934 | Omitted.

9935 \_| Phosphatiç rock a cn ay

|\_\_9936.~\_| Fertilizers (excluding urea PCT 3102.1000) 0



II

Following items relating to disabled persons:

\* (1) Wheel-chairs.

(2) Artificial human parts.

(3) Hearing aids (all types and kinds).

(4) Hearing assessment equipment:

(i) audio meters:

— (ii) tympanometer

(i) ABR -

-(iv) Oto acoustic emission

(5) Cochlear implants system.

(6) Associated devices and materials. ©

(i) Hearing aid batteries # 675, 13,10,5;312.

(i) 2 pin and 3 pin cords

(iii) Ear mold material

(iv), Soft/hard mold fabrication material

(v). Ear impression taking material

(vi) Manufacturing equipment related to above items. - -

(7) Hearing impairment/deaf related: -

(i) Printed material - :

(ii) Software

(iii) Computer cards

(8) Programming software arid hardware.

(9) Items used for rehabilitation of blind persons:

(i) Sixer & eighter for Braille writing...

(ii) Braille board for alphabet writing. -

(iii) 4/6/9/27/36 Liner frames. ©

(iv) Perkins brailler machine.

(v) Mathematics states for blind. -

(vi) Abacus frames (maths).

- (vii) White cane. ,

~ (viii) Thermofoam duplicating machine.

“(bo Manila paper for duplication.

(x) Every card for brail writing.

(xi) Magnifier glasses for tow. vision.

. ; (xii) Brail printing press. oS

Following cardiology/cardiac surgery disposables and other equipment: —

A. ANGIOPLASTY PRODUCTS:

- . Coronary Artery Stents.
- 2. Drugs Eluting Coronary Artery Stents.
- . Coronary Artery Dilatation Catheters (Balloons).
- . PTCA Guide Wires.
- . PTCA Guiding Catheters.
- . Inflation Devices/Priority Packs.

B. ANGIOGRAPHY PRODUCTS:

- 1: Angiography Catheters.
2. Sheaths.
3. Guidewires
4. Contrast Lines.
5. Pressure Lines
6. Manifolds

C. CONTRAST MEDIA FOR ANGIOGRAPHY/  
ANGIOPLASTY:

1. Angiography Accessories.
2. ASD Closure Devices
3. ASD Delivery Systems
4. VSD Closure Devices
5. VSD Delivery System
6. Guide Wires
- '7. Sizing Balloons
8. Sizing Plates.
9. PDA Closure Devices
10. PDA Delivery Systems

D. TEMPORARY PACEMAKERS (with Leads, . —  
Connectors & accessories). \_

E\_ PERMANENT PACEMAKERS (th Leads,

1. Electrophysiology catheters
2. Electrophysiology Cables
3. Electrophysiology Connectors

|. LEAR CARDIOLOGY PROQUCTS

1. Radioactive isotopes
2. Cold Kits (Cardiolite MAA, DTPA, etc)

1. Oxygenators ~
2. Cannulas

3. Prosthetic Heart Valves
- . 4. Luminal Shunts for Heart Surgery
5. Artificial Limbs and Appliances.

K. EQUIPMENT

1. Cardiac Angiography Machine
  
2. Echocardiography Machine
3. ETT Machine
  
- .4. Gamma Camera for Nuclear Cardiology Studies.

\_\_\_\_Diagnostic kits for HIV and Hepatitis \_

an a

9941 ~ | Following goods donated to municipal authorities including development authorities subject to the condition 'that the goods shall not be sold or otherwise disposed off within a period: 10 years of imports without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import.' o

1. Ambulances . (8702.1090, 8702.9090, . 8703.2390, | 8703.2400, 8703.3290, 8703.3300, 8703.9000)- .

2. Fire fighting vehicles (PCT 8705.3000)

3. Waste disposal trucks (PCT 8704.2200, 8704.2300),

4. Incinerators —\_ for 'disposal waste management (8417.8000) oe .—

5. Motorized sweepers (PCT 8479:8990). =="

-|6. Brake down lorries (PCT 8705.9000) -

7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000)

8. Snow ploughs (PCT 8430.2000)

MUHAMMAD RAFIQ,

" Acting Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD.

PUBLISHED BY THE DEPUTY CONTROLLER STATIONERY AND FORMS, UNIVERSITY ROAD, KARACHI.