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"ISLAMABAD, SUNDAY, JUNE 30,

PART I

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 30th June, 1974

The following Act of Parliament received the assent of the President on the 30th June, 1974, and is hereby published for general information :—

ACT No. XL of 1974

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1974, and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1974, and to amend certain laws for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. Short title and extent.—(1) This Act may be called the Finance Act, 1974.

(2) It extends to the whole of Pakistan.

2. Amendment of Act XI of 1922.—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely :—

(x) In section 2,—

(a) after clause (2) the following clause shall be inserted, namely :—

"(3) "Appellate Assistant Commissioner" means a person appointed to be an Appellate Assistant Commissioner of Income-tax under section 5;" ;

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(b) for clause (14) the following shall be substituted and shall be deemed always to have been so substituted, namely :—

(14) “tax” means income-tax, super-tax, surcharge and additional tax chargeable or payable under this Act, and includes any interest, penalty, fee or any sum or amount or other charge leviable or payable under this Act:”;

(2) In section 4, in sub-section (3),—

(a) in clause (xii), after sub-clause (e) the following sub-clause shall be inserted, namely :—

“(f) in respect of a building the erection of which is completed at any time between the first day of July, 1974, and the thirtieth day of June, 1980 (both days inclusive) and the building is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the following limits, namely :—

(i) where the annual value does not exceed twelve thousand rupees. value.

(ii) in other cases aoe ooo Six thousand rupees ,”;

(b) clause (xiiaa) shall be re-numbered as clause (xiiaaa) and before the said clause (xiiaaa) as so renumbered, the following clause shall be inserted, namely :—

“(xiiaa) any income chargeable under the head “ Income from property ” in respect of any unit of a building comprising multi-storeyed flats, apartments or apartment houses if the annual value of the unit does not exceed three thousand and six hundred rupees and the erection of the building is completed at any time between the first day of July, 1974 and the thirtieth day of June, 1980 (both days inclusive), for a period of five years from the date of such completion ;” ;

(c) in clause (xv),—

{a) in sub-clause (1), for the word “two” twice occurring and the word “Two”, the word “ten” shall be substituted, and

(b) in sub-clause (2), for the word “two” twice occurring and the word “Two”, the word “five” shall be substituted ;

(3) in section 5,—

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

“(©) Assistant Commissioners of Income-tax who may be either Appellate Assistant Commissioners of Income-tax or Inspecting Assistant Commissioners of lcome-tax ;” :



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(b) in sub-section (3), after the words "as many", the words " Appellate

or”

shall be inserted;

(c) after sub-section (3A), the following subsection shall be inserted, namely :—

Appellate Assistant Commissioners of Income-tax shall be under the direct control of the Central Board of Revenue and shall perform their functions in respect of such cases or classes of cases or of such persons or classes of persons or of such incomes or classes of income or in respect of such areas as the Central Board of Revenue may direct, and, where such directions have assigned to two or more Appellate Assistant Commissioners of Income-tax the same cases or classes of cases or the same persons or classes of persons or the same incomes or classes of income or the same area, in accordance with any orders which the Central Board of Revenue may make for the distribution and allocation of the work to be performed. ” ;

(a) in sub-section (6),—

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for the words " notification in the official Gazette" the words "an order in writing" shall be substituted ;

after the words and comma " empower Commissioners of Income-tax, " the words " Appellate or" shall be inserted;

for the words, brackets, and figures beginning with the words “notification” and ending with the brackets and figure “(3)”, the words, comma, brackets and figures “order either to the exclusion of, or concurrently with, any other authority appointed under sub-section (2) or (3), as the Central Board of Revenue may direct” shall be substituted ;

(e) in sub-section (7),—

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for the words "Inspecting Assistant Commissioners" the words " Assistant Commissioners" shall be substituted; and

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

“Provided that no orders, instructions or directions shall be given to the Appellate Assistant Commissioners of Income-tax so as to interfere with their discretion in the exercise of their appellate functions.”;

(f) in sub-section (7A), after the words “from one”, occurring for the first time, the words “ Commissioner or” shall be inserted ;

(g) in sub-section (8), the following proviso shall be added at the end, namely :—

“Provided that no such orders, instructions or directions shall

be given so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.”;

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(4) for section 15A, the following section shall be substicuted, namely :—

“6A. Exemption of portion of earned income.—The tax shall not be payable by an assessee in respect of the earned income, if any, subject to the following limits, namely :—

(a) where such income is chargeable under the head “ Salaries \*—

() where such income does not exceed The whole of such income or two twelve thousand and five hundred thousand and five hundred

rupees. tupees, whichever is the less,

(ii) where such income exceeds twelve Twenty per cent of such income thousand and five huadred rupees. or five thousand rupees, which-

ever is the less.

(b) In other cases—

(i) where such income does not exceed The whole of such income or one ten thousand rupees. housand rupees, whichever is he less,

(ii) where such income exceeds ten thou- Ten per cent of such income or sand rupees. two thousand rupees, whichever is the less :

Provided that where an assessee derives earned income from “ Salaries “ and sources other than “salaries”, the aggregate amount of income exempt under this section shail not be less than two thousand and five hundred rupecs and not more than five thousand rupees. ” ;

(5) after section 15F, the following section shall be inserted, namely :—

“ reFF. (1) Tax credit for investments—Where a company invests any amount in the purchase of shares issued by a company which fulfils the conditions specified in sub-section (6), credit for the amount so invested shall be given to the company against the tax payable by it in the manner hereinafter provided, at the following rates, namely :—

Where the industrial undertaking set up by the company is located in—

(a) Baluchistan, Tribal Areas, Nor- Thirty per cent of the amount thern Areas and Azad Kashmir. invested.

(A) Other'places excluding the Kara- Fifteen"per cent of the amount chi and Hyderabad Talukas"and invested.

Tehsils of Lyalipur and Lahore and such adjoining areas of Lahore Tehsil as may be notified by the Federal Government.

(2) The amount of the credit shall be deducted from the tax payable by

the company in respect of the previous year in which the investment  
was made,

(3) Where no tax is payable by a company in respect of the year in which

it makes such investment or where the amount of tax payable is less  
than the amount of credit, the amount of credit or so much of it as

has not been deducted, as the case may be, shall be carried forward and deducted from the tax payable by the company in the following year and so on.

(4) Credit under this section shall not be available in respect of any shares acquired by purchase or transfer from a previous holder of such shares or in respect of any shares sold or transferred or otherwise disposed of within five years from the date of their purchase.

(5) Where any credit is given under this section in any year in respect of any investment made in the purchase of any shares and subsequently such shares are sold, transferred or otherwise disposed of within five years of the date of their purchase, the company shall, notwithstanding anything to the contrary contained in any law for the time-being in force, be liable to pay additional tax equal to the amount of the credit allowed to it in respect of the said, shares and all the provisions of this Act shall apply accordingly.

(6) The following are the conditions referred to in sub-section (1) that is to say the company is—

(a) a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of any Federal or Provincial Act:

(b) a public company as defined in the Companies Act, 1913 (VII of 1913); and,

(c) a company engaged in an industrial undertaking approved by the Central Board of Revenue for the purposes of this section.

(7) The Central Board of Revenue may make rules regulating the procedure for the grant of the credit and any other matter incidental to the operation of this section.”;

(6) in section 17, in sub-section (5), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that as respects the assessments for the years beginning on the first day of July, 1975 and ending on the thirtieth day of June, 1977, income-tax and super-tax shall, subject to the other provisions of this Act, be payable on the total income as reduced by the said income.

(7) in section 18, in sub-section (BB), after the words “deemed to be”, the word “ advance” shall be omitted ;

(8) in section 24, in sub-section (2B), 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 that as respects the assessments for the years beginning on the first day of July, 1975 and ending on the thirtieth day of June, 1977, this sub-

section shall have effect as if the year beginning on the first day of July, 1977 were the next following year for the years ending on the thirtieth day of June 1975 and the thirtieth day of June, 1976 and the first proviso were omitted."

(9) in section 26A,—

(a) in sub-section (3),—

(i) after the word "Act" occurring for the second time, for the commas and words ", or where the firm has already been registered for the immediately preceding year, renew the Registration" the words, commas, brackets and figures "and, subject to the provisions of sub-section (4), such firm shall be treated as a registered firm for the assessment year for which it is first registered and all subsequent years for so long as there is no change in the constitution of the firm" shall be substituted ; :

(b) in sub-section (5) the words, "or renewal of registration" twice occurring shall be omitted ;

(to) in section 28,—

(a) in sub-section (1A), after the words "Incometax Officer" the comma and words ", the Appellate Assistant Commissioner" shall be inserted ;

(b) in subsection (2), after the words "Income-tax Officer", the comma and words "the Appellate Assistant Commissioner" shall be inserted ; and

(c) in sub-section (4), for the word "The", the words "An Appellate. ~ Assistant Commissioner or the shall be substituted ;

(11) in section 30,—

(a) in sub-section (1),—

(i) for the words, figures and letter "or objecting to any order passed by an Inspecting Assistant Commissioner under section 34A may appeal to the Appellate Tribunal" the words "may appeal to the Appellate Assistant Commissioner" shall be substituted ; and

Gi) after the first proviso, the following further proviso shall be inserted, namely :---

"Provided further that no appeal shall be filed under this section in respect of any order in any case where the said order has been passed by an Inspecting Assistant Commissioner exercising the powers conferred on an Income-tax Officer under sub-section (E) of section 5;" ; and

(if) in the third proviso for the words "Appellate Tribunal" the words " Appellate Assistant Commissioner" shall be substituted ;

{b) in sub-section (1A), for the words " Appellate Tribunal" the words " Appellate Assistant Commissioner " shall be substituted ; ~

(c) in sub-section (2),—

(i) for the word, figures, letter and comma “section 34A, 48, the word and figure “section 48” shall be substituted ;

(ii) for the words "Appellate Tribunal may admit an appeal after the expiration of the period if it" the words " Appellate Assistant Commissioner may admit an appeal after the expiration of the period if he" shall be substituted ;

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

"(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of twenty-five rupees." ;

(12) After section 30A, the following new section shall be inserted,

namely :—

"ei. Hearing of appeal.—{1) The Appellate Assistant Commissioner shall

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fix a day and place for the hearing of the appeal, and may from time to time adjourn the hearing.

The Appellate Assistant Commissioner may, before disposing of any appeal, call for such particulars as he may require respecting the matters arising in the appeal, or cause further inquiry to be made by the Income-tax Officer.

The Appellate Assistant Commissioner may, at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Appellate Assistant Commissioner is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable.

When hearing an appeal the Appellate Assistant Commissioner shall not admit any documentary material or evidence which was not produced before the Income-tax Officer, unless the assessee can show that he was prevented by sufficient cause from producing such material evidence.

If the Appellate Assistant Commissioner is satisfied that the assessment or order which is the subject of appeal ought to be interfered with, he shall pass the appropriate order as provided in sub-section (6). If he is not so satisfied he shall reject the appeal and the assessment or order shall stand good.

The Appellate Assistant Commissioner may, in the case of an order of assessment ---

(a) reduce, enhance or annul the assessment,

(b) set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further enquiry as the Income-tax Officer thinks fit or the Appellate Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh assessment and determine where necessary the amount of tax payable on the basis of such fresh assessment ;

or, in the case of an order cancelling the registration of a firm under sub-section (4) of section 23 or sub-section (4) of section 26A

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or refusing to register a firm under sub-section (4) of section 23 or section 26A,

(c) cancel such order and direct the Income-tax Officer to register the firm or set aside such order and direct the Income-tax Officer to make such further enquiry as he thinks fit or as the Appellate Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such enquiry and shall thereafter make a fresh order registering the firm or refusing to register it or cancelling its registration, as he may think

it,

or, in the case of an order under sub-section (2) of section 25 or sub-section (2) of section 26 or section 48, 49 or 49F,

(a) cancel or vary such order,

or, in the case of an order under sub-section (1) of section 25A,

(e) cancel such order and either direct the Income-tax Officer to make further enquiry and pass a fresh order or to make an assessment in the manner laid down in sub-section (2) of section

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or, in the case of an order under section 28 or sub-section (6) of section 44E or sub-section (5) of section 44F or sub-section (1) of section 46,

(f) cancel such order or vary it so as either to enhance or reduce the penalty or set aside such order and direct the Income-tax Officer to make a fresh order after making such inquiry as the Income-tax Officer thinks fit or as the Appellate Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh order and determine the amount of penalty on the basis of such order,

or, in the case of an appeal against a computation of loss under section 24,

(g) vary such computation;

or, in the case of an appeal under sub-section (1A) of section 30,

(h) decide that the person is or is not liable to make the deduction and in the latter case direct the refund of the sum paid under sub-section (6) of section 18:

Provided that the Appellate Assistant Commissioner shall not enhance an assessment or a penalty unless the appellant has had a reasonable opportunity of showing cause against such en-

hancement :

Provided further that at the hearing of any appeal against an order of an Income-tax Officer, the Income-tax Officer shall have the right to be heard either in person or by a representative.

Where as the result of an appeal any change is made in the assessment of a firm or association of persons or a new assessment of a firm or association of persons is ordered to be made, the Appellate Assistant Commissioner may authorise the Income-tax Officer to

amend accordingly any assessment made on any partner of the firm or any member of the association.

(8) The Appellate Assistant Commissioner shall, on the conclusion of the appeal, communicate the orders passed by him to the assessee and to the Commissioner. " ;

(13) in section 33,—

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

"(1) Any assessee objecting to an order passed by—

(2)

(a) an Appellate Assistant Commissioner under section 28, section 30 or section 31,

(b) an Inspecting Assistant Commissioner under section 34A, or

(c) an Inspecting Assistant Commissioner exercising the powers conferred on an Income-tax Officer under sub-section (5) of section 5,

may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him:

Provided that no appeal under this sub-section shall lie against any order of the Appellate Assistant Commissioner in respect of an order of assessment unless the assessee has paid half the amount representing the difference between the tax as determined on the basis of the order of the Appellate Assistant Commissioner and the tax payable under section 22A.

The Commissioner may, if he objects to any order passed by an Appellate Assistant Commissioner under section 31, direct the Income-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of the date on which the order is communicated to the Commissioner by the Appellate Assistant Commissioner.

(2A) The Tribunal may admit an appeal after the expiry of the sixty

(3)

days referred to in sub-sections (1) and (2) if it is satisfied that there was sufficient cause for not presenting it within that period.

An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall except in the case of an appeal referred to in sub-section (2), be accompanied by a fee of one hundred rupees." ; and

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

“(7) Notwithstanding anything to the contrary contained in this Act.

all appeals made to the Appellate Tribunal before the first day of July, 1974 shall be disposed of by the Appellate Tribunal as if such appeals had been filed under this section and all the provisions of this Act shall apply accordingly.”

(14) in section 33A,—

(a) in sub-section (1), in the first proviso—

“

(i) in clause (a), after the words “where an appeal against the order lies” the words “to the Appellate Assistant Commissioner or” shall be inserted ; and

(ii) in clause (b), after the words “the order” the words “is pending on an appeal before the Appellate Assistant Commissioner or” shall be inserted ;

(b) in sub-section (2), in the first proviso, for clause (a) the following shall be substituted, namely :—

“(a) where an appeal against the order lies to the Appellate Assistant Commissioner or to the Appellate Tribunal but has not been made, the time within which such appeal may be made has not expired, or, in the case of an appeal to the Appellate Tribunal, the assessee has not waived his right of appeal; or

(b) where an appeal against the order has been made to the Appellate Assistant Commissioner, the appeal is pending before the Appellate Assistant Commissioner ; or” ;

(15) in section 34,—

(a) in subsection (1), the second proviso shall be omitted ;

(b) in sub-section (1A), in clause (b), in the proviso, after the words “in —

pursuance of an order under” the word, figure and comma “section

31,” shall be inserted ;

(c) in sub-section (2), in the proviso,—

(i) for clauses (ii) and (iii), the following shall be substituted, namely :—

“(ii) where a notice under sub-section (1) was issued, within the time-limit specified in sub-section (1A), the assessment or re-assessment, as the case may be, may be made in pursuance of such notice within one year from the end of the year in which such notice was served ;” ;

(ii) in clause (iv) after the words “an order under” the word, figure and comma “Section 31,” shall be inserted; and

(iii) in Explanation I and II, after the words “order under section”, the figure and comma “31,” shall be inserted ; and

(d) in sub-section (2A), for the words “of eight years specified in the said sub-section before its” the words brackets, figures, comma and

Jetter "specified in sub-sections (1), (1A) and (2) before their" shall  
be substituted ;

(16) in section 35,—

(a) in sub-section (1), for the words " Inspecting Assistant Commissioner ",  
the words " Assistant Commissioner" shall be substituted ; and

(b) in sub-section (5), before the word and figure "section 33", the  
word, figure and comma "section 31," shall be inserted ;

(17) in section 37, in sub-section (1), for the words "Inspecting Assistant Commissioner" twice occurring, the words " Assistant Commissioner" shall be substituted ;

(18) in sections 38 and 39, for the words "Inspecting Assistant Commissioner" the words " Assistant Commissioner" shall be substituted ;

(19) in section 45, after the words and figure "under section 29", the words and figure "or an order under section 31" shall be inserted ;

"

(20) in section 45A, in the second proviso, after the words under ", the words and figure \* section 31 or" shall be inserted ;

(21) in section 48, in sub-section (2), after the word "The", the words " Appellate Assistant Commissioner or the" shall be inserted ;

an appeal

(22) in section 49E, after the words "Income-tax Officer", comma and words ", the Appellate Assistant Commissioner" shall be inserted ;

(23) in section 49G, in the Explanation, in clause (i), after the words "an appeal under" the words and figure "section 31 or" shall be inserted ;

(24) in section 52, for the words and figure "section 30 or" the words, brackets and figures "sub-section (3) of section 30 or sub-section (3) of section 33" shall be substituted ;

(25) in section 66,—

(a) for sub-section (1), (2), (3), (4) and (4A), the following sub-section shall be substituted, namely :—

(1) Within sixty days of the date upon which he is served with notice of an order under sub-section (4) of section 33, the assessee or the Commissioner may, by application in the prescribed form, accompanied where application is made by the assessee by a fee of one hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall within ninety days of the receipt of such application draw up a statement of the case and refer it to the High Court.

(2) If on an application made under subsection (1) the Appellate Tribunal refuses to state the case on the ground that, no question of law arises, the assessee or the Commissioner, as the case may be, may within ninety days from the date on which he is served with notice of the refusal, apply to the High Court and the High Court may if it is not satisfied with the correctness of the decision of the Appellate Tribunal frame a question of law and proceed to hear the case.

(3) In respect of cases referred to in sub-section (5) of section 5 where the Inspecting Assistant Commissioner performs the functions of an Income-tax Officer, reference in sub-section (1) to Commissioner shall be construed as reference to the Central Board of Revenue.

(4) If the High Court is not satisfied that the statements in a case referred under sub-section (1) are sufficient to enable it to determine the question raised thereby the Court may refer the case back to the Appellate Tribunal to make such modifications therein as the Court may direct in that behalf." ; and

(b) in sub-section (4), for the words "such application" the words "such case" shall be substituted.

3. Income-tax and Super-tax.--(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1974--"

(a) income-tax shall be charged at the rates specified in Part I of the First Schedule ; and

(b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), in this section referred to as the said section, be those specified in Part II of the First Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1974,—

(a) Where the total income of an assessee, not being a company, includes any income chargeable under the head 'Interest on Securities' the income-tax payable by the assessee on the part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax and super-tax payable according to the rates applicable under the operation of the Finance Act, 1973 (L of 197%), on his total income the same proportion as the amount of such inclusion bears to his total income ; and

(b) where the total income of a company includes any profits and gains from life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consist of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1974, Where the assessee is a cooperative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the First Schedule as if the assessee were a company to which the proviso to sub-paragraph (i) of paragraph A of said Part II applied ; whichever treatment is more beneficial to the assessee :

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of Part I of the First Schedule, no deduction in respect of any allowance or sums referred to in clause (i) of the proviso to the said paragraph shall be made.

(4) (a) In making any assessment for the year beginning on the first day of July, 1974. where the total income of an assessee, not being a company to which the proviso to sub-paragraph (1) of paragraph A of Part II of the First Schedule does not apply, includes any profits and gains derived from the export of goods out of Pakistan, income-tax and super-tax, if any payable by him in respect of such profits and gains shall, subject to the provisions of clause (b) and (c), be reduced by an amount computed in the manner specified hereunder :—

Amount ~~

(i) Where the goods exported abroad 15 per cent of the income-tax and had not been manufactured by super-tax, if any, attributable to the assessee who exported them :— export sales.

(a) and where the export sales plus an additional 1 per cent for during the relevant year every increase of 10 per cent in exceed the export sales of the export sales over those of the preceding year. preceding year, subject to an

overall maximum of 25 per cent.

(6) and where the export sales minus 1 per cent for every decrease during the relevant year do not exceed 10 per cent in export sales over not exceed the export sales those of the preceding year, subject to an overall maximum of

10 per cent.

(ii) Where the goods exported had been manufactured by the assessee who had exported them :—

(a) Where the export sales do not exceed 10 per cent of the total sales.

(6) Where the export sales exceed 15 per cent of the income tax and exceed 10 per cent but do not super-tax, if any, attributable to exceed 20 per cent of the export sales. total sales.

(c) Where the export sales exceed 20 per cent of the income-tax and exceed 20 per cent but do not super-tax, if any attributable to exceed 30 per cent of the export sales, total sales.

(d) Where the export sales exceed 25 per cent of the income-tax and exceed 30 per cent of the total super-tax, if any, attributable to sales. export sales.

Provided that in the case of a registered firm super-tax payable by it under paragraph C of Part I of the First Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I had it been the total income of an unregistered firm.

(b) Nothing contained in clause (a) shall apply in respect of the following goods or clause of goods, namely :—

(a) raw cotton ;

(b) such other goods as may be notified by the Central Board of Revenue from time to time.

(c) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the said Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates referred to in sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).

(6) For the purposes of making deduction of tax under section 18, of the

said Act, the rates specified in Part I and Part II of the First Schedule shall apply as respects the year beginning on the first day of July, 1974, and ending on the thirtieth day of June, 1975.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "votat income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance: with the

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 [Part I

provisions  
company—

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(ii)

of the said Act; and the expression "public company" means a

in which not less than fifty per cent of the shares are held by the  
Government ; or

whose shares were the subject of dealings in a registered stock ex-  
change in Pakistan at any time during the previous year and remain-  
ed listed on the stock exchange till the close of that year.

4. Surcharge under Act XJ of 1922.—Surcharge under the Income Tax Act,  
1922 (XI of 1922), shall be charged in respect of any assessment for the year  
beginning on the first day of July, 1974 at the rates specified in Part II of the  
First Schedule.

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

(1)

(2)

(3)

(4)

(5)

(6)

in section 2, before clause (b), the following new clause shall be  
inserted, namely :—

"(a) "Appellate Assistant Commissioner" means a person em-  
powered to perform the functions of an Appellate Assistant Commis-  
sioner of Wealth-tax under section 9;" ;

in section 5, in sub-section (1), in clause (viii), the comma and words  
"\*, subject to a maximum of twenty thousand rupees in value" shall-  
be omitted ;

after section 8, the following new section shall be added, namely :—

"9. Appellate Assistant Commissioner of Wealth-tax--The Board

may empower as many persons as it thinks fit to exercise, under this Act, the functions of an Appellate Assistant Commissioner of Wealth-tax, and on being so empowered the Appellate Assistant Commissioners shall] perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct; and, where such directions have assigned to two or more Appellate Assistant Commissioners the same area or the same persons or the same classes of persons, they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.”;

in section 13, the following proviso shall be added at the end, namely :—

“Provided that no orders, instructions or directions shall be given by the Board so as to interfere with the discretion of the Appellate Assistant Commissioner in the performance of his appellate functions.”;

in section 18, in sub-section (1), after the words and comma “Wealth-tax Officer,”, the words and comma “Appellate Assistant Commissioner,” shall be inserted ;

in Chapter VI, before section 24, the following new section shall be inserted, namely :—

“23. Appeal to the Appellate Assistant Commissioner from orders of Wealth-tax Officer—{1) Any assessee objecting to an assessment made, or penalty imposed upon him, or denying

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 235

his liability to be assessed under this Act, or objecting to an order under sub-section (2) of section 20 may, within thirty days of the date on which he is served with the notice of demand or copy of order under sub-section (2) of section 20, appeal to the Appellate Assistant Commissioner against such assessment, penalty or order, as the case may be, in the prescribed form and verified in the prescribed manner :

Provided that no appeal shall lie unless the wealth-tax admitted to be due' by the appellant has been paid.

(2) The Appellate Assistant Commissioner may admit an appeal after the expiration of the period referred to in sub-section (1) if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(3) The Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being \_ heard, pass such order on the appeal as he may think fit and communicate the order passed by him to the assessee and the Commissioner :

Provided that an order of enhancement shal] not be made unless the appellant has been given a\_ reasonable opportunity of showing cause against such enhancement.

(4) When hearing an appeal, the Appellate Assistant Com-missioner shal] not admit any evidence which was not produced before the Wealth-tax Officer unless he is satis-fied that the assessee was prevented by sufficient cause from producing such evidence.” ;

in section 24,—

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

“(z) Any assessee objecting to an order passed by an Appellate Assistant Commissioner may appeal to the Appellate Tri-bunal within sixty days of the date on which such order is communicated to him.” ;

(b) after sub-section (1) substituted as aforesaid, the following new sub-section shall be inserted, namely :—

“(2) The Commissioner may, if he is not satisfied as to the correctness of any order passed by an Appellate Assistant Commissioner, direct the Wealth-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of the day on which the

order is communicated to the Commissioner." ;

(c) in sub-section (%),—

(i) for the word "thirty" the word "sixty" shall be substituted ; and

(ii) after the word, brackets and figure " sub-sections (1)", the word, brackets and figure "and (2)" shall be inserted ;

(d) in sub-section (4), after the words "manner and shall", the commas, words, brackets and figure ", except in the case of an appeal referred to in sub-section (2)," shall be inserted; and

(e) after sub-section (13), the following new sub-section shall be added, namely :—

"(14) Notwithstanding anything to the contrary contained in this Act, all appeals made to the Appellate Tribunal before the first day of July, 1974, shall be disposed of by the Appellate Tribunal as if such appeals had been filed under this section and all the provisions of this Act shall apply accordingly." ;

(8) in section 25, in sub-section (1),—

{a) in the proviso,—

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

(a) where an appeal against the order lies to the Appellate Assistant Commissioner, the time within which such appeal can be made has not expired or, where the appeal lies to the Appellate Tribunal, the assessee has not waived his right of appeal ;"; end

(ii) in clause (b), after the words "appeal before", the words-- "the Appellate Assistant Commissioner or" shall be inser-

ted; and

(b) in the Explanation, before clause (b), the following new clause shall be inserted, namely :—

"(a) the Appellate Assistant Commissioner shall be deemed to be an authority subordinate to the Commissioner; and" ;

(9) in section 26, in sub-section (1), for the word "thirty" the word "sixty" shall be substituted ;

(10) in section 27,—

(a) for sub-sections (1), (2), (3), (4) and (5) the following shall be substituted, namely :—

"(4) Within ninety days of the date upon which he is served with an order by the Appellate Tribunal, the assessee or the Commissioner may present an application in the prescribed form and, where the application is by the assessee, accompanied by a fee of one hundred rupees, to the Appellate Tribunal requiring it to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall draw up a statement of the case and refer it to the High Court.

(2) The statement to the High Court shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(3) If the High Court is not satisfied that the statement in a case referred to it under this section is sufficient to enable it to

determine the question of law raised thereby, it may require the Appellate Tribunal to make such modifications therein as it may direct.

(4) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the assessee or the Commissioner, as the case may be, may, within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, frame the question of law and proceed to hear the case." ; and

(b) in sub-section (6), for the word "application" the word "case" shall be substituted ;

(11) in section 31B, in sub-section (2), in the second proviso, after the words "appeal under", the words and figure "section 23 or" shall be inserted ;

(12) in section 35, after the words " Wealth-tax Officer", twice occurring, the comma and words ". the Appellate Assistant Commissioner " shall be inserted ;

(13) in section 36, in sub-section (2), after the word and figure " section 14", the words and figure "or section 23" shall be inserted ; and

(a4) in section 37, after the words 'Tax Recovery Officer", twice occurring, the comma and words ", the Appellate Assistant Commissioner" shall be inserted. .

6. Amendment of Act X of 1950.—The following amendments shall be made in the Estate Duty Act, 1950 (X of 1950), namely :—

(1) in section 2, in clause (SA), after the word "and", the commas, words, brackets, figures and letters ", except for purposes of sub-sections (2), (2B) and (2C) of section zA and section 58G," shall be inserted ;

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

"(2A) The Board may appoint as many Deputy Controllers and Assistant Controllers as it thinks fit.

(2B) The Deputy Controllers and Assistant Controllers shall, subject to the control of the Controller, perform their functions in respect of such estates or classes of estates and such areas as the Controller may specify.

(2C) The Controller may transfer any case, or any proceedings in res-

pect of any case, from one Deputy Controller or Assistant Controller to another Deputy Controller or Assistant Controller; and any such transfer may be made at any stage of the proceedings and shall not render necessary the re-issue of any notice already

(3) in section 9, after the words "of the deceased", the words "and on which gift-tax has not been paid" shall be inserted ;

## THE GAZEITE OF PAKISTAN, EXTRA. JUNE 0, 1974 (Parr I

- (4) in section 11A, figure and comma "9," shall be omitted ;
- (5) in section 34, for the word " Board" the word "Controller" shall be substituted ;
- (6) in section s8E, in the second proviso, for the words "an application" the words "a reference" shall be substituted ;
- (7) after section §8F, the following new section shall be inserted, namely —

"68G. Revisional power of Controller—The Controller may, either of his own motion or on application made by an accountable person in this behalf, call for the record of any proceeding under this Act in which an order has been passed by any authority subordinate to him, and may make such inquiry or cause such inquiry to be made and, subject, to the provisions of this Act, pass such order thereon, not being an order prejudicial to the accountable person, as the Controller thinks fit :

Provided that the Controller shall not revise any order under

this section in any case—

(a)

(b)

(d)

te)

where an appeal against the order lies to the Appellate Tribunal, the time within which such appeal can be made has not expired or the accountable person has not waived his right of appeal ; -

where the order is the subject of an appeal before the Appellate Tribunal ;

where the application is made by the accountable person, unless—

(i) the application is accompanied by a fee of twenty-five rupees ; and

(ii) the application is made within one year from the date of the order sought to be revised or within such further

period as the Controller may think fit to allow on being satisfied that the accountable person was prevented by sufficient cause from making the application within that period ;

where the order is sought to be revised by the Controller of his own motion, if such order was made more than one year previously :

Provided that the Controller may, for reasons to be recorded, revise any order made more than one year previously : and

where the estate duty payable under section 58, has not been paid : ~

Provided that the Controller may, for reasons to be recorded, entertain an application made under this section without payment of estate duty payable under section 58.

[Explanation.—That the purposes of this section, an order by the Controller declining to interfere shall not be deemed to be an order prejudicial to the accountable person.” ; °

THE GAZEVTE OF PAKISTAN, EXTRA., JUNE 30, 1974 239

(8) in section 59, in sub-section (1), for the tuil stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that no appeal under this sub-section shall lie agaist \_ any order passed under section 58G.” ;

@)

in section 59A,—

(a) for sub-sections (1), (2), (3), (4) and (5) the following shall be substituted, namely :—

“(1) Within ninety days of the date upon which an order of the

(2)

(3)

4)

Appellate Tribunal under sub-section (3) of section 59 is communicated to him the person accountable or the Controller may present an application in the prescribed form and, where the application is by the accountable person, accompanied by a fee of one hundred rupees, to the Appellate Tribunal requiring it to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall draw up a statement of the case and refer it to the High Court.

The case shall set forth the facts. the determination of the Appellate Tribunal and the question of law which arises out of the case.

If the High Court is not satisfied that the statement in a casc referred to it under this section is sufficient to enable it to determine the questicns of law raised thereby, the Couri may require the Appellate Tribunal to make such medification> therein as it may direct in this behali.

Tf on an application made under sub-section (1), the Appellate Tribunal! refuses to state the casc on the ground that no question of law arises, the assessce or the Controller, as the case may be, may within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, frame the question of law and proceed to hear the case.” ;

(10) in section 59B—

(a) in sub-section (1), for the words “an application has been made ” the words “a case has been stated” shall be substituted ; and

(b) in

sub-section (2). for the words “an application made” the

words “a case stated” shall be substituted ;

(11) section 64 shall be omitted; and

(12) in section 74B. for subsection (2) the following shall be substituted. namely :— :

“(2) Wherein consequence of any order passed under any law for

the time being in force the estate duty is required to be recomputed, such recomputation shall be deemed to be a rectification of a mistake apparent from the record and the provisions of section

35 of the Income-tax Act, 1922 (XI of 1922), shall, so far as may be, apply to such rectification, the period of four years referred to in the said section 35 being computed from the date of the order in consequence of which the estate duty is to be recomputed. ”.

7, Amendment of Act I of 1951.--The following amendments shall be made in the Sales Tax Act, 1951 (IE of 1951), namely :—

(1) in section 2, before clause (2), the following new clause shall be inserted, namely :—

“(1 “Appellate Assistant Commissioner” means a person exercising

the powers of an Appellate Assistant Commissioner of Sales Tax under section 5;”;

(2) in section 3,—

(A)

(B) in sub-section (5), after the words

in sub-section (4),—

(a) in the proviso,—

(i) after the words “payment of duty”, the commas and words “, short levy of duty, rectification of mistakes” shall be inserted ; and

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

after the proviso amended as aforesaid, the following further

(b)  
proviso shall be added, namely :—

“Provided further that, in the case of goods specified in the First Schedule to the said Act which are for the time being exempt from the payment of the duty of excise, the tax shall, where the Board so directs, be payable at the same time and in the same manner as the duty of excise would have been payable had the goods not been so exempt.” ; and

“

“relating to the”. the words and commas “ short levy, rectification of mistakes, ” shall be inserted;

(3) in section 5,—

(a)

(b)

(c

a

in sub-section (1), after the words and comma “ Commissioner of Income-tax,” and the words and comma “Commissioner of Sales Tax,”, the words and comma “ Appellate Avsistant Com- missioner of Income-tax,” and the words and comma “ Appellate Assistant Commissioner of Sales Tax.” shall respectively be in- serted ;

in sub-section (2), after the words and comma “Commissioner of Sales Tax,”, the words and comma “ Appellate Assistant Com- missioner of Sales Tax.” shall be inserted : and

in sub-section (3), the following proviso shall be added at the end, namely —

— “Provided that no orders, instructions or directions shall be given so as to interfere with the discretion of the Appellate Agsis-

tant Commissioner of Sales Tax in the exercise of his appellate functions." ;

(4) before section 14A. the following new section shall be inserted, namely :—

"14. Appeal to Appellate Assistant Commissioner—(1) Any assessee objecting to an assessment made or a penalty imposed on him may, within thirty days of the date on which he is served with the notice of demand, appeal to the Appellate Assistant Commissioner, in the prescribed form :

Provided that no appeal shall be filed under this sub-section in respect of any order passed by an Inspecting Assistant Commissioner under section 28A:

Provided further that no appeal shall lie unless the tax admitted by the appellant to be due has been paid.

(2) The Appellate Assistant Commissioner may admit an appeal after the expiration of the period referred to in sub-section (1) if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(3) The Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being heard, pass such order on the appeal as he may think fit and communicate the order passed by him to the assessee and the Commissioner :

Provided that an order of enhancement shall not be made unless the appellant has been given a reasonable opportunity of showing cause against such enhancement.

(4) When hearing an appeal, the Appellate Assistant Commissioner shall not admit any evidence which was not produced before the Sales Tax Officer unless he is satisfied that the assessee was prevented by sufficient cause from producing such evidence." ;

(s) in section 15,—

(a) for sub-section (1) the following shall be substituted. namely :—

"(1) Any assessee objecting to an order passed by an Inspecting Assistant Commissioner under section 28A or by an Appellate Assistant Commissioner may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him." ;

(b) after sub-section (1) substituted as aforesaid, the following new sub-section shall be inserted, namely :—

"(2) The Commissioner may, if he objects to an order passed by an Appellate Assistant Commissioner, direct the Sales Tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of

the date on which the order is communicated to the Commissioner." ;

(c) in sub-section (3), after the brackets and figure "(1)", the word, brackets and figure " and (2)" shall be inserted ;

@ in sub-section (4), after the words "and shall", the commas, words, brackets and figure "except in the case of an appeal referred to in sub-section (2)," shall be inserted ; and

{e) after sub-section (9}, the following new sub-section shall be added, namely :—

(10) Notwithstanding anything to the contrary contained in the Act, all appeals made to the Appellate Tribunal before the first day of July, 1974, shall be disposed of by the Appellate Tribunal as if such appeals had been filed under this section and all the provisions of this Act shall apply accordingly.";

(6) in section 16,—

(A) in sub-section (1),—

(a) after the words "Sales Tax Officer or", the words "an Appellate Assistant Commissioner or" shall be inserted ;

(b) in the first proviso—

(i) in clause (2). after the words "lies to". the words " the Appellate Assistant Commissioner or to" shall be inserted ;

{ii) in clause (b), after the words " the order \* , the words "is pending on an appeal before the Appellate Assistant Commissioner or" shall be inserted ; and

(B) in sub-section (2),—

{a) after the words "Sales Tax Officer or", the words "an Appellate Assistant Commissioner or" shall be inserted ;

(b) in the first proviso—

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

"(a) where an appeal against the order lies to the Appellate Assistant Commissioner, the time within which such appeal may be made has not expired. or, where an appeal lies to the Appellate Tribunal, the assessee has not waived his right of appeal, or"; an

(ii) in clause (b). after the word "order", the words "is pending on an appeal before the Appellate Assistant Commissioner or" shall be inserted ;

(7) in section 17,—

(a) for sub-sections (1), (2), (3) and (4) the following shall be sub-

stituted, namely :—

“(1) Within sixty days of the date on which an order of the Appellate Tribunal is communicated to him under sub-section (6) of section 15, the assessee or the Commissioner may present an application in the prescribed form and. ‘where the

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THE GAZETIL. OI PARISI“.

EXTRA, JUNE go, 1974 243

(8)

(9)

(10)

any

application is by the assessee, accompanied by a fee of one hundred rupees, to the Appellate Tribunal requiring it to refer to the High Court any question of law arising out of such order. and the Appellate Tribunal shall draw up a statement of the case and refer it to the High Court.

(2) The statement to the High Court shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(3) If the High Court is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the question of law raised thereby, it may require the Appellate Tribunal to make such modification therein as it may direct.

(4) If, on an application, made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the assessee or the Commissioner, as the case may be, may, within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, frame the question of law and proceed to hear the case."

(b) in sub-section (5), for the words "such application" the words "any such case" shall be substituted ;

in section 23,— -

(a) in sub-section (1), in clause (iv), after the words and comma "Sales Tax Officer,", the words "the Appellate Assistant Commissioner" shall be inserted ; and

(b) in sub-section (1A), after the words and comma "Sales Tax Officer,". the words " Appellate Assistant Commissioner" shall be inserted ;

in section 27A, after the words and comma "Sales Tax Officer, ",

the words "the Appellate Assistant Commissioner " shall be inserted ;

in section 27C,—

(a) for the words and commas "by sea into any customs-port from any foreign port, and upon which tax has been paid on importation, are re-exported by sea from such customs-port to any foreign port" the words and comma "into Pakistan by sea or air from any place outside Pakistan and upon which tax has been paid on importation. are re-exported to any place outside Pakistan by sea or air" shall be substituted ;

(b) for the words, figures and commas " sections 43, 49, 50, 51 and 52 of Sea Customs Act, [878," the words, commas and figure "the Customs Act, 1969, relating to drawback of customs duty " shall be substituted ;

in Chapter XIV, after section 27D, the following new section shall be added, namely :—

"278. Power to deliver certain goods without payment of tax.— Subject to such conditions, limitations or restrictions as it thinks

(12)

fit to impose, the Board may, in such general cases as it may deem fit or in particular cases by special order, authorise the delivery without payment of the whole or any part of the tax payable thereon of goods which are imported only temporarily with a view to subsequent exportation. ";

in section 28, after sub-section (1), the following new sub-section shall

be

added, namely :—

(1A), Notwithstanding anything contained in this Act, or any judge-

ment or order of any court, tribunal or other authority, any assessment for the tax payable for any period beginning on the first day of April, 1954, and ending on the thirtieth day of June, 1965, made at any time before the first day of July, 1971, shall be deemed to have been validly made and no assessment or re-assessment made, any other proceeding taken or notice issued, shall be called in question by or before any court, tribunal or other authority on the ground that, at the time the assessment or re-assessment was made, proceeding taken or notice issued, the time within which such assessment or reassessment should have been made, proceeding taken or notice issued under this Act, had expired." ; and

(13) in section 30, in sub-section (1), after the word and comma " Commissioner, ", the words "the Appellate Assistant Commissioner" shall be inserted.

8. Amendments of Act I of 1944.—The following amendments shall be made in the Central Excises and Sale Act, 1944 (I of 1944), hereinafter referred to as the said Act, namely :—

In the said Act,—

in section 9A, after sub-section (6), the following new sub-sections shall be added, namely :—

(7) The provisions of Chapter XX of the Code of Criminal Pro-

qa)

(2)

cedure, 1898 (Act V of 1898), shall apply to trial of cases under this Act in so far as they are not inconsistent with the provisions of this Act.

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

In respect of a case transferred to a Special Judge by virtue of sub-section (%) or under sub-section (8), 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." :

in section 40,—

(i)

sub-section (2) shall be omitted and shall be deemed to have been omitted on the first day of July, 1967; and

(ii) in sub-section (3), after the word "suit", the comma and words ", prosecution or other legal proceeding " shall be inserted ;

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

9. Repeal of Ordinance XLVH of 1961.—The Cement (Surcharge) Ordinance, 1961 (XLVII of 1961), is hereby repealed and shall be deemed to have been so repealed on the eighth day of June, 1974.

10. Amendment of Act IV of 1969.—In the Customs Act, 1969 (IV of 1969), in section 185A after sub-section (6), the following sub-sections shall be added, namely :—

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

(8) Nothing in this section shall be deemed to affect the power of a court under the Code of Criminal Procedure, 1898 (Act V of 1898), to admit to bail any person accused of any non-bailable offence punishable under this Act who appears or is brought before such court.

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

(10) In respect of a case transferred to a Special Judge by virtue of sub-section (3) or under sub-section (9), 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.”.

1}. Amendment of Act XXXII of 1934.—The amendments set out in the Third Schedule shall be made in the First Schedule to the Tariff Act, 1934 (XXXII of 1934).

12. Amendment of Ordinance 1 of 1967.—In the Natural Gas (Development Surcharge) Ordinance, 1967 (I of 1967), in section 2, in clause (4), for the words "ten rupees" the words "twenty rupees" shall be substituted.

13. Amendment of Act V of 1974.—In the Finance (Supplementary) Act, 1973 (V of 1974), sections 2 and 3 and the First Schedule and Second Schedule shall be omitted.

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id,

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THE GAZETTE OF PAKISTAN, EXIRA., JUNE 30, 1974

[Part I

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#### THE FIRST SCHEDULE

(See section 3)

#### PART I

##### RATES OF INCOME TAX

A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this Part applies—

Where the taxable income does-not exceed 2.5 per cent of the taxable income.

Rs. 2,000.

but does not exceed Rs. 4,000,

but does not exceed Rs. 7,000.

but does not exceed Rs. 10,000.

. Where the taxable income exceeds Rs.

but does not exceed Rs. 15,000.

. Where the taxable income exceeds Rs.

but does not exceed Rs. 20,000.

. Where the taxable income exceeds Rs.

but does not exceed Rs. 25,000.

. Where the taxable income exceeds Rs.

but does not exceed Rs. 30,000.

. Where the taxable income exceeds Rs.

but does not exceed Rs. 35,000.

Where the taxable income exceeds Rs.

but does not exceed Rs. 40,000.

Where the taxable income exceeds Rs,

but does not exceed Rs. 50,000,

Where the taxable income exceeds Rs.

but does not exceed Rs. 70,000.

Where the taxable income exceeds Rs,

but does not exceed Rs. 1,00,000.

. Where the taxable income exceeds Rs. 2,000

. Where the taxable income exceeds Rs. 4,000

. Where the taxable income exceeds Rs. 7,000

10,000

15,000

20,000

25,000

30,000

35,000

40,000

50,000

70,000

Where the taxable income exceeds Rs. 1,00,000

Provided that—

(i) no income-tax shall be payable on a total

Rs.

Rs.

Rs.

Rs.

Rs,

Rs.

Rs.

Rs.

. 7,800 plus 45 per cent

50 plus 10 per cent of the amount exceeding Rs. 2,000,

250 plus 15 per cent exceeding Rs. 4,000,

of the amount

700 plus 20 per cent of exceeding Rs. 7,000,

the amount ex-

1,300 plus 25 per cent exceeding Rs. 10,000,

2,550 plus 30 per cent exceeding Rs. 15,000,

of the amount

of the amount

4,950 plus 35 per cent of the amount exceeding Rs. 20,000.

5,800 plus 40 per cent of the amount

exceeding Rs. 25,000,

of the amount

exceeding Rs. 30,000,

. 10,656 plus 50 per cent of the amount

exceeding Rs. 35,000.

. 12,520 plus 55 per cent of the amount

exceeding Rs. 40,000.

3. 18,050 plus 60 per cent of the amount

exceeding Rs. 50,000,

. 30,050 plus 65 per cent of the amount

exceeding Rs. 79,000.

49,550 plus 70 per cent of the amount

exceeding Rs. 1,00,000,

income which before

deduction of the sums, if any, exempt under the first and third proviso to sub-section (1) of section 7, section 1g, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 16F, section 1sH, section s8F and section s8W of the Incometax Act.

1922 (XI of 1922) does not exceed Rs. 12,000; ,

(i)

per cent of the amount

Rs. 12,000 ;

by

where the total income of an assessee exceeds Rs. 12,000 but does not exceed Rs. 15,000, the income-tax

which

payable shall not exceed fifty

the total income exceeds

(iii) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation-The expression "taxable income", as used in this paragraph, means —

(a) in the case of an assessee to whom or to which subsection (3) of section 3 or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income ;

(b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 1A, section 1gAA, section 15C, section 15CC, section 1gD, section 1sF, section 15H, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922).

In the case of every local authority and in every case in which, 30 per cent of the total under the provisions of the Income tax Act, 1922 (XI of 1922), amount. income tax is to be charged at the maximum rate.

In the case of every company, being a public company or a foreign 30 per cent of such income. association declared to be a company by the Central Board of Re-

venue under clause (SA) of section 2 of the Income tax Act, 1922

(XI of 1922), on the total income, excluding such part of the

total income as consists of any dividends or bonus or bonus

shares to which sub-paragraph (3) or sub-paragraph (4) of

paragraph A of Part I applies.

In the case of every other company, on the total income excluding 30 percent of such income,

such part thereof as consists of any bonus or bonus shares to which sub-paragraph (4) of paragraph A of Part II applies.

## PART I

### RATES OF SUPER TAX

Rates

In the case of company,—

(1) on the total income, excluding such part of the total income 35 percent of such income

as consists of dividends or bonus or bonus shares to which in the case of a banking sub-paragraphs (3) and (4) apply, where such company is a company and 30 per cent of such income

in the case of a com-

: . any other than a Ban-

: ing company ;

(2) on the total income excluding such part of the total income 35 per cent of such in-

as consists of bonuses or bonus shares to which sub-paragraph come in the case of a

(4) applies where such company is a company to which sub- Banking company

paragraph (1) does not apply. and 30 percent of such

: : income ia the case of

a company other than

a Banking company :

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows :—

(i) a rebate of 5 per cent to such company not being a Banking Company if it is a public company ;

(ii) a rebate of 5 per cent to such company not being a Banking Company, if it is a public company to which clause (iii) does not apply, if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 5,00,000 ; :

(iii) a rebate of 5 per cent on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 10,00,000 ;

(iv) a rebate of 10 per cent to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922), applies or which are derived by it in Pakistan from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry ;

(v) a rebate of 1½ per cent to such company on so much of the income, profits and gains accruing or arising outside Pakistan to which sub-section (4) of section 9 does not apply as are brought by it in Pakistan.

Explanation.—The term “industrial undertaking”, as used in clause (iii) means an undertaking which is set up or commenced in Pakistan on or after the 11th day of August, 1947, 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 agency 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 agency and which is—

(i) engaged in—

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

(b) ship-building ;

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

(d) the working of any mine, oil-well or other source of mineral

deposits not being an undertaking to which the Second and  
Third Schedules to the Income Tax Act, 1922 (XI of 1922), apply ;  
or ; ,

(ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.

(3) to which paragraph C of Part 1 applies, on the amount representing income from dividends from a company having its registered office in Pakistan.

Rates

(a) where such dividends are received by a public company 15 per cent of such amount and are declared and paid by a company formed and registered in Pakistan under the Companies Act, 1913

or a body corporate formed in pursuance

Federal Legislature. in respect of the

share-capital issued. subscribed and paid after the

fourteenth day of August, 1947.

(b) in other cases 20 per cent of such amount.

(4) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its shareholders with a view to increasing its paid-up capital—

Rates

(a) where a company which issued shares or bonus, as the 15 per cent of such case may be, is a public company. amount,

(b) in other cases. or os we .. 20 per cent of such amount,

os B. In the case of every local authority on the whole of 12.5 per cent of the total the total income. income.

C. In the case of every registered firm—

(1) Where the total income does not exceed Rs. Nil 15,600,

(2) where the total income exceeds Rs. 15,000 but 5 per cent of the amount does not exceed Rs. 30,000. exceeding Rs. 15,000,

(3) where the total income exceeds Rs. 30,000 but Rs. 750 plus 10 per cent does not exceed Rs. \$0,000. of the amount exceeding

ing Rs. 30,000.

(4) where the total income exceeds Rs. 60,000 but Rs. 3,750 plus 20 per cent

does not exceed Rs. 1,00,000. of the amount ex-

ceeding Rs. 60,000,

(5) where the total income exceeds Rs. 1,00,000. Rs. 11,750 plus 30 per

cent of the amount

exceeding Rs. 1,00,000,

Explanation.—The term “ registered firm” as used in this paragraph means

a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a

firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the said Act.

“

### PART III

(See section 4)

#### RATES OF SURCHARGE

In the case of persons deriving income from the business of manufacture, 6 per cent of such purchase or sale of jewellery including gold, silver, precious metals, stones and pearls and ornaments or other articles made thereof.

THE SECOND SCHEDULE

(See section 8)

AMENDMENTS TO PART I OF THE FIRST SCHEDULE TO 'THE CENTRAL EXCISES AND SALT ACT, 1944 (I OF 1944).

(1) In SECTION TIT.

(a) for item 7 and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—  
"9. Sugar—

Sugar, all sorts For. yone | rupees ead  
fifty paisa per cwt."

(b) in item 8, in subitem II (2),—

(i) in clause (a), under the heading "Surcharge", for clauses (a) and (b) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

" Cigarettes the retail price per ten cigarettes of which—

(i) does not exceed 20 paisa o ws .. 5 paisa.  
(i) exceeds 20 paisa but cloes not exceed 50 paisa .. vs 45 paisa.  
(iii) exceeds 50 paisa but <locs not exceed 75 paisa .. .. 20 paisa.  
{iv} exceeds 75 paisa but docs not exceed ofc rupee .. 25 paisa,  
{v} exceeds one rupee .. . " an .. 30 paisa.?s |

(ii) in clause 0), in column (3), for the words "ad valorem" the words "of retail price" shall be substituted; and

(iii) the heading "Flood Relief Surcharge" and the entries relating thereto shall be omitted ;

(2) In SECTION IV,—

(a) in item 9,—

(i) in subitem (1), in column (3), for the words "One hundred" the words "One hundred and seven" shall be substituted ; and

(i) in subitem (2), in column (3), for the word "Thirty-six" the word "Forty-three" shall be substituted ; and

(b) in item 12, in column (3), for the words "Forty paisa" the words "One rupee and fifteen paisa" shall be substituted.

THE THIRD SCHEDULE

(See section 11)

Amendments in the Tariff Act, 1934 (XXXII of 1934).—

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule,—

(i) the entries in Section or Chapter Titles, Section or Chapter Notes, as the case may be, specified in the first column of Table I below,

shall be amended as indicated in the second column of that Table;  
and

(ii) against Heading Numbers and sub-heads, if any, specified in the first column of Table II below, for the existing entries, relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third columns of the table shall be substituted.

TABLE I

~ Chapter title  
and Section or Amendments

Chapter Notes

— i - 5 ——

CHAPTER 3 Note 2 shall be omitted.

Notes

CHAPTER 4 To Chapter 4, for the title the following shall be substituted, namely: —

Title

"DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE

PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED

OR INCLUDED."

CHAPTER 9 In note 2, for paragraph (0) the following shall be substituted, namely:—

Notes \*\* (bh) Cubeb pepper (Piper cubeba) and other products of heading No, 12.07."

CHAPTER 11 For the word \* Note' the word ' Notes \* shall be substituted, The exist.

Notes ing note shallbe numbered as note 1.

Jo note 1, for paragraph (b) the following shall be substituted, namely :~

"“1(b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;”"

After note 1, the following new note 2 shall be added, namely :—

“ (A) Products from the milfiag of the cereals listed in the table below fall

within this Chapter if they have, by weight on the dry products :

{@) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and

(6) an ash content (after deduction of any added minerals) not exceeding that indicated in column 3.

Chenvise, they fall or be classified in heading No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours} if the percentage passing through a silk guaze or man-made textile sieve ¥ vith the aperture indicated in column 4 or 5 is not less, by weight, than that shown against the cereal concerned,

Otherwise they fail to be classified in heading No. 11.62.

eee - - - - a A  
Starch Ash Rate of passage  
Cereal content content through a sieve  
with an aperture of  
315 microns 500 microns  
@ Q) Q) @) @)  
Wheat and rye . o . . 45% 2.5% 80% \_  
Barley . . . . . 45% 3% 20% \_  
Oats os we a . 45% 5% 80% ~~  
Maize and sorghum .. + o . 45% 2% — 9%  
Rice an . - . “ S% 1.6% 80% -  
  
Buckwheat .. e “ . . 45% 4% 80% —

—=—S—S

GHAPTER 12 In note 2, for paragraph (a) the following shall be substituted, namely :  
lotes

"(a) Leguminous vegetables (Chapter 7) ;"

CHAPTER 13 For paragraph (e) the following shall be substituted. namely :---  
Note

"\*(e) Camphor (heading No. 29.13) or glycyrrhizin 'heading No, 29.41),

CHAPTER 21 After note 2, the following new note 3 shall be added, namely :--

Notes "3. For the purposes of heading No, 21.05, the expression " homogenised composite food preparations ® me prepa: rations of a kind used as infant food or for dietetic purposes, consisting of a finely homogen ised mixture of two or more basic ingredients such as meat (includ. ing meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingred ients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a 'small quantity of visible pieces of ingredients other than meat, reat offal or fish.

CHAPTER 27 In note t.—

Notes

(1) for paragraph (a) the following shall be substiuted, namely :.-

"Ya) Separate chemically defined organic compounds, other than chemi cally pure methane and propane which are t: be classified in head ing No, 27.113"

(2) In paragraph (b), for the full stop at the end a semi-colon and word ";" or' shall be substituted and thereafter the following new paragraph (c) shall be added, namely :—

"(c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07."

In note 3, after the words "similar oils", the following shall be inserted, namely—

'as well as those consisting of mixed unsaturated hydrocarbons, "

CHAPTER 28 For note 1 the following shall be substituted, namely :~-  
lotes

"1, Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only ta :""

After note 7, the following new note 8 shall be addec, namely :—

"8, Chemical elements (for example, silicon and seleium) doped for use in electronics are to be classified in the present Chapter provided that

they are in forms unworked as drawn, or in the form of cylinders or rods. Whencut in the formofdiscs, wafers o- simular forms, they fal} in heading No. 38.19."

CHAP TER 30 In note 2, for paragraph (c) the following shall be substituted, namely :—  
lotes

"(c) Soap or other products of heading No. 34.01 containing added medi-  
caments, ""

CHAPTER 31 For note 4 the following shall be substituted, namely :—  
lotes

"4, Monoammonium and diammonium orthophosphates, whether or not  
pure, and mixtures thereof, are to be classified in heading No. 31.05."

In note 5, for the figures, brackets, letter and word " 3(A) and 4" the word,  
figure, brackets and letter "and 3 (A) " shall be substi: uted.

CHAPTER 33 In note 1, in paragraph (b) after the word soap, the following shall be in-  
Notes serted, namely : ae

\* or other products ""

For note 2 the following shalt be substituted, namely :—

"2, Heading No 33.06 is to be taken to apply, inter alia, to :

CHAPTER 34

Title

CHAPTER 34

Notes

CHAPTER 35

Notes

\* CHAPTER 38

CHAPTER 39

Notes

CHAPTER 40

Notes

(a) Prepared room deodorisers, whether or not perfumed ;

() Prod whether or not mixed (other than those of heading No 33.05), suitable for use as perfumery, cosmetics or toilet preparations Or as room deodorisers, put up in packings of a kind sold by retail for such use.

In the title, the words and hyphon “SURFACE-AGENTS” shall be substituted by the words and hyphon “ SURFACE-ACTIVE AGENTS”,

For note 2 the following shall be substituted, namely :—

“2, For the purposes of heading No. 34.01, the expression “soap” is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.61 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as “ scouring powders and similar preparations \*.””

The existing note shall be numbered as note 1. After note 1, the following new note 2 shall be added, namely:—

“2, For the purposes of heading No. 35.05, the term ““dextrans” is to be taken to apply to starch degradation products with a reducing sugar content expressed as dextrose on the dry substance, not ex-

Such products with a reducing sugar content exceeding 10° fall in heading No. 17.02.\*

in note 1, paragraph (6) shall be numbered as paragraph “(c)”, and a new paragraph (b) shall be inserted, namely : -

“(b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).”

In note 2, for paragraph (g) the following shall be substituted, namely :—

“(g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not whether or not coated with a uniform

‘epitaxial layer.’”.

In note 1, (1) for the paragraph (f) the following shall be substituted. namely

“(l) Goods falling within Section XI (textiles and textile articles); ””

(2) In paragraph (0) after semi-colon the word “and” shall be deleted.

In note 3, for paragraph (d) the following shall be substituted, namely :—

““(d) Plates, sheets, film, foil and strip (other than that classified in heading No. \$1.02 by the application of Note 4 to Chapter \$1), whether or not : printed or otherwise surface-worked, uncut or cut in to rectangles but not further worked (even if, when \$0 cut, they become articles

ready for use);””

in note 4, for paragraphs (a), (b) and (c) the following shall be substituted,

namely :—

“(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (TR) ;

(6) Thioplasts (TM) ; and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above'.

SECTION XI In note 3(A), for paragraphs (a) and (b) the following shall be substituted, Notes namely —

“(a) of He no! or other waste silk, of a weight exceeding 2 g/m (18,000 ier) ;”

“(b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1g/m (9,000 denier);”

In note 3(B), for paragraph (b) the following shall be substituted, namely :—

“(6) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multi-filament yarn without twist or with a twist of less than 5 turns per metre ;”

CHAPT ER 59 For note 2 the following shall be substituted, namely t—  
lotes

“2(A) Heading No. 59.08 is to be taken to apply to textile fabrics im—  
regnated, coated, covered or laminated with preparations of cellulose  
Derivatives or of other artificial plastic materials whatever the weight  
per square metre and whatever the nature of the plastic material  
(compact, foam, sponge or expanded). ” .

It does not, however, cover i

{a) Fabrics in which the impregnation, coating or covering cannot  
be seen with the naked eye (usually Chapters 50 to 58 and 60) ;  
for the purpose of this provision, no account should be taken  
of any resulting change of colour 3

(b) Products which cannot, without fracturing, be bent manually  
around a cylinder of a diameter of 7 mm, at a temperature bet-  
ween 15° and 30° C (usually Chapter 39) ; or

(c) Products in which the textile fabric is either completely embedded  
in artificial plastic material or coated or covered on both sides  
with such material (Chapter 39). ”

(B) Heading No. 59,12 does not apply to

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour ;

(8) Fabrics painted with designs (other than painted canvas for theatrical scenery, studio back-cloths or the like) ; and

(C) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or

(@) Fabrics finished with normal dressings having a basis of amyla.

CHAPTER 60 For note 2 the following shall be substituted, namely :—

Notes For

4°2, Headings Nos. 60.07 to 60.06 are to be taken to apply to crocheted articles and to parts thereof; they do not apply to knitted or

«

(a) Knitted or crocheted directly to shape, whether imported 2s separate items or in the form of a number of items in the length 5

(6) Made up, by sewing or otherwise".

In note 5, for paragraph (b) the following shall be substituted, namely :—

"(b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber".

CHAPTER 61 For note 5, the following shall be substituted, namely :—

Notes

. "5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length."

CHAPTER 64 In note 1, for paragraph (a) the following shall be substituted, namely :—

Notes

"(a) Footwear, without applied soles, knitted or crocheted (heading No. 69.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05) ;"

CHAPTER 70 For note 3, the following shall be substituted, namely :—

Notes "3. For the purposes of heading No. 70.20, the expression "wool" means :

{a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight ;

(6) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O and/or Na<sub>2</sub>O) content of more than 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content of more than 2% by weight. .

Mineral wools which do not comply with the above specifications fall in heading No. 68.07."

After note 3, the following new note 4 shall be added, namely :—

«4. For the purposes of the Nomenclature, the expression "glass" is to be taken to extend to fused quartz and fused silica,"

SECTION XV In note 3, in paragraph (d), for the fullstop at the end the brackets and Notes the words "(other than cermets)," shall be added.

In note 5,—

(1) in paragraph (a), the word " and " at the end shall be omitted :

(2) in paragraph (b), for the fullstop at the end a comma and the word  
"\ and" shall be added ; and

after paragraph (b) amended as aforesaid, a new paragraph (c) shall be  
added, namely :—

"(c) Acermet of heading No. 81.04 is regarded as a single base metal."

CHAPTER 73 Ta note 1, for paragraph (c) the following shall be substituted, namely :—

Notes "(c) Ferro-alloys (heading No. 73.02):

Alloys of iron (other than master alloys as defined in Note 1  
to Chapter 74) which are not usefully malleable and are common!  
used as raw material in the manufacture of ferrous metals and whi  
contain, by weight, separately or together :

CHAPTER 82

Notes

SECTION XV!

Notes

CHAPTER 84

Notes

more than 8 % of silicon, or  
more than 30% of manganese, or  
more than 30% of chromium, or  
more than 40% of tungsten, or

a total of more than 10° of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but not silicon or not less than 10% in other cases, of the element iron."

In note 1, for the words “\* mounted on” the word “ with \* shall be substituted.

After note 4 the first paragraph shall be renumbered to read as note §.  
For notes 3 and 4 the following shall be substituted, namely :--

3, (A) For the purposes of heading No. 84.53, the expression “ automatic data processing machines” means :

(a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run ;

(6) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements!

{B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :

(a) it is connectable to the central processing unit either directly or through one or more other units ;

(4) it is specifically designed as part of such a system it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system). .

Such units imported separately are also classified in heading No. 84.53. They are also to be classified under

4. Heading No. 84.62 is to be taken to apply, for steel balls the maximum and minimum diameters must not differ from the nominal diameter by more than 05 m.m., whichever is less, Other steel parts are to be classified under

After note 4, the following new note 5 shall be added, namely :—

«5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in Heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines, from metal wire, textile yarn or any other material or from a combination of such materials.)"

CHAPTER 85 For note 4 the following shall be substituted, namely :—

Notes

\*4, For the purposes of heading No. 85.19, " printed circuits " are to

be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching or by the " film circuit " technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements),

The term " printed circuits " does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.21,"

After note 4, the following new note 5 shall be added, namely :—

"5, For the purposes of heading No. 85.21:

(A) " Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) " Electronic microcircuits " are to be taken to be :—

(a) Microassemblies of the " fagot " module, moulded module, micro-module and -similar types, consisting of discrete, active or both active and passive. miniaturised components which are combined and interconnected ;

(6) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inter-connections, etc,) are created in the mass (essentially) and on the surface

of a semi-conductor material (doped silicon, for example) and are inseparately associated ;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thio or thick-film technology (resistors, capacitors, inter connections, etc.), others by semiconductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85-21 shall take precedence over any other heading ie the Nomenclature which might cover them by reference to, in particular, their function," SECTION XVI After note 4, a new note 5 shall be added, namely :—

Notes "5, Ait cushion vehicles are 40 be-classified within this Section with the vehicles 10 which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hover-trains) ;

(6) t Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stapes or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hover-train transport systems as traffic control equipment for railways.””

CHAPTER 86 In note 1, for paragraph (a) the following shall be substituted, namely :—  
Notes

“\*(a) Railway or tramway sleepers of wood or of concrete, or concrete

guide-track sections for hover-trains (heading No. 44.07 or No.

CHAPTER 95 In note 1, for paragraph (d) the following shall be substituted, namely —  
Notes

“\*(d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;”\*

TABLE IT ;

Heading Name of article Rate of duty

lo.

1 2 3

01.01 Live horses, aszes, mules and hinnies ~ ~ — ree]

01.02 #Live"animals" of the bovine species. ~ ~ % ad val,

01.04 : Live'sheep' and 'goats = ~ ~ ~ 25% ad val.

01.05 Live poultry, that is to say, fowls, ducks geese, turkeys and guinea fowls .. ~ . ve : Free

01.06 Other live animals - ~ ~ “ ~ 25% ad val.

03.01 Fish, fresh (live or dead), chilled or frozen:

A. Aquarium fish .. ~ ~ ~ ~ . Free

B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is by a Pakistan national or by a company incorporated in Pakistan a o os o\_ - .. Free

C, Other - + ~ ~ ~ 125% ad val.

03.02 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process :

A. Fish, salted, dried, if imported at the port of Gwadur -. Free

B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a state national or by a company incorporated in Pakistan + . te -. Free

1 2 3

C, Other w . o “- ~ ~ 125% ad val,

03.03 Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried ; crustaceans ix in

shell, simply boiled in cater . « 125% ad val.

04.01 Milk and cream, fresh, not concentrated or sweetened -- 2%ad val.

#### 04.02 Milk and cream, preserved, concentrated or sweetened:

A, In liquid or semi-solid form - - ~ 25% ad val.

B. In solid form, such as block or powder... - « 225%ad val,

04.03 Butter ~ - - o ~ 40% ad val.

04.04 Cheese and Curd . . . o oe -- 50% ad val.

04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not -. 25% ad val.

04.06 Naturalhoney . . . 0 -- .- 50% ad val.

04.07 Edible Products of animal origin, not elsewhere specified or included "a...50% ad val.

### 05.01 Human hair, unworked, whether or not

05.01 Human hair, uncoloured, whether or not washed or bleached, waste of human hair . 50% ad val.

33.02 Figs, hogs, and bears' bristles or hair; badger hair and other brush taking hair; waste of such bristles and hair 50% ad val,  
05.02 Horse hair and horse hair waste, whether or not put up & on a lay

05.03 Horse-hair and horse-hair waste, whether or not cut up & on a layer or between-two layers of other material - . 50% ad val.

05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof -- 50% adval.

05.05 Fish waste - - . . ~ - - 30% ad val.

## 05.06 Sinews and tendons ; parings and similar waste, of raw hides or

05.07 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edge) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers 50% ad val.

05.08 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or Gegeletinised ; ; powder and waste of these products + <- 30% ad vai,

05.09 Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like unworked or simply prepared but not cut to shape, and hair and waste of these products .. -- 30% ad val.

05.10 Ivory, unworked or simply prepared but not cut to shape ; powder and waste of Ivory « 50% ad val,

## 05.11 Tortoise-shells (shells and scales), unworked or simply prepared

but not cut to shape ; claws and waste of tortoise-s! ~ 50% ad val,

05.12 Cora} and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply Prepared but not cut to shape; powder and waste of shells ~. 50% ad val.

05.13: Natural sponges . . . - . . 50% ad val,

05.14; Ambergris, castoreum, civet and musk ; cantharides ; bile, whetser or not dried ; animal products, fresh, chilled or froeen, or otherwise provisionally Preserved, of a kind used i in n the Preparation of

pharmaceutical products - - +» 50% ad val.

05.15 Animal products not elsewhere specified or included ; dead animals

of Chapter 1 or Chapter 3, unfit for human consumption .- Free

06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dor

mant, in growth or in flower .- 25% ad val.

06.02 Other live Plants including tees, shrubs, bushes, 1 roots, cuttings and

elips ne , .. 25% adva1.

06.03 Cut flowers and flower buds o of ares dyed, tea bouquets or for ornamental purposes, fresh. dyed, hed, impregnate or otherwise prepared. .. 25% ad val.

06.04 Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods ofa kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnaiic

or otherwise prepared .. \_ = 235% adyal.

07.01 Vegetables, fresh or chilled .

A. Potatoes ~ ~ . w- ~ ~ 75 %ad val. :

B. Tomatoes ~ ~ ~ . - 15%, ad vat.

C. Seed potatoes, if imported direct by the Ministry cf Food and Agriculture, Government of Pakistan, the Department of Agriculture, of a Provincia! Government. The Agricultural Development Corporation or under certificate from an officier autho- rised in this behalf by any of the Provincial Government or by any of the Agricultura! Development Corporation to the effect that the potatoes so imported are meant to be used as seed for

sowing ~ . o ~

D. Other - - ~ ~ ~ - 75% ad val.

07.02 Vegetables (whether or not cooked), preserved by freezing .. 75% ad val.

97.03 Vegetables provisionally preserved in brine, in sulphur, water or in other preservative solutions, but not specially Prepared for imme- diate consumption os . - 13% ud val.

07.04 Dried, dehydrated or evaporated vegetables, whole. cut, sliced,

broken or in powder, but not further prepared i 15% ad vul.

07.05 Dried 1 leguminous vegetables, shelled, whetber or not skinned or split :

A. Dried Legumes and other pulses, shelled, whether or not skinned or split.

B. Other - even - 75% ad val.

07.06 Manioc, arrowroot, sago, Jerusalem artichokes, sweet Potatoes and other similar roots and tubers with high starch and innulin-content, fresh or dried, whole or sliced; sago pith =. <= 39-4,2% ad val.

08.01 Dates, bananas, coconuts, Brazil; nuts, cashew -nuts,

pineapples,

avocados, mangoes, guavas and "mangosteens, fresh or dried,

Shelled or not :

— SEES SSS

1 2 3

- A. Bananas, fresh . . ve . +e 62-1/2% ad val.
- B. Coconuts, Brazil nuts and cashew nuts, fresh or dried... 62-1/2% ad val.
- C. Other fresh fruit . wo ~ ~ «» 62-1/2% ad val.
- D. Other dried fruit oe ~ - - ws 62-1/2% ad val.

08.02 Citrus fruit, fresh or dried :

- A. Oranges, tangerines, mandarines and clementines a» 62-1/2% ad val.
- B. Other - oe “ “ os ws 62-1/2% ad val.

08.03 Figs, fresh or dried :

- A. Fresh a “ - - - = 62-1/2% ad val.
- B. Dried . - - - a 62-1/2% ad val.

08.04 Grapes, fresh or dried :

- A. Fresh os “ oe « - we 62-1/2% ad val,
- B. Dried :

- (1) Currants . - - - «» Rs. 2.50 per cwt
- (i) Other . . . ~ - ww 62-1/2% ad val.

08.05 Nuts other than those falling with heading No. 08.01, fresh or dried, shelled or not :

- A. Betel Nuts... . . ~ = - » Rs, 5 per lb,
- B. Other . os oo «+ 62 2% ad val,

08.06 Apples, pears and quinces, fresh :

- A. Apples... . . ~ &21/2% ad val,

B, Pears and quinces . . - ~ ++ 621/23% ad val,

08.07 Stone fruit, fresh . . - ~ 62-1/2% ad val.

08.08 Berries, fresh - - - o- 62-1/2% ed val.

08.09 Other fruit, fresh... ~ - - a 62-1/2% -ad val.

08.10 Fruit (whether or not cooked), preserved by freezing, Bot containe

ing added sugar. ~ + oe . 62-1/2% ad val:

08.11 Fruit provisionally preserved (for example, by sulphur dioxide

gas, in brine. in sulphur water or in other preservative solutions), .

but unsuitable in that state for immediate consumption. 62-1/2% ad val,

08.12 Fruit, dried, other than that falling within heading No. 08.01,

08.02, 08. 03, 08.04 or 08.05 . ee ++ 6261/2 ad val.

08.13 Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in p brine, | in R sulphur water or in other Preservative solutions . . - « §2-3/2% ad val.

09.01 Coffee, whether or not roasted or freed of caffeine; coffee busks and skins; coffee substitutes containing coffee in any proportion:

A. Coffee and coffee substitutes

containing coffee .. - a .. +» 92-1/2% ad val.

B. Coffee husks and skins - ~ a «+ 92-1/2% ad val.

09.92 Tea - - o - . . . 65 paisa per. ib.

09.03 Mate .. + , paisa per lb.

09.04 Pepper of the genus "Piper » pimento of the en Capron  
or the genus "Pimenta" . . " 509, ad val.

09.05 Vanilla . . o oe . +» 50% ad val.

09.06 Cinnamon and cinnamcr ree flowers oa -. 50% ad val.

09.07  
09.08  
09.09

09.10  
10.01  
10.02  
10.03  
10.04  
10.05  
10.06

10.07

14.01

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 3c, 1974 {Part I}

23

Cloves (whole fruit, cloves and stems) 50% ad val.

Nutmeg, mace and cardamoms 50% ad val.

Seeds of anise, badian, fennel, coriander, & cumin, caraway and

juniper . 50% ad val.

Thyme, saffron and bay leaves : other spices 50% ad val.

Wheat and meslin (mixed wheat and rye) Free

## Rye ... oe Free

## Barley Free

Barley Free  
Oats Free

Maize Free

Rice.

4. In the husk or husked by: rot further prepared. Free

B. Other - - - Free

Buckwheat, millet, canary seed and grain sorghum 3 other

### **Backwheat, millet**

Δ Of wheat or of meslin Free

A. Oil wheat oil or  
B. Other + Free

11.02

11 03

11.04  
11.05  
11.06

11,07  
13,08  
11,09

12.04

12.02

12:03

Cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except busked, glazed, polished or broken rice ; germ of cereals, whole, rolled, flaked or ground :

A.. Groats and meal of wheat or of meslin

B. Cereal groats and meal (other than of wheat or of meslin)..

C. Other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) ; 3  
germ of cereals, whole, rolled, flaked or ground .

Flours of the leguminous Vegetables falling within heading

No. 07.05... o

Flours of the fruits falling within any beading in Chapter 8,

Flour, meal and flakes of potato ..

Flour and meal of sago and of manpic, arrowroot, 'salep and

other roots and tubers falling within heading No, 07. 05 .. 50

Malt, roasted or not " - \_

Starches ; inulin - . -

Wheat gluten, whether or not dried .

Oilseeds and olsaginous fruit, whole or broken :

A. Ground-nuts

B. Copra ~ - o -

Cc. Palm nots and kernels - os

D. Soya beans - a ~ ~

E. Linseed ~ . - ~

F. Cottonseeds " - - ~ -

G. Castor oilseeds os ~ "

H. Other ~

Flours or meals of oil seeds or oleaginous fut nondefatted,  
(excluding mustard ficur) a

Seeds, fruit and spores, of a kind used for sowing

2.04 Sugar beet, whole or sliced, fresh, dried or | Powdered j ; suger

12.05

12.06

Hop cones and lupulin ~

cane

Chicory roots, fresh or “aried, whole or cut, unroasted an

25 % ad val.

25% ad val,

50%, ad val.

50% ad val.

50% ad val.

50% ad val.

%, ad val.

50% ad val.

50% ad val.

36% ad val.

25%, ad val.

25% ad val,

23% ad val.

25% ad val,

15% ad val.

Free

Free

924% ad val.

623% ad val,

12.3

12.07 Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes fresh or dried, whole, cut, crushed, ground or powdered :

A. Goods of a kind used primarily in perfumery :

(i) Agarwood . . we . . + 3741/2% ad val.

(ii) Sandal wood imported for religious purposes by 2 person or institution approved in this behalf by the Supreme Religious Body of the Parsee Community, Karachi . . . . 25% ad val.

(iii) Other . . . . . 75% ad val,

B. Goods of a kind used primarily in pharmacy, namely katki, jibanti, ghandhamatic, mitabish, kakuli, khirkakuli, kur, duralava, kankrashringi, sailaj, ihaikal, Kaladaca and tali-i shapatra . . oe . Free

C. Cincnona bark . . . . ce Free

D. Betet feaves . . . . . Rs. 25 per lb.

E. Other . . . o a . . 37-1/2 % ad val.

12.08 Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading . . . a . . 62-1/2 % ad val.

12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared . . ae . . 23% ad val.

12.10 Mangolds, swedes, fodder roots ; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar "forage" products. 25% ad val.

13.01 Raw vegetable materials of a kind used. "primarily in dyeing or in tanning . . we ae . . 25% ad val.

13.02 Shellac, seed lac, stick lac and other Jacs ; natural suras, resins, gum-resins and balsams . . 62-1/2% ad val:

13.03 Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agar-agar and other mucilages and thickeners, derived from vegetable products :

A. Opium . . . . . Rs. 75 per seer of 80 tolas. .

B. Other . . . . oe . . 62-1/2% ad val.

14.01 Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark) 50 % ad val,

14.02 Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding for example, kapok, vegetable hair and eel-grass) . . . . 50% ad val,

14.03 Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks . . . . 50% ad val,

14.04 Hard seeds, pips, huils and auts, of a kind used for carving (for example, corozo and dom) os o . . 50% ad val.

14.05 Vegetable products not elsewhere Specified or included :

A. Tendu leaves (Biri leaves) - - «- Rs, 2 per lb.

B. Other ~ ~ ~ ~ ~ 50% ad val.

15,01

Lard, other pig fat and poultry fat, rendered or solvent—extracted 50% ad val.

solidified or hardened by other process, whether or not rendered, but not further prepared : whether or not refined

A. Animal oils and fats :

264 THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 [Part I

I 2 3

15.02 Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent-extracted fats (including " premier jus ") obtained from those unrendered fats :

A. Tallow .. - - - ~ w=» 1214/2 ad val.

B. Other... - - - - 50° ad val.

15.03 Lard stearin, oleostearin and tallow stearin ; lard oil, oleo-oil \*

and tallow oil, not emulsified or mixed or prepared in any way. 509 ad val.

15.04 Fats and oils, of fish and marine mammals, whether or not refined 50% ad val.

15.05 Wool grease and fatty substances derived therefrom including lanolin). os «. 50% ad val.

15.06 Other animal oils and fats (including neat's foot oil) and fats from bones or waste) . w= 50% ad val.

15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified :

A. Soya bean oil - - o ~ Free

B. Cotton seed oil 7 - - 7 — Free:

Cc. Ground-out oil - ~ o - - - Fro:

D. Olive oil ... - - - - 50% ad val.

E. Sunflower seed oil] - . ~ ~ 7 ~ Free

F. Rape oil, colza oil and mustard oil = — — — 50% ad val.

G. Linseed oil - - - - 50° ad val.

H. Palm oil .. - - - - - 50% ad val.

K. Coconut (copra) oil .. - - - - 50% ad val.

L. Palm kernel oil - - ~ w «- 509% ad val.

M. Castor oil .. - ~ - a - 9, ad val.

N. Other ~ - - - - 50% ad val.

15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised blown or polymerised by heat in vacuum or in inert gas, or otherwise modified 50%; ad val.

15.09 Degas oil ~ - - - 25% ad val.

15.10 Fatty acids ; acid oils from refining ; fatty alcohols :

A. Fatty acids ; acid oils from refining. ~ «. 259% ad val.

B. Fatty alcohols - - os ~ - » 25% ad val.

15.11 Glycerol and glycerol lyes - - - - 50% ad val.

15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or

@) Fish oil and whale oil =. - - - ~ Rs, 30 per cwt

(i) Other .. ~ - - - - 50% ad val.

B. Other:

(i) Vegetable ghee — ~ ~ - - — Free

(if) Other - ~ ~ ~ ~ w 62-1/2% ad val,

15.13 Margarine, imitation lard and other prepared ediblefats .. 62-1/2% ad val.

15.14 Spermaceti, crude, pressed or refined, whether or not coloured 62-1/2% ad val.

15.15% Beeswax and other insect waxes, whether or not coloured —.. 62-1/2% ad val,

15.16 Vegetable waxes, whether or not coloured ~ w» 62-1/2% ad val.

15.17 Residues resulting from {the treatment of of fatty substances or 62-12% ad val,

16.01 Sausages and the like, of meat, meat offal or animalblood .. 125% ad val.

16.02 Other prepared or preserved meat or meat offal . ~ 125% ad val.

16.03 Meat extracts and meat juices ; fish extracts o » 125% ad val.

16.04% Prepared or preserved fish, » including caviar and caviar

“substitutes . . ~ 125% ad val.

16.05\*, Crustaceans and molluscs, prepared or preserved — 125% ad val,

17.01 Beet sugar and cane sugar, solid :

A. Not refined... ~ - ~ ry w Rs, 7.50 per cwt.

B. Refined ~ - - ~ = Rs, 7.50 per cwt.

17.02 Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel

A. Chemically pure glucose - ~ - m 2% ad val.

B. Other ~ ~ on 7 ~ = 62-1/2% ad val.

17.03 Molasses, whether or not decolourised -- ~ = 25% ad val,

17.04 Sugar confectionery not containing cocoa ... - » 125% ad val.

17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugarin any proportion 62-1/2% ad val.

18.01 Cocoa beans, whole or broken, raw or roasted ~ == 50% ad val.

18.02 Cocoa shells, husks, skins and waste ~ ~ o ~ ~ 50% ad val.

18.03 Cocoa paste (in bulk or in block), whether or not defatted . 62-1/2% ad val.

18.04 Cocoa butter (fat or oil) ~ - - ~ 62-1/2% ad val.

18.05 Cocoa powder, unsweetened ~ - ~ = 62-1/2% ad val.

18.06 Chocolate and other food preparations containing cocoa =m 125% ad val.

19.01 Maltextract - - - ~ 50% ad val.

19.02 Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:

A. Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar... 50% ad val.

B. Other - - - / aw 37-1/2% ad val,

19.03 Macaroni, spaghetti! and similar products — ~ ~ 5% ad val.

19,04

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Tapioca and sayo ; tapioca and sage substitutes obtained from potato or other Starches a +: -. 50% ad val,

Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products), 62-1/2% ad val.

Communion wafers, empty cachets of a kind suitable%for pharmaceutical use, sealing wafers, rice paper and similar products. 62-1/2% ad val.

Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, 125% ad val.

Pastry, biscuits, cakes and other fine bakers' wares, , whether or not containing cocoa in any proportion .. «» 125% ad val

Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt,

spices or roux . ae . «» 125% ad val.

Vegetables prepared or preserved or otherwise than by vinegar or

acetic acid =... -. 125% ad val.

Fruit preserved by freezing. containing added sugar «. 128% ad val.

Fruit, fruit-peel and parts of Plants, Preserved by sugar (drained, glace or crystallised) ... 125% ad val.

Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar. 125% ad val.

Fruit otherwise prepared or preserved, whether or not -containing added sugar or spirit... - wo «. 125% ad val.

Fruit juices (including grape must) and vegetable juices, whether of not containing added sugar, but unfermented and not cont-

aining spirit - - - o- - 125% ad val.

Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof ~ - - 92-1/2% ad val.

Extracts, essences or concentrates, of coffee, Ztea or mate ; preparations with a basis of those extracts, essences or concentrates 5

A. Extracts, essences or concentrates, of coffee, and prepatations with a basis of those extracts, essences or concentrates. 92-1/2% ad val,

B. Other - - - - - 92-1/2% ad val.

Mustard flour and prepared mustard ~ ~ = 125% ad val,

Sauces ; mixed condiments and mixed seasonings ~ 125% ad val.

Soups and broths, in liquid, solid or Powder form; homogenised

composite food preparations =... ~ - 123% ad val.

Natural yeasts (active or inactive); prepared baking powder, 50% ad val.

Food preparations not elsewhere specified or included :

A. Flavouring powders and concentrated extracts for the preparation of food and: beverages .. -- " ope 62-1/2% ad val.

B. Foods for infants and invalids ~ 37-12% ad val

Cc. Other ~ - - - - ~ 125% ad val,

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2 3

Waters, including spa waters and aerated waters; ice and snow:

A. Ordinary natural water and natura: snow and ice — Fre

B, Other - - - - a= 30% ad val.

Lemonade, flavoured spa waters and flavoured aerated waters,

and other non-alcoholic beverages, not including fruit

and vegetable juices falling within heading 20.07 ... 125% ad val.

Beer made from malt :

A. In barrels or other containers containing 27 oz. or more ...

B, In bottles containing less than 27 oz, but not less than 20 oz.

(on In bottles containing less than 13-1/2 oz. but not less than oz, o ou

D. In bottles containing less than 6-3/4 oz. but not less than Oz.

BE. In other containers

Grapo must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol

Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :

A. Wines not containing more than 42% of proof spirit :

(i) Champagne and other sparkling wines

«é) Othz: sorts- - - ~ -~ -

B, Wines containing more than 42% of proof spirit

Vermouths, and other wines of fresh grapes flavoured with aromatic extracts o

Other fermented beverages (for example, cider, perry and mead):

A. Cider :

B, Other

Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :

A. Desaturated spirits ~. =~

B. Other

22.08); liqueurs and

irits (other than those of heading No.

Spirits (0 3 compound alcoholic preparations

other spirituous

Rs. 7.50 per liquid  
gallon+25% ad val.

Rs 1.5 per bottle +  
25% ad val.

60 paisa per bottle +  
25% ad val,

30 paisa per bottle +  
25% ad val.

Rs. 10.00 per liquid  
gallon+25% ad val.

125% ad val.

Rs. 56 liquid  
gallon, Me  
Rs. 32 liquid  
gallon. pws

Rs. 360 per proof  
gallon+25 % ad val.

The duties applicable  
to heading No. 22.05.

187-1/2% ad val.

The duties applicable

to i No  
22.03 and 22,05.

62-1/2 % ad val,

Rs. 30 pe proof  
gallon +251 %, adval.

1 2 3

{known as "concentrated extracts") for the manufacture of beverages :

A. Brandy, Gin, Whisky and other sorts of spirits, not otherwise specified - - ~ Rs. 360 per proof gallon+25%ad val.

B. Liqueurs, cordials and mixtures and other preparation containing spirit, not otherwise specified 1

() Entered in such a manner as to indicate that the strength is not to be tested - ~ Rs. 480 per liquid gallon+ 25%

(i) Not so entered .. = = ~ — Rs. 360 per proof gallon+25 % ad val,

22.10 Vinegar and substitutes for vinegar - - - 13% ad val.

23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption ; greaves = — 5% ad val.

23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetabl -» 25% ad val.

23.03 Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues ~ «- 23% ad val.

23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils 25%, ad val.

23.05 Wine lees ; argol ~ . +» 259% ad val.

23.06 Vegetable products of a kind used for animal food, not elsewhere specified or included .. ~. 25% ad val.

23.07 Sweetened forage ; other preparations of a 'kind used in-animal feeding os ~ ~ «= 25%, ad val,

24.01 Unmanufactured tobacco ; tobacco refuse .. o « Rs. 15 per ib.

24.02 Manufactured tobacco ; tobacco extracts and essences :

A. Cigars and cheroots .. - - ~ 250% ad val.

B. Cigarettes .. - os ws . -» 250% ad val.

C. Other manufactured tobacco, extracts and essences :

() Manufactured tobacco .. w oe +» Rs. 60 per lb. plus 25% ad val.

(i) Tobacco extracts and essences ~ — 62-1/2 % ad val.

25.01 Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors, sea water :

A. Common salt :

() Imported in bulk ~ ~ " = Rs. 187.50 per ton.

(i) Other — - ~ .. w- 1259 ad val.

B. Pure sodium chloride ~ ~ ~ «. 25% ad val.

C. Other . ~ ~ ~ v= 37-1/2 % ad val,

25.02 Unrvasted iron pyrites ... - - ~ +. 12-1/2 &% ad val,

25.03 Sulphur of all kinds, other than sublim d sulphi ipi sulphur and coilcidal sulphur .. we me Precipitated 12-1/2 % ad val, ~ 'e

25.04 Natural graphite ~ o

~ - t 12-1/2 % ad val.

— ed

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Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01

Quartz (other than paiura! sands); quartzite, including quartzite not further worked than roughly split, roughly Squared or Squared by sawing

Clay (for example, kaolin and bentonite), andalusite, kyanite

and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; + mullite 5 3 chamotte and dinas earths .

Chalk . . . o - "

Earth colours, whether or not calcined or \_ixed together 5 H natural micaceous iron oxides ..

Natura! calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk . . .

Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined, other than barium oxide,

Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less

Pumice stone ; emery ; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated

Slate, including slate not further worked than roughly split, roughly squared or squated by sawing . . .

Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing,

Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing,

Pebbies and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast ; flint and shingle, whether or not heat-treated ; granules and chippings (whether or not heat-treated) and Powder of stones falling within heading No.

or

A. Flint . . . os -

Dolomite, whether or not calcined. including dolomite not

further worked than roughly split, roughly squared or squared by by sawing; agg agglomerated dolomite (including tarred dolo-

Natural magnesium carbonate \_{magnesite), whether or not calcined, other than magnesium oxide

Gypsum ; anhydrite ; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not

including plasters specially prepared for use in 'dentisiry .

Limestone flux and calcareous stone, commonly used for the

manufacture of lime or cement ~~

25% ad val.

62-1/2 % ad val.

50% ad val.

25% ad val.

25% ad val.

50% ad val.

25% ad val.

25% ad val.

25% ad val.

62-1/2% ad val,

62-1/2 % ad val.

62-1/2% ad val,

62-1/2% ad val.

Free

62-1/2.% ad val.

25% ad val.

62-1/2% ad val.

62-1/2% ad val.

25,22

25.23

25.26

25,27

25,28

25.29

25.30

25.31

25,32

26.01

Quicklime, s slaked lime and hydraulic lime, other than calcium oxide and hydroxide

Portland cement. cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :

A. Portland cement excluding coloured and white Portland cement :

B. Other

Asbestos

Meerschaum (whether or not in polished pieces) and amber ;

agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar firms not worked after moulding ; jet.

Mica, including splittings ; mica waste . -

Natural steatite, including natural steatite not further worked than roughly Split, roughly squared or squared by sawing ; ;

Natural cryolite and natural chiolite oe oe oe

Natural arsenic sulphides . a oe

Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine ; crude natural boric acid containing not more than 85% of H<sub>3</sub>B0<sub>3</sub> calculated on the dry weight =... + \*

Feispar, leucite, nepheline and nepheline syenite ; flourspar ..  
Strontianite (whether or not calcined), other than strontium

oxide ; mineral] substances not elsewhere specified or included ; broken pottery :

A. Ores of the radio-active metals and of the rare earth metals:

Metallic ores and concentrates and roasted iron pyrites :

A. Iron ore and concentrates (except roasted iron pyrites) .

B. Roasted iron pyrites a . an .

C. Copper ore and concentrates .. o oy ve

D. Nickel ore and concentrates .. os + .

E. Bauxite aad concentrates . o oo .

F. | Lead ore and concentrates... o oe we

G, Zinc ore and concentrates. o . .

H. Tin ore and concentrates os -

K, Manganese ore and concentrates. \* ao oe.

L, Chromium ore and concentrates s o- o

M. Tungsten ore and concentrates oo . ee

62-1/2% ad val.

Rs. 60 per ton.

62-1/2 % ad val.

25% ad val.

62-1/2 % ad val,

25% ad val,

25% ad val,

12-1/2% ad val,

12-1/2% ad val.

12-1/2% ad val.

25%; ad val,

12-1/2% ad val.

25% ad val.

12-1/2% ad val.

12-1,2% ad val,

12-1/2% ad val,

12-1/2% ad val.

12-1/2 %ad val.

12-1/2% ad val,

12-1/2% ad val.

12-1/2% ad val.

12-12% ad val,

12-12% ad val,

121/2% ad val,

N. Ores and concentrates of titanium, Yanadium, | molybdenum, tantalum and zirconium

P. Base metal ores and concentrates (other than those falling

within sub-heads A to N and R) ~ -

Q. Ores and concentrates of silver, platinum and other metal of the platinum group ~. = = - ~

Ores and concentrates of uranium and thorium

. Goldore .. - - ~ - 7

26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel... ~ ~

pp

26.03 Ash and residues (other than from the manufacture of iron or Steel), containing metals or metallic compounds ~

26.04 Other slag and ash including kelp. ~ ~ ~

27.01 Coal ; briquettes, ovoids end similar solid fuels manufactured from coal 1

A. Coal ~ - - ~ ~ -

B. Other - - 7 - - -

27.02 Lignite-, whether or not egglomerated ~ - - ~

27.03 Peat (including peat litter), whether or not agglomerated

27.04 Coke and semi-coke of coal, of lignite or of peat =~. -

27.05 Retort carbon — - ~ ~ -

ee Coat gas, water gas, producer gas and similar gases — -

27.06 Tardistilled from coal, from lignite or from peat, and other mineral tars, including partia'ly distilled tars and blends of pitch with creosote oils or with other coaltar distillation products.

27.07 Oils and other products of the distillation of high temperature

coitar ; similar products as defined in Note 2 to this Chapter.

27.08 Pitch and pitch coke, obtained from coaltar or from other mineral tars 3

A. Pitch ~ - - ~ - ~

B, Pitch coke — - ~ - oa -

27.09 Petroleum oils and oils obtained from bituminous minerals,

27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :

A. Partly refined petrolcom, including topped crudes ~

B. Motor spirit - ~ ~ ~ ~

C, Kerosene, Jet fuel's and white spirit t:

~~ 12-1/2% ad val.

12-1/2% ad val.

12-1/2% ad val,

12-1/2% ad val.

12-1/2% ad val,

12-12% ad val.

12-1/2% ad val.

12-1/2% ad val.

Free,

Free,

Free.

Free

25% ad val,

25% ad val.

25% ad val.

25% ad val,

23% ad val.

25% ad val,

25% ad val.

Free,

50% ad val.

Rs. 4 per gallon.

1 2 3

@ Tet fuels oe oe oe oe .. 25 paisa per gallon,

(ii) Other . . . es we .. 20 paisa per gallon,

#### D. Gas oil, diesel oils and other fuel oils :

(i) Light diesel oil .. e oo oe «. 57-1/2 paisa per gallon,

(#) Furnace oil . os . . 17-1/2 paisa per gallon.

(iii) High speed diesel oil . . . . . Rs. 1.35 per gallon.

(iv) Other .. o . oe a «- 621/2% ad val.

#### E. Lubricating oil and other oils and preparations :

(i) Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test :

{a) In packs not exceeding 1 gallon ee .« Rs. 4 per gallon,

(6) Other -- o. oe oe .. Rs, 3 per gallon, ~

Gi?) Other:

(a) Mineral oil which has its Hashing point at or above

two hundred degrees of Fahrenheit's thermometer and is ordinarily used for the batching of jute or

other fibre . . . «+ 17-12% ad val.

(6) Greases... + - oo ++ 62-12% ad val.

(c) Other os \* o oe e+ 62-12% ad val.

27.11 Petroleum gases and other gaseous hydrocarbons... «. 25% ad val.

27.12 Petroleum jelly . . . . . ++ 25% ad val.

27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite  
'wax, peat wax and other mineral waxes, whether or not coloured. 37-1/2% ad val.

27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :

A. Petroleum coke . oe oe . «=. 37-1/2% ad val.

B. Other . . oe . . - 37-1/2% ad val.

27.15 Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands . - oe . «+ 37-1/2% ad val.

27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) +» 37-1/2% ad val.

27,17 Electric“current .. - - on - +» Free,

T, CHEMICAL ELEMENTS

28.01 Halogens (flourine, chlorine, bromine and iodine) :

A. Chiorine ., + oe Pa + oe UK ad vel

Part 1]

i 2 3

B. Other 25% ad val.

28.02 Sulphur, sublimed or precipitated ; colloidal sulphur. . 25% ad val.

28.03 Carbon (including carbon black) .. we oe 25% ad val,

28.04 Hydrogen, rare gases and other non-metals :

A. Oxygen. . - 62-1/2% ad val.

B. Nitrogen .. - oe we oe ++ 62-1/2% ad val,

C, Hydrogen . . . oe 62-1/2% ad val.

D. Rare gases... . o oe oo «. 28% ad val.

B, Other a . . « oe «. 25% ad val,

28.05 Alkali and alkaline-earth metals ; rare earth metals, yttrium and Scandium and intermixtures or inter-alloys thereof ; mercury :

A. Mercury... oe an oe we os 25% ad val.

B. Other 25% ad val,

1. INORGANIC ACID AND OXYGEN COMPOUNDS OF NON-METALS

Hydrochloric acid and chlorosulphonic acid :

A. Chlorosulphonic acid . +. oe

B. Other . 'e + ae oe '

Sulphur dioxide .- oe oe ee

Sulphuric acid ; oleum

28.07

28.08

28.09 Nitric acid ; sulphonitric acids :

A. Sulphonitric acids

B. Other

Phosphorus pentoxide and 4 phosphoric acids S (metae,ortho-and pyro-) :

Arsenic trioxide, arsenic pentoxide and acids of arsenic

28.10

28.11

28.12

28.13

Boric oxide and boric acid

Other inorganic acids and oxygen compounds of non-metals  
(excluding water) . os

25% ad val.  
62-1/2% ad val,  
25% ad val,  
62-1/2% ad va',

25% ad val,  
62-1/2% ad val.

25% ad val.  
25% ad val,  
25 % ad val.

25% ad val.

### III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS

28.14

Sulphides of non-metals ; phosphorus trisulphide ..

Halides, onyhalides and other halogen compounds of non metals

25% ad val,  
25% ad val,

62-1/2% ad val,

28.15

### IV. INORGANIC BASES AND METAL OXIDES, HYDROXIDES AND

28.16 Ammonia, anhydrous or in aqueous solution ae

28.17 Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium :

1 2 3

A. Sodium hydroxide (caustic soda) os . . . 62-1/2% ad val,

B. Other . . ve o a .. 25% ad val.

28.18 Onxides, hydroxides and peroxides, of strontium, barium or magnesium =... “ oe - we ». 2554 ad val.

28.19 Zinc oxide and zinc peroxide oe . . . 25% ad val.

28.20 Aluminium oxide and hydroxide ; artificial corendum :

A. Aluminium oxide and hydroxide oe os .. 259% ad val.

B. Artificial corundum ., we . . . 25% ad val.

28.21 Chromium oxides and hydroxides we o. .. 25% ad val,

28.22 Manganese oxides os . os - .. 25% ad val.

28.23 Tron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as Fe, 03 .. 2596 ad val,

28.24 Cobalt oxides and hydroxides ve . oe +. 25% ad val.

28.25 Titanium oxides o oe . +. + 62-1/2% ad val,

28.26 Tin oxides (stannous oxide and stannic oxide) . ». 25% ad vat,

28.27 Lead oxides red lead and orange lead. a .. 25% ad val.

28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides, 2554 ad val.

## V. METALLIC SALT AND PEROXYSALTS, OF INORGANIC ACIDS

28.29 Floarides ; fourosilicates, fluroborates and othe: complex flourine salts . : . «+ 25%, ad val.

28.30 Chiorides and oxychlorides :

A, Ammonium chloride o os . «- 62-1/2% ad val.

B, Other o . . an «. 255% ad val.

28.31 Chlorites and hypochlorites . os os +. 62-1/2% ad yal.

28.32 Chlorates and Perchlorates . oe . «. 25%; ad val,

28.33 Bromides, ides, oxybromides, bromates and perbromates, and hypo- oe + oe +. 25%, ad val.

28.34 Todides, oxyiodides, iodates and periodates oe oe % ad val.

28.35 Sulphides ; polysulphides :

A. Sodium sulphide... oe . oe «+ 62-1/2% ad val.

B. Other - . oe o . -. 25%, ad val,

28.36 Dithionites, including those © stablised with organic substances ; sulphoxylates . ee oe 25% ad val.

28.37 Sulphites and thiosulphates :

A. Sodium hydrosalphite oe on +. +s 62-1/2% ad val,

B. Other - - o o a ee 25%, ad val,

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 20, 1974

1 2 3

28.38 Sulphates (including alums) and persulphates :

A, Alums ; Aluminium sulphate ; copper sulphate; magnesium sulphate and sodium sulphate 62-1/2% ad val.

B. Other 25% ad val.

28.39 Nitrites and nitrates :

A, Potassium nitrate and sodium nitrate .. 62-1/2% ad val.

B. Other « .. 25% ad val.

28.40 Phosphites, hypophosphites and phosphates 25% ad val.

28.41 Arsenites and arsenates .. .- - 25% ad val.

28.42 Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :

A. Sodium carbonate neutral .. - 62-1/2% ad val.

B. Other:

(i) Sodium bicarbonate oe o 62-1/2% ad val.

(i) Other .. oe oo «. 28% ad val.

28.43 Cyanides and complex cyanides ... o. +. 25% ad val.

28.44 Fulminates, cyanates and thiocyanates . a «. 3% ad val,

28.45 Silicates ; coiimercial Sodium and postassium silicates :

A. Sodium silicate e Bry o oe ++ 62-1/2% ad val.

B. Other oe oe oe oe o. 25% ad val.

28.46 Boratcs and perborates .. a oe 25% ad val.

28.47 Salts of metallic acids (for example, chromates, permanganaies, stannates) ;

A. Sodium bichromate .. oe ae 62-1/2% ad val.

B, Other . oe oe . oe +. B%ad val.

28.48 Other salts and Petoxsais of inorganic acids, but not >t including azides an oe . -. 2%ad val,

VI. MISCELLANEOUS

28.49 Colloidal precious metals ; amalgams of precious metals ; salts and other compounds, i inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemical, ly defined .- o» 25% ad val,

28.50 Fissile chemical elements and isotopes ; other radio-active chemical elements and radio-active isotopes ; compounds, i inorganic

or Organic, of auch elements or isotopes, whether or not cally defined; alloys, dispersions and cermets, containing any of these clements, isotopes or compounds .. ~ ~ 25% ad val,

28.51 Isotopes ang 'heircompounds, or organic, whether or

not chemi ily Sook ote thea otopes ent compounds  
falling within heading No. 28.50 ~

25% ad wal,

i 2 3

28.52 Compounds, i norganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium,

whether or not mixed together — - = 25% ad val,

28.53 Liquid air (whether or not rare gases have been removed) ; compressed air. ~ - 25% ad val.

28.54 Hydrogen peroxide (including solid hydrogen peroxide) = 62-1/2% ad val.

28.55 Phosphides, - ~ - ~ w~ B%ad val.

28.56 Carbides (for example. silicon carbide, boron, carbide, Imetal carbides) +

A. Calcium carbide ~ - - - U% ad val.

B. Other - ~ - - - = 28% ad val,

28.57 Hydrides, nitrides and azides, silicides and borides = 2% ad val.

28.58 Other inorganic compounds (including distilled and conductivity

water and water of similar purity); amalgams, except amalgams of precious metals ~ ~ . ~ 25% ad val,

#### I, HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.0% Hydrocarbons :

A. Styrene. ~ - - ~ - 2% ad val.

B, Other ~ - - - - = 2% ad val,

29.02 Halogenated derivatives of hydrocarbons . - ~ 25% ad val,

29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons

A. Mirbane oil - ~ - - «+ 62-12% ad val,

B. Other - - - - - 2% ad val.

#### 11, ALCOHOLS AND THEIR HALOGENATED SULPHONATED, NITRATED OR

29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :

A. Methanol (methyl alcohol) .. ~ 7 +. 621/2% ad val.

B. Other - - - - ~ 23% ad val.

2.0 re ee et oem, phoma,

A. Menthol .. ~ o " " -» 62%1/2% ad val,

B. Other - - - - ~ 3% ad val,

#### (ii, PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES s HONA

29.06 Phenols and phenol-alcohols - .. «. 25% ad val,

29.07 Halogenated, sulphonated, & nitrated or nitrosated Derivatives of phenols or phenol-alcohol ~ . ~ 25% ad val.

1 2 3

TV. ETHERS, ALCOHOL !PEROXIDES, ETHER [PEROXIDES, EPOXIDES WITH. A THREE OR FOUR MEMBER RING, ACETALS AND HEMI-ACETALS, AND, THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29,08 Ethers, ether-alcohols, ether-phenols, cther-alcohol-phenols, alcohol peroxides and' ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated, derivatives .. 25% ad val.

29.09 Epoxides, epoxyalcohols, epoxy] phenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives w 25% ad val.

29.10 Acetals and hemiacetals and single or complex oxygenfunction

acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives . - - ~ 25% ad val.

V. ALDEHYDE-FUNCTION; COMPOUNDS

29.11 Aldehydes, aldehyde-alcohols, aldehyde-cthers, aldehyde-phenols and cther single or complex oxygen-function aldehydes ; cyclic

polymers of aldehydes; paraformaldehyde 25% ad val.

29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives « f products falling within heading No, 29.11 . 25% ad val.

VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes, and other single or complex oxygen-function ketones and quinones, and their halogenated, suiphonated, nitrated or nitrosated derivatives :

A. Acetone and camphor . - . ++ 62-1/2% ad val.

B. Other " - - +. ws ~ » 25% ad val.

VIL. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.14 Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or

nitrosated derivatives :

A. Potassium acetate and sodium acetate .. o — 62-1/2% ad val.

B. Other os oe 7~ ~ . ~ 25% ad val.

29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and

peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. oe « 25% ad val.

29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen function, carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :

A. Potassium citrate and sodium citrate. . . +. 62 :1;2% ad val.

B. Other - os +e . . «. 25% ad val.

3

YIU, INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.17

29.18

29.19

29.22

29.25

re)

26

Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives .

Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Phosphoric esters and their salts, in: lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives . ae we ae ve on

Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives... a a .

## IX. NITROGEN-FUNCTION COMPOUNDS

Amine-function compounds

Single or complex oxygen-function amino-compounds :

A. 4Aminosalicylic acid ; sodium para-aminosalicylate ; Calcium para-aminosalicylate ; Potassium aminosalicylate ; Phenyl aminosalicylate and Ethambutol Hydrochloride (NIN-Di-(1-hydroxy methyl Propyl) othylediamine dihydrochloride) ..

B. Other

Quaternary ammonium salts and hydroxides ; lecithins and other

phosphoaminolipins .

Carboxyamide-function compounds ; amide-function compounds of carbonic acid

A. Calcium benzamido salicylate. .

B. Other

Carboxyamide-function compounds (including orthobenzoic-sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine) :

A. Saccharine and its salts its (except i in tablets falling w under heading No, 21.07)

B. Other:

@ Thera Fas. {Calcium penzoyk p-aminosalicycylate) Palu-  
riae, chloroguanil 'Ogu: P-cf! lorophen »  
drochloride) "

S-isopropylbiguanide. hy

(i) Other .. +e -

Nitrile-function compounds

Diazo-azo-and azoxy-compounds

Organic derivatives of hydrazine or of hydroxylamine

Compounds with other nitrogen-functions . .

25% ad val,

23% ad val.

25% ad val.

23% ad val.

25% ad val.

25%, ad val,

Free,

25% ad val.

25% ad val.

Free,

25% ad val.

128% ad val.

X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS

29.31 Organo-sulphur compounds :

A. Thiacetazone ; Isoxyl (4-4 Diisoamyloxy-thiocarbanilide)  
and Thiocarlide (NN-DI (p-isopentyloxyhenv) thiourea .. Free.

B. Allylisothiocynate .. - . . 6261/2% ad val.

Cc. Other . : oe a .. 25% ad val.

29.32 Organo-arsenic compounds :

A. Thiosemicarbazone, Tibione (para-acetylan:inobenzaldehyde

thiose-micarbazone) Free.

B, Other we ve . . te - . 25% ad val.

29.33 Organo-mercury compounds we . . . 25% ad val,

29.34 Other organo-inorganic compounds . . +» 289% ad val.

29.38 Heterocyclic compounds ; nucleic acids :

A. Heterocyclic compounds :

(@) Amodiaquine, Camoquine, (7-chloro-4-(3"-<diethylamino-methyl4-hydroxyaniline) quinoline dihydrochloride

(ii) Daraprim, Pyrimethamine. (2 :4-Diamino-5-p-chlorophenyl-6-ethylpyrimidine) .. Free.

(ii) Mepacrine, Atebrine, Quinacrine. (3-chloro-7-methoxy -9.(1-methyl-4-diethylaminobutylamino) acridine diby.

drochloride) oe a ve -. Free,

(iv) Aralen, Chlroquine Sulphate, (7-chloro-4-(4-diethylamino-1-methylbutylamino quinoline sulphate) a Free

{v) Oxychloroquin, (7-chloro-4- (3-diethylamino-3-hydroxypropylamino (quinoline) .. Free

(vf) Primaquine phosphate. (8-(4-amino-1-methybutylamino @ methoxyquinoline phosphate) .. Free

(vif) Resochine, Chloroquine phosphate. (7-chloro-4-4-diethylamino-1-methylbutylamino) qvinoline diphosphate) ~ ~ - a -» Free

(vif) Pamaquine, (8-(4-diethylamino-1-methybutylamino)6-

(ix) Pentaquine (SN-13276), (6-methoxy-8 (-5-Isopropylamyl-amino cuinotee) ¢ . on .. Free

{x) Isoniazid (isonicotinic acid hydrazide) . - .. Free

(xi) Pyrazinamide \_ ~ \_ oa «Free

(aif) Ethionamide \_ -\_ - . — Free

(xtifl) Isoniazid aminosalicylate a os .. Free

(ctv) Phthivasid (hydroxy methoxybenmidehyde pyridine-4- carbonyl hydrazones monobydrate) .. Free

(xv) Salinazid (O-Hydroxybenzal isonicotinyl hydrazone) Free

[Part I

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25% ad val,

25% ad val,

25% ad val.

XI. PROVITAMINS, VITAMINS. HORMONES AND ENZYMES  
NATURAL OR REPRODUCED BY SYNTHESIS

B, Other

29.36 Sulphonamides ..

29.37 Sultones and sultams

29.38 Provitamins and vitamins, natural or reproduced by synthesis  
(including natural concentrates), derivatives thereof used pri-  
marily as Vitamins, and intermixtures of the foregoing, whether  
or not in any solvent

25% ad val.

29.39 Hormones, natural or reproduced by synthesis, and derivatives  
thereof, used primarily as hormones... . 25% ad val,

29.40 Enzymes 25% ad val.

XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL

OR REPRODUCED BY SYNTHESIS AND THEIR SALTS,  
ETHERS, ESTERS AND OTHER DERIVATIVES

29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers,  
esters and other derivatives .. a - .. 25% ad val.

29.42 Vegetable alkaloids, natural or reproduced by synthesis, and  
their salts, ethers, esters and other derivatives ;

A. Alkaloids extracted from cinchona bark including Quinine and  
alkaloids derived from other sources which are chemically iden-  
tical with alkaloids extracted from cinchona bark; derivatives  
of Quinine Free

62-1/2 % ad val.

25% ad val.

B. Ephedrine, its derivatives and caffeine citrate ..

Cc. Other

XIII. OTHER ORGANIC COMPOUNDS

29.43 Sugars, chemically pure, other than sucrose, glucose and lactose;

sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42 - 25% ad val.

29.44 Antibiotics are at 25% ad val.

29.45 Other organic compounds 25% ad val,

30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic-extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or including . . . ey

Free

30.02 Antisera; microorganisms, vaccines, toxins, microbial cultures' (including fermentations but excluding yeasts) and similar products Free

30.03 Medicaments (including veterinary medicaments)

Free

30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter are at 371/295 ad val.

30.05 Other pharmaceutical goods :

A. Opacifying Preparations for X-1 Cray examination and diagnostic reagents os Free

B. Sterile surgical catgut and similar sterile suture materials. 25% ad val.

Cc. Other o - a os os «+ 3%01/2% ad val,

31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated «. Free

31.02 Mineral or chemical fertilisers, nitrogenous :

A. Sodium nitrate, natural .. we .. Free

31.03 Mineral or chemical fertilisers, phosphatic :

A. Basicslag .. a . . . Free

B. Other oo - ~~ a os «» Free

31.04 Mineral or chemical fertilisers, potassic :

A. Potassium salts, crude natural a an .. Free

NT B. Other + o o . ry +. Free

31.05 Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in Packings of a gross weight ne not

exceeding 10 kg. . . Free

32.01 Tanning extracts of vegetable origin :

A. Cutch and Gambier — oa “ oe -. 50% ad val,

B. Other - - - \_ ~ « 12-1/2% ad val.

32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives -. 25% ad val.

32.03 Synthetic organic tanning substances and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic or bacterial origin) .. 12-1/2% ad val,

32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin .. seve 25% ad val.

32.05 Synthetic organic dyestuffs (including Pigment dyestuffs ); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to

the fibre; natural indigo «. 25% ad val,

32.06 Colour lakes . o - ey oe w+ 62-1/2% ad val,

32.07 Other colouring matter ; inorganic Products of a kind used as luminophores - +. 62-1/2% ad val.

32.08 Prepared pigments. prepared »pacifiers and prepared colours, vitrifiable enamels and glaz.s, liquid lustres and similar pro-

ducts, of the kind used in the ceramic, enamelling and glass industries; engobes (slips) ; glass, frit and other glass, in the form of powder, granules or flakes . . . «+ 6201/2%, ad vai,

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Varnishes and lacquers ; distempers ; prepared water pigments of the kind used for finishing leather ; paints and enamels ; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel} media ; stamping foils ; dyes or other colouring matter in forms or packings of a kind sold

yy retail :

A. Distempers; nitrocellulose Paints . . . 921/2% ad val.

B. Other :

(i) Approved aircraft paint in packings of not less than 5 gallons, imported by PIA, flying clubs and Government

Departments... . 23% ad val.

(ii) Prepared water pigments of the kind used for finishing

) leather . a . . 621/2% ad val,

iii) Stamping foils . . a - .. 6201/2% ad val.

(iv) Other . . . . . 921/2% ad val.

Artists', students' and signboard painters, colours, modifying tints, amusement colours and the like, in tablets, tubes, jars , bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories :

A. Students' colour boxes . . oe .. 25% ad val.

B. Other + . . a -+ 6201/2% ad val.

Prepared driers . . - . . 621/2% ad val.

Glaziers' putty; grafting putty; painters' fillings; non-refactory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements :

A. Adhesive cements for use exclusively on aircraft . . . 3% ad val.

B. Other . . . . . 621/2% ad val.

Writing ink, printing ink and other inks :

A. Printing ink oe we . . . . 25% ad val,

B. Other a . . we + -. 3% ad val.

Essential oils (terpeneless or not); concretes and absolutes; resins . we . . a. 5201/2% ad val.

Terpenic by-products of the deterpenation of essential oils .. 62-1/2% ad val.

Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration .. 62-1/2% ad val.

Mixtures of two or more odoriferous substances (natural or artificial)

and mixtures (including alcoholic solutions) with a basis

of one or more of these substances, of a kind used as raw materials

in the perfumery, food, drink or other industries a «- 6201/2% ad val.

Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses . -» 6201/2% ad val,

Perfumery, cosmetics and toilet preparations :

A. Talcum powder and toothpaste es oe 6201/2% ad val.

B, Other . + oe se + ee 125% ad val,

34.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap oe . 125% ad val.

34.02 Organic surface-active agents, surface-active preparations and washing preparations, whether or not containing soap :

A. Organic surface active agents . . a . 25% ad val.

B, Other . + os .. 75% ad val.

34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.. 25% ad val.

34.04 Artificial waxes (including water-soluble waxes): prepared waxes, not emulsified or containing solvents + . - 62-1/2% ad val,

34.05 Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but ex. cluding prepared waxes falling within heading No. 74.04 :

A. Valve grinding paste . . - . 3701/2% ad val.

B. Polishes and other preparations used in the finishing (includ- - ing electroplating) of metal articles = . +. 62-1/2% ad val,

C. Other . a . . . . 125% ad val.

34.06 Candles, tapers, night-lights and thelike . . « » 125% ad val.

34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms +» 621/2% ad val,

35.01 Casein, caseinates and other casein derivatives; casein glues .. 37-1/2% ad val.

35.02 Albumins, albuminates and other albumin derivativ, s .. 3%1/2% ad val.

35.03 Gelatin (including gelatin in rectangles, whether or not coloured orsi worked) and gelatin derivatives; gluesderived from hides, nerves, tendons or from similar products, and fish glues; isinglass oe os ve «+ 371/2% ad val.

35.04 Peptones and other protein substances and their derivatives; hide powder, whether or-not chromed. : . 371/2% ad val,

35.05 Dextrins and dextrin slues; soluble or roasted starches; starch glues . 62-1/2% ad val.

35.06 Propered glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding 2 net weight of 1 kg. . ». 62-3/2% ad val.

36.01 Propellant powders :

A. Propellant powders for mining purposes. . o »» 23% ad val,

B. Other ~ ~ ~ - we - 350% ad val,

36.02 Prepared explosives, other than propellant powders .. - 25% ad val.

36.03 Mining , biasting and safety fuses — “ ~ ~ 25% ad val.

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36.04 Percussion and detonating caps; igniters; detonators 1

A. Percussion caps for cartridges... a - +. WHlf2% ad val,

B, Other os - ~ . w 25% ad val.

36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :

A. Fireworks specially prepared as danger or distress lights for the use of ships or for the use of aircraft; railway fog

signals ~ - - . 25% ad val,

B. Other ~ o aa ~ - ++ 921/2% ad val.

36.06 Matches (excluding Bengal matches) ws we «ewe Rs. 1.60 per 1440 matches or fraction

36.07 Ferro-cerium and other pyrophoric alloys in all forms :

A. Flints, lighter . . - ae .. G21/2% ad val.

B. Other ~ " - 7 - « » \$0% ad val,

36.08 Other combustible preparations and products :

A. Fuel, liquid for mechanical lighters... . ve \$2-1/2% ad val, - "s

B. Other ~ w we ~ . ». 40% ad val,

A. X-ray plates and film oe - Pay + Free

B. Other - - - - - ~ ~ €2-1/2% ad val,

37.02 Film in rolls, sensitised, unexposed, perforated or not :

A, Cinematograph film. . - o . -» 5 paisa per linear foul.

B. X-ray film . ~ ~ + - - . Free

C. Other - - - a ~ w= €2-1/2% ad val.

37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed... ~ o +e €201/2% ad val.

37.04 Sensitised plates and film, exposed but not developed, negative or positive :

A. Cinematograph film - " - - 17+1/2 paisa per linear foot.

B, Other ~ ~ - - - «> G21/2% ad val.

37.05 Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:

A. Aerial survey film depicting only topographical feature of a tind suitable for use in making maps or charis; microfilm, being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than

trade advertising material 9 .. a -- Free

B. Other ~ - - - - + 12% ad val, .

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37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive. ~ «+ 17-1/2 paise per linear foot.

37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :

A. Educational and instructional film oe Breed  
B. Cinematograph film exposed and developed, whether or not incorporating sound track, negative or Positive, other than educational or instructional film ~ +» 25 paise per linear

foot.

C, Other ~ ~ - ~ +

40 paise per linear foot.

37.08 Chemical products and flash light materials, of a kind and in a

form suitable for use in photography .. ~» 25% ad val,

38.01 Artificial graphite; colloidal graphite, other than suspensions in oil ee a - “\_. a» 25% ad val.

38.02 Animal black (for example, bone black and ivory black), including spent animal black - we 25% ad val,

38.03 Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and

other activated natural mineral products .. a 25% ad val,

38.04 Ammoniacal gas liquors and Spent oxide Produced i in coal Ges purification... ~ «» 25% ad val,

38.05 Tall oil - ~ ~ ~ eo ~ 25% ad val,

38.06 Concentrated sulphite lye ~ ~ - ~ 25% ad val,

38.07 Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods ; crude dipentene ; sulphite turpentine 5 pine oil (excluding “ pine oils” not rich in terpineol) + 25% ad val,

38.08 Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05 ; rosin spirit and rosin oils ” me ~ ~ ~ «» 25% ad val,

38.09 Wood tar; wood tar oils. (other than the composite solvents and thinners falling within heading No. 38. 38); wood creosote; wood naphtha; acetone oil o~ ~ - 25% ad val.

38.10 Vegetable pitch of all kinds ; brewers” pitch and similar compounds Based on rosin or on vegetable pitch; foundry core

jinders based on natural resinous products ~ « 25% ad val,

38.11 Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for smoke, sulphur-treated bands, wicks and candies, fly-papers) 1

A. Disinfectants, insecticidea, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles {for example, sulphur-treated bands, wicks, candles, fly-papers)\_excluding mosquito coils . . Free

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 (PART I

B. Mosquito coils ~ ~ oo 1 oe

C. Other ~ to Ps o- ~ ™

Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries,

Pickling preparations for metal surfaces ; fluxes and other auxiliary preparations for soldering, brazing or welding ; soldering, brazing or welding Powders and pastes consisting ' of metal and other materials ; preparations of a kind used as cores or coatings for welding " rods and electrodes . .

Anti-knock | preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive \* Preparations and similar prepared additives for mineral oils . " os

Prepared rubber accelerators - we ~ ~

Prepared culture media for development of micro-organisms ..

arations and charges for fire-extinguishers ; charged fire-extinguishing grenades...

Composite solvents and thinners for varnishes and similar

Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the & chemical or allied industries, not elsewhere specified or included :

A, Refractory cements or mortars ~ - "

B, Ink remover and stencil correctors ~ - ~

C, Other ~ - - - -

Condensation, polycondensation and polyaddition products, whe-

ther or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallylestes and other unsaturated polyesters, silicones) :

A. Blocks, lumps, powders, granules, flakes and similar other forms -

B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or

sides .. ~ ~ ~ 7

C. Synthetic Bond (e.g., "Durite"), a Phenol formaldehyde resin, in liquid or powder form, containing minute quantities of hexamethylenetetramine ~ -

D. Nylon monofilament of a diameter exceeding 1 mm, but not exceeding 1.4 -

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62-1/2% ad val,  
92-1/2 % ad val,

25% ad val.

25% ad val.

25% ad val.  
25% ad val.

Free

25% ad val.

25% ad val.

25% ad val.  
50% ad val.  
25% ad val.

50% ad val,

92-1/2% ad val,

25% ad val,

25% ad val,

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EB. Poly hexamethylene-adipine amide ; polymer of hexamethylene diamine and sevacic acids, poly- amide of hexamethylene diamine adipate ; polymer of caprolactam ; 3 super: polyamide of l1-amino' . 25% ad val.

F. Other oo ~ -- a w +. 62-1/2% ad val,

39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, poly-styrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chlo-roacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins) :

A. Blocks, Jumps, powders, granules, flakes and similar other 'forms ;

(/) Polyethylene resins of low density within the range of

0.915—0.929 g/m3 at 23%/c . 212% ad pen

whichever is

(i) Other .. a ~ - . ~ 50% ad val,

"Lurex \* and similar products in the form of sheets, strip, Bom or foil, of a width exceeding Smm. consisting of a core of aluminium oil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides o . we 92-1/2% ad val.

C. Other 7 o ~ we ~ — 62-1/2% ad val,

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

A. Blocks, lumps, Powders, granules, flakes and similar other forms . os 50% ad val,

B. " Lurex"\*\* and similar Products i in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or Not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides . 92-1/2% ad val.

C. Other :

(i) Transparent wrapping of regenerated cellulose (Cellophane), of cellulose acetate or of other materials falling under heading No. 39.03 75% ad val,

(@) Other .. ve a a = +» 62-1/2% ad val.

39.04 Hardened 1 Broteins (for example, hardened casein and hardened A. Blocks, lumps, Powders, granules, flakes ; and similar other forms . 50% ad val.

B, "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core

of aluminium foil, or of a core of plastic film whether or not coated with alumiaium dust, sandwiched by means of plain

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or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides oo “ «2 92-1/2% ad val.

C. Other ~ ~ ~ - - «+ 62-1/2% ad val,

39.0\$ Natural resins modified by fusion (run gums) ; artificial resins obtained by esterification of natural resins or of resinic acids (ester gums) ; 'chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber) :

A. Blocks, jumps, Powders, granules, flakes and similar other forms - ~ 50% ad val.

B. " Lurex " and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides — . “ - . 921/2% ad val,

©. Other; - ~ - - ws 621/2% aad val.

39.06 Other high polymers, artificial resins and artificial plastic materials, ncluding alginic acid, its salts and esters ; linoxyn :

A. Blocks, lumps, Powders, granules, flakes and similar other

forms ~ ~ - ~ % ad val,

B. " Lurex" and simiiar products i in the form of sheets, strip,

film or foil, of a width exceedin; ng 5 mm, consisting of a core

of aluminium. foil of or of a core tic film whether or not

coated with aluminium dust, lwiched by means of plain

or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or

both sides — - ~ ~ - = 92-1/2% ad val,

C, Other - - - - - we 62612 % ad val,

39.07 Articles of toaterials of the kinds described in headings Nos, 39.01 to 39.06:

A, Plastic coils (contraceptives) and parts and accessories thereof ~ - ~ ~ ~ Free,

B, Bobbins, cones, cops, cores, spools and similar supports of

@ kind used in textile machinery - ~ ~ 25% ad val,

C. Gloves, surgical ; scientific instruments and parts and accessories thereof ~ ~ = 62-1/2% ad val,

D.Othr = - - - = 921/2% ad val,

#### 1..RAW. RUBBER

40.01 Natural rubber latex, whether or not with added synthetic rubber latex ; pre-vulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums ~ w= «25% ud val,

40.02 Synthetic rubber latex ; pre-vulcanised ised synthetic rubber latex ; synthetic rubber 4 factice derived from - ~ 25% ad val.

40.03 Reclaimed rubber - - - ~ = 25% ad val,

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40.04 Waste and parings of unhardened rubber ; scrap of unhardened rubber, fit only for the recovery of rubber 3 F} powder obtained from waste or scrap of unhardened rubber = 25% ad val.

## II, UNVULCANISED RUBBER

40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation ; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon Black (with or without the addition of mineral oil) or with silica with, or without the addition of mineral oil), in any form, of a kind known as master batch « we 37-1/2% ad val.

40.06 Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile' shapes, solutions and dispersions) ; articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread ; tings and discs) = « « 50% ad val,

## III. ARTICLES OF UNHARDENED VULCANISED RUBBER

40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised

rubber - ne + 62-1/2% ad val.

40.08 Plates, sheets, strip, rods and profile shapes, of unhardened

vulcanised rubber . 62-1/2% ad val.

40.09 Piping and tubing, of unhardened vulcanised rubber «+ 62-1/2% ad val.

40.10 Transmission, conveyor or elevator belts or belting, or vulcanised

rubber o o o oe «+ 62-1/2% ad val.

40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds :

A. Rubber tyres, tubes, et etc, used exclusively for aeroplanes ©

and tractors . Free.

B. Rubber tyres, tubes, etc., used exclusively in motorcycles.. 50% ad val.

C, Other - an - os ~ 78% ad val.

40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber :

A. Contraceptives all sorts ~ ~ ee ~ Free.

B. Hot water bottles and rubber teats... ae = 50% ad val.

Cc, Other - = ~ ~ ~ ~ 25% ad val.

40.13 Articles of apparel and clothing accessories (including gloves),  
for all purposes, of unhardened vulcanised rubber . 62-1/2% ad val.

40.14 Other articles of unhardened vulcanised rubber :

A. Rubber sheets for the manufacture of stoppers for pharmaceutical industry .. « ~ ~ ~ 23% ad val.

B. Other ~ ~ ~ - - — 62-1f2% ad val.

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 [Part I

2

IV. HARDENED RUBBER (EBONITE AND VULCANITE) ;

ARTICLES MADE THEREOF

Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes ; # Scrap waste and powder, ofhardenedrubber ..

Articles of he gjened rubber (ebonite and vulcanite) :

A. Hygienic medical and surgical articles

B. Other

Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool :

Bovine and equine hides, other than calf skins ..

Calf skins ..

Goat skins and kid skins

Sheep and lamb skins with the wool on..

Sheep and lamb skins without the wool

Other os - ne

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Bovine cattle leather (including buffalo leather ) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08:

A. Calf leather ~ -

B. Other - --

Sheep and lamb skin leather, ex feather fall within heading No. 31.06, 41.07 or 41.08 cent iad 8

Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08

Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08

Chamois-dressed leather .. ~-

Parchment-dressed feather 7

Patent leather and imitation patent leather ; metallised leather ..

Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather ; leather dust, powder and flour

Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls oe

Saddlery and harness, of any material (for example saddles, harness, collars, traces, knee-pads and boots), for any kind of im: \_ -

Travel goods (for example, trunks, suit-cases, haf-boxes, travelling-bags, rucksacks), shopping-bags, handbags, sachels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes)

62-1/2% ad val.

25% ad val.

62-1/2% ad val.

22% ad val,

25% ad val,

25% ad val,

25% ad val,

22% ad val,

28% ad val, >

62-4/2% ad val,

62-1/2% ad val,

62-4/2% ad val,  
62-1/2% ad val,

62-1/2% ad val,  
62-1/2% ad val,

62-1/2% ad val,  
6261/2% ad val,

25% ad val,

62-1/2% ad val,

924/2% ad val,

1 2 3

and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial Plastic sheeting, <sup>or</sup> of paperboard or

of textile fabric . a. 92-51/2% ad val.

42.03 Articles of apparel} and clothing accessories, of leather or of composition leather : - - «+ 92-1/2% ad val,

42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes, 25% ad val.

42.05 Other articles of leather or of composition leather .. +» 9201/2% ad val.

42.06 Articles made from gut (other than silk worm gut), from gold-beater's skin, from bladders or from tendons :

A. Tendons made up as machinery belting and Jaces

for machinery belting .» 25% ad val,

B. Other .. oe o an «+ 9201/2% ad val,

43.01 Rawfurskins .. oe . . . +» 6201/2% ad val,

43.02 Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms ; 3 Pieces or cuttings, of: furskins, tanned or dressed, including heads, paws, tails and the like

(not being fabricated) . «+ 9201/2% ad val.

43.03 Articles of furskin . os o .. » 155% ad val,

. ~ 43.04 Artificial fur and articles made thereof ss .. a - . 155% ad val,

44.01 Fuel wood, in logs, in billets, in twigs or in faggots ; wood waste, including sawdust os - . 50% ad val,

44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not -- 50% ad val,

44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down

A. Pulp-wood ~ ey ee - ~ +. 50% ad val,

B. Sawlogs and veneer logs, of coniferous species .. « 50% ad val,

C. Sawlogs and veneer logs, of non-coniferous species » 50% ad val,

D. Pit-props ... . a wo ~ 50% ad val,

E. Other ~ . we os . . 50% ad val,

44.04 Wood, roughly squared or + halfsquared, but not further manufactured os ~ 50% ad val,

44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm :

A. Of coniferous species :

(i) Pencil slats of cedar, not exceeding 8 inches in length .. 25% ad val.

(ii) Other .. - . o ». 50% ad val.

B. Other :

(@) Beach, Birch and Hornbeam wood of a length not

exceeding 16 inches of manufacture. of bobbins 5

locks of a length not exceeding inches in len;

for manufacture of cotton textile shuttles and blocks of

a length not exceeding 24 inches in length for manufacture

292

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974

2

of jute textile Shuttles of Oak, Cornel, Beach, F Percimon,  
Hornbeam and Maple wood

@i) Other ..

Wood paving blocks

Railway or tramway sleepers of wood we

Riven staves of wood, not further prepared than sawn on one  
principal surface ; sawn staves of wood, of which at least one  
principal surface has been cylindrically sawn, not further Pre-  
pared than sawn

Hoopwood; split poles ; piles, pickets and stakes of wood, pointed  
but not sawn lengthwise ; 3 chipwood ; pulpwood in chips or  
particles ; wood shavings of a kind suitable for use in the  
manufacture of vinegar or for the clarification of liquids

Wooden sticks, roughly trimmed but not turned, bent nor other-  
wise worked, suitable for the manufacture of walking-sticks,  
phips, golf club shafts, umbrella handles, tool handle or the  
ike o ve

Drawn wood ; match splints ; wooden pegs or pins for foot-

Wood wool and wood flour or a

Wood {including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, 'V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured :

A. Of coniferous species

B, Other . or o. on

Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 3mm ; veneer sheets and sheets for plywood, of a thickness not exceeding 3mm  
Plywood, blockboard, laminboard, battenboard and similar

Jaminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry . o.

Cellular wood panels, whether or not faced with base metal

" Improved " wood, in sheets, blocks or the like

Reconstituted wood, being wood shavings, wood chips, sawdust,

wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like . o .

Wooden beadings and mouldings, inetc) moulded skirting and other moulded boards : ne

Wooden picture frames, Photograph frames, mirror frames ar and

Complete wooden packing cases, boxes, crates, drums and similar packings o - .

Casks, barrels, vats, tubs, buckets and other coopers products and parts thereof, of wood, other than staves falling within heading No, 44.08

(Part I~

ad val.

"

x

w

oo

ad val.

w

ad val.

ad val,

ed  
a  
x

50% ad val.

50% ad val.

50% ad val.

50% ad val,  
50% ad val.

62:1/2% ad val,  
62-1/2% ad val.

62-1/2% ad val,

155% ad val.

62-:1/2% ad val.  
62-1/2% ad val,

92.1/2% ad val,

62-1/2% ad val,

125% ad val,

715% ad val.

1% ad val,

Pulp derived by mechanical or chemical means from any fibrous vegetable material :

- A. Mechanical wood pulp ~ ~ - «- 50% ad val,
- B. Pulp other than wood pulp .. - - .» 50% ad val.
- C. Chemical wood pulp, dissolving grades . -- 50% ad val,

D. Soda wood pulp and sul

ate wood pulp, unbleached =... 50% ed val.

E Soda wood pu's and sulphate wood pulp, bleached fother than dissolving grades) o 1 -. 50% ad val,

F, Sulphite wood pulp, unbleached o - - 50% ad val.

G. Sulphite wood pulp, bleached (other than dissolving grades). 50% ad val,

H, Semi-chemical wood pulp

= 50% ad val,

PART Tj THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 293

1 2 3

44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels) .. 75% ad val,

44.24 Household utensils of wood . oe . -. 125% ad val,

44.25 Wooden tools, tool bodies, too! handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood. .. 25% ad val,

44.26 Spools, cops, bobbins, sewing thread reels and the like, of hursed wood . . . -. 25% ad val,

44.27 Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood not falling within chapter 94 ;

caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or fot violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind norme ally carried in the pocket, in the handbag oron the person \$

parts of ihe foregiorg articles, of wood . 125% ad val,

44.28 Other articles of wood . . . - . -. 125% ad val,

45.01 Natural cork, unworked, crushed, granulated or ground 5 waste cork . . 25% ad val,

~ 45.02 Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) o. -. 50% ad val,

45.03 Articles of naturalcork ., oe . . «- 624% ad val,

45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork :

A. Agglomerated cork; in blocks, slabs, sheets, rods and tubes 50% ad val,

B. Articles of agglomerated cork, . a - 624% ad val,

46.01 Plaits and similar products of piaiting materials, for all uses, whether or not assembled into strips.... 62-4% ad val,

46.02 Plaiting materials bound together in parallel steands or woven, in sheet form, including matting, mats and screens ; straw envelops for bottles.... 623% ad val,

46.03 Basketwork, wickerwork and other articles of plaiting a mesial,

made directly to shape ; articles made up from goods falling  
Oo within heading No. 46.01 or 46.02; articles of loofah «» 125% ad yal,  
47. :

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47.02 Waste paper and paperboard ; scrap articles of paper o: or of, paper-board, fit only! 'Or use in paper-making

25% ad val.

#### I, PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS

48.01 Paper and paperboard (including cellulose wadding), machine-

48.62

made, in rolls or sheets :

/ A. Thin paper weighing not more than 32 grammes per square

metre :

(@® Cigarette paper .. ws ~ -

79) Manifold and similar paper a - " ~

(iii) Carbon tissue .. a

Gv) Other ... a . . a

B. Printing and writing paper weighing more than 32 but not

more than 220 grammes per square metro ;

(i) Newsprint that is to say, paper in rolls or sheets, having a water absorbency when tested by the one minute Cobb method of not less than 45 grammes per square-metre containing not less than 70 per cent of mechanical wood pulp and of weight not less than 43 nor more than 63 grammes per square metre a

Gi) Other .. a ae

C. Wrapping paper weighing more than 32 but not more than

0 grammes per square metre ;

(@ Kraft paper we a - oe ~

Gi) Other .. ~ ~ -

D. Special purpose paper weighing more than 32 but not more

than 220 grammes per square metre :

- (i) Paper for backing abrasives ~ - -
- (i) Paper for the manufacture of sensitised paper we
- (ii) Filter paper and other absorbent paper - -
- (iv) Other .. o ws os a “-

E. Paper and paperboard weighing more than 220 grammes

per square metre :

(® Filter paper and Paperboard ; blotting or absorbent

paper and paperboard on ~ -

(ii) lex, triplex and similar and paperboard con-  
res of several layers of t nt qualities of pulp  
pressed together ne ~

iii) Other ..

F. Ciher

Hand-made paper and paperboard :

A. Starch paper for ihe manufectuic cf iorch cells ..

25% ad val.

37-1/2% ad val.

37-1/2% ad val.

62-12% ad val,

Free.

25% ad val.

€2-1/2% ad val.

25% ad val,

25% ad val.

37-12% od val.

62-1/2% ad val.

37-1/2% ad val,

25% ad val.

62-1/2% ad val.

62-1/2% ad val.

50% ad val.

-

B, Other . os a « « 92-1/2% ad val.

48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and gl transparent paper, inrolls or sheets ¢

A. Greaseproof paper ; glazed transparent paper... « 25% ad val.

B, Other ~ - - . w» 62-1/2% ad val.

48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive) not surface-coated or impregnated,

whether or not internally reinforced, in rolls or sheets w» 62-1/29% ad val,

48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or Perforated, | in n rolls or sheets. +» 62-1/2% ad val,

48.06 Paper and paperboard, ruled, lined or squared, but n not otherwise printed, in rolls or sheets .. ++ 62-1/2% ad val,

48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter

49), in rolls or sheets :

A. Impregnated paper and paperboard... ~ ~ » 25% ad val,

“ B, Coated paper and paperboard :

(i) Carbon paper .. ~ Ps ne ~ 62-1/2% ad val.

(ii) Graphite paper .. ~ oo we ws 62-1/2% ad val,

(iii) Tissue paper for the manufacture of stencils we 37-1/2% ad val,

(iv) Simplex, duplex and triplex paper for the manufacture of transfers oo oa oe ~ wv 37-1/2% ad val,

(v) Other ... ~ ~ - - w- 92-1/2% ad val.

C. Lithographed and microtinted cheque paper - 18% ad val.

D. Other ue “ ~ - - ae 92-1/2% ad val.

48.08 Filter blocks, slabs and plates, of paper pulp oa ws 62-1/2% ad val.

48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with binders a ou ~ ~ u 15% ad val,

Ti, PAPER AND PAPERBOARD CUT TO SIZE OR

SHAPE AND ARTICLES OF PAPER OR PAPERBOARD

48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes :

A. Cigarette paper for use in industrial machines . aw 25% ad val,

B. Other . = = ~ - om 92-1/2% ad val.

48.11 Wallpaper and lincrusta ; window transparancies of paper... 92-1/2% ad val.

48.12 Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size,w:th or without a coating of linoleum compound .. os . os +» 92-1/2% ad val.

48.13 Carbon and other copying papers (including duplicator stencils)

and transfer papers, cut to size, whether or not put up in boxes, 62-1/2% ad rai,

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Writing blocks, envelopes, letter cards, plain postcards, correspondence cards ; boxes, pouches, wallets and writing compendiums. of paper or paperboard, containing only an assortment of paper stationery . .

Other paper and paperboard, cut to size or shape :

A. Note paper in boxes or packets

B. Cigarette paper oe .

Cc. Other . - a 1

Boxes, bags and other packing containers, of paper or paperboard

A. Paper bags imported by cement, fertilizers and gawargum manufacturing industry for packing these articles

B. Other

Box files, letter trays, storage boxes and similar articles, of paper or Paperboard, of a kind commonly used in offices, shops and the like oe oe

Registers, exercise books, note books, memorandum blocks,

order books, receipt books, diaries, blotting-pads, binders  
(loose-leaf or other), file covers and other stationery of paper  
or paperboard ; sample and other albums and book K covers, of  
paper or paperboard os . .

Paper or paperboard labels, whether or not printed or gummed.

Bobbins, spools, cops and similar supports of paper pulp, paper  
or paperboard (whether or not perforated or hardened)

Other articles of paper pulp, paper, paperboard or cellulose  
wadding :

A. Cards for statistical machines ; recording dials and sheets  
and rolls for self-recording apparatus ; 3 beaming Paper,  
cards for jacquard attachment and the like .

Bb. Other or ee e

Printed books, booklets, brochures, pamphlets and leaflets

Newspapers, journals and periodicals, whether or not illustrated.

Children's picture books and painting books . .

Music, printed or in manuscript, whether or not bound or illus-  
trate oe

Maps and hydrographic and similar charts of all kinds, including  
atlases, wall maps and topographical plans, printed printed  
globes (terrestrial or celestial)

Plans and drawings, for industrial, architectural, engineering,  
commercial or similar Purposes, whether original or reproduc-  
tions on sensitised paper; manuscripts and typescripts

Unused postage, revenues and similar stamp of current or new

92-1/2% ad val.

92-1/2% ad val,  
25% ad val.  
62-1/2% ad val.

37-1/2% ad val.  
715% ad val,

92-12% ad val.

92-1/2% ad val,  
50% ad val.

50% ad val,

50% ad val.

92-1/2% ad val.

Free.

Free.

Free,

Free.

Free,

Free.

issve in the country to which they are destined ; stamp-impre-

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sed paper ; bank notes, stock, share and bond certificates and similar documents of title ; Cheque books :

A. Stock, share, bond certificates and similar documents of title ; 'Cheque books 1 ~ 75% ad val.

B. Other - 7 a oo we +. Free,

49.08 Transfers (decalcomanias) a . 62-1/2% ad val,

49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings «- 425% ad val.

49.10 Calendars of any kind, of paper or Paperboard, including calendar blocks os . » 125% ad val.

49.11 Other printed matter, including printed pictures and photographs:

A. Printed pictures and photographs :

(i) Wall pictures such as are ordinarily used for instructional purposes .. oe oe . . . Free.

(ii) Other .. a - a os 125% ad val.

B, Other:

- (i) Posters, pamphlets and other printed material intended for tourist propaganda purposes, provided they are ~ issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency. . . . Free,

(i) Trade catalogues and advertising circulars ; wall diagrams such as are ordinarily used for instructional purposes ; wall diagrams illustrative of natural science ; charts and schematic maps - we Free.

Gif) Other .. aA 1 7~ ~ = 125% ad val.

50.01 Silk-worm cocoons suitable for reeling . . « « 37-1/2% ad val,

50.02 Raw silk (not thrown) .. a oe . «. 50% ad val.

50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) .. o «. 50% ad val,

50.04 Silk yarn, other than yarn of noil or other waste silk hot put up for retail sale . 62-1/2% ad val,

50.05 Yarn spun from silk waste other than noil, not put up for retail sale a + +e . . 62-1/2% ad val,

50.06 Yarn spun from noil silk, not put up for retail sale ... we 62-1/2% ad val.

50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale .. o we ~. 62-1/2% ad val.

50.08 Silk-worm gut ; imitation catgut of silk - = 25% ad val,

50.09 Woven fabrics of silk or of waste silk other than noil «- 187-1/2% ad val.

50.10 Woven fabrics of noil silk . " . - ~ 187-1/29% ad val,

\$1.01 Yarn of man-made fibres (continuous), not put up for retail

sale:

A. of synthetic fibres :

(i) Nylon yarn of 3 plies or more of a weight not exceeding 1 g/in certified by the Provincial Directorate of Fisheries to have been imported for making fishing nets by persons engaged in the operation of fishing .

(ii) Other . . . he - oe .

B. of regenerated fibres :

(7) Cuprammonium rayon .. ~ o o

(#) Viscose rayon . . oe o- es

(iii) Acetate rayon . . an - -

(iv) Other .. - on + .

51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :

A.

Lon

“ Lurex ” yarn or strip and similar products of a width not exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides .

Nylon monofilament of a diameter not less than 0.7 mm and not exceeding 1 mm and of a weight not less than 6.6 mgm/m ls. on . .

Other - 1 o 7 1 oe

51.03 Yarn of man-made fibres (continuous), put up for retail sale :

A.

B.

Of synthetic fibres :

() Nylon yarn of 3 plies or more of a weight not exceeding 1 g/m certified by the Provincial Directorate of Fisheries to have been imported for making fishing nets by persons engaged in the operation of fishing... oe

Gi) Other ...

Of regenerated fibres :

(@) Cuprammonium rayon ..

(i) Viscose rayon .. an an . .

(iit) Acetate rayon .. ”

(iv) Other .. + " . "

51.€4 Woven fabrics of man-made fibres (continuous), including woven

A.  
B,

C.

fabrics of monofil or strip of heading No. 51.01 or 51.02;

Tyre fabrics imported by the manufacturers of tyres

Karakuli cloth . o

Other - o- ~ me ..

(Part I

Free,

Rs. 5 per lb.

Rs, 3.75 per tb,

Rs. 3.75 per lb.

Rs. 3.75 per lb.

Rs. 5 per lb.

Rs. 2 b, \*

s. 20 per l wb

25% ad val,

37-1/2% ad val.

62-1/2% ad val,

Free.

Rs. 5 per lb.

ts. 3.75 per lb.

Tis. 3.75 per lb.

Rs. 3.75 per lb.

Rs. 5 per lb.

50% ad val.

50% ad val.

187-1/2% ad val.

on

1 2 3

—+

52,01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process :

A. Gold and silver thread - " oe +» 92-1/2% ad val.

B. Other - - - ws ~ « « 155% ad val.

52,02 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like. 187-1/2% ad val.

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

A. Greasy or fleece washed " ~ «. 25% ad val.

B. Other . . we oe .. «. 25% ad val.

\$3.02 Other animal hair (fine or coarse) not carded or combed :

A. Finehair .. - o " «. 25% ad val.

B. Coarse hair . + a +» 25% ad val.

53.03 Waste of sheep's or lambs' wool] or of other animal hair ir (fine o or coarse), not pulled or garnetted . . 25% ad val,

53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags). 25% ad val.

~ 53.05° Sheeps' or lamb's wool or other animal hair (fine or coarse),

- . carded or combed :

A. Wool and other animal hair, carded or combed, other than  
wooltops. .. : . . +e « » 25% ad val,

B. Wooltops .. oe oe - . +» 25% ad val,

53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale :

A. Woollen yarn upto and including 4 counts ~ wo. Free.

B. Other . o os a - . - 50% ad val.

53.07 'Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale :

A. Worsted yarn up to and including 7 counts . - . Free.

B. Other . - e - ~ «+ 50% ad val.

53.08 Yarn of fine animal hair (carded 0 or combed). not Put up for  
retailsale .. 50% ad val.

53.09 Yarn of horsehair or of other coarse animal hair, not t put up fe for  
retail sale . " . 50% ad val.

53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal  
hair (fine or coarse), put up for retail sale - - . 50% ad val,

53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair :

A. Karakuli cloth . oe . « » 50% ad val,

B. Other . os = o ++ 92-1/2% ad val,

53.12 Woven fabrics of coarse animal hair other than horsehair =... 62-1/2% ad val.

53.13 Woven fabrics of horsehair . ~ + -- 62-1/2% ad val.

54,01 Flax, raw or processed but not spun ; flax tow and waste te (including pulled or garnetted rags) . . « 25% ad val,

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974

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Ramie, raw or processed but not spun ; ramie noils and waste (including pulled or garnetted rags) .

Flax or ramie yarn, not put up for retail sale

Flax or ramie yarn, put up for retail sale

Woven fabrics of flax or of ramie ..

Cotton, not carded or combed

Cotton linters .. o -

Cotton waste (including pulled or gametted rags), not carded & or combed

Cotton, carded or combed

Cotton yarn, not put up for retail sale

Cotton yarn, put up for retail sale . oe

Cotton gauze :

A. Unbleached, not mercerised :

(i) Containing silk or man-made fibres ..

(ii) Not containing silk or man-made fibres

B. Other:

(i) Containing silk or man-made fibres

(ii) Not containing silk or man-made fibres

Cc. Cotton wrapping gauze 3"X4" used in the manufacture of torch cells falling under sub-head A(ii) & Bi) .

Terry towelling and similar terry fabrics, of cotton :

A. Unbleached, not mercerised :

(i) Containing silk or man-made fibres -

ii) Not containing silk or man-made fibres a os

B. Other:

(i) Containing silk or man-made fibres -

(ii) Not containing silk or man-made fibres

Other woven fabrics of cotton :

A. Unbleached, not mercerised :

() Containing silk or man-made fibres -

ii) Not containing silk or man-made fibres :

(a) Cotton umbrella grey cloth in pieces not more than 49 inches in width and not more than 100 yards in length, with edge borders 1/8 inch to 3/8 inch on both sides, a blank space from 3/4 inch to 1 inch or over after the edge border and a design border after the blank space ranging from 3/4 inch to 1 inch or

25%, ad val.

37-1/2% ad val.

37-1/2% ad val.

62-1/2% ad val.

Rs. 5 per tb.

67-1/2 paisa per lb.

67-1/2 paisa per lb.

Rs. 1.87-1/2 per lb.

62-1/2% ad val.

62-1/2% ad val.

155% ad val.

92.1/2% ad vat. x.

155% ad val.

92-1/2% ad val.

62-1/2% ad val.

185% ad val.

92-1/2% ad val.

155% ad val.

92-1/2% ad val.

155% ad vat.

{PART —

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A

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2 3

over, the total breadth of the edge border, blank

space and design border to be not under 2 inches,

After the design border on both sides there shall

be blank spaces not more than 20-1/2 inches each

and a space not under 4 inches including two of the

same design borders and a blank space of 1-1/2

inches to 2 inches or over the centre part of the cloth, 50% ad val.

(6) Cotton tyre fabric imported by the manufacturers

of tyres... ... 50% ad val,

(c) Cotton ribbon fabrics for the manvfactore of type-

writer ribbons o .. 25% ad val.

(d) Other, . - . 1. 9261/2% ad val.

B. Other:

(i) Containing silk or man-made fibres be a. 195% ad val.

(ii) Not containing silk or man-made fibres :

(a) Cotton umbrella cloth dyed fast black, not more than 22 inches in width, with edge border 1/8 inch to 1-1/2 inch on one side or both sides. Blank space after the edge border or the edge from 3/4 inch to 1 inch or over. Design border or borders after the blank space to range from 3/4 inch to linchor 151/4 inch. Total breadth of edge

border, blanl Space and border design t to > be not

under 2 inches . . . 50% ad val.

(b) Fusing interlining material (textile material for stiffening cuffs and collars) if imported by autho-

rised manufacturers of garments os «. 62-1/2% ad val.

C. Other o oe o. on a +e 94-1/2% ad val.

56,01 Man-made fibres (discontinuous), not carded, combed or other-

56.02

A. Of synthetic fibres

B. Of regenerated fibres

wise prepared for spinning :

A. Synthetic fibres a an Me .. 62-1/2% ad val.

B. Regenerated fibres .. oe oe «+ 64-1/2% ad val,

Continuous filament tow for the manufacture of man-made  
fibres (discontinuous) :

56.03 Waste (including yarn waste and pulled or garnetted rags) of

man-made fibres (continuous or discontinuous), not carded,

62-1/2% ad val.

62-1/2% ad val.

combed or otherwise prepared for spinning . +» 62.1/2% ad val.

56.04 Man-made fibres (discontinuous or waste), carded, combed or

A. Synthetic fibres

B. Regenerated fibres

otherwise prepared for spinning :

56.05 Yarn of man-made fibres (discontinuous or waste), not put up for

etail sale :

A. Of synthetic fibres .. o an ve Rs. 5 per lb,

62.1/2% ad val.

62-1/2% ad vat.

B. Of regenerated fibres :

- (i) Cuprammonium rayon a . . . Rs. 3.75 per lb.
- (ii) Viscose rayon . . . a .. Rs. 3.75 per lb.
- (iii) Acetate rayon .. a . - .. Rs. 3.78 per lb,
- (iv) Other .. oe oe ae . . . Rs. 5 per tb.

356.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale :

A. Of synthetic fibres .. oe ee oe .. Rs. 5 perlb,

B. Of regenerated fibres :

- (i) Cuprammonium rayon .. a . . . Rs. 3.75 perlb.
- (ii) Viscose rayon .. "se . . . Rs. 3.75 per lb.
- (iii) Acetate rayon .. an . o «. Rs. 3.75 per lb,
- (iv) Other .. os . . . Rs. 5 perlb.

56.07 Woven fabrics of man-made fibres (discontinuous or waste) :

A. Karakuli cloth a . . . «. 50% ad val.

B. Other oe a oe os + «. 187-1)2% ad val.

37.01 True hemp ("cannabis sativa"), raw or processed but not spun; tow and Cae of true' hemp daluding Pulled or gammected , « rags or ropes) .. 37-1/2% ad val.

37.02 Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp Gncluding pulled 7 or garnected rags or ropes) .. 37-1/2% ad val.

37.03 Jute and other textile bast fibres not elsewhere specified or included raw or processed but not spun; tow and waste thereof (including pulled or garnected rags or ropes) . Free

37.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or gatnetted rags or

ropes) :

A. Sisal and other fibres of the aqava family and waste of such fibres. . . : .. Fre:

B. Other - os . o . . Free

57.05 Yarn of true hemp . os os . . . 50% ad val.

37.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 25% ad val,

37.07 Yarn of other vegetable textile fibres . «. 50% ad val,

57.08 Paper yarn . . - . + . - . 50% ad val,

37.09 Woven fabrics of true hemp on an +e «. 62-1/2% ad val.

57.10 Woyen fabrics of f jute or of other textile bast fibres « of t heading

No. 57.03 62-1;2% ad yal.

57.11 Woven fabrics of other vegetable te textile fibres . «. 621;2% ad val,

57,12 Woyea frbrizs of paper yara -. oe oe ++ 62-1/2% ad val,

\$8.01 Carpets, carpeting and rugs, knotted (made up or not) :

- A. Of silk or of man-made fibres. . os an .. 155% ad val,
- B. Other . . . . ws 92-1/2% ad val.

58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie" rugs ad the like (made up or

not):

- A. Of silk or of man-made fibres. . o . +. 155% ad val,
- B. Coir mats and matting . o os ++ 6201/2% ad val.
- Cc. Other oe . oe . an we 92n1/2% ad val.

58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Au- busson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and

the like by hand

- A. Of silk or of man-made fibres .. oo an «. 155% ad val.

- B. Other oe os . oe -. 92-1/2 % ad val,

58.04 Woven pile fabrics and chenille fabrics (other than, ferry towelling or similar terry fabrics of cotton fi heading

No, 55.08 and fabrics falling within heading 10. thn 05) :

- A. Of cotton :

- (i) Containing silk or man-made fibres oe «. 155% ad val.

- (ii) Not containing silk or man-made fibres... «. 92-1/2% ad val.

- B. Of Silk ws os os . os «- 187-1/2% ad val,

- C. Of wool or of fine animal hair . oe we 92-12% ad val.

- D. Of man-made fibres :

- (i) Of synthetic fibres an oe an +. 187-1/2 %ad val.

- (ii) Of regenerated fitres . . oe +. 187-1/2% ad val.

- E. Other an a . oe we +s 92-1/2% ad val.

58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:

- A. Of silk or of man-made fibres w a +» 92-1/2 % ad val.

- B. Other :

- @) Cotton ribbon fabrics for the manufacture ¢ of Ftype- writer ribbons «. 25% ad val.

- (i) Other .. os 1 an .. 62-1/2% ad val.

58.06 Woven labels, badges and the like, not embroidered, in the Piece, in strips or "cut to shape orsize... . 62-1/2% ad val,

\$8.07 Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horse hair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:

A. Of silk or of man-made fibres . o. «. 155% ad val.

B, Other oe a a . a +s 92-41/2% ad val, \_

58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain t

A, Of sitk or of man-made fibres . oe «» 187-1/2% ad val.

B. Other ve oe . oe ve «+ 92-1/2% ad val.

58.09 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured ; hand or mechanically made lace, in the piece, in strips or in motifs :

A. Fabrics : ,

() Of silk or of man-made fibres oe we 187-1/2% ad val.

(if) Other .. . a a +e 92-1/2% ad val,

B, Other :

{#) Of silk or of man-made fibres oe o «» 155% aa' yal,

(ii) Other .. a a oe o +e 92-1/2% ad val,

58.10 Embroidery, in the piece, in strips or in motifs : x

A, Of silk or of man-made fibres i 155% ad val. “

B, Other .. o a» 92-1/2% ad val.

59.01 Wadding and articles of wadding 5 textile flock and dust and mill neps os . 50% ad val,

59.02 Felt and articles of felt, whether or not impregnated or coated .. 62-1/2% ad val,

59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of of such fabrics, whether, or not impregnated or coated. . 62-1/2% ad val.

59.04 Twine, cordage, ropes and cables, plaited or not :

A. Nylon twine oe - oe oe «. 25% ad val,

B. Other . oe on on oo «- 62-1/2% ad val.

59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope os 62-1/2%, ad val,

59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics, 62-1/2% ad val,

59.07 Textile fabrics coated with gum or amylaceous substances, of a \*

Kind used for the outer covers of books and the like ; tracing ~

cloth ; prepared painting canvas ; buckram and similar fabrics

for hat foundations and similar uses oe . 50% ad val,

59.08 Textile fabrics impregnated, coated, covered or laminated with ~ Preparations of cellulose derivatives or of other artificial plastic

material :

A, Book-binding cloth .. - - a » 50% ad val,

B. Other a \_ . o ae we 62-1/2% ad val,

59.09 Textile fabrics coated or impregnated with oil or preparations

with a basis of drying oil

1 2 3

- A. Book-binding cloth .. -- . ~ <- 50% ad val.
- B. Other - . oa - ws <+ 62-1/2% ad val,

59.10 Linoleum and materials prepared on a textile base in a similar manner to tinoleum, whether or not cut to shape or of a kind used as floor coverings ; floor coverings consisting of a coating

applied ona textile ase, cut toshapeornot .. 1 62-1/2% ad val.

59.11 Rubberised textile fabrics, other & than rubberised knitted 0 or crocheted goods . 62-1/2% ad val.

59.12 Textile fabrics otherwise impregnated or coated ; painted canvas being theatrical scenery, studio back-cloths or the like .. 62-1/2% ad val.

59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined w with rubber threads we 62-1/2% ad val,

59.14 Wicks, of woven, plaited or knitted textile materials, for se lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gasmantles we 50% ad val.

59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials .. on +. 50% ad val,

59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other

material" we os oo os ~ 50% ad val,

59.17 Textile fabrics and textile articles, of a Kind commonly used i in machinery or plant... 50% ad val.

60,01 Knitted or crocheted fabric, not elastic nor rubberised :

- A. Of silk or of man-made fibres a ~ ew» = 187-1/2% ad val,
- B. Other " os ~ aa a we 92-1/2% ad val,

60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :

- A. Of silk or of man-made fibres an ~ < 155% ad val,

B. Other. ~ -. ws ws a 92-1/2% ad val,

60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised 1

A, Of silk or of man-made fibres ~~ "~- 155% ad val,

B; Other ~~ " ~ ~ = 92:1/2% ad val.

60,04 Under garments, knitted or crocheted, not elastic nor rubberised :

- A. Of silk or of man-made fibres - - ow 155% ad val,

B, Other . . os oe . as 92-1/2% ad val.

€0.05 Outer gary nd otber articles, knitted or crocheted, not elastic nor rubberised :

A, Of silk or of man-made fibres ws 1 -. 155% ad val,

B, Other os . - . . «+ 92-1/2% ad val,

€u,06 Knitted or crocheted fabric and articles thercof, elastic or rubberised (including elastic knee-caps and elastic stockings) ., Duties applicable to headings Nos,

£9.01 to 60.05,

\_. a

1 2 3

61.01 Men's and boys' outer garments i

A, Of rubberised, oiled, and similar waterproof materials 92-1/2% ad val.

B, Other 3

@ Of silk or man-made fibres - - «» 187-1/2%, ad val.

(ii) Other .. “~ = - - =— 92-1/2% ad val.

61.02 Women's, girls' and infants ° outer garmenis :

A. Of rubberised, oiled and similar waterproof materials -- °92-1/2% ad val.

B, Other :

(® Of silk or of man-made fibres |. - — - 187-1/25¢ ad val.

(ii) Other . . . a - «= 92-1/2% ad val.

61,03 Men's and boys' under garments, including collars, shirt fronts and cuffs :

A. Of silk or of man-made fibres - = -» 187-1/294 ad val.

B, Other w \_ - - 92-1/2%; ad val.

61.04 Women's, girls' and infants' under garments :

A. Of silk or of man-made fibres... 187-1/2% ad val.

B. Other . “- - . 92-1/2°% ad val.

61.05 Handkerchiefs : ,

. A. Of silk or of man-made fibres... 155% ad val.

B. Other . ose 92-1/2°% ad val.

61.06 Shawls, scarves, mufflers, mantillas, veils and the like :

A. Of silk or of man-made fibres. . ae 155% ad val.

B. Other . . 92-1/2% ad val.

61.07 Ties, bow ties and cravats :

A. Ofsilk or of man-made fibres. . - 155% ad val.

B. Other 92-1/2% ad yal,

61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments :

A. Of silk or of man-made fibres. . os 155% ad val.

B. Other - . . 92-1/2 % ad val,

61.09 Corsets, ¢  
ders, gari

crocheted

A. Of siik cr of man-made fibres. .

B. Other

155% ad val,

92-124 ad val.

1 2 3

61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :

- A. Of silk or of man-made fibres, . oe .. «. 155% ad val,
- B. Other we a on we +» 92-1/2% ad val,

61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) :

- A, Of silk or of man-made fibres. . an an +» 155% ad val,
- B. Other te we os we ae 92-1/2% ad val,

62.01 Travelling rugs and blankets :

- A. Of silk or of man-made fibres. . os . . 155 % ad val.
- B, Other a oe we os . e+ 92-1/2% ad val.

62.02 Bed linen, table linen, toifet linen and kitchen linen; curtains and other furnishing articles ;

- A, Of silk or of man-made fibres. . a we «. 187-1/2% ad val.
- B. Other we . . an a» 92-1/2% ad val.

62.03 Sacks and bags, of a kind used for the packing of coeds « 62-1/2% ad val,

62.04

62.05

63.01

63.02

64.01

Tarpaulins, sails, awings, sun-blinds, tents and camping goods: 50% ad val,

Other made up textile articles (including dress patterns) ::

- A. Of silk or of man-made fibres. . ws «. 187-1/2Y% ad val.

- B, Other - oe oe . os «+ 92-1/2% ad val,

Clothing, clothing accessories, travelling rugs and blankets,

household linen and furnishing articles (other than articles

fatling within headin; ing No. 58.01,58.02 or 58 .03), of textile ma-

terials, footwear and headgear of any material, showing signs

of appreciable wear and imported in bulk, bales, sacks or simi-

Jar bulk packings :

A. Clothing and clothing accessories :

(i) Of silk or of man-made fibres a . +. 187-1/2% ad vat

Gi) Second-hand clothing and d clothing | accessories falling under sub-head "A" «» 20% ad val.

(iif) Other .. o an ose ae ee 6201/2% ad val,

B. Other a oe . or +. 62:1/2% ad val.

Used or new rags, scrap twine, cordage, rope and cables aad worn out articles of twine, cordage, rope or cables .. 50% ad val.

Footwear with outer soles and uppers of rubber or artificial

plastic material or a «. 92-1/2% ad val,

ather 3  
is No,  
aterial, 92-1/2% ad val.

Footwear with outer soles of leather or composite  
footwear (other than Sootwear falling within  
64.01) with outer soles of 'rubber or artificial pla:

Footwear with outer soles of wood or cork ve as 92-1/2% ad val.

ear with outer soles or other materials . . . 92-1/2% ad val,

23

64.05

64.06

65.01

65.02

65.03

65.04

\$5.05

\$5.06

65.07

66.01

66.02

66.03

67.01

57.02

67.03

67.04

67.05

38.03

Parts of footwear (includiag uppers, in-soles and screw-on heels)  
of any materials except metal . . . . . 62-1/2% ad val.

Gaiters, spats, leggings, puttees, cricket pads, shin-guards

and similar articles, and parts thereof =. . 1. 62-1/2 % ad val,

Hat-forms, hat bodies and hoods of felt, neither blacked to shape  
nor with made brims; Plateaux and manchons (including slit  
manchons), of felt . oe . «- 62-1/2% ad val,

Hat-shapes, plaited or made from plaited or other strips of any  
material, neither blocked to shape nor with made brims .. 62-1/2% ad val.

Felt hats and other felt headgear, being headgear made from the  
felt hoods and plateaux falling within heading No. 6. 01, whe-  
ther or not lined or trimmed . . . -. 92-1/2% ad val.

Hats and other headgear, plaited or made from plaited or other  
strips of any material, whether or not lined or trimmed. «. 92-1/2% ad val,

Hats and other headgear (including hair nets), knitted or cro-  
cheted, or made up from lace, felt or other textile fabric in the  
piece (bat not from strips), whether or not lined or trimmed. 92-1/2% ad val.

Other headgear, whether or not lined or trimmed =... -- 92-1/2% ad val.

Head-bands, linings, covers, hat foundations, hat frames (inclu-

ding spring frames for operahats ) peaks and chinstraps, for  
headgear o ~ o - - . +. 62-1/2% ad val,

Umbrellas and sunshades (including walking-stick umbrellas,  
umbrella tents, and garden and similar umbrellas) .. 92-1/2% ad val,

Walking-sticks (including climbing-sticks and seat-sticks), canes,  
whips, riding-crops and the like - - -. 125% ad val,

Parts, fittings, trimmings and accessories of articles falling  
within heading No, 66.01 or 66.02 - - ~. 62-1/2% ad val,

Skins and other parts of birds with their feathers or down, feathers,  
parts of feathers, down, and articles thereof (other than goods  
falling within heading No, 05.07 and worked quills and  
scapes) ~ -- = - ws 92-1/2% ad val.

Artificial flowers, foliage or fruit and parts thereof; articles made  
of artificial flowers, foliage or fruit os w «- 125% ad val.

Human hair, dressed, thined, bleached or otherwise worked;  
wool or other animal hair prepared for use in making wigs  
and the like .. - \_ ~ ~ ~ 75% ad val,

Wigs, false beards, eyebrows and eye lashes, switches and the like,  
of human or animal hair or of textiles; other articles of human  
hair (including hair nets) - ~ ~ «- 125% ad val,

Fans and hand sereens, non-mechanical, of any material; frames  
and handles therefor and parts of such frames and handles,  
of any material . os . . +. 125% ad val,

Road and paving se! its, ¢ curbs and Hagstones, of natural stene  
{except slate) . - - -» Free

Worked monumenta. or building stone, and articles thereof  
(including mosaic cubes}, other than goeds [ting -viibin  
heading No, 68.01 or within Chapier 69 st -- 73% 8d val.

Worked slate and articies or siaic, including a-ticies oF aggi:-

merated sltte . os . wy. 75 °5 cd val

a

68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of a natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery :

A. Grinding wheels :

(i) of 24 inches or less in diameter... ... 78% ad val.

(i) Other . . . an an .. 25% ad val.

B. Other . oe . os ++ 37-1/2% ad val,

68.05 Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery . os an os +» 62-1/2% ad val.

68.06 Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether

or not cut to shape or sewn or otherwise made up «+ 62-1/2% ad val.

68.07 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materi other than, those falling in heading Now 68. 12 or 68. 13, or in

Chapter 69 os ++ 62-1/2% ad val,

68.08 Articles of asphalt or of similar material for example, of petroleum bitumen or coaltar pitch) .. « « 78% ad val,

68.09 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, Mt, Plaster or with other mineral binding substances... +» 75% ad val,

68.10 Articles of plastering material o se . +» 5% ad val,

68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not +» 75% ad val,

68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like, 75% ad val.

68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing),

reinforced or not, other than goods falling within heading No. 68.14; mixtures 'with a basis of asbestos and mixtures with a basis of asbestos and magnesitum carbonate, and articles of such mixtures : 75% ad val,

68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other

materials 1 = 62-1/2% ad val',

68.15 Worked mica and articles of mica, including bonded mica splittings on a support of Paper or fabric for example, micanite

and micafolium) . - 37-1/2% ad val,

68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included ;

1 2 3

A, Of carbon or graphite - - ~ w=, 62-1/2% ad val.

B, Other an . . oe - « 759% ad val,

## 1. HEAT INSULATING AND REFRACTORY GOODS

69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous sarths (for example, kieselguhr, tripolite or diatomite) .. 37-1/2% ad val.

69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No.

69.01 . - on os - «+ 37-1/2% ad vat.

69.03 Other refractory goods (for example, retorts, rucibles, muffies, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) other than goods falling within heading No. 69.01, 37-1/2% ad val,

## II. OTHER CERAMIC PRODUCTS

69.04 Building bricks Gneluding flooring t blocks, 7 support or filler tiles and the like) . : . +. 92-1/2% ad val.

69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments 92-1/2% ad val,

69.06 Piping, conduits and guttering Gncluding angles, bends and similar fittings) .. 92-1/2% ad val.

69.07 Unglazed setts, flags and paving, hearth and wall tiles we 92-4/2% ad val. \_ \*

69.08 Glazed setts, flags and paving, hearth and wail tiles .. +» 92-1/2% ad val,

69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly t used for the conveyance 0 or packing of goods 37-1/2% ad val,

69.10 Sinks, wash basins, bidets, water closet pans, urinals, t baths and like sanitary fixtures. 92-1/2% ad val,

69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelaia or china Gneluding bis

cuit porcelain and parian) ve 92-1/2% ad val,

69.12 Tableware and other articles of a kind commonly used for domes:

tic or toilet purposes, of other kinds of pottery .. a 92-1/2% ad val.

69.13 Statuettes and other ornaments, and articles of personal adorn-

ment; articles of furniture . . . ~+ 128% ad val.

69.14 Other articles .. - . 125% ad val.

70.01, Waste glass (cullet); glass in the mass (extading optical fess), 25 % ad val.

70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes: . . +. 37-12% ad val,

70.03 Glass in balls, rods and tubes, unworked (not being optical

A, Glass tubings and rods S for the > manufacture of electric

lamps oe . . 25% ad val,

B. . Neutral glass tubings for the manufacture of ampoules ., Free

Cc. Other o see oe oe te +s 20% ad yal

70,u4 Unworked cast or rolled glass (including flashed or wired glass)  
whether, figured or not, in rectangles. ee o» 13% ad yal.

2

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"70.13

70.14

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70.18

70.19

Unworked drawn or blown glass (including flashed glass), in rectangles etc

Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked

Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like :

A. Leaded lights and the like... and so on

B. Other etc . .

Safety glass consisting of toughened or laminated glass, shaped or not : . etc

Glass mirrors (including rear-view mirrors), unframed, framed or backed :

Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.

Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like .

Glass inners for vacuum flasks or for other vacuum vessels

Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses. . .

Hhuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :

A. Glass globes and chimneys for hurricane lanterns

B. Other - . .

Clock and watch glasses 21 and similar lasses including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like .. oe

Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; It -cellular lass in blocks, slags, plates, panels and similar forms : o . +e .

Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules :

A. Glass ampoules . . . ee oe

B, Other . oe - oe o os

Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses we

Glass beads, imi imitation pearls, imitation precious andsemi-precious. stones, fragments and chippings, and similargfancy or decorative glass smallwares, and articles or glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles

15% ad val,

75% ad val.

92-1/2% ad val.

15% ad val.

75% ad val.

92-1/2% ad val.

50% ad val,

50% ad val.

62-1/2% ad val,

92-1/2% ad val,

62-1/2% ad val.

92-1/2 % ad val.

50% ad val.

92-1/2% ad val,

Free

Free

25% ad val,

of lamp-worked glass; glass grains (ballotini) :

A. Glass beads, imitation pearls, imitation precious stones, fragments and chippings and similar fancy or decorative glass, smallwares and articles of glassware made therefrom; artificial cves of glass, including those for 'r toys but excluding

those for wear by human . : -. 50% ad val.

B. Glass cubes and small glass plates, whether or nut on a back-ing, for mosaics and similar decorative purposes .. 50% ad val,

Cc. Other - . we . . . 92-1/2% ad val.

70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom :

A. Yarns . . . oe . . . 62-1/2% ad val.

B. Fabrics a . . . . «. 92-1/2% ad val,

Other :

(i) Glass fibre and chopped strand glass fibre mat .. 621/2% ad val.

(ii) Other . . . . + «+ 92-1/2% ad val.

70.21 Other articles of glass... oe . . . 92-1/2% ad val.

I, PEARLS AND PRECIOUS AND SEMI-PRECIOUS '.

STONES -

71.01 Pearls, unworked or worked, but net mounted, set or strung (except ungraded pearls temporarily strung for convenience of

transport) :

A, Unworked oe oe .. 37-1/2% ad val,

B. Worked but not set . we .» 50% at val,

71.02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones 'temporarily strung for convenience of transport) :

A. Industrial diamonds oe oe ». 50% ad val.

B. Diamonds other than industrial diamonds :

(4) Not cut or otherwise worked ws oe .. 37-1/2% ad val.

(i) Cut or otherwise worked ..» 50% ad val.

Cc. Other :

() Not cut or otherwise worked os oe .» 37+1/2% ad val

(if) Cut or otherwise worked o -- 50% aa val.

71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :

A, Industrial diamonds - «» 50% ae' val.

B. Other:

() Not cut or otherwise worked =... o. 2. 37-1/2% ad val.

(2) Cut or otherwise workel -- ~ . 50% ac' yal.



71.04 Dust and powder of natural or synthetic Precious or semi-precious stones . . . 37-72% ad val.

**If, PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED**

711,05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured :

A. Silver bullion and silver sheets and plates which have undergone no Process of manufacture Subsequent to

rolling : : . Rs. 1.25 per oz.

B. Other :

( Silver thread .. o . . 92-1/2% ad val.

(ii) Other.... oe oe . . 125% ad val.

71.06 Rolled silver, unworked or semi-manufactured . «. 62-1/2% ad val.

71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured :

A. Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling... Rs. 45 per tola of 180 grains fine.

B. Other :

(i), Gold thread.... oe o ++ 92-1/2% ad val.

(i) Other. . . . oe . . 125% ad val.

74.08 Rolled gold on base metal or silver, unworked or semi-manufactured ++ 62-1/2% ad val,

71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured . . . 25% ad val.

71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured -. 25% ad val.

71.11 Goldsmiths', silversmiths' and jewellers' sweepings, residues, lements, and other waste and scrap, of precious metal -. 62-1/2% ad val.

**II. JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES.**

71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal . . . «- 125% ad val.

71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof,

of precious metal or rolled precious metal, other than goods falling within heading No. 71.12 .) 125% ad val.

71.14 Other articles of precious metal or rolled precious metal :

A. Articles of personal use and adornment -- «. 125% ad val.

B. Other - : we .- a L. 50% ad val.

11.15 Articles consisting of, or incorporating, pearls, precious or semi-  
precious stones (natural, synthetic or reconstructed) o 125% ad val.

71.16 Imitation jewellery ~ - - ~ =, 125% ud val,

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30,

1974 (Part TL

72.01

73,01

73.02

73.03

73.04

73.05

73.06

93,07

73.08

73.09

73.10

Coin:

A. Base metal

B, Other

Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :

A. Spiegeleisen

B. Other

Ferro-alloys :

A. Ferro-manganese

B, Other

Waste and scrap metal of iron or steel

Shot and angular grit, of iron or steel, whether or not t graded 5 3  
wire pellets of iron or steel .

Iron or steel powders ; sponge iron or steel :

A. Iron or steel powders

B. Sponge iron or steel o os o ~

Puddled bars and pilings ; ; ingots, blocks, lumps and similar

forms, of iron or steel :

A. Puddled bars and pilings ; blocks, lumps and similar forms,

B, Ingots oe - we oo ~

Blooms, billets, slabs and sheet bars (including tinplate bars),  
of iron or steel 5 Pieces roughly shaped by forging, off iron or

Iron or steel coils for re-rolling =... = ~

Universal plates of iron or steel :

A, Cast iron plates... ne ~ ~ ~

B. Other o " ~ ~

Bars and rods (including wire rod), of iron or steel, hot-rolled,  
forged, extruded, cold-formed or cold-finished (including  
precision-made) ; hollow mining drill steel :

A. Wire rod .. ~ ~ ~

B. Other. . oe o. ~~

(@ Bars and rods of 3-in, or less in, diameter ...

Gi) Other... on = a

50% ad val.

The rate applicable  
to the bullion of the

metal of which the  
coin is made.

12-1/2% ad val.

12.5/2% ad val.

12-1/2% ad val.

12-1/2% ad val.

12-1/2% ad val.

25% ad val.

25'%' ad val.

25% ad val.

25% ad val.

25 % ad val,

25% ad val,

25% ad val,

62-1/2% ad val,

25%% ad val.

5094 ad val.

62-1/2% ad val.

289% ad val,

1 2 3

73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or 'cold' finished ; sheet piling of iron or steel, whether or not drilled, punched : or made from assembled elements :

A. Angles, shapes and sections 80 mm, or more ; sheet piling :

(f) Sheet piling . . . . . 25% ad val,

i) Angles upto 4-in. x 4in. x 12 in. : Tees upto 3in. x

3-in. X 3/8 in. ; Flats up to 4-in. x 3/4 in. ; Joists and beams upto 7-1 pi in, x "in, and Channels upto 6-1/4-in,

» 3-in. x 3/8-in. . - w 62-1/2% ad val,

(iif) Other... " . . . . 28% ad val,

B. Other we o o oe a - . 2% adval.

93.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled :

A. Hoop and strip; the following sizes :

(a) Cold-rolled 26G x 1/2-in. oe a «- 62-1/2% ad val,

(6) Hot-rolled :

@) 20g X 3/4in.

(if) 19g X 3/4 in. . a ++ 62-1/2% ad val,

iif) 18 g X 3/4-in.

(vy) 16g X 1 in.

B. Other... vs we . o « » 25% ad val.

73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled :

A, Cast iron plates . . + a «+ 62-1/2% ad val.

B. Other we . ve . «. 25% ad val,

73.14 Iron or steel wire, whether or not coated, but not insulated :

A. Of 22 swg or thicker than this . « 621/72% adva'.

B. Other. . . i .. 25% ad val.

73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:

A. Puddled bars and pilings ; ; \_ ingots, blocks, lumps, and similar forms : . . » 2% ad val.

B. Blooms and billets, slabs and sheet bars (including tinplate bars) ; pieces roughly shaped by forging + coils for re re-

rolling... 25% ad val.

C. Universal plates ; sheets and plates, w wire and rod 5 other

bars and rods = 25% ed val.

D, Other . . . o -- - . 25% ad val,

73.16 Railway and tramway track construction material of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails,

sleepers, fish-plates, chairs, chair wedges, sole plates plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :

- A. Rails - ~ ~ ~ ~ 25% ad val,
- B. Other | - - - - = 235% ad val,

73.17 Tubes and pipes, of cast iron . we a» 624H2% at var.

73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:

- A. Blanks for tubes and pipes . . . -- 62-1/2% ad val,
- B. "Seamless" tubes and pipes oe . -. 62-1/2% ad val.
- C, Other - . . . . «- 62:1/2% ad val.

73.19 High-pressure hydro-clectr: ø conduits of steel, whether or not reinforced . o .. 62-1/2% ad val.

73.20 Tube and pipe fittings (for. example, joints, elbows, unions and flanges), of iron or stee!

A. Tube and pipe fittings of iron or steel excluding of cast iron, of a kind used solety or principally with tubes or pipes of an internal diameter exceeding 6 inches or of an internal cross sectional area exceeding that of a tube of an n internal diameter of 6 inches «+ 25% ad val,

B. Other + . os . . « « 62-1/2% ad val.

73.21 Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing framworks, door and window ~ frames, shutters, balustrades, pillars and columns), of iron or steel, plates, strip, tod, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel «+ 62-1/2% ad val.

73.22 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity exceeding, 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermalequipment. 62-1/2% ad val.

73.23 Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods . «. 62-1/2% ad val,

73.24 Containers, of iron or steel, for compressed or liquified gas .. £0% ad val.

73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and

the like, of iron or steel wire, but excluding insulated electric cables . «- 50% ad val.

73.26 Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for

fencing, of iron or steel +» 62-1/2% ad val,

73.27 Gow Tiateriale o ofinon orate ing reinforcing fabric and simi- 62-1/2% ad val.

73.28 Expanded metal of iron or steel . . o . » §2-1/2% ad val,

73.29 Chain and parts thereof, of iron or steel. +. «» 62-1/2% ad val,

73.30 Anchors and grapnels and parts thereof, of iron or steel -« 40% ad val,

73.31 Nails, tacks, staples, hook-ails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron steel, whether or not with heads of other materials, but not including such articles with heads of copper :

A. Protector studs ; round hob nails we oe «+ 25% ad val.

B, Other oe + - a -. 62-1/2% ad val.

73.32

73.33

73.34

73.35

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73.40

2

Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw. hooks and screw rings), of iron or steel ; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel! . :

Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, boddkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel :

A. Blanks . a . +

Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel :

A. Hairpins, curling pins and curling grips os .

Springs and Jeaves for springs, of iron or steel :

A. Uphelstery and matiress wire springs . . . .

B. Other :

@ Chassis Springs & and leaves therefor for automotive

(if) Other .. a 1

Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas rings, plate warmers 'with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not cbetialy operated, 3 and parts thereof, of iron or steel oe

Boilers (excluding boilers of heading No. 84.01) and radiators,

fer central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which 'an also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

Articles of a kind commonly used for domestic purposes, sanitary

ware for indoor use, and parts of such articles and ware, of iron or steel :

A. Domestic articles and parts thereof :

(i) Aircraft galley and kitchen equipment ..

(ii) Other .....

B. Sanitary ware for indoor use and parts thereof ..

Iron or steel wool ; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel

Other articles of iron or steel :

A. Castings or forgings in the rough state ..

oe

B, Reservoirs etc., of a capacity of 300 litres or less .

317

62-1/2% ad val.

50% ad val,  
50% ad val,

2-1/2% ad val.  
50% ad val.

78% ad val.

62-1/2% ad val.  
25% ad val.

18%, ad val.

18% ad val.

Free.

92-1/2% ad val.  
92-1/2% ad val.

62+1/2% ad val,

25% ad val.

62-1/2 ad val.



1 2 3

C. Other :

(i) Steel balls of 1 mm diameter for the manufacture  
of ball point pens . . . . 25% ad val.

(ii) Bead wires for cycle tyres .. - . «. 37-1)2% ad val.

(iii) Steel belt-lacing o a a +. 62-1/2% ad val.

(iv) Other . . . oe . . - « 92-1/2% ad val.

74.01 Copper matte ; unwrought copper (refined or not)3 copper waste  
and scrap :

A. Copper matte oe os . . » 12-1/2% ad val,

B. Copper waste and scrap a . . +» 12-1;2% ad val,

C. Unrefined copper .. we . os +s 12-1,2% ad val,

D. Refined copper o . oe . «. 12-1,2% ad val.

74.02 Master alloys .. ee . +» 12-1;2% ad val,

74.03 Wrought bars, rods, angles, shapes and sections, of copper ;  
copper wire :

A. Copper wire . . . «- 62-12% advak \*

B, Other - an oo . . . 25%, ad val,

74.04 Wrought plates, sheets and strip, of copper we «- 25%, ad val.

74.05 Copper foil (whether or not embossed, cut to shape, parfcrated,  
coated, printed, or backed with paper or other reinforcing  
material), of a thickness (excluding any backing) not exceeding  
0.15mm. . a - oe wo +. 25% ad val.

74.06 Copper powders and flakes oe oe oo +» 2595 ad val.

74.07 Tubes and pipes and blanks therefor, of copper ; hollow bars of  
copper :

A. Tubes and pipes and blanks therefor, of copper ; hollow bars  
of copper excluding chromium plated or wholly of brass .. 25° ad val.

B, Other . . os +» 62-1/2% ad val.

74.08 Tube and pipe fittings (for example, joints, elbows, sockets and  
flanges), of copper :

A. Tube and pipe fittings (for example, joints, elbows, sockets  
and flanges), of copper excluding chromium plated or wholly  
of brass.... . . . 25%, ad val.

B, Other a a os . . - 62-1/2% ad val.

74.09 Reservoirs, tanks, vats and similar containers, for any material,  
{other than compressed or liquefied gas) of copper. of a capa-  
city exceeding 300 litres, whether or not lined or heat-insulated,  
but not fitted with mechanical or thermal equipment -- 62-1/2% ad val.

74.10 Stranded wire, cables, cordage, ropes, ited bands and' the  
like, of copper wire, but excluding insulated electric wires and  
cables ~ - - - = 62-1/2% ad val,

1 2 3

—

74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar

materials (including endless bands), of copper wire. om 62-1/2% ad val.

74.12 Expanded metal, of copper . os - w- 62-1/2% ad val.

74.13 Chain and parts thereof, of copper a - ~ 62-1/2% ad val.

14.14 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or offi iron or Steel with heads ¢ of

copper

74.18 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper ; rivets, cottors, cotter-pins, washers

and spring washers, of copper .. ++ 62-1/2% ad val,

62-1/2 % ad val,

74.16 Springs, of copper oe . . . eo» 62-1/2% ad val.

74.17 Cooking and heating apparatus of a kind used for domestic

purposes, not electrically operated, and | parts thereof, of

copper . 92-1/2% ad val.

74.18 Other articles of a kind commonly used for domestic purposes,

sanitary ware for indoor use, and Parts of such articles and .

ware, of copper . - w= =92-1/2% ad val,

74.19 Other articles of copper :

A. Needles and pins :

@ Hairpins, curling pins and curling grips ~ 92-1/2% ad val,

(i) Other . . . - - ~ ~ = 62-1/2% ad val.

B. Doors, window frames and other structural parts ++ 62-1/2% ad val.

C. Containers for the conveyance or packing of goods — 62-1/2% ad val.

D. Other articles :

() Castings or forging in the rough state o -. 25% ad val.

(ii) Other :

(@) Brass ferrules for lead pencils . os 62-1/2% ad val.

(6) Other . . o o «+ 92-1/2% ad val.

75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy 5 unwrought nickel (excluding electro-

plating anodes) ; nickel waste and scrap :

A. Nickel mattes, nickel speiss and other intermediate Products

of nickel metallurgy . - 12-1/2% ad val,

B. Nickel waste and scrap - - - ~ 12-1/2% ad val.

C. Unwrought nickel .. - - . ~ ~ 12-1/2% ad val.

75,02 Wrought bars, rods, angles, shapes and sections, of nickel ;

Al wire ¢

A. Nickel wire ~ -- o ~ «+ 62-1/2% ad val.

B. Other - - - . 25% ad val.

75.03 Wrought plates, sheets and strip, 0 of F nickel ; nickel foil ; nickel powders and flakes... . -. 25% ad val.

75.04 Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets

'etrd flanges), of nickel ... 2% adval,

75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis . -. 25% ad val.

75.06 Other articles of nickel :

A. Castings or forgings in the rough state we «. 25% ad val.

B. Other . . . + «+ 92-1/2% ad val,

76.01 Unwrought aluminium ; aluminium waste and scrap :

A. Aluminium waste and scrap . . . « « 12-4/2% ad val.

B. Unwrought aluminium . . os «. 12-1/2% ad val.

76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire :

A. Aluminium wire .. o a ~ «+ 62-1/2% ad val.

B. Other - . o a . -. 25% ad val.

76.03 Wrought plates, sheets and strip of aluminium —... . 25% ad val.

76.04 Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing met material), 0 of a thickness (excluding any backing) not

A. Aluminium foil paper backed . - .. 62-1/2% ed val.

B. Other o oe oe “ + «+ 25%ad val.

76.05 Aluminium powders and flakes . . os «. 25% ad val.

76.06 Tubes and pipes and blanks therefor, of aluminium 5 hollow bars of aluminium ss. . . -. 23% ad val.

76.07. "Pube and pipe fittings-(for example, Joints, elbows, sockets and flanges), of aluminium .. 1. 25% ad val.

76.08 Structures, complete or incomplete, whether or not assembled, and parts of structures (forexample, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, reofing frameworks, door and window frames, baiustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections tubes and the like, Prepared for use in structures, of:aluminium =.... . 5% ad val,

76.09 Reservoirs, tanks, vats and similar containers, for any material, (other than compressed or liquefied gas) of aluminium, cf a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment - 62-1/2% ad val,

76.10 Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of

@ description commonly used for the conveyance or packing

of. goods or 62-1/2% ad val.

77.03

77.04

magnesium wire ; wrought plates, sheets and strip, of magnesium ; magnesium foil; raspines-and shavings of uniform size, powders and flakes, 'of magnesium ; tubes and pipes and blanks therefor, of magnesium ; hollow bars of magnesium :

- A. Tubes and pipes ; foil ; hollow bars
- B, Other . . oe o\* oe o8

Other articles of magnesium

'Beryllium, uawrought-or wrought and artictes of beryllium :

- A. Unwrought; scrap and waste

- B. Wrought - . we we

- C. Articles of beryllium .. : .

~ PART i THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974

1 2 3

76.11 Containers of aluminium, for compressed or liquefied gas 62-1/2% ad val.

76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables 62-1/2% ad val.

76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire 62-1/2% ad val.

76.14 Expanded metal, of alumin'tum 62-1/2% ad val,

76.15 Articles of a kind commonly used for domestic purposes, sanitaryware for indoor Use and Parts of such articles and ware, of atuminjum + 92-1/2% ad val.

76.16 Other articles of aluminium :

A. Nails, bolts, nuts, washers, \_Tivets, screws and similar articles . a +» 62-1/2% ad val.

B, Needles and pins :

(f) air and curling pins and curling grips wa 92-1/2% ad val.

(ii) Other 62-1/2% ad val.

C. Other articles :

(f) Castings or forgings of aluminium in the rough state. 25% ad val.

(i) Other :

(a) Aluminium slugs, Tound, other than those falling within heading No. 76.0: 62-1/2% ad val.

(6) Other 92-1/2% ad val.

77,01 Unwrought magnesium ; Thagnesium waste (excluding shavings of uniform size ) and scrap :

A. Magnesium waste and scrap 12-1/2 % ad val,

B. Unwrought magnesium . te . «s 12-1/2% ad val,

77.02 Wrought bars, rods, angles, shapes and sections, of magnesium ;

23% ad val,

25% ad val,

92-1/2% ad val,

12-1/2% ad val.

25% ad val.

92-1/2% ad val,

321

78.01 Unwrought lead (including argentiferous lead) ; lead waste and scrap ?

A. Lead waste and scrap . . . 12-1/2% ad val,

B. Unwrought lead . an oe 12-1/2% adval.

78.02 Wrought bars, rods, angles, shapes and sections, of lead 5 lead wire .. 25% adval.

78.03 Wrought plates, sheets and strip, of lead 25% ad val.

78.04 Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m<sup>2</sup> ; lead powders and flakes ws 25% ad val,

78.05 Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, (flanges and S-bends), of lead .. 25% ed val.

78.06 Other articles of lead :

A. Containers for transport and storage 62-1/2%; adval.

B. Sanitary articles and parts thereof 92-1/2%; ad val,

C. Other articles :

(i) Castings or forgings in the rough state 25% ad val.

(if) Other . . . + . oe 92-1/2% ad val.

79.01 Unwrought zinc ; zinc waste and scrap : °

A. Zinc waste and scrap .. oe on o 12-1/2% 2d val.

B. Unwrought zinc ~ on 12-1/2 % ad val.

79.02 Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire os ~ o on a wo» 23% advil.

99.03 Wrought plates, sheets and strip, of zinc ; zinc foil ; zinc powders and flakes:

A. Zinc foil =. ~ - ~ oe ~ ~ 28% adval,

B. Zinc dust (blue powder) o - - <- 25% adval,

C. Other . o . - 25% ad val.

79.04 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, s sockets and flanges), of zinc 25% ad val.

79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc .. \_ 62-1/2% ad val.

99.06 Other articles of zinc :

A, Nails, bolts, nuts, washers, rivets, screws and similar arti-

B. Household utensils ; sanitary articles and parts thereof...

C. Containers for transport and storage... . =

D. Other articles 1

(i) Casting or forgings in the rough state - ~~

(#) Other — - ~ - - ~

92-1/2 % ad val,

92-1/2% ad val.

62-1/2% ad val.

25% ad val.

92-1/2% ad val,

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Unwrought tin ; in waste and scrap :

A, Tin waste and scrap . . . 12-4/2% ad val.

B. Unwrought tin . te . oe -» 12-1/2% ad val.

Wrought bars, rods, angles, shapes and sections, of tin ; tin

wire 25 % ad val.

Wrought plates, sheets and strip, of tin os . -» 35% ad val,

Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight(excluding any backing) not exceeding 1 kg/m<sup>2</sup>; tin powder and flakes .. 25% ad val.

Tubes and pipe' and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, cibows, sockets and flanges), of tin e 25% ad val.

Other articles of tin :

A. Castings or forgings in the rough state .. o +. 25% ad val.

B. Other a . . we . -. 92-1/2% ad val.

Tungsten (wolfram), unwrought or wrought, and articles thereof. 25% ad val,

Molybdenum, unwrought or wrought, and articles thereof .. 25% ad val.

Tantalum, unwrought or wrought, and articles thereof -- 25% ad val.

Other base metals, unwrought or wrought, and articles thereof ; H  
cermets, unwrought or wrought, and articles thereof 25% ad val.

Hand tools, the following : spades, shovels, picks, hoes, forks  
and rakes ; axes, bill hooks and similar hewing tools ; scythes,  
sickles, hay knives, grass shears, timber wedges and other tools  
of a kind used in "agriculture, horticulture or forestry" :

- A. Hoes . . o . . se +» 62-1/2% ad val.
- B. Other oe oe ve we +. -» 25% ad val.

Saws (non-mechanical) and blades for hand or machine saws  
{including toothless saw blades) :

- A. Saws, back saw blades and hand saw blades - +. 62-1/2% ad val,
- B. Other . . a o o -. 37-1/2 % ad val.

Hand tools, the following : Pliers (including cutting pliers), pin-  
cers, tweezers, tinmen's snips, bolt croppers and like ; ; perforat-  
ing punches ; pipe cutters, spanners and wrenches (but not in-  
cluding tap wrenches) ; files and rasps . . . 37-1/2% ad val.

Hand tools, including mounted glaziers' diamonds, not falling  
within any other heading of this Chapter ; blow lamps, anvils ;  
vices and clamps, other than accessories for , and parts of,  
machine tools; portable forges ; grinding wheels mounted on  
frameworks (hand or pedal operated) :

- A, Grinding wheels mounted on frameworks a ++ 62-1/2% ad val,
- B. Other ws ae . . «+ 37-1/2% ad val.

82.05 Inter-changeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving) ,including dies for wire drawing, extrusion dies for metal, and rock drilling bits :

- A. Twist drills paralleled shank, of sizes 0.75mm. to 15mm
- B. Other

82.06 Knives and cutting blades, for machines or for mechanical appliances .

82.07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium) . .

82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the Preparation, serving or conditioning of food or drink

82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 :

- A. Table and kitchen knives

82.10 Knife blades

82.11 Razors and razor blades (including razor blade blanks, whether or not in strips) :

A. Blanks of safety razor blades

B. Other . .

82.12 Scissors (including tailors' shears), and blades therefor

82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives) ; manicure and Shiropody sets and appliances (including nail files) .

82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware.

82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14.

83.01 Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal ; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal ; keys for any of the foregoing articles, of base

83.02 Base metal fittings and mountings of a kind suitable for furni

ture, doors, staircases, windows, blinds, coachwork, saddlery  
caskets and the like (including automatic doors clo-

oe base metal hat- tacks, hat-pegs, brackets and the like

83.03 Sales, strong-boxes, armoured or reinforced strong-rooms,  
strong-room linings strong-room doors, and cash and deed  
boxes and the like, of base metal .

83.04 Filing cabin -is, zacks, scribbg boxcs, paper ,pærres and  
similar office equipment, of base mete wn office furn  
ture falling within heading No 94.03 . .

62-1/2% ad val.

37-1/2% ad val,

37-1/2% ed val,

37-1/2% ad val.

125% ad val.

125% ad val.

62-1/2 % acl val,

62-1/2% ad val,

30% ad val.

92-1/2% ad val.

92-1/2% ad val.

125% ad val.

125% ad val,

62-1/2% ad val,

92-1/2% ad val.

92-1/2% ad val,

15% ad val,

18% ad val,

[Part I~

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83.05 Fittings for loose-leaf binders, for files or for stationery books,

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of base metal ; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal «. 18% adval.

Statuettes and other ornaments of a kind used indoors, of base metal . a ». 92-1]2% ad val,

Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto Jamps, and other articles falling within Chapter 85 except Heading No.

A. {Hurricane lantems . . . +. «+ 62-1/2% ad val.

B. Other oe o +e . . . - 92-1/2% ad val.

Flexible tubing and piping, of base metal . . «. 25% ad val.

Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated

rivets, of base metal . . . 7 -. 50% adval,

Beads and spangles, of base metal . . » 50% ad val,

Bells and gongs, non-electric, of base metal, and parts therof

of base metal . a «+ 125% adval.

Photograph, picture and similar frames, of base metal ; mirrors

of base metal] .. . =. s+ + ee 125% ad val.

Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner Protectors and other T packing accessories, of base metal . -- 50% ad val,

Sign plates, name-plates, numbers, letters, and other signs, of "base metal . on . +» 125% ad val,

Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides ; wire and rods, of agglomerated base metal powder, used for 'metal spraying . +. 50% ad val.

Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers :

A. Imported for the use of Pakistan International Airlines .. Free  
B, Other .. oe os oe .. 20% ad val,

Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like) 5 condensers for vapour engines and power units . ae . 20% ad val.

Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar r gas generators, with or without purifiers - . 20% adval,

Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically Propelled road rollers} with self-contained boilers - + 20% ad val,

84,05 Steam and other vapour power units, not incorporating boilers. 20% ad val,

84,06 Internal combustion piston engines :

A. Complete engines :

(i) for aircraft os oe oe . 2. 17-1/2% ad val.

(i) for automotive vehicles .. ae oe .. The rate applicable to the vehicle in which the engine would be fitted,

Gii) Other t

(a) Horizontal slow speed oil engines upto and including 50 horse power and high speed oil engines up-

to and including 20 horse power os es 62-1/2% ad val.

(6) Other . oe .. a «. 20% adval.

B. Parts of engines :

(i) for aircraft . on

(ii) Other :

(a) Parts of horizontal slow speed oil engines upto and including 50 horse power and high speed oil

we . e« = 17-1/2% ad val,

engines upto and including 20 horse power = 62-4/2% ad val.

(6) Parts of engines for automotive vehicles... = 67-1/2% ad yal.

(c) Parts and accessories of tractors - = 10% ad val.

(d@) Other — ~ - - we = 20% ad val.

C. Aircraft engines and Parts imported for the use of Pakistan InternationalAirlines oe - o .. Free

84,07 Hydraulic engines andmotors (including water wheels and water turbines) oe . ~ oe ~» 20% ad val.

84,08 Other engines andmotors :

A. Aircraftengines . . . - i «17-12% ad yal.

B. Gas turbines other than for aircraft ve «. 20% ad val.

C. Aircraft engines and parts imported for the use of Pakistan International Airlines os ~ .. Free

D. Other :

(i) Spring operated and weight-operated motors .. 6261/2% ad val.

(ii) Other - - ~ «. 20% ad val,

84,09 Mechanically propelled road rollers «- 20% ad val.

84,10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds :

A. Fuel delivery pumps equipped with a measuring device and a self contained electric motor of the kind used in filling

stations; centrifugal pumps of flange connection su:tion  
and delivery sizes upto and including 8in. into 8in. and Deep  
Weil turbine pumps having capacity range 1 cusecto 4 cusec  
water i - = ~ “ <= 62-1/2% ad val,

B. Other ~ - ~ - - <= 20% ad val.

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84.11 Air pumps, vacuum pumps and air or gas compressors (includ-

ing motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :

A. Foot pumps and hand pumps for motor cars and cycles 67-1/2% ad val,

84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air :

A. Requiring for their operation not more than 3 brake horse

power . +» 125% ad val.

B. Other . a a . - 20% ad val,

84.13 Furnace-burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances. . . 20% ad val,

84.14 Industrial and laboratory furnaces and ovens, non-electric .. 20% ad val.

84.15 Refrigerators and refrigerating equipment (electrical and other) :

A. Refrigerating equipment requiring for their operation not less than one-quarter of one brake horse power . ++ 12-1/2% ad val,

B. Refrigerators of a capacity not exceeding 10 cu. ft. and deep freezers of a capacity not exceeding 7 cu. ft. requiring for their operation less than 1/4 B.H.P.; parts such as are specially designed for use with such refrigerators or deep freezers a ~ " ~ 7 ++ 62-1/2% ad val,

C. Refrigerators of a capacity exceeding 10 cubic feet but not exceeding 15 cubic feet and other refrigerating equipment requiring for its operation less than one quarter of 1 brake horse power. . ~ os «+ 125% ad val,

84.16 Calendering and similar rolling machines (other than metal-working, and metal-rolling machines and glass-working machines) and cylinders therefore os - 20% ad val,

84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising steaming, drying, evaporating, evapourising, condensing or cooling not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters,

non-electrical ;

A. Instantaneous and storage water heaters of a capacity not exceeding 4 and 20 gallons, respectively «+ 125% ad val,

B. Other . o - . . - 20% ad val.

84,18 Centrifuges; filtering and purifying machinery and apparatus  
(other than filter funnels, milk strainers and the like), for  
liquids or gases :

A. Cream separators . . . . 20% ad val.  
B. Centrifugal laundry driers, requiring for their operation less

than one brake horse power . «+ 92-1/2% ad val,  
C. Parts of motor vehicles we a se «. 67-1/2% ad val,  
D. Other ee . oe oo -. 20% ad val.

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84.19 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines :

A. . Dish washing machines, electric, requiring for their operation not more than one-half of one brake horse power .. 12595; ad val.

B. Other o. . - «. 20% ad val,

84.20 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds :

A. Weigh-bridges and automatic weighers (industrial) .. 20% ad val.

B. Spring balances; household and shop scales; baby scales; personal weighing scales (coin operated or not); weight operated counting scales; portable or mobile platform type scales . a . . . 62-12% ad val.

Cc. Other . oe - oe .. «. 92-1/2% ad val.

84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines, 209%; ad val.

84.22 Lifting, handling, loading or unloading machinery, telphers and - conveyors { for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :

A. Passenger lifts and escalators and component parts and accessories thereof .. we .e - . 62-1/2% ad val.

B, Portable jacks 1 . . . 67-1/2% ad val,

C. Other os + oe o oe .. 20%; ad val.

84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled {including snow-plough attachments) :

A. Mining machinery and component parts thereof. . «. 12-1/2% ad val.

B. Petroleum and gas-well drilling equipment and component

parts thereof and as of 1.12/2% ad val,

Cc. Other . and 20% ad val.

84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers :

A. Chaff cutters and - 62-1/2% ad val.

B, Other . . . ve -. Free

84.25 Harvesting and threshing machinery; straw and fodder presses;

hay or grass mowers; winnowing and similar cleaning machines

for seed, grain or leguminous vegetables and egg-grading and

other grading machines for agricultural produce (other than

those of a kind used in the bread grain milling industry falling within heading No. 84.29). . . uy -. Free

Part I

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THE GAZETTE OF PAKIST,

Dairy machinery (including milking machines)

Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like

Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination “plant fitted with mechanical or thermal equipment; poultry incubators and brooders

Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables. .

Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing :

A. Sugar manufacturing and refining machinery

B. Other .“

Machinery for making or finishing cellulosic pulp, paper or paper-

Book-binding machinery, including book-sewing machines

Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard

Machinery, apparatus and accessories for type-founding or type-

setting ; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and Hthographic stones, prepared for printing purposes (for example, planed, grained or polished) :

- A. Printing type ~
- B. Other o ~

Other printing machinery ; machines = for uses os ancillary to Prints ing

Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling, throwing and reeling (including weft- -winding) machines :

- A. Spinning frames " ~ we
- B. Machines for carding, spinning and washing of wool
- C. Other ~ ~ aa - "

Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net 5

moachines for preparing yarns for use on such machines, inctud- ing warping and warp sizing machines :

- A. Knitting machines ; textile looms
- B, Other ~ ~ ~ " a

EXTRA, JUNE 30, 1974

20% ad val.

20% ad val.

Free

20% ad val.

12-1/2% ad val.

20% ad val.

20% ad val.

20% ad val.

20% ad val.

12 paisa per lb.

20% ad val.

20% ad val,

62-1/2% ad val.  
12-1/2% ad val,

20% ad val,

62-1/2% ad val.

20% ad val.

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Auxiliary machi for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :

A. Parts and accessories suitable for use with carding, spinning and washing machines of wooll . o .

B. Healds ; reeds ; heald frames ; reaction and plain type shutthes ; traveller rings for spinning frames, parts and accessories of knitting machines excluding hosiery needles

C. Card clothing ; spinning and doubling rings and textile spindles .. oe . oe .

D. Other

Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making

Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery) ; fabric folding, reeling or cutting machines ; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor :

A. Washing and drying machines requiring for their operation less than 1 brake horse power .. “ +e oe

B. Other ~ - eo ~

Sewing machines; furniture specially designed for sewing machines ; sewing machine needles :

A. Sewing machines, electrically operated, requiring for their operation less than one-quarter of 1 brake horse power ; furniture specially designed for such sewing machines and needles therefor . . o ee

B. Sewing machines worked by manual labour, furniture specially designed for such sewing machines and needles

C. Other ~ - ~

Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery),:

A. Boot and shoe manufacturing machinery

B. Other ~ ~ os --

Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries

12-1/2% ad val,

62-1/2% ad val.

50% ad val.

20% ad val.

20% ad val.

125% ad val.

20% ad val.

15% ad val,

62-12% ad val,

20% ad val.

» 12-1/2% ad val,

20% ad val,

12-12% ad val.

84.44 Rolling mills and rolls thereof :

A. Cast iron rolls of 36 inches or less in diameter ..

B. Other

84.45 Machine-tools for working metal or metal carbides not being machines falling within heading No. 84.49 or 84.50:

A. Lathes (turning machines) :

{a of 3 feet to 15 feet bed length and height from 4 inches

to 14 inches

i) Turret, of spindle upto and including bar size one inch,

centre height 4-1/2 inches and thread Cutting ar and tapping

capacity upto and including 1/2 inch

(idLOther

B. Drilling machines :

@ Pillar type upto and including 25 inches x  $\varnothing$  32 inches

drilling capacity. .

(ii) Upright type upto and including 2 inches drilling capa-

(ii) Other :

(a) Having multiple speeds and reversible motors

(6) Other

C. Shaping machines :

(i) Having a stroke not exceeding 18 inches

(if) Otber

D. Sawing machines :

(i) High speed hacksaw machines for cutting diameter not exceeding 7 inches, of blade length 18 inches

(i) Other

E. Grinding machines :

(@® Bench grinding machines fitted witht motors of 50 cycles

having RPM over 3000...

(&) Other

F. Honing, polishing, tapping and punching machines :

() Having multiple speeds and reversible motors

(#) Other —

G. Power presses :

(i) Not exceeding 60 ton pressure

@) Other

H. Other

62-1/2% ad val.

20% ad val.

62-1/2% ad val.

62-1/2% ad val.

20% ad val.

62-1/2% ad val.

62-1/2% ad val.

20% ad val.

20% ad val.

62-1/2% ad val.

20% ad val.

20% ad val.

62-1/2% ad val.

20% ad val.

2%, ad val.

84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. (84.49).2 20%; ad val.

84.47 Machine-tools for working wood, {cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49 -» 20% ad val.

84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools ; tool holders for any type of tool or machine-tool for working in the

and :

A. Accessories and parts of machine-tools of sub-head A(i), AG, BG), BGI), Buide co, D@, EO, Foi) and Soo

f heading No. 84.4 62-1/2% ad val.

B. Other a . = - on = 20% ad val.

84.49 Tools for working in the hand, Pneumatic or with self-contained ic motor oo . ~ 20% ad val.

84.50 Gas-operated welding, brazing, cutting and surface tempering appliances we o 20%, ad val.

84.51 Typewriters, other than typewriters incorporating calculating mechanisms ; cheque-writing machines :

A. Urdu and Bengali typewriters. . os . «. Free

B. Other . . oe . a .. 37%-1/2% ad val,

84.52 Calculating machines ; accounting machines, cash registers, postage-franking noachines, ticket-issuing machines and similar machines, incorporating a calculating device. .. ow 37-1/2% ad val,

84.53 Automatic data processing machines and units thereof ; magnetic or optical readers, machines for transcribing data into . data media in coded form and machines for processing such

data, not elsewhere specified or included . +» 37-1/2% ad val,

84.54 Othér office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, cojn-courting and wrapping machines, pencil-sharpening 'machines, perforating and stapling machines) .. 37-112% ad val,

84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54 37-1/2% ad val,

84.56 Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste; unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand .. : « » 20% ad val,

84.57 Glass-working machines (other than machines for working glass in the cold) ; machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves 20° ad val,

84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance + - . ee -. 62-4/2% ad val,

333

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84,59

84,60

84.61

84.62

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84.65

\$5.01

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974

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Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :

A. Nuckat reactors .. oe . ae 209% ad val.

B. Other:

(@ Oil crushing and refining machinery and component parts th ercof . {2-1/253 ad val,

(i) Other .. - ae we oe +s 20% ad ral,

Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceratnic pastes, concrete or cement) or for rubber or artificial plastic materials... 20% ad ral.

Taps, cocks, valves and similar appliances, for pipes, boiler. shells, tanks, vats and the like, including pressure reducing valves and thermostatically controfled vaives :

A. Sanitary or plumbing fittings .. oe «+ 62-1/2% ad val.

B. Valves of a kind commonly used with pneumatic tyres and tubes ve oe . oe +e 6761/2% ad val.

C. Other .. oe . +» 20% ad val.

Ball, roller or needle rofler bearings :

A. Ball and roller bearings over 2 inch bore (internal diameter), 121/2% ad val,

B, Other ve . . a «+ 20% ad val.

Traismission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (inelt uding friction gears and geat-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings :

A. Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven. machinery . . we ee 12-1/2% 5 ad val.

B, Articles fer automotive vehicles ae . « « 67-1/25% ad val, Cc. Other se . . oe oo +. 20% ad val.

Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of Jaminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in Composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:

A. For automotive vehicles oe . +o ve O7-1/2Y% ad vob.

B. Other . o os o oe -- 20% ad val,

Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falting within any other heading in this Chapter: . . 20% ad val.

Electrical goods of the following descriptions; generators, motors, converters {rotary or static), transformers, rectifiers and tectifyingZapparatus, inductors 3

A. Hectric motors 1

(A) Of size 1/2 h.p. to 60 hp. ~ -- aw 62-1/2% ad val,  
(if) Hollow shaft, for deep well turbine > pum , of sizes 1/2  
“ bp. to 80 bp, - ms a 62-1/2% ad val

(il) Otber — - «= « - = %ad val,

I 2 3

B. Transformers :

{7} Tastrument - os 20% ad val.

Gi} Otber : °

(a) Rated for use at nominal system voliages upto and including 33000 and having a KVA rating not excec-

ding 1,5 62-1/2% ad val.

(b) Other - ws . -- an 20% ad val,

C, Other :

@) Ballast chokes of a kind used for fluorescent lighting, 62-1/2% ad val,

(#) Of a kind suitable for use or generally similar to those

used, in radio and television transmitiers or receivers

. «+ 62-1/2% ad val.

or audio-amplifiers

(ii) Other :

{a) Electric generators, generating sets and component parts thereof ~ ~ - = 12-1/2%ad val.

(8) Other - ~ ~ ~ - 0% ad val,

83.02 Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permegent magnet chucks, clamps, vices

and similac work holders ; electro-magnetic clutches ~ and coupling; electro: rmagnetic brakes ; electro-magnetic lifting heads . - ve ~ 20% ad val.

85.03 Primary cells and primary batteries :

A. Zinc cups and brass caps used ia the manufacture of primary cells and batteries... - ~ - 50%ad val.

B. Other - - - ~ «= 92-1/2% ad val,

85.94 Electric accumulators 1

A. Batteries for Miners' safety 'amps and covers andc containers 7

therefor. - we Frez

«- 92-1/2% ad val.

B. Other - ~ - - +

85.05 Tools for working in the hand, with self-contained electric motor. 20%; ad val.

85.06 Electro-mechanical domestic appliances, with self-contained electric motor oe oe

85.07 Shavers and hair clippers, withself-contained dielectric fmotor. 125% ad val.

125% ad val.

85.08 Electrical starting and ignition equipmentjfor internai combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs) ;

generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :

A. Articles for use exclusively on aircraft engines imported for

the use of Pakistan International Airlines w- =Free .

B. For aircraft engines .. we - +» 17-1/2% ad val.

C. Other:

({For automotive vehicles excluding sparking plugs of

14 and 18mm 67-1/2% ad val,

{i} Sparking plugs of 14 and 18mm — -- ~ 5%, ad val.

Gi) Other o- - ~ - on «6.20% ad val,

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85.09 Electrical lighting and signalling equipment and electrical windscreens wipers, defrosters and demisters, for cycles or motor vehicles : 78% ad val.

85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :

A. Morse signalling lamps; safety lamps; examination lamps :

(i) Miners' safety lamps and parts = .. ~ .. Free  
(ii) Other ~ ~ ~ ~ ~ 39-1/2% ad val,

B. Other - - on an + we 62-1]2% ad val.

85.13 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment ; electric welding, bi and soldering machines and apparatus and similar electric machines and apparatus for cutting :

A. Electrical welding machines of a capacity not exceeding 300 amps . . . + 62-1/2% ad val.

B. Other eae we a « . 20% ad val,

85.12 Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic "domestic" appliances; electric heating resistors, 'other than those of carbon:

A. Electrical space heating and soil heating apparatus and electric heating resistors and parts thereof .. 20% ad val.

B. Other . oe . we o .. 125% ad val.

85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems) .. +. 62-1/2% ad val.

85.14 Microphones and stands therefor; loud speakers; audio-frequency electric amplifiers :

A. Suitable for use solely in telephony .. « » 62-1/2% ad val,

B. Other ae oe oe oe - . 75% ad val.

85.15 Radiotelegraphic and radiotelephonic transmission and re-

ception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television camera; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :

A. Radio-broadcasting and television reception apparatus of the domestic or portable type (including sets designed -or adapted for fitting to motor vehicles) :

(') Television reception apparatus... o we 3761/2% ad val.

(#) Other .. . we o oe « . 92-1/2% ad val.

B. Other ; .

@) Wireless and radio transmission and reception apparatus for installation in aircraft . . . Free

(ii) Articles imported by or on behalf of Government of Pakistan or a Provincial Government . . . 20% ad val,

(iii) Other . . . . . -. 62+1/2% ad val.

123

35.16 Electric traffic control equipment for railways, roads or inland waterways, and equipment used for similar Purposes in port installations or upon airfields . 10°; ad val

85,17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No, 85.09 or 85.16... - . 62-1/2% ad val.

85,18 Electrical capacitors, fixed or vari. vie . - .. 20% ad val.

5.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightening arrestors, surge suppressors, plugs, lamp holders and junction boxes) ; resistors, fixed or variable (including potentiometers), other than heating resistors ; printed circuits 5 switchboards, (other than telephone switchboards)

and control panels :

A. Apparatus for making and breaking electrical circuits for the protection of electrical circuits or for making connection to or in electrical circuits :

(i) Switches ;  
(a) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding amperes... oo oe an - . 661/295 ad val,  
(6) Other - . . a» 20% ad val.

Gi) Fuses :

(a) For pressure not exceeding 500 volts and having a rated current carrying capacity aot exceeding

60 amperes w . . 6%1/2% ed val,

{b) Other . os - . . 20% ad val.

(iit) Switch gear, being switches incorporating protective devices :

(a) for pressure not exceeding 11000 volts .. +» 62-1/2%; ad val.  
(4) Other . . a .- .. 20% ad val.

{iv) Other - os -. 0O% ad val,

B. Resistors, fixed or variable (including potentiometers) other than heating resistors « 20% ad val.

C. Switch board and contro! panels . . «. 20% ad val.

85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs :

A. Filament lamps, discharge lamps (including flourescent tubes); electrically ignited photographic flashbulbs :

(i) Two filament bulbs for miners' safety lamps. . . . Free

(ii) Filament lamps \$00 watts and above . . . 20% ad val,

Gi) Other .. ee o- an os 92-1/2% ad val.

B. Ultra-violet lamps; infra-red lamps; arc-elamps .. -. 20% ad val,

Cc. Parts o a oe oe «. 20% ad val.

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THE GAZETTE OF PAKISTAN, EXTRA. JUNE 30,

Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes; television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals, diodes, transistors and similar semi-conductor devices; electronic microcircuits:

Cathode ray tubes. . . o ve

B. Mounted transistor and similar mounted devices incorporating semi-conductors . .

Photocells ..

Mounted piezo-electric crystals

Other

D,  
E,

Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :

A. Particle accelerators .. os os . .

B. Other o ve oo . .

Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors :

Wires and cables, any one core of which, not specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires,

A

B. Other ve os we .

Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :

A. Electrodes for miners' safety lamps

B. Other we a . a oe

Insulators of any material :

A. Porcelain insulators ..

B. Other a . ws “

Insulating fittings for electrical machines, appliances or equipment, being fittings wholly or insulating material apart from amen minor components of metal incorporated during mould-

for purposes of assembly, but not including insulators oat ing within heading No. 85.25 :

A, Designed exclusively for use in circuits of over 30 amperes and at a pressure not exceeding 500 volts ; also those designed exclusively for use in circuits of any amperage Provided the pressure exceeds 500 volts . . .

B. Other . - on oe ..

Electrical conduit tubing and joints therefor, of base metal Jined with insulating material . . .

1974

% ad val,

6261/2935 ad yal.

62401 /2% ad val.

209% ad val.

92-1/2%5 ad val.

20% ad'val,

20% ad val.

62-1/2% ad val.

50% ad val.

Free

20% ad val,

62-1/2% ad val,

20% ad val.

20% ad val.

62-1/2% ad val,

20% ad val,

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85,28 Electrical parts of machinery and apparatus, not being goods falling within any of the Preceding headings of this Chapter we 20? 34d val,

86,01 Steam rail locomotives and tenders 25% ad val.

86.02 Electric rail locomotives, battery operated « or F powered from an external source of electricity . . . 3% ad val.

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Other rail locomotives

Mechanically propelled railway and tramway coaches, vans and

trucks, and mechanically propelled track inspection trolleys. .

Railway and tramway passenger coaches and luggage vans ;

hospital coaches, prison coaches, testing coaches, travelling

post office coaches and other special purpose railway coaches,

Railway and tramway rolling-stock, the following : workshops,

cranes and other service vehicles

Railway and tramway goods vans, goods wagons and trucks ..

Containers specially designed and equipped for carriage by or one

or more modes of transport

Parts of railway and tramway locomotives and rolling-stock . o

Railway and tramway track fixtures and fittings; mechanical

equipment, not electrically Powered, for signalling to or controlling road, rail or other vehicles, ships or aircrafts; parts of the foregoing fixtures, fittings or equipment

Tractors (other than those falling within heading No, 87.0' o7 whether or not fitted with power take-offs, winches or pulleys :

A. Road tractors for semi-trailors

B, Other

Motor vehicles for the transport of persons, goods or materials

Gncluding. sports motor vehicles, other than those of heading No. 87.09):

A. New motor cars including station wagons built on car

chassis, the value of which:

{i} does not exceed Rs. 18000 per vehicle

(ii) exceeds Rs, 18000 but does not exceed Rs. 25000 Por vehicle

(iid exceeds Rs. 25000 but does not exceed Rs. \_ 35000 per vehicle we

{iv) exceeds Rs, 35000 per vehicle

Used Motor cars including station wagons built on car chassis «e

New motor cars the value of which does not exceed Rs, 18060, falling within sub-head "A(i)" of heading No, 7. 02 when imported in CKD condition ..

25% ad val.

22% ad val.

25% ad val.

25 % ad val.

25% ad val.

25% ad val.

25% ad val.

25% ad val.

10% ad val.

10% ad vat.

6791/2% ad val.

125% ad val.

"187-1/2% ad val.

250% ad val.

The The rate applicable |  
Correspo!

'ee new vehicle of

the same make.

62:1/2% ad vul,

Parts and accessories of motor vehicles ..

Other :

(4) Chassis-frames .. . ee

(i) Other .. , ay o ae

Parr IJ THE GAZETTE OF PAKISTAN, EXTRA., JUNE 20, 1974 339

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D, Four wheel drive (44) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passenger space is interchangeable or inter- adjustable and miniature buses os 67-1/2% ad val.

E. Four wheel drive (44) vehicles such as "Jeeps", "Jeepters", "Land Rovers" and the like and four wheel drive (4x4) vehicles of a type where goods and passenger space is interchangeable or inter-adjustable | when imported in CKD condition . oe .. 50% ad val.

F, Station Wagons built on truck chassis, miniature buses and vehicles of a type where goods and passenger space is interchangeable or inter-adjustable v whea i impor ted in CKD condition oe .. « 50% ad val.

G, Three wheeled vehicles or triwheelers having external and mechanical characteristics of a car falling within sub-head "H" of heading No, 87. 7.02 when imported i in CKD condition o « 3741/2% ad val.

H. Other os .. a oe +. 50% ad val.

87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), bot not including the motor vehicles of heading No, 87.02 50% ad val.

87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01,87.02 or 87.03 :

A. Suitable for passenger vehicles including taxis but not in- The duty applicable cluding other public service vehicles +. to the vehicle of whi- ch they form part.

B. Other :

(i) For tractors Ditto

(ii) For other vehicles Ditto

87.05 Bodies (including cabs), for the motor ychicles falling within heading No. 87.01, 87.02 or 87.03:

A. Suitable for passenger vehicles including taxis but not in- The duty applicable to cluding other public service vehicles .. the vehicles of which they form part.

B. Other :

(i) For tractors ~~ te an oe «- Ditto

(if) For other vehicles : Ditto

87.06 Parts and accessories of the motor vehicles falling within head- ings No. 87.01, 87.02 or 87.03:

Parts and accessories of tractors 10% ad val.

6761/2% ad val.

The duty applica-  
ble to the vente or

which they form part,

92-1/2% ad val,

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Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); (parts of the type used on railway station platforms; Parts of the foregoing vehicles . . . .

Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds :

A, Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars when imported in CKD condition. . . oe oe os .

B Other . +e . +e a '

Cycles (including delivery tricycles), not motorised ..

Invalid carriages, fitted with means of mechanical Propulsion (motorised or not) . . . oe .

Parts and accessories of articles falling within heading No. 87.09,

87.10 or 87.11:

A. Parts and accessories of motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side-cars ..

B. Parts and accessories of cycles, not motorised. .

C. Other os . . .

Other vehicles (including trailers), not mechanically propelled, and parts thereof oe .

Balloons and airships

Flying machines, gliders and kites; rotochutes :

A. Acroplanes imported { for the use of Pakistan International Airlines... oe os .

B. Aeroplanes oe .

Cc. Other .

Parts of goods falling in heading No, 88.01 or 88.02:

A. Parts of acroplanes imported for the use of Pakistan International Airlines.... . on .

B. Other an . a o oe .:

Parachutes and parts thereof and the accessories thereto :

A. Imported by or on behalf of the Government of Pakistan or Flying Clubs recognized by the Government.... .

B. Unserviceable parachutes of silk or of man-made fibres .,

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50% ad val.

Free

37-1/2% ad val,  
92-1,2% ad val.

715% ad val.

3701/2% ad val.

9261 f2% ad val.  
621 /2% ad val,  
37-1/2% ad val.

62-1/2% ad val.

25% ad val.

Free

17-1/2% ad val,  
20% ad val.

Free

17-12% ad val.

25% ud val,  
155% ad val.

C. Other an o on . . +. The duty applicable to

the material of which  
the article is made,

—S— SS re

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" 39.05

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Catapults and similar aircraft launching gear; ground flying  
trainers; parts of any of the foregoing articles . «+ 25% ad val.

Ships, boats and other vessels not falling within any of the  
following headings of this Chapter :

A. Combat vessels of all sizes, including submarines and

Janding-craft . . Free

B. Other ships and boats:

(i) Lifeboats, imported separately for ocean-going  
vessels . a . oa .. Free

(ii) Other .. - . - . - . 25% ad val.

Vessels specially designed for towing (Tugs) or pushing other  
vessels . a . ws «. 25% ad val,

Light-vessels, fire-floats, dredgers of all kinds, floating cranes,

and other vessels the navigability of which is subsidiary to their main function; floating docks . . 25% ad val.

Ships, boats and other vessels for breaking up . +» 12-1/2% ad val,

N.B.—Articles contained in any such vessel mentioned above, not forming part of her necessary tackle (e.g., apparel, furniture, crockery, cutlery, and the like) shall be assessed to duty separately under the appropriate headings of the Tariff.

Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons) ' an «. 25% ad val.

Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material =... 37-1/2% ad val,

Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically

worked oo we a . 371 /2% ud val.

Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like :

- A. Of precious metals or rolled precious metals. «. 125% ad val.
- B. Of other materials . . a . «. 50% ad val.

Spectacles, pince-nez, lorgnettes, goggles, and the like, corrective, protective or other:

- A. Of precious metals or rolled precious metals... a. 125% ad val.
- B. Other . seas oe we a «. 50% ad vat.

Refracting telescopes (monocular and binocular), prismatic or not :

A. Binoculars .. oe . . w +. 50% ad val.

B. Other on . . o. o «. Free

Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy, Free 2%

Photographic cameras; photographic flashlight apparatus 4. 92+1/2% ad ral,

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30,

Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles :

A. Cinematographic projectors and sound recorders for films of a width of over 16 mm - .

B. For film of a width of 16mm or less... se

C. Other . o o os .

Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers,

Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus; screens for projectors we

Microscopes and diffraction apparatus, electron and proton ..

Compound optical microscopes, whether or not provided with means for photographing or projecting the image

Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter .. os

Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders o ae

Balances of a sensitivity of 5 cg, or better, with or without their weights . an + an

Drawing, marking-out and mathematical calculating instruments,

drafting machines, pantographs, slide rules, disc calculators and the like ; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines) ; profile projectors :

A. Geometry boxes... . . - a +

B. Other on a o a . .

Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) :

A. Electro-medical apparatus... an oe o-

B. Other :

(a) of metal ;

(i) Hypodermic and surgical needles; cataract knives;

scalpel blades; hypodermic syringes ., oe

Gi) Other . . o os

(6) Other :

(4) Blood collection sets with A.C.D. - .

(#) Other os . a . we

12-3 {2% ad val.

92-1/2% ad val,

62.12% ad val.

92-1'2% ad vat.

62-1/2% ad val.

Free

Free

Free

Free

62-1/2% ad val.

Free

25% ad val.

25% axl val,

50% ad val,

Free

25% ad val.

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974

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Mechano-therapy appliances ; massage apparatus ; psychological aptitude-testing apparatus ; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus ; beeens rs appliances (including gas masks and similar tespitators

A. Gas masks and similar respirators os . “

B. Other . ae - Py ~

Orthopaedic appliances, surgical belts, trusses and the like ; splints and other fracture appliances ; artificial limbs, eyes, teeth and other artificial part: of the body ; hearing aids and other appliances which are worn or carried, or implanted ii in the body, to compensate for a defect or disability :

A. Deafaids .. . oe .. o

B, Other;

@ Attifcial limbs and parts thereof .. 7 ory

(#) Other se - ee oe

Apparatus based on the use of X-rays or of the radiations: from radio-active substances (including radiography and radio-therapy apparatus) ; X-ray generators ; X-ray tubes ; X-ray screens ; X-ray high tension generators ; X-ray control panels and desks ; ; X-ray examination or treatment tables, chairs and thelike .. . -- . a

Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition),

unsuitable for other uses . . .-

Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like. properties of industrial materials (for example, metals, wood, textiles, Paper or plastics) .. - on . vs

Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psy recording or not any combination of these instruments . ee .

Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being : articles falling within heading No.

Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus) ; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters] ; microtomes Le

Gas, liquid and electricity supply.or production meters ; calibrating meters therefor :

A. Electricity supply meters :

(i) For a voltage upto and including 440 volts' ..  
Gi) Ower . . . . a

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Free  
30% ad val.

Free  
25 % ad val,

Free

Free

Free

. Free

62-1/2% ad val,  
25 7%0d val,



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B. Other:

- (i) Water meters .. oe . os .. 62-1/2 % ad val,
- (i) Other .. - . «. 25%, ad val.

90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles

falling within heading No. 90.14) ; stroboscopes :

A. Mileometers, revolution counters and speed indicators suitable for use on motor vehicles ; taximeters and pedometers. 62-1/2 ° ad val.

B. Other ~ - . vs . - . 25% ad val.

90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus Free

90.29 Parts or accessories suitable for use solely or principally with The rate applicable

one or more of the articles falling within heading No. 90.23, tc the articles of 90.24, 90.26, 90.27 or 90.28. which goods are

parts or accessories,

91.01 Pocket-watches, wrist-watches and other watches, including

stop-watches

A. Watches specially designed for the use of the blind .. Free  
B. Other os . . . - .. 75% ad val.

91.02 Clocks ayn watch movements (excluding clocks of heading No.

A. Of C& F value up to Rs, 100 per piece . w» 92-1/2% ad val.

B. Other - . . + 1 - . 125% ad val.

91.03 Instrument panel clocks and clocks of a :imilar type, for vehicles, aircraft or vessels :

A, Instrument panel clocks and clocks of a similar type for aircraft... . .

28% ad val.

B. Other . \_ . . «. 92-1/2% ad val.

91.04 Other clocks ;

A. Of C&F value up to Rs. 300 per piece... a a» 92-12 % ad val.

B. Other os a a oo . .» 128% ad val.

91.05 Time of day recording apparatus ; apparatus with clock or watch taovement (including secondary movement) or with synchrono-us motor, for measuring, recording or otherwise tadicating

intervals of time . . a» 62-12% ad val.

91.06 Time switches with clock or watch movement (including secord-afy movement) or with synchronous motor .. ~ 62-1/2% ad val.

91.07 Watch movement (including stop-watch movements), assembled, 50% ad val.

91.68 Clock movements, assembled :

A. Movements suitable for articles capable of indicating the time of day... ~ «a 62-112. % ad val.

B. Other movements .. - ~ ~ = 50% ad val,

91.09 Watch cases and parts of watch cases oe a .» 921/29? ad val,

91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :

A. For clocks .. “ - - o +» 92-12% ad val.

B. Other an a “ we on we 5095 ad val.

91.11 Other clock and watch parts a os us as 62-1/25; ad val,

92.01 Pianos & iogluding automatic pianos, whether or not with harpsichords and other keyboard stringed instru-  
keyboa : ards) he u

t not including aeolian harps .. 92-1/2% ad val,

92.02 Other string musical instruments ... on oo wa 92-1/2% ad val

92.03 Pipe and reed organs, including harmoniums and the like ws 92-1/2% ad val.

92.04. Accordions, concertinas and . similar musical instruments ;

mouth organs . . . 92 1/2%ad val.

92.05 Other wind musical instruments ... - “~ wa 92-1/2% ad val.

92.06 Percussion musical instruments for example, | drums, xylophones, cymbals, castanets) .. 92-1/2%, ad val.

92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) .. 92-1/2% ad val.

92.08 Musical instruments not falling within any other heading of this Chapter (for example, fair-ground o1 10s, mechanical street organs, musical boxes, musical saws) ; mechanical singing birds ; decoy calls and effects of all Kinds 3 mouth-blown sound 'signalling instruments (for example, whistles and boats: swains' pipes) ew 92-1/2% ad val.

92,09 Musical instrument strings os ~ Pr we 92-1/2 95 ad val,

92.10 Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes ; metronomes, tuning forks and pitch pipes of all kinds. 92-1/2% ad val.

92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads, television image and sound recorders and reproducers, magnetic :

A. Dictaphones and other sound recorders and reproducers

for office use ~ = 37-1/2% ad val,

B. Other. - ~ ~ ~ oe 92-1/2% ad val,

52.12 Gramophone records and other sound or similar recordings ;  
matrices for the production of records, prepared record blanks,  
film for mechanical sound recording, prepared tapes, wires,  
strips and like articles of a kind commonly used for sound or  
similar recording :

A. Film for mechanical sound recording ; record discs and  
cylinders for dictaphones and other sound recorders for  
office use i .

(i) Magnetic film used in the film industry ~ " ; paisa per linear  
foot.

(i) Record discs and cylinders, for dictaphones and other  
sound recorders for office use ~ - 37-1/2% ad val,

(@) Other - ~ - - =~ 30% ad va',

1 2 3

B. Other:

- (@) Prepared media for sound recording .. 50% ad val.
- (ii) Sound recorded media 1
- (a) Recordings of recitation from Holy Quran .. «. Free
- (6) for the reproduction of speech ~ Frea]
- {c) for the reproduction of music os .. 92-1/2% ad val.
- (d) Matrices, impressed a - -«. 50% ad val,
- (e) Other os a . ~~ «+ 62-1/296 ad val.

92.13 Other parts and accessories of apparatus falling within heading

No. 92.11:

- A. For office machines. a o we ~ 370/256 ad val,
- B. Other os we - ~ a» 92-1/2%4-ad val.

93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor

A. Swords for presentation as naval, military or air-force prizes or as prizes in relation to service under Government of Pakistan, and side-arms forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniforms .. Free

B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes - . 50% adval.

C. Other sk. . oo ~ ~ we 92-12% ad val.

93.02 Revolvers and pistols, being firearms :

A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Pakistan entitled to wear diplomatic, mil: ary, naval, air-force or police uniform - -. Free

B. Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at army schools of instructions in Pakistan a. Free

C. Other ou “ ~ = a» 92-1/2% ad val

93.03 Artillery weapons, machine-guns, sub-machine-guns and other

military fire-arms and Projectors (other t than rev revolvers and

pistols) . -» Bree

93.04 Other fire-arms, including Very light pistols, pistols and revolvers for firing blank ammunition only line-throwing guns and the

like :

- A. Fire-arms imported by vr on a behalf of Government of Pakistan ... a - Free
- 3. Other. - - ~ ~ 92-1/2% ad val.

93.05 Arms of other descriptions, including air, spring and similar  
pistols, rifles and guns :

A, Rifles of .22 and 7 mm. bores ~ - a 25% ad val.

B. Other 5 - ~ - ~ =~ S2ALRY ad val,

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 1974 347

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Parts of arms, including gun barrel blanks, but not including parts of side-arms :

A. Parts of fire-arms of war, not including parts of revolvers and pistols - ns = - os

B, Others

@ Imported by or on behalf of the Government of Pakis-

(i) Other... ~ - ~ ~ ~

Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munition of war, and parts thereof ; ammunition and parts thereof, including cartridge wads ; lead shot prepared for ammunition :

A, Sporting ammunition 5

() Ammunition for rifles of .22 and 7 mm. bores ~

@#) Other \_ - - - ~ -

B, Other i

@ Imported by or on behalf of the Government of Pakis-

(d) Forming part of the equipment of a Commissioned or Gazetted in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniform —

(iif) Other... - - - \_ w-

Chairs and other seats (other than those falling within heading No. 94-02), whether or not convertible into beds, and parts

Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital -beds with mechanical fittings) ; dentists' and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles

Other furniture and parts thereof .. ~ ~ -

Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions,

pouffes and pillows)... ~ -

Worked tortoise-shell and articles of tortoise-shell :

A, Worked materia) .. - ~ - ~

B. Other... - ~ ~ - ~

\* Worked mother of pearl and articles of mother of pearl +

A. Worked material - - \_ -

B. Other. - - = - ~

Free

Free

50% ad vat.

25% adval.

92-1/2% ad val,

Free

Free

92-1/2% ad val.

125% ad val.

50% ad val.

125% ad vat.

92-1/2 % ad val.

62-1/2% ad val.

92-1 /2% ad val.

62-1/2% ad val.

92-1/2% ad val.

a 2 3

95.03 Worked ivory and articles of ivory :

- A. Worked material.... . ~ an ~ 62-1/2% ad val.
- B. Other we - -- - on ws 92-12% ad yal.

95.04 worked bor = {excluding whalebone) and articles of bone (ex-

- A. Worked material .. - - " we 62-1/2% ad val.

B. Other... - - - os 92-1/2% ad val.

95.05 Worked horn, coral (natural or agglomerated) and other animal

- A. Worked material ... . - . +» 62-1/2% ad vat.

B. Other... ~ . o vas «- 92-1/2% ad val.

95.06 Worked vegetable carving material (for example, ctozo) and  
articles of vegetable carving material :

- A. Worked material... o o 7 w 62-1/2% ad val.

B. Other. on . o we w+ 92-1/2% ad val.

95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum,  
agglomerated amber and agglonicated meerschaum, and

articles of those substances :

- A. Worked material... - - - - 62-1/2% ad val.

BY Other on - - w+ 92-1/2% ad val.

95.08 Moulded or carved articles of wax. of stearin, of natural gums  
or natural resins (for example, copal or rosin) or of modelling  
pastes, and other moulded or carved articles not elsewhere  
specified or included ; worked, unhardened gelatin (except  
gelatin falling within heading No. 35. 03) and articles of unhar-

dened gelatin :

- A. Worked, unhardened gelatin ws . w 62-1/2% ad yal.

B. Articles of medical and pharmaceutical use - . ~ Free

Cc. Other: - a . on . w 621/2% ad val, |

96.01 Brooms and brushes, consisting of twigs or other vegetable  
materials merely bound together and not mounted in a head  
(for example, besoms and whisks), with or without handles . 62-]/2% ad vat,

96.02 Other brooms and brushes (including brushes of a kind used as

parts of machines) ;\*paint rollers ; Squeegees (other # than roller  
62-1/2% ad val,

squeegees) and mors - ~

96.03 Prepared knots and tufts for broom or brush making — 62-1/2% ad val,

96.04 Feather dusters .. - - - - e 125% ad val,

96.05 Powder-puffs and pads for applying « cosmetics or toilet prepara-

tions, of any material. = -- — 125% ad val,

96.06 Hand seives and hand riddles, of any material :

A. Hand seives for use in laboratories =. - = 25% ad val,

B. Otber - ~ - 7 - = 621/2% ad val,

97.01 Wheeled toys designed to be ridden by children (for example, toy buggies and tricycles and pedal motor cars) ; or prams and 10} chairs \_ " ~ ~

97.02 Dolls ~ ~ ~ ~

97.03 Other toys ; working models of a kind used for recreational pur-

- ~ - - -

97.04- Equipment for parlour, table and funfair for adults or children (including billiard tables and pintables and table-tennis pear 1

A. Table-tennis balls, billiard balls ~ ~ ~

B. Other ~ " - - + e -

97.05 Carnival articles ; entertainment articles (for example, conjuring tricks and novelty jokes) ; Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)

97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading 97.04):

A. Tennis balls, squash balls, golf balls, golf sticks and tees ..

B. Other ~ oo - ~

97.07 Fish-hooks, line fishing rods and tackle ; fish landing nets and

butterfly nets ; decoy "birds" , lark mirrors and similar bunting or shooting requisites o ~ -

97.08 Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circuses, travelling mangeries and travelling theatres vs

98.01 Buttons and button moulds, studs, cuff-links, and \_press-

62-12% ad val.

62-1/2% ad val.

62-1/2% ad val,

25% ad val.

62-1/2% ad val.

92-112% ad val.

25% ad val.

62-1/2% ad val.

62-1/2% ad val,

92-12% ad val,

fasteners, including snap-fasteners and press-studs; blanks

and parts of such articles :

- A. Blanks and moulds ..
- B. Press-fasteners, including snap-fasteners and press-studs ..
- C. Other

98.02 Slide fasteners and parts thereof ..

98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05 :

A. Ball point pen and pencil refills

B. Other

98.04 Pen nibs and nib points :

- A. Gold and gold-plated pen nibs
- B. Other

62-1/2% ad val.

62-1/2% ad val.

92-1/2% ad val.

62-1/2% ad val,

92-1/2% ad val.

62-1/2% ad val.

62-1/2% ad val.

62-12% ad val.

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Pencils (other than pencils of heading No. 98.03), pencils, leads,

slate, crayons and pastels, drawing charcoals and  
writing and drawing ve chalks: tailors' and billiards chalks :

A. Lead, coloured and copying peacils

B. Other

Slates and boards, with writing or drawing surfaces, whether  
framed or not :

A. Unframed slates with writing surface

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 and similar ribbons, whether or not on spools ; ink-  
pads, with or without boxes

oe oe oe

Sealing wax (including bottle-sealing wax) in sticks, cakes or simi-  
far forms; copying pastes with a basis of gelatin, whether o or  
not on a paper or textile backing oe .

Mechanical lighters and similar lighters, including chemical  
and electrical lighters, and parts thereof. Ocluding flints and  
wicks

A. Mechanical lighters . . .

B, Other .

Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and Parts thereof]

A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes .

B. Other

Combs, hair-stides and the like

Corset busks and similar supports for articles of apparel or clothing accessories... . +

Scent and similar sprays of a kind used for toilet Purposes, and mounts and heads therefor -

Vacuum flasks and other vacuum vessels, complete w with cases; parts thereof, other than glass inners an

Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing :

Paintings, drawings and pastels, executed entirely by hand, {other than industrial drawii falling within heading No. 49.06 and other than hand-painted or hand decorated manuiactured articles' . . oe .

92-1/2% ad val.

50% ad val,

25% ud val,

50% ud val.

50% ad val.

37-1/2% ad val.

50% ad val.

MARZ, ad a aoe

Re oo Per is higher,

92-1/2% ad val.

62-1/2% ad val,

92-1/2% ad val.

125% ad val.

92-1/2% ad val.

92-1/2% ad vat.

62-1/2% ad val.

62-1/2% ad val.

50% ad val.

1 2 3

99.02 Original engravings, prints and lithographs + .-' 50% ad val,

99.03 Original sculptures and statuary, in any material .. -. 50% ad val,

#### 99.04 Postage, revenue and similar stamps (including stamp-postmarks

and franked envelopes, letter-cards and the like), used, or

if unused not of current or new issue in Pakistan . - . 50% ad val.

99.05 Collections and collectors, pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest +. Free

99.06 Antiques of an age exceeding one hundred years o. es Free

ASLAM ABDULLAH KHAN,  
Secretary.

rr,

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