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ISLAMABAD, THURSDAY, JUNE 27,-1991

PART I
Acts, Ordinances, President's Orders, and Regulations
NATIONAL ASSEMBLY SECRETARIAT
Islamabad, the 27th June, 1991 ;

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 20th June, 1991, and is hereby published for general information.

AcT No. XID OF 1991
An Act to give effect to the financial proposals of the Federal Government for the
year beginning on the first day of July, 1991 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, 1991, and to amend certain laws for the purposes hereinafter appearing:

Tt is hereby enacted as follows:

|, | Short title, extent and commencement.—{ 1) This Act may be called Finance Act, 1991.

(2) It-extends to the. whole of Pakistan.

(3) dt shall come into force at. once.

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{3170(91) Ex: Gaz.) '
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2. Amendment of Act I of 1944.—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:—

(1)

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

“(ccee) “establishment” includes an undertaking, firm or company,

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whether incorporated or not, an association of persons and an individual”;

in section 3, after sub-section (7), the following new sub-sections shall be added, namely —

“(8) With the prior approval of the Federal Government, the Central Board of Revenue may, in lieu of levying and collecting under sub-section (1) duties of excise on excisable goods and excisable services, by notification in the official Gazette, levy and collect such fixed amount of duties of excise, as it may deem fit, on any goods or class of goods or on any services of élass of services, payable by any establishment or undertaking producing or manufacturing such goods or providing or tendering such services,

(9) For the levy and collection of a fixed amount of duties of excise under sub-section (8), the Board may—

(a) prescribe, inter alia,—

(i) the manner and the time at which such amount shall be payable; and

(ii) the period for which the amount so fixed shall be effective; and

(b) appoint, empower or constitute any agency, authority or committee, as it may deem fit, to receive, gather, collate and analyse such information or documents, and summon any person, as may be necessary, for making recommendations for consideration of the Board.”;

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

(2) the issue of a notification under sub-section (4) of section 3 shall not affect the liability of any excisable goods produced or

manufactured in a factory or brought into such factory for any purpose and not cleared therefrom or from a bonded warehouse on payment of excise duty before the date of coming into force of such notification and the provisions of such notification shall not apply in respect thereof.”*;

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{4)- for section 11 the following shall be substituted, namely :—

“IL. Recovery of Government dues—{1) Where any duty, tax or any other levy under this Act or under any other law for the time being in force or under any bond or other instrument executed or penalty adjudged thereunder is not paid within the time in which it was required to be paid, the officer empowered by the Central Board of Revenue may, at any time.-

(a) deduct, or require any other officer of Customs, Central Excise or Sales Tax to deduct, such amount from any money owing to such person which may be under the control of the Customs, Central Excise or Sales Tax authorities; or

(b) recover, or require any other officer of Customs, Central Excise or Sales Tax to recover, such amount by detaining and selling any goods belonging to such person which are under the control of the Customs, Central Excise or Sales Tax authorities; or

(c) recover, or require any other officer of Customs, Central Excise or Sales Tax to recover, such amount by a notice in writing to any person owing any money to the person from whom such duty may be recoverable or deduct to pay to such officer the amount specified in the notice, or the whole of such money if it is less than the amount so recoverable or due, within seven days of the notice or within such longer time as may be allowed by such officer.

(2) if the amount cannot be recovered in the manner provided in sub-section (1), the appropriate officer may serve upon the defaulter a notice in the prescribed form requiring him to pay the amount specified in the notice within such time as may be so specified.

(3) If the amount referred to in the notice under sub-section (2) is not paid within the time specified therein or within the extended time, if any, allowed by the appropriate officer, the appropriate officer may proceed to recover from the defaulter the said amount by one or more of the following modes, namely:—

(a) in case of services, attachment of the day to day charges for the excisable services tendered or provided or attachment and sale of the building, land, plant or equipment in any premises where excisable services are rendered or provided or attachment and sale of any movable or immovable property of the defaulter; or

(b) in case of goods, attachment and sale of the excisable goods or the building, land, plant, machinery, equipment or any other goods or property in any premises where excisable goods are manufactured

or warehoused or any movable or immovable property of the defaulter;

(c) appointment of a receiver for the management of the movable or ,
immovable property of the defaulter.

(4) For the purpose of recovery of duty, or other levy under sub-section (3), the appropriate officer shall have the same powers which, under the Code of Civil Procedure, 1908 (V of 1908), a civil court has for the purpose of the recovery of an amount due under a decree.

(5) The appropriate officer may, instead of taking action under sub-section (3) or simultaneously with action under that sub-section, prepare a certificate signed by him specifying the amount due from the person liable to pay it and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover the amount specified in the certificate as if it were an arrear of land revenue.

(6) The Central Board of Revenue may make rules regulating the procedure for recovery of duty, tax or other levy under this section and any other matter connected with or incidental to the operation

~_ of this section." ; and

5. The First Schedule to the said Act shall be amended in the manner specified in the First Schedule to this Act.

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

(1) 'in section 2, in clause (e), in sub-clause (ii), the following Explanation

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shall be added at the end and shall be deemed always to have been so added, namely :—

"Explanation —For removal of doubt, it is hereby declared that

immovable property and the purpose, referred to in this sub-clause, includes—

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

(Gi) immovable property held for the purpose of construction and letting out of property; and

(ii) immovable property held for the purpose of construction and sale of property." ; and

in section 25, in sub-section (1), in the Explanation —

(a). in clause (a), for the word "Commissioner" the words "Central Board of Revenue" shall be substituted; and

(b) in clause (c), for the words "Regional Commissioner" the words "Central Board of Revenue" shall be substituted, -

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

(1) after section 18, the following new section shall be inserted, namely:

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“IBA.

Special customs duty on imported goods—The Federal Government may, by notification in the official Gazette, levy a special customs duty on the importation of such of the goods specified in the First Schedule as are of the same kind as goods produced or manufactured in Pakistan, at a rate not exceeding the rate of the duty of excise leviable under the Central Excises and Salt Act, 1944 (I of 1944), on the goods produced or manufactured in Pakistan:

Provided that the exemption of any goods [rom the whole or any part of the duty of excise for the time being in force shall not prevent the Federal Government from levying a special customs duty on the importation of goods of the same kind:

Provided further that, for the purposes of the Sales Tax (Amendment) Act, 1990 (VII of 1990), the special customs duty shall not constitute a part of the value of supply.”;

in section 31A, in sub-section (1), the commas, figures, words and brackets “, section 2 of the Finance Ordinance, 1982 (XII of 1982), and section 5 of the Finance Act, 1985 (1 of 1985), and the anti-dumping or countervailing duty imposed under the Import of Goods (Anti-dumping and Countervailing Duties) Ordinance, 1983 (TIL of 1983),” shall be omitted; ,

in section 81, for sub-section (2) the following shall be substituted. namely :—

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where any goods are allowed to be cleared or delivered on the basis of such provisional assessment, the amount of duty actually payable on those goods shall be finally assessed within one hundred and eighty days of the date of provisional assessment:

‘Provided that the Collector of Customs may, under

circumstances of exceptional nature, extend the period for final assessment by not more than ninety days, after recording such circumstances.

On completion of such assessment, the appropriate officer shall order that the amount already paid or guaranteed be adjusted against the amount payable on the basis of final assessment, and the difference between the two amounts shall be paid forthwith to or by the importer or exporter, as the case may be.

If the final assessment is not completed within the period specified in sub-section (2), the provisional assessment shall become final."";

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(4) the amendments set out in the Second Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and

(5S) in the Second Schedule to the Customs Act 1969 (IV of 1969), after the words "the Second Schedule" the brackets and words "(Export Tariff)" shall be inserted."

5. Amendment of Ordinance XXXI of 1979.—(1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely :—

(1) in section 2, after clause (21), the following new clause shall be inserted, namely :—

"(21A) "finance society" includes a co-operative society which accepts

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money on deposit or otherwise for the purpose of _ advancing loans or making investments in the ordinary course of business :"; in section 9, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, and shall be deemed always to have been so added, namely :—

"Provided that where, by virtue of an amendment in the First Schedule, the rate of income tax, for the purpose of assessment in respect of any assessment year, is altered. the rate of income tax existing prior to the said alteration shall continue to apply in respect of any assessment year to which the said existing rate is applicable";

in section 10, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, and shall be deemed always to have been so added, namely ;—

"Provided that where. by virtue of an amendment in the First Schedule, the rate of super tax and surcharge, [or the purpose of assessment in respect of any assessment year. is altered. the rate of super tax and surcharge existing prior to the said alteration shall continue to apply in respect of any assessment year to which the said existing rate is applicable." ;

(2) in section 24, in clause (ec)—

(a) for the word "thirty" the word "forty" shall be substituted; and

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in the proviso,—

(i) in clause (i), for the words “two hundred and forty” the words “three hundred and sixty” shall be substituted; and

(ii) in clause (ii), for the word “twenty” the word “thirty” shall be substituted;

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(3) in section 47, for sub-sections (3) and (3A) the following shall be substituted, namely—

“(3) The sum eligible for allowance under sub-section (1), in respect of donations to any institution or fund referred to in clause (d) of sub-section (1), shall not exceed five hundred thousand rupees.

(3A) The aggregate of allowances, under sub-section (1), in respect of donations, subject to the limit specified in sub-section (3), shall not exceed—

(i) in the case of a company, ten per cent of the total income:
and

(ii) in any other case, twenty-five per cent of the total income.”;
(4) in section 50.—

(a) in sub-section (2A), after the word “company”, the commas, words, brackets, letters and figures “*, or any company referred to in sub-clauses (a) and (b) of clause (16) of section 2, or any finance society” shall be inserted;

(b) in sub-section (4),—

(i) after the word and comma “company,” the words and comma “or a registered firm,” shall be inserted; and

(ii) the commas and words “, where the total value in any financial year, of goods supplied or contracts executed exceeds fifty thousand rupees, or of services tendered exceeds ten thousand rupees,” shall be omitted;

(c) in sub-section (4A),—

(i) after the word and comma “company,” the words and comma “a registered firm,” shall be inserted;

(ii) the commas and words “, where such payment, in any

financial year, exceeds fifty thousand-rupees,” shall be omitted; and

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

“Provided that the Central Board of Revenue may, by notification in the official Gazette, specify—

(i) special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this sub-section in respect of specified payments: and

(ii) any payer or recipient or class of payers or recipients to

whom the provisions of this sub-section shall not apply,”;

(d) for sub-section (6A) the following shall be substituted, namely: —

“(6A) The principal officer of a company shall, at the time of making payment to a shareholder, not being a company, on account of dividends, deduct tax at the rate specified in the First Schedule;

Provided that the Central Board of Revenue may, by notification in the official Gazette, specify—

(i) special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this sub-section in respect of specified payments; and

(ii) any payer or recipient or class of payers or recipients to whom the provisions of this sub-section shall not apply.”;

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

“Provided that the Central Board of Revenue may, by notification in the official Gazette, specify—

(i) special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this sub-section in respect of specified payments; and

(ii) any payer or recipient or class of payers or recipients to whom the provisions of this sub-section shall not apply,”;
and

(f) after sub-section (7C), the following new sub-section shall be inserted, namely :—

“(7D) Any person responsible for making any payment by way of profit or interest on bonds, certificates, debentures, securities or instruments of any kind issued by any banking company, or any company referred to in sub-clause (a) or sub-clause (b) of clause (16) of section 2, or any local authority, or any finance society, not being a payment to which sub-section (2) of section 50 applies, shall deduct advance tax, at the time of making such payment, at the rate specified in the First Schedule ;

(4A) in section 53, in sub-section (1), after the word and fyure “section 27”, the words, figures and letters “or section \$0B or section -80C” shall be inserted;

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(5) after section 59B, the following new section shall be inserted, namely:—

“59C.

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Fixed Tax—(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue may make a scheme of fixed tax for persons maintaining small establishments to carry on any business or profession, whereunder an assessee may opt to pay a fixed amount of tax without being required to furnish a return of his total income under section 55 or section 56 and payment of such tax shall be deemed to have been made in pursuance of an assessment made under section 59A.

The scheme referred to in sub-section (1) may provide for such classes of persons by whom fixed tax may become payable*, at such rates, and in such areas, as may be specified in the scheme.

The Central Board of Revenue may, by notification in the official Gazette, make provisions relating to the payment and collection of, or any other matter connected with or incidental to, the fixed tax.”;

(6) in section 66A, after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A). The provisions of sub-section (1) shall, in like manner, apply —

(a) where an appeal has been filed under sections 129, 134 and 137, or a reference has been made under section 136, against an order passed by the Income Tax Officer; and

(b). where an appeal or reference referred to in clause (a) has been decided, in respect of any point or issue which was not the subject matter of such appeal or reference.”;

(7) after section 80AA, the following new section shall be inserted. namely :—

“80B.

(2)

Tax on income of certain persons from dividends and bank profits, etc. 1) Notwithstanding, anything contained in this Ordinance or any other law for the time being in force, where any amount referred to in sub-section (2) is received by or accrues or arises or is deemed to accrue or arise to any resident being an individual,

unregistered firm, association of persons, Hindu undivided family of artificial juridical person referred to in clause (32) of section 2. the whole of such amount shall, be deemed to be income of such person and tax thereon shall be levied at the rates specified in the

First Schedule.

The Amount referred to in sub-section (1) shall be the following.
namely:— \

(a) dividend on which tax is deductible under sub-section (6A) of section 50;

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(b) interest or profit on which tax is deductible under sub-section (2A) of section 50;

(c) interest or profit on which tax is deductible under sub-section (7D) of section 50; and

(d) _ prizes and winnings on which tax is deductible or collectable under sub-section (7C) of section 50.

Nothing contained in this Ordinance shall be so construed as to authorise any allowance or deduction against the income as determined under sub-section (1) or any refund of tax deducted or collected under section 50 or set off of any loss under any provision of this Ordinance.

Where the assessee has no income other than the income referred to in sub-section (1) in respect of which tax has been deducted or collected, the tax deducted or collected under section 50 shall be deemed to be the final discharge of the tax liability of the assessee under this Ordinance and he shall not be required to file the return of total income under section 55.

In a case to which sub-section (4) applies, an order under section 59A 'shall be deemed to have been made in respect of income referred to in sub-section (1)'.":

after section 80B; inserted as aforesaid, the following new section shall be inserted) namely:—

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Tax on income -of certain contractors and importers.—4\)
Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where any amount referred to in sub-section (2) is received by or accrues or arises or is deemed to accrue or arise to any person, being a resident, the whole of such amount shall be deemed to be income of the said person and tax thereon shall be charged at the rate specified in the First Schedule,

'The amount referred to in sub-section (1) shall be the following.

namely '≈~ '

(a) the amount, representing, payments, on which (ay is deductible under sub-section, (4), of section 50. other than payments on account of services rendered: and

(b)'! the mount a§-computed' for purpose of collection of tax under *Sub-séction (5) of section 50 in respect of goods imported, not being goods imported 'by an industrial undertaking as raw material Jor its own consumption

Nothing contained in this Ordinance shall be so construed as to

authorise any allowance or deduction against the income as

' determined under sub-section (1) or any refund of tax deducted or

collected under section 50 or set off of any loss under any provision of this Ordinance,

(4)

Where the assessee has no income other than the income referred to in sub-section (1) in respect of which tax has been deducted or collected, the tax deducted or collected under section 50 shall be deemed to be the final discharge of his tax liability under this Ordinance and he shall not be required to file the return of total income under section 55;

Provided that, in respect of the assessment year commencing on the first day of July, 1991, where the tax deducted or collected in the preceding financial year under sub-section (4) or sub-section (5) of section 50 is less than the tax payable under this section, the

tax so deducted or collected shall not constitute full and final

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discharge of the tax liability of the assessee and he shall be required to pay the amount representing the difference between the tax payable under this section and the tax so deducted or collected and all the provisions of this Ordinance shall apply accordingly.

Where an assessee, while explaining the nature and source of any sum, investment, money, valuable article, excess amount of expenditure, referred to in section 13, takes into account any source of income which is subject to tax in accordance with the provisions of this section, he shall not be entitled to the credit of any sum as is in excess of an amount which if taxed at a rate or rates, other than the rate applicable to income chargeable to tax under this section, would have resulted in tax liability equal to the tax payable in respect of income under section.

For the purpose of determining the share of a partner of a firm out of the income of the firm as is determined under section 80B or this section, the said income of the firm shall be taken to be an amount which if taxed at the rate or rates, other than the rate applicable to income chargeable to tax under section 80B or this section, would have resulted in tax liability equal to the tax payable in respect of income under section 80B or this section.

In a case to which sub-section (4) applies, an order under section

59A shall be deemed to have been made in respect of income referred to in sub-section (1). 42

(9) after-section 80C, inserted as aforesaid, the following new section shall be inserted, namely :—

“80D.

Minimum tax on income of certain companies—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where no tax is payable by a company resident in Pakistan or the tax payable is less than one-half per cent of the amount representing its turnover from all sources, the

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aggregate of the declared turnover shall be deemed to be the income of the said company and tax thereon shall be charged in the manner specified in sub-section (2).

(2) The company referred to in sub-section (1) shall pay as income tax—

(a) an amount, where no tax is payable, equal to one-half per cent of the said turnover; and

(b) an amount, where tax payable is less than one-half per cent of the said turnover, equal to the difference between the tax payable and the amount calculated in accordance with clause (a).

Explanation,—For the removal of doubt it is declared that “turnover” means the gross receipts, exclusive of trade discount

shown on invoices or bills, derived from sale of goods or from rendering, giving or supplying services. or benefits or from execution of contracts.”;

in section 85, in sub-section (2), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that, where the assessee files an appeal under section 129 after the thirtieth day of June, 1991, in respect of an order relating to the sum payable as specified in the notice under sub-section (1), the payment of the said sum shall be deemed to have been stayed till the decision in appeal under the said section.”;

in section 89, for the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, where the payment of tax is deemed to have been stayed under the proviso to sub-section (2) of section 85, additional tax at the rate of twenty-four per cent per annum shall be paid in respect of the tax demand payable after giving effect to the order under section 129; and such additional tax shall be calculated from the date of payment given in the notice under sub-section (1) of section 85 in respect of the order appealed against to the date of payment.”;

in section 105; in sub-section (1), after the word "invests", the commas, words and figure, "at any time before the first day of July. 1991." shall be inserted;

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in section 105A, in sub-section (1), after the word "invests", the commas, words and figure ",at any time before the first day of July, 1991," shall be inserted;

in section 106, in sub-section (1), after the word "invests", the commas, words and figure ", at any time before the first day of July, 1991," shall be inserted;

in section 107, in sub-section (1), for the figure "1993", the figure * 1991" shall be substituted;

in section 108, after the figure and letter 143A", the comma, figure and letter ",143B" shall be inserted;

in section 132, after sub-section (4), the following new sub-sections shall be added, namely:—

"(5) Where no order under sub-section (1) is made before the expiration of three months from the end of the month in which the appeal is presented, the relief sought through the said appeal shall be deemed to have been given and all the provisions of this Ordinance shall have effect accordingly:

Provided that, where the hearing of appeal is adjourned for any period on the request of the appellant, the said period shall be excluded: while computing the aforesaid period of three months:

Provided further that nothing contained in this sub-section shall apply to any appeal presented before the first day of January, 1992,

(6) The provisions of sub-section (5) shall not apply unless a notice by the appellant stating that no order under sub-section (1) has been made is personally served by the appellant on the Appellate Assistant Commissioner not less than thirty days before the expiration of the period of three months.";

in section 133, in sub-section (3),—

(a) for the words, commas, figures and brackets "a person who has.

for a period of not less than ten years, practised professionally as a

_ Chartered. Accountant within. the meaning of the Chartered

Accountants Ordinance, 1961 (X of 1961)" the words and commas

"an officer of the Income Tax Group equivalent in rank to that of

a, Regional Commissioner of Income Tax" shall be substituted;
and).

(b) the proviso shall be omitted;

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or

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in section 134, in sub-section: (6). in the second proviso, for th word
"three" the word "six" shall be substituted;

in section 135, after sub-section (7), the following new sub-section shall
be inserted, namely:—

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Where no order under this section is made before the expiration of
six months from the end of the month in which the appeal under
sub-section (1) 'of section: 134 is' presented, the relic! sought
through the suid appeal shall be deemed to have been given and all
the provisions of this Ordinance shall have effect accordingly:

Provided that, where the hearing of appeal is adjourned for
any period on the request of the appellant, the said period shall be
ex.luded while computing the aforesaid period of six months:

Provided further that the provisions of this sub-section shall
come into force on such date, not being later than the first day of
July, 1992, as may be notified by the Income Tax Appellate
Tribunal in the official Gazette.";

in section 138, in sub-section (5),—

in clause (cc), the word "and" appearing at the end shall be
omitted; and

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

"(ecc) where, in pursuance of an order by the Commissioner under
clause (c) of sub-section (1) of section 5, an Inspecting
Assistant Commissioner exercises the powers of an Income
Tax Officer, references to "Commissioner" shall be deemed
to be references to "Regional Commissioner"; and";

22) after section 143A, the following new section shall be inserted,

namely:—

“1438;

Statement regarding certain' assesseees. —Every person whose income is chargeable under section 80B'or section 80C shall, on or before the thirtieth day of September in each year, furnish to the Income Tax Officer, or any other officer authorised in this behalf by the Central Board of Revenue, a statement showing such particulars relating to his income for the preceding financial year,

and in such form, and verified. in such manner, as may be prescribed”;

(23) after section 164, the following new section shall be inserted, namely :—

“164. Power to collect information regarding exempt income.—The Central Board of Revenue may, by notification in the official — Gazette, authorise any department or agency of the Federal Government to collect and compile any data in respect of incomes from industrial and commercial undertakings which are exempt under the Second Schedule.”*;

(24) after section 165, the following new section shall be inserted, namely :—

“165A. Authority of approval—The Central Board of Revenue may, by general or special order in writing, authorise the Regional Commissioner or the Commissioner to grant approval in any case where such approval is required from the Central Board of Revenue under any provision of this Ordinance.” ;

(25) in the First Schedule, —
(a) in Part 1—

(i), for paragraph A the following shall be substituted,
, namely, —

“A. In the case of every individual, unregistered firm, association of persons, Hindu undivided family and artificial juridical person referred to in clause (32) of section 2, not being a case to which paragraph B of this Part applies:— ~”

(1) Where the total income (excluding income to which sections 80B and 80C apply), does not exceed, Rs, 100,000, the income tax shall be charged at the rate of ten per cent of the total

>, income:

Provided that —

(a) no income tax shall be payable by an
“assessee where his total income does not exceed —

, i) Rs, 40,000, in case the total income consists of, or includes, any income chargeable under the head ‘Salary’.

and such income constitutes more than fifty per cent of his total income ;
and

(ii) Rs. 30,000, in other cases ;

C)

Or

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fb) the income tax payable shall be reduced

(i) Rs. 4,000, in case the total income consists of, or includes, any income chargeable under the head 'Salary', and such income constitutes more than fifty per cent of his total income;

and

(ii) Rs. 3,000, in other cases;

(c) notwithstanding anything contained in this Schedule, no reduction in: income tax or super tax, under sub-paragraph (2) of paragraph A of Part IV, shall be admissible ; and

(d

—

notwithstanding anything contained in this Ordinance, no rebate for any allowance under sections 39, 40, 41, 42, 43, 44, 44A or 46 shall be admissible.

Where the total income (excluding income to which sections 80B and 80C apply) exceeds

Rs. 100,000, the income tax shall be charged at

the following rates —

1. Where the total Rs. 7,000 plus 20 per cent of the income exceeds per cent of the Rs. 100,000 but amount exceeding does not exceed Rs. 100,000.

Rs. 260,000.

2: Where the total Rs. 27,000 plus 30 per cent of the income exceeds per cent of the Rs. 200,000 but amount exceeding does not exceed Rs. 200,000.

5 Where the total Rs. 57,000 plus 35
income exceeds per cent of the
Rs. 300,000. amount exceeding,

Rs. 300,000.

Provided that

fa)

(©)

notwithstanding anything contained

in this Ordinance, no rebate for any

allowance under section 39, 40, 41, 42, 43, 44, 44A or 46 shall be admissible;

where the total income exceeds Rs. 100,000, the income tax payable shall not exceed an amount equal to—

(i) income tax which would have been payable if the total income “were Rs. 100,000, plus :

(ii) an amount equal to 50 per cent of the amount by which the total income exceeds Rs. 100,000;

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 IJ 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 thirty-five per cent of the total income of such Partner (including his share of income, profits and gains of the firm before the deduction of super tax), the amount of income tax payable by him under this paragraph shall be

reduced by the amount of such

“excess.” ;

é4

(PARTI «

(ii) for paragraph CC the following shall be substituted,
namely ;—

“CC.

In the case of every individual, un-registered firm,

»-association of persons, Hindu undivided family and

artificial juridical person referred to in clause (32) of
section 2, being resident in Pakistan during the
corresponding income year, not being a case to which

paragraph B of this Part applies,—

{a)

(b)

(c)

(d)

on the dividend income;

on the income by way of
prize on a prize bond or
income representing
winnings from a raffle,
lottery or cross-word puzzle;

on the income representing
profit or interest on an
account or deposit main-
tained with any banking
company, or any company
referred to in sub-clauses (a)
and (b) of clause (16) of
section 2 or any finance
society; and

on the income representing
profit or interest on bonds,
certificates, debentures, and
instruments of every kind
issued by any banking
company, or any company
referred to in sub-clause (a)

and (b) of clause (16) of

section 2, or any local
authority, or any finance
society;

Ten per cent
of such
income.

Seven and
one-half per
cent. of such
income,

Ten per cent
of such in-
come.

Ten per cent
of such in-
come.”

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 2u1

(iii) after paragraph CC, the following new paragraph shall «be inserted, namely,—

“CCC. In the case of every person to whom section 80C applies, —

(a)

(b)

(c)

(d)

on the income representing
payments on account of
execution of contracts other
than the income to which
sub-paragraph (b) or (c)
applies;

on the income representing
payments on account of
supply of rice, cotton, cotton
seed and edible oils;

on the, income representing
payments on account of
supplies other than those
teferred to in sub-paragraph
(b); and

on the income representing
value of goods imported.

Three per cent of
such income.

One and one half
per cent of such
income.

Two and one half
per cent of such
income.

Two per cent of the
value of such goods
as determined for
the purposes of de-

duction of advance
tax under sub-
section (5) of sec-
tion 50.” ;

(iv) for paragraph DD the following shall be substituted,
namely —

“DD, Rate of income tax for the
purposes of deduction under sub-

section (2A) of section 50.

Ten per cent of such
income”;

(v) for paragraph E the following shall be substituted,
namely ;—

“B. Rates for collection of income tax under sub-section (4)
of section 50,—

(a)

where the payment is made
on account of execution of
contracts, other than the

Three per cent of the
amount of pay-
ment,

(vi)

(vii)

(viii)

(b)

vayments ta which® eh

applies;

(b) where the payment is made One and one half
on account of supply of rice, per cent of the
cotton, cotton seed or edible amount of pay-
oils; ment.

(c) where the payment is made Two and one half

on account of supply of per cent of the
goods other than those amount of pay-
referred to in sub-paragraph ment.

(b); and

(d) where the payment is made Five per cent of the
on account of services amount of pay-
rendered, ment.”; and

for paragraph F the following shall be substituted,
namely :—

*

, “F. Rate for collection of income Two per cent.”;

tax..under sub-section (5) of
section 50,

for paragraph GG the following shall be substituted,
namely :—

“GG. Rate of deduction of Ten per cent of such
income tax under sub-section (6A) amount.”; and
of section 50.

after paragraph HHH the following new paragraph shall be

added, namely :—

“J. Rate of deduction of income — Ten per cent of such tax under ‘sub-section (7D) of amount.’; section 50.

in Part I],—

(i) in paragraph A, in sub-paragraph (1), for the semi colon at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided further that no rebate under clauses

Part I]

(ii)

(c) in Part IV—

Pi

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- (i), (ii), (iv), (v) and (vi) of this sub-paragraph shall be
allowed in respect of any assessment year commencing
on or after the first day of July, 1992.”

; and,

for paragraph C the following shall be substituted,

namely:—

“C.. In the case of every registered firm,—

(1)

(2)

(3)

(4)

(5)

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

Where the total
income exceeds
Rs. 30,000 but
does not exceed
Rs. 80,000,

Where the total
income — exceeds
Rs. 80,000 but
does exceed
Rs. 130,000.

Where the total
income exceeds
Rs. 130,000 — but
does not exceed

Rs/180,000.

Where the total
income exceeds
Rs. 180,000.

Nil

5 per cent of the
amount exceeding
Rs. 30,000.

Rs.2,500 plus 10
per cent of the
amount exceeding

Rs.80,000.

Rs,7,500 plus 15
per cent of the
amount exceeding
Rs. 130,000.

Rs.15,000 plus 25
per cent of the
amount exceeding
Rs. 180,000.

“Explanation—For the removal of doubt, it is
hereby declared that the term “total income”
referred to.in this paragraph does not include
income to which. section 80C applies.”.

(i) in paragraph A, after sub-paragraph (2B), the
following new. sub-paragraph shall be inserted,

namely :—

“QC) Where the total income of an assessee includes
any profits and gains derived from import of
‘goods or wholesale business, the tax payable by
him shall be reduced by an amount equal to. five
per cent of the said tax, if the furnishes complete”
details of sales indicating the amount of sales and
the names and full addresses of the purchasers.

(2D) Where an assessee, being an individual and resident in Pakistan, incurs any personal expenditure on legal or medical services and furnishes along with his return of total income the receipts bearing names and complete addresses of the medical or legal practitioners, a rebate in tax computed at the average rate of tax shall be allowed to him on the total amount of such receipts.” ; and

(ii) in paragraph B, sub-paragraph (4) shall be omitted;

(26) in the Second Schedule,—

(a) in Part I,—

@

(i)

(iii)

(iv)

in clause (17), for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely :—

“Provided that, with effect from an assessment year commencing on or after the first day of July, 1992, this clause shall have effect as if the words “over sixty years of age” were omitted, so however that exemption under this clause shall apply in respect of pension from one employer only;

Provided further that exemption under this clause shall not apply in respect of a retired person who works for the same employer in any capacity for any remuneration or reward.” ;

in clause (74), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely ;—

“Provided that exemption under this clause shall not apply in respect of any interest or profit received after the thirtieth day of June, 1991, ”*;

in clause (79A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely;—

“Provided that nothing contained in this clause shall

apply in respect of return on bonds issued on or after the first day of July, 1991.";

in clause (79B), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be

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(¥)

(vi)

(vii)

(vila)

added, namely —

“Provided that nothing contained in this clause shall apply in respect of return on bonds issued on or after the first day of July, 1991.”;

in clause (80), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided further that nothing contained in sub-clauses (a), (aa), (aaa), (b), (c) and (f) shall apply in respect of any income from dividends received by an assessee on or after the first day of July, 1991.”;

after clause (86), the following new clause shall be added, namely,—

‘(86A) Profits and gains derived by an assessee from the running of any educational institution set up between the first day of July, 1991, and the thirtieth day of June, 1995, both days inclusive, for a period of five years beginning with the month in which institution is set up.’;

in clause (102A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that, in respect of a poultry farm or a fish farm established after the thirtieth day of June, 1991, this clause shall have effect as if for the word “five” the word “eight” were substituted.” ;
in clause (108), for the figure “1991” the figure “1993” shall be substituted, and

(viii) in clause (116), for the figure 1992” the figure “1994” shall be substituted;

(b) in Part III, after clause (7), the following new clause shall be added, namely :— |

“Reduction in tax on export of certain goods 8) Subject to

the provisions of sub-paragraph (2) of paragraph A of Part IV of the First Schedule, the income tax and super tax payable in respect of income tax export of ceramic tiles and wares exported on or after the first day of July, 1991, shall be reduced by seventy five per cent.”> and,

(c) in Part IV, clause (2) shall be omitted; and

wh

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(A) in rule 6, the words and-comma “or class of assets. as the case may be” shall be omitted):

{B) in rule 7,—

(i) in clause (a), the words “or class of assets” shall be omitted;

Gi) in clause (b),—

(a) for the words “class of assets” the word “asset” shall be substituted; and

(b) the word “and” in the end shall be omitted;

(iii) clause (c) shall be omitted;

(iv) for the words and commas “class of assets or asset, as the case may be, appearing in clause (c), the word “asset” shall be substituted; and

(vy) the proviso shall be omitted; and

(€) in rule 8,—

,

(i) sub-rule (1) shall be omitted;

(ii) in sub-rule (5), in the second proviso, for the word “two hundred and fifty”, twice occurring, the words “six hundred” shall be substituted;

(iii) in sub-rule (7), the words “or class of assets”, wherever occurring, shall be omitted; and

(iv) in sub-rule (8), in sub-clause (a), for the words “two hundred and fifty” the words “six hundred” shall be substituted.

(2) The provisions of —

(a) clause (7) of sub-section (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1992, and clauses (8) and (9) of sub-section (1) shall. for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1991;

(b) paragraph (i) of sub-clause (a) of clause (25) shall—

(i) for the purposes of deduction of tax from salaries take effect on the first day of July, 1991; and

(ii) for the purposes of assessment of incomes in respect of the assessment year commencing on or after the first day of July, 1992; take effect on the first day of July, 1992;

(e) paragraph (iii) of sub-clause (a) of clause (25) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1991, and paragraph (ii) of sub-clause (a) of clause (25); paragraph (ii) of sub-clause (b) of clause (25) and paragraphs (ii) and (iv), of sub-clause (C) of clause (27) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day, of July, 1992;

(d) paragraphs (iii), (iv), (v), (vi), (vii) and (viii) of sub-clause (a) of clause (25) shall, for the purposes of deduction or collection of advance tax, take effect on the first day of July, 1991; and

(e) paragraph (1) of sub-clause (c) of clause (25) shall take effect from the assessment year commencing on or after the first day of July, 1992.

6. Amendment of Finance Ordinance, 1982 (XII of 1982).—The following further amendment shall be made in the Finance Ordinance, 1982 (XII of 1982), and shall be deemed always to have been so made, namely:—

After section 2, the following new section shall be inserted namely:—

“2A. Effective rate of surcharge Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of surcharge leviable under section 2 applicable to any goods shall include the amount of the said surcharge that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from the said surcharge whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.”, © |

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

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

“6. Effective rate of igra surcharge. —Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of igra surcharge leviable under

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section 5 applicable to any goods shall include the amount of igra surcharge that may have become payable in consequence: of the withdrawal of the whole or any part, of the exemption from igra surcharge whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect. thereof.”

£5; ‘Amendment of ‘Act Y of 1989, —The following amendment shall be made in the Finance Act, 1989 (V of 1989), namely —

in section’, in sub-section (1), after the words ‘insurance’? eat the end, ‘the’ comma and words “ except life insurance” shall be added.

9. Amendment of Sales Tax (Amendment) Act, 1990.—The following amendments shall be made in, the Sales Tax (Amendment) Act; 1990 :—

(1) in section’ f, in sub-section Ms, the brackets and word “(Amendment)” shall be omitted;

(2) in section 2,—

(a) after clause Hoge ‘be following new - clanse shall be inserted, namely :—

“(QA)” “associated persons” means’ any two or more persons mn interconnected with’ each! other in the” following way, namely —

O. if the persons, being companies or undertakings, are bees “under common management or control or one is the subsidiary of the. other;

‘Gi if a person who is the owner or partner or director of a company. or undertaking, or who, directly or

. , ‘indirectly, holds or controls twerity per cent shares in such’ Company ‘dr undertaking, is also the owner, “partner or director of ‘another company or agen 4 undertaking, or, directly” or indirectly, holds or ae , “Controls twenty peér cent’ shares in that company or

undertaking;”;

(b) after clause:(6), the following, new clause shall. be finer, sue | Mamely {

“(6A)” “establishment” means an undertaking, firm or company, whether “incorporated or not, an association of persons or an individual.”:

©. “after clause QI), The following new clause shall be inserted, namely:—

“tay “similar supply”, in relation ‘to the open market price of goods,

oo)

' means any other supply 'of goods which closely or substantially resemble the characteristics, quantity, components and materials of the aforementioned goods.' :

3

(d) -after 'clause (31)' the following new clause' shall' be inserted: --

"(31-A) "wholesaler" means any person who carries on, whether regularly or otherwise, the business of buying and selling goods by wholesale or of supplying 'or distributing goods, directly or

"indirectly, by wholesale "for cash or deferred payment or for 'commission 'or other valuable consideration;"; and |

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

"(4) with the prior approval of the Federal Government, the Central Board of Revenue, may, in lieu of levying and collecting the tax under sub-section (1), by notification in the official Gazette, levy and collect such fixed amount of tax as it may deem fit on any, goods or class of goods, payable by any establishment or undertaking producing or manufacturing such goods,

(5) For the levy and collection of such fixed amount of tax, the Board may—

@), "prescribe, inter alia, —

the Heth

of the

(i) the manner in which, and the sum at which such amount

— Shall be payable, and the sum

(ii) the period for which the amount so fixed shall be effective: and

(6) appoint, empower or constitute any agency, authority or committee; -as it may deem fit; 'to receive, gather, collate and "analyse such information of documents' and summon any person,

as may be necessary, for making 'recommendations for consideration of the Board.';

in the

(4) in section 4, in the proviso —

\(@)_ “in Glalise (ii), for the fall ‘Stop at dhie’énd the seth oto ‘and word sof”
, ‘shall be Substituted; and | .

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THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27 1999, [PART I

-(b) after clause (ii), amended, as follows:— the following new clause shall be

“(iii) have been exported to a country specified by the, Federal Government, by notification in the official gazette,”

(5) . in section 10,—

(a) in sub-section (1), in the second proviso, for the words “five equal yearly

, instalments in such manner, that none of the instalment exceeds twenty per cent of the total, input tax” the words “sixty equal monthly instalments” shall be substituted; and

(b) sub-section (2), for the word Partly the word “determine” shall be substituted;

(6) in section 12, for the colon after the word “assessment” a full stop shall be substituted and the ‘proviso’ shall be omitted;

(7) ‘in section 20, in Sub-section’ (1), in ‘clause (d), for the word “prescribed” the words “specified by the Board” shall be substituted;

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(8), for section 24 the following, shall be substituted.—namely—

“24. Retention of records for five years—A registered person shall retain the prescribed records for a period of five years after the end of the tax period to which (they) relate.”;

(9) in section 26, in sub-section (1), for the word “payable” the word “paid”

shall be substituted; and

(10) in section 44,—

(a) for the words ‘ ‘concerned registered person” or the words “registered person”, wherever, occurring, the words “concerned” shall be substituted; and, ‘

(b) in clause (b), after the word “confiscation” the words “or imposition of penalty” shall be inserted. 5

10. Surcharge on warehousing.—(1) There shall be levied and collected an additional customs duty as surcharge on the warehousing of goods specified in the First Schedule to the Customs Act, 1969 (IV of 1969), which are entered for warehousing in the customs bonded warehouses at the rate of one per cent of the

value of the said goods as determined under section 25-or, as the case may be, fixed under section 25B of the said Act:

Provided that, for the purposes of the Sales Tax (Amendment) Act, 1990 (VII of 1990), the additional customs duty shall not constitute a part of the value of supply.

(2) The Federal Government, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods from the whole or any part of the additional customs duty leviable under sub-section (1), and no exemption from payment of customs duty under the Customs Act, 1969 (TV of 1969), or any other law for the time being in force shall apply to the additional customs duty leviable under the said sub-section.

(3) Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of additional duty leviable under sub-section (1) applicable to any goods shall include the amount of such additional duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from such additional duty whether before or after the conclusion of a contract or agreement for the Sale of such goods or opening of a letter of credit in respect thereof.

II. Development surcharge on exportation of goods—(1) There shall be levied and collected a special customs duty as Export Development Surcharge on the exportation of all goods: at the rate of 0.25 per cent of the value of the said goods as determined under section 25 or, as the case may be, fixed under section 25B of the Customs Act, 1969 (V of 1969),

(2) The special customs duty levied under sub-section (1) shall be in addition to any duty imposed under section 18 of the Customs Act, 1969 (IV of 1969), or under any other law for the time being in force. |

(3) The Federal Government, subject to such conditions, limitations or restrictions, if any; as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods from the whole or any part of the special customs duty leviable under sub-section (1), and no exemption from payment of customs duty under the Customs Act, 1969 (IV of 1969), or any other law for the time being in force shall apply to the special customs duty leviable under the said sub-section.

(a) Notwithstanding anything contained in any other law for the time being in force or any decision of any court, the rate of special customs duty leviable under sub-section (1) applicable to any goods shall include the amount of such duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption from such special customs duty whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.

12. Corporate Assets Tax—(1) There Shall be charged a tax. hereinafter referred to as Corporate Assets Tax, in respect of value of assets held by a company on the specified date. in an amount and in the manner specified hereunder.

(2) A company shall file a return in the prescribed form. accompanied by the balance sheet as on the specified date prepared, audited and certified in accordance with the provisions of the Companies Ordinance, 1984 (XLVII of 1984).

(3) The return referred to in sub-section (2) shall be filed within six months from the specified date;

Provided that the Wealth-tax Officer may, on sufficient cause being shown, extend the date for delivery of the return so, however, that no extension of time for a period or periods amounting in all to more than one month shall be allowed.

(4) The Wealth-tax Officer may, at any time, by notice in writing, require any company which, in his opinion, is liable to tax under this section, to furnish the return within thirty days from the date of service of such notice.

(5) A company which is liable to pay tax under this section shall pay the tax along with the return.

(6) The Wealth-tax Officer shall, by an order in writing, determine the tax payable, and shall serve upon the company a notice of demand specifying the sum payable and the time within which it shall be paid; and thereupon such sum shall be paid to such account and in such manner as may be prescribed, within the time specified in the notice.

(7) Where the company has, without reasonable cause, failed to furnish, within the time allowed for the purpose, the return under sub-section (2) or sub-section (4), the Wealth-tax Officer may impose upon such company. penalty at the rate of one thousand rupees for every day during which the default continues.

(8) Where the company fails to pay tax under sub-section (5) or the tax so paid

is less than the tax payable under this section, it shall be liable to pay additional tax at the rate of twenty-four per cent per annum. on the amount not paid or the amount by which the tax paid falls short of the tax payable, calculated from the date it was payable to the date it is paid or to the date of an order under sub-section (6), whichever is earlier.

(9) The provisions of section 32 of the Wealth-tax Act, 1963 (XV of 1963), shall, so far as may be, apply to the collection of Corporate Assets Tax as they apply to the collection of tax under the said Act;

(10) The provisions of sections 23, 24, 25 and 35 of the Wealth-tax Act, 1963

{XV of 1963), shall, so far as may be, apply to an appeal against) or revision or rectification of, an order under this section as they apply to an appeal, revision or rectification under the said Act.

(11)

- (a)
- (b)
- (c)
- (4)

(12)

- (a)
- (b)
- (c)
- (d)
- (e)

The amount of tax payable under this section shall be as follows:—

Amount

Where the value of assets is not more than Rs. 50 million, Nil

Where the value of assets is more than Rs. 50 million but not more than Rs. 100 million. Rs. 500,000

Where the value of assets is more than Rs. 100 million but not more than Rs. 250 million. _ Rs. 1,000,000

Where the value of assets is more than Rs. 250 million, Rs. 2,000,000

In this section —

“company” means a company as defined in the Companies Ordinance, 1984 (XLVII of 1984);

“specified date” means the date for which the balance sheet is made up, being the last date on which accounts of the company are closed but not being any date preceding the 30th June, 1991, or following the 30th day of June, 1992;

“tax” includes any penalty or additional tax chargeable under this section;

“value of assets” means the value of all fixed assets held by the company and shown in its balance sheet as on the specified date; and

“Wealth-tax Officer” has the same meaning as in the Wealth-tax Act, 1963 (XV of 1963),

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

THE FIRST SCHEDULE.

(See clause 2)

In Part I,—

(1) for item No. 14, 13 and the entries relating thereto in columns (1), (2) and

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

“14.13 Services provided or rendered by persons engaged in telecommunication work in respect of.—

- A. Telephone 50 per cent of charges.
- B. Telegraph 5 per cent of charges.
- C. Telex 5 per cent of charges.
- D. Telefax connection 5 per cent of charges.
- E. Others 5 per cent of charges.”;

(2) after item No. 14.13 substituted as aforesaid, the following new item No. and entries relating thereto in columns (1), (2) and (3) shall be added, namely :—

“14.14 Services provided or rendered by 1/12th of 1% of the amount banking companies, financial institutions, insurance companies, co-operative financing societies, other lending banks or institutions and other persons dealing in advancing of loans, in respect of advances made to any person.

THE SECOND SCHEDULE

(See clause 4)

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

In the Customs Act, 1969 (IV of 1969), in the First Schedule—

(1) after the words “the First Schedule” the brackets and the words “(Import Tariff)” shall be inserted;

(2) the entries in, under or against’ Rules for the interpretation, Section, or Chapter Titles, Section or Chapter Notes, as the case may be, specified in column 1 of Table 1 below shall be amended as indicated in column 2 of that Table;

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(3) against Heading Nos, and ;Sub-Heading Nos. as the case may be, specified in columns | and 2 of Table IT below, for the existing entries relating to description of goods and statutory rate of duty the corresponding entries in column 3 and 4 of the Table shall be Tespectively substituted; and

(4) the sub-heading Nos, 1301,9020, 1519,.2000, 2704.0090 and 8481,8020 and the entries relating thereto in column 3 and 4 shall be omitted,

TABLE-I

Rules for the
Interpretation,
Section or Amendments
Chapter titles
and Section or
Chapter Notes

1 2

RULES FOR THE INTERPRETATION OF THE FIRST SCHEDULE

Rule 5 For rule 5 the following shall be substituted, namely:—

“5, In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule S(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.”; and

Rule 6 For rule 6 the following shall be substitued, namely;—

“6. For legal plirposes, the classification of goods in the sub-headings

of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and putaris mutandis, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply. unless the context otherwise requires.”.

Chapter 3 _

Notes: After sub-note (c) of Note 1, the following new Note shall be added, namely:— a!

“2, In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.” -

J

Chapter 4 a!

Notes: After sub-note (c) of Note 2, the following new Note and Sub-heading Note shall be added, namely:—

“3.—This Chapter does not cover: -

(a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous ” lactose calculated on the dry matter (heading No, 17.02); or

(b) Albumins (including concentrates of two or more ~ whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or glotulins (heading No, 35.04).”; =!

“Sub-ieading Note. -

1,—For the purpose of sub-heading No. 0404.10. the expression “modified whey” means products consisting of whey constituents, j.e., whey froth which all or _ part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey + constitutents,”;

Chapter 7 a

Notes: For sub-note (c) of Note 3 the following shall be subsitutued, namely—

“(c). flour, meal, flakes, granules and pellets of potatoes (heading No. 11.05);”;

Chapter 8

Notes: After Note 2, the following new Note shall be added, namely:—

“3.— Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) for additional preservation or ‘stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup):

Provided that they retain the character of dried fruit or dried nuts,”.

Chapter 10

Notes: In sub-note (b) of Note 1, the comma and word “, converted” shall be omitted;

Chapter 15

Notes: In note 3 after the word “fractions”, a comma shall be inserted;

Chapter 17

Sub-heading

Notes: For sub-heading Note | the following shall be substituted, namely:—

“|. For the purpose of sub-headings Nos. 1701.11 and 1701.12, “raw sugar’ means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5.”;

Chapter 19

Notes: For Note 2 the following shall be substituted, namely:—

“2i=For the purposes of heading No. 19.01, the terms “flour” and “meal” mean:

(a) Cereal flour and meal of Chapter 11. and

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(b) Flour, meal and powder of vegetable origin of any Chapter,

other than flour, meal or powder of dried leguminous vegetables (heading 23.02), >

Chapter 21

Notes: After sub-note (b) of Note 1, the following new sub-note shall be added, and sub-notes (c) to (g) shall be re-lettered as sub-notes (d) to (h), namely:—

“(c) Flavoured tea (heading No. 09.02);”;

Chapter 22

Notes: before sub-note (a) of Note 1, the following new sub-note shall be added, and sub-notes (a) to (e) shall be re-lettered as sub-notes (b) to (f), namely:—

“(a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);”;

Chapter 28

Notes: (a) For sub-note (c) of Note 2 the following shall be substituted, namely:—

“(e) Hydrogen peroxide, solidified with urea (heading No. 28.47) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).”;

(b) for Notes 4 and 5 the following shall be substituted, namely—

“4.—Chemically defined complex acids consisting of a non-metal acid of sub-Chapter IV and a metal acid of sub-Chapter 1V are to be classified in heading No. 28.11,

5 —Headings Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts, Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.”;

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(c)

(d)

Chapter 29

Notes:

Chapter 32

Notes:

Chapter 34

Notes:

Chapter 39

Notes;

for sub-note (d) of Note 6 the following shall be substituted, namely:—

“(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002--Ci/g);”; and

in sub-note (f) of Note 6, for the word “isotope” the word “isotopes” shall be substituted;

In Note 7, after the word “acid”, a comma shall be inserted and for the word “and” the word “or” shall be substituted,

In Note 3, for the word “matters” the word “matter” shall be substituted;

in Note 5,—

(a) for clause (b) of sub-note (C) the following shall be substituted, namely:—

“(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;”; and

{b) for clause (d) of sub-note (C) the following shall be substituted, namely:—

“(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).”;;

(a) In Note 9, in the third line for the words "Plastic layer" the words "layer of plastics" shall be substituted;

(b) In Note 10, after the word "cut", occurring for the second time, the comma shall be omitted;

Chapter 42

Notes: For sub-note (a) of Note 2, the following shall be substituted, namely—

“(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);”:

Chapter 48

Notes: (a) In sub-note (f) of Note 1, in first line, for the words “plastic sheeting” the words “sheeting of plastics” shall be substituted:

(b) In clause (iii) of sub-note (a) of Note 8, for the words “plastic layer” the words “layer of plastics” shall be substituted:

Section XI

Notes: (a) After sub-note (A) of Note 2, the following new second paragraph shall be added, namely:—

“When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.”:

(b) In sub-note (c) of Note 7, the comma occurring after the word “fabrics” shall be omitted;

Chapter 56

Notes: For sub-note (c) of Note 3 the following shall be substituted, namely;—

“(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or non-wovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).”;

Chapter 58 :

Notes: In Note 3, in the first line, for the word “purpose” the word “purposes” shall be substituted;

Chapter 59

Notes: (a) For sub-note (a) of Note 6 the following shall be substituted,

namely:—

“(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or”; and

(b))\ In-clause (iv) of sub-note (4) of Note 7, for the word "labrie™ the word "fabrics" shall be substituted; :

Chapter 61

Notes: For Note 8 the following shall be substituted, namely:—

"8.—Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or, boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.";

Chapter 62

Notes: For Note 8 the following shall be substituted, namely:—

"8, —Garments of this Chapter designed for left over right closure at the front. shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments." '

Chapter 70

Notes: For sub-note (c) of Note | the following shall be substituted, namely:—

"(c) Optical fibre cables of heading No, 85.44, electrical insulators

(heading No. 85.46) or fittings of insulating material of heading No. 85.47";

Chapter 71

Notes (i) In Note 3—

(a) for sub-note (c) the following shall be substituted, namely: —

"(c) Goods of Chapter 32 (for example, lustres;*: and

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ii)

Chapter 72

Notes:

Sub-heading

Notes:

Chapter 74

Notes:

Chapter 75

Notes:

Sub-heading

Note. ;

Chapter 76

Notes:

Sub-heading:

Chapter 78

Notes:

Chapter 79

Notes:

(b) for sub-note (f) the following shall be substituted, namely;

Chapter, , =a ea

In sub-note (a) of Note 10, for the word "and" the word "or" shall be substituted;

(a) in sub-note (k) of note 1 in the last paragraph in the first line after the word "size" a comma shall be inserted; and

(b) for clause (a) of sub-heading Note 1, the following shall be substituted, namely:—

"(a) Pig iron containing, by weight, one or more of the following elements in the specified proportions;"

In Note 1,—

(a) in clause (i) of sub-note (b), for the words "shall be" the word "is" shall be substituted; and

(b) in sub-note (g) after the word "size", a comma shall be inserted;

(a) In sub-note (d) of Note 1, after the word “size” a comma shall be inserted; and

(b) In Note 1(b) (ii), for the words “shall” the word “is shall be substituted;

In sub-note (d) of Note 1, after the word “size” a comma shall be inserted and in sub-heading Note 1(b) (i) for the words “shall be” the word “is” shall be substituted;

In Note 1(d) after the word “size”, a comma shall be inserted;

In Note 1(d), after the word “size” a comma shall be inserted;

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Chapter 85

Chapter 92

In Note (a), after the word "size", a comma shall be substituted;

In sub-heading Note I(b) (ii) for the words "shall be" the word "is" shall be substituted.

In sub-heading Note I, for the words "shall apply" the word "applies" shall be substituted:

For sub-note (a) of Note 1, the following shall be substituted, namely:—

"(a) Transmission or conveyor belt or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40,10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No.,40,16);".

In Note 5(B) (c) after the word "passive", a comma shall be inserted;

Note 3 shall be omitted and Notes 4 and 5 shall be renumbered as Notes 3 and 4, respectively;

After Note I(a), the following new sub-note shall be inserted and sub-notes (b) to (1) shall be re-lettered as sub-notes (ø) to (m), namely:—

"(b) Supporting belts or Other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);".

(a). For sub-notes (d) and (e) of Note 1 the following shall be substituted, namely:—

"(d) Brushes for cleaning 'musical instruments (heading No. 96,03); or

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(e) Collectors* pieces or antiques (heading No. 97.05 or 97.06):

~ (b) © sub-note (f) shall be omitted:

Chapter 94

Notes: For sub-note (e) of Note 1 the following shall be substituted, namely: —

“(e) Furniture specially designed as parts of refrigerating or other equipment of heading No. 84.18:”; a!

Chapter 95

Notes: In Note 1(h), for the words “walking sticks” the word “walking-sticks” / shall be substituted; Y

Chapter 97 1

Notes: For Note 5) the following shall be substituted, namely:—

“5.-‘Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings\’ prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles, Frames which are not of a kind or of a value normal; to the articles referred to in, this-Note are to be classified separately.’”;

TABLE-II

Heading Sub-heading Description of goods Statutory Rate

No. No. of Diity®

1 “2 IMF wen es a

02011000 >... Carcasses and half-carcasses 60% ad val,
(hs! 0202. 1000 2 -Carcasses and half-carcasses 60% ad val.
203.1100 - ‘Carcasses and half. carcasses 60% ad val,

: i \

203.2100 - Carcasses and half-carcasses ‘ 60% ad val.

0204.1000 - Carcasses and half-carcasses of lamb, fresh or chilled: 60% ad val.

0204.2100 -- Carcasses and half-carcasses 60% ad val.

£0204,3000 - Carcasses and half-carcasses of lamb, frozen 60% ad-val) ~

0204.4100 - Carcasses and half-carcasses 60% ad val.

0207,1000. - Poultry not cut in pieces, fresh or chilled 60% ad val.

ee

ws

i

03.05

03.06

03.07

04.03

2

3

305.1000

0306.1 900

0306.2900

0307.9100

0307.9900

0403:1000

0403.9000

'0404.1000

0405.0010

' 0405.0090

0406.10)

0406,2000

0406.3000

Fish, dried, Salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.

Flours, meals and pellets of fish, fit for human consumption

Crustaceans, whether in shell or not, live, fresh, chilled, frozen, "dried" salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.

Other, including flours, meal and pellets of crustaceans, fit for human consumption.

Other, including flours, meals and pellets of crustaceans, fit for human consumption.

Molluscs, whether in shell or not, live, fresh. ~ chilled, frozen, dried salted or in. brine aquatic invertebrates other than crustaceans 'and ' molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates 'other 'than crustaceans, fit for human consumption.

"Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:

Live, fresh or, chilled
_ Other

Buttermilk, curdled milk and cream yogurt, kephir and other fermented or acidified milk and

'cream, whether or not concentrated or containing

added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.

Yogurt!

'Other. 0)

Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter

'Butter

Other fats and 'dils derived from milk" "

Fresh (unripened or uncured) cheese, including whey cheese, and curd.

Grated or powdered cheese, of all kinds
Processed cheese, not grated or powdered

80% ad val,

80% ad val,

80% ad val

80% ad val.

80% ad val.,,

80% ad val.

80% ad val,

60% ad val.

80% add val.

' 80% ad val.

, 80% ad val.

80% ad val.

80% ad wal.

235

12 : 3 4 :

0406.4000 - Blue-veined cheese BOS and vel.

0406.9000 - Other Cheese RO% and vel

6407.0010 --+ Birds' eggs in shell, fresh 80% ad val.

0407.40140 ---+ Other RO% add val.

4.0% Birds' eggs, not in shell, and egg yolks, fresh. dried.

cooked by steaming or by boiling in water.

moulded, frozen or otherwise preserved. whichever

or not containing added sugar or other sweetening

Tatler.

0408.1 L00 and Dried 80% ad val,

0408.1900 - Other 80% ad val.

- Other:

0408.9 100 - Dried 80% ad val.

(408.9900 - Other 80% ad val.

04.09 0409.0000 Natural honey 80% gaa val.

04.10 410.0000 Edible products of animal origin, not elsewhere specified or included, 80% ad val,

05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof!

504.0010 or OF pigs, hogs; boars or swine 40% ad val.

0504.09 Other 40% ad val.

05.09 0509.0000) Natural sponges of animal origin. 60% ad val.

or Sinews and tendons:

or! 1.991 ! ante Of pigs, swine, hogs or boars 60% ad val.

0511.9919 or+ Other * 60% ad val.

+++ Parings and similar-waste of raw hides and skins) ©

0511.9921 --- Of pigs, swine, hogs or boars 60% ad val.

0511.9929 ---> Other 60% ad val.

--- Animal blood:

0511-9951 ---- Of pigs, swine, hogs or boars 40% ad val.

0511.9959 =ae- Other. 40% ad val.

--- Other;

"511.9991 ---- Dead pigs, swine, hogs or boars and products Free thereof

05119999 =-+- Other Free

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wy)

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' 3

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Dene

07,02

07,07

602.2010

0602.2000

0603.1000.

603.9000

0604. L000

0604-9100

604.9900

0701.9000

702.0000

0703. L000

0703.2000

0703.9000

07041000

0704.2000

704.9000

705.1100

0705.1900

0705,2100

0705.2900

0706.1000

0706.9000

0707.0000

0708.1000

0708.2000

0708.9000

0709.1000

709,200

0709.3000

0709.4000

0709.5100

709.5200

Trees, shrubs and bushes, grafted or not, of kinds
which bear edible fruit or nuts:

Of coconut

Other
Fresh
Other :
Mosses and lichens
Fresh
Other
Other
Tomatoes, fresh or chilled
Onions and shallots
Garlic
Leeks and other alliacgous vegetables
Cauliflowers and headed broccoli
Brussels sprouts
Other
Cabbage lettuce (head lettuce)
Other
Witloof chicory (*Cichorium intybus* var
foliosum)
Other
Carrots and turnips
Other
Cocumbéets and gherkins, fresh of chilled
Peas (*Pisum sativum*)
Beans (*Vigna* spp., *phaseolus* spp.)
Other leguminous vegetables
Globe artichokes '
Asparagus
Aubergines (cgg-plants)
Celery other than celeriac
Mushrooms

TruMes

Free

Free

BO% ad val,
80% ad val.
80% ad yal.
80% ad val.
80% ad val.
80% aad val.
RO% ad val.
BO% uel vel,
80% ad val.
80% ad val.
80% aed vel.
80% uel val.
80% ad val,
80% ad val.
80% ad val.
80% ad val.

80% ad val.

80% ad val.

80% ad yal.

80% ad val.

80% ad val.

80% ad val.

80% ad vat.

80% ad val.

80% ud val.

80% ad vat.

80% ad val,

80% ad val.

20% ad val,

G7

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! 2 7 a>

0709.6000 - Fruits of the genus *Capsicum* or of the genus
Pumema'

0709.7000 - Spinach, New Zealand spinach and orache
Spinach (garden spinach)

0709.9000 Other

0710. 1000 - Potatoes

0710.2100 -- Peas (*Pisum sativum*)

0710.2200 -- Beans (*Vigna* spp., *Phaseolus* spp.)

710.2900 4 Other

0710.3000 - Spinach, New Zealand spinach and orache
spinach (garden spinach)

0710.4000 - Sweet corn

07 10,8000 - Other vegetables

710.900) Mixtures of vegetables

07L1.1000 Onions

0711, 2000 Olives

07LL.3000 ~ Capers " r

0711.4000 - Cucumbers and gherkins

07E1.900) - Other vegetables: mixtures of vegetables'

0712.1000 - Potatoes whether or not cut or sliced but not
further prepared.

0712.2000 - Onions

07L2.3000 Mushrooms and truffles

0712.90 : Other vegetables: mixtures of vegetables

714.1000 - Manioc (cassava)

0714.2000 Sweet potatoes

0714,9000 Other

0801,2000 Brazil nuts

0801, 3000 Cashew nuts

0802.1 100 >» In shell

0802.1200 - F Shelled :

802.2100 : Inshell

0802, 2200. . Shelled

a

80% ad val.

80% ad val.

80% ad val.

80% ad val,

80% ad val.

RO" y ad wal,

BU" std val

BOM eed veel.

RO% aid val,

80% ad val,

80% ad val,

80% aed val.

ROM aed veil.

ROM) eved veel,

ROM eaed veel.

RO% aed veel,

BOM cael veel,

BO% cael veel.

80% add vel.

RO% ad val

80% ad val.

BO%a ceed veel.

80% cad val.

90% ad val.

90% ad vat

90% ad val.

90% ad val.

90% ad val.
90% act val.

Ce)

FE

nae a 3 -

0802,3100 -- In shell 90% ad val.

hs 0802.3200 -- Shelled ' ' 9% ad val,

08024000 - Chestnuts (*Castanea* spp) . W% ad val.

08025000 Pistachios = 90% ad val.

802.9090 "he : "Other i ir 1 90% ad val.

08.03 803.0000 Bananas, including plantains. fresh or dried, 90% ad val

08114.2000 = Figs x: 90% ad veal.

804.3000 : Pineapples "90% ad val,

'804.4000 - Avocados ; 90% ad val.

0804, S010 "*" Guavas ' , : '00% ud val.

08045020 --- Mangoes aa Mangottaiaas 90% ad val.

0805,1000 Oréness: 0% ad val.

805.2000 - Mandarins Gnshuding tangetines and sata: of
mas); clementines, wilkings and similar "\

; citrus hybrids. 3 witht 20% ad val.

0805.3000 - Lemons (*Citrus Limon*, *Citrus Limonum*)

in rs) and linhes (*Citrus aurantifolia*). Oe" 90% add val.

0805-4000 - Grapefruit 90M ad val

0808.9000% 009 =) Other 90% ad vat

A810 | Rees utocsalarnana 90% ad vat.

0806,2010 + Currants ! ih) (90% ad val.

9806,2090. - Othenasinncive 2! 90% ad val.

08071000 - Melons {including watermelons) i 90% ad wal.

807.2000 - Papaws (papays) 90% ad val.

0808.1000 ' Apples 190% ad val.

0808.2010 "hi Pears); Pe » (90% ad val.

0808.2020 === 5u., Quinces, ; 90% ad yal.

0809,)000,,, =. 10) Apricots, : 90% ad val.

030.200 | Cherries 90% ad val.

809,300 - Peaches, including nectannes 90% ad val,

809.4000 Z Plumis and sles 90% ad val.

810.1000 : Strawberries ; : 90% ad wal.'

0810.2000 - Raspberries, blackberries, mulberries' and " *

Joganberries.... |. .) 30% ad val.

0810,3000 - Black; white or red currants and gooseberries 90% ad val.

1 2 3 4

08104000 . Cranberries, Bilberries and other fruits of the genus Vaccinium. 90% ad val.

0810.9000 - 'Other 90% ad val.

081 1.1000 - Strawberries 90% ad val.

081 1.2000 - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries. 90% ad val.

081 1.9000 - Other 90% ad val.

0812-1000 > Cherries 90% ad val,

0812.2000 - Strawberries 90% ad val.

08 12,9000 - Other 90% ad val.

813.1000 - Apricots 90% ad val,

0813.2000 - Prunes 90% ad val.

0813,3000 - Apples 0% ad val.

0813,4010 a= 'Tamarind 90% ad val.

0813.4090 and Other 90% ad val.

0813.5000 - Mixtures of nuts or dried fruits of this

Chapter. 90% ad val.

08.14 0814.0000 Peel of citrus fruit or melons (including waterme-

jons}, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other

preservative solutions. 90% ad val.

09011100 Not decaffeinated 90% ad val

0901-1200 -- Decaffeinated 90% ad val,

0901.2100 -- Not decaffeinated 90% ad val.

0901.2200 -- Decaffeinated 90% ad val.

0901.3000 - Coffee husks and skin 90% ad val,

0901 4000 - Coffee containing coffee 90% ad val,

09.02 Tea, whether or not flavoured.

902.1000 : Green tea (not fermented) in immediate packings of a content not exceeding 3kg, 90% ad val.

902.3000 - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg. 90% ad val.

"09,03 0903.00 Mate. 90% ad val.

09.05 905.0000 Vanilla. 90% ad val.

09.09 Seeds of anise, badian, fennel, coriander, cumin or

caraway, juniper berries,

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t 2 3 4

909.5000 Seed of fennel; juniper berries 80% ad val.

1103.1100 = Of wheat 40% ad val.

1103.1200 * Of oats 40% ad val.

1103.1300 — Of maize (corn) 40% ad val.

1103.1400 - Of rice 40% ad val.

1103.1900 -- Of other cereals 40% ad val.

1103.2100 - Of wheat 40% ad val.

1103.2900 = 'Of other cereals 40% ad val.

11.05 Flour, meal; flakes, granules and pellets of potatoes.

1105.2000 - Flakes, granules and pellets 40% ad val.

12.03 1203.0000 Copra, 40% ad val.

1212.1000 - Locust beans, including locust bean seeds 80% ad val.

1212.2000 - Seaweeds and other algae 80% ad val.

1212.3000 - Apricot, peach or plum stones and kernels 80% ad val.

1212.9900 - Other 80% ad val.

1301.9010 += Cannabis resin and cannabis balsams 80% ad val.

- Other:

1302.1920 - Concentrates of poppy straw; extracts and 80% ad val.

tinctures of cannabis. '

1404. 1010 --- Hena 90% ad val.

101.0010 --- Lard; Other big fat. 90% ad val.

1501.0090 - Other 90% ad val.

15.10 1510.0000 Other oils and fractions thereof, obtained solely 60% ad val.

from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No-15.09.

15.12 Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not - chemically modified,

Sunflower-seed or safflower oil and fractions thereof:

15.13 Coconut (copra), palm kernel or babassu oil

and fractions thereof, whether or not refined but not chemically modified.

Palm kernel or babassu oil and fractions thereof;

40%

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1 2 3

15.14 Rape, colza or mustard oil and fractions thereof,
whether or not refined, but not chemically
modified,

1517.1000 - Margarine, exuding liquid margarine

1517,9000 - Other

- Industrial monocarboxylic fatty acids; acid
oils from refining ;

1519.2000 -- Industrial fatty alcohols

6.01 1601.0000 Sausages and similar products of meat, meat offal
or blood; food préparations based on these
products.

1602.1000 - Homogenised preparations

1602.2000. Of liver of any animal

1602.3100 = Of turkeys

1602, 3900 -- Other

1602.4 100 Hams and cuts thereof

1602.4200 - Shoulders and cuts thereof

1602,4900 - Other, including mixtures

16025000 - Of bovine animals

1602,9000) < Other, ificinding preparations of blood of any
animal, 3

16.03 [603.0000 Extract and jure of ment, fish or crustaceans,
molluscs or other aquatic invertebrates.

(604.1100 -- Salmon

1604.1200 -- Herrings

1604.1300 -- Sardines, sarrdinella and brisling or sprats

1604, 1400 -- Tunnas, skipjack and bonito (Sarda spp.)

164.1500 => Mackerel

1604. 1600 -- Anchovies

1604, 1900 -- Other

1604,2000 Other prepared of or preserved fish

(604,3000 - Caviar and caviar siibetitutes

1605, 1000 : Crab

1605.2000 » - Shrimps and prawns

16053000 Laisa

105.4000 Other crustaceans

4

80% ad. val.

80% ad vat.

40% ad val.

80% ad. val.

80% ad! val. -

80% ad val.

*80% ad..val.

80% ad val.

80% ad' val.
80% ad. val.
80% ad. vat,
80% ad val,
80% ad. val.

80% ad val.

80% ad. val.
80% ad. val.
80% ad. vai.
80% ad val-
80% ad val.
80% ad val.
80% ad val.
80% ad val.
80% ad val.
80% ad: val.
80% ad yal.
80% ad' val.
80% ad Wal.

PaRT J]4

'fob

THE GAZETTE: OF, RORSTAN PATRAS SUNES 27, 19s 243

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1605,9000
1791. 1100
1701.1200
1701,9100
"i701,9910"
1701.9990
1702.2000
1702.6000

1702.9020

» 1702-9090

1704.1000
1704,9000
1803, 1000

1804.0000
1805.0000

1806.1000

1806,2010

1806.2090

+ 1806,3100

1806,3200
¥806.9000
1901-2000)

19021100.

#\$902.1900
Jt902.2000

1902.3000
1902.4000
1904. 1000

mt =,"
Other ah 80% ad val
Cane sugat 5)... ' , 80% ad. val.
Beet sugar... 80% ad val.

Containing added flavouring or colouring- 80% ad val.

matter.

Other ' » BO% ad, val.

Maple sugar and maple syrup. oy, 80% ad. val.

Other fructose and fructose syrup, containing 80% ad. val.
in the dry state more than 50% by weight

of Fructose. i

Caramel. vin 80% ad val.

Other. arbi uit 80% ad. val.

Chewing gum, whether or not sugarcoated.,. 80% ad val.

Other : *) 80% ad val.

Not defatted. | 80% ad vat.

oe Wholly: or partly.defatted, (80% ad, val,

Cocoasbuttery fat-and:oil;)) 80% ad val.

Cocoa powder, not containing added sugarsor: 80% ad val.
other sweetening matter,

Coca powder, containing added sugar or D Buz ad yal.
other sweetening matter.

Chocolate! powders dnd convertures, '80% ad yal.

Other. ail ob 80% ad. val.

Filled. Agee i): 80% ad val.

Not filled. wis 1) BO% ad. val.

Others} owe“ we BO% ad val.

«Mixes:'and:doughs(for the preparation 'of 80% ad val.

bakers' wares of desing No, 19.05,

ae BUNS

(LGantabsingegess nen 80% ad val.

Othery in 80% ad val,

Stuffed pasta; whether or not cooked or' (80% ad val.

otherwise prepared

Other pasta 80% ad. val.

with j

80% ad val.

Prepared d Foods « obtained by the swelling or 80% ad_ val.
roasting of'cereals or cereal products. 9) 2005

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1 2 3 4

1995.1000 Crispbread 80% ad. val.

1905,2000 Gingerbread and the like 80% ad val.

1905.3000 Sweet biscuits; waffles and wafers 80% ad val.

1905,4000. Rusks, toasted bread and similar toasted 80% ad. val.

products,

1905,9000 Other 80% ad val.

2001.1000. Cucumbers and gherkins 90% ad val.

2001.2000 Onions 9% ad. val.

201.9000 Other 90% ad val.

2002.1000 Tomatoes, whole or in pieces 9% ad. val.

2002,9000 Other. 90% ad val.

2003. 1000 Mushrooms 90% ad val.

2003.2000 Truffles 9% ad val.

2004.1000 Potatoes. 9% ad val.

2004.9000 Other vegetables and mixtures of vegetables 90% ad val.

2005.1000 Homogenised vegetables 90% ad val.

2005,2000 Potatoes, 90% ad val.

2005,3000 Sauerkraut 90% ad val.

2005,4000 Peas (*Pisum sativum*). 90% ad val,

2005,5100 Beans, shelled 90% ad val.

2005.5900. Other. 90% ad val.

-2005.6000 Asparagus 90% ad val.

2005.7000 Olives, 90% ad val.

2005.8000 Sweet corn (*Zea mays* var. *saccharata*) 90% ad val.

2005.9000 Other vegetables and mixtures of vegetables. 90% ad val.

20,06 2006.0000 Fruit, nuts, fruit-peel and other parts of plants, 90% ad val,
preserved by sugar (drained, glazed or crystallised).

2007, 1000 Homogenised preparations. 90% ad val,

2007.9100 Citrus fruit; 0»! 90% ad val.

2007,9900 Other 90% ad val.

2008.1100 Ground-nuts 90% ad val.

2008. 1900 Other, including mixtures 90% ad val.

2008.2000 Pineapples 90% ad val:

Joly

PaRTIJ THE GAZETTE OF PAKISTAN, EXTRA., JUNE.27, 1991 245

"eS eee ee

2008.3000 Is Cittus frit, ' 90% ad val.

208.4000 Pears. 90% ad val,

208.5000 ' Apricots, 90% ad val.

2008.6000 : Cherries. 90% ad val.

2008.7000 : Peaches. 90% ad val.

2008.8000 é Strawberries, 90% ad val,

2008.9100 -- _° Palm hearts. 90% ad val.

208.9200 22 Mixtures, 90% ad val.

2008.9900 B -- Other. 90% ad val.

209.1100 zø Frozen. 90% ad val.

2009.1900 -- 7 Other. 90% ad val.

20092000 Grapeftuitjdicenie cx 90% ad val.

20093000 > Juice of any other single citrus fruit. 90% ad wal.

2009.4000 3 Pineapple juice. 90% ad val.

209.5000 : "Forauia juice, 90% ad vat.

2009.6000 : Grape juice (including grape must). 90% ad val.

2009.7000 Fs Apple juice. 90% ad val.

2009,8000 * Juice of any other single fruit or vegetable. 90% ad val.

2009,9000 sf Mixtures of juices. 90% ad val.

2101.10". Extracts, essences" atid concentrates, of 90% ad val,

coffee, and preparations with a basis of these

extracts, of concentrates or with a

basis of coffee.

2101.2010 --. Tea 'preparations' consisting of a mixture of 90% ad val.

ta tea, milk power and sugar.

2101.2090 ee Other. 90% ad val.

2101.3000 - Roasted chicory and other roasted coffee 90% ad val.

substitutes, and extracts, essences and

21023000 Prepared bakiuig bowers. 90% ad val.

2103.1000 - Soya 'iauce: 90% ad val,

2103.2000 - Tomato ketchup and tomato sauces. 90% ad val.

2103,3000 - Mustard flour and meal prepared mustard. 90% ad val.

2103.9000 = Other. 90% ad val.

2104.1000 - Soups and broths'and preparations thereof. 90% ad val.

2104.2000 = Homogenised composite food preparations.}) 90% ad val.

G>

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i 2 r 3 4

DO SE eee

21.05 2105.0000 Ice cream and: other-edible ice, whether or not 90% ad val.
containing cocoa,

2106.1000 = Protein concentrates and textured protein 90% ad val,
substances.

2106.9010 --- Flavouring «powders and concentrated 90% ad val,
extracts for preparation of food and
beverages,

2106.9090 o> Other. 90% ad val.

2202.1000 - Waters, including mineral waters and aerated 80% ad val.
waters, containing added sugar or other
sweetening matter or flavoured.

2202.9000 - Other. 7% 80% ad val.

22.06 Other fermented beverages (for example, cider,

perry, mead); mixtures of fermented beverages
and mixtures of fermented beverages and non-
alcoholic "beverages not" elsewhere specified. or

included.

2402.1000 - Cigars, cheroots and cigarillos. containing — 90% ad val,
tobacco. hd

2402.2000 - Cigarettes containing tobacco. 90% ad val.

2402.9000 - "Other: 1 90% ad val.

25.01 2501.0000 Salt (including table salt and denatured salt) and "40% ad val.

pure sodium chloride, whether or not in aqueous
solution or containing added anti-caking or free
flowing agents; sea water,

25.23 was Portland cement, aluminous cement, slag cement,

super-sulphate cement, and similar hydraulic
cements, whether or not coloured or in the form of
clinkers.

2523.3000 soy o> aluminous cement. 30% ad val.

2528.1000 Natural sodium borates and concentrates 40% ad val,
thereof (Whether or not calcined).

2530.9040. +-- Broken pottery. 80% ad val.

26.20 "Ash and residues "(other than from the
manufacture of iron or steel), containing metals or
metal compounds. . 1

o= Coke and, semi coke: '

2704.0011 coor Coke... 20% ad val

2704.0012 sees Semi coke. 20% ad val.

2704,0020 tote Retort carbon, 20% ad val.

2710,0092 he Greases:) » 60% ad val,

2710.0094 vst ae -Liquid paraffin, 60% ad val.

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28.50

32.03

32.04,

32.08

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3

2710.0085

2818, 1000 ~

2818.2000

2849, 1000 -

2850.0000

2925.11 10 “

2925.1190 --

2939.3010 +

2939.30 =e

3004.3200 aa

3205,0000

3301,.1100 | 8 = -

3301, 1200 --

33011300 «=

3301, 1400 7

3301, 1900 --

3301,2100 -

i

White off. + 1

Artificial’) corundum, ‘whether or not
chemically defined.

Aluminium oxide, other than artificial
corundum:

Of calcium,

Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.

Saccharin and its salts:

Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms,

Other.

Caffeine and its salts :

Caffeine citrate.

'Other,

Containing adrenal contrical hormones.

Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether "or not chemically defined; preparations as specified in Note 3 to this chapter based on colouring matter of vegetable or animal origin. 5

Synthetic organic colouring matter, whether or not chemically defined ; preparations as specified in Note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:

Colour lakes ; preparations as specified in Note 3 to this Chapter-based on colour lakes. 4

Of bergamot.

Of orange.

Of lemon.

Of lime.

Other.

4

60"ad val,

40% ad val,

40% ad val,

90% dd val.

or Rs. 5500 per

M. Ton which- ~

ever is higher.

50% ad val.

80%ad val.

80% ad val.

50% ad val.

50% ad val.

Free.

80% ad val.

90% ad val.

90% ad val,

90% ad val,

90% ad val.

90% ad val,

90% ad val.

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1 2 3 4

Ico - oN ee a

3301.2300 0 -- Of levender or of lavindin, 90% gad vat.

33012400 -- Of peppermint (*Mentha piperita*). 90% ad val.

3301.2500 -- Of other mints. 90% ad val.

3301.2600 -- OF vetiver. 90% ad val.

3301.2900 -- Other. 90% ard val

3301,3000 * Resinoids, 9% ad val.

3301.9000 - Other. 90% ad val,

3302.1000 - Of kind used in the food or drink industries, 90% ad val.

3302.9000 > Other. 90% ad val.

33.03 3303.0000 Perfumes and toilet waters, 90% ad val.

3304.1000 > Lip make-up preparations. 90% ad val,

3304,2000 - Eye make-up preparations. 90% ad val,

3304,3000 - Manicure or pedicure preparations. 90% ad val.

33049100 -- 'Powders, whether or not compressed. 90% ad val.

33089900 = Other, 90% ad val,

3305.1000 - Shampoos, 90% ad val.

3305.2000 - Preparations for permanent waving or 90% ad val.

straightening,

3305.3000 - Hair lacquers. 90% ad val.

3305.9000 : Other, - 90% ad val.

3306.1010 os: Tooth powder, 90% ad val,

3306.1020 "se Denture Cleaners. W% ad val.

33061090 --- 'Other. 90% ad val.

3306.9090 --- Other, 90% ad vul.

3307.1000 + - peeve, shaving or after shave prepara- 90% ad vai.

ions,

3307,2000 - Personal deodorants and antiperspirants. 9% ad val.

3307, 3000 - Perfumed bath salts and other bath pre- 90% ad val.

parations.

3307,4100 --+ "Agarbatti" and other odoriferous prepara-- 90% ad val.

tions which operate by burning.

33074900 -- Other. 90% ad val.

33079000 - Other. 0% ad val.

3401-1100 --- Shaving soap 90% ad wal

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PART 0 SO eS So

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4

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34.06

35.02

36.05

3401,1190

340.1900

340}.2000

3402.2000

3402,9091

3402.9099

3405.1000

3405.2000

3405.3000

3405.4000

3405,9096

3406.0000

3506.1000

3506.91)

3506.9900

3604.1000

3604.9010.

3604.9090

3605.0000

3606.1000

3606.9010

36069090,

Other

Other

Soap in other forme

Preparations put up for retail sale

Other: ' ;

Washing dpparatioite (detergents)

Other: \

polishes, creams and similar preparations for
footwear or leather

«! Polishes, creams and similar preparations for
the maintenance of wooden furniture, floors
or other wood work

Polishes and similar preparations for
coachwork, other than metal polishes

Scouring pastes and powders and other
scouring preparations

Other. 4

Candles, tapers and the like,

Albumins (including concentrates of two or more
whey 'proteins, containing by weight more than
80% whey proteins, calculated on the dry matter),
albuminates and other albumin derivatives.
products suitable for use as glues or adhe-
sives, put up for retail sale as glues of
adhesives, not exceeding a net weight of 1 kg.

Adhesives based on rubber or plastics
(including artificial resins)

Other

Fireworks

Others 210

Articles for use in machinery

Other i

Matches, other than pyrotechnic articles of
heading No. 36.04,

Liquid or liquefied-gas fuels in containers of a
kind used for filling or refilling cigarette or
similar lighters and of a capacity not exceed-
ing 300 cm³

Fiints for lighters and ignitors

> Other

90% ad val,
90% ad val.
90% ad val.
90% ad val.

90% ad val.
90% ad val.
90% ad val.

90% ad val.

90% ad val,
30% ad val.

90% ad val.
90% ad val.

“80% ad val.

90% ad val.
90% ad vat.

90% ad val.

40% ad val.
40% ad val.
90% ad vat.

90% ad val.

90% ad val-
90% ad val.”

I 2 3 4

3703. L000 “ In rolls of a width exceeding 610 mm Wwe ad val...

3703,2000 > Other, for colour photography (polychrome) 90% ad wd.

37039000. Other' 90% wd val.

3704,0090 --- Other 90% ad val.

37.05 Photographic plates and film, exposed and developed, other than cinematographic film.

3705.1000 - For offset reproduction 90% ad val,

- Other:

370S.9010 -- Actual survey films depicting only topograpic- 90% ad val,

jeal feature of a kind suitable for use in making
' maps or charts.

3705.9090 = Other 90% ad vat,

37,06 Cinematographic film, exposed and developed,
whether or not incorporating sound track or
consisting only of sound track

3707,1000 Sensitising emulsions 40% ad val.

3806. 1000 - Resin and resin acids 40% ad val.

3809.9100 -* Of. kind used in the textile orlike industries 40% ad val.

3809.9200 -- Of a kind used in the paper or like industries 40% ad val.

3809, 9900 >: Of a kind used in the leather or like industries 40% ad val.

3913.1000 = Alginic acid, its salts and esters 90% ad val.

3915. 1000 - Of polymers of ethylene 90% ad val.

3915,2000 - Of polymers of styrene 90% ad val.

3915,3000 - Of polymers of vinyl chloride 90% ad val.

3915,9000. = Of other plastics 90% ad val.

3916.1000 : Of polymers of ethylene 90% ad val.

3916.2000 - Of polymers of vinyl chloride 90% ad val.

3916.9000 - Of other plastics 90% ad val,

39171000. - Artificial guts (sausage casings) of hardened 90% ad val.
protein or of cellulosic materials

3917.2100 -- Of polymers of ethylene 90% ad val,

3917-2200 -- Of polymers of propylene 90% ad val.

3917.2300 -- Of polymers of vinyl chloride 30% ad val.

3917.2900 -- Of other plastics 90% ad val.

3917.3100 -- Flexible tubes, pipes and hoses, having a 9% ad val,

minimum burst pressure of 27.6 MPA.

/ro

"Part I] __ THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991251

1 2 aS 3 = = roa

- 3917,3200 -* Other, not reinforced of otherwise combined 90% ad val.
with other materials, without fittings,'
3917.3300 -- 'Other, not reinforced or otherwise combined 90% ad val,
with other materials, with fittings. Bh.

3917.3900 -- Other. : : 90% ad val.

3917.4000 oe Fittings. mall 90% ad vat

3918, 1000 - : , or clyinér of vinyl chloride ' 90% ad val.

39189000 - Of other plastics Wi" cd val.

3919, 1000 - Tn roll of a width not exceeding 20 cm 90% ad val,

, 3919,9000 : _ Other \ 90% ad vat,

920.1000 Se or polymers of ethylene 90% ad wal.

3920.2000 a ee of ploymers of propylene 90% ad vul.

3920.3000 - * sf Polymers of styrene 90% ad val.

3920.4100 ae Rigid a" 90% ad vat.

39204200 -- sia Flexible, 90% ad val.

3920,5110 nse Plates ane sheets . 90% ad val,

3920.5190, ky Other ; 90% ad val.

39205910 1) ultieo -/ Plates sind sheets "90% ad val,

'3920.5990 "es Other" ! (00 992 90% ad val.

3920.6100° -- or polycarbonates, 90% ad val.

39206200. ==... Of polyethylene terephthiate "90% ad val,

3920.6300 -- Of unsaturated polyesters unl 90% ad val.

' 3920.6900 -- \ Of other polyesters Oh = 90% ad val.

3920.7100 -- Of regenerated cellulose 2 of 90% ad val:

3920,7200 -- Of vulcanised: fibre Sue 90% ad val.

3920.7300 He: Of cellulose acetate (90% ad val.

3920,7900 +0 oy Of.other cellulose derivatives bi (90% ad val,

\ 3920.9100))), 0 sini s. Ofspolyviny! butyral oes 90% ad val.

3920.9200 -y » Of polyamides, tl coe 90% ad vad.

3920.9300 -- Of amino-resins; bye ro, 90% ad val.

3920.9400 -- OF phenolic-resins. 0) 90% ad val,

\? 3920.9900 -- Of other plastics byrne 90% "ad val.

39211100 -- Of polymers of styrene 1, 6 90% ad val, .

3921.1200 ae Of polymers of vinyl chloride 90% ad val.

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t6 «<-> 7. —

3921.1300 -- Of polyurethanes 90% ad val.

3921-1400 -- . Of regenerated cellulose 90% ad val.

3921.1900 aa Of other plastics 90% ad val.

392.9000 - Other 90% ad val.

3922.1000 - Baths, shower-baths and wash-basins 90% ad val.

3922.2000 - Lavatory seats and covers 90% ad val.

3922.9000 - Other 90% ad val,

3923.1000 - Boxes, cases, crates and similar articles 90% ad val,

3923.2100 +. OF polymers of ethylene "90% ad val,

3923,2900 + Of other plastics 90% ad val.

3923.3000 - Carboys, bottles, flasks and similar articles 90% ad val.

3923.5000 - Stoppers, lids, caps and other closures 90% ad val,

3923.9000 - Other 90% ad val.

3924, 1000 - Tableware and kitchenware 90% ad val.

3924.9000 Other 90% ad val.

3925.1000 - Reservoirs, tanks, vats and similar con- 90% ad val.

tainers,.of a capacity exceeding 300 litres

3925,2000 - Doors, windows and their frames and %% ad val,
thresholds for doors

3925,3000 - Shutters, blinds (including Venetian blinds) 90% ad val.

" » and similar articles and parts thereof

3925.9000 - "Other t 90% ad val.

3926.1020 --- Punch binding strips 90% ad val.

3926.1090 --- Other 90% ad val,

3926.2010 "-- Surgical gloves 90% ad val,

3926.2090 ++ Other al 90% ad val.

3926.3000 - Fittings for furniture, coachwork or the like 90% ad val.

39264000 - Statuettes and other ornamental articles: 90% ad val.

3926.9010 "+: Drinking pots for poultry birds 90% ad val,

3926.9050 --- Laboratoryware 90% ad val.

3926,9060 --- 'Spangles 0% ad val,

3926,9090 --- Other 90% ad val.

4011.1000 - Of a kind used on motor cars (including 90% ad val.

station wagons and racing cars)

4011.2000 - Of a kind used on buses or lorries 90% ad val.

WL

Part I] THE GAZETTE OF PAKISTAN; EXTRA, JUNE 27, 1991 __.253

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3 4

"401 1.9990

4012.1090

40122000

4012,9000

403.1000.

"4013/9090

42.01 "4201.0000

42.02

4202.1100

4202.1200

4202.1900

4202.21

"402.2200

oO 4202.2900

4202.3100

4202.3200

4202,3900

4202.9100

4202.9200

us

Other "0% ad val.

Other: is Wel 190% ed vat.

' Used pneumatic tyres ' 90% ad val.

Other i 90% aad vet.

WOM avkind: used' on motorcar (including 90% ad vel.
station wagons and racing cars), buses or
lorties |

Saddlery and harness for any animal (including® 90% ad val.
traces, leads, knee pads, muzzles. saddle cloths,
saddle bags, dogs coats and the like), of any
material. ' 1

Trunks, suit-Cases, \vanily-cases, executive-cases,: -
bricf-cases, school satchels, spectacle cases,
sbinocular cases, camera cases, musical instrument

cases, gun cases, holsters and similar containers ;
travelling-bags, toilet bags, rucksacks, handbags,
shopping-bags, | wallets, purses, map-cases,
cigarettes:cases, tobacco-pouches, tool bags,
sports bags, bottle-cases, jewellery boxes, powder-
boxes, cutlery cases and similar containers, of
leather or of composition leather, of sheeting of .
_ plastics, of textile materials, of vulcani fibre or”
of paperboard, or wholly or mainly covered with
such! materials or with paper, a
heilety)
With outer surface of leather, of Conpositinn 90% ad val.
leather or of patent leather ’

With outer surface of plastics or of textile, 90% ad vat.
materials

Other 90% ad va.
‘With outer surface of leather, of composi 90% ad val.
tion leather or of patent leather YEAS

With outer slifface of plastic west ‘or 3 * 90% ad vat.
textile materials;

4s

soy Other) 4. se vying 90% ad vat,

With outer,surface of leather, of composi-,. 90% ad val.
tion leather or of patent leather

with ‘outer, ‘surface of plastic shestng or 90% ad val.
of textilesmaterials.

Other =e - +. 90% ad val.

With | outer? surface of leather, of 90% ad val.
vormposition. leather or of patent epi

With outer Satice of plastic sheeting or of 90% ad val,
textile materials

2

13

3

4

eS ee

42.05

4202.9900

42031000

4203.2100

4203.2900

4203.3000

4203.4000

4205.0000

4206,1000

4206-9090

4302.1100

4302, 1200

43021300

4302. 1900

4302.2000

4302,3000

4303.1000

4303.9000

4304.0010_

4304,0090

4403.1010

4403.3310

4403,9100

4403.9200

44042010

4406.1010

4406.9010

4407.2110

4407.9100

4408-1000

Other

Articles of apparel

Specially, designed fot use in sports

Other

Belts and bandoliers

Other clothing accessories

Other articles of leather or of composition leather,

Catgut

Other

Of mink

Of rabbit or hare

Of lamb, the following:

Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb:

Other

Heads, tailé, paws and other pieces or cuttings, not assembled

Whole skins and pieces or cuttings thereof, assembled

Articles of apparel and clothing accessories.
Other

Artificial fur

Other

Teakwood,

Teak

Of oak (*Quercus* spp.)

Of beech (*Fagus* spp.)

Of teakwood

Of teakwood

Of teakwood

Teak

Of: Oak (*Quercus* spp.)

Of beech (*Fagus* spp.)

Coniferous

90% ad val.
90% ad val.
90% ad val.
90% ad val,
90% ad val.
90% ad val.
90% ad val.
9% ad val.
90% ad val.
90% ad val.
90% ad val.

90% ad val.
90% ad val.

90% 'ad val,

90% ad val.
90% ad val.
90% ad val.
90% ad val.
90% ad val.
90% ad val.
50% ad val,
50% ad val.
90% ad val.
90% ad val.
90% ad val.
90% ad val,
50% ad vat.
50% ad val,
90% ad val,

~

47]: \

4

90% ad val.

90% ad val,

90% ad val.

90% ua val

90% ad val.

90% ad val.

90% ad val.

90% ad yal.

90% ad val.

90% ad val.

90% ad val.

90% ad val,

90% ad val,

W% ad val,

90% ad val.

90% ad val.

9% ad val

90% ad val.

90% ad val.

90% ad val.

90% ad val.

i" add val,

90% ad val.

PARTIJ THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 255

1 2 3

4408.2000 - Of the following tropical woods: Dark Red

Meranti, Light Red meranti, White Luran,

Sipo, Limba, Okoume, Obeche, Acajou

d'Afrique, Sapellii Baboon, Mahogany

(Swietenia spp.), Palissandre du Bresil and

Bois de Rose femelle

4408.9000 - Other

44010, 1000 - Of wood,

4410,9000 3 OF other ligncous materials

4412,1100 - With at least one outer ply of the following

tropical woods: Dark Red Meranti, Light

Red Meranti, White Lavan, Sipo, Limba,

Okoume, Obeche, Acajou d'Afrique, Sapelli,,

Baboen, Mahogany (Swietenia spp.),

Palissandre du Bresil' or Bois de Rose

Femelle

4412.12 Others, with at least one outer ply of non-

coniferous wood.

4412.1900 Other

4412.2100 Containing at least one layer of particic
board
4412.2900 Other
4412.9100 Containing at least one layer of particle
board
4412,9900 = Other
44,13 4413.0000 Densified wood, in blocks, plates, strips or profile
shapes.
44.14 4414.0000 Wooden frames for paintings, photographs,
mirrors or similar objects
4417.0020 Other
4418.1000 - Windows, French-windows and their frames
4418.2000 - Doors and their frames and thresholds
4418.3000 - Parquet panels.
4418.4000 - Shutiering for concrete constructional work
4418.5000 - Shingles and shakes
4418,9000 Other
44N9 4419.0000 Tableware and kitchenware, of wood
4420-1000 Statuettes. and other ornaments, of Wood
4420,9000 - Other
44211000 - Clothes hangers

00i eal val.

256

48,15

4421 ,9090
= 46611.2000

4601. F100.
46019900
4602.1000
4602.9000

4813.1000 '

4814. L000,
4814.2000

4814.3000

4814.9000
4815,0000

4817.1000
4817.2000

4817.3000
48181000
4818.2000
4818.3000

4818.4000

48185000
4818.9000
4819.1000

48192000

ns

Other

Mats, matting and screens of vegetable
materials

OF vegetable materials

Other

Of vegetable materials

Other

In the form of booklets or tubes
"Ingeain™ paper

Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured design-printed or otherwise decorated layer of plasties

Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven

Other

Flour coverings on a base of paper or of paper-board, whether or not cut to size

Envelopes

Letter cards, plain post cards and correspondence cards

Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery

Toilet paper

Handkerchiefs, cleansing or facial tissues and towels

Tablecloths and serviettes

Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles

Articles of apparel and clothing accessories
Other

Cartons, boxes and cases, of corrugated paper or paperboard

Folding cartons, boxes and cases, of non-corrugated paper or paperboard

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991, [PART]

90% ad val"

90% ad val.

90% ad val.

96% ad val.

90% ud val,

_ 90% ad val.

W% ad val.

90% ad val,

90% ad val

90% acd val,

90% ad val.

90% ad val,

90% ad vel.

90% aed veel.

90% ad val.

90% ad val.

20% ad val,

90% ad val,

90% ad val,

90% ad val,

90% ad vat.

90% ad val.

90% ad vel.

~~

vad

4819.5000 * Other packingzcontainers, including record) 90% ad vat.
sleeves. ate

4819.6000. - Box 'file, letter trays, storage boxes and 50% ad val.
similar articles of: a kind used in offices, shops
or the like,

4820.1000 + = - Registers, account books, note books, order 90% ad val.

books, receipt books, letter pads, memo-
tandum pads, diaries and similar articles

Lea iFgu seniT

4820.2000 : " Exercise books 90% ad val.

4820,3000 é Binders (other than book covers,), folders 90% ad val.
and file covers...

4820,4090, = | Other 90% ad val,

48205000 "2 Albums for samples or for collections 90% ad val,

4820.9000 - Other 90% ad val.

4823.6000 - Taya Plates, cups and the like, of 90% ad val.

4823.9090 --- Other 90% ad val.

49.05, Maps and hydrographic or similar charts of all

kinds, including atlases, wall maps, topographical
plans and globes, printed

4905.9100" -2 "In book form., Free.

49.06 - Plans and drawing for architectural, engineering,
ws industrial, commercial, topographical or similar

purposes, being originals drawn by hand ; hand-

written texts; photographic reproductions on

sensitized paper. and parton copies of the fore-

going,

4906,0010), 2-5 Manuscripts. Free.

496.0090 "- Other Free.

49.07 Unused postage, revenue or similar stamp of ‘

wil current or new issue in the country to which they
are destined ; stamp-impressed paper; banknotes;
cheque forms; stock, share or bond certificates

and similar documents of title.

°4907.0020 one Stock, share, bond certificates and similar 90% ad yal.

: __., documents of title. ,

49.09 4909.0000 Printed or illustrated postcards; printed cards 9% ad val.

bearing personal greetings, messages or
announcements, ' whether or not illustrated, with
or without envelopes or trimmings.

49.10 4910.0000 of every kind, including calendar 90% ad val-
_, blocks. CANye

4911.9100 Pictures, images and photographs 90% ad val.

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258 THE GAZETTE OF PAKISTAN; EXTRA., JUNE 27,1991 [PART I

"TF ~ ~ ~ = - = ° 4

49119910 -s- 'Postors)>*spamphlets and other printed Free
materials intended for tourist promotion |
issued 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 we
agency.

491.9990 ee "Other 90% ad wat. =

- Fabrics of nail silk: va

5007.1010 --- Tefetta- 90% ad val,

S007, L090 --- Other} 90% add val.

- Other fabrics, containing 85% or more by =
weight of silk or of silk waste other than noil
silk: "

007.2010 ot Tafetta, 90% ad val. wt

5007,2090 os Others, 90% ad val. —

Other fabrics: |

wal

5007,9010 Tafetta 9U 0» ad Val.

5007/9090 --+ Other 90% ad vai. er |

- Containing 85% or more by weight of wool or of tod
fine animal hair;

S111,1100 =. Of a weight not exceding 300 g/m? 90% ad val. |

S1T1900. OF tt "Other. 90% ad val. wd

5111,2000: > i Other, rmbgd snbaly or solely with man-made 90% ad val ="
filaments) |

5111300 Other, mixed mainly or solely with man-made. 90.1. uu vat ad
staple fibres,

51119000 Other 90% ad val. ie

~

Cinta 85%.or more by weight of wool or of

fine: animal hair:

su2tioo Of a weight not exceeding 200 g/m*. 90% ad vat. J

5112 1900 -- Other . , (90% ad vai.

\$112,000 < Other; mixed mainly orsolely withmammade 90% ad val. =
filaments: ‘

heal

511° 3000 Other, mixed.mainly of solely with man-made 90% ud val.
e staple fibres =

3112.9900 y Other, 90% ad wal. - pS |

51.13 5113.00 Woven fabrics of coarse animal hair or of 0% ud val.
horsehair. - _

td

Le |

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ALS

Part I] THE GAZETTE OF PAKISTAN, EXTRA, JUNE 27, 1991 259

1 2 3 4

\$208.2100 = Plain weave, weighing not more than 100 g/m? 90% ad val.
gim?*

52.08.2200 -- Plain weave, weighing more than 100 g/m? 90% ad val,

5203.2300 - 3-thread or 4-thread twill, including cross. 90% ad val.
twill

3208,2900 >> Other fabrics 0% ad val.

5208.31) os Plain weave, weighing not more than [90 90% ad val
aim?

\$208.3200 -- Plain weave, weighing more than 100 g/m? 90% ad val.

\$208.3300 -- 3-thread or 4-thread twill, including cross 90% ad val.
twill

5208,3900 :- Other fabrics ; 90% ad val

5208-4100 - Plain weave, weighing not more than 100 g/m? 90% ad val.
aim?

\$208.4200 - Plain weave, weighing more than 100 g/m? 90% ad val.

\$208.4300 -- 3-thread or 4-thread twill, including cross 90% ad val.
twill

5208.4900 -- Other fabrics. 90% ad val.

5208.5100 <+ Plain weave, weighing not more than 100 g/m? 90% ad val.
aim?

5208.5200 - Plain weave, weighing more than 100 g/m? 90% ad val.

5208.5300 -- 3-thread or 4-thread twill, including cross 90% ad val.
'twill

5208,5900 +- Other fabrics 90% ad val.

5209.2100 -- Plain weave, 90% ad val.

5209.2200 " 3-thread or 4-thread twill, including cross 90% ad val,
twill \

5209,2900 - Other fabrics W% ad val.

\$209.3100 -- Plain weave. 90% ad val. ~

5209.3200 -< 3-thread or 4-thread twill, including cross 90%ad vat.
twill)

\$209.3900 -- Other fabrics 90% ad val.

\$209,400 - Plain weave 3% ad val.

\$209,4200 = Denim. 90% ad val.

5209.40, -- Other fabrics of 3-thread or 4-thread twill, 90% ad val.
including cross twill

5209.4900 -* Other fabrics, 90% ad val.

\$209.5100 “: Plain weave 90% ad val.

260 THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 [PART'

"4a 2 * 3 = 4

twit

52095900 -- Other fabrics, 90% a val.

\$210.2100 os Plain weave 90% ad val.'

\$210.2200 aad 3-thread or 4thread twill, including cross 90% ud val

twill

\$210.2900 -- Other fabrics 90% ad val

5210.3100 "+ Plain weave 90% ad val,

\$210,3200 - 3thread of 4thread twill, including cross 90% ad val,

twill

\$210.3900 -- Other fabrics. *- 90% ad val.

5210,4100 -- Plain weave 90% ad vai-

\$210.4200 - 3-thread or 4-thread twill, including cross 90% ad val

will

5210,4900 -- Other fabrics 90% ad val.

5210.5100 - Plain weave 90% ad val.

\$210.5200 - 3-thread or 4-thread twill, including cross 90% ad vat,

twill

5210.5900 -- Other Fabrics 90% ad val

521 1.2100 -- Plain weave 90% ad val.

5211-2200 -- 3-thread or 4-thread twill, including cross 90% ad val.

twill

5211.2900 -> Other fabrics. 90% ad val,

5211.3100 -- Plam weave 90% ad val,

52113200 -- thread or 4-thread twill, including cross - 90% ad val.

twill

5211,3900 - Other fabrics. 90% ad val.

52114100 — Plan weave. 90% ad val.

\$21 4200 - Denim. 2% ad val,

521 1.4300 -- 3-thread or 4-thread twill, including cross 90% ad vai.

twill

521 1.4900 +e Other fabrics. 90% ad val

voll 2 3 4

\$211.5100 -- ' Plain weave: D% ad vet

\$211.5200 -- 3-thread or 4-thread twill including cross 90% ad val.

twill ¥

52115900 -- Other fabrics, 0% ad val.

\$212.1200 -- Bleached. 90% ave

\$212.1300 = Dyed 90% ad val.

\$212.1400 -- Of yarns of different colours 90% ad val.

\$212.1500 -- Printed 90% ad val,

\$212.2200 > _ Bleached, 90% ad val.

5212.2300 -- Dyed 90% ad val.

,5212.2400 -- Of yarns of different colours 90% ad val.

\$212.2500 -- Printed 90% ad val.

5309.1100 - Unbleached or 'Bleached 90% ad val.

5309.1900 4 Other ial 90% ad val.

5309.2100 - Unbleached or bleached 90% ad val.

5309.2900 . Other 90% ad val.

\$3.11 5311.0000 Woven fabrics of other vegetable textile fibres: 90% ad val.

woven fabrics of paper yarn.

5407.1000 - Woven fabric obtained from high tenacity -90% ad val.

yarn of nylon or other polyamides or of
polyesters,

5407,2000 - Woven fabrics obtained from strip or the like. 90% ad val,

5407.00 - Fabrics specified in Note 9 to Section XI, 90% ad val.

5407.4100 -- Unbleached or bleached 90% ad val,

5\$407,.4200 -- \» Dyed 90% ad val.

5407-4300 -- OF yarns of different colours * 90% ad val.

54074400 -- Prnied (90%. ad val.

5407.S100 . Unbleached or bleached 90% ad val.

5407.5200 ' , Dyed \ 90% ad val.

54075300, -- Of yarns of different colour 90% ad val.

5407.5400. -- Printed 90% ad val.

\$407.6000 - Other onan fabrics containing 85% or more 90% ad val.

by weight of textured polyester filaments

407.7100 - Unbleached or bleached, 90% ad val.

\$407.7200 -- Dyed . 90% ad val.

/i!

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 [PART I

ty

5407.7400

5407.8100

5407-8200

S407.8300

5407.8400

5407, 9 100

54017, 921K)

5407,9300

5407.9400

\$408. L000

\$408,2100

5408.2200

54082300

5408.2400

5408.3100

5408.3200

5408.3300

\$408,3400

\$504. 1000

5512.1100

5512.[900

5512.2100

35512,2900

5312.9100

5512.9900

5513.1100

5513.1200

5513.1300

S513.1900

5513,2100

3

Of yarns of different colours

Printed colours

Unbleached or bleached

Dyed

Of yarns of different colours

Printed

Unbleached or bicached

Dyed.

Of yarns of different colour

Printed

Woven fabrics obtained from high tenacity

yarn, of viscose rayon

Unbleached or bleached

Dyed

OF yarns of different colour

Printed.

Unbleached or bleached

Dyed.

'OF yarns of different colour

Printed

Of viscose rayon

Unbleached or bleached

Other.

Unbleached or bleached

Other.

Unbleached or bleached.

Other:

Of polyester staple fibres, plain weave,
3-thread or 4-thread twill, including cross

twill, of polyester staple fibres

Other woven fabrics of polyester staple

fibres,

Other woven fabrics,

Of polyester staple fibres, plain weave

4

90% ad val.

90% wd val.

0% ad val.

'% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% cad val.

90% ad val.

R% ad val.

90% ad val.

90% ad val.

90% ud val.

90% ad val,

90% ad val.

0% ad val.

0% ad val.

90% ad val.

Rs, 15 perkg,

90% a val.

90% ad val.

90% ad val,

90% ad val.

90% ad val.

90% ad val.

9% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

f2L2L:

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SeS—_VC_e——S—S—S "ee IS

1 z 3 4

I

513.2200 "+ 3-thread-or 4-thread twill, including cross | 90% ad val,
a twill, of polyester staple fibres :

\$513,2300 -- Other woven' fabrics of polyester gl 90% ad val,
fibres.

5513.2900 -- Other woven fabrics 9% ad yal.

\$513.3100° 4 <= Of polyester staple fibres, plain weave!) |" 99% ad val.

5513,3200 = 3thread or 4-thread twill, including cross 90% ad vat.

' twill, of polyester staple fibres

5513.3300 » "*" Other woven fabrics of polyester staple 90% ad val.
fibres.

5513.3900 oe Other woven fabrics. 90% ad val.

5513.4100 = OF polyester staple fibres, plain weave. 90% ad val.

5513.4200 -- 3-thread or athresd twill, including cross 90% ad val.

i ' twill; of polyester staple fibres

5513.4300 -- Other woven rah of polyester staple 90% ad val.

55134900 "- Other woven, 'Saberics 90% ad val.

35141100 == "Of polyester staple fibres, plain weave 90% ad val,

5514,1200 -- 3-thread or 4-thtead twill, including cross 90% ad val.

iM . twill, of polyester staple fibres :

va \$514.1300 -- > Other' woven fabrics of polyester staple 90% ad ral.
fibres

5514,1900 -- Other woven fabrics 90% ad val.

5514.2100 -- Of polyester staple fibres, plain weave 90% ad val.

5514.2200 -- 3-thread or 4-thread twill, including sross 90% ad val,
ms twill, of polyester staple fibres

\$514.2300 -+ Other woven' fabrics of polyester oy 90% ad yal.

\$414.2900 -- Other woven fabrics 1h , 90%, ad val.

5514,3100 sts, Of polyester staple fibres, plain weave. 90% ad val.

554.3200 -- 3-thread or 4-thread twill, including cross 90% ad val.

twill, of polyester staple fibres,

'551433900 -- Other woven fabrics of polyester 'staple 90% ad val.

75514.3900 -tjuolo. (Other, woven fabrics, 90% ad vat.

5514.4100 -- Of polyester staple fibres, plain weavers 5/7 90% ad; val.

4 55144200 -- 9) Sstthread, or, 4thread twill, including cross: + 90% ae val,
twill, of polyester: staple fibres. r

5514.4300 -- Other woven Tabrice of polyester 'staple "50% ad vat
fibres. .

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 [PART]

2 3 we

5514,4900 = | Other woven fabrics 90% ad val,

5515.1100 -- Mixed mainly or solely with viscose rayon 90% ad val.

i staple fibres ;

5515.1200 - Mixed mainly or solely with man-made 90% ad val.

filaments:

5515.10 - Mixed mainly or solely with wool or fine 90% ad val,

animal hair

55151900 "Other 90% ad val.

\$515,2100 > Mixed mainly or solely with man-made 90% ad val.

filaments.

\$515,2200 +- Mixed mainly or solely with wool or fine 90% ad val.

animal hair

5515.29 -- yo = al 90% ad val.

5515.9100 -- Mixed mainly or solely with man-made 90% ad val.

filaments,

5515.9200 -- Mixed mainly or solely with wool or fine 90% ad val.

animal hair

5515.99) -- Other 90% ad val.

\$516.10 * Unbleached or bleached 90% ad val.

516.1200 Dyed 90% ad val.

\$516.1300 a2 Of yarns of different colours 90% ad val.

5516.1400 -- Printed. 90% ad val,

\$516.2106* - Unbleached or bleached. 90% ad val.

\$516,2200 . Dyed. 90% ad val.

5516,2300 -- Of yarns of different colours 90% ad val.

5516.2400 rr Printed, \ 90% ad val.

5516.3100 -- Unbleached or bleached. 90% ad val,

5516.3200 2 Dyed "90% ad val.

\$516.3300 -- Of yarns of different colours 90% ad val.

5516,3400 "- Printed 90% ad val.

5516.4100 - Unbleached or bleached 90% ad val.

5516.4200 -- Dyed 90% ad val.

5516.4300 " Of yarns of different colours { 9% ad-val.

5516.4400 -- Printed- 90% ad val.

5516.9100 = Unbleached or bleached 90% ad val.

55169200 -- Dyed . 90% ad val.

BI

724

56,07

5516.9300

\$516,9400

5605,0010

5605.0090

5609.0011

5609.0019

\$701.1000

5701.9000

5702.1000

\$702.2000

\$702,3100

\$702.3210

\$702,3290

5702.3900

5702-4100

\$702.4210

\$702,4290

5702.4900

5702.5 100

5702. 5200

5702.5900

5702.9100

5702.9200

5702.9900

5703.1000

is /4OF yarns of different colours

Printed)! 101i

Products consisting of a core of metal foil
or of a core of plastic film coated with metal

dust 'sandwiched by means of an adhesive
between, two layers of plastic film

Other

Twine, cordage, ropes and cables, whether or not
plaited or braided and whether or not
impregnated, coated, covered or sheathed with
rubber or. plastics. \

Ofjuteand other textile fibres of heading No.
\$3.03:

Of jute
Other
of wool or fine animal hair
Bad Sie i"

; Of other textile materials

"Kelem™, "Schumacks", "karamanie"™ and
similar hand-woven rugs

Floor coverings of coconut fibres, (coir)'

Of wool or fine animal hair

Of man-made textile materials

Synthetic turf for hockey fields '

Other' |

Of other, textile materials

Of wool or fine animal hair

Of man-made textile materials; |

Synthetic turf for hockey fields
of other textile materials

Of wool or fine animal hair

Of man-made textile materials

Of other textile materials

Of wool or fine animal hair

Of man-made textile materials

Of other textile materials

Of wool or fine animal hair

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4

90% ad val-
90% ad val.
'90% ad val.

90% ad val.

30% ad val.

80% ad yal.
90% ad val.
90% ad val.
90% ad val.

'90% ad val.
90% ad val.

90% ad vat.
90% ad vat.
90% ad val.
190% ad val.

(90% ad val-
90% ad val,
90% ad val.
90% ad val:
90% ad val.
'90% ad val.

: 90% ad val.
90% ad val.

"90% ad val,
90% ad val,

266

\$7.05

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991

2

»/5703.2010

,

573.200) »-

f

5703,3010

\$703,3090

5703,9000

5705,0000

\$801.1000.

5801-2100

58012200

S801 2300

5801.2400

(5801,2500

38012600

5801.3100

'\$801.3200

5801.3300

\$801.3400

\$801,3500

5801,3600

5801,9000

5802. 1100

\$802, 1900

\$802.2000

802.3000

803.1000

\$803,900

5804,1000

504.2100

5804.3090

{2-5

3

5

1

Of nylon or other polyamides +

Synthetic turf for hockey fields

Other ;

Of other man-made textile materials :
Synthetic turf for hockey fields.

Other “
Of other textile materials

Other carpets and other textile floor S@verings
* whether or not made up.

Of wool or fine animal hair
Uncut weft pile fabrics

Cut corduroy

Other wet pile fabrics

Warp pile fabrics, epingle (uncut)
Warp Bi fabrics, cut

Chenille fabrics .

Uneul weft pile fabrics

Cut corduroy

Other weft pile fabrics

Warp pile fabrics, epingle (uncut)
Warp pile fabrics, cut

Chenille fabrics

Of other textile materials
Unbleached

Other ‘+

Terry towelling, and similar woven terry
fabrics, of other textile materials

Tufled textile fabrics

Of cotton

Of other textile materials
Tulles and other net fabrics
Of man-made fibres

Other,

90% ad val

0% ad val.

90% ad val,
90% ad vat.
90% ad val.
90% ad val.

90% ad val.
0% ad val.
N% ud vad.
90% ad val.
W% ad val.
90% add wel.
90% ad val.
90% ad vat.
90% ad val.
90% ad val.
90% ad val.
90% ad val,
90% ad val,
90% ad val.
90% wd val.
90% ud val.
% ad val.

0% ad val,
1% ad val.
90% ad val.
90% ad val.
9% bat val.
50% ad val.

[Parr l

~

~s

58.05

38.09

58.01

59.05

5809.0000

“\$810.1000

/5810.9100

*5810,9200

5810,9990

581 1.0000

5903.1000

5903,2000

5903,9000

\$905.0000

5906,9100

'5907.0011

907.0019

\$911. 1000

“6001-1000

6001.2100

6001.2200

6001.2900

6001.9100

601.9200

'601.9900

602.1000

ILE

Hand-woven tapestries of the type Gobelins, 90% ad val.
flanders, Aubusson, beauvais and the like, and
kneedle-worked tapestries (for example; «petit!

point, cross stitch}; whether or not made up.

Woven fabrics of metal thread and woven fabrics 90% ad val.

| ofr metallisedyatr.of heading No. 56.05, of @ kind |

used in appatel, as furnishing fabrics or for similar
purposes, not elsewhere specified or included.

- Embroidery without visible ground 90% ad val.

Of cotton 1° * ~ 90% ad val,

'Of nian'made fibres 90% ad val.

Other "90% ad val

Quilted textile products in the piece, composed of; 90% ad val.

one or more layers of textile materials assembled
with padding by stitching or otherwise, other than
embroidery of heading No. 58,10. 7

With polyvinyl chloride 90% ad val,

With polyurethane _ 90% ad val,

_ Other ae 90% ad val

; Textile wall coverings ; ™ 90% ad val.

Koitted or crocheted é v0 - 90% ad val.

Textile fabrics olberwine impregnated, coated

"of covered :

'For book bitiding'or clastic insulation |" 80% ad val.

0S Onie#! vbw iF 1) 80% ad val

Textile" fabrics, felt and felt-lined Woven '40% ad val,
fabrics, coated, covered or laminated with,

rubber, leather of other material, of a kind

used for card clothing, and similar fabrics ofa,

kind used for other technical purposes

ae pile Fabris 90% ad val.

Ofestton 90% ad val

Of man-made fabrics "90% ad vat

Of other textile materials, 90% ad val.

Of cotton ; 90% ud val.

f of ther teqt materils i a 90% ad val.

"Of width not exceding 30m. containing by 90% ad val.

weight 5% or more of clastomeric yarn or =

Tubber thread

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eee eee

2 3 4

6002.3000 - ~ Of a width exceeding 30 cm. containing by 90% ad val,
; weight 5% or more of elastomeric yarn or

rubber thread

6002.4100 -- Of wool or fine animal hair 90% ad val.

6002.4200, == Of cotton: ' 90% ad val.

6002.4300 -- « , Of man-made fibres + 90% ad val.

6002.4900 -- Other 90% ad val.

6002.9100 -- Of wool, or fine animal hair I 90% ad val.

6002.9200 ad Of cotton 90% ad vel.

6002.9300 -- Of man-made' fibres 90% add wal.

002.9900 + vOther ty 90% ad Val.

6101, 1000 - Of woo) or fine animal hair 90% ad val.

6101.2000 - OF cotton hair : 90% ad val.

6101.3000 - OF maniemiade fibres 90% ad val.

6101.9000 - OF other textile materials 590% ud val.

6102.1000 - Of wool or fine animal hair 90% ad val.

6102.2000 OF cotton hale 90% ad vat.

6102,3000 0 - Of man-made fibres 90% ad val.

6102.9000 - Of other textile materials ____ 90% ad val.

"6103.1100 2 Of wool or fing: animal hair 90% ad val.

6103.1200 = Of synthetic fibres 90% ad val.

6103.1900 -* OF other textile materials 90% ad val.

6103.2100 +: Of wool or fine animal hair 90% ad val.

6103.2200 -- Of cotton 90% ad val,

6103.2300 7 OF synthetic fibres 0% ad val.

6103.2900 - OF other textile materials 90% ad val.

6103.3100 -- or 'wal on fine animal hair ' 90% ad val.

6103.3200 -- Of cotton 90% ad val.

6103.3300 -- or synthetic fibres 90% ad val.

6103.3900 == Of other textile materials 90% ad vat,

6103.4100 -- Of wool or fine animal hair 90% ad val

6103.4200 == | Of cotton 90% ad val.

6103.4300 -- Of synthetic fibres 90% ad val.

SLE

{PARTI) THE GAZETTE OF PAKISTAN} EXTRA,, JUNE,27,(1991 (269

6

61.4"

2

"6103,4900

6104,1100

6104,1200

,6104,1300

6104,1900

6104.2100

104.2200

6104-2300

1,6104.2900

,6104.3100

6104.3200

104.3300

6104.3900

_ , 6104.4100

»)6104,4200

6104.4300

61044400

6104.4900

6104.5100

.6104.5200

6104 5300

pld4.s9ou

6104.6100

104.6200

6104.6300

-6104,6900

»:6105.1000

:2105.2000

ps6 105.9000

and' brace overalls,
than swimwear), knitted or crocheted.

3

'Of other textile materials

Of wool or fine animal hair

Of cotton ,

Of synthetic fibres

OF other textile materials

Of wool or fine animal hair
Of cotton.
Of synthetic fibres

OF other, textile materials

_ Jackets and blazers:

OF wool or fine animal hair

Of cotton

Of synthetic, fibres

Of other, textile materials.
Of wool or fine animal hair
Of cotton y

OF synthetic fibres

Of artificial fibres

OF other textile materials

„ OF wool or fine animal hair

Of cotton

re]

_ Of synthetic, fibres

OF other textile materials
Of wool or, fine, animal hair

Of-cotton

, Of synthetic fibres
(OF other textile materials.

Of cotton,

Of man-made fibres.

_, Of other textile materials

4

90% ad cul

Women's or girls' 'suits, ensembles, jackets!
blazers, dresses, skirts, divided skirts, trousers, bib
Breeches and shorts (other'

90% ad val.

0 90% ud val,
_ 90% ad val.
90% ad val,

~ 90% ad val.

» 90% ad vat.
90% ad val.
90% ad val.

90% ad val.

90% ad val,

ce, 90% ad val.
90% ad val,
90% ad val,
90% ad val.

, 90% ad val,
90% ad val,
90% ad val,

4 90% ad val.

vs wr 99% ad val.
yo op) 90% ad val.
; 90% ad val.
0% ad val.

, 90% ad val.

‘ "90% ad val.
90% ad val.

to 90% ad vat.

90% ad val.
vvo | 90% ad val.

i

‘THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991

a)

6106.1000
 6106.2000
 6106.9000
 6107.1100
 6107, 1200
 6107.1900
 6107.2100
 6107.2200
 6107.2900
 6107-9100
 6107.9200
 6107.9900
 6108.1 100
 6108.1900
 6108,2100
 6 108.2200
 6108.2900
 6108.3100
 6108.3200
 6108.3900
 6108.9100
 6108.9200
 6108.9900
 6109. 1000
 6109.9000
 61 10.1000
 6110.2000
 61 10.3000
 6110.9000
 6111.1000
 611.2000
 61 11.3000
 ‘61 11,9000

[4

y
3

Of cotton \l
 Of man-made fibres
 Of other textile materials

Of cotton”

* Of man-made fibres

Of other textile materials
Of cotton

Of man-made fibres

OF other textile materials
Of cotton

Of man-made fibres

OF other textile materials
Of man-made fibres

Of other textile materials
Of cotton

of man-made fibres

Of other textile materials
Of cotton

Of man-made fibres

OF other textile materials
Of cotton

Of man-made fibres

Of other textile materials
Of cotton

Of other textile materials
Of wool or fine animal hair
Of cotton

Of man-made fibres

Of other textile materials
Of wool or fine animal hair
Of cotton

OF synthetic fibres

Of other textile materials

4

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad vat.

90% ad val.

90% ad val.

90% ad val.

* 90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val,

90% ad val,

90% ad val,

90% ad yal.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad vat.

30% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val,

90% ad val,

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val,

90% ad vai.

[PART I

PART J}

1

61.13"

THE GAZETTE OF PAKISTAN, EXTRA, JUNE 27, 1991

2

6112.1100

612.1200

6112.1900

6112,2000

6112.3100

6112.3900

6112.4100

6112.4900

6113.0000

61.14.1000

_6114.2000

61.14.3000

6114.9000

61IS.1100

6115.1200

6115,1900

6115.2000

6115.9100

6115.9200

* 6115,9300

6115,9900

6116,1000

6116.9100

116.9200

' 6116,9300

6116.99)

61 17.1000

6117.2000

6117.8000

(32

4

Of cotton in!

Of synthetic fibres 4

Of other textile materials

Ski suits 110 |! wn

Of synthetic fibres:

Of other textile materials

Of synthetic fibres'

'= Of other textile materials i

Garments, made up of knitted or crocheted fabrics
of heading No, 59.03, 59.06 or 59.07,

wees tle TE

Of wool or fine animal hair

Of wool (oF fine animal hair
of cotton

Of man-made fibres

of other textile materials

Of synthetic fibres, measuring per single yarn
less' than 67 decitex. .

Of synthetic fibres, measuring per single yarn

67 decitex or more nea

OF other. textile materials

Women's, full-length or knee-length hosiery,
measuring per single yarn less than 67 decitex

Of cotton |"

Of synthetic fibres

Of other textile materials

Gloves impregnated, coated or covered with
Plastics or, rubber: '

~ Of wool or fine animal hair

» Of cotton

Of synthetic fibres,

Of; other textile materials

Shawls, scarves,; mufflers, mantillas, veils

and the like

viii! ve a invie

Tics, bow tie: and cravats

34

the ew

W% ad val.

90% ad val,

~90% ad val.

90% ad val.

90% ad val.

1 90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad yal.

90% ad val.

"90% ad val.

"90% ad val.

90% ad val.

90% ad val.

(90% ad vat.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

0% ad yal.

90% ad val.

272

2

6117.9010

6117.9090

6201.1100

6201.1200

6201.1300

6201,1900

6201.9100

6201,9200

6201.9300

6201.9900

* 6202.1 100

6202. 1200

6202.1300

6202.1900

6202.9100

6202.9200

6202.9300

6202.9900

6203.1100

6203.1200

6203.1900

6203.2100

6203,2200

6203.20

6203,2900

6203.3100

6203.3200

6203.3300

6203,3900

62034100

6203.4200

6202.43)

13)

3

hatin.

Elastic straps and bands

Other

Of wool or fine animal hair

Of cotton

Of man-made fibres

Of other textile materials

Of wool or fine animal hair

Of cotton

OF man-made fibres

Of other textile materials
Of wool or fine animal hair
Of cotton

Of man-made fibres

Of other textile materials
Of wool or fine animal hair
Of cotton

Of man-made fibres

Of other textile materials
Of wool or fine animal hair
Synthetic fibres.

Of other textile materials
Of wool or fine animal hair
Of cotton

Of synthetic fibres

Of other textile materials

Of wool or fine animal hair:

Of cotton

Of synthetic fibres

Of other textile materials
Of wool or fine animal hair
Of cotton

Of synthetic fibres

; t

THE GAZETTE OF PAKISTAN, EXTRA., JUNE .27, 1991 [PARTI

4

90% ad val.

90% ad val.

90% ad val.

9% ad val.

90% ad val.

90% ad val.

90% ad val,

90% ad val,

90% ad val,

90% ad val.

90% ad val.

30% ad val.
90% ud val.
90% ad vat.
90% ad val.
90% ad val.
90% ad val.
90% ad val,
90% ad val.
90% ad val.
90% ad val,
90% ad val.
90% ad val,
90% ad val.
30% ad val.
9% ad val.
3% ad val.
90% ad val.
90% ad val.
90% ad val.
90% ad val.
90% ad val.

] 2 3 4

6203.4900 -- Of other textile materials 90% ad val,

62.04 Women's or girls suits, ensembles, jackets, blazers,

dresses, skirts, divided. skirts, trousers, bib and

brace overalls, bree-trousers, bib and brace

overalls, breeches and, shorts (other than

swimwear}.

6204.1 100 -- Of wool or fine animal hair 90% ad val.

6204,1200 -- Of cotton, 60% ad val.

62041300 -- Of synthetic fibres 90% ad val.

6204,1900 -- Of other textile materials 90% ad val.

204.2100 -- Of wool or fine animal hair 90% ad val.

6204.2200 -- Of cotton 90% ad val.

6204,2300 -- Of synthetic fibres 90% ad val.

204.2900 -- Of other textile materials W% ad val.

- Jackets and blazers:

6204,3100 -- Of wool or fine animal hair 90% ad val.

6204.3200 -- Of cotton 90% ad val.

6204,3300 -- Of synthetic fibres 90% ad val.

6204,3900 -- Of other textile materials, 90% ad val.

6204.4100 -- Of wool or fine animal hair 90% ad val.

62044200 -- Of cotton 90% ad val.

6204.43) -- Of synthetic fibres : 90% ad val.

62044400) -- Of artificial fibres 90% ad val.

6204.4900 -- Of other textile materials 90% ad val.

§204.S100 -- Of wool or fine animal hair 90% ad val.

6204.5200 -- Of cotton, 90% ad val.

© 6204.5300 -- Of synthetic fibres 90% ad val.

604.5000 -- Of other textile materials 90% ad val.

6204.6100 -- Of wool or fine animal hair 90% ad val.

6204.6200 -- Of cotton. 90% ad val.

6204,6300 -- Of synthetic fibres. 90% ad val.

6204,6900 -- Of other textile materials 90% ad val.

6205.1000 : Of wool or fine animal hair 90% ad val.

6205.2000 -- Of cotton 90% ad val.

6205.3000 : Of synthetic fibres 90% ad val.

{32

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27,1991 [PART I

—

i

6205.9000

6206. 1000

6206,2000

6206.3000

62064000

£206.9000

6207.1 100

6207.1900

62072100

6207.2200)

6207-2900

62079100

6207.9200

6207,9900

6208.1 100

6208. L900

6208.2100

6208.2200

6208, 2400

6208.9 100

£208.9211)

H208-Y9IK)

6209_1000

6209-2000

6209 32000

4207-101

62101000

62.10.2000

6210.3000

6210.4000

6210. 5000

6211, 1100

3

4

Of other textile materials.

'Of silk or silk waste

Of wool or fine animal hair

Of conten

OF man-made fibres

OF other textile materials
Of cotton

OF other textile materials
OF cotton

OF man-made fibres

OF other textile materials
OF cotton

Of man-made fibres “
OF other textile materials.
Of man-made fibres

Of other textile materials
Of cotton

Of man-made fibres

Of other textile materials.
Of cotton

OF man-made fibres

OF other textile materials
Of wool or fine animal hair
Of cotton

OF synthetic fibres

Of other textile materials

Of fabrics of heading No, 56.02 or 56.03

Other garments, of the type described in sub-
headings 620.1100 to 620.1900

Other garments, of the type described in sub-
heading 6202, 1900

Other men's or boys' garments

Other women's or girls' garments

Men's or boys'

90% ad val.
90% ad val.
90% ad val.
90% ad val.

90% ad veil,
90% aed veal
90% ad val
90% add val-
90% ad val_
90% ud val
90% ad val
90% ad val
90% ad wal.

90% ad veel,
90% ad val,
90% ad val,
90% ead val,
90% ad val.
90% ad val,
90% ad val,
90% ad val.
90% cad val.
De cat veel.
90% ad val.
90% cad val.
90% ad val,

90% ad val

90% ad val.

90% ad vial,
90% ad val.
90%, ad val,

90% a0cl-vil,

«e

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TM“~

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Part I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 _ }

1 2 3 4+

62111200 -- 9) Women's or girls* 190% ad val. ,
e2t2o00 Ski suits.) 90% ad val
621 1.3100 - Of wool or fine animal hair 90% ad val,
6211.3200 -- Of cotton | 90% ad val
6211.3300 -- Of man-made fibres 90% ad val.
+ @211.3900 = Of other textile materials 90% ad val,
62114100 -- Of wool or fine animal hair 90% ad val.
211.4200 == Of cottons | © ' 90% ad val.
6211.4300 -- Of man-made fibres 90% ad val.
6211.4900 - Of other textile materials 90% ad val.
6212. 1000 = Brassieres. 90% ad val,
4212.2000 . Girdles and panty-girdles \ 90% ad val.
'6212.3000' - Corselettes 90% ad val.
6212900 Other, 90% ad val.
6213.1000 - Of silk or silk waste 90% ad val.
6213.2000 . Of cotton 90% ad val,
6213,9000 - Of other textile materials 90% ad val.
6214. 1000 = OF silk or silk waste 90% ad val.
6214.2000 - Of wool or fine animal hair 90% ad val.
62143000 OF synthetic fibres 90% ad val.
6214.4000 - Of artificial fibres 90% ad val.
6214,9000 - OF other textile materials 90% ad val.
6215.1000 - Of silk or silk waste, 90% ad val.
6215.2000 , Of man-made fibres 90% ad val.
6215,9000 - Of other textile materials , 90% ad val,
62.16 6216.0000 - Gloves, mittens and mitts 90% ad val.
'63010000 - Electric blankets 90% ad val,
6301.2000 . Blankets (other than electric blankets) and 90% ad val.
travelling rugs, of wool or of fine animal
hair
6301.3000 - Blankets other than electric blankets) and 90% ad val.
travelling rugs, of cotton
6301,4000 - Blankets (other than electric blankets) and 90% ad val.

travelling rugs, of synthetic fibres .
6301,9000 - Other blankets and travelling rugs 90% ad val.

ABS

2

; THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 [PART I

6302./000

6302.2100

6302.2200

6302.2900

6302.3100

6302,3200

6302.3900

302.4000

6302.5100

602.5200

6302, 5300

6302,590)

6302.6000

6302.9100

6302.9200

6302.9300

6302.9900

6303.1 100

6303.1200

6303.1900

6303.9100

6303,9200

6303,9900

6304, 1100

6304.1900

604.9100

6304.9200

6304.9300

avis

6305. 1010

Bed linen, knitted. or crocheted

Of cotton.

Of man-made fibres

Of other textile materials

Of cotton

Of man-made fibres.

Of other textile materials

Table linen, knitted or crocheted

OF cotton.
OF fax
Of man-made fibres

Of other textile materials

Toilet linen and kitchen linen, of terry
towelling or similar terry fabrics, of cotton

Of cotton

Of flax

Of man-made fibres

Of other textile materials
Of cotton

or synthetic fibres

Of other textile materials
Of cotton
Of synthetic fibres

Of other textile materials
Knitted or crocheted
Other.

Knitted or crocheted

Not knitted or crocheted, of cotton
Not knitted or crocheted, of synthetic fibres
Not knitted or crocheted, of other textile

materials

Of jute or of other textile bast fibres of

heading No_ \$3.03:
Of jute

90% ad val.
90% ad val.
0% ad val.
9% ad val
90% ad val,
90% ad val.
90% ad val.
90% ad val.
90% ad val.
90% ad val,
90% ad val,
90% ad val,
90% ad val,
90% ad val,

90% ad val.
90% ad val.
90% ad val.
90% ud val.
90% ad val.
90% ad val.
90% ad val.
90% ad val.
50% ad weal,
90% ad val,
90% ad val.
90% ad val.
90% ad val.
90% ad val
90% add yal.
90% ad val.

90% ad val.

&4

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 277

1 2 3 4

6305,1090 rae Other P 90% ad val.

6305,2000 - Of cotton 90% ad val.

6305.3100 = ' on polychthene or polypropylene strip or the' 90% ud val,

! ike

6305, 3900 -- Other 7 90% ad val.

6305.9000 - Of other textile materials ' "90% ad val.

63.06 Tarpaulins, awnings and sunblinds; tents;

sails for boats, sailboards or landcraft;

camping goads:

6307. 1000 - Floor-claths, dish-cloths, dusters and similar 90% ad val.

cleaning claths

6307.2000 . Life-jackets and life belts 90% ad val.

6307.9000 : Other ! 90% ad vel.

6401. 1000 - Footwar incorporating a protective metal 90% add val

toc-cap.

64019100 -- Covering the knee. 90% ad val

6401.9200 -- Covering the ankle but not covering the knee 90% ad val.

6401.9900 "- , Other, 90% ad vai.

402.1100 -- Ski-boots and cross-country ski footwear. 90% ad val.

6402. [00 -- Other 90% ad val.

6402.2000 - Footwear with, upper straps or thongs 90% ad val,

assembled to the sole by means of plugs

6402.3000 - Other footwear, incorporating a protective 90% ad val.

metal toe-cap

6402.9100 -- Covering the ankle 90% ad val,

6402.9910) - Other 90% ad val,

6403,1 100 - Ski-boots and cross-country ski footwear 90% ad vat,

6403.1900 -- Other 90% ad val.

6403.2000 = Footwear with outer soles of leather, and 90% ad val,

uppers which consists of leather straps across

the instep and around the big toe

6403.3000 ~ Footwear made on 2 base or platform of 90% ad val.

wood, not having an inner sole or a protective

metal toe-cap :

64013.4000 - Other footwear, incorporating a protective 90% ad yal.

metal toc-cap.

6403.5100 + Covering the ankle 90% tid valk.

403.5900 — Other 90% ad val.

/37

278

| 2 q 4

6403.9100 -- Covering the ankle 90% ad val.

6403.9900 -- Other. 90% ad val,

404.1100 -- Sports footwear; tennis shoes, basket ball 90% ad val.

shoes, gym shoes, training shoes and the like

6404. 1900 -- Other 90% ad val.

6404.2000 - Footwear with outer soles of leather or) 90% ad val.

composition leather

6405.1000 = With uppers of leather or composition 90% ad val,

Jeather

6405.2000 - With uppers of textile materials 90% ad val.

6405.9000 - Other 90% ad val.

64.06 Parts of footwear (including uppers whether or

not attached to soles other than outer soles);

removable in-soles, hee) cushions and similar

articles) gaiters, leggings and similar articles, and

parts thereof,

6406,9900 -- Of other materials 9% aed vel,

65.03 6503,0000. Felt hats and other felt headgear, made from the 90% ad vel,

hat bodies, hoods or plataux of heading No. 65.01,

whether or nol lined or trimmed.

65.04 6504.0000 Hats and other headgear, plaited or made by 90% ad val.

assembling Strips of any material, whether or not

lined or trimmed.

6505.1000 - Hair-nets 90% ad val.

6505.9000 Other 90% ad val.

65061000 Safety headgear 90% ad val.

6505,9100 -- Of rubber or af plastic" 90% ad vai,

6506.9200 Of furskin 90% ad val.

6506,9900 +- Of other materials: FO% wed val,

66011000 - Garden or similar umbrellas 90% ad val,

601.9100 Having a telescopic shaft 90% ad yal.

6601,9900. = Other 90% ad val.

66.02 6602.00 Walking-sticks, seat-sticks, whips. nding-crops 90% ud val_

and the like

6702.1000 = OF plastic 90% ad val.

6702.9000 = Of other materials "90% ad val.

67.03 6703.0000 Human hair, dressed, thinned, bleached or 90% add val.

otherwise worked; wool or other animal hair or

other textile materials, prepared for use in making

wigs ar the like.

1 2 3 4

6704.1100 -- Complete wigs 90% ad val.

6704.1900 -- Other 90% ad val.

6704.2000 : Of human hair 90% ad val.

6704.9000 : Of other materials » 90% ad val.

6802.1000 - Tiles, cubes and similar articles, whether or 90% ad val.

not rectangular (including square), the largest surface area! of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules,

chippings and powder

6802.2100 -- " Marble, travertine and alabaster 90% ad val.

6802.2200 -- Other calcareous stone 90% ad val.

6802.2300 -- Granite 90% ad val.

6802.2900 -- Other stone 9% ad val.

6802.9100 -- Marble, travertine and alabaster 50% ad val.

6802.9200 Other calcareous stone 90% ad val.

6802.9300 -- Granite 90% ad val.

6802.9900 -- Other stone 90% ad val.

6803.0000 Worked slate and articles of slate or of agglomerated slate.

6805.1000 - On a base of woven textile fabric only 90% ad val.

6805.2000 - On a base of paper or paper board only 90% ad val.

6805.3000 - On a base of other materials 90% ad val.

6808.0000 Panels, boards, tiles, blocks and similar articles of

vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.

6808.0010 Tiles, blocks and similar articles 80% ad val.

6808.0090 -- Other 80% ad val.

Clothing, clothing accessories, footwear and headgear:

6812.5010 -- Clothing. 80% ad val.

6812.5090 --- Other, 80% ad val.

6910.1000 . Of porcelain or china 10% ad val.

6910.9000 ' Other 90% ad val.

6911.1000 : Tableware and kitchenware 90% ad val.

6911.9000 2 Other 90% ad val.

et f

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1 2 3 4

S912. --- Tableware and kitchenware 90% ad val.

6913.1000 - Of porcelain china 90% ad val.

6913.9000 - Other 90% ad val,

6914, L000 - Of porcelain or chins 0% ad val.

6914,9020 = Filter elements 90% ad val.

69} 4.9090 os: Other 90% ad val.

7003, 1100 - Coloured throughout the mass (body tinted), 90% ad val,

opacified, flashed or having an absorbent or

reflecting layer.

7003.1900 -- Other 90% ad val.

7003.2000 - Wired sheets. 90% ad val.

7003-3000 - Profiles 90% ad val.

7013. 1000 - Of glass-ceramics. 90% ad val.

703.2100 . Of lead crystal 90% ad val.

7013.2900 -- Other 90% ad val.

7013.3100 -- Of lead crystal 90% ad val.

7013.3200 - Of glass having a linear coefficient of 90% ad val.

expansion not exceeding $\times 10^{-6}$ per kelvin

within 4 temperature range of 0 degree

centigrate to 300 degree centigrate

7013.3900 = Other W% ad wail,

713.9100 - Of lead crystal 0% cect val.

7013,9900 Other 0% ad val.

= Other:

7016.9010 --- Leaded lights and the like 80% ad vat.

7016.9090 --- Other 80 ad val.

7019. 200K) - Woven fabrics. including narrow fabrics 90% ad val.

7019.9090) =++ Other® 90% acd veel.

7020.00) st Other 90% ud val.

7101.1000 Natural pearls 90% ad val.

TLOL2100 ++ Unworked 0% ad val.

FIOI.2200 Worked W% ad val.

TLO2.1000 - Unsorted ~ 0% ud val,

712.3100 = Unworked or simply sawn, cleaved orbruted = 90% ad val.

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7102.3900 -- Other, 2), 90% ad val.

7103. 1000 : 'Unworked or simply sawn or roughly shaped, 90% ad val.

7103.9100 - Rubies, sapphires and emeralds 90% ad val,

7103.9900 -: Other 90% ad val.

7104.1000 - Piezo-electric quartz. 90% ad val.

- Other, unworked or simply sawn or roughly shaped:

7104.2010 vo Industria) diamonds 90% ad val.

7104.2020 --- Synthetic stones 90% ad val.

7104.2090 --- Other 90% ad val.

- Other:

7104.9010 4 Industrial diamonds. 90% ad val.

7104.9020 ce Synthetic stones, » 90% ad val.

7104.9090. --- , Other "4 90% ad val,

7105.1000 . Of diamonds 90% ad val.

7105.9000 - Other, 90% ad val.

7106. 1000 - Powder 90% ad val,

7106.9210 a2 Silver thread and wire "90% ad vat.

7106.9290 +s Other 90% ad val.

71.09 7109.0000 Base metals or silver, clad with gold not further 90% ad val.

worked than semi-manufactured,

7113.1100 - OF silver, whether or not plated or clad with 90% ad val.

other precious metal.

T413.1900 -- Of other precious metal, whether or not 90% ad vat.

plated or clad with' precious metal ,

7113.2000 - Of base metal clad with precious metal 90% ad val.

7114.1 100 -- Of silver, whether or not plated or clad with 90% ad val.

f other precious metal:

714.1900 - Of ' other precious metal, whether or not 90% ad val,

plated or clad with precious metal. ="

71.14.2000 - Of base metal clad with precious metal 90% ad val.

FLLS.1000 + 'Catalysts in the form'of wire cloth or grill, of 90% ad val.

platinum:

7115.9010 --- Platinum crucibles 90% ad val,

7115.9090 == Other 90% ad val,

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7116.1000 - Of natural or cultured pearls 90% ad val.

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73,18

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7116.2000

_ 717.1900

7117.9000

7210.7000

72124000

7216.1000

726.2100

7216.2200

72163100

7216.3200

7216.3300

72164000

7216.5000

7216.6000

7216.9000

7301,1000

7304.2000

7305.2000

73062000

7308.4000

7310,2900

7314.4200

7317.0000.

Of precious or semi-precious stones (natural, 90% ad val.

synthetic or reconstructed)

Other.

Other

Painted, varnished or coated with plastics

Painted, varnished or coated with plastics

U, 1 or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm,

L sections

T sections

U sections

T sections

H sections.

L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.

Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded

Angles, shapes and sections, not further worked than cold-formed or cold-finished

Other

Sheet piling

Casing, tubing and drill pipe, of a kind used in drilling for oil or gas

Casing of a kind used in drilling for oil or gas

Casing and tubing of a kind used in drilling for oil or gas

Equipment for scaffolding, shuttering, Propping or pit-propping-

Other,

Coated with plastics

Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No, 83,05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper

Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of iron or steel,,

90% ad val.
90% ad val
50% ad val.
50% ad val.
90% ad val.

90% ad val,
90% ad val.
9% ad val,
90% ad val.
90% ad val,
90% ad val,

90% ad val.

90% ad val,

90% wd val,
90% ad val,
80% ad val,

20% ad val.

80% ad val,

80% ad val.

90% ad val.
80% ad val,
90% ad val.

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Part I)' THE GAZETTE OF: PAKISTAN, EXTRA: JUNE-27,1991n) 283.

" 2 3 eo a

7318.1100 -- Coach screws .).)) 90% ad val.

7318.1200 -- Other wood screws, \ 90% ad val."

7318.1300 -- Screw hooks and screw rings 90% ad val,

7318.1400 ness jin Self-tapping screws 90% ad val.

7318.1500 - Other screws and:bolts, whether or not with | "90% ad val.

their nuts or washers. '

738.1000 = Nuts " © 90% ad val.

7318.1900 = Other ; 90% ad val.

73182100 -- Spring ieee and other lock washers 90% ad vai.

7318.2200 0 -- Other washers 90% ad val.

7318230002 Riverts - 90% ad val.

731824000 - Cotters and cotter-pins 90% ad val.

731829000 the 90% ad val

7319.2000 - Safety Bits: 90% ad val,

73193000 Other pins "90% ad va.

73199000 Other. 90% ad val,

7320.1000 - Leaf -springs and leaves therefor 90% ad val,

7320.2000 : Helical springs _ 90% ad val.

"73209000 Other Pr 90% ad va

732.1100 For gas fuel or for both gas and other fuels' 90% ad val.

732112000 = For liquid fuel 90% ad va

73211300 == For solid fuel 90% ad val.

7321,8100 | + For gas fuels) or for oth gas and other fuels, 90% ad val.

7321.8200 -- For liquid fuel 90% ad val.

73218300) 2s. Fr solid fuel "190% ad val.

7321.9000 + bao xa Partgen saie 90% ad val.

7322.1 100 se OF cast iron oh 6 90% ad val.

732.1900 " Other, 90% ad val.

_7322.9000 - Other 90% ad val.

7323.1000 ye Tron of Stee] wool: pot scourers and scouring 90% ad val.

or polishing pads, gloves and the like P

7323.9100 -* Of cast iron, not enamelled. 90% ad val.

7323.9200 -- Of cost iron, enamelled. W% ad val.

7323,9300 ot Of stainless steel. - 90% ad val.

7323.9400 ° =- Of iron (othér' than cast iron) or steel, 90% ad val.

enamelled. ie Ne

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: Stan Uther. P Yo aad val,

7324.1010 - Sinks W% ad val,
7324.10 . Other 90% ad val.
= OF cost iron, whether or not enamelled:

TAM > Enamelled N% ad val.
F524.2 14 - Other. % 90% act vad,

Other:

7324.2910 Enamelled, 90% ad yal.
7324.2990 -- Other 90% ud vai.
7324.9010 -- Enamelled iron sinks and wash basins 90% ud val.
7324,9090 - Other W% ad val,
7326,2020 vs X-ray film hangers 90% ad val.
7326.2040 -- Cages. 90% ad vat,
7326,2080 - Boot and shoe protectors 90% aa rut,
7326.9000 Other 9% utd val,
Of refined copper:
74121010 -- Chromium plated 80% ad val.
7412.1090 TM Other ; 80% cad val.
Of copper alloys:
7412.2010 - Chromium plated. 80% ad val.
7412.2090 +- Other 80% ad val.
74.17 7417,0000 Cooling or heating apparatus of a kind used for 90% ad val,
domestic purposes, non-electric, and parts
thereof, of copper.
74181000 Table, kitchen or other houschold articles 90% ad val.
and parts thereof; pot scourers and scouring
or polishing pads, gloves and the like
7418.2000 Sanitary ware and parts thercof 90% wd val,
7419.9920 > Other needles and pins. 90% ad val,
7419.9940 = Doors, window frames and other structural 90% ad val,
parts
7419.9) -- Other 90% ad val,
7508.0090 -- Other 90% ad val.
7610.1000 Doors, windows and their frames and 90% ad vai.
thresholds for doors
7610.9000 Other 90% aad vel,

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90% ad val,

90% ad val.

90% ad val.

190% ad val.

90% ad val,

80% ad val.

80% ad vat.

80% ad val.

80% ad val.

10% ad val.

90% ad val.

90% ad val.

90% ad val,

90% ad val,

90% ad val.

90% ad val.

90% ad val.

in 2 3

7615.1000 - Table, kitchen or other house-hold articles

. and parts thereof; pot scourers and scouring

or polishing pads, gloves and the like

7615.2000 - Sanitary ware and parts thereof.

7616.9040 ore Pencil ferrules

7616.9050 ase Gauze.) cloth, grill, netting, reinforcing

fabrics and similar materials, of aluminum

wire, *

7616.9090 - Other.

°7806.0090 --- Other.

7907.1000 2 'Gutters, roof capping, skylight frames and
other fabricated building components

*7907.9090 --- Other

. 8007.0090 tes Other."

81.08 Titanium and articles thereof, including waste and

, scrap; powders j

8108.1000 Unrought titanium; waste and scrap;

powders. '

82.01 Hand tools, the following:

Spades, shovels, mattocks, picks, hoes, forks, and

rakes; axes, bill hooks and similar hewing tools;
secateurs and pruners of any kind; scythes, sickles,
hay knives, hedge shears, timber wedges and other,
tools of 4 kind used in agriculture, horticulture or
forestry, ;

8201.5000 - Secateurs and similar one-handed pruners

= , and shears (including poultry shears}

8211.1000 - Sets of assorted articles.

8211.9100 - Table-knives having fixed blades

8211.9200 Pr Other knives having fixed blades

8211.9300 -- Knives having other than fixed blades,

8212.9090 -- Other (

82,13 8213.0000 Scissors, tailors' shears and similar shears,,and
blades therefor

\$214.1010 con Pencil sharpeners and blades therefor

\$214,1090 oo Other.

\$214,2000 - Manicure or pedicure sets and instruments
(including 'nail files)

\$214.9010 --- Hair clippers.

8214.9020 0 --- Nail clippers.

90% ad val.

90% ad vat,

90% ad vat.

90% ad yal.

90% ad val.

33.03

83.04

83.10

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2 3 4

8214.9030 --- Other articles of office cutlery W% ud val.

8214.9090 -- Other 90% ad val.

8215,1000 - Sets of assorted articles containing at least 90% ud val.

one article plated with precious metal

\$215,2000 - Other sets of assorted articles 90% ad val,

8215.9100 -- Plated with precious metal. 90% ad val.

8215.9900 : Other 90% ad val,

8302.1000 Hinges 90% ad val,

83022000 Castors 90% ad val,

802.3000 - Other mountings, fittings and similar articles 90% ad val,
suitable for motor vehicles

8302.4100 - Suitable for buildings 90% ad val.

8302,4200 - Other, suitable for furniture 90% ad val.

83024900 - Other 90% ad val.

\$302.5000 - Hat-racks, hat-pegs, brackets and similar 90% ad val.

fixtures .

8302,6000 : Automatic door closures 90% ad val

8302.0000 Armoured or reinforced safes, strong-boxes and 90% ud val,
doors and safe deposit lockers for strong-rooms,
cash or deed boxes and the like, of base metal,8304.0000 Filing cabinets, card-index cabinets, paper trays, 90% ad val,
paper rests, pen trays, office-stamp stands and
similar office or desk equipment, of base metal,
other than office furniture of heading No. 94.03.

\$305.1000 Fittings for loose-leaf binders of {ites 90% ad val,

3305.2000 Staples in strips 90% ad val.

3305,9000 - Other, including parts 90% ad val,

8306, 1000 - Bells, gongs and the like 90% ad val,

8306.2100 -: Plated with precious metal 90% ad val,

8306.2900 -- Other 90% ad val,

8306.3000 . Photograph, picture or similar frames; 90% ad val,
mirrors

B309.1000 - Crown corks 90% ad val.

8310.0000 Sign-plates, name-plates, address-plates and 90% ad val.

hs

similar plates, numbers, letters and other symbols.

of base metal, excluding those of heading No.

94.05.

Watertube boilers with a steam production
exceeding 48 ton per hour:

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8402.1110 ee Package type, upto 100 ton per hour steam 20% ad val,
; and 80 Kg/cm* pressure
\$402. 1190 == Other 20% ad val.

Watertube boilers with a steam production
not exceeding 45 tons per hour:

"Ss

8402.1210 re Package type 20% ad val,
8402.1290 == Other 20% ad val.
Other vapour generating boilers, including
hybrid boilers:
8402.1910 - Package type, fire tube upto 25 tons perhour 20% ad val.
steam and 25 kg/cm* pressure,
8402.1990. Other, 20% ad val,
= Super-heated water boilers:
8402.2010 --- Package type, water tube upto 100 ton per 20% ad val,
hour steam and 80 kg/crn' pressure
8402.2020 "- Package type. fire tube upto 25 ton per hour 20% ad val,
steam and 24 kg/cm? pressure.
\$402,2090 -- Other 20% ad val.
8403.1000 - Boilers 9% ad yal.
8403.9000 - Paris 90% ud val.
8414.8020 --- Industrial exhaust fans 20% ud val.
84151000 - Window or wall types, self-contained. 90% ad val.
8415.8100 -- Incorporating a refrigerating unit and a valve 90% ad val.
for reversal of the cooling/heat cycle
8415.8200 -< Other, incorporating a refrigerating unit 90% ad val.
8415.8300 +> Nat incorporating a refrigerating unit 90% ad val.
8415.9000 - Parts 90% ad val.
84.16 Furnace burners for liquid fuel, for pulverized
solid fuel or for gas; mechanical stokers including
their mechanical grates, mechanical ash
dischargers and similar appliances"
8416,3000 - Mechanical stokers including their mechani- 20% ad val,
cal grates, mechanical ash dischargers and
_ similar appliances.
84181010 -= Not exceeding 700 l capacity (house hold 90% ud val.
type)
8418.1090 ~-- Other 90% ad val.
8418.2100 -- Comprerssion-type 90% ad val.

84182200 -- Absorption-type, electrical 90% wd val.

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\$4.26

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sais.dyw

\$418.3000

\$418.4000

848.5000

8418.6100

44.18.6900

8418,9100

8418.9900

B419.1 100

8419.1900

8419.6000

\$421.1210

2422.1100

8425.1110

8425.1190

\$425,1910

8425.1990

8425.4210

8425.4290

8426.1110

8426.1190

#426.1911

47

Other. S

Freezers of the chest type, not exceeding 800 |
capacity

Freezers of the upright type, not exceeding
900 | capacity

Other refrigerating or freezing chests,
cabinets, display counters, showcases and
similar refrigerating or freezing furniture

Compression type units whose condensers are heat exchangers.

Other

Furniture designed to receive refrigerating or freezing equipment

Other

Instantaneous gas water heaters

Other

Machinery for liquefying air or other gases

Requiring for their operation less than 746 watts.

Of the household type

Powered by electric motor:
Hoists

Other

Other:

Hoists

Other

Other jacks and hoists, hydraulic:
Hoists

Other

Ships' derricks, cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

Overhead travelling cranes on fixed support:
Upto 125 metric ton

Other

Gantry cranes:

Upto 25 metric ton

90% ad val.

90% ad val.

90% ad val.

90% ad wal,

90% ad val,

90% ad val.

90% ad val,

0% ad val.

90% ad val.

90% ad val.

20% ad val.

90% ad val.

90% ad val.

20% ad val.

20% ad val,

20% ad val.

20% ad val.

20% ad val,

20% ad val.

80% ad val.

80% ad val.

80% ad val.

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8426.1990

450.1100

8450.1200

8450. 1900

ss. 2000

8450.9000

451.2100:

8452.1000

8481.9011

8481.8019

8485.1000

\$506.1190

\$506. 1290

8506.1390

8506.1990

8506.2000

'8506,9000

8507.2010

'8507.2090

3507.3000

Other mr 80% ad val.

Fully-automatic machines. . 90% ad vel

Other machicns,,with built-in centrifugal wae vat.

drier.

ane 90% ad val.

Machines, each 'of a dry linen capacity 90% ad vat
exceeding 10/kgi> | |

Parts. oye) iu '90% ad val.

Each of a dry;linen capacity not exceeding 90% ad val.
ke owe

Sewing machines of the houschold type. 90% ad val.

Calculating machines; accounting machines,
postage-franking|. .machines, — ticket-issuing _»
machines and similar machines, incorporating a
calculating device; cash registers 1

Of a kind used in water fittings:

es feteeoanita sDlatedt* 90% ad val.

Other 90% ad val.

'Ships' or _ boats | propellers and blades 20% ad al.

"therefor

8507,4010"

*'8507.4090

507.8010

Other. wes '80% ad val.

Other 2! 80% ad val.

Other tr ~\ ' 80% ad val.

Other 1° 10" 80% ad val.

Of an external volume exceeding 300:cm?! ~ 80% ad val.

Parts. | 80% ad val.

Other lead cide aecumulators :

Traction batteries and batteries for electronic 80% acl val.

watches and'pocket calculators" CUES

Others |! I 80% ad yal.

Nickel-cadmium " '80% ad val.

Nickel-iron': ; j

Tiaction batteries und batteries forelectronic 80% ad val.

watches and poekct calculators.

Other! | 80% ad val.

Other accumulators: Me 2

Traction batteries and batteries for electronic - 80% addal.

watches and pocket calculators

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90 THE GAZETTE OF PAKISTAN; EXTRA., JUNE 27, 1991

2 [PART I

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8507.8090 oe Other 80% ad val.

507.9090 -- 'Other 80% ad val.

" 'Other tools

8508.8010 oo Industrial blowers i 40% ad val.

8508.8090 " Other - 40% ad val.

gsi7.100 Telephone sets "90% ad vat.

85172000 - Teleprinters 90% ad vat.

°8517,3000 : Telephonic of telegraphic switching 90% ad val.

apparatus

'8517.4000° 2 Other 'apparatus, ~for cartier-current' fine 90% ud vat.

systems

85178100 Telephonic 9% ad val,

8517.8200 - Telegraphic 20% ad val,

8517.9000 - Parts, 90% add val.

\$517.3000 - Headphones, earphones and combined

tmicro-phones/speaker sets.

8519.1000 5 Coin or dito-operated tecord-players 90% ad veel.

gs192100 = Without loudspeaker 90% add vat

8519.2900 - Other 90% ad val.

8519.3100 - 'With automatic record changing mechanism, 90% ad val.

8519.3900 oo Other 90% ad val.

85194000 - Transcribing machines. 90% ad vat.

8519.9100 -- Cassette type 90% ad val.

8519.9900 -- Other, 90% ad val.

8520.1000 Diotating machines not capable of operating 90% ad vai.

without an external source of power,

8520.2000 - Telephone answering machines. 90% ad val.

8520.3100 - Cassette type 90% ad val,

8520.3900 "- Other, 90% ad val.

"BS20.9000- Other, 90% ad val.

\$5.21 Video recording. or ' reproducing apparetus,

whether or not incorporating a video tuner

\$522,1000 Pick up cartridges 90% ad val,

\$522.9000 - Other 90% ad val.

8523.1190 = Other 80% nd val,

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8523.1290 + -- Other , 80% ad val.

8523.1390 --- Other. ei, 80% ad val.

8523.2090 --- Other , 80% ad val,

8523.9000 - Other 80% ad val.

8524.1000 - Gramophone records. 80% ad val.

8524.2190 a Other _ 80% ad val.

8524.2200 : Ofa width exceeding 4mm but not exceeding 80% ad val.

65mm ~.

8524.2300 = Ofa width exceeding 6,5 mm 80% ad val.

8524.90, - Other. 80% ad val.

8527,1100 . Combined "with sound recording or 90% ad val.

_ Teproducing apparatus,

" 8527,1900 : Other 90% ad val.

8527.2100 te Combined |" with sound recording or 90% ad val.

teproducing apparatus:

8527,2900 -- 'Other | 90% ad vat.

8527,3100 -- Combined with sound recording or 90% ad val.

mre reproducing apparatus

8527.3200 -- Not combined with 'sound recording or 90% ad val.

reproducing apparatus but combined witha" —

clock.

8527.3900 . Other 90% ad val.

85.28 Television receivers (including video monitors and

video projectors), whether or not incorporating! -

radio-broadcast. receivers or sound or video

recording or reproducing appratu

8532.1000 - Fixed capacitors designed for use in 50/60'Hz' 40% ad val.

8 circuits and having a reactive power handling

capacity of) not-less than 0.5 kvar (power

. capacitor)

8539,2100.» <4 \ 'Tungsten halogen) 90% ad vat.

8539,2200 ae Other, of a power not exceeding 200 W and 90% ad val.

|) 1 for a voltage exceding 100 V

8523.2900 Otay 90% ad val.

8539, 3100. sy Fluorescent, hot cathode " 90% ad vat.

85393900 ' Other 90% ad vat.

8340.4100 ' Magnetrons. 90% ad val,

8540.4200 -- Klystrons, 90% ad wat.

8540.4900 - Other (90% ad var

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87.02

37.05

87.06

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THE GAZETTE OF PAKISTAN, EXTRA, JUNE 27, 1991 _ [PARTI

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Bo4u.o 1

\$540,3900

\$544,1100

8701,9010

\$701,9090

\$706.0010

8706,00%0

\$711,1000

\$711,2000

871 1.3000

8711.5000

\$711.9000

8716.8010

Agricultural

Other

Motor vehicles for the. 'transport of ten or more persons, including the driver.

Special purpose motor vehicles, other than those

principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles. concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units}.

Chassis fitted with engines, for the motor vehicles of heading Nos, 87,01 to 87,05.

Chassis of fire engines, buses, trucks and other standardized makes of vehicles (LCVs}}

Other

With reciprocating...internal, combustion
piston engine of a 'cylinder capacity not
exceeding 50 cc

With reciprocating internal combustion
piston | engine, -of a cylinder capacity
exceeding 50 cc but not exceeding 250 cc.

With reciprocating internal combustion
piston engine of a cylinder capacity exceeding
250 cc but not exceeding 500 cc,

With reciprocating internal combustion
piston engine of a cylinder capacity exceeding
500 cc but not exceeding 800 cc

With reciprocating internal combustion
piston engine of a cylinder capacity exceeding
800 cc

Other

Other vehicles;

Hand operated pellet trucks

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90% ced vel,

10% ad yat.
10% ad val.

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The rate
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vehicle of
which they
form parts.

90% ad val.

90% ad val.

90% ad val.

90% ad val.

90% ad' yal.

50% ud val.

80% ad vai.

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"8716.8090 bee Other. : 1 ' 80% ad val.

- Parts:

8716.9010 "s Components of trailers 80% ad val.

8716,9090 =. Other "si 80% ad val.

hive danke (ype wiser." al ‘

8804.0020 ot Unserviceable (parachutes of silk or oft man- 90% ad val.

made fibres

i aq i

_ 9003.1910 ~ of proctoula metals or clad with precious 90% ad val,

me metals)""#!. blir

9004.1010 aes Of precious metals or clad with precious 90% ad val.

. metals Bre

9004.9020 --- Of precious tetras or clad with Precious | 90% ad val.

metals.

11 . , Compound: optical Microscopes, including those

for' photomicrography, i aateaatant or

microprojection, . "

901 1.2000 . Other, microscopes, for jnielieeate Free.

cinphotomicrography or microprojection

90.25 Hydrometers and similar floating instruments,

f thermometers, pyrometers, barometers, Hydro.

meters, and phychrometers, recording or not, and

any combination-of these:instruments. ‘

- 'Thermometers and pyrometers, not combined with other instruments:

90.29 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; ' speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes

9103.1000 - Battery or accumulator powered "=" 90% ad val.

'9103,9000 SE Other le 90% ad val.

91040090 © 242) Ofer" 5 '90% ad val,

9105,1100 +. 20^{ooo} Battery, accumulator or mains powered '90% ad val.

9105,1900 cans 8. a \\\ (90% ad val.

"9105:2700 -- Battery, 'accumulator or mains powered' 90% ad vai.

105.2900 aa : 'Other' [90% ad val.

9105. 9100 oe oe vite Battery, accumulator or mains powered. * 90% ad val.

9105.9900 aay ad a8 uy ie (90% ad val.

9111.1000 : een Case of pesos meta or of metal clad with 90% ad val.

precious metal)

WOTI21000 iver cu Cases iof metals)! my (890% ad val.

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1 2 3 4

9112.8010 OF precious metal or of metal clad with 90% ad val.

precious metal

91128090 - Other 90% ad val.

9112,9000 - Parts. 90% ad val.

9113.1000 - Of precious metal or of metal clad with 90% ad val.

precious metal

9201.1000 - Upright pianos. 90% ad val.

9201.2000 - Grand pianos 90% ad val.

9201.9000 - Other 90% ad val.

9202.1000 - Played with a bow 90% ad val.

9202.9000 - Other 90% ad val.

92.03 9203.0000 Keyboard pipe organs; harmoniums and similar 90% ad val,
keyboard instruments with free metal reeds.

9204.1000 : Accordions and similar instruments 90% ad val.

9204.2000 - Mouth organs. 90% ad val.

9205.1000 - Brass-wind instruments. 90% ad val.

9205.9000 - Other 90% ad val.

92.06 9206.0000 Percussion musical instruments (for example, 90% ad val.

* drums, xylophones, cymbals, castanets, tambourines)

9207-1000 - Keyboard instruments, other than 90% ad val.

accordions

9207.9000 - Other 90% ad val.

9208.1000 - Musical boxes. 90% ad val.

9208.9000 - Other, 90% ad val.

9209.1000 - Metronomes, tuning forks and pitch pipes 90% ad val.

9209.2000 - Mechanisms for musical boxes. 90% ad val.

9209.3000 . Musical instrument strings. 90% ad val.

9209.9100 -* Parts and accessories for pianos 90% ad val.

9209.9200 - Parts and accessories for the musical 90% ad val.

instruments of heading No. 92.02

9209.9300 - Parts and accessories for the musical 90% ad val.

instruments of heading No. 92.03

9209.9400 .- Parts and accessories for the musical 90% ad val.

instruments of heading No. 92.07.

9209.9900 7 Other 90% ad val.

93.01 9301.0000 Military weapons, other than revolvers, pistols 30% ad val:

and the arms of heading No, 93.07

I K] 3 4

93.02 , Revolvers.and pistols, other than those of heading

No. 93.03 or 93.04.

9302.0010 --- Of prohibited bore and of calibres higher 90% ad val.

than 0,32, \

9302.0090 "+ Other WW) 90% ad val,

°9303.1000 = Muzzle-loading fire arms 90% ad val.

Other sporting, hunting or target-shooting.

" shotguns, including combination shotgun-

rifles;

_ 9303.2010 == Arms of, calibre higher than 12 bore shotguns 90% ad vat.

9303.2090 --- Other 90% ad vat.

: Other sporting, hunting or target-shooting

Tifles; ;

"9303-3010, +> Rifles of 7 mim bore 90% ad vat.

903.3099 =; Ams of prohibited bores and rifles of 8 mm 90% ad val.

and 9'min bores.

9303.3030 -* Arms of calibre higher than 0,22 rifles, 90% ad val.

9303,3090 — Other, she 90% ad val.

9303.9000 - Other | 90% ad val.

93.04 9304.0000 Other arms (for cami spring, air or gas guns 90% ad val.

and pistols, truncheons), excluding those of
heading No. 93.07.

9305.1000 . Of revolvers 06 pistols : 90% ad val,

9305.2100 >> Shot-gun_ barrels 90% ad val.

9305.2900 -- Other |. 90% ad val.

> Other: \ me

9305.9010, «+ Barrel blanks for recoilless rifles, guns, and 90% ad val.

mortars

93059090 == Other... 90% ad val.

9306.1000 : Cartridges for reveting or similar tools or for 90% ad val.

captive-bolt humane killers and parts thereof,

9306.2110 ..) = For weapons of prohibited bores 90% ad val.

93062190 --- Other: 90% ad val,

906290000 Other ' "90% ad val,

oes Of 'rifles of 0.22 and 7 mm bore:

93063011 S282!) | Caitridges® | "60% ad val,

9306.3019 ooo Parts 60% ad vat.

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93.07

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9306.302 1
9306.3029
9306.3090
9306,9000

9307,0000

9401,1000
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940 1.3000
94014000

9401.5000

9401.6100
94016900
94017100
9401.7900
9401,8000
9401,9000
9403.1000
9403.2000
9403.3000
9403.4000

9403.5000

9403-6000
9403.7000
943.8000

943.9000
Ud O00
9A04.2 100)

iso

3

soe Cartridges.

siencd Parts.

=-- Other

- Other

Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor,

- Seats of a kind used for aircraft

- Seats of a kind used for motor vehicles

- . Swivel Seats with variable height adjustment

- Seats other than garden seats or camping equipment, convertible into beds

- Seats of cane, osier, bamboo or similar materials

- Upholstered

- Other.

- oo Upholstered

- =a Other

- Other seats

- Parts

Metal furniture of a kind used in offices.

- Other metal furniture

Wooden furniture of a kind used in office

- "Wooden furniture of a kind used in the kitchen

= Wooden furniture of a kind used in the bedroom

Other wooden furniture

: Furniture of plastics

- Furniture of other materials, including cane, osier, bamboo or similar materials,

- Parts of it

- Mattress supports

- Of cellular rubber or plastics, whether or not covered

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Part I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 27, 1991 297

\ 2 a. mast"

9404, 2900, OF other materials , iad val.

944.3000 Sleeping bags | 90% ad val.

9404.9000 Other 90% ad val.

9405.1000' - Chandeliers and other elovtne ceiling or wall 90% ad val.

lighting fittings, excluding those of a kind

used for fighting public open ve or

thorough fares

9405.2000 - Electric table, desk, bedside or floor-standing, 90% ad val.

4 Dina

940.3000 'Lighting. sets of a kind used for Christmas 90% ad val.

trees

= 9405.4000 - Other electric Jumps and lighting fittings; 90% ad val.

9405.5000 - Non-electrical lamps and lighting fittings: » 90% ad val.

9405.00 = Illuminated signs, illuminated name-plates 90% ad val.

and the ike.

9405,9100 + |,Of pass 90% ad val.

*9405,9200. 2+ Of plastics,» 90% ad val.

9405.9900 Other 90% ad val,

94.06 946.0000 ||| Prefabricated buildings. - 90% ad val.'

=n y * Other:

95049010, : Parlour games, 80% ad val.

95014.9090 . Other 80% ad val.

9505.1000 - Atticles for Christmas festivities, 90% ad val.

9505,9000 - Other 90% ad val.

95.06 Articles and equipment for gencral physical

exercise, gymnastics, athletics. other sports

(including table-tennis} or outdoor games not

specified of included elsewhere in this Chapter:

swimming pools and paddling pools.

9506.9100 -- Articles and cquipment for gencral physical 80% ad val.

aa exercise, gymnastics or athictics.

95.08 Roundabouts, swings, shooting galleries and

other fairground amusements; travelling circuses,

travelling menageries and (ravelling theatres.

9508.0010 -- Garbbling equipment * 90% ad val.

9508.0090 -- Other 90% ad val.

9601,1000 - Worked ivory and articles of ivory 90% ad val.

9601-9000 . Other W% nd val.

> 90% cd val.

~ 9603.2100

Tooth, brushes, including. dental-plate

brushes, , F

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96.05 9605.0000

9613.1000

613.2000

| 9613.3000

| 961 3.8000

| 9613.901K)

| 9614.2000

; 9614.9000

96.15.1100

9615.1900

9615.9000

9616.1000

9616.2000

97,05

970.0010

9705,0090

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Travel sets for personal lailet, sewing or shoe YO" > ud veel

or clothes cleaning

Packet-lighters, gas fuelled, non-refillable W% ad val,

Pocket-lighters, gas fuelled, refillable 90% ad val.

Table lighters 90% ad val,

Other lighters 90% ad val.

Parts 90% ad val.

Pipes and pipe bowls 90% ad val,

Other 7 90% ad val.

Of hard rubber or plastics 90% ad val.

Other 90% ad val.

Other ' 5 90% ad val.

Scent sprays and similar toilet sprays and 90% «ad yal,

mounts and heads therefor 1h

Powder-puffs and pads for the application of | 91% «ed rit.
cosmetics or toilet preparations

Collections and collectors" pieces of zoological,

botanical, mineralogical, anatomical, historica),

archaeological, paleontological, ethnographic or numismatic interest.

OF zoological and botanical interest Free.

>, Other Free.

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K. A. GORAYA,
Secretary General.

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[PART I

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