

REGISTERED No.2302
L.-7646

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, FRIDAY, JUNE 24, 2016

PARTI

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 24th June, 2016

No. F. (25)/2016-Legis—The following Act of Majlis-e-Shoora

(Parliament) received the assent of the President on the 24th June, 2016 and is

hereby published for general information: —

ACT NO. XXIX OF 2016

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2016 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, 2016 and to amend certain laws for the purposes hereinafter

appearing;

It is hereby enacted as follows:—

(401)

Price: Rs. 131.00

[3189 (2016)/Ex.Gaz.]

1. Short title, extent and commencement.—(1) This Act may be called the Finance Act, 2016.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on and from the first day of July, 2016, except the following provisions thereof which shall come into force on next day following the assent of the President of the Islamic Republic of Pakistan given to this Act, namely:—

(I) clauses (4) and (5) of section 2;

(I) in section 3,—

(a) in clause (15), sub-clause (a),—

(i) paragraph (iii); and

(ii) in paragraph (vi), in the Table, S. No. 133 thereof;

(b) in clause (16), in sub-clause (I),—

(i) paragraph (C); and

(ii) paragraph (E) excluding S. No. 34 of the Table

thereunder; and

(c) clause (17);

(IID) in section 7, in clause (8), sub-clause (a); and

(IV) _ the First Schedule and the Second Schedule.

2. Amendments of Customs Act, 1969 (IV of 1969).—In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely.—

(1) in section 19, in sub-section (1),—

(a) after the word “areas”, for the word “and”, a comma shall be substituted; and

(b) after the word “agreements”, the words and comma “and to any international financial institution or foreign government-owned financial institution operating under a memorandum of

understanding, an agreement or any other arrangement with the Government of Pakistan" shall be inserted;

(2) in section 155H, in clause "(c)", after the semi colon, the word "or" shall be added and thereafter the following new clauses shall be added; namely:—

"@

(e)

sharing of data to the extent of agreed data contents under a memorandum of understanding, bilateral, regional, multilateral agreements or conventions; or

public disclosure of valuation data through any medium containing description of items, origin, currency, declared and assessed unit value without disclosing name and address of the importer or exporter or their suppliers;

(3) in section 195C,—

(a)

(b)

(c)

in sub-section (2), after the word "customs", the words "not below the rank of Collector' shall be inserted;

in sub-section (4),—

(i) for the word "forty-five", the word "ninety", shall be substituted; and

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

"Provided that if such order is not passed within the aforesaid period, recommendations of the committee shall be treated to be an order passed by the Board under this sub-section."; and

in sub-section (5), after the expression "(4)", the expression "or as per recommendations of the committee in terms of proviso to sub-section (4), as the case may be," shall be inserted. ; and

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

and

(5) the Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner specified in the Second Schedule to this Act.

3. Amendments of the Sales Tax Act, 1990.—In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

(1) in section 2,—

(i) in clause (SAB), for the word “five”, the word “ten” shall be substituted;

(ii) in clause (9),—

(a) the expression “and section 26AA” shall be omitted;
and

(b) after the semi-colon at the end, the following shall be substituted, namely:—

“and different dates may be specified for furnishing of different parts or annexures of the return;”; and

(iii) in clause (14),—

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

(b) sub-clause (d) shall be omitted;

(2) in section 6, in sub-section (2), for the words “at the time of filing the return in respect of that tax period under Chapter-V”, the words “by the date as prescribed in this respect” shall be substituted;

(3) in section 7, in sub-section (2), in clause (i), for the semi-colon at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that from the date to be notified by the Board in this respect, in addition to above, if the supplier has not declared such supply in his return or he has not paid amount of tax due as indicated in his return;”;

(4) in section 8, in sub-section (1), in clause (1), after the word “return”, occurring at the end, the following shall be added, namely:—

“or he has not paid amount of tax due as indicated in his return.”;

(5) in section 11, after sub-section (4), the following new sub-section shall be inserted, namely:—

“(4A) Where any person, required to withhold sales tax under

the provisions of this Act or the rules made thereunder, fails to withhold the tax or withholds the same but fails to deposit the same in the prescribed manner, an officer of Inland Revenue shall after a notice to such person to show cause, determine the amount in default.”;

(6) in section 13, in sub-section (2), in clause (a),—

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(ii)

for the word “and”, occurring for the first time, a comma shall be substituted; and

after the word “agreements”, the words “and matters relating to international financial institutions or foreign government-owned financial institutions” shall be inserted;

(7) in section 26, sub-section (2) shall be omitted;

(8) after section 30DD, the following new section shall be inserted, namely:—

“30DDD.

Directorate General of Input Output Co-efficient Organization.—The Directorate General of Input Output Co-efficient Organization (IOCO)-Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

(9) in section 33, in the Table, in the entry in column (1), against serial number 19, after the word “Act”, the words “or the rules made thereunder” shall be inserted;

(10) in section 47A,—

@

(ii)

in sub-section (2), the word “Additional” shall be omitted; and

in sub-section (4),—

(11)

(A) for the word "forty-five", the word "ninety" shall be substituted; and

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

"Provided that if such order is not passed by the Board within the aforesaid period, the recommendation of the Committee shall be treated to be an order passed by the Board under this sub-section.";

in section 49, for sub-section (2), the following shall be substituted, namely:—

"2)

In the case of sale or transfer of ownership of a taxable activity or part thereof to another registered person as an ongoing concern, the taxable goods or part thereof shall be transferred to the new owner through a zero-rated invoice and the sales tax chargeable thereon shall be accounted for and paid by the registered person to whom such taxable activity or part thereof is transferred.";

(12) for section 56B, the following shall be substituted, namely:—

"S6B.

(13)

(2)

Disclosure of information by a public servant—(1) Any information acquired under any provision of this Act shall be confidential and no public servant shall disclose any such information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001).

Notwithstanding anything contained in sub-section (1) and the Freedom of Information Ordinance, 2002 (XCVI of 2002), any information received or supplied in pursuance of bilateral or multilateral agreements with government of foreign countries for exchange of information under section 56A shall be confidential."";

in the Third Schedule, in column (1), after omitted serial number 36 and entries relating thereto in columns (2) and (3), the following new entry and corresponding entries relating thereto shall be inserted, namely:—

“37.

Mineral/bottled water Respective headings”;

(14)

in the Fifth Schedule, in column (1), against serial number 12, in

column (2), clauses (i) to (ix) and (xviii) shall be omitted;

(15)

“(a)

in the Sixth Schedule,—

in Table-1, in column (1),—

(i) after serial number 100 and entries relating thereto in columns (2) and (3), the following new serial numbers and corresponding entries thereto shall be inserted and thereafter Annex-I shall be added, namely:—”

100A.

Materials and equipment for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,—

(A) Conditions imports.—

and procedure __ for

(i) | This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold the Concession Agreement;

(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are bona fide requirement _ for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and _ password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorate or Customs station, where the

Respective
Headings

[Part I

computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis, provided that this condition shall not apply to ship bunker oils; and

(iii) The goods so imported shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import, provided that this condition shall not apply to ship bunker oils.

(B) Conditions and procedure for local supply.—

(i) | This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;

(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipment for the construction of Gawadar Port and development of Free Zone for Gawadar Port from the sales tax registered persons only;

(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;

(iv) a monthly statement summarizing all

the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from

the person authorized to receive the supplies in the office of operating company, confirming that supplies mentioned in the monthly statement have been duly received;

(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and

(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.

100B | Supplies made by the businesses to be | Respective established in the Gwadar Free Zone for a period | Headings of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to sales tax.

Annex-I

Header Information

NTN/FTN of Importer Approval No.

Q) Q)

Details of materials and equipments (to be filled in by the | Goods imported (Collectorate of import) authorized officer of the Ministry of Ports and Shipping)

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NOTE 1.—Before certifying, the authorized officer of the Ministry of Ports and Shipping shall ensure that the goods are genuine and bona fide requirement for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port.

Signature

Designation

NOTE 2.—In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a

specific user I.D. and password obtained under section 155D of the Customs Act, 1969 (IV of 1969);

(ii) (a) against serial number 103, in column (2), the expression “of gross tonnage of less than 15 LDT” shall be omitted;

(b) against serial number 105, in column (2), for the word “ten”, the word “eleven” shall be substituted;

(c) against serial number 110, in column (2),—

(i) against sub-serial (b), in column (3), for the figure “8539.3990”, the figure “8539.3290” shall be substituted;

(ii) against sub-serial (c), in column (3), for the figure “9405.1090”, the figure “8539.3290, 8543.7090 and 9405.4090” shall be substituted; and

(d) after sub-serial (g) and the entries relating thereto in column (3), the following sub-serials and the entries relating thereto shall be added, namely:—

“(h) Tubular day lighting device 9405.5010

(i) Energy saver lamps and tube lights of varying | 8539.3110, voltages (operating on AC or DC) 8539.3120

G) Invertors (off-grid/on grid/ hybrid) with provision for | 8504.4090”; direct connection/ input from renewable energy source and with Maximum Power Point Tracking (MPPT);

(iii) serial number 111 and entries relating thereto in columns (2) and (3) shall be omitted;

(iv) serial number 119 and the entries relating thereto in columns (2) and (3) shall be omitted;

(v) in serial number 123, after the word “lease”, a colon and the following proviso shall be added, namely:—

“Provided that in case of import or acquisition on wet or dry lease by Pakistan International Airlines Corporation, this exemption shall be available with effect from 19th March, 2015”; and

(vi)

after serial number 129 and entries relating thereto in columns (2) and (3), the following new serial numbers and corresponding entries thereto shall be inserted, namely:—

“130. | Premixes for growth stunting Respective Headings, and subject to conditions imposed for importation under the Customs Act, 1969;

131. Laptop computers, notebooks | 8471.3010

whether or not incorporating

multimedia kit

132. Personal computers 8471.3020

133. Pesticides and their active | 38.08

ingredients registered by the

Department of Plant Protection

under the Agricultural

Pesticides Ordinance, 1971

(II of 1971), stabilizers,

emulsifiers and solvents,

namely:—

Xylol (xylenes) 2707.3000

- Beta Pinene / Agrotin 527 / | 2902.1990

Terpenic derivative

Toluene 2902.3000

Mixed xylene isomers 2902.4400

Naphthalene 2902.9010

Solvesso-100, 150, 200 2902.9090

Ingredients for pesticides 2903.3040

Cadusafos Technical Material 2903.6900

Methanol (methyl alcohol) 2905.1100

Propylene glycol (propane-1, 2- | 2905.3200
diol)

- Adhesives Polyvinyl Acetate 2905.4900

- Polyvinyl Alcohol

Ingredients for pesticides 2906.2910

Other Ingredients for pesticides | 2906.2990

- Solvenon MP / 1-Methoxy 2- | 2909.4910

Propanol

- Methylglycol Acetate

Methanal (formaldehyde) 2912.1100

Cyclo-hexanone and methyl- | 2914.2200

cyclo-hexanones

- Cyclohexanon 2914.2990

- Cyclohexanone Mixed

petroleum Xylene (1,2 & 1,3 &

1,4 dimethyl benzene and

ethyle benzene)

Acetic anhydride 2915.2400

Ingredients for pesticides 2916.3920

Diocyl orthophthalates 2917.3200

Ingredients for pesticides 2918.9010
Ingredients for pesticides 2919.0010
Other Ingredients for pesticides_| 2919.0090
Endosulfan Technical Material 2920.9020
Other Ingredients for pesticides | 2920.9090
Diethylamine and its salts 2921.1200
Ingredients for pesticides 2921.4310
Other Ingredients for pesticides | 2921.4390
Ingredients for pesticides 2921.5110
Triethanolamine and its salts 2922.1300
Dimethyl Formamide (DMF) 2924.1990

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TRA., JUNE 24, 2016

[Part I

Ingredients for pesticides

2924.2930

Other Ingredients for pesticides

2924.2990

Alpha cyano, 3-phenoxybenzyl
(-) cis, trans 3-(2,2-dicloro
vinyl) 2,2 dimethyl
cyclopropane carboxylate

2926.9010

(S) Alpha cyano, 3-
phenoxybenzyl (S)-2-(4, chloro
phenyl)-3 methyl butyrate

2926.9020

Cyano, 3-phenony benzyl
2,2,3,3 tetra methyl
cyclopropane carboxalate

2926.9030

- Cypermethrin, Alpha
Cypermethrin, Beta-
Cypermethrin, Zeta-
Cypermethrin, Lambda
Cylathrin, Deltamethrin,
Fenpropathrin, Esfenvalerate,
Bifenthrin

Technical Material-
Acetamiprid, Imidacloprid
Technical Material-
Monomehypo, Chlorothalonil
Technical Material-
Bromoxynil Technical Material

2926.9050

Other nitrite compounds-
Cyfluthrin, Beta Cyfluthrin
Technical Material

2926.9090

2-N, N-Dimethyl — amino-1
sodium thiosulphate, 3-
thiosulfourropane

2930.2010

Ingredients for pesticides

2930.2020

2- _N,N-dimethyamino 1,3
disodium thiosulphate propane

2930.9010

O,S-dimethyl
phosphoramidothioate

2930.9020

S-S (2. dimethyl amino
(trimethylene) bis (thio
carbamate)

2930.9030

Diafethiuran technical
(tertbutyl) 3-2-6 disopropyl (4-
phenoxyphenyl) thiourene

2930.9040

O-O diethyl O-(3,5,6 trichloro
pytidinyl) phosphorothioate

2930.9050

O-(4-bromo, 2-chloro phenyl)
o-ethyl s-propyl
(phosphorothioate)

2930.9060

0,0 duethyl O-(3,5,6-trichloro
2-pyridyl) phosphorothioate

2930.9070

Ingredients for pesticides

2930.9080

Other organosulphur
compounds

- Ethion, | Methamidophos
Technical Material

- Dimethylsulfoxid

2930.9090

Ingredients for pesticides

2931.0010

Other Ingredients for pesticides

2931.0090

Ingredients for pesticides

2932.2920

2,3. Dihydro 2-2 dimethyl-7
benzo furanyl methyl-
carbamate

2932.9910

(e)

(A)

(B)

(16)

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Other ingredients for pesticides | 2932.9990

- Carbosulfan Technical Material

Fipronil 2933.1900

Ingredients for pesticides 2933.3930

Other Ingredients for pesticides | 2933.3990

- Chlorpyrifos, Triazophos, | 2933.5950

Diazinon Technical Material

Other Ingredients for pesticides _| 2933.5990

Pyrimethanine 2933.6910

Ingredients for pesticides 2933.6940

- Atrazine Technical Material 2933.6990

Isatin (lactam of istic acid) 2933.7910

1-Vinyl-2-pyrrol-idone 2933.7920

- Triazophos Technical | 2933.9910

Material

Ingredients for pesticides 2934.1010

Ingredients for pesticides 2934.9920

-Methyl benzimidazol-2— | 2938.9010

ylcarbamate.

-Dicopper chloride trihydroxide

Ingredients for pesticides 2939.9910

- Abamectin, Emamectin | 2941.9050

Technical Material

Other Ingredients for pesticides_| 2941.9090

Sulphonic acid (Soft) 3402.1110

Other surface active agents 3402.1190

Catonic 3402.1290

Non ionic surface active agents | 3402.1300

Other organic surface active | 3402.1990

agents 3402.9000

Chemical preparations 3824.9099

Solvent C-9 2707.5000";

in Table-3, in the Annexure, in column (1),—

(i) against serial number 4, in column (2), after the word “pick-

ups”, the words “and dump trucks” shall be inserted; and

(ii) against serial number 14, in column (2),—

against sub-serials (c) and (d), in column (3), for the figures "8539.3910", occurring twice, the figure "8539.3110" shall be

substituted; and

against sub-serial (i), in column (3), for the figure "8539.3920", the figure "8539.3120" shall be substituted;

in the Eight Schedule,—

(J) in Table-1, in column (1),—

(A) _ against serial number 15,—

(a) in column (3),—

(i) for the figure “2301.2090”, the figure “2301.1000 (Meat and Bone Meal)” shall be substituted;

(ii) for the figure “2301.2010”, the figure “2301.2090” shall be substituted;

(iii) for the figure “2833.2600”, the figure “2833.2940” shall be substituted; and

(iv) for the figure “2923.9000 (Betafin)”, the figure “2923.9010 (Betaine)” shall be substituted; and

(b) in column (4), for the figure “5S”, the figure “10” shall be substituted;

(B) against serial number 20, in column (2), for the words “equipment and specific items”, the words “and equipment” shall be substituted;

(C) against serial number 25, in column (4), for the figure “10—”, the figure “5—” shall be substituted;

(D) against serial number 26, in column (2), after entry (xix) and the entries relating thereto in column (3), the following new entries shall be added, namely: —

“(xx) _ Laser Land leveler 8432.8090”; and

(E) _ serial number 31 and entries relating thereto in columns (2), (3) and (4) shall be omitted and thereafter the following new serial numbers and corresponding entries relating thereto shall be inserted, namely:—

“32. White crystalline sugar 1701.9910 and | 8—
1701.9920

33. Urea, whether or not in | 3102.1000 5—
aqueous solution

34. 1. Set top boxes for gaining | 8517.6950 5— Subject to type approval access to internet by PEMRA. This

2. TV broadcast transmitter 8525.5020 concession shall be

3. Reception apparatus for | 8528.7110 and available upto 30th receiving satellite signals of | 8528.7220 June, 2017”;

a kind used with TV

(satellite dish receivers)

4. Other set top boxes 8528.7190 and
8528.7290
and

(11) in Table-2, in the Annexure, in column (1),—

(A) against serial number 1, in column (2), after the word “facilities”, the words “including silos” shall be inserted; and

(B) after serial number 7 and the entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto shall be added, namely:—

“8. 1. Milk chillers. 8418.6910 and | If imported by registered
2. Tubular heat exchanger (for 8418.6990 manufacturer _who IS
pasteurization). 8419.5000 member of Pakistan Dairy
. . . Association.”;
3. Milk processing plant, milk spray
drying plant, Milk UHT plant. 8419.3900 and
4. Milk filters 8419.8100

oy

Any other machinery and
equipment for manufacturing of | 9451 2999

dairy products.

"yP Chapter 84 and
85 and

(17) in the Ninth Schedule, in the Table, in column (1), against S. No. 2, in column (2),—

(a) against category B, in columns (3) and (4), for the figure “500” the figure “1000” shall be substituted; and

(b) against category C, in column (3) and (4), for the figure “1000” the figure “1500” shall be substituted.

4. Amendment of Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001).—In the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), the following further amendments shall be made, namely:—

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

“(2A) The following provisions of the Sales Tax Act, 1990, shall apply, mutatis mutandis, to the services rendered or provided under this Ordinance, namely:—

(a) clause (b) of sub-section (2) and sub-sections (6) and (7) of section 3;

(b) serial number 2, in column (1), and the entries relating thereto of the Fifth Schedule read with section 4;

(2)

(2B)

(c) sub-sections (2), (3), (6) and (7) of section 13; and

(d) serial number 48, in column (1), and entries relating thereto of Table 1 of Sixth Schedule read with section 13.”.

The tax levied under sub-section (1) shall not be applicable to regulatory and licensing services rendered or provided by an organization established by or under a Federal statute.”; and

in the Schedule, for S.No.37, in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

37

Valuation services; competency and eligibility testing services | - | Sixteen excluding education testing services provided or rendered per cent”. under a bilateral or multilateral agreement signed by the Government of Pakistan

5.

made, namely:—

(1)

(2)

Amendment of Ordinance, XLIX of 2001.—In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be

in section 4B,—

(a)

(b)

in sub-section (1), for the word and figure “year 2015” the expression “years 2015 and 2016” shall be substituted; and

in sub-section (2), after the word “income”, occurring for the second time, the brackets and words “(other than brought forward depreciation and brought forward business losses)” shall be inserted;

after section 7B, the following new sections shall be inserted,

namely:—

“7C. Tax on builders—(1) Subject to this Ordinance, a tax shall be imposed on the profits and gains of a person deriving income from the business of construction and sale of residential, commercial or other buildings at the rates specified in Division VIIIA of Part I of the First Schedule.

(2) The tax imposed under sub-section (1) shall be computed by applying the relevant rate of tax to the area of the residential, commercial or other building being constructed for sale.

(3) The Board may prescribe:

- (a) the mode and manner for payment and collection of tax under this section;
- (b) the authorities granting approval for computation and payment plan of tax; and
- (c) responsibilities and powers of the authorities approving, suspending and cancelling no objection certificate to sell and the matters connected and ancillary thereto.

(4) This section shall apply to business or projects undertaken for construction and sale of residential, commercial or other buildings initiated and approved after the 1st July, 2016."

G3)

7D.

(2)

(3)

(a)

(b)

(c)

(4)

Tax on developers.—(1) Subject to this Ordinance, a tax shall be imposed on the profits and gains of a person deriving income from the business of development and sale of residential, commercial or other plots at the rates specified in Division VIIIB of Part I of the First Schedule.

The tax imposed under sub-section (1) shall be computed by applying the relevant rate of tax to the area of the residential, commercial or other plots for sale.

The Board may prescribe:

the mode and manner for payment and collection of tax under this section;

the authorities granting approval for computation and payment plan of tax; and

responsibilities and powers of the authorities approving, suspending and cancelling no objection certificate to sell and the matters connected and ancillary thereto.

This section shall apply to projects undertaken for development and sale of residential, commercial or other plots initiated and approved after the 1st July, 2016."

in section 8, in sub-section (1),—

(a)

for the expression “and 7B” the expression “, 7B, 7C and 7D” shall be substituted; and

(b) in clause (d), for the word "or" a comma shall be substituted and after the figure "7B" the figures and words "7C and 7D" shall be inserted;

(4) in section 15, after sub-section (5), the following new sub-sections shall be added, namely:—

"(6) Income under this section derived by an individual or an association of persons shall be liable to tax at the rate specified in Division VIA of Part I of the First Schedule.

(7) The provisions of sub-section (1), shall not apply in respect of an individual or association of persons who derive income chargeable to tax under this section not exceeding two hundred thousand rupees in a tax year and does not derive taxable income under any other head.";

(5) in section 15A, in sub-section (1), for the word "person", wherever occurring, the word "company" shall be substituted;

(6) in section 21,—

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

"(c) any expenditure from which the person is required to deduct or collect tax under Part V of Chapter X or Chapter XII, unless the person has paid or deducted and paid the tax as required by Division IV of Part V of Chapter X:

Provided that disallowance in respect of purchases of raw materials and finished goods under this clause shall not exceed twenty per cent of purchases of raw materials and finished goods:

Provided further that recovery of any amount of tax under sections 161 or 162 shall be considered as tax paid.";

(b) in clause (m), the word "and" at the end shall be

omitted;

(c) in clause (n), for full stop at the end a semicolon and the word; "and" shall be substituted and thereafter the following new clause shall be added, namely:—

(7)

“(o) any expenditure in respect of sales promotion, advertisement and publicity in excess of five per cent of turnover incurred by pharmaceutical manufacturers.”;

in section 22, after sub-section (5), the following explanation shall

be added, namely:—

(8)

(9)

“Explanation—For the removal of doubt, it is clarified that where any building, furniture, plant or machinery is used for the purposes of business during any tax year for which the income from such business is exempt, depreciation admissible under sub-section (1) shall be treated to have been allowed in respect of the said tax year and after expiration of the exemption period, written down value of such assets shall be determined after reducing total depreciation deductions (including any initial allowance under section 23) in accordance with clauses (a) and (b) of this sub-section.”;

in section 37A, in sub-section (3A), after clause (b), the following explanation thereto shall be added, namely:—

“Explanation: For removal of doubt it is clarified that derivative products include future commodity contracts entered into by the members of Pakistan Mercantile Exchange whether or not settled by physical delivery.”;

in section 53, in sub-section (2),—

(a) for the word “and”, occurring for the first time, a comma shall be substituted;

(b) after the word “agreements” the words and comma “or granting an exemption from any tax imposed under this Ordinance including a reduction in the rate of tax imposed under this Ordinance or a reduction in tax liability under this Ordinance or an exemption from the operation of any provision of this Ordinance to any international financial institution or foreign Government owned financial institution operating under an agreement, memorandum of understanding or any other arrangement with the Government of Pakistan” shall be inserted;

(10) in section 59B, —

(a) in sub-section (1), after the word "loss", occurring for the first time, the words, bracket and figure "as computed in sub-section (1A)" shall be inserted; and

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

"(1A) The loss to be surrendered under sub-section (1) shall be allowed as per following formula, namely:—

$(A/100) \times B$

where—

A is the percentage share capital held by the holding company of its subsidiary company; and

B is the assessed loss of the subsidiary company.";

(11) after section 62, the following new section shall be inserted, namely:—

"62A. Tax credit for investment in health insurance.—(1) A resident person being a filer other than a company shall be entitled to a tax credit for a tax year in respect of any health insurance premium or contribution paid to any insurance company registered by the Securities and Exchange Commission of Pakistan under the Insurance Ordinance, 2000 (XXXIX of 2000), provided the resident person being a filer is deriving income chargeable to tax under the head "salary" or "income from business".

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

$(A/B) \times C$

where—

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

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

(12)

(13)

(14)

is the lesser of —

(a) the total contribution or premium paid by the person referred to in sub-section (1) in the year;

(b) five per cent of the person's taxable income for the year; and
(c) one hundred thousand rupees.”;

in section 63, in sub-section (2), in component C, in clause (ii), in the second proviso, for full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided also that the additional contribution of two percent per annum for each year of age exceeding forty years shall be allowed upto the 30th June, 2019 subject to the condition that the total contribution allowed to such person shall not exceed thirty percent of the total taxable income of the preceding year.”;

in section 64A, in sub-section (2), for the word “one” the word “two” shall be substituted;

after section 64A, the following new section shall be inserted, namely:—

“64AB. Deductible allowance for education expenses.—(1) Every individual shall be entitled to a deductible allowance in respect of tuition fee paid by the individual in a tax year provided that the taxable income of the individual is less than one million rupees.

(2) The amount of an individual's deductible allowance allowed under sub-section (1) for a tax year shall not exceed the lesser of —

(a) five per cent of the total tuition fee paid by the individual referred to in sub-section (1) in the year;

(b) twenty-five per cent of the person's taxable income for the year; and

(c) an amount computed by multiplying sixty thousand with number of children of the individual.

(15)

(16)

(17)

(18)

(19)

where—

A

(3)

(4)

(5)

Any allowance or part of an allowance under this section for a tax year that is not able to be deducted for the year shall not be carried forward to a subsequent tax year.

Allowance under this section shall be allowed against the tax liability of either of the parents making payment of the fee on furnishing national tax number (NTN) or name of the educational institution.

Allowance under this section shall not be taken into account for computation of tax deduction under section 149.”;

in section 64B,—

(a)

(b)

in sub-section (1), for the figure “2018” the figure “2019” shall be substituted; and

in sub-section (2), for the word “one” the word “two” shall be substituted;

in section 65A, in sub-section (1), for the words “two and a half” the word “three” shall be substituted;

in section 65B, in sub-section (2), for the figure “2016” the figure “2019” shall be substituted;

in section 65C, after the word “enlisted” the expression “and for the following tax year” shall be added;

in section 65D,—

(a)

(b)

in sub-section (1), for the words “hundred per cent” the words, bracket and figure “an amount as computed in sub-section (1A)” shall be substituted;

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

“(1A) The amount of a person’s tax credit allowed under sub-

section (1) for a tax year shall be computed according to the following formula, namely: —

$Ax (B/C)$

is the amount of tax assessed to the person for the tax year before allowance of any tax credit for the tax year;

Bis the equity raised through issuance of new shares for cash consideration; and

Cis the total amount invested in setting up the new industrial undertaking.”

(c) in sub-section (2),—

(i) in clause (a), for the figure “2016” the figure “2019” shall be substituted; and

(ii) in clause (d), for the words “hundred per cent” the words “at least seventy per cent” shall be substituted; and

(d) in sub-section (4), after the word “that” the words “the business has been discontinued in the subsequent five years after the credit has been allowed or” shall be inserted;

(20) in section 65E,—

(a) in sub-section (1), for the words “hundred per cent” the words “at least seventy per cent” shall be substituted;

(b) in sub-section (2), for the words “hundred per cent” the words, brackets and figure “an amount as computed in sub-section (3A)” shall be substituted;

(c) in sub-section (3), for the words “this section” the words, brackets and figure “sub-section (3A)” shall be substituted;

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

“(3A) The amount of a person’s tax credit allowed under sub-section (1) for a tax year shall be computed according to the following formula, namely: —

$A \times (B/C)$

where—

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

Bis the equity raised through issuance of new shares for cash

consideration; and

Cc

(21)

(22)

(23)

is the total amount invested in the purchase and installation of plant and machinery for the industrial undertaking.”;

(e)

(f)

in sub-section (4), for the figure “2016” the figure “2019” shall be substituted; and

in sub-section (6), after the word “that” the words “the business has been discontinued in the subsequent five years after the credit has been allowed or” shall be inserted;

in section 67,—

(a)

(b)

in sub-section (1), after the word “expenditure”, wherever occurring, the words and comma “expenditures, deductions and allowances” shall be substituted; and

in sub-section (2), after the word “deductions” the words “expenditures and allowances” shall be inserted;

in section 68,—

(a)

(b)

in sub-section (3), after the word “price”, occurring for the first time, the words “other than the price of immovable property” shall be inserted;

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

“(4) Notwithstanding anything contained in sub-sections (1) and (3), the fair market value of immovable property shall be determined on the basis of valuation made by a panel of approved valuers of the State Bank of Pakistan.”;

in section 107,—

(a)

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

“(1) The Federal Government may enter into a tax treaty, a tax information exchange agreement, a multilateral convention, an inter-governmental agreement or similar agreement or mechanism for the avoidance of double taxation or for the exchange of information for the prevention of fiscal evasion or avoidance of taxes including automatic exchange of information with

(24)

(b)

(c)

(d)

respect to taxes on income imposed under this Ordinance or any other law for the time being in force and under the corresponding laws in force in that country and may, by notification in the official Gazette, make such provisions as may be necessary for implementing the said instruments.”;

in sub-section (1B), the words, brackets and figures “subject to sub-section (3) of section 216” shall be omitted;

in sub-section (2), after the word “for”, occurring at the end, the expression “at least one of the following:” shall be inserted; and

in sub-section (3), after the word “anything”, the word “contained” shall be inserted;

in section 108, after sub-section (2), the following new sub-sections shall be added, namely:—

“GB)

(4)

(5)

Every taxpayer who has entered into a transaction with its associate shall:

(a) maintain a master file and a local file containing documents and information as may be prescribed;

(b) keep and maintain prescribed country-by-country report, where applicable;

(c) keep and maintain any other information and document in respect of transaction with its associate as may be prescribed; and

(d) keep the files, documents, information and reports specified in clauses (a) to (c) for the period as may be prescribed.

A taxpayer who has entered into a transaction with its associate shall furnish, within thirty days the documents and information to be kept and maintained under sub-section (3) if required by the Commissioner in the course of any proceedings under this Ordinance.;

The Commissioner may, by an order in writing, grant the taxpayer an extension of time for furnishing the documents and information under sub-section (4), if the taxpayer applies

in writing to the Commissioner for an extension of time to furnish the said documents or information:

Provided that the Commissioner shall not grant an extension of more than forty-five days, when such information or documents were required to be furnished under sub-section (4), unless there are exceptional circumstances justifying a longer extension of time."

(25) in section 113, in sub-section (1),—

(a)

(b)
(c)
(d)

for the word "fifty", wherever occurring, the word "ten" shall be substituted;

for the figure "2009" the figure "2017" shall be substituted; for the figure "2007" the figure "2017" shall be substituted; the proviso shall be omitted;

for the explanation, at the end, the following shall be substituted, namely:—

"Explanation —For the purpose of this sub-section, the expression "tax payable or paid" does not include-

(a) tax already paid or payable in respect of deemed income which is assessed as final discharge of the tax liability under section 169 or under any other provision of this Ordinance; and

(b) tax payable or paid under section 4B.";

(26) sections 113A and 113B shall be omitted;

(27) in section 114,—

(a)

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

"Provided that in case of a person who has not filed return for any of the last five completed tax years, notice under sub-section (4) may be issued in respect of one or more of the last ten completed tax years.

(28)

(b)

(a)

(b)

in sub-section (6), for the third proviso, the following shall be substituted, namely:—

“Provided also that condition specified in clause (ba) shall not apply and the approval required thereunder shall be deemed to have been granted by the Commissioner, if—

the Commissioner has not made an order of approval in writing, for revision of return, before the expiration of sixty days from the date when the revision of return was sought; or

taxable income declared is more than or the loss declared is less than the income or loss, as the case may be, determined under section 120.”;

in section 122C, in sub-section (2), for the first and second provisos, the following shall be substituted, namely:—

“Provided that the provisions of this sub-section shall not apply, if—

(a) return of income along with wealth statement, wealth reconciliation statement and other documents required under sub-section (2A) of section 116 are filed by the person being an individual or an association of persons for the relevant tax year during the said period of forty-five days; and

(b) the individual or an association of persons presents accounts and documents for conducting audit of income tax affairs for that tax year:

Provided further that the provisions of sub-section (2) shall not apply—

(a) to accompany, if return of income tax alongwith audited accounts or final accounts, as the case may be, for the relevant tax year are filed by the company electronically during the said period of forty-five days; and

(b) if the company presents accounts and documents for conducting audit of its income tax affairs for that tax

year."

(29)

(30)

(31)

in section 134A,—

(a)

(b)

in sub-section (2), after the word “Revenue” the words “not below the rank of Commissioner” shall be inserted; and

in sub-section (4),—

(i) for the words “forty five” the word “ninety” shall be substituted; 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 if such order is not passed within the aforesaid period, recommendations of the committee shall be treated to be an order passed by the Board under this sub-section.”;

in section 140, in sub-section (1), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Commissioner shall not issue notice under this sub-section for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 127 in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals), subject to the condition that twenty-five per cent of the said amount of tax due has been paid by the taxpayer.”;

in section 147,—

(a)

(b)

(c)

in sub-section (4), in component B, for semicolon a full stop shall be substituted and thereafter the following explanation shall be added, namely:—

“Explanation.- For removal of doubt it is clarified that tax assessed includes tax under sections 113 and 113C.”;

in sub-section (4AA), for the expression “section 113” the expression “sections 113 and 113C” shall be substituted; and

in sub-section (6A), in clause (a), for the expression “section 113” the expression “sections 113 and 113C” shall be substituted;

after section 147, the following new section shall be inserted, namely:—

Advance tax from provincial sales tax registered person.—(1) Every provincial sales tax registered person shall be liable to pay adjustable advance tax at the rate of three per cent of the turnover declared before the provincial revenue authority.

The advance tax under sub-section (1) shall be paid monthly at the time when sales tax return is to be filed with the provincial revenue authority.

Advance tax paid under this section may be taken into account while working out advance tax payable under section 147.

The provisions of this Ordinance shall apply to any advance tax due under this section as if the amount due were tax due under an assessment order.

A taxpayer who has paid advance tax under this section for a tax year shall be allowed a tax credit for that tax in computing the tax due by the taxpayer on the taxable income of the taxpayer for that year.

A tax credit allowed for advance tax paid under this section shall be applied in accordance with sub-section (3) of section 4.

A tax credit or part of a tax credit allowed under this section for a tax year that is not able to be credited under sub-section (3) of section 4 for the year shall be refunded to the taxpayer in accordance with section 170.

This section shall not apply to a person who was filer on the thirtieth day of June of the previous tax year.

in section 152, in sub-section (2A), in clause (i), after the word "goods" the words and figures "except where the sale is made by the importer of the goods and tax under section 148 in respect of such goods has been paid and the goods are sold in the same condition as they were when imported" shall be added;

Part J]

(32)

"147A,

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(33)

(34)

after section 152, the following new section shall be inserted,
namely:—

“152A.

(2)

Payment for foreign produced commercials.—(1) Every person responsible for making payment directly or through an agent or intermediary to a non resident person for foreign produced commercial for advertisement on any television channel or any other media shall deduct tax at the rate of twenty percent from the gross amount paid.

The tax deductible under sub-section (1), shall be final tax on the income of non-resident person arising out of such payment.”;

(35) in section 153,

(a)

(b)

in sub-section (3),—

(i) in clauses (b) and (c), the word “and” at the end shall be omitted;

(ii) in clause (d) for full stop at the end a semicolon and the word “;and” shall be substituted and thereafter the following new clause shall be added, namely:—

“(e) tax deducted under clause (b) of sub-section (1) by person making payments to electronic and print media for advertising services shall be final tax with effect from the 1st July, 2016.”; and

in sub-section (5), clause (e) shall be omitted;

(36) in section 169, after sub-section (3), the following new sub-section shall be added, namely: —

“A)

Where the tax collected or deducted is final tax under any provision of the Ordinance and separate rates for filer and non-filer have been prescribed for the said tax, the final tax shall be the tax rate for filer and the excess tax deducted or collected on account of higher rate of non-filer shall be adjustable in the return filed for the relevant tax year.”;

(37) in section 165B, in sub-section (2), for the words and figures “Subject to section 216, all” the word “All” shall be substituted;

(38) in section 170, in sub-section (2), in clause (c), for the word “two”

the word "three" shall be substituted;

(39)

(40)

(41)

(42)

(43)

in section 182, in the table, in column (1), against S.No.1A,—

(a) in the second column after the comma, word and figure “or 165A” the comma word and figures “,165A or 165B” shall be inserted;

(b) in the fourth column, after the word and figure “and 165A” the comma, word and figure “,165A and 165B” shall be added;

in section 198, after the word “of “, occurring for the first time, the words and figures “sub-section 1B of section 107 or” shall be inserted;

in section 231A, after sub-section (1), the following explanation shall be added, namely:—

“Explanation.—For removal of doubt, it is clarified that the said fifty thousand rupees shall be aggregate withdrawals from all the bank accounts in a single day.”;

in section 231B,—

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

“Provided that no collection of advance tax under this sub-section shall be made after five years from the date of first registration as specified in clauses (a), (b) and (c) of sub-section (6).”; and

(b) after sub-section (1), the following new sub-section shall be added, namely:—

“(1A) Every leasing company or a scheduled bank or an investment bank or a development finance institution or a modaraba shall, at the time of leasing of a motor vehicle to a non-filer, collect advance tax at the rate of three per cent of the value of the motor vehicle.”;

in section 236A, in sub-section (2), after full stop at the end, the following new sub-section shall be added, namely:—

“(3) Notwithstanding the provisions of sub-section (2), tax collected on a lease of the right to collect tolls shall be final tax.”

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(44) in section 236C, after sub-section (2), the following new sub-section shall be added, namely:—

“(3) Advance tax under sub-section (1) shall not be collected if the immovable property is held for a period exceeding five years.”

(45) section 236E shall be omitted;

(46) in section 2360, for the words “in the case of withdrawals made by” the words “or deducted from” shall be substituted;

(47) in section 236P, after sub-section (3), the following explanation shall be added, namely: —

“Explanation.—For removal of doubt, it is clarified that the said fifty thousand rupees shall be aggregate transfers from all the bank accounts in a single day.”;

(48) section 236T shall be omitted and thereafter the following new sections shall be inserted, namely:—

“236U. Advance tax on insurance premium.—(1) Every insurance company shall collect advance tax at the time of collection of insurance premium from non-filers in respect of general insurance premium and life insurance premium, at the rates specified in Division XXV of Part IV of the First Schedule.

(2) Insurance premium collected through agents of the insurance company shall be treated to have been collected by the insurance company.

(3) Advance tax collected under this section shall be adjustable.

236V. Advance tax on extraction of minerals.—(1) There shall be collected advance tax at the rate specified in Division XXVI of Part-IV of the First Schedule on the value of minerals extracted, produced, despatched and carried away from the licensed or leased areas of the mines.

(2) Advance tax under sub-section (1) shall be collected by the provincial authority collecting royalty per metric ton from the lease-holder of mines or any person extracting minerals.

(3) Advance tax collected under this section shall be adjustable.

(4) The value of the minerals for the purpose of this section

shall be as specified by the Board.

(49) in the First Schedule,—

(A) in Part L—

(i) after Division V, the following new Division shall be

inserted, namely:—

“DIVISION VIA

INCOME FROM PROPERTY

The rate of tax to be paid under section 15, in the case of individual and association of persons, shall be as follows:—

S.No. Gross amount of rent Rate of tax

(0) Q) G3)

1. Where the gross amount of rent does not Nil exceed Rs.200,000.

2. Where the gross amount of rent exceeds 5 per cent of the gross amount Rs.200,000 but does not exceed Rs.600,000. exceeding Rs.200,000.

3. Where the gross amount of rent exceeds Rs.20,000 plus 10 per cent of the gross Rs.600,000 but does not exceed Rs.1,000,000. amount exceeding Rs.600,000.

4. Where the gross amount of rent exceeds Rs.60,000 plus 15 per cent of the gross Rs.1,000,000 but does not exceed amount exceeding Rs. 1,000,000. Rs.2,000,000.

5. Where the gross amount of rent exceeds Rs.210,000 plus 20 per cent of the gross Rs.2,000,000.

amount exceeding Rs.2,000,000”;

(ii) for Division-VII, the following shall be substituted, namely:—

“Division VII

CAPITAL GAINS ON DISPOSAL OF SECURITIES

The rate of tax to be paid under section 37A shall be as follows:—

S.No. Period Tax Year 2015 | T@ Year Tax Year 2017

Filer Non-Filer

Q@) Q) G) (4) 6) (6)

1. Where holding period of | 12.5 15. 15. 18
a security is less than
twelve months
2. Where holding period of | 10— 12.5. 12.5. 16-
a security is twelve
months or more but less
than twenty-four months

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Q) (2) G3)

(4) (5)

(6)

3. Where holding period of | 0—

a security is twenty-four
months or more but the
security was acquired on
or after 1st July, 2012

75 75

11

4. Where the security was | 0—
acquired before 1st July,
2012

5. Future commodity | 0—
contracts entered into by
the members of Pakistan
Mercantile Exchange

(iii) in Division VIII, for the Table, the following shall be substituted,

namely:—

“S.No Period Rate of tax

Q) Q) Q)

1. Where holding period of Immovable property is up to five years. | 10—
2. Where holding period of immovable property is more than five | 0—
years.

Provided that gain arising on the disposal of immovable property by a
person in a tax year to a Rental REIT Scheme shall be taxed at the rate of five
percent upto thirtieth day of June, 2019, irrespective of the holding period.”;

(iv) after Division-VIII, the following new Divisions shall be inserted,

namely:—

“DIVISION VIIA

TAX ON BUILDERS

The rate of tax under section 7C shall

be as follows:

(A) Karachi, Lahore and (B) Hyderabad, Sukkur, Multan, (C) Urban Areas not specified
in A and B

Islamabad Faisalabad, Rawalpindi
Gujranwala, Sahiwal, P
Mardan, Abbottabad,

esherawar,
Quetta

For commercial buildings

Rs. 210/ Sq Ft Rs. 210/ Sq Ft Rs. 210/ Sq Ft

For residential buildings

Area in Sq. ft Rate/ Sq. Ft Area in Sq. Ft Rate/ Sq. Ft Area in Sq. Ft Rate/ Sq. Ft

Up to 750 Rs. 20 Up to 750 Rs. 15 Up to 750 Rs. 10

751 to 1500 Rs. 40 751 to 1500 Rs. 35 751 to 1500 Rs. 25

1501 & more Rs. 70 1501 and Rs. 55 1501 and more Rs. 35

more

DIVISION VIB

TAX ON DEVELOPERS

The rate of tax under section 7D shall be as follows:

(A) Karachi, Lahore and (B) Hyderabad, Sukkur, (C) Urban Areas not specified
Islamabad Multan, Faisalabad, in AandB
Rawalpindi, Gujranwala,
Sahiwal, Peshawar, Mardan,
Abbottabad, Quetta

For commercial Plots

Rs. 210/ Sq Yd Rs. 210/ Sq Yd Rs. 210/ Sq Yd

For residential Plots

Area in Sq. Yd	Rate/ Sq. Yd	Area in sq. Yd	Rate/ Sq. Yd	Area in Sq. Yd	Rate/Sq. Yd
Up to 120	Rs. 20	Up to 120	Rs. 15	Up to 120	Rs. 10
121 to 200	Rs. 40	121 to 200	Rs. 35	121 to 200	Rs. 25
201 and more	Rs. 70	201 and more	Rs. 55	201 and more	Rs. 35"

(B) _ in Part III,

(i) in Division I, in clause (c),—

⑧

(ID)

(ii)

(a)

(b)

for the figure "17.5" the figure "20" shall be substituted;
and

in the first proviso, for the Table the following shall be
substituted, namely:—

"Person Stock Fund Money market fund, income fund or
REIT scheme or any other fund

Filer Non-Filer

() (2) @) (4)

Individual 10— 10— 15s—

Company 10— 25— 25—

AOP 10— 10— 15—";

in Division II,—

in paragraph (1), for the expression ““6— of the gross amount payable” the expression “7— of the gross amount payable in case a person is a filer and 12— in case the person is a non-filer” shall be substituted; and

in paragraph (6),—

(i) for sub-paragraph (ii), the following shall be substituted, namely:—

“Gi) in case a person is a filer, 7— of the gross amount payable and 12— if the person is a non-filer.”; and

(ii) | sub-paragraph (iii) shall be omitted;
(iii) in Division II,—

(a) in clause (1), after sub-clause (a), the following shall be inserted, namely:—

“(ab) in the case of the supplies made by the distributors of fast moving consumer goods, 3— of the gross amount payable, if the supplier is a company and 3.5— if the supplier is other than a company.”;

(b) in clause (2), in sub-clause (ii), in paragraph (c), in sub-paragraph (i), for the figure “1—” the figure “1.5—” shall be substituted;

(iv) in Division V, in clause (a), for the Table, the following shall be substituted, namely:—

“S.No. Gross amount of rent Rate of tax

qd) Q) @)

1. Where the gross amount of rent does not exceed Nil Rs.200,000.

2. Where the gross amount of rent exceeds 5 per cent of the gross amount Rs.200,000 but does not exceed Rs.600,000. exceeding Rs.200,000.

3. Where the gross amount of rent exceeds Rs.20,000 plus 10 per cent of the gross Rs.600,000 but does not exceed Rs.1,000,000. amount exceeding Rs.600,000.

4. Where the gross amount of rent exceeds Rs.60,000 plus 15 per cent of the gross Rs.1,000,000 but does not exceed Rs.2,000,000. amount exceeding Rs.1,000,000.

5. Where the gross amount of rent exceeds Rs.210,000 plus 20 per cent of the gross Rs.2,000,000. amount exceeding Rs.2,000,000”; and

(v) in Division VI, in paragraph (1), after the word “paid” the expression “for filers and 20— of the gross amount paid for non-filers” shall be inserted;

(C) in Part IV,—

(i) for Division IL, the following shall be substituted, namely:—

“DIVISION II

BROKERAGE AND COMMISSION

Rate applicable on the amount

S.No. Person of payment.

Filer Non-filer

Q) (2) (3) (4)

1. Advertising Agents 10— 15—

2. Life Insurance Agents where

commission received is less | 8— 16—

than Rs. 0.5 million per annum

3. Persons not covered in | and 2 Dp 15”:

above

(ii) for Division IIA, the following shall be substituted,

namely:—

“DIVISION HA

RATES FOR COLLECTION OF TAX BY A STOCK EXCHANGE

REGISTERED IN PAKISTAN

S.No. Description Rate

@) (2) (3)

1. in case of purchase of shares as per | 0.02— of purchase

clause (a) of sub-section (1) of section | value

233A.

2. in case of sale of shares as per clause (b) | 0.02— of sale value”;

of sub-section (1) of section 233A.

(iii) in Division IV, in the Table, in the first column, against serial

number (I), in column (3), for the figure “10” the figure “12”

shall be substituted;

(iv) in Division X,—

(a) for the figure “0.5” the figure “1” shall be substituted;

and

(b) for the figure “1” the figure “2” shall be substituted;

(v) Division XII shall be omitted;

(vi)

(vii)

(viii)

(ix)

(x)

(xi)

in Division XII],—

(a) in paragraph (1), in the Table, in the first column,—

@)

(ii)

(iii)

against category “R”, in column (3), for the figure “30,000” the figure “12,000” shall be substituted;

against category “B-1”, in column (3), for the figure “50,000” the figure “35,000” shall be substituted;

against category “B-2”, in column (3), for the figure “60,000” the figure “45,000” shall be substituted; and

(b) after paragraph (2), the following new paragraph shall be inserted, namely:—

“B)

In addition to tax collected under paragraph (2) Pakistan Electronic Media Regulatory Authority shall collect tax at the rate of fifty per cent of the permission fee or renewal fee, as the case may be, from every TV Channel on which foreign TV drama serial or a play in any language, other than English, is screened or viewed.”;

in Division XVIII, in the Table, in column (1), against S.No. 2, in column (3),—

(a) for the figure “1” the figure “2” shall be substituted; and

(b) for the figure “2” the figure “4” shall be substituted;

in Division XIX, in clause (ii), for the figure “100,000”, the

figure “75,000” shall be substituted;

in Division XX], in the proviso, after the word “Division” the words “for the period it deems appropriate” shall be inserted;

Division XXII shall be omitted; and

after Division XXIV, the following new Divisions shall be added, namely:—

“DIVISION XXV

ADVANCE TAX ON INSURANCE PREMIUM

The rate of tax to be collected from non-filers under section 236U shall be as under:—

S.No. Type of Premium Rate

qd) (2) (3)

1. General insurance premium 4—

2 Life insurance premium if exceeding Rs. 0.2 1

: million per annum

3. Others 0—

DIVISION XXVI

ADVANCE TAX ON EXTRACTION OF MINERALS

The rate of tax to be collected under section 236V shall be 5— of the value of the minerals for non-filers and 0— for filers.”;

(50) in the Second Schedule,—

(A) in Part L—

(i) in clause (13), in sub-clause (iii), for the word “two” the word “three” shall be substituted;

(ii) in clause (66), sub-clause (xviii) shall be omitted;

(iii) in clause (98), after the word “established” the words “by Government” shall be inserted;

(iv) in clause (103A), the expression “or section 59B” shall be omitted;

(v) for clause (126A), the following shall be substituted, namely:—

“(126A) Income derived by China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations

(126AA)

(126AB)

(126AC)

(126AD) (1)

(2)

for a period of twenty-three years, with effect from the sixth day of February, 2007.

Profit and gains derived by a taxpayer from businesses set up in the Gawadar Free Zone Area for a period of twenty three years with effect from the first day of July, 2016.

Profit on debt derived by—

(a) any foreign lender; or

(b) any local bank having more than 75 per cent shareholding of the Government or the State Bank of Pakistan,

under a Financing Agreement with the China Overseas Ports Holding Company Limited, for a period of twenty three years with effect from the first day of July, 2016;

Income derived by contractors and sub-contractors of China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations for a period of twenty years, with effect from the first day of July, 2016.”; and

Any income derived by China Overseas Ports Holding Company Limited being dividend received from China Overseas Ports Holding Company Pakistan (Private) Limited , Gwadar International Terminal Limited Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of twenty-three years with effect from the first day of July, 2016.

Any income derived by China Overseas Ports Holding Company Pakistan (Private) Limited

being dividend received from, Gwadar
International Terminal Limited Gwadar Marine
Services Limited and Gwadar Free Zone Company

Limited for a period of twenty-three years with effect from the first day of July, 2016.

(vi) in clause (133),—

(a) for the figure “2016” the figure “2019” shall be substituted; and

(b) after the figure “2019”, substituted as aforesaid, for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that eighty per cent of the export proceeds is brought into Pakistan in foreign exchange remitted from outside Pakistan through normal banking channels.”;

(B) in Part II—

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

“(3) (a) The tax in respect of income from services rendered outside Pakistan and _ construction contracts executed outside Pakistan shall be charged at the rates as specified in sub-clause (b), provided that receipts from services and income from contracts are brought into Pakistan in foreign exchange through normal banking channel.

(b) The rates in respect of income from services rendered outside Pakistan shall be 50— of the rates as specified in clause (2) of Division II of Part III of the First Schedule and the rates in respect of contracts executed outside Pakistan shall be 50— of the rates as specified in clause (3) of Division III of Part II of the First Schedule.”;

(ii) after clause (3), substituted as aforesaid, the following new clause shall be inserted, namely:—

“(3B) The income of Pakistan Cricket Board derived from sources outside Pakistan including media rights, gate money, sponsorship fee, in-stadium rights, out-stadium rights, payments made by

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International Cricket Council, Asian Cricket Council or any other Cricket Board shall be taxed at a rate of four per cent of the gross receipts from such sources:

Provided that Pakistan Cricket Board may opt to pay tax at the rate of four per cent of the gross receipts from tax year 2010 and onwards:

Provided further that this option shall be available subject to withdrawal of appeals, references and petitions on the issue of tax rate pending before any appellate forum or tax authority:

Provided further that the outstanding tax liability payable under this clause up to tax year 2015 is paid by 30th June, 2016.”;

after clause (18A), the following new clause shall be inserted, namely:—

“(18B) The rate of tax as specified in Division II of Part I

of the First Schedule shall be reduced by 2— in case of a company whose shares are traded on stock exchange if:

(a) it fulfils prescribed shari'ah compliant criteria approved by State Bank of Pakistan, Securities and Exchange Commission of Pakistan and the Board;

(b) derives income from manufacturing activities only;

(c) has declared taxable income for the last three consecutive tax years; and

(d) has issued dividend for the last five consecutive tax years.”;

in Part IV,—

in clause (11A), in sub-clause (xxv), for full stop at the end a semi-colon and the word “; and” shall be

substituted and thereafter the following new sub-clauses shall be added, namely:—

“(xxvi) China Overseas Ports Holding Company Limited,

China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of twenty three years, with effect from the sixth day of February, 2007.

(xxvii) companies, qualifying for exemption under clause

(ii)

(iii)

(126M) of Part-I of this Schedule, in respect of profits and gains derived from a transmission line project.”;

in clauses (11B) and (11C), the words “or section 59B” shall be omitted;

after clause (38A), the following new clause shall be inserted, namely:—

“(38AA) The provisions of section 150 shall not apply to

(iv)

(vy)

(vi)

China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of twenty-three years.”;

in clause (57),—

(a) for the expression “sections 113 and” the word “section” shall be substituted; and

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

“Provided further that minimum tax under section 113 shall be 0.5— upto the tax year 2019 and one per cent thereafter.”;

in clause (59), sub-clause (i) shall be omitted;

in clause (72A), for the words and figure “and 2015”,
the words and figure “to 2016” shall be substituted;

(vii)

(viii)

(ix)

&)

(xi)

in clause (72B), in the proviso, for full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

“Provided further that the quantity of raw material to be imported which is sought to be exempted from tax under section 148 shall not exceed 110 per cent of the quantity of raw material imported and consumed during the previous tax year:

Provided also that the Commissioner shall conduct audit of taxpayer's accounts during the financial year in which the certificate is issued in respect of consumption, production and sales of the latest tax year for which return has been filed and the taxpayer shall be treated to have been selected for audit under section 214C:

Provided also if the taxpayer fails to present accounts or documents to the Commissioner or the officer authorized by the Commissioner, the Commissioner shall, by an order in writing, cancel the certificate issued and shall proceed to recover the tax not collected under section 148 for the period prior to such cancellation and all the provisions of the Ordinance shall apply accordingly.”;

clause (82) shall be omitted;

in clause (86), in paragraph (a), in sub-paragraph (iii), for the figure “2017” the figure “2019” shall be substituted;

for the following clause (91)

“(91) the provisions of sections 147, 151, 152, 231A, 231AA, 236A and 236K shall not apply to “The Second Pakistan International Sukuk Company Limited”, as a payer.” the following shall be substituted, namely:—

“(95) the provisions of sections 147, 151, 152, 231A, 231AA, 236A and 236K shall not

apply to “The Second Pakistan International
Sukuk Company Limited”, as a payer.”;

for the following clause (92)

(xii)

(xiii)

(xiv)

“(92) the provisions of sections 147, 151 and 155 shall

not apply to “The Second Pakistan International Sukuk Company Limited”, as a recipient.” the following shall be substituted, namely: —

“(96) the provisions of sections 147, 151 and 155 shall not apply to “The Second Pakistan International Sukuk Company Limited”, as a recipient.”;

for the following clause (93)

“(93) the provision of section 236C shall not apply to

“Pakistan International Sukuk Company Limited”; the following shall be substituted, namely:—

“(97) _ the provision of section 236C shall not apply to “Pakistan International Sukuk Company Limited.”;

in clause (94),—

(a) for the figure “2016”, occurring for the first time, the figure “2017” shall be substituted;

(b) after the words and comma “development services,” the words “IT services and IT enabled services as defined in clause (133) of Part I of this Schedule” shall be inserted; and

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

“Provided further that for tax year 2017, the company shall furnish irrevocable undertaking by November, 2016, to present its accounts to the Commissioner.”;

after the proposed substituted clause (97), the following new clauses shall be added, namely:—

“(98) The provisions of section 148 shall not apply to

import of ships and other floating crafts including

tugs, survey vessels and other specialized crafts

(51)

(52)

(53)

(54)

purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag:

Provided that exemption under this clause shall be available up to the year 2020, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, tax collectible under section 148, applicable to ships and crafts purchased for demolition purposes, shall be chargeable.

(99) The provisions of section 148 shall not apply to import or acquisition of aircraft on wet or dry lease by M/s Pakistan International Airlines Corporation with effect from 19th March, 2015.”;

in the Fourth Schedule, for rule 6B, the following shall be substituted, namely:—

“6B.

In computing income under this Schedule, there shall be included capital gains on disposal of shares and dividend of listed companies, vouchers of Pakistan Telecommunication corporation, modaraba certificate or instruments of redeemable capital and derivative products and shall be taxed at the rates specified in Division II of Part I of First Schedule.”;

in the Sixth Schedule, in Part I, in rule 3, in clause (a), for the figure “100,000” the figure “150,000” shall be substituted;

in the Seventh Schedule, in rule 7C, after the figure “2015” the word and figure “and 2016” shall be inserted; and

in the Eighth Schedule in rule 1,—

(a)

after sub-rule (1), the following new sub-rules shall be inserted, namely:—

“(1A) Capital gains on disposal of units of open ended mutual

funds and to which section 100B apply, shall be
computed and determined under this Schedule and tax
thereon shall be collected and deposited by NCCPL in
the prescribed manner:

(1B)

Provided that second and third proviso in Division VII of Part I of the First Schedule regarding capital gains arising on redemption of securities shall continue to apply.

Gain or loss arising to persons through trading of future commodity contracts on Pakistan Mercantile Exchange, subject to tax under section 37A and to which section 100B apply, shall be computed and determined under this Schedule and tax thereon shall be collected and deposited on behalf of taxpayers by NCCPL in the manner prescribed.”;

(b) in sub-rule (2), after the expression “(1)” the expression “(1A) and (1B)” shall be inserted;

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

“Provided that if the said information is not furnished under this sub-rule or sub-rule (3A), NCCPL shall forward the details to the Commissioner who shall exercise powers under the Ordinance to enforce furnishing of the said information including all penalty provisions.”; and

(d) after sub-rule (3), amended as aforesaid, the following new sub-rule shall be inserted, namely:—

“BA)

The Asset Management Companies, Pakistan Mercantile Exchange and any other person shall furnish information when required by NCCPL for discharging obligations under this Schedule.”

6. Amendments of the Fiscal Responsibility and Debt Limitation Act, 2005 (VI of 2005).—In the Fiscal Responsibility and Debt Limitation Act, 2005 (VI of 2005), the following further amendments shall be made, namely:—

(1) for the long title and the preamble, the following shall be substituted, namely:—

“An Act to provide for reduction of Federal fiscal deficit and ratio of public debt to gross domestic product to a prudent level by effective public debt management

WHEREAS it is expedient to provide for reduction of Federal fiscal deficit and ratio of public debt to gross domestic product to a prudent level by effective debt management and for matters connected therewith and incidental thereto;

It is hereby enacted as follows:—;

(2)

in section 2,—

(a) in clause (a), after the word “Constitution” the words “of the Islamic Republic of Pakistan” shall be inserted;

(b) clause (b) shall be omitted;

(c) in clause (c), after the word “means” the expression “the report on” shall be inserted;

(d) for clause (k), the following shall be substituted, namely:—

“(k) “Federal fiscal deficit” means the difference between total net revenue receipts and total expenditure of the Federal Government;”;

(e) clause (1) shall be omitted;

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

“(m) “total expenditure” means a sum of total recurrent expenditure, development expenditure and net lending of the Federal Government;”;

(g) clause (n) shall be omitted;

(h) for clause (o), the following shall be substituted, namely:—

“(o) “total public debt” means the debt of the Government (including the Federal Government and the Provincial Governments) serviced out of the Consolidated Fund and debts owed to the International Monetary Fund;” and

(i) in clause (p), for full stop at the end, a semicolon and the word “and” shall be substituted and thereafter the following new clause shall be added, namely:—

G)

(4)

“(q)

“total net revenue of Federal Government” means a sum of tax revenues, non-tax revenues and surcharges of the Government minus transfer of provincial share.”

in section 3,—

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

“2)

The Federal Government shall take all appropriate measures to reduce the Federal fiscal deficit excluding foreign grants and ratio of total public debt to gross domestic product and maintain it within prudent limits thereof.”;

(b) in sub-section (3), for clauses (a), (b) and (c), the following shall be substituted, namely:—

“@)

(b)

(c)

limiting the Federal fiscal deficit excluding foreign grants to four percent of gross domestic product during the three years, beginning from the financial year 2017-18 and maintaining it at a maximum of three and a half percent of the gross domestic product thereafter;

ensuring that within a period of two financial years, beginning from the financial year 2016-17, the total public debt shall be reduced to sixty percent of the estimated gross domestic product;

ensuring that within a period of five financial years, beginning from the financial year 2018-19 total public debt shall be reduced by 0.5 percent every year and from 2023-24 and going up to financial year 2032-33 a reduction of 0.75 percent every year to reduce the total public debt to fifty percent of the estimated gross domestic product and thereafter maintaining it to fifty percent or less of the estimated gross domestic product;

and";

in section 4, after clause (c), for the proviso, the following shall be substituted, namely:—

"Provided that where the National Assembly is not in session, the statements may be laid in the next session even if it occurs after the end of the period specified in sub-section (2).";

(5)

(6)

(7)

(8)

in section 6, in sub-section (2),—

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

“(b) total net revenue receipts;”; and

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

“(d) total Federal fiscal deficit excluding foreign grants;

and”;

(c) after clause (e), the following new clause shall be added,
namely:—

“(f) debt per capita.”;

in section 7, in sub-section (3),—

(a) clause (c) shall be omitted;

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

“(e) consistent and authenticated information on public and

external debt and guarantees issued by the Federal

Government;”;

in section 9, for the proviso, the following shall be substituted,
namely:—

“Provided that nothing in this section shall apply to the
expenditure charged upon the Federal Consolidated Fund.”;

in section 10,—

(a) in sub-section (1), for the expression “Every statement
prepared under sections 5, 6 and 7 shall be accompanied by a
statement of responsibility signed by the Minister and the
Secretary of Finance and comprising—”, the following shall be
substituted, namely:—

“Every statement prepared under sections 5, 6 and 7 shall
include—”; and

(b) in sub-section (2), for the expression “A statement of the
Minister’s responsibility shall, inter alia, provide for—”, the
following shall be substituted, namely:—

“The statement under clause (a) of sub-section (1) shall additionally provide for—”;

(9) in section 13,—

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

“(a) prepare a debt reduction path to achieve the principles of sound fiscal and debt management;”; and

(b) sub-section (3) shall be omitted; and

(10) in section 14,—

(a) in sub-section (1), for the word “Minister”, the expression “Federal Government” shall be substituted; and

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

“(2) The statement published under sub-section (1) shall, within fifteen days of the publication, be posted on website of the Federal Government.”.

7. Amendments of the Federal Excise Act, 2005.—In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 2, in clause (8a), for the full stop at the end, the expression “and different dates may be specified for furnishing of different parts or annexures of the return;” shall be substituted;

(2) in section 4,—

(a) in sub-section (2), for the words “at the time of filing of his return under sub-section (1)”, the words “by the date as prescribed in this respect” shall be substituted; and

(b) sub-section (3) shall be omitted;

(3) in section 6, after sub-section (2), the following new sub-section shall be inserted, namely:—

“(2A) From the date to be notified by the Board, adjustment of duty of excise under sub-section (1) shall be admissible only if the supplier of input goods and services has declared such supply

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in his return and he has paid amount of tax due as indicated in his return.”;

(4) in section 16, in sub-section (2),—

(a) for the word “and”, occurring for the first time, a comma shall be substituted; and

(b) after the word “agreements”, the words “and matters relating to international financial institutions or foreign government-owned financial institutions” shall be inserted;

(5) in section 19, after sub-section (12), the following new sub-section shall be added, namely: —

“(13) Any person who contravenes any provision of this Act or rules made thereunder for which no penalty has specifically been provided in this section shall be liable to pay a penalty of five thousand rupees or three percent of the amount of duty involved, whichever is higher.”;

(6) in section 38,—

(i) in sub-section (2), the word “Additional” shall be omitted; and

(ii) in sub-section (4),—

(A) for the words “forty-five”, the word “ninety” shall be substituted; and

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

“Provided that if such order is not passed by the Board within the aforesaid period, the recommendation of the Committee shall be treated to be an order passed by the Board under this sub-section.”;

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

“47B. Disclosure of information by a public servant.—(1) Any

information acquired under any provision of this Act shall be confidential and no public servant shall disclose any such

information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001).

(2) Notwithstanding anything contained in sub-section (1) and the Freedom of Information Ordinance, 2002 (XCVI of 2002), any information received or supplied in pursuance of bilateral or multilateral agreements with government of foreign countries for exchange of information under section 47A shall be confidential.”;

(8) in the First Schedule,—

(a) in Table I, in column (1),—

(i) against serial numbers 4, 5 and 6, in column (4), for the word “ten”, the word “eleven” shall be substituted;

(ii) for serial numbers 9 and 10 and the corresponding entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“Oa, For the period from 01-07-2016 to | 24.02 Rupees three thousand four 30-11-2016, locally produced undred and thirty-six per cigarettes if their on-pack printed retail thousand cigarettes

price exceeds four thousand rupees per thousand cigarettes

9b For the period from 01-12-2016 | 24.02 Rupees three thousand seven onwards, locally produced cigarettes if undred and five per thousand their on-pack printed retail price cigarettes

exceeds four thousand four hundre rupees per thousand cigarettes

10a. For the period from 01-07-2016 to | 24.02 Rupees one thousand five 30-11-2016, locally produced undred and thirty-four per cigarettes if their on-pack printed retai thousand cigarettes

price does not exceed four thousan rupees per thousand cigarettes

10b. For the period from 01-12-2016 Rupees one thousand — six onwards, locally produced cigarettes if undred and forty-nine per their on-pack printed retail price does thousand cigarettes”;

not exceed four thousand four hundre rupees per thousand cigarettes

(iii) against serial number 13, in column (4), for the words “five per cent of the retail price”, the words “One rupee per kilogram” shall be substituted; and

(iv) _ serial number 53 and entries relating thereto in columns (2), (3) and (4) shall be omitted; and

(b) after Table II, the following note shall be added, namely:—

“Note.—The duty on the services as specified against serial numbers 1, 2, 2A, 5, 8, 11 and 13 shall not be levied on services provided in a Province where the provincial sales tax has been levied thereon.”;

(9) in the Second Schedule, in column (1), serial number 3 and entries relating thereto in columns (2) and (3) shall be omitted;

(10) in the Third Schedule, in Table-1, in column (1),—

(a) serial number 18 and the entries relating thereto in columns (2) and (3) shall be omitted; and

(b) after the omitted serial number 18, the following new serial number and corresponding entries relating thereto shall be added, namely:—

“19 Materials and equipment for construction | Respective and operation of Gawadar Port and | Headings development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited, (ii) Gwadar International Terminals Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty years, subject to the conditions and procedure as specified under S.No. 100A of Table-1 of Sixth Schedule to the Sales Tax Act, 1990.

20 Supplies made by the businesses to be | Respective
established in the Gwadar Free Zone for a | Headings";
period of twenty-three years within the | and
Gwadar Free Zone, subject to the condition
that the sales and supplies outside the
Gwadar Free Zone and into the territory of
Pakistan shall be subjected to Federal Excise
Duty.

(11) in the Third Schedule, in Table-II, in column (1), after serial number 12, and the entries relating thereto in columns (2) and (3), the following new serial number and entries relating thereto shall be added, namely:—

"13 Chartered flight services used by or for armed forces | 98.03".
to move troops and equipment deployed locally or
internationally, including those for movement of
troops and equipment to UN missions.

8. Amendment of the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974).—In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), after section 14B, the following new section shall be inserted, namely:—

"14C. Increase in salaries etc.—(1) The Federal Government may, by notification in the official Gazette, revise the salaries and allowances of members to enable them to perform their functions and discharge their responsibilities in a befitting and effective manner.

QThe provisions of this section shall have effect notwithstanding anything contained in any other provision of this Act.

Explanation.—For the purposes of this section, the expression "Members" include the Chairman of the Standing Committees of a House.";

9. Amendment of the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975).—In the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975), after section 22A, the following new section shall be inserted, namely:—

"22B. Increase in salaries etc.—(1) The Federal Government may, by notification in the official Gazette, revise the salary, allowances

and privileges of Ministers to enable them to perform their functions and discharge their responsibilities in a befitting and effective manner.

(2) The provisions of this section shall have effect notwithstanding anything contained in any other provision of this Act.”;

10. Amendment of the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXII of 1975).—In the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXII of 1975), after section 19A, the following new section shall be inserted, namely:—

“19AA. Increase in salaries etc.—(1) The Federal Government may, by notification in the official Gazette, revise the salary, allowances and privileges of Speaker and Chairman to enable them to perform their functions and discharge their responsibilities in a befitting and effective manner.

(2) The provisions of this section shall have effect notwithstanding anything contained in any other provision of this Act.”;

11. Amendment of the Deputy Chairman and Deputy Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXIII of 1975).—In the Deputy Chairman and Deputy Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXIII of 1975), after section 19A, the following new section shall be inserted, namely:—

“19B. Increase in salaries etc.—(1) The Federal Government may, by notification in the official Gazette, revise the salary, allowances and privileges of Deputy Speaker and Deputy Chairman to enable them to perform their functions and discharge their responsibilities in a befitting and effective manner.

(2) The provisions of this section shall have effect notwithstanding anything contained in any other provision of this Act.”;

THE FIRST SCHEDULE

[see section 2(4)]

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the corresponding entries against “PCT Code”, “Description” and “CD%” specified in columns (1), (2), (3) and (4) appearing in chapter 1 to 99, the following corresponding entries relating to “PCT Code”, “Description” and “CD%” specified below shall be substituted, namely:—

0101.2100 - - Pure-bred breeding animals 3

0101.2900 - - Other 3

0101.3000 - Asses 3

0101.9000 - Other 3

0102.2110 --- Bulls 3

0102.2120 --- Cows 3

0102.2130 ---Oxen 3

0102.2190 --- Other 3

0102.2910 --- Bulls 3

0102.2920 --- Cows 3

0102.2930 ---Oxen 3

0102.2990 --- Other 3

0102.3100 - - Pure-bred breeding animals 3

0102.3900 - - Other 3

0102.9000 - Other 3

0104.1000 - Sheep 3

0104.2000 - Goats 3

0105.1100 - - Fowls of the species *Gallus domesticus* (chicken) 11

0105.1200 - - Turkeys 3

0105.1300 - - Ducks 3

0105.1400 - - Geese 3

0105.1500 - - Guinea fowls 3

0105.9400 -- Fowls of the species *Gallus domesticus* (chicken) 3

0105.9900 -- Other 3

0106.1100 - - Primates 3

0106.1200 - - Whales, dolphins and porpoises (mammals of the order Cetacea); 3

manatees and dugongs (mammals of the order Sirenia); seals, sea

lions and walruses (mammals of the suborder Pinnipedia)

0106.1300 - - Camels and other camelids (Camelidae) 3

0106.1400 - - Rabbits and hares 3

0106.1900 - - Other 3

0106.2000 - Reptiles (including snakes and turtles) 3

0106.3110 - - - Falcons 3

0106.3190 --- Other 3

0106.3200 - - Psittaciformes (including parrots, parakeets, macaws and 3

cockatoos)

0106.3300 - - Ostriches; emus (*Dromaius novaehollandiae*) 3

0106.3900 - - Other 3

0106.4100 - - Bees 3

0106.4900 - - Other 3

0106.9000 - Other 3

0201.1000 - Carcasses and half- carcasses 3

0201.2000 - Other cuts with bone in 3

0201.3000 3

0202.1000 s and half- carcasses 3

0202.2000 - Other cuts with bone in 3

0202.3000 - Boneless 3

0204.1000 - Carcasses and half carcasses of lamb, fresh or chilled 3

0204.2100 - - Carcasses and half-carcasses 3

0204.2200 - - Other cuts with bone in 3

0204.2300 - - Boneless 3

0204.3000 - Carcasses and half- carcasses of lamb, frozen 3

0204.4100 - - Carcasses and half-carcasses 3

0204.4200 - - Other cuts with bone in 3

0204.4300 - - Boneless 3

0204.5000 - Meat of goats 3

0206.1000 - Of bovine animals, fresh or chilled 3

0206.2100 - - Tongues 3

0206.2200 - - Livers 3

0206.2900 - - Other 3

0206.8000 - Other, fresh or chilled 3

0206.9000 - Other, frozen 3

0301.1100 - - Freshwater

0301.1900 - - Other

0301.9100 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus*

clarki, | *Oncorhynchus aguabonita*, | *Oncorhynchus* __ *gilae*,

Oncorhynchus apache and *Oncorhynchus chrysogaster*)

0301.9200 - - Eels (*Anguilla* spp.)

0301.9300 -- Carp (*Crprinus carpio*, *carassius carassius*, *Ctenopharyngodon*

idellus, *Hypophthalmichthys* spp., *Cirrinus* spp., *Mylopharyngodon*

piceus)

0301.9400 - - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus*
orientalis)

0301.9500 -- Southern bluefin tunas (*Thunnus maccoyii*)

0301.9900 - - Other

0302.1100 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus*

clarki, *Oncorhynchus*, — *aguabonita*, *Oncorhynchus* __ *gilae*,

Oncorhynchus apache and *Oncorhynchus chrysogaster*)

0302.1300 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*,
Oncorhynchus keta, *Oncorhynchus tschawytscha*, *Oncorhynchus*
kisutch, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)

0302.1400 - - Atlantic salmon (*Salmo* *salar*) and Danube salmon (*Hucho*
hucho)

0302.1900 - - Other

0302.2100 --Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus*
hippoglossus, *Hippoglossus stenolepis*)

0302.2200 - - Plaice (*Pleuronectes platessa*)

0302.2300 - - Sole (*Solea* spp.)

0302.2400 - - Turbots (*Psetta maxima*)

0302.2900 - - Other

0302.3100 - - Albacore or longfinned tunas (*Thunnus alalunga*)

0302.3200 - - Yellowfin tunas (*Thunnas albacares*)

0302.3300 - - Skipjack or stripe-bellied bonito

0302.3400 - - Bigeye tunas(*Thunnus obesus*)

0302.3500 - - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)

0302.3600 - - Southern bluefin tunas (*Thunnus maccoyii*)

0302.3900 - - Other

0302.4100 - - Herrings (*Clupea harengus*, *Clupea pallasii*)

0302.4200 - - Anchovies (*Engraulis* spp.)

0302.4300 - - Sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (sardinella spp.), brisling or sprats (*Sprattus Sprattus*)

0302.4400 - - Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)

0302.4500 - - Jack and horse mackerel (*Trachurus* spp.)

0302.4600 - - Cobia (*Rachycentron canadum*)

0302.4700 - - Swordfish (*Xiphias gladius*)

0302.5100 --Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

0302.5200 - - Haddock (*Melanogrammus aeglefinus*)

0302.5300 - - Coalfish (*Pollachius virens*)

0302.5400 - - Hake (*Merluccius* spp., *Urophycis* spp.)

| 0302.5500 |

| 03025600 |

[== Alaska pollack (*Theragra chalcogramma*) a
ane) Snes (lioromesistns“poutasson,” *Micromesisis* |

0302.5900 - - Other

0302.7100 - - Tilapias (*Oreochromis* spp.)

0302.7200 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* Spp.)

0302.7300 on (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* Spp., *Cirrhinus* Spp., *Mylopharyngodon piceus*)

0302.7400 - - Eels (*Anguilla* spp.)

0302.7900 - - Other

0302.8100 - - Dogfish and other sharks

0302.8200 - - Rays and skates (*Rajidae*)

0302.8300 -- Toothfish (*Dissostichus* spp.)

0302.8400 - - Seabass (*Dicentrarchus* spp.)

0302.8500 - - Seabream (*Sparidae*)

0302.8900 - - Other

0302.9000 - Livers and roes

0303.1100 - - Sockeye salmon (red salmon) (*Oncorhynchus nerka*) 20

0303.1200 - - Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus* 20
gorbuscha, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*,
Oncorhynchus kisutch, *Oncorhynchus masou* and *Oncorhynchus*
rhodurus), excluding livers and roes:

0303.1300 - - Atlantic salmon (*Salmo* *salar*) and Danube salmon(*Hucho* 20
hucho)

0303.1400 - - Trout (*Salmo* *trutta*, *Oncorhynchus mykiss*,*Oncorhynchus* *clarki*, 20
Oncorhynchus aguabonita, *Oncorhynchus* *gilae*, *Oncorhynchus*
apache and *Oncorhynchus* *chrysogaster*)

0303.1900 - - Other 20

0303.2300 - - Tilapias (*Oreochromis* spp.) 20

0303.2400 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* 20
Spp.)

0303.2500 a Cap (*Cyprinus* *carpio*, *Carassius* *carassius*, *Ctenopharyngodon* 20

idellus, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon*

piceus)

0303.2600 - - Eels (*Anguilla* spp.) 20

0303.2900 - - Other 20

0303.3100 --Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, 20

Hippoglossus stenolepis)

0303.3200 - - Plaice (*Pleuronectes platessa*) 20

0303.3300 - - Sole (*Solea* spp.) 20

0303.3400 - - Turbhots (*Psetta maxima*) 20

0303.3900 - - Other 20

0303.4100 - - Albacore or longfinned tunas (*Thunnus alalunga*) 20

0303.4200 - - Yellowfin tunas (*Thunnus albacares*) 20

0303.4300 - - Skipjack or stripe-bellied bonito 20

0303.4400 - - Bigeye tunas (*Thunnus obesus*) 20

0303.4500 - - Atlantic and pacific bluefin tunas (*Thunnus thynnus*, *Thunnus* 20
orientalis)

0303.4600 - - Southern bluefin tunas (*Thunnus maccoyii*) 20

0303.4900 - - Other 20

0303.5100 - - Herrings (*Clupea harengus*, *Clupea pallasii*) 20

0303.5300 - - Sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella 20
(*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)

0303.5400 - - Mackerel (*Scomber scombrus* *Scomber australasicus*, *Scomber* 20
japonicus)

0303.5500 - - Jack and horse mackerel (*Trachurus* spp.) 20

0303.5600 - - Cobia (*Rachycentron canadum*) 20

0303.5700 -- Swordfish (*Xiphias gladius*) 20

0303.6300 -- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) 20

0303.6400 - - Haddock (*Melanogrammus aeglefinus*) 20

0303.6500 - - Coalfish (*Pollachius virens*) 20

0303.6600 - - Hake (*Merluccius* spp., *Urophycis* spp.) 20

0303.6700 Alaska pollack (*Theragra chalcogramma*) 20

0303.6800 Blue whiting (*Micromesistius poutassou*, *Micromesistius australis*) 20

0303.6900 - - Other 20

0303.8100 - - Dogfish and other sharks 20

0303.8200 - - Rays and skates (*Rajidae*) 20

0303.8300 -- Toothfish (*Dissostichus* spp.) 20

0303.8400 - - Seabass (*Dicentrarchus labrax*, *Dicentrarchus punctatus*) 20

0303.8900 - - Other 20

0303.9000 - Livers and roes 20

0304.3100 - - Tilapias (*Oreochromis* spp.)

0304.3200 -- Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)

0304.3300 - -Nile perch (*Lates niloticus*)

0304.3900 - - Other

0304.4100 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*,
Oncorhynchus keta, *Oncorhynchus tschawytscha*, *Oncorhynchus*

kisutch, *Oncorhynchus masou* and *Oncorhynchus rhodurus*),

Atlantic salmon (*Salmo* *salar*) and Danube salmon (*Hucho* *hucho*)

0304.4200 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus*
clarki, | *Oncorhynchus aguabonita*, | *Oncorhynchus* _ *gilae*,

Oncorhynchus apache and *Oncorhynchus chrysogaster*)

0304.4300 - - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*,

0304.4400 - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae and Muraenolepididae

0304.4500 - - Swordfish (*Xiphias gladius*)

0304.4600 - - Toothfish (*Dissostichus* spp.)

0304.4900 - - Other

0304.5100 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon* — *idellus*, *Hypophthalmichthys* — spp., *Cirrhinus* spp., *Mylopharyngodon* *piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

0304.5200 - - Salmonidae

0304.5300 - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, elanonidae, Merlucciidae, Moridae and Muraenolepididae

0304.5400 - - Swordfish (*Xiphias gladius*)

0304.5500 - - Toothfish (*Dissostichus* spp.)

0304.5900 - - Other

0304.6100 - - Tilapias (*Oreochromis* spp.)

0304.6200 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)

0304.6300 - - Nile perch (*Lates niloticus*)

0304.6900 - - Other

0304.7100 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

0304.7200 - - Haddock (*Melanogrammus aeglefinus*)

0304.7300 - - Coalfish (*Pollachius virens*)

0304.7400 - - Hake (*Merluccius* spp., *Urophycis* spp.)

0304.7500 - - Alaska pollack (*Theragra chalcogramma*)

0304.7900 - - Other

0304.8100 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo* *salar*) and Danube salmon (*Hucho* *hucho*)

0304.8200 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)

0304.8300 - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)

0304.8400 - - Swordfish (*Xiphias gladius*)

0304.8500 - - Toothfish (*Dissostichus* spp.)

0304.8600 - - Herrings (*Clupea harengus*, *Clupea pallasii*)

0304.8700 - - Tunas (of the genus *Thunnus*) skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)

0304.8900 - - Other

0304.9100 -- Swordfish (*Xiphias gladius*)

0304.9200 -- Toothfish (*Dissostichus* spp.)

0304.9300 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon* — *idellus*, *Hypophthalmichthys* _ spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

0304.9400 - - Alaska Pollack (*Theragra chalcogramma*)

[Part I

0304.9500 - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae
Muraenolepididae, other than Alaska Pollack (*Theragra chalcogramma*)

0304.9900 -- Other

0305.1000 - Flours, meals and pellets of fish, fit for human consumption

0305.2000 - Livers and roes of fish, dried, smoked, salted or in brine

0305.3100 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon* — *idellus*, *Hypophthalmichthys* — spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

0305.3200 - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae
Muraenolepididae

0305.3900 -- Other

0305.4100 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo* *salar*) and Danube salmon (*Hucho* *hucho*)

0305.4200 - - Herrings (*Clupea harengus*, *Clupea pallasii*)

0305.4300 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, | *Oncorhynchus aguabonita*, | *Oncorhynchus* — *gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)

0305.4400 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon* — *idellus*, *Hypophthalmichthys* — spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

0305.4900 - - Other

0305.5100 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

0305.5900 - - Other

0305.6100 - - Herrings (*Clupea harengus*, *Clupea pallasii*)

0305.6200 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

0305.6300 - - Anchovies (*Engraulis* spp.)

0305.6400 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

0305.6900 - - Other

0305.7100 - - Shark fins

0305.7200 - - Fish heads, tails and maws

0305.7900 - - Other

0306.1100 - - Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)

0306.1200 - - Lobsters (*Homarus* spp.)

0306.1400 - - Crabs

0306.1500 - - Norway lobsters (*Nephrops norvegicus*)

0306.1600 - - Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)

0306.1700 - - Other shrimps and prawns

0306.1900 - - Other, including flours, meals and pellets of crustaceans, fit for human consumption

0306.2100 - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)

0306.2200 - - Lobsters (Homarus spp.)

0306.2400 - - Crabs

0306.2500 - - Norway lobsters (Nephrops norvegicus)

0306.2600 -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)

0306.2700 - - Other shrimps and prawns

0306.2900 - - Other, including flours, meals and pellets of crustaceans, fit for human consumption

0307.1100 - - Live, fresh or chilled 3

0307.1900 - - Other 3

0307.2100 - - Live, fresh or chilled 3

0307.2900 - - Other 3

0307.3100 - - Live, fresh or chilled 3

0307.3900 - - Other 3

0307.4100 - - Live, fresh or chilled 3

0307.4900 - - Other 3

0307.5100 - - Live, fresh or chilled 3

0307.5900 - - Other 3

0307.6000 - Snails, other than sea snails 3

0307.7100 - - Live, fresh or chilled 3

0307.7900 - - Other 3

0307.8100 - - Live, fresh or chilled 3

0307.8900 - - Other 3

0307.9100 - - Live, fresh or chilled 3

0307.9900 - - Other 3

0308.1100 - - Live, fresh or chilled 3

0308.1900 - - Other 3

0308.2100 - - Live, fresh or chilled 3

0308.2900 - - Other 3

0308.3000 - Jellyfish (Rhopilema spp.) 3

0308.9000 - Other 3

0407.1100 - - Of fowls of the species Gallus domesticus (chicken) 11

0407.1900 - - Other 3

0407.2100 - - Of fowls of the species Gallus domesticus (chicken) 3

0407.2900 - - Other 3

0407.9000 - Other 3

0408.1100 - - Dried 16

0408.1900 - - Other 16

0408.9100 - - Dried 16

0408.9900 - - Other 16

0501.0000 Human hair, unworked, whether or not washed or scoured; waste of 3 human hair.

0504.0000 Guts, bladders and stomachs of animals (other than fish), whole and 3

pieces thereof, fresh, chilled, frozen, salted, in brine, dried or
smoked.

- 0505.1000 - Feathers of a kind used for stuffing; down 3
- 0505.9000 - Other 3
- 0506.1000 - Ossein and bones treated with acid 3
- 0506.9010 - - - Bones(powder) 3
- 0506.9020 - - - Bones (waste) 3
- 0506.9090 --- Other 3
- 0507.1000 - Ivory; ivory powder and waste 3
- 0507.9010 --- Horns 3
- 0507.9090 --- Other 3
- 0508.0010 --- Shells 3
- 0508.0090 --- Other 3
- 0510.0000 Ambergris, castoreum, civet and musk; cantharides; bile, whether 3
or not dried; glands and other animal products used in the
preparation of pharmaceutical products, fresh, chilled, frozen or
otherwise provisionally preserved.
- 0511.1000 - Bovine semen 3
- 0511.9110 - - Fish eggs 3
- 0511.9190 --- Other 3
- 0511.9910 --- Silk worm eggs 3
- 0511.9990 --- Other 3
- 0601.1010 --- Bulbs 3
- 0601.1090 --- Other 3
- 0601.2000 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in 3
growth or in flower; chicory plants and roots
- 0602.1000 - Unrooted cuttings and slips 3
- 0602.2000 - Trees, shrubs and bushes, grafted or not, of kinds which bear 3
edible fruits or nuts
- 0602.3000 - Rhododendrons and azaleas, grafted or not 3
- 0602.4000 - Roses, grafted or not 3
- 0602.9010 --- Mushroom spawn 3
- 0602.9090 --- Other 3
- 0604.2000 - Fresh 16
- 0604.9000 - Other 16
- 0701.1000 - Seed 3
- 0701.9000 - Other 3
- 0702.0000 Tomatoes, fresh or chilled. 3
- 0703.1000 - Onions and shallots 3
- 0703.2000 - Garlic 3
- 0703.9000 - Leeks and other alliaceous vegetables 11
- 0704.1000 - Cauliflowers and headed broccoli 3
- 0704.2000 3
- 0704.9000 - Other 3
- 0705.1100 - - Cabbage lettuce (head lettuce) 3
- 0705.1900 - - Other 3
- 0705.2100 - - Witloof chicory (*Cichorium intybus* var.*foliosum*) 3
- 0705.2900 - - Other 3

0706.1000 - Carrots and turnips 3

0706.9000 - Other 3

0707.0000 Cucumbers and gherkins fresh or chilled. 3

0708.1000 - Peas (*Pisum sativum*) 3

0708.2000 - Beans (*Vigna* spp., *Phaseolus* spp.) 3

0708.9000 - Other leguminous vegetables 3

0709.2000 - Asparagus 3

0709.3000 - Aubergines (egg- plants) 3

0709.4000 - Celery other than celeriac 3

0709.5100 - - Mushrooms of the genus *Agaricus* 11

0709.5910 - - - Globe artichokes 3

0709.5990 --- Other 11

0709.6000 - Fruits of the genus *Capsicum* or of the genus *Pimenta* 3

0709.7000 - Spinach, New Zealand spinach and orache spinach (garden 3

spinach)

0709.9100 - - Globe artichokes 3

0709.9200 - - Olives 3

0709.9300 - - Pumpkins, squash and gourds (*Cucurbita* spp.) 3

0709.9900 - - Other 3

0710.1000 - Potatoes 6

0710.2100 - - Peas (*Pisum sativum*) 6

0710.2200 - - Beans (*Vigna* spp., *Phaseolus* spp.) 6

0710.2900 - - Other 6

0710.3000 - Spinach, New Zealand spinach and orache spinach (garden 6

spinach)

0710.4000 - Sweet corn 6

0710.8000 - Other vegetables 6

0710.9000 - Mixtures of vegetables 6

0711.2000 - Olives 6

0711.4000 - Cucumbers and gherkins 6

0711.5100 - - Mushrooms of the genus *Agaricus* 6

0711.5900 - - Other 6

0711.9000 - Other vegetables; mixtures of vegetables 6

0712.2000 - Onions 6

0712.3100 - - Mushrooms of the genus *Agaricus* 6

0712.3200 - - Wood ears (*Auricularia* spp.) 6

0712.3300 - - Jelly fungi (*Tremella* spp.) 6

0712.3900 - - Other 6

0712.9000 - Other vegetables; mixtures of vegetables 6

0713.1000 - Peas (*Pisum sativum*) 3

0713.2010 - - - Grams (dry whole) 3

0713.2020 --- Grams split 3

0713.2090 --- Other 3

0713.3100 - - Beans of the species *Vigna mungo* (L.)Hepper or *Vigna radiata* 3

(L.) Wilczek

0713.3200 - - Small red (Adzuki) beans (*Phaseolus* or *vigna angularis*) 3

0713.3300 - - Kidney beans, including white pea beans (*Phaseolus vulgaris*) 3

0713.3400 - - Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*) 3
0713.3500 - - Cow peas (*Vigna unguiculata*) 3
0713.3910 - - - Green beans (dry whole) 3
0713.3920 - - - Green beans (split) 3
0713.3990 --- Other 3
0713.4010 - - - Dry whole 3
0713.4020 --- Split 3
0713.5000 - Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* 3

var. *equina*, *Vicia faba* var. *minor*)

0713.6000 - Pigeon peas (*Cajanus cajan*) 3
0713.9010 - - - Black matpe (dry whole) 3
0713.9020 - - - Mash dry whole 3
0713.9030 --- Mash split or washed 3
0713.9090 --- Other 3
0714.1000 - Manioc (cassava) 3
0714.2000 - Sweet potatoes 3
0714.3000 - Yams (*Dioscorea* spp.) 3
0714.4000 - Taro (*Colocasia* spp.) 3
0714.5000 - Yautia (*Xanthosoma* spp.) 3
0714.9000 - Other 3

0801.1100 - - Desiccated 3

0801.1200 - - In the inner shell (endocarp) 1

0801.1910 --- Seed 3

0801.1990 --- Other 1

0801.2100 - - In shel 1

0801.2200 - - Shelle: 1

0801.3100 - - In shel 3

0801.3200 - - Shelle: 3

0802.1100 - - In shel 6

0802.1200 - - Shelle: 20

0802.2100 - - In shel

0802.2200 - - Shelle

0802.3100 - - In shel

0802.3200 - - Shelle:

0802.4100 - - In shel

0802.4200 - - Shelle:

0802.5100 - - In shel 3

0802.5200 - - Shelle: 3

0802.6100 - - In shel

0802.6200 - - Shelle:

0802.7000 - Kola nuts (*Cola* spp.)

0802.8000 - Areca nuts 20

0802.9000 - Other

0813.4010 - - - Tamarind 3

0901.1100 - - Not decaffeinated

0901.1200 - - Decaffeinated

0901.2100 - - Not decaffeinated
0901.2200 - - Decaffeinated
0901.9000 - Other
0902.1000 - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
0902.2000 - Other green tea (not fermented)
0902.3000 - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg
0902.4010 --- Tea dust
0902.4020 --- Black tea in a packing exceeding 3 kg
0902.4090 --- Other
0903.0000 Mate.
0904.1110 --- Black 3
0904.1120 --- White 3
0904.1130 - - - Pepper seeds for sowing 3
0904.1190 --- Other 3
0904.1200 - - Crushed or ground 16
0904.2110 - - - Red chillies (whole) 16
0904.2120 --- Red chillies seeds for sowing 3
0904.2190 --- Other 16
0904.2210 --- Red chillies (powder) 16
0904.2290 --- Other 16
0905.1000 - Neither crushed nor ground 3
0905.2000 - Crushed or ground 3
0906.1100 -- Cinnamon (*Cinnamomum zeylanicum* Blume) 3
0906.1900 -- Other 3
0906.2000 - Crushed or ground 16
0907.1000 - Neither crushed nor ground 3
0907.2000 - Crushed or ground 3
0908.1100 - - Neither crushed nor ground 3
0908.1200 - - Crushed or ground 3
0908.2100 - - Neither crushed nor ground 3
0908.2200 - - Crushed or ground 3
0908.3110 --- Large 3
0908.3120 --- Small 3
0908.3200 - - Crushed or ground 3
0909.2100 - - Neither crushed nor ground 3
0909.2200 - - Crushed or ground 3
0909.3100 - - Neither crushed nor ground 3
0909.3200 - - Crushed or ground 3
0909.6100 - - Neither crushed nor ground 3
0909.6200 - - Crushed or ground 3
0910.1100 - - Neither crushed nor ground 16
0910.1200 - - Crushed or ground 16
0910.2000 - Saffron 3
0910.3000 - Turmeric (*curcuma*) 16
0910.9100 - - Mixtures referred to in Note 1 (b) to this Chapter 16

0910.9910 --- Thyme; bay leaves 3

0910.9990 --- Other 16

001.1100 - - Seed 11

001.1900 - - Other 11

001.9100 - - Seed 11

001.9900 - - Other 11

002.1000 - Seed 3

002.9000 - Other 3

003.1000 - Seed 3

003.9000 - Other 3

004.1000 - Seed 3

004.9000 - Other 3

005.1000 - See 3

005.9000 - Other 11

006.1010 --- Seed for sowing 3

006.1090 --- Other 11

006.2000 - Husked (brown) rice 11

006.3010 - - - Basmati 11

006.3090 --- Other 11

006.4000 - Broken rice 11

007.1000 - Seed 3

007.9000 - Other 3

008.1000 - Buckwheat 3

008.2100 - Seed 3

008.2900 - Other 3

008.3000 - Canary seeds 3

008.4000 - Fonio (*Digitaria* spp.) 3

008.5000 - Quinoa(*Chenopodium quinoa*) 3

008.6000 - Triticale 3

008.9000 - Other cereals 3

01.0010 - -- Of Wheat 3

01.0020 --- Of Meslin 1

02.2000 - Maize (corn) flour 1

02.9000 - Other 1

03.1100 - - Of wheat 6

03.1300 - - Of maize (corn) 6

03.1900 - - Of other cereals 6

03.2000 - Pellets 6

04.1200 - - Of oats 6

04.1900 - - Of other cereals 6

04.2200 - - Of oats 6

04.2300 - - Of Maize (corn) 6

04.2900 - - Of other cereals 6

04.3000 - Germ of cereals, whole, rolled, flaked or ground 6

06.1000 - Of the dried leguminous vegetables of heading 07.13 6

06.2000 - Of sago or of roots or tubers of heading 07.14 6

06.3000 - Of the products of Chapter- 8 6

- 107.1000 - Not roasted 1
- 107.2000 - Roasted 1
- 108.1100 - - Wheat starch 6
- 108.1200 - - Maize (corn) starch 6
- 108.1300 - - Potato starch 6
- 108.1400 - - Manioc (cassava) starch 6
- 108.1900 - - Other starches 6
- 108.2000 - Inulin 6
- 109.0000 Wheat gluten, whether or not dried. 6
- 201.1000 - Seed 3
- 201.9000 - Other 3
- 202.3000 - Seed 1
- 202.4100 - - In shell 1
- 202.4200 - - Shelled, whether or not broken 1
- 203.0000 Copra. 1
- 204.0000 Linseed, whether or not broken. 3
- 205.1000 - Low erucic acid rape or colza seeds 3
- 205.9000 - Other 3
- 206.0000 Sunflower seeds, whether or not broken. 3
- 207.1000 - Palm nuts and kernels 3
- 207.2100 - - Seed 3
- 207.2900 - - Other 3
- 207.3000 - Castor oil seeds 3
- 207.4000 - Sesamum seeds 3
- 207.5000 - Mustard seeds 3
- 207.6000 - Safflower (*Carthamus tinctorius*) seeds 3
- 207.7000 - Melon seeds 3
- 207.9100 - - Poppy seeds 3
- 207.9900 -- Other 3
- 208.1000 - Of soya beans 11
- 208.9010 - - - Flours of castor 3
- 208.9020 - - - Castor meal 3
- 208.9090 --- Other 3
- 209.1000 - Sugar beet seeds 3
- 209.2100 - - Lucerne (alfalfa) seeds 3
- 209.2200 - - Clover (*Trifolium* spp.) seeds 3
- 209.2300 - - Fescue seeds 3
- 209.2400 - - Kentucky blue grass (*Poa pratensis* L.) seeds 3
- 209.2500 - - Rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seeds 3
- 209.2900 - - Other 3
- 209.3000 - Seeds of herbaceous plants cultivated principally for their flowers 3
- 209.9110 --- Of onion 3
- 209.9120 - - - Of tomato 3
- 209.9130 --- Of okra 3
- 209.9190 --- Other 3
- 209.9900 - - Other 3
- 210.1000 - Hop cones, neither ground nor powdered, nor in the form of 3

pellets

210.2000 - Hop cones, ground powdered or in the form of pellets; lupulin 3

211.2000 - Ginseng roots 3

211.3000 - Coca leaf 3

211.4000 - Poppy straw 3

211.9000 - Other 3

212.2100 - - Fit for human consumption 3

212.2900 - - Other 3

212.9100 - - Sugar beet 3

212.9200 - - Locust beans (carob) 3

212.9300 - - Sugar cane 3

212.9400 - - Chicory roots 3

212.9900 - - Other 3

213.0000 Cereal straw and husks, unprepared whether or not chopped, 3

ground, pressed or in the form of pellets.

214.1000 - Lucerne (alfalfa) meal and pellets 3

214.9000 - Other 3

301.2000 - Gum Arabic 6

301.9020 - - - Seed lac 6

301.9090 --- Other 6

302.1200 - - Of liquorice 6

302.1300 - - Of hops 6

302.1900 - - Other 6

302.2000 - Pectic substances, pectinates and pectates 6

302.3100 - - Agar-agar 6

302.3290 --- Other 6

302.3900 - - Other 6

401.1000 - Bamboos 1

401.2000 - Rattans 3

401.9000 - Other 3

404.2000 - Cotton linters 6

404.9020 - - - Betel leaves Rs.

600/ Kg

404.9030 --- Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.

404.9050 - - - Hena leave and powder 6

501.9000 - Other

502.1000 - Tallow

502.9000 - Other

503.0090 --- Other

504.1000 - Fish- liver oils and their fractions 3

504.2000 - Fats and oils and their fractions, of fish, other than liver oils 3

504.3000 - Fats and oils and their fractions, of marine mammals 3

505.0010 - - - Lanolin

505.0090 --- Other

506.0000 Other animal fats and oils and their fractions, whether or not 3 refined, but not chemically modified.

520.0000 Glycerol, crude; glycerol waters and glycerol lyes.
521.1000 - Vegetable waxes
521.9010 - - - Bees wax
521.9090 --- Other
701.9100 - - Containing added flavouring or colouring matter
701.9930 - - - Chemically pure sucrose
701.9990 --- Other
702.1110 - - - Lactose
702.1120 --- Lactose syrup
702.1900 - - Other
702.2010 --- Maple sugar
702.2020 --- Maple syrup 6
702.5000 - Chemically pure fructose 6
702.9010 --- Maltose
702.9020 - - - Caramel
702.9030 - - - Malto dextrins
702.9090 --- Other
703.1000 - Cane molasses 3
703.9000 - Other 3
801.0000 Cocoa beans, whole or broken, raw or roasted. 3
802.0000 Cocoa shells, husks, skins and other cocoa waste. 3
803.1000 - Not defatted 3
803.2000 - Wholly or partly defatted 3
804.0000 Cocoa butter, fat and oil. 3
805.0000 Cocoa powder, not containing added sugar or other sweetening matter. 1
806.2020 - - Chocolate crumbs in packing of 25kg or more in powder, granules 1
or briquettes.
901.2000 - Mixes and doughs for the preparation of bakers' wares of heading 6
19.05
903.0010 --- Sago 6
903.0090 --- Other 6
2008.1100 - - Ground-nuts 6
2008.1900 - - Other, including mixtures 6
2008.2000 - Pineapples 6
2008.3000 - Citrus fruit 6
2008.4000 - Pears 6
2008.5000 - Apricots 6
2008.6000 - Cherries 6
2008.7000 - Peaches, including nectarines 6
2008.8000 - Strawberries 6
2008.9100 - - Palm hearts 6
2101.1110 - - - Instant coffee in bulk 1
2101.1120 - - - Instant coffee in retail packs 1
2101.1190 --- Other 1
2101.1200 - - Preparations with a basis of extracts, essences or concentrates or 1
with a basis of coffee
2101.2000 - Extracts, essences and concentrates, of tea or mate, and 1
preparations with a basis of these extracts, essences or concentrates

or with a basis of tea or mate

2101.3000 - Roasted chicory and other roasted coffee substitutes, and extracts, 11
essences and concentrates thereof

2102.1000 - Active yeasts 16

2102.2000 - Inactive yeasts; other single- cell micro- organisms, dead 16

2102.3000 - Prepared baking powders 16

21.06 Food preparations not elsewhere specified or included.

- Protein concentrates and textured protein substances:

2106.1010 - - - Protein hydrolysates 20

2106.1090 --- Other 20

- Other:

2106.9010 --- Concentrates for aerated beverage in all forms 20

2106.9020 - - - Syrups and squashes 20

2106.9030 - - - Flavouring powders for preparation of food 20

2106.9040 --- Emulsifying agents for food and dairy products 20

2106.9050 - - - Preparations including tablets consisting of saccharin, lactose 20

2106.9060 - - - Sweet meats 20

2106.9070 - - - Sodium Iron (Na Fe EDTA) 20

2106.9090 --- Other 20

2301.1000 - Flours, meals and pellets, of meat or meat offal; greaves

2301.2010 - - - Shrimp meal 3

2301.2090 --- Other

2302.1000 - Of maize (corn)

2302.3000 - Of wheat

2302.4000 - Of other cereals

2302.5000 - Of leguminous plants

2303.1000 - Residues of starch manufacture and similar residues

2303.2000 - Beet- pulp, bagasse and other waste of sugar manufacture

2303.3000 - Brewing or distilling dregs and waste

2304.0000 Oil- cake and other solid residues, whether or not ground or in the
form of pellets, resulting from the extraction of soya bean oil.

2306.1000 - Of cotton seeds

2306.2000 - Of linseed

2306.3000 - Of sunflower seeds

2306.4100 - - Of low erucic acid rape or colza seeds

2306.4900 - - Other

2306.5000 - Of coconut or copra

2306.6000 - Of palm nuts or kernels

2306.9000 - Other

2307.0000 Wine lees; argol.

2308.0000 Vegetable materials and vegetable waste, vegetable residues and
by- products, whether or not in the form of pellets, of a kind used in
animal feeding, not elsewhere specified or included.

2401.1000 - Tobacco, not stemmed /stripped

2401.2000 - Tobacco, partly or wholly stemmed/ stripped

2401.3000 - Tobacco refuse

2502.0000 Unroasted iron pyrites. 3

2503.0000 Sulphur of all kinds, other than sublimed sulphur, precipitated 3

sulphur and colloidal sulphur.

2504.1000 - In powder or in flakes 3

2504.9000 - Other 3

2505.1000 - Silica sands and quartz sands 3

2505.9000 - Other 3

2506.1000 - Quartz 3

2506.2000 - Quartzite 3

2507.0000 Kaolin and other kaolinic clays, whether or not calcined. 3

2508.1000 - Bentonite 3

2508.3000 - Fire-clay 3

2508.4000 - Other clays 3

2508.5000 - Andalusite, kyanite and sillimanite 3

2508.6000 - Mullite 3

2508.7000 - Chamotte or dinas earths 3

2509.0000 Chalk. 3

2510.1000 - Unground 3

2510.2000 - Ground 3

2511.1000 - Natural barium sulphate (barytes) 3

2511.2000 - Natural barium carbonate (witherite) 3

2512.0000 Siliceous fossil meals (for example, kieselguhr, tripolite and 3

diatomite) and similar siliceous earths, whether or not calcined, of

an apparent specific gravity of 1 or less.

2513.1000 - Pumice stone 3

2513.2010 --- Emery 3

2513.2020 --- Garnet natura 3

2513.2090 --- Other 3

2514.0000 Slate, whether or not roughly trimmed or merely cut, by sawing or 3 otherwise, into blocks or slabs of a rectangular (including square)

shape.

2515.1100 - - Crude or roughly trimmed 6

2515.1200 - - Merely cut, by sawing or otherwise, into blocks or slabs of a 6 rectangular (including square) shape

2515.2000 - Ecaussine and other calcareous monumental or building stone; 6 alabaster

2516.1100 - - Crude or roughly trimmed 6

2516.1200 - - Merely cut, by sawing or otherwise, into blocks or slabs of a 6 rectangular (including square) shape

2516.2000 - Sandstone 6

2516.9000 - Other monumental or building stone 6

2517.1000 - Pebbles, gravel, broken or crushed stone, of a kind commonly 3 used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated

2517.2000 - Macadam of slag, dross or similar industrial waste, whether or not 6 incorporating the materials cited in subheading 2517.10

2517.3000 - Tarred macadam 6

2517.4100 - - Of marble 6

2517.4900 - - Other 6

2518.1000 - Dolomite, not calcined or sintered 3

2518.2000 - Calcined or sintered dolomite 3

2518.3000 - Dolomite ramming mix 3
2519.1000 - Natural magnesium carbonate (magnesite) 3
2519.9010 --- Magnesium oxide 3
2519.9090 --- Other 3
2520.1010 --- Gypsum 1
2520.1020 - -- Anhydrite 1
2520.2000 - Plasters 6
2521.0000 Limestone flux; limestone and other calcareous stone, of a kind 1

used for the manufacture of lime or cement.

2522.1000 - Quicklime 6
2522.2000 - Slaked lime 6
2522.3000 - Hydraulic lime 6
2523.1000 - Cement clinkers 1
2525.1000 - Crude mica and mica rifted into sheets or splittings 3
2525.2000 - Mica powder 3
2525.3000 - Mica waste 3
2526.1010 ---Tale 1
2526.1090 --- Other 1
2526.2000 - Crushed or powdered 1
2528.0000 Natural borates and concentrates thereof (whether or not calcined), 3

but not including borates separated from natural brine; natural boric

acid containing not more than 85 — of H₃BO₃ calculated on the

dry weight.

2529.1000 - Feldspar 3
2529.2100 - - Containing by weight 97 — or less of calcium fluoride 3
2529.2200 - - Containing by weight more than 97 — of calcium fluoride 3
2529.3000 - Leucite; nepheline and nepheline syenite 3
2530.1000 - Vermiculite, perlite and chlorites, unexpanded 3
2530.2000 - Kieserite, epsomite (natural magnesium sulphates) 3
2530.9010 - - - Natural manganese dioxide 3
2530.9020 - - - Zirconium silicate 3
2530.9030 - - - Earth colours 11
2530.9090 --- Other 11
2601.1100 - - Non-agglomerated 3
2601.1200 -- Agglomerated 3
2601.2000 - Roasted iron pyrites 3
2602.0000 Manganese ores and concentrates, Including ferruginous manganese 3

ores and concentrates with a manganese content of 20 — or more,

calculated on the dry weight.

2603.0000 Copper ores and concentrates. 3
2604.0000 Nickel ores and concentrates. 3
2605.0000 Cobalt ores and concentrates. 3
2606.0000 Aluminium ores and concentrates. 3
2607.0000 Lead ores and concentrates. 3
2608.0000 Zinc ores and concentrates. 3
2609.0000 Tin ores and concentrates. 3
2610.0000 Chromium ores and concentrates. 3
2611.0000 Tungsten ores and concentrates. 3

2612.1000 - Uranium ores and concentrates 3
2612.2000 - Thorium ores and concentrates 3
2613.1000 - Roasted 3
2613.9000 - Other 3
2614.0000 Titanium ores and concentrates. 3
2615.1000 - Zirconium ores and concentrates 3
2615.9000 - Other 3
2616.1000 - Silver ores and concentrates 3
2616.9000 - Other 3
2617.1000 - Antimony ores and cncentrates 3
2617.9000 - Other 3
2618.0000 Granulated slag (slag sand) from the manufacture of iron or steel. 3
2619.0000 Slag, dross (other than granulated slag), scalings and other waste 3

from the manufacture of iron or steel.

2620.1100 - - Hard zinc spelter 3
2620.1900 - - Other 3
2620.2100 - - Leaded gasoline sludges and leaded anti-knock compound 3
sludges
2620.2900 - - Other 3
2620.3000 - Containing mainly copper 3
2620.4000 - Containing mainly aluminium 3
2620.6000 - Containing arsenic, mercury, thallium or their mixtures, of a kind 3
used for the extraction of arsenic or those metals or for the
manufacture of their chemical compounds.
2620.9100 - - Containing antimony, beryllium, cadmium, chromium or their 3
mixtures.
2620.9900 - - Other 3
2701.1100 - - Anthracite 3
2701.1200 - - Bituminous coal 3
2701.1900 - - Other coal 11
2701.2000 - Briquettes, ovoids and similar soild fuels manufactured from coal 3
2702.1000 - Lignite, whether or not pulverised, but not agglomerated 3
2702.2000 - Agglomerated lignite 3
2703.0000 Peat (including peat litter), whether or not agglomerated. 3
2704.0010 - - - Coke of coal 3
2704.0020 - - - Coke of lignite or peat 3
2704.0090 - - - Other 3
2705.0000 Coal gas, water gas, producer gas and similar gases, other than 3
petroleum gases and other gaseous hydrocarbons.
2706.0010 - - - Coal tar 11
2706.0090 - - - Other 11
2707.1000 - Benzol (benzene) 3
2707.2000 - Toluol (toluene) 3
2707.3000 - Xylol (xylenes) 3
2707.4000 - Naphthalene 3
2707.9100 - - Creosote oils 11
2707.9910 - - - Carbon black oil (carbon black feedstock) 3
2707.9920 - - - Phenols 3

2708.1000 - Pitch 3

2708.2000 - Pitch coke 3

2709.0000 Petroleum oils and oils obtained from bituminous minerals, crude 3

2710.1210 - - Motor spirit 3

2710.1220 - - - Aviation spirit 3

2710.1230 - - - Spirit type jet fuel 3

2710.1240 - - - White spirit 3

2710.1250 - - - Solvent oil (non-composite) 11

2710.191 - - - -Kerosene 3

2710.1912 ----J.P1 3

2710.1913 ----J.P.4 3

2710.1919 - - - -Other 3

2710.192 - - - Light diesel oil 3

2710.1929 - - - -Other 3

2710.193 ----High speed diesel oil

2710.1939 - - - -Other

2710.194 - - - -Furnace-oil

2710.199 - - - -Mineral oil which has flash point at or above 200oF and is 3

ordinarily used for the batching of jute or other fibre.

2710.1993 - - - -Base oil for lubricating oils of subheadings 2710.1951,

2710.1952 and 2710.1953

2710.1995 - - - -Liquid paraffin

2710.1996 - - - -White oil

2710.1997 - - - -Transformer oil 6

2710.1998 - - - -Spin finish oil 3

2710.2000 - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 — or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils

2710.9900 - - Other 16

2711.1100 - - Natural gas 3

2711.1200 - - Propane 3

2711.1300 - - Butanes 3

2711.1400 - - Ethylene, propylene, butylene and butadiene 3

2711.1910 ---L.P.G. 3

2711.1990 --- Other 3

2711.2100 - - Natural gas 3

2711.2900 - - Other 3

2712.1000 - Petroleum jelly 11

2712.2000 - Paraffin wax containing by weight less than 0.75 — of oil 11

2712.9010 - - - Slack wax 16

2712.9090 --- Other 16

2713.1100 - - Not calcined 3

2713.1200 - - Calcined 3

2713.2000 - Petroleum bitumen 3

2713.9010 - - - Carbon black oil (carbon black feed stock) 3

2713.9090 --- Other 16

2714.1000 - Bituminous or oil shale and tar sands 3

2714.9000 - Other 3

2715.0000 Bituminous mixtures based on natural asphalt, on natural bitumen, 3

on petroleum bitumen, on mineral tar or on mineral tar pitch (for

example, bituminous mastics, cut- backs).

2716.0000 Electrical energy. (optional heading) 3

2801.1000 - Chlorine 11

2801.2000 - Iodine 11

2801.3000 - Fluorine; bromine 11

2802.0010 - - - Sublimed or precipitated 3

2802.0020 - - - Colloidal 3

2803.0030 --- Acetylene black 3

2804.1000 - Hydrogen 11

2804.2100 - - Argon 3

2804.2900 - - Other 3

2804.3000 - Nitrogen 3

2804.4000 - Oxygen 3

2804.5000 - Boron; tellurium 3

2804.6100 - - Containing by weight not less than 99.99 — of silicon 3

2804.6900 - - Other 3

2804.7000 - Phosphorus 3

2804.8000 - Arsenic 3

2804.9000 - Selenium 3

2805.1100 - - Sodium 3

2805.1200 - - Calcium 3

2805.1900 - - Other 3

2805.3000 - Rare- earth metals, scandium and yttrium whether or not 3

intermixed or interalloyed

2805.4000 - Mercury 3

2806.1000 - Hydrogen chloride (hydrochloric acid) 11

2806.2000 - Chlorosulphuric acid 11

2807.0000 Sulphuric acid; oleum. 11

2808.0010 - - - Nitric acid 3

2808.0090 - - - Sulphonitric acids 3

2809.1000 - Diphosphorus pentaoxide 3

2809.2010 - - - Phosphoric acid 3

2809.2090 --- Other 3

2810.0010 - - - Oxides of boron 11

2810.0020 - - Boric acid 11

2811.1100 - - Hydrogen fluoride (hydrofluoride acid) 11

2811.1910 - - - Hydrogen cyanide 11

2811.1920 - - - Phosphorous acid hypo phosphoric acid 11

2811.1990 --- Other 11

2811.2100 - - Carbon dioxide 3

2811.2200 - - Silicon dioxide 3

2811.2910 - - Sulphurous acid gas 3

2811.2990 --- Other 3

2812.1010 --- Carbonyl dichloride (phosgene)

2812.1020 --- Phosphorus oxychloride; Phosphorus trichloride;

Phosphorus pentachloride

2812.1030 --- Sulphur monochloride; Sulphur dichloride

2812.1040 --- Thionyl chloride

2812.1050 --- Arsenic trichloride

2812.1090 --- Other

2812.9000 - Other

2813.1000 - Carbon disulphide

2813.9000 - Other

2814.1000 - Anhydrous ammonia 3

2814.2000 - Ammonia in aqueous solution 3

2815.2000 - Potassium hydroxide (caustic potash) 3

2815.3000 - Peroxides of sodium or potassium 3

2816.1010 - - - Magnesium hydroxide 11

2816.1090 --- Other 11

2816.4000 - Oxides, hydroxides and peroxides of strontium or barium 3

2817.0000 Zinc oxide; zinc peroxide. 3

2818.1000 - Artificial corundum whether or not chemically defined 3

2818.2000 - Aluminium oxide, other than artificial corundum 3

2818.3000 - Aluminium hydroxide 3

2819.1000 - Chromium trioxide 3

2819.9010 - - - Chromium oxide 3

2819.9020 - - - Chromium hydroxide 3

2820.1010 - - - Electrolytic 3

2820.1090 --- Other 3

2820.9000 - Other 3

2821.1010 - - - Iron oxide 3

2821.1020 - - - Iron hydroxides 11

2821.2000 - Earth colours 11

2822.0000 Cobalt oxides and hydroxides; commercial cobalt oxides. 3

2823.0010 - - - Titanium dioxides 3

2823.0090 --- Other 3

2824.1000 - Lead monoxide (litharge, massicot) 3

2824.9000 - Other 3

2825.1000 - Hydrazine and hydroxylamine and their inorganic salts 3

2825.2000 - Lithium oxide and hydroxide 3

2825.3000 - Vanadium oxides and hydroxides 3

2825.4000 - Nickel oxides and hydroxides 3

2825.5000 - Copper oxides and hydroxides 3

2825.6000 - Germanium oxides and zirconium dioxide 3

2825.7000 - Molybdenum oxides and hydroxides 3

2825.8000 - Antimony oxides 3

2825.9000 - Other 3

2826.1200 - - Of aluminium 3

2826.1900 - - Other 3

2826.3000 - Sodium hexafluoroaluminate (synthetic cryolite) 3
2826.9000 - Other 3
2827.1000 - Ammonium chloride 3
2827.2000 - Calcium chloride 3
2827.3100 - - Of magnesium 3
2827.3200 - - Of aluminium 3
2827.3500 - - Of nickel 3
2827.3900 - - Other 3
2827.4100 - - Of copper 3
2827.4900 - - Other 3
2827.5100 - - Bromides of sodium or of potassium 3
2827.5900 - - Other 3
2827.6000 - Iodides and iodide oxides 3
2828.1010 - - - Commercial calcium hypochlorite (bleaching powder) 3
2828.1090 --- Other 3
2828.9000 - Other 3
2829.1100 - - Of sodium 3
2829.1910 - - - Potassium chlorates 3
2829.1990 --- Other 3
2829.9000 - Other 3
2830.1010 - - - Sodium hydrogen sulphide 3
2830.1090 --- Other 3
2830.9000 - Other 3
2831.1010 - - - Dithionites of sodium 3
2831.1090 --- Other 3
2831.9010 - - - Formaldehyde sulphoxylates 3
2831.9020 - - - Dithionites 3
2831.9090 --- Other 3
2832.1010 - - - Sodium hydrogen sulphite 3
2832.1090 --- Other 3
2832.2010 --- Ammonium sulphite 3
2832.2090 --- Other 3
2832.3000 - Thiosulphates 3
2833.1100 - - Disodium sulphate 16
2833.1900 - - Other 11
2833.2100 - - Of magnesium 3
2833.2200 - - Of aluminium 3
2833.2400 - - Of nickel 3
2833.2500 - - Of copper 3
2833.2700 - - Of barium 3
2833.2910 - - Sulphates of ferrous 3
2833.2920 --- Sulphates of lead 3
2833.2930 --- Of chromium 16
2833.2940 --- Of zinc 3
2833.2990 --- Other 3
2833.3000 - Alums 3
2833.4000 - Peroxosulphates (persulphates) 3

2834.1010 - - - Sodium nitrite 3
2834.1090 --- Other 3
2834.2100 - - Of potassium 3
2834.2900 - - Other 3
2835.1000 - Phosphinates (hypophosphites) and phosphonates (phosphites) 3
2835.2210 --- Ofmono sodium 3
2835.2290 --- Other 3
2835.2400 - - Of potassium 3
2835.2500 - - Calcium hydrogenorthophosphate ("dicalcium phosphate") 3
2835.2600 - - Other phosphates of calcium 3
2835.2910 --- Ofaluminium 3
2835.2920 --- Ofsodium 3
2835.2930 --- Of trisodium 3
2835.2990 --- Other 3
2835.3100 - - Sodium triphosphate (sodium tripolyphosphate) 3
2835.3900 - - Other 11
2836.2000 - Disodium carbonate 11
2836.4000 - Potassium carbonates 3
2836.5000 - Calcium carbonate 3
2836.6000 - Barium carbonate 3
2836.9100 - - Lithium carbonates 3
2836.9200 - - Strontium carbonate 3
2836.9910 - - - Magnesium carbonate 3
2836.9920 - - - Carbonates of ammonium 3
2836.9930 - - - Bicarbonate of ammonium 11
2836.9990 --- Other 3
2837.1100 - - Of sodium 11
2837.1900 - - Other 3
2837.2000 - Complex cyanides 3
2839.1100 - - Sodium metasilicates 3
2839.1910 - - - Sodium silicate 3
2839.1990 --- Other 3
2839.9000 - Other 3
2840.1100 - - Anhydrous 3
2840.1900 - - Other 3
2840.2000 - Other borates 3
2840.3000 - Peroxoborates (perborates) 3
2841.3000 - Sodium dichromate 3
2841.5010 - - - Sodium chromate 3
2841.5090 --- Other 3
2841.6100 - - Potassium permanganate 3
2841.6900 - - Other 3
2841.7000 - Molybdates 3
2841.8000 - Tungstates (wolframates) 3
2841.9010 - - - Sodium stannate 3
2841.9090 --- Other 3
2842.1000 - Double or complex silicates, including aluminosilicates whether 3

or not chemically defined

2842.9010 - - - Fulminates, cyanates and thiocyanates 3

2842.9090 --- Other 3

2843.1000 - Colloidal precious metals 3

2843.2100 - - Silver nitrate 3

2843.2900 - - Other 3

2843.3000 - Gold compounds 3

2843.9000 - Other compounds; amalgams 3

2844.1000 - Natural uranium and its compounds; alloys, dispersions (including 3 cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds

2844.2000 - Uranium enriched in U 235 and its compounds; plutonium and its 3 compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products

2844.3000 - Uranium depleted in U 235 and its compounds; thorium and its 3 compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products

2844.4000 - Radioactive elements and isotopes and compounds other than 3 those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues

2844.5000 - Spent (irradiated) fuel elements (cartridges) of nuclear reactors 3

2845.1000 - Heavy water (deuterium oxide) 3

2845.9000 - Other 3

2846.1000 - Cerium compounds 3

2846.9000 - Other 3

2847.0000 Hydrogen peroxide, whether or not solidified with urea. 11

2848.0000 Phosphides, whether or not chemically defined, excluding 3 ferrophosphorus.

2849.1000 - Of calcium 3

2849.2000 - Of silicon 3

2849.9000 - Other 3

2850.0000 Hydrides, nitrides, azides, silicides and borides, whether or not 3 chemically defined, other than compounds which are also carbides of heading 28.49.

2852.1000 - Chemically defined 3

2852.9000 - Other 3

2853.0000 Other inorganic compounds (including distilled or conductivity 3 water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.

2901.1010 - - - Butane, pentane and hexane 3

2901.1090 --- Other 3

2901.2100 - - Ethylene 3

2901.2200 - - Propene (propylene) 3

2901.2300 - - Butene (butylene) and isomers thereof 3

2901.2400 - - Buta-1, 3-diene and isoprene 3

2901.2910 - - Heptenes 3

2901.2990 --- Other 3
2902.1100 - - Cyclohexane 3
2902.1910 - - - Cyclopentane 3
2902.1920 - - - Limonene(Dipentene) 11
2902.1990 --- Other 3
2902.2000 - Benzene 3
2902.3000 - Toluene 3
2902.4100 - - o-Xylene 3
2902.4200 - - m-Xylene 3
2902.4300 - - p-Xylene 3
2902.4400 - - Mixed xylene isomers 3
2902.5000 - Styrene 3
2902.6000 - Ethylbenzene 3
2902.7000 - Cumene 3
2902.9010 - - - Naphthalene 11
2902.9090 --- Other 3
2903.1110 - - - Chloromethane (methyl chloride) 3
2903.1190 --- Other 3
2903.1200 - - Dichloromethane (methylene chloride) 3
2903.1300 - - Chloroform (trichloromethane) 3
2903.1400 - - Carbon tetrachloride 3
2903.1500 - - Ethylene dichloride (ISO) (1,2-dichloroethane) 3
2903.1910 --- 1,1,1-Trichloroethane (methyl chloroform) 3
2903.1990 --- Other 3
2903.2100 - - Vinyl chloride (chloroethylene) 3
2903.2200 - - Trichloroethylene 3
2903.2300 - - Tetrachloroethylene (perchloroethylene) 3
2903.2900 - - Other 3
2903.3100 -- Ethylene dibromide (ISO) (1,2-dibromoethane) 3
2903.3910 --- Bromomethane (methyl bromide) 3
2903.3920 - - - Difluoromethane 3
2903.3930 - - - Tetrafluoroethane 3
2903.3950 --- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene 3
2903.3960 - - - Ingredients for pesticides 3
2903.3990 --- Other 3
2903.7100 - - Chlorodifluoromethane 3
2903.7200 - - Dichlorotrifluoroethanes 3
2903.7300 - - Dichlorofluoroethanes 3
2903.7400 - - Chlorodifluoroethanes 3
2903.7500 - - Dichloropentafluoropropanes 3
2903.7600 - - Bromochlorodifluoromethane, bromotrifluoromethane and 3

dibromotetrafluoroethanes

2903.7710 - - - Pentachlorofluoroethane; Pentachlorotrifluoropropanes; 3
Pentachlorofluoromethane
2903.7720 - - - Chloroheptafluoropropanes; Chloropentafluoroethane 3
2903.7730 - - - Tetrachlorodifluoroethanes; Tetrachlorotetrafluoropropanes 3
2903.7740 - - - Heptachlorofluoropropanes 3

2903.7750 - - - Hexachlorodifluoropropanes 3
2903.7760 - - - Tricholoropentafluoropropanes 3
2903.7770 - - - Dichlorohextafluoropropanes 3
2903.7780 - - - Chlorotrifluoroethane 3
2903.7790 --- Other 3
2903.7800 - - Other perhalogenated derivatives 3
2903.7910 - - = Chlorodifluoromethane; Chlorotetrafluoroethanes; 3

Chlorodifluoroethanes

2903.7920 - - - Dichlorotrifluoroethanes; Dichloropentafluoropropanes; 3
Dichlorofluoro ethanes
2903.7990 --- Other 3
2903.8100 - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including 3
lindane (ISO, INN)
2903.8200 -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO). 3
2903.8900 - - Other 3
2903.9110 - - - Chlorobenzene 3
2903.9120 - - - o-dichlorobenzene 3
2903.9130 - - - p-dichlorobenzene 3
2903.9200 -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 11
1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)
2903.9900 - - Other 3
2904.1010 - - - Benzene sulphonic acid 11
2904.1090 --- Other 3
2904.2010 - - - Nitrobenzene (mirbane oil) 3
2904.2090 --- Other 3
2904.9010 --- Trichloronitromethane (chloropicrin) 3
2904.9090 --- Other 3
2905.1100 - - Methanol (methyl alcohol) 3
2905.1210 - - - Propyl alcohol (1-propanol) 3
2905.1220 - - - Iso propyl alcohol (2-propanol) 3
2905.1300 - - Butan-1-ol (n-butyl alcohol) 3
2905.1400 - - Other butanols 3
2905.1600 - - Octanol (octyl alcohol) and isomers thereof 3
2905.1710 - - - Stearyl alcohol 3
2905.1720 - - - Cetyl alcohol 3
2905.1790 --- Other 3
2905.1910 - - - Iso Nonyl Alcholo (INA) 3
2905.1920 --- 3,3-dimethylbutan-2-ol (pinacolyl alcohol) 3
2905.1990 --- Other 3
2905.2200 - - Acyclic terpene alcohols 3
2905.2900 - - Other 3
2905.3100 - - Ethylene glycol (ethanediol) (MEG) 3
2905.3200 - - Propylene glycol (propane-1, 2-diol) 3
2905.3900 - - Other 3
2905.4100 - - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-dio 3
(trimethylolpropane)
2905.4200 - - Pentaerythrito

2905.4.

300

- - Mannitol

2905.5100 - - Ethchlorvynol (INN) 3

2905.5900 - - Other 3

2906.1100 - - Menthol 3

2906.1200 - - Cyclohexanol, methylcyclohexanols and dimethylcyclo- 3

hexanols

2906.1300 - - Sterols and inositol 3

2906.1910 - - - Terpineols 3

2906.1990 --- Other 3

2906.2100 - - Benzyl alcohol 3

2906.2910 - - - Ingredients for pesticides 3

2906.2990 --- Other 3

2907.1100 - - Phenol (hydroxybenzene) and its salts 3

2907.1200 - - Cresols and their salts 3

2907.1300 - - Octylphenol, nonylphenol and their isomers; salts thereof 3

2907.1500 - - Naphthols and their salts 3

2907.1900 - - Other 3

2907.2100 - - Resorcinol and its salts 3

2907.2200 - - Hydroquinone (quinol) and its salts 3

2907.2300 -- 4,4'-Isopropylidenediphenol (bisphenol 3

A,diphenylolpropane)and its salts

2907.2900 - - Other 3

2908.1100 -- Pentachlorophenol (ISO) 3

2908.1910 --- 4-chloro, 3-methyl phenol, and chlorohydroquinone 3

2908.1990 --- Other 3

2908.9100 -- Dinoseb (ISO) and its salts 3

2908.9200 - - 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts 3

2908.9900 -- Other 3

2909.1100 - - Diethyl ether 3

2909.1910 - - - Methyl tertiary butyle ether (MTBE) 3

2909.1990 --- Other 3

2909.2000 - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, 3
sulphonated, nitrated or nitrosated derivatives

2909.3000 - Aromatic ethers and their halogenated, sulphonated, nitrated or 3
nitrosated derivatives

2909.4100 - - 2,2'- Oxydiethanol (diethylene glycol, digol) 3

2909.4300 - - Monobutyl ethers of ethylene glycol or of diethylene glycol 3

2909.4410 - - - Monomethyl ethers of ethylene glycol or of diethylene glycol 3

2909.4490 --- Other 3

2909.4910 - - - Ingredients for pesticides 3

2909.4990 --- Other 3

2909.5000 - Ether- phenols, ether- alcohol- phenols and their halogenated, 3
sulphonated, nitrated or nitrosated derivatives

2909.6000 - Alcohol peroxides, ether peroxides, ketone peroxides and their 3
halogenated, sulphonated, nitrated or nitrosated derivatives

2910.1000 - Oxirane (ethylene oxide) 3

2910.2000 - Methyloxirane (propylene oxide) 3

2910.3000 - 1- Chloro- 2,3- epoxypropane (epichlorohydrin) 3

2910.4000 - Dieldrin (ISO, INN) 3

2910.9000 - Other 3

2911.0000 Acetals and hemiacetals, whether or not with other oxygen 3

function, and their halogenated, sulphonated, nitrated or

nitrosated derivatives.

2912.1100 - - Methanal (formaldehyde) 3

2912.1200 - - Ethanal (acetaldehyde) 3

2912.1900 - - Other 3

2912.2100 - - Benzaldehyde 3

2912.2900 - - Other 3

2912.4100 - - Vanillin (4-hydroxy-3-methoxybenzaldehyde) 3

2912.4200 - - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde) 3

2912.4900 - - Other 3

2912.5000 - Cyclic polymers of aldehydes 3

2912.6000 - Paraformaldehyde 3

2913.0000 Halogenated, sulphonated, nitrated or nitrosated derivatives of 3

products of heading 29.12.

2914.1100 - - Acetone 16

2914.1200 - - Butanone (methyl ethyl ketone) 3

2914.1300 - - 4-Methylpentan-2-one (methyl isobutyl ketone) 3

2914.1900 - - Other 3

2914.2200 - - Cyclohexanone and methylcyclohexanones 3

2914.2300 - - Ionones and methylionones 3

2914.2910 - - - Isophorone 3

2914.2990 --- Other 3

2914.3100 - - Phenylacetone (phenylpropan-2-one) 3

2914.3900 - - Other 3

2914.4000 - Ketone- alcohols and ketone- aldehydes 3

2914.5000 - Ketone- phenols and ketones with other oxygen function 3

2914.6100 - - Anthraquinone 3

2914.6900 - - Other 3

2914.7000 - Halogenated, sulphonated, nitrated or nitrosated derivatives 3

2915.1210 - - - Sodium formate 3

2915.1290 --- Other 3

2915.1300 - - Esters of formic acid 3

2915.2400 - - Acetic anhydride 11

2915.2910 - - - Calcium acetate 3

2915.2920 - - - Lead acetate 3

2915.2930 - - - Sodium acetate 3

2915.2940 - - - Cobalt acetates 3

2915.2990 --- Other 3

2915.3200 - - Vinyl acetate 3

2915.3910 - - - Benzyl acetate 3

2915.3920 ---Amyl acetate 3

2915.3930 ---sec-Butyl acetate 20

2915.3940 --- Methyl acetate 20

2915.3990 --- Other 3

2915.4000 - Mono-, di- or trichloroacetic acids, their salts and esters 3

2915.5000 - Propionic acid, its salts and esters 3
2915.6010 - - - Butyric acid 3
2915.6020 - - - Salts and ester of butyric acid 3
2915.6030 - - - Salts and ester of valeric acid 3
2915.6090 --- Other 3
2915.7090 --- Other 11
2915.9000 - Other 3
2916.1100 - - Acrylic acid and its salts 3
2916.1200 - - Esters of acrylic acid 3
2916.1300 - - Methacrylic acid and its salts 3
2916.1400 - - Esters of methacrylic acid 3
2916.1510 --- Oleic acid 3
2916.1520 - - - Salts and derivatives of oleic acid 3
2916.1590 --- Other 3
2916.1600 -- Binapacryl (ISO) 11
2916.1910 - - - Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99— Min) 3
2916.1990 --- Other 3
2916.2000 - Cyclanic, cyclenic or cycloterenic monocarboxylic acids, their 3

anhydrides, halides, peroxides, peroxyacids and their derivatives

2916.3110 - - - Benzoic acid 3
2916.3120 - - - Sodium benzoate 3
2916.3190 --- Other 3
2916.3200 - - Benzoyl peroxide and benzoyl chloride 3
2916.3400 - - Phenylacetic acid and its salts 3
2916.3920 - - - Ingredients for pesticides 3
2916.3990 --- Other
2917.1110 - - - Oxalic acid
2917.1190 --- Other 3
2917.1200 - - Adipic acid, its salts and esters 3
2917.1300 - - Azelaic acid, sebacic acid, their salts and esters 3
2917.1400 - - Maleic anhydride
2917.1900 - - Other 3
2917.2000 - Cyclanic, cyclenic or cycloterenic polycarboxylic acids, their 3

anhydrides, halides, peroxides, peroxyacids and their derivatives

2917.3300 - - Dinony] or didecyl orthophthalates 6
2917.3410 - - - Dibutyl orthophthalates
2917.3490 --- Other
2917.3500 - - Phthalic anhydride
2917.3610 - - - Pure terephthalic acid (PTA) 6
2917.3690 --- Other 3
2917.3700 - - Dimethyl terephthalate (DMT) 3
2917.3910 - - - Iso phthalic acid 3
2917.3990 --- Other 3
2918.1110 - - - Lactic acid 3
2918.1190 --- Other 3
2918.1200 - - Tartaric acid 3
2918.1300 - - Salts and esters of tartaric acid 3

2918.1400 - - Citric acid 11
2918.1510 - - - Sodium citrate 3
2918.1590 - - - Other 3
2918.1600 - - Gluconic acid, its salts and esters 3
2918.1800 -- Chlorobenzilate (ISO) 3
2918.1910 --- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid) 3
2918.1990 --- Other 3
2918.2110 - - - Salicylic acid 3
2918.2120 - - - Sodium salicylate 3
2918.2130 --- Methyl salicylate 3
2918.2190 - - - Other 3
2918.2290 - - - Other 11
2918.2300 - - Other esters of salicyclic acid and their salts 3
2918.2900 - - Other 11
2918.3000 - Carboxylic acids with aldehyde or ketone function but without 3

other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives

2918.9100 - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and 3 esters
2918.9910 - - - Ingredients for pesticides 3
2918.9990 - - - Other 3
2919.1000 - Tris(2,3- dibromopropyl) phosphate 3
2919.9010 - - - Ingredients for pesticides 3
2919.9090 - - - Other 3
2920.1100 -- Parathion (ISO) and parathion-methyl (ISO) (methyl- 3 parathion)
2920.1900 -- Other 3
2920.9010 - - - Sulphonic esters and derivatives 3
2920.9020 - - - Ingredients for pesticides 3
2920.9030 --- Diethyl phosphite; Dimethyl phosphite; Trimethyl phosphite; 3 Triethyl phosphite
2920.9090 - - - Other 3
2921.1100 - - Methylamine, di- or trimethylamine and their salts 3
2921.1910 - - - Paraxylidine sulfamic acid 3
2921.1920 --- Bis(2-chloroethyl) ethylamine 3
2921.1930 --- Chlormethine (INN) (bis(2-chloroethyl)methylamine) 3
2921.1940 --- Trichlomethine (INN) (tris(2-chloroethyl)amine) 3
2921.1950 --- N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2- 3 chloroethylamines and their protonated salts
2921.1990 - - - Other 3
2921.2100 - - Ethylenediamine and its salts 3
2921.2200 - - Hexamethylenediamine and its salts 3
2921.2910 - - - Aceto Acetic ortho anisidine 3
2921.2920 - - - Di amino stilbene 3
2921.2990 - - - Other 3
2921.3000 - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and 3 their derivatives; salts thereof
2921.4110 --- Aniline 3
2921.4190 - - - Other 3

2921.4200 - - Aniline derivatives and their salts 3

2921.4310 - - - Ingredients for pesticides 3

2921.4390 --- Other 3

2921.4400 - - Diphenylamine and its derivatives; salts thereof 3

2921.4510 - - - Sodium naphthionate 3

2921.4590 --- Other 3

2921.4600 - - Amfetamine (INN), benzphetamine (INN), dexamfetamine (INN), 3

etilamfetamine (INN), fencamfamin (INN), lefetamine (INN),

levamfetamine (INN), mefenorex (INN) and phentermine (INN);

salts thereof

2921.4900 - - Other 3

2921.5110 - - - Ingredients for pesticides 3

2921.5190 --- Other 3

2921.5900 - - Other 3

2922.1100 - - Monoethanolamine and its salts 3

2922.1200 - - Diethanolamine and its salts 3

2922.1310 --- Triethanolamine 3

2922.1390 --- Other 3

2922.1400 - - Dextropropoxyphene (INN) and its salts 3

2922.1911 - - - N,N-Dimethyl-2-aminoethanol and its protonated salts 3

2922.1912 - - - N,N-Diethyl-2-aminoethanol and its protonated salts 3

2922.1919 ---- Other 3

2922.1920 --- Ethyldiethanolamine 3

2922.1930 --- Methyldiethanolamine 3

2922.1990 --- Other 3

2922.2100 - - Aminohydroxynaphthalenesulphonic acids and their salts 3

2922.2900 - - Other 3

2922.3100 - - Amfepramone (INN), methadone (INN) and normethadone 3

(INN); salts thereof

2922.3900 - - Other 3

2922.4100 - - Lysine and its esters, salts thereof 3

2922.4210 --- Monosodium glutamate 3

2922.4290 --- Other 3

2922.4300 - - Anthranilic acid and its salt 3

2922.4400 - - Tilidine (INN) and its salts 3

2922.4910 --- Alanine 3

2922.4990 --- Other 3

2922.5000 - Amino- alcohol- phenols, amino- acid- phenols and other amino- 3

compounds with oxygen function

2923.1000 - Choline and its salts 3

2923.2000 - Lecithins and other phosphoaminolipids 3

2923.9010 - - - Betaine 3

2923.9090 --- Other 3

2924.1100 - - Meprobamate (INN) 3

2924.1200 - - Fluoroacetamide (ISO), monocrotophos (ISO) and 3

phosphamidon (ISO)

2924.1910 - - - Acetamide 3

2924.1920 --- Acrylamido methyl propane sulphonic acid (AMPS) 3

2924.1990 --- Other 3

2924.2100 - - Ureines and their derivatives; salts thereof 3

2924.2300 - - 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its 3

salts

2924.2400 - - Ethinamate (INN) 3

2924.2920 - - - Aceto acet ortho toluidine 3

2924.2940 - - - Phenacetine (Aceto-phenetidine) 3

2924.2950 - - - Ingredients for pesticides 3

2924.2990 --- Other 3

2925.1100 - - Saccharin and its salts 3

2925.1200 - - Glutethimide (INN) 3

2925.1900 - - Other 3

2925.2100 -- Chlordimeform (ISO) 3

2925.2910 - - - Diphenyl-guanidine 3

2925.2990 --- Other 3

2926.1000 - Acrylonitrile 3

2926.2000 - 1- Cyanoguanidine (dicyandiamide) 3

2926.3000 - Fenproporex (INN) and its salts; methadone (INN) intermediate 3

(4- cyano- 2- dimethylamino- 4,4- diphenylbutane)

2926.9010 - - - Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-diclord 3 vinyl) 2,2 dimethyl cyclopropane carboxylate

2926.9020 - - - (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 3 mehtyl butyrate

2926.9030 - - - Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane 3 carboxalate

2926.9040 - - - N-methylpyrolidon 3

2926.9050 - - - Ingredients for pesticides 3

2926.9090 --- Other 3

2927.0010 - - - Benzene-diazonium chloride 3

2927.0020 - - - Azobenzene and azotoluenes 3

2927.0030 - - - Azoxybenzene, azoxybenzoic acid and azoxytoluidine 3

2927.0040 - - - Diazoamino-benzene 3

2927.0090 --- Other 3

2928.0010 - - - Phenyl-hydrazine 3

2928.0020 - - - Benzyl-phenyl-hydrazine 3

2928.0090 --- Other 3

2929.1000 - Isocyanates 3

2929.9010 - - - Isocyanides 3

2929.9020 --- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) 11

phosphoramicidic dihalides

2929.9030 --- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl 11

(methyl, ethyl, n-propyl or isopropyl)phosphoramidates

2929.9090 --- Other 11

2930.2010 - --2-N, N-Dimethyl] amino-1 sodium thiosulphate, 3- 3
thiosulfourropane

2930.2020 - - - S-S (2 dimethyl amino (trimethylene) bis (thio carbamate) 3

2930.2030 - - - Other Ingredients for pesticides 3

2930.2090 --- Other 3

2930.3000 - Thiuram mono- , di- or tetrasulphides 3

2930.4000 - Methionine 3

2930.5000 - Captafol (ISO) and methamidophos (ISO) 3

2930.9010 ---2-N,N-dimethylamino 1,3 disodium thiosulphate propane 3

2930.9020 - -- O,S-dimethyl phosphoramidothioate 3

2930.9030 - - - Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4- 3 phenoxyphenyl) thiourene

2930.9040 --- 0-0 diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate 3

2930.9050 - - - O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl 3
(phosphorothioate)

2930.9060 - -- 0,0 diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate 3

2930.9070 - - - Ingredients for pesticides 3

2930.9091 ---- [S-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl 3
Jhydrogen alkyl (methyl,ethyl, n-propyl or
isopropyl)phosphonothioates and their O-alkyl (<C10, including
cycloalkylesters, alkylated or protonated salts therof

2930.9092 - - - - 2-Chloroethylchloromethylsulphide; Bis(2-chloroethyl) sulphide; 3
Bis (2-chloroethylthio)methane; 1,2-Bis(2-chloroethylthio) ethane; 1,3-
Bis(2-chloroethylthio)-n-propane; 1,4-Bis(2-chloroethylthio)-n-butane;
1,5-Bis(2-chloroethylthio)-n-pentane; Bis(2-chl

2930.9093 - - - - O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its 3
alkylated or protonated salts; N,N-Dialkyl (methyl, ethyl,n-propyl or
isopropyl) aminoethane-2-thiols and their protonated salts;
Thiodiglycol(INN)(bis(2-hydroxyethyl)sulphide; O-Ethyl S-phenyl
ethylphosphonothiolothionate (fonofos)

2930.9094 - - - - Containing a phosphorus atom to which is bonded one methyl, 3
ethyl, n-propyl or isopropyl group but not further carbon atoms

2930.9099 ---- Other 3

2931.1000 - Tetramethyl lead and tetraethyl lead 3

2931.2000 - Tributyltin compounds 3

2931.9010 --- O-Alkyl(<C10, including cycloalkyl) alkyl (methyl, ethyl, n- 3
propoyl or isopropyl) phosphonofluorodates; O-Alkyl(< C10,
including cycloalkyl) N,N-diakyl (methyl, ethyl, n-propyl or isopropyl)
phosphoramidocyanidates; 2-Chlorovinyldichloroarsine; Bis(2-
chlorovinyl)chloroarsine; — Tris(2-chlorovinyl)arsine;Alkyl (methyl,
ethyl, n-propyl or isopropyl)phosphonyl difluorides

2931.9020 - - - [O-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl!] 3
hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and
their O-alkyl (< C10, including cycloalkyl)esters; alkylated or
protonated salts thereof; O-Isopropyl methylphosphonochloridate; O-
Pinacolyl methylphosphonochloridates

2931.9030 --- Containing a phosphorus atom to which is bonded one methyl, 3 ethyl, n-propyl or isopropyl group but not further carbon atoms

2931.9040 - - - Ingredients for pesticides 3

2931.9090 --- Other 3

2932.1100 - - Tetrahydrofuran 3

2932.1200 - - 2-Furaldehyde (furfuraldehyde) 3

2932.1300 - - Furfuryl alcohol and tetrahydrofurfuryl alcohol 3

2932.1900 - - Other 3

2932.2010 - - - 4,5,6,7- tetrachlorophthalide 3

2932.2020 - - - Isoascorbic acid 3

2932.2030 - - - Ingredients for pesticides 3

2932.2090 --- Other 3

2932.9100 - - Isosafrole 3

2932.9200 - - 1-(1,3-Benzodioxol-5-yl)propan-2-one 3

2932.9300 - - Piperonal 3

2932.9400 - - Safrole 3

2932.9500 - - Tetrahydrocannabinols (all isomers) 3

2932.9910 --- 2,3 Dihydro 2,2 dimethyl-7 benzo furanyl methyl-carbamate 3

2932.9990 --- Other 3

2933.1100 - - Phenazone (antipyrin) and its derivatives 3

2933.1900 - - Other 3

2933.2100 - - Hydantoin and its derivatives 3

2933.2900 - - Other 3

2933.3100 - - Pyridine and its salts 3

2933.3200 - - Piperidine and its salts 3

2933.3300 - - Alfentanil (INN), anileridine (INN), bezitramide (INN), 3

bromazepam (INN), difenoxin (INN), diphenoxylate (INN),

dipipanone (INN), fentanyl (INN), ketobemidone (INN),

methylphenidate (INN), pentazocine (INN), pethidine (INN),

pethidine (INN) intermediate A, phencyclidine (INN) (PCP),

phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram

(INN) and trimeperidine (INN); salts thereof

2933.3910 - - - Chloro-phenir-amine and isoniazid 3

2933.3940 --- 3-Quinuclidinyl benzilate 3

2933.3950 --- Quinuclidine-3-ol 3

2933.3960 - - - Ingredients for pesticides 3

2933.3990 --- Other 11

2933.4100 - - Levorphanol (INN) and its salts 3

2933.4910 - - - Amodiaquine 3

2933.4920 - - - Quinoline 3

2933.4930 - - - Chloroquine sulphate 3

2933.4940 - - - Chloroquine phosphate 3

2933.4990 --- Other 3

2933.5200 - - Malonylurea (barbituric acid) and its salts 3

2933.5300 - - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital 3

(INN), butobarbital, cyclobarbital (INN), methylphenobarbital

(INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital

(INN), secobarbital (INN) and vinylbital (INN); salts thereof

2933.5400 - - Other derivatives of malonylurea (barbituric acid); salts thereof 3

2933.5500 - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) 3

and zipeprol (INN); salts thereof

2933.5910 --- 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) 3

phosphoro thioate

2933.5920 - - - 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyl thiourean 3

2933.5950 - - - Ingredients for pesticides 3

2933.5990 --- Other 11
2933.6100 - - Melamine 3
2933.6910 - - - Pyrimethamine 3
2933.6920 - - - Isoniazid 3
2933.6930 - - - Cyanuric chloride 3
2933.6940 - - - Ingredients for pesticides 3

2933.6990 --- Other 3

2933.7100 - - 6-Hexanelactam (epsilon-caprolactam) 3

2933.7200 - - Clobazam (INN) and methyprylon(INN) 3

2933.7910 - - - Isatin (lactam of istic acid) 3

2933.7920 - - - 1-Vinyl-2-pyrrol-idone 3

2933.7990 --- Other 11

2933.9100 - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), 11

clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof

2933.9910 - - - Ingredients for pesticides 3

2933.9990 --- Other 11

2934.1010 - - - Ingredients for pesticides 3

2934.1090 --- Other 11

2934.2000 - Compounds containing in the structure a benzothiazole ring- 3 system (whether or not hydrogenated), not further fused

2934.3000 - Compounds containing in the structure a phenothiazine ring- 3 system (whether or not hydrogenated), not further fused

2934.9100 - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), 3 cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof

2934.9920 - - - Ingredients for pesticides 3

2934.9990 --- Other 3

2935.0010 - - - o-Toluene-sulphonamide 3

2935.0030 - - - Sulpha-diazine (INN) 3

2935.0090 --- Other 11

2936.2100 - - Vitamins A and their derivatives 3

2936.2200 - - Vitamin B, and its derivatives 3

2936.2300 - - Vitamin B, and its derivatives 3

2936.2400 - - D- or DL-Pantothenic acid (Vitamin B; or Vitamin Bs) and its 3 derivatives

2936.2500 - - Vitamin Bg and its derivatives 3

2936.2600 - - Vitamin B,, and its derivatives 3

2936.2700 - - Vitamin C and its derivatives 3

2936.2800 - - Vitamin E and its derivatives 3

2936.2900 - - Other vitamins and their derivatives 3

2936.9000 - Other, including natural concentrates 3

2937.1100 - - Somatotropin, its derivatives and structural analogues 3

2937.1200 - - Insulin and its salts 3

2937.1900 - - Other 3

2937.2100 - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and 3

prednisolone (dehydrohydrocortisone)

2937.2200 - - Halogenated derivatives of corticosteroidal hormones 3

2937.2300 - - Oestrogens and progestogens 3

2937.2900 - - Other 3

2937.5000 - Prostaglandins, thromboxanes and leukotrienes, their derivatives 3

and structural analogues

2937.9000 - Other 3

2938.1000 - Rutoside (rutin) and its derivatives 3

2938.9010 - - - Ingredients for pesticides 3

2938.9090 --- Other 3

2939.1100 - - Concentrates of poppy straw; buprenorphine (INN), codeine, 3

dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin,

hydrocodone (INN), hydromorphone (INN), morphine,

nicomorphine (INN), oxycodone (INN), oxymorphone (INN),

pholcodine (INN), thebacon (INN) and thebaine; salts thereof

2939.1900 - - Other 3

2939.2010 - - - Quinine sulphate 3

2939.2090 --- Other 3

2939.3000 - Caffeine and its salts 3

2939.5100 - - Fenetylline (INN) and its salts 3

2939.5900 - - Other 3

2939.6100 - - Ergometrine (INN) and its salts 3

2939.6200 - - Ergotamine (INN) and its salts 3

2939.6300 - - Lysergic acid and its salts 3

2939.6900 - - Other 1

2939.9100 - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), 3

metamfetamine racemate; salts, esters and other derivatives thereof

2939.9910 - - - Ingredients for pesticides 3

2939.9990 --- Other 1

2940.0000 Sugars, chemically pure, other than sucrose, lactose, maltose, 1

glucose and fructose; sugar ethers, sugar acetals and sugar

esters, and their salts, other than products of heading 29. 37,

29. 38 or 29.39.

2941.2000 - Streptomycins and their derivatives; salts thereof 3

2941.3000 - Tetracyclines and their derivatives; salts thereof 1

2941.4000 - Chloramphenicol and its derivatives; salts thereof 1

2941.5000 - Erythromycin and its derivatives; salts thereof 1

2941.9020 - - - Gramicid trycidine 3

2941.9030 --- Thricin 3

2941.9060 - - - Cefixime in bulk 6

2941.9070 - - - Ingredients for pesticides 3

2941.9090 --- Other 1

2942.0000 Other organic compounds. 3

3001.2000 - Extracts of glands or other organs or of their secretion 3

3001.9000 - Other 3

3002.1000 - Antisera, other blood fractions and immunological products, 1

whether or not modified or obtained by means of biotechnological

processes

3002.2010 - - - Tetanus toxide 3

3002.2020 - - - For prevention of hepatitis-B 3

3002.2090 --- Other

3002.3000 - Vaccines for veterinary medicine

3002.9010 - - - Human blood 3

3002.9020 - - - Animal blood 3

3002.9030 --- Saxitoxin

3002.9040 --- Ricin

3002.9090 --- Other

3003.1000 - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives

3003.2000 - Containing other antibiotics

3003.3100 - - Containing insulin

3003.3900 - - Other

3003.4000 - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics

3003.9010 - - - Unani, ayurvedic and other oriental type medicine

3003.9020 - - - Homeopathic medicines

3003.9090 --- Other

3004.1090 --- Other

3004.2000 - Containing other antibiotics

3004.3 100 - - Containing insulin

3004.3200 - - Containing corticosteroid hormones, their derivatives or structural analogues

3004.3900 - - Other

3004.4000 - Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics

3004.5010 --- Cod liver oil 3

3004.5090 --- Other

3004.9010 - - - Unani ayurvedic and other oriental type medicine

3004.9020 - - - Homeopathic medicines

3004.9070 - -- Aspirin, medicinal

3004.9080 - - - Sulpha drugs

3004.9091 - --- Cough syrups medicinal

3004.9092 ---- Paracetamol

3004.9099 ---- Other

3005.9010 - -- Acrynlol pad

3006.1010 --- Vascular grafts 3

3006.1090 --- Other

3006.3000 - Opacifying preparations for X- ray examinations; diagnostic reagents designed to be administered to the patient

3006.4000 - Dental cements and other dental fillings; bone reconstruction cements

3006.6000 - Chemical contraceptive preparations based on hormones, on other 3 products of heading 29.37 or on spermicides

3101.0000 Animal or vegetable fertilisers, whether or not mixed together 3 or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.

3102.1000 - Urea, whether or not in aqueous solution 3

3102.2100 - - Ammonium sulphate 3

3102.2900 - - Other 3

3102.3000 - Ammonium nitrate, whether or not in aqueous solution 3

3102.4000 - Mixtures of ammonium nitrate with calcium carbonate or other 3

inorganic non- fertilising substances

3102.5010 --- Crude 3

3102.5090 --- Other 3

3102.6000 - Double salts and mixtures of calcium nitrate and ammonium 3
nitrate

3102.8000 - Mixtures of urea and ammonium nitrate in aqueous or 3
ammoniacal solution

3102.9000 - Other, including mixtures not specified in the foregoing 3
subheadings

3103.1000 - Superphosphates 3

3103.9000 - Other 3

3104.2000 - Potassium chloride 3

3104.3000 - Potassium sulphate 3

3104.9000 - Other 3

3105.1000 - Goods of this Chapter in tablets or similar forms or in packages of 3
a_ gross weight not exceeding 10 kg

3105.2000 - Mineral or chemical fertilisers containing the three fertilising 3
elements nitrogen, phosphorus and potassium

3105.3000 - Diammonium hydrogenorthophosphate (diammonium phosphate) 3

3105.4000 - Ammoniumdihydrogen orthophosphate (monoammonium 3
phosphate) and mixtures thereof with diammonium

hydrogenorthophosphate (diammonium phosphate)

3105.5100 - - Containing nitrates and phosphates 3

3105.5900 - - Other 3

3105.6000 - Mineral or chemical fertilisers containing the two fertilising 3
elements phosphorus and potassium

3105.9000 - Other 3

3201.1000 - Quebracho extract 3

3201.2000 - Wattle extract 3

3201.9010 --- Acacia catechu (cutch) 3

3201.9020 - - - Oak or chestnut extract 3

3201.9030 - - - Gambier 3

3201.9090 - - Other 3

3202.1000 - Synthetic organic tanning substances 3

3202.9090 - - Other 1

3203.0010 - - Obtained from acacia catechu (black cutch) 6

3203.0090 - - Other 6

3204.1100 - - Disperse dyes and preparations based thereon 6

3204.1200 - - Acid dyes, whether or not premetallised, and preparations based 6
thereon; mordant dyes and preparations based thereon

3204.1300 - - Basic dyes and preparations based thereon 3

3204.1400 - - Direct dyes and preparations based thereon 6

3204.1510 - - - Indigo blue 3

3204.1590 - - Other 6

3204.1600 - - Reactive dyes and preparations based thereon 6

3204.1700 - - Pigments and preparations based thereon 6

3204.1910 - - - Dyes, sulphur 6

3204.1990 - - - Dyes, synthetic 6

3205.0000 Colour lakes; preparations as specified in Note 3 to this 1

Chapter based on colour lakes.

3206.1100 - - Containing 80 — or more by weight of titanium dioxide 3

calculated on the dry matter

3206.1900 - - Other 6

3206.2010 --- Chrome yellow 6

3206.2090 --- Other 6

3206.4100 - - Ultramarine and preparations based thereon 6

3206.4210 - - - Lithopone 6

3206.4290 --- Other 6

3206.4920 - - - Pigments and preparations based on cadmium compounds 6

3206.4930 - - - Pigments and preparations based on hexacyanoferrates 6

(ferrocyanides and ferricyanides)

3206.5010 - - - Flourescent powder 3

3206.5090 - - - Inorganic products of a kind used as luminophores 6

3207.1010 - - - Opacifiers 3

3207.1020 - - - Ceramic Colours 3

3207.1090 --- Other 3

3207.2000 - Vitrifiable enamels and glazes, engobes (slips) and similar 1
preparations

3207.3000 - Liquid lusters and similar preparations 1

3207.4010 - - - Glass frit 3

3207.4090 --- Other 3

3208.9011 - - - Varnishes 1

3208.9019 ---- Other 1

3209.9010 - - - Lacquered blue, golden and silver 3

3211.0010 - - - For leather 1

3212.1000 - Stamping foils 6

3212.9010 - - - Aluminium paste and powder 6

3212.9030 - - - Emitter paste for tube lights 3

3214.1050 - - - Capping cement for bulbs and tube lights 3

3214.9010 - - - Silicon sealant

3215.1110 - - - Rolling coating printing ink 6

3215.1910 - - - Flourescent ink 6

3215.9010 - - - Inks for ball points pens, fine liners and fibre tips

3301.1200 - - Of orange

3301.1300 - - Of lemon

3301.1900 - - Other

3301.2400 - - Of peppermint (Mentha piperita)

3301.2500 - - Of other mints

3301.2910 - - - Of citronella

3301.2920 - - - Of eucalyptus

3301.2990 --- Other

3301.3000 - Resinoids

3301.9010 - - - Concentrates of essential oils

3301.9090 --- Other

3302.1010 - - - Flavours and concentrates for use in aerated beverages

3302.1020 - - - Flavours and concentrates for use in food industry 11

3302.1090 - - - Other 11

3302.9010 --- Of a kind used in cosmetics industry 11

3302.9090 - - - Other 11

3402.1110 - - - Sulphonic acid(soft) 11

3402.1210 --- Pharmaceutical grade 11

3402.1300 - - Non-ionic 16

3402.1910 --- Cocoamidopropyl betaine (CAPB) 3

3402.1990 - - - Other 16

3403.1131 - - - Spin finish oil 3

3403.9131 - - - Spin finish oil 3

3403.9910 - - - Mould release preparations 3

3404.2000 - Of poly (oxyethylene) (polyethylene glycol) 3

3404.9010 - - - Sealing waxes

3404.9020 --- Of chemically modified lignite 3

3404.9030 --- Wax for wax jet engraver 3

3404.9040 --- Wax for fungicides 3

3404.9090 - - - Other

3405.1020 - - - For leather

3405.2000 - Polishes, creams and similar preparations for the maintenance of

wooden furniture, floors or other woodwork

3405.4000 - Scouring pastes and powders and other scouring preparations 3

3407.0010 - - - Dental wax and other preparations for use in dentistry

3407.0090 - - - Other

3501.1000 - Casein

3501.9000 - Other

3502.1100 - - Dried

3502.1900 - - Other

3502.2000 - Milk albumin, including concentrates of two or more whey
proteins

3502.9000 - Other

3503.0010 - - - Gelatin

3503.0020 - - - Gelatin of pharmaceutical grade 3

3503.0090 - - - Other 6

3504.0000 Peptones and their derivatives; other protein substances and 3

their derivatives, not elsewhere specified or included; hide

powder, whether or not chromed.

3505.1010 - - - Dextrans 6

3505.1020 - - - Dextrans of pharmaceutical grade 1

3505.2030 - - - Printing gum (pre-gelatinized modified 0— starch for textile 3
printing)

3506.9110 - - - Shoe adhesives 6

3506.9190 - - - Other 6

3506.9910 - - - Sealant having methyl ethyl ketone from 60 — to 70 — and 3
ethyl acetate from 10 — to 20 —.

3507.1000 - Rennet and concentrates thereof 1

3507.9000 - Other 1

3701.1000 - For X-ray 3

3701.2000 - Instant print film 3

3701.3010 --- Ofa kind used in textile printing 3

3701.3020 - -- Photo polymers and CTP plates of a kind used in printing Of 11

news papers and magazines

3701.3030 - - - Presensitized printing plates 16

3701.9100 - - For colour photography (polychrome) 3

3701.9900 - - Other 3

3702.1000 - For X- ray 3

3702.3100 - - For colour photography (polychrome) 3

3702.3200 - - Other, with silver halide emulsion 3

3702.3900 - - Other 3

3702.4100 - - Of a width exceeding 610 mm and of a length exceeding 200 m, 3

for colour photography (polychrome)

3702.4200 - - Of a width exceeding 610 mm and ofa length exceeding 200m, 3

other than for colour photography

3702.4300 - - Of a width exceeding 610 mm and ofa length not exceeding 200 m 3

3702.4400 - - Of a width exceeding 105 mm but not exceeding 610 mm 3

3702.5200 - - Of a width not exceeding 16 mm 3

3702.5300 - - Of a width exceeding 16 mm but not exceeding 35 mm and ofa 3

length not exceeding 30 m, for slides

3702.5400 - - Of a width exceeding 16 mm but not exceeding 35 mm and ofa 3

length not exceeding 30 m, other than for slides

3702.5500 - - Of a width exceeding16 mm but not exceeding 35 mm and ofa 3

length exceeding 30 m

3702.5600 - - Of a width exceeding 35 mm 3

3702.9600 - - Of a width not exceeding 35 mm and of a length not exceeding 3

30 mm

3702.9700 - - Of a width not exceeding 35 mm and ofa length exceeding 30 3

mm

3702.9800 - - Of a width exceeding 35 mm 3

3703.1000 - In rolls of a width exceeding 610 mm 3

3703.2000 - Other for colour photography (polychrome) 3

3703.9000 - Other 3

3704.0000 Photographic plates, film, paper, paperboard and textiles, 3
exposed but not developed.

3705.1000 - For offset reproduction 3

3705.9010 - - - Aerial survey films depicting only topographical features of a 3

kind suitable for use in making maps or charts

3705.9020 - - - Microfiches 3

3705.9090 --- Other 3

3707.1000 - Sensitising emulsions 3

3707.9000 - Other 3

3801.1000 - Artificial graphite 3

3801.2000 - Colloidal or semi- colloidal graphite 3

3801.3000 - Carbonaceous pastes for electrodes and similar pastes for furnace 3
linings

3801.9000 - Other 3

3802.1000 - Activated carbon 11

3802.9000 - Other 11

3803.0000 Tall oil, whether or not refined. 3

3804.0000 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.

3805.1000 - Gum, wood or sulphate turpentine oils 11

3805.9000 - Other 11

3806.1010 --- Gum Rosin 3

3806.1090 --- Other 11

3806.2000 - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts 11

3806.3000 - Ester gums 11

3806.9000 - Other 11

3807.0000 Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. 11

3808.5010 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9130 - - - Sex pheromone 3

3808.9140 --- PB rope L& LTT 3

3808.9170 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9180 - - - Phosphatic insecticides 3

3808.9191 - - - Emamectine benzoate 11

3808.9199 ---- Other 3

3808.9210 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9220 - - - For leather industry 3

3808.9290 --- Other 3

3808.9310 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9390 --- Other 3

3808.9400 -- Disinfectants 3

3808.9910 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3809.1000 - With a basis of amylaceous substances 16

3809.9110 - - - Printing gum (preparation of modified starches with other 3
gums having specific application in textile printing

3809.9190 --- Other 16

3809.9200 - - Of a kind used in the paper or like industries 16

3809.9300 - - Of a kind used in the leather or like industries 16

3810.1000 - Pickling preparations for metal surfaces; soldering brazing or 3
welding powders and pastes consisting of metal and other
materials

3810.9010 --- Preparations of a kind used as cores or coatings for welding 3
electrodes or rods

3811.2100 - - Containing petroleum oils or oils obtained from bituminous 3
minerals

3811.2900 - - Other 3

3811.9000 - Other 3

3812.1000 - Prepared rubber accelerators 3

3812.2000 - Compound plasticizers for rubber or plastics 16

3812.3000 - Anti- oxidising preparations and other compound stabilisers for 3

rubber or plastics

3815.1100 - - With nickel or nickel compounds as the active substance 3

3815.1200 - - With precious metal or precious metal compounds as the active substance 3

3815.1910 - - - Antimony triacetate 3

3815.1990 --- Other 3

3815.9000 - Other 3

3816.0000 Refractory cements, mortars, concretes and similar 3

compositions, other than products of heading 38.01.

3817.0000 Mixed alkylbenzenes and mixed alkynaphthalenes, other than 3 those of heading 27. 07 or 29. 02.

3818.0000 Chemical elements doped for use in electronics, in the form of 3 discs, wafers or similar forms; chemical compounds doped for use in electronics.

3821.0000 Prepared culture media for the development or maintenance of 3 micro- organisms (including viruses and the like) or of plant,

human or animal cells

3823.1200 - - Oleic acid 3

3823.1910 --- Palm fatty acid distillate 6

3823.1920 --- Palm acid oil 1

3823.1930 - - - Fatty acid distillate 6

3823.1990 --- Other 6

3823.7000 - Industrial fatty alcohols 6

3824.1000 - Prepared binders for foundry moulds or cores 3

3824.3000 - Non- agglomerated metal carbides mixed together or with 1 metallic binders

3824.7100 -- Containing chlorofluorocarbons (CFCs), whether or not 6 containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)

3824.7200 -- Containing bromochlorodifluoromethane, 1 romotrifluoromethane or dibromotetrafluoroethanes

3824.7300 -- Containing hydrobromofluorocarbons (HBFCs) 1

3824.7400 -- Containing hydrochlorofluorocarbons (HCFCs), whether or not 1 containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), ut not containing chlorofluorocarbons (CFCs)

3824.7500 -- Containing carbon tetrachloride 1

3824.7600 -- Containing 1,1,1-trichloroethane (methyl chloroform) 1

3824.7700 -- Containing bromomethane (methyl bromide) or 1 romochloromethane

3824.7800 -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons 1 (HFCs), but not containing chlorofluorocarbons (CFCs) or ydrochlorofluorocarbons (HCFCs)

3824.7900 -- Other 1

3824.8100 -- Containing oxirane (ethylene oxide) 1

3824.8200 -- Containing polychlorinated biphenyls (PCBs), polychlorinated 1 terphenyls (PCTs) or polybrominated biphenyls (PBBs)

3824.8300 -- Containing tris(2,3-dibromopropyl) phosphate 1

3824.9010 - - - Gum base of a kind used for manufacture of chewing gum 1

3824.9020 - - - Ion exchangers 1

3824.9030 - - - Prepared binders 1

3824.9040 - - - Anti-sealing compounds 6

3824.9050 - - - Stencil correctors and other correcting fluids 16
3824.9060 - - - Preparations for electroplating 3
3824.9070 - - - Dialysis bath concentrate in liquid or powder form 3
3824.9080 - - - Chloroparaffins liquid 11
3824.9091 - - - Diphenylmethane Di-isocynate (MDI) 3
3824.9092 - - - Preparations of a kind used for water purification 3
3824.9093 ---Carburizing preparations of a kind used for hardening of steel 3
3824.9094 - - - Coated or treated calcium carbonate 3
3824.9095 - - - Carboxylic acid based anhydride hardener 3
3824.9096 - - - Substances controlled under the Convention on the 11

Prohibition of the Development , Production, Stock piling and use
of Chemical Weapons and on their Destruction :

3824.9097 - - - Mixture of argon and neon gases 3
3824.9098 - - - Salts of stearic acid other than alkali salts e.g. zinc stearate; 3
calcium stearate

3824.9099 - - - Other

3826.0000 Biodiesel and mixtures thereof, not containing or containing
less than 70 —by weight of petroleum oils or oils obtained from
bituminous minerals.

3901.1000 - Polyethylene having a specific gravity of less than 0.94

3901.2000 - Polyethylene having a specific gravity of 0.94 or more

3901.3000 - Ethylene- Vinyl acetate copolymers

3901.9000 - Other

3902.1000 - Polypropylene

3902.2000 - Polyisobutylene

3902.3000 - Propylene copolymers

3902.9000 - Other

3903.1100 - - Expansible 6

3903.1910 - - General Purpose Polystyrene (GPPS) 6

3903.1920 - - - High Impact Polystyrene (HIPS) 6

3903.1990 - - - Other

3903.2000 - Styrene- acrylonitrile (SAN) copolymers 3

3903.3000 - Acrylonitrile- butadiene- styrene (ABS) copolymers 3

3903.9000 - Other

3904.1010 --- Emulsion grade

3904.1090 --- Other

3904.3000 - Vinyl chloride- vinyl acetate copolymers

3904.4000 - Other vinyl chloride copolymers

3904.5000 - Vinylidene chloride polymers 6

3904.6100 - - Polytetrafluoroethylene

3904.6900 - - Other

3904.9000 - Other 6

3905.2100 - - In aqueous dispersion

3905.2900 - - Other

3905.3000 - Poly(vinyl alcohol), whether or not containing unhydrolysed 3
acetate groups

3905.9100 - - Copolymers

3905.9910 - - - Ethers polyvinyl

3905.9990 --- Other 1

3906.1000 - Poly(methyl methacrylate) 1

3906.9030 - - - Pigment thickener 3

3906.9040 - - - Dispersing agent and acrylic thickeners 3

3906.9090 --- Other 1

3907.1000 - Polyacetals 3

3907.2000 - Other polyethers 3

3907.3000 - Epoxide resins 6

3907.4000 - Polycarbonates 3

3907.6010 --- Yarn and film grades 1

3907.6020 --- Bottle grade 1

3908.1000 - Polyamide- 6, - 11, - 12, - 6, 6, - 6, 9, - 6, 10 or - 6, 12 3

3908.9000 - Other 3

3909.5000 - Polyurethanes 3

3910.0000 Silicones in primary forms. 3

3912.1100 - - Non-plasticised

3912.1200 - - Plasticised

3912.2020 - - - Nitrocellulose binder 3

3912.3100 - - Carboxymethylcellulose and its salts

3912.3900 - - Other

3912.9000 - Other

3913.1000 - Alginic acids, its salts and esters

3913.9010 - - - Protein hardened

3913.9090 --- Other

3914.0010 - - - Ion-exchangers of condensation type 3

3914.0020 - - - Ion-exchangers of the polymerization type 3

3917.1000 - Artificial guts (sausage casings) of hardened protein or of

cellulosic materials

3917.2310 - - - Heat shrinkable sleeves and tubes of a dia not exceeding 100 3

mm

3917.3910 - - - Heat shrinkable sleeves and tubes 3

3919.1010 - - - Insulation tape double sided 3

3921.9010 - - - Of polyethylene, foamed and bridged, having a specific gravity 3

of 0.032 to 0.042 g/em³

3923.9010 --- Preforms made from polyethylene terephthalate 16

3926.9020 - - - Coils of plastics (contraceptives and accessories therefor) 3

3926.9040 - - - Laboratory ware 11

3926.9050 - - - Colostomy bags and urine bags 3

3926.9070 - - - Design patterns, cards for textile and leather garments 3

3926.9091 ----Plastic tags and staples for garments 3

4001.1000 - Natural rubber latex, whether or not pre- vulcanised 3

4001.2100 - - Smoked sheets 3

4001.2200 - - Technically specified natural rubber (TSNR) 3

4001.2900 - - Other 3

4001.3000 - Balata, gutta- percha, guayule, chicle and similar natural gums 3

4002.1100 - - Latex 3

4002.1900 - - Other 3

4002.2000 - Butadiene rubber (BR) 3

4002.3100 - - Isobutene-isoprene (butyl) rubber (IIR) 3

4002.3900 - - Other 3

4002.4100 - - Latex 3

4002.4900 - - Other 3

4002.5100 - - Latex 3

4002.5900 - - Other 3

4002.6000 - Isoprene rubber (IR) 3

4002.7000 - Ethylenepropylene non- conjugated diene rubber (EPDM) 3

4002.8000 - Mixtures of any product of heading 40.01 with any product of this 3 heading

4002.9100 - - Latex 3

4002.9900 - - Other 3

4003.0000 Reclaimed rubber in primary forms or in plates, sheets or 3 strip.

4004.0010 - - - Bagomatic bladder scrap

4005.1010 --- Plates 3

4005.1020 - - - Sheets

4005.1090 --- Other

4005.2000 - Solutions; dispersions other than those of subheading 4005.10

4005.9100 - - Plates, sheets and strip

4005.9900 - - Other

4006.1000 - "Camel- back" strips for retreading rubber tyres

4006.9000 - Other

4008.1190 --- Other 6

4008.1990 --- Other 6

4008.2190 --- Other

4010.1100 - - Reinforced only with metal 6

4010.1200 - - Reinforced only with textile materials 6

4010.1900 - - Other 6

4011.1000 - Of a kind used on motor cars (including station wagons and 6 racing cars)

4011.2010 --- Of a kind used in light trucks 6

4011.2090 --- Other 3

4011.3000 - Of a kind used on aircraft 3

4011.6200 - - Of a kind used on construction or industrial handling vehicles 1 and machines and having a rim size not exceeding 61cm

4011.6300 - - Of a kind used on construction or industrial handling vehicles 1 and machines and having a rim size exceeding 61cm

4011.6900 - - Other 6

4011.9300 - - Of a kind used on construction or industrial handling vehicles 1 and machines and having a rim size not exceeding 61cm

4011.9400 - - Of a kind used on construction or industrial handling vehicles 1 and machines and having a rim size exceeding 61cm

4011.9900 - - Other 1

4012.1300 - - Of a kind used on aircraft 3

4013.1010 - - - Of a kind used on buses, lorries or trucks 3

4014.1000 - Sheath contraceptives 3

4014.9000 - Other 3

4016.1020 - - - Stopper 11

4016.9210 --- Tip Eraser 11

4016.9320 - - - Washers and other seals of rubber 16

4016.9330 - - - Special rubber seals for barrage gates with minimum tensile 3

strength of 210 kg/ sq.cm and shore hardness durometer (type A) 60

to 70 with fluoro carbon coating

4016.9910 - - - Printing blankets 3

4016.9990 --- Other 16

4101.2000 - Whole hides and skins, unsplit, of a weight per skin not exceeding 3

8 kg when simply dried, 10 kg when dry- salted, or 16 kg when

fresh, wet- salted or otherwise preserved

01.5010 - - - Hides, buffalo

01.5020 - - - Hides, cow

01.5090 --- Other

01.9000 - Other, including butts, bends and bellies

02.1010 - - - Lamb skins

02.1020

- - - Sheep skins

02.2110 - - - Lamb skins without wool

02.2120 - - - Sheep skins without wool

02.2900 - - Other

03.2000 - Of reptiles

03.9010 - - - Goat skins

03.9020 - - - Kids skins

03.9090 --- Other

04.1100 - - Full grains, unsplit; grain splits

04.1900 - - Other

04.4100 - - Full grains, unsplit; grain splits

04.4900 - - Other

05.1000

- In the wet state (including wet- blue)

05.3000

- In the dry state (crust)

06.2100

- - In the wet state (including wet- blue)

06.2200

- - In the dry state (crust)

06.4000

- Of reptiles

06.9100

- - In the wet state (including wet- blue)

06.9200

- - In the dry state (crust)

07.1100

- - Full grains, unsplit

07.1200

- - Grain splits

07.1900

- - Other

07.9100

- - Full grains, unsplit

07.9200

- - Grain splits

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07.9900 - - Other

4112.0000 Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.

4113.1000 - Of goats or kids 3

4113.3000 - Of reptiles 3

4113.9000 - Other 3

4114.1000 - Chamois (including combination chamois) leather 3

4114.2000 - Patent leather and patent laminated leather; metallised leather 3

4115.1000 - Composition leather with a basis of leather or leather fibre, in 3

slabs, sheets or strip, whether or not in rolls

4115.2000 - Parings and other waste of leather or of composition leather, not 11

suitable for the manufacture of leather articles; leather dust, powder

and flour

4205.0011 ---- Belting conveyor 3

4205.0012 ---- Belting machine 3

4205.0013 ---- Belting transmission 3

4205.0014 ---- Gas kits of leather 3

4205.0015 ---- Hosepiping leather 3

4205.0016 ---- Pickers leather 3

4205.0017 ---- Washer leather 3

4205.0019 ---- Other 3

4301.1000 - Of mink, whole, with or without head, tail or paws 3

4301.3000 - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian 3

and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb,

whole, with or without head, tail or paws

4301.6000 - Of fox, whole, with or without head, tail or paws 3

4301.8000 - Other furskins, whole, with or without head, tail or paws 3

4301.9000 - Heads, tails, paws and other pieces or cuttings, suitable for 3

furriers' use

4302.1100 - - Of mink 3

4302.1910 - - - Leather shearling-finished leather with wool 3

4302.1990 - - - Other 3

4302.2000 - Heads, tails, paws and other pieces or cuttings, not assembled 3

4302.3000 - Whole skins and pieces or cuttings thereof, assembled 3

4303.9000 - Other 3

4304.0000 Artificial fur and articles thereof. 3

4401.1000 - Fuel wood, In logs, In billets In twigs, faggots or In similar forms 3

4401.2100 - - Coniferous 3

4401.2200 - - Non-coniferous 3

4401.3100 - - Wood pellets 3

4401.3900 - - Other 3

4402.1000 - Of bamboo 3

4402.9000 - Other 3

4403.1000 - Treated with paint, stains, creosote or other preservatives 3

4403.2000 - Other, coniferous 3

4403.4100 - - Dark Red Meranti, Light Red Meranti and Meranti Bakau 3

4403.4910 - - - Sawlogs and veneer logs of non-coniferous species 3

4403.4990 --- Other 3

4403.9100 - - Of oak (Quercus spp.) 3

4403.9200 - - Of beech (Fagus spp.) 3

4403.9900 - - Other 3

4404.1000 - Coniferous 3

4404.2000 - Non- coniferous 3

4405.0000 Wood wool; wood flour. 3

4406.1000 - Not impregnated 3

4406.9000 - Other 3

4407.1000 - Coniferous 3

4407.2100 -- Mahogany (*Swietenia* spp.) 3

4407.2200 -- Virola, Imbuia and Balsa 3

4407.2500 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau 3

4407.2600 -- White Lauan, White Meranti, White Seraya, Yellow Meranti 3

and Alan

4407.2700 -- Sapelli 3

4407.2800 -- Iroko 3

4407.2900 -- Other 3

4407.9100 -- Of oak (*Quercus* spp.) 3

4407.9200 -- Of beech (*Fagus* spp.) 3

4407.9300 -- Of maple (*Acer* spp.) 3

4407.9400 -- Of cherry (*Prunus* spp.) 3

4407.9500 -- Of ash (*Fraxinus* spp.) 3

4407.9900 -- Other 3

4408.1000 - Coniferous 6

4408.3100 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau 6

4408.3900 -- Other 6

4408.9010 -- Wood slate 3

4408.9090 -- Other 6

4409.1000 - Coniferous 6

4409.2100 -- of bamboo 6

4409.2900 -- Other 6

4410.1100 -- Particle board 6

4410.1210 -- Unworked or not further worked than sanded 6

4410.1290 -- Other 6

4410.1900 -- Other 6

4410.9000 - Other 6

4411.1200 -- Ofa thickness not exceeding 5 mm 6

4411.1300 -- Ofa thickness exceeding 5 mm but not exceeding 9 mm 6

4411.1400 -- Ofa thickness exceeding 9 mm 6

4411.9200 -- Ofa density exceeding 0.8 g/cm³ 6

4411.9310 -- Not mechanically worked or surface covered 6

4411.9390 -- Other 6

4411.9400 -- Ofa density not exceeding 0.5 g/cm³ 6

4413.0000 Densified wood, in blocks, plates, strips or profile shapes. 3

4501.1000 - Natural cork, raw or simply prepared 3

4501.9000 - Other 3

4502.0000 Natural cork, debacked or roughly squared, or in rectangular 3

(including square) blocks, plates, sheets or strip (including

sharp-edged blanks for corks or stoppers).

4503.1000 - Corks and stoppers 11

4503.9000 - Other 11

4504.1010 -- Impregnated cork sheets 3

4701.0000 Mechanical wood pulp. 3

4702.0000 Chemical wood pulp, dissolving grades. 3

4703.1100 - - Coniferous 3
4703.1900 - - Non-coniferous 3
4703.2100 - - Coniferous 3
4703.2900 - - Non-coniferous 3
4704.1100 - - Coniferous 3
4704.1900 - - Non-coniferous 3
4704.2100 - - Coniferous 3
4704.2900 - - Non-coniferous 3
4705.0000 Wood pulp obtained by a combination of mechanical and 3

chemical pulping processes.

4706.1000 - Cotton linters pulp 3
4706.2000 - Pulps of fibres derived from recovered (waste and scrap) paper or 3
paperboard
4706.3000 - Other, of bamboo 3
4706.9100 - - Mechanical 3
4706.9200 - - Chemical 3
4706.9300 - - Obtained by a combination of mechanical and chemical 3
processes
4707.1010 - -- In pressed bundles 3
4707.2010 - -- In pressed bundles 3
4707.3010 - -- In pressed bundles 3
4707.9010 - -- In pressed bundles 3
4801.0000 Newsprint, in rolls or sheets 11
4802.2000 - Paper and paperboard of a kind used as a base for photo- 3
sensitive, heat- _ sensitive or electro- sensitive paper or paperboard
4802.4000 - Wallpaper base 3
4802.6910 - - - Carbonising base paper 3
4804.2100 - - Unbleached 6
4804.2900 - - Other 6
4804.3100 - - Unbleached 6
4804.3900 - - Other 6
4805.3000 - Sulphite wrapping paper 1
4805.4000 - Filter paper and paperboard 1
4805.9110 - - - Having di-electric strength not less than .5 Kv per milimeter 3
4805.9210 - - - Having di-electric strength not less than .5 Kv per milimeter 3
4805.9310 - - - Having di-electric strength not less than .5 Kv per milimeter 3
4809.2000 - Self- copy paper 1
4811.1000 - Tarred, bituminised or asphalted paper and paperboard 6
4811.4100 - - Self-adhesive 1
4811.5910 --- Thermal fax paper 6
4811.5920 --- Volatile corrosive inhibitor (VCI) paper 3
4812.0000 Filter blocks, slabs and plates, of paper pulp. 6
4816.2000 - Self- copy paper 6
4816.9000 - Other 6
4818.9000 - Other 3
4821.1040 --- Printed labels of paper 3
4823.4000 - Rolls, sheets and dials, printed for self- recording apparatus 6
4823.9010 - -- Cards for jacquard machines 3

4823.9020 - - Patterns, design cards for textile and leather garments 3

4823.9030 - - Diamond dotted paper 3

4823.9040 - - Double side adhesive tapes 3

4901.1000 - In single sheets, whether or not folded 11

4901.9100 - - Dictionaries and encyclopaedias, and serial instalments thereof 3

4901.9910 - - Holy Quran(Arabic text with or without translation) 3

4901.9990 --- Other 3

4902.1000 - Appearing at least four times a week 3

4902.9000 - Other 3

4903.0000 Children's picture, drawing or colouring books. 3

4904.0000 Music, printed or in manuscript, whether or not bound or 3

illustrated.

4905.1000 - Globes 3

4905.9100 - - In book form 3

4905.9900 - - Other 3

4906.0000 Plans and drawings for architectural, engineering, industrial, 3

commercial, topographical or similar purposes, being originals

drawn by hand; hand- written texts; photographic

reproductions on sensitised paper and carbon copies of the

foregoing.

49.07 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.

4907.0010 - - - Unused postage, revenue or similar stamps of current or new 3 issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes

4907.0090 --- Other 16

4908.1000 - Transfers (decalcomanias), vitrifiable 3

4911.1000 - Trade advertising material, commercial catalogues and the like 3

4911.9100 - - Pictures, designs and photographs 11

4911.9900 - - Other 11

5001.0000 Silk- worm cocoons suitable for reeling. 3

5002.0000 Raw silk (not thrown). 3

5003.0000 Silk waste (including cocoons unsuitable for reeling, yarn waste 3 and garnetted stock).

5004.0000 Silk yarn (other than yarn spun from silk waste) not put up for 3 retail sale.

5005.0000 Yarn spun from silk waste, not put up for retail sale. 3

5006.0000 Silk yarn and yarn spun from silk waste, put up for retail sale; 3 silk- worm gut.

5007.1000 - Fabrics of noil silk 16

5007.2000 - Other fabrics, containing 85 — or more by weight of silk or of 16 silk waste other than noil silk

5007.9000 - Other fabrics 16

5101.1100 - - Shorn wool 3

5101.1900 - - Other 3

5101.2100 - - Shorn wool 3

5101.2900 - - Other 3

5101.3000 - Carbonised 3
5102.1100 - - Of Kashmir (cashmere) goats. 3
5102.1900 - - Other 3
5102.2000 - Coarse animal hair 3
5103.1000 - Noils of wool or of fine animal hair 3
5103.2000 - Other waste of wool or of fine animal hair 3
5103.3000 - Waste of coarse animal hair 3
5104.0000 Garnetted stock of wool or of fine or coarse animal hair. 3
5105.1000 - Carded wool 3
5105.2100 - - Combed wool in fragments 3
5105.2900 - - Other 3
5105.3100 - - Of Kashmir (cashmere) goats. 3
5105.3900 - - Other 3
5105.4000 - Coarse animal hair, carded or combed 3
5106.1000 - Containing 85 — or more by weight of wool 3
5106.2000 - Containing less than 85 — by weight of wool 3
5107.1000 - Containing 85 — or more by weight of wool 3
5107.2000 - Containing less than 85 — by weight of wool 3
5108.1000 - Carded 3
5108.2000 - Combed 3
5109.1000 - Containing 85 — or more by weight of wool or of fine animal 1

hair

5109.9000 - Other 1
5110.0000 Yarn of coarse animal hair or of horsehair (including gimped 1
horsehair yarn), whether or not put up for retail sale.
5111.1100 - - Of a weight not exceeding 300 g/m? 6
5111.1900 - - Other 6
5111.2000 - Other, mixed mainly or solely with man- made filaments 6
5111.3000 - Other, mixed mainly or solely with man- made staple fibre 6
5111.9000 - Other 6
5112.1100 - - Of a weight not exceeding 200 g/m 6
§112.1900 - - Other 6
5112.2000 - Other, mixed mainly or solely with man- made filaments 6
5112.3000 - Other, mixed mainly or solely with man- made staple fibres 6
5112.9000 - Other 6
5113.0000 Woven fabrics of coarse animal hair or of horsehair. 6
5201.0030 - -- Length not exceeding 20.5 mm 3
5201.0040 - -- Length exceeding 20.5 mm but not exceeding 24.5 mm 3
5201.0050 - -- Length exceeding 24.5 mm but not exceeding 28.5 mm 3
5201.0060 - -- Length exceeding 28.5 mm but not exceeding 31 mm 3
5201.0070 - -- Length exceeding 31 mm but not exceeding 34.5 mm 3
5201.0080 - -- Length exceeding 34.5 mm 3
5201.0090 --- Other 3
5202.1000 - Yarn waste (including thread waste) 11
5202.9100 - - Garnetted stock 11
5202.9900 - - Other 11
5203.0000 Cotton, carded or combed. 3

[Part I

5205.1100

- - Measuring 714.29 decitex or more (not exceeding 14 metric number)

5205.1200

- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

5205.1300

- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):

5205.1400

- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)

5205.1500

- - Measuring less than 125 decitex (exceeding 80 metric number)

\$205.2100

- - Measuring 714.29 decitex or more (not exceeding 14 metric number)

5205.2200

- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

5205.2300

- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric

number)

5205.2400

- - Measuring less than 192.31

decitex but not less than 125 decitex

(exceeding 52 metric number but not exceeding 80 metric number)

5205.2600

- - Measuring less than 125 decitex but not less than 106.38 decitex
(exceeding 80 metric number but not exceeding 94 metric number)

5205.2700

- - Measuring less than 106.38 decitex but not less than 83.33 decitex
(exceeding 94 metric number but not exceeding 120 metric number)

5205.2800

- - Measuring less than 83.33 decitex (exceeding 120 metric number)

5205.3100

- - Measuring per single yarn 714.29 decitex or more (not exceeding
14 metric number per single yarn)

5205.3200

- - Measuring per single yarn less t!
than 232.56 decitex (exceeding 14
43 metric number per single yarn)

an 714.29 decitex but not less
metric number but not exceeding

5205.3300

- - Measuring per single yarn less t!
than 192.31 decitex (exceeding 43
52 metric number per single yarn)

an 232.56 decitex but not less
metric number but not exceeding

5205.3400

- - Measuring per single yarn less t!
than 125 decitex (exceeding 52 me
metric number per single yarn)

an 192.31 decitex but not less
tric number but not exceeding 80

5205.3500

- - Measuring per single yarn less t!
metric number per single yarn)

an 125 decitex (exceeding 80

5205.4100

- - Measuring per single yarn 714.29 decitex or more (not exceeding
14 metric number per single yarn)

5205.4200

- - Measuring per single yarn less t!
than 232.56 decitex (exceeding 14
43 metric number per single yarn)

an 714.29 decitex but not less
metric number but not exceeding

5205.4300

- - Measuring per single yarn less t!
than 192.31 decitex (exceeding 43
52 metric number per single yarn)

an 232.56 decitex but not less
metric number but not exceeding

5205.4400

- - Measuring per single yarn less t!

an 192.31 decitex but not less

than 125 decitex (exceeding 52 metric number but not exceeding 80
metric number per single yarn)

5205.4600

- - Measuring per single yarn less t!

an 125 decitex but not less than

106.38 decitex (exceeding 80 metric number but not exceeding 94
metric number per single yarn)

5205.4700

- - Measuring per single yarn less

than 106.38 decitex but not less

511

than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)

5205.4800

- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)

5206.1100

- - Measuring 714.29 decitex or more (not exceeding 14 metric number)

5206.1200

- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

5206.1300

- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)

5206.1400

- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)

5206.1500

- - Measuring less than 125 decitex (exceeding 80 metric number)

5206.2100

- - Measuring 714.29 decitex or more (not exceeding 14 metric number)

5206.2200

- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

5206.2300

- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric

number)

5206.2400

- - Measuring less than 192.31 decitex but not less than 125 decitex
(exceeding 52 metric number but not exceeding 80 metric number)

5206.2500

- - Measuring less than 125 decitex (exceeding 80 metric number)

5206.3100

- - Measuring per single yarn 714.29 decitex or more (not
exceeding 14 metric number per single yarn)

5206.3200

- - Measuring per single yarn less than 714.29 decitex but not less
than 232.56 decitex (exceeding 14 metric number but not
exceeding 43 metric number per single yarn)

5206.3300

- - Measuring per single yarn less than 232.56 decitex but not less
than 192.31 decitex (exceeding 43 metric number but not
exceeding 52 metric number per single yarn)

5206.3400

- - Measuring per single yarn less than 192.31 decitex but not less
than 125 decitex (exceeding 52 metric number but not exceeding
80 metric number per single yarn)

5206.3500

- - Measuring per single yarn less than 125 decitex (exceeding 80
metric number per single yarn)

5206.4100

- - Measuring per single yarn 714.29 decitex or more (not
exceeding 14 metric number per single yarn)

5206.4200

- - Measuring per single yarn less than 714.29 decitex but not less
than 232.56 decitex (exceeding 14 metric number but not
exceeding 43 metric number per single yarn)

5206.4300

- - Measuring per single yarn less than 232.56 decitex but not less
than 192.31 decitex (exceeding 43 metric number but not
exceeding 52 metric number per single yarn)

5206.4400

- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)

5206.4500

- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)

5207.1000

- Containing 85 — or more by weight of cotton

5207.9000

- Other

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of paper yarn.

5210.1100 - - Plain weave 6
§210.1900 - - Other fabrics 6
5210.2100 - - Plain weave 6
§210.2900 - - Other fabrics 6
5210.3100 - - Plain weave 6
5210.3200 - - 3-thread or 4-thread twill, including cross twill 6
§210.3900 - - Other fabrics 6
5210.4100 - - Plain weave 6
5210.4900 - - Other fabrics 6
5210.5100 - - Plain weave 6
§210.5900 - - Other fabrics 6
5211.1100 - - Plain weave 6
5211.1200 - - 3-thread or 4-thread twill, including cross twill 6
§211.1900 - - Other fabrics 6
5211.2000 - Bleached 6
§211.3100 - - Plain weave 6
5211.3200 - - 3-thread or 4-thread twill, including cross twill 6
§211.3900 - - Other fabrics 6
5211.4100 - - Plain weave 6
§211.4200 -- Denim 6
5211.4300 - - Other fabrics of 3-thread or 4-thread twill, including cross twill 6
§211.4900 - - Other fabrics 6
5211.5100 - - Plain weave 6
5211.5200 - - 3-thread or 4-thread twill, including cross twill 6
§211.5900 - - Other fabrics 6
5301.1000 - Flax, raw or retted 3
5301.2100 - - Broken or scutched 3
5301.2900 - - Other 3
5301.3000 - Flax tow and waste 3
5302.1000 - True hemp, raw or retted 3
5302.9000 - Other 3
5303.1010 --- Jute, cutting 3
5303.1020 --- Jute, waste 3
5303.1090 --- Other 3
5303.9000 - Other 3
5305.0010 --- Sisal and other textile fibres of the genus Agave, raw 3
5305.0020 --- Abaca raw 3
5305.0090 --- Other 3
5306.1000 - Single 3
5306.2000 - Multiple (folded) or cabled 3
5307.1000 - Single 11
5307.2000 - Multiple (folded) or cabled 11
5308.1000 - Coir yarn 11
5308.2000 - True hemp yarn 11
5308.9000 - Other 11
5311.0000 Woven fabrics of other vegetable textile fibres; woven fabrics 16

5401.1000 - Of synthetic filaments

5401.2010 - - - Of viscose rayon

5401.2090 - - - Other

5402.1100 -- Ofaramids

5402.1900 -- Other

5402.2000 - High tenacity yarn of polyesters

5402.3100 - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex

5402.3200 - - Of nylon or other polyamides, measuring per single yarn more than 50 tex

5402.3300 - - Of polyesters

5402.3400 -- Of polypropylene

5402.3900 - - Other

5402.4410 - -- Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).

5402.4490 - - - Other

5402.4500 -- Other, of nylon or other polyamides

5402.4600 -- Other, of polyesters, partially oriented

5402.4700 -- Other, of polyesters

5402.4800 -- Other, of polypropylene

5402.4900 -- Other

5402.5100 - - Of nylon or other polyamides

5402.5200 - - Of polyesters

5402.5900 - - Other

5402.6100 - - Of nylon or other polyamides

5402.6200 - - Of polyesters

5402.6900 - - Other

5403.1000 - High tenacity yarn of viscose rayon

5403.3100 - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre

5403.3200 - - Of viscose rayon, with a twist exceeding 120 turns per metre

5403.3300 - - Of cellulose acetate

5403.3910 - - - Of cuprammonium rayon

5403.3990 - - - Other

5403.4100 - - Of viscose rayon

5403.4200 - - Of cellulose acetate

5403.4900 - - Other

5404.1100 -- Elastomeric

5404.1200 -- Other, of polypropylene

5404.1900 -- Other

5404.9000 - Other

5405.0000 Artificial monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.

5406.0000 Man- made filament yarn (other than sewing thread), put up for retail sale.

5407.1000 - Woven fabrics obtained from high tenacity yarn of nylon or other 6 polyamides or of polyesters

5407.2000 - Woven fabrics obtained from strip and the like 6

5407.3000 - Fabrics specified in Note 9 to Section XI 6

5407.4100 - - Unbleached or bleached 6

5407.4200 - - Dyed 6

5407.4300 - - Of yarns of different colours 6

5407.4400 - - Printed 6

5407.5100 - - Unbleached or bleached 6

5407.5200 - - Dyed 6

5407.5300 - - Of yarns of different colours 6

5407.5400 - - Printed 6

5407.6100 - - Containing 85 — or more by weight of non-textured polyester 6

filaments

5407.6900 - - Other 6

5407.7100 - - Unbleached or bleached 6

5407.7200 - - Dyed 6

5407.7300 - - Of yarns of different colours 6

5407.7400 - - Printed 6

5407.8110 - - - Unbleache 6

5407.8120 - - - Bleached 6

5407.8200 - - Dyed 6

5407.8300 - - Of yarns of different colours 6

5407.8400 - - Printed 6

5407.9110 - - - Unbleache 6

5407.9120 - - - Bleached 6

5407.9200 - - Dyed 6

5407.9300 - - Of yarns of different colours 6

5407.9400 - - Printed 6

5408.1000 - Woven fabrics obtained from high tenacity yarn of viscose rayon 6

5408.2100 - - Unbleached or bleached 6

5408.2200 - - Dyed 6

5408.2300 - - Of yarns of different colours 6

5408.2400 - - Printed 6

5408.3110 - - - Unbleached 6

5408.3120 - - - Bleached 6

5408.3200 - - Dyed 6

5408.3300 - - Of yarns of different colours 6

5408.3400 - - Printed 6

5501.1000 - Of nylon or other polyamides 3

5501.2000 - Of polyesters 1

5501.3000 - Acrylic or modacrylic 1

5501.4000 - Of polypropylene 1

5501.9000 - Other 1

5502.0010 - - - Of viscose rayon 3

5502.0090 --- Other 1

5503.1100 -- Ofaramids 3

5503.1900 -- Other 3

5503.2010 - - - Of polyesters not exceeding 2.22 decitex 1

5503.2090 --- Other

5503.3000 - Acrylic or modacrylic

5503.4000 - Of polypropylene

5503.9000 - Other

5504.1000 - Of viscose rayon

5504.9000 - Other

5505.1000 - Of synthetic fibres

5505.2000 - Of artificial fibres

5506.1000 - Of nylon or other polyamides

5506.2000 - Of polyesters

5506.3000 - Acrylic or modacrylic

5506.9000 - Other

5507.0000 Artificial staple fibres, carded, combed or otherwise processed for spinning.

5508.1000 - Of synthetic staple fibres

5508.2000 - Of artificial staple fibres

5509.1100 - - Single yarn

5509.1200 - - Multiple (folded) or cabled yarn

5509.2100 - - Single yarn

5509.2200 - - Multiple (folded) or cabled yarn

5509.3100 - - Single yarn

5509.3200 - - Multiple (folded) or cabled yarn

5509.4100 - - Single yarn

5509.4200 - - Multiple (folded) or cabled yarn

5509.5100 - - Mixed mainly or solely with artificial staple fibres

5509.5200 - - Mixed mainly or solely with wool or fine animal hair

5509.5300 - - Mixed mainly or solely with cotton

5509.5900 - - Other

5509.6100 - - Mixed mainly or solely with wool or fine animal hair

5509.6200 - - Mixed mainly or solely with cotton

5509.6900 - - Other

5509.9100 - - Mixed mainly or solely with wool or fine animal hair

5509.9200 - - Mixed mainly or solely with cotton

5509.9900 - - Other

5510.1100 - - Single yarn

5510.1200 - - Multiple (folded) or cabled yarn

5510.2000 - Other yarn, mixed mainly or solely with wool or fine animal hair

5510.3000 - Other yarn, mixed mainly or solely with cotton

5510.9000 - Other yarn

5511.1000 - Of synthetic staple fibres, containing 85 — or more by weight of such fibres

5511.2000 - Of synthetic staple fibres, containing less than 85 — by weight of such fibres

5511.3000 - Of artificial staple fibres

\$512.1110 - - - Unbleached 6

§512.1120 - - - Bleached 6

5512.1900 - - Other 6

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\$512.2110 - - - Unbleache 6
\$512.2120 - - - Bleached 6
§512.2900 - - Other 6
\$512.9110 - - - Unbleache 6
5512.9120 - - - Bleached 6
5512.9920 - - - Unbleache 6
5512.9990 --- Other 6
5513.1110 - - - Unbleache 6
\$513.1120 - - - Bleached 6
\$513.1210 - - - Unbleache 6
5513.1220 - - - Bleached 6
5513.1310 - - - Unbleache 6
5513.1320 - - - Bleached 6
5513.1910 - - - Unbleache 6
5513.1920 - - - Bleached 6
5513.2100 - - Of polyester staple fibres, plain weave 6
5513.2300 - - Other woven fabrics of polyester staple fibres 6
5513.2900 - - Other woven fabrics 6
5513.3100 - - Of polyester staple fibres, plain weave 6
5513.3900 - - Other woven fabrics 6
5513.4100 - - Of polyester staple fibres, plain weave 6
5513.4900 - - Other woven fabrics 6
5514.1110 - - - Unbleached 6
§514.1120 - - - Bleached 6
\$514.1210 - - - Unbleached 6
5514.1220 - - - Bleached 6
5514.1910 - - - Unbleached 6
5514.1920 - - - Bleached 6
5514.2100 - - Of polyester staple fibres, plain weave 6
5514.2200 - - 3-thread or 4-thread twill, including cross twill, of polyester 6
staple fibres
5514.2300 - - Other woven fabrics of polyester staple fibres 6
5514.2900 - - Other woven fabrics 6
5514.3010 - - - 3-thread or 4-thread twill, including cross twill, of polyester 6
staple fibres
5514.3090 --- Other 6
5514.4100 - - Of polyester staple fibres, plain weave 6
5514.4200 - - 3-thread or 4-thread twill, including cross twill, of polyester 6
staple fibres
5514.4300 - - Other woven fabrics of polyester staple fibres 6
5514.4900 - - Other woven fabrics 6
\$515.1120 - - - Unbleached 6
5515.1190 --- Other 6
\$515.1210 - - - Unbleached 6
§515.1290 --- Other 6
5515.1310 - - - Unbleached 6
5515.1390 --- Other 6

5515.1910 - - - Unbleache 6
5515.1990 --- Other 6
\$515.2110 - - - Unbleache 6
\$515.2190 --- Other 6
\$515.2210 - - - Unbleache 6
5515.2290 --- Other 6
\$515.2910 - - - Unbleache 6
5515.2990 --- Other 6
5515.9110 - - - Unbleache 6
5515.9190 --- Other 6
5515.9910 - - - Unbleache 6
5515.9990 --- Other 6
5516.1100 - - Unbleached or bleache 6
5516.1200 - - Dyed 6
5516.1300 - - Of yarns of different colours 6
5516.1400 - - Printe 6
5516.2100 - - Unbleached or bleache 6
5516.2200 - - Dyed 6
5516.2300 - - Of yarns of different colours 6
5516.2400 - - Printe 6
5516.3100 - - Unbleached or bleache 6
5516.3200 - - Dyed 6
5516.3300 - - Of yarns of different colours 6
5516.3400 - - Printe 6
5516.4100 - - Unbleached or bleache 6
5516.4200 - - Dyed 6
5516.4300 - - Of yarns of different colours 6
5516.4400 - - Printe 6
5516.9100 - - Unbleached or bleache 6
5516.9200 - - Dyed 6
5516.9300 - - Of yarns of different colours 6
5516.9400 - - Printe 6
5601.3000 - Textile flock and dust and mill neps 1
5602.1000 - Needleloom felt and stitch bonded fibre fabrics 6
5602.2100 - - Of wool or fine animal hair 6
5602.2900 - - Of other textile materials 6
5602.9000 - Other 6
5603.1100 - - Weighing not more than 25 g/m" 6
5603.1200 - - Weighing more than 25 g/m" but not more than 70 g/m" 6
5603.1300 - - Weighing more than 70 g/m" but not more than 150 g/m? 6
5603.1400 - - Weighing more than 150 g/m" 6
5603.9100 - - Weighing not more than 25 g/m" 6
5603.9300 - - Weighing more than 70 g/m" but not more than 150 g/m 6
5603.9400 - - Weighing more than 150 g/m 6
5604.1000 - Rubber thread and cord, textile covered 1
5604.9000 - Other 1

5605.0000 Metallised yarn, whether or not gimped, being textile yarn, or 11

strip or the like of heading 54.04 or 54.05, combined with metal

in the form of thread, strip or powder or covered with metal.

5606.0000 Gimped yarn, and strip and the like of heading 54.04 or 54.05, 11

gimped (other than those of heading 56.05 and gimped

horsehair yarn); chenille yarn (including flock chenille yarn);

loop wale- yarn.

5608.1100 - - Made up fishing nets 3

5608.1900 - - Other 3

5608.9000 - Other 3

5702.3210 - - - Synthetic turf for sports fields 3

5702.4210 - - - Synthetic turf for sports fields 3

5703.2010 - - - Synthetic turf for sports fields 3

5703.2020 --- Ofakind used in motor cars of heading 87.03 and vehicles of 6

sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240,

8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to

size and shaped)

5703.2030 --- Other for motor cars and vehicles 6

5703.2090 --- Other 6

5703.3010 - - - Synthetic turf for sports fields 3

5703.3020 --- Ofakind used in vehicles of heading 87.03 and vehicles of 6

sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240,

8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to

size and shaped)

5703.3030 --- Other for motor cars and vehicles 6

5703.3090 --- Other 6

5704.1000 - Tiles, having a maximum surface area of 0.3 m 1

5806.4000 - Fabrics consisting of warp without weft assembled by means of 3

an adhesive (bolducs)

5902.1000 - Of nylon or other polyamides 3

5902.2000 - Of polyesters 3

5902.9000 - Other 3

5911.1000 - Textile fabrics, felt and felt- lined woven fabrics, coated, covered 3

or laminated with rubber, leather or other material, of a kind used

for card clothing, and similar fabrics of a kind used for other

technical purposes, including narrow fabrics made of velvet

impregnated with rubber, for covering weaving spindles (weaving

beams)

5911.2000 - Bolting cloth, whether or not made up 1

5911.3100 - - Weighing less than 650 g/m" 3

5911.3200 - - Weighing 650 g/m" or more 3

5911.4000 - Straining cloth of a kind used in oil presses or the like, including 1

that of human hair

5911.9010 - - - Dryer screen for paper making 3

5911.9090 --- Other 1

6217.1000 - Accessories 3

6217.9000 - Parts 3

6305.3210 --- Ofa capacity of 1,000 Kg or more 1

6307.2000 - Life- jackets and life- belts 3

6309.0000 Worn clothing and other worn articles. 3

6804.1000 - Millstones and grindstones for milling, grinding or pulping 3

6804.2100 - - Of agglomerated synthetic or natural diamond 3

6804.2200 - - Of other agglomerated abrasives or of ceramics 3

6804.2300 - - Of natural stone 3

6804.3000 - Hand sharpening or polishing stones 3

6806.2000 - Exfoliated vermiculite, expanded clays, foamed slag and similar 1

expanded mineral materials (including intermixtures thereof)

6809.9010 - - - Industrial moulds 1

6815.1000 - Non electrical articles of graphite or other carbon 3

6815.2000 - Articles of peat 3

6902.1090 --- Other 3

6902.2090 --- Other 1

6902.9090 --- Other 1

6903.1000 - Containing by weight more than 50 — of graphite or other carbon 1

or of a mixture of these products

6903.2090 --- Other 1

6903.9010 - - - Refractory products of a kind used in industrial ovens, kilns 6
and furnaces

6903.9020 - - - Saggars and parts thereof 1

7001.0000 Cullet and other waste and scrap of glass; glass in the mass. 1

7002.3920 - - - Glass tubing of a kind used for shell blowing, flare and exhaust 3
solely or principally used by florescent tube, bulb and auto bulb
industry

7011.1000 - For electric lighting 6

7011.2000 - For cathode- ray tubes 1

7015.1000 - Glasses for corrective spectacles 1

7015.9000 - Other 1

7017.1010 - - - Quartz reactor tubes and holders designed for insertion into 3
diffusion and oxidation furnaces for production of semiconductor
wafers

7017.1020 - - - Beakers 3

7017.1090 --- Other 3

7017.2000 - Of other glass having a linear coefficient of expansion not 3
exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to
300°C

7017.9000 - Other 3

7018.1000 - Glass beads, imitation pearls, imitation precious or semi- precious 6
stones and similar glass smallwares

7018.2000 - Glass microspheres not exceeding 1mm in diameter 1

7018.9010 - - Glass eyes 1

7019.1100 - - Chopped strands, of a length of not more than 50 mm 1

7019.1200 - - Rovings 1

7019.1900 - - Other 1

7019.3100 - - Mats 3

7019.5110 --- Tyre cord fabric 3

7019.9010 - - - Insulating sleeves 1

7019.9020 - - - Glass wool 1

7020.0010 - - - Articles used for industrial purposes 1

7101.1000 - Natural pearls 3

7101.2100 - - Unworked 3

7101.2200 - - Worked 3

7102.1000 - Unsorted 3

7102.2100 - - Unworked or simply sawn, cleaved or bruted 3

7102.2900 - - Other 3

7102.3100 - - Unworked or simply sawn, cleaved or bruted 3

7102.3900 - - Other 3

7103.1000 - Unworked or simply sawn or roughly shaped 3

7103.9100 - - Rubies, sapphires and emeralds 3

7103.9900 - - Other 3

7104.1000 - Piezo- electric quartz 3

7104.2000 - Other, unworked or simply sawn or roughly shaped 3

7104.9000 - Other 3

7105.1000 - Of diamond 3

7105.9000 - Other 3

7106.1000 - Powder 3

7106.9190 --- Other 3

7106.9290 --- Other 3

7107.0000 Base metals clad with silver, not further worked than semi- 3

manufactured.

7108.1100 - - Powder 3

7108.1290 --- Other 3

7108.1390 --- Other 3

7108.2090 --- Other 3

7109.0000 Base metals or silver, clad with gold, not further worked than 3

semi- manufactured.

7110.1100 - - Unwrought or in powder form 3

7110.1900 - - Other 3

7110.2100 - - Unwrought or in powder form 3

7110.2900 - - Other 3

7110.3100 - - Unwrought or in powder form 3

7110.3900 - - Other 3

7110.4100 - - Unwrought or in powder form 3

7110.4900 - - Other 3

7111.0000 Base metals, silver or gold, clad with platinum, not further 3

worked than semi- manufactured.

7112.3000 - Ash containing precious metal or precious metal compounds 3

7112.9100 - - Of gold, including metal clad with gold but excluding sweepings 3

containing other precious metals

7112.9200 - - Of platinum, including metal clad with platinum but excluding 3

sweepings containing other precious metals

7112.9900 - - Other 3

7113.1100 - - Of silver, whether or not plated or clad with other precious 3

metal

7113.1910 --- Of gold 3

7113.1920 - - Medals and medallion of precious metals 3

7113.1990 --- Other 3

7113.2000 - Of base metal clad with precious metal 3

7114.1100 - - Of silver, whether or not plated or clad with other precious 3

metal

7114.1900 - - Of other precious metal, whether or not plated or clad with 3 precious metal

7114.2000 - Of base metal clad with precious metal 3

7115.1000 - Catalysts in the form of wire cloth or grill, of platinum 3

7115.9000 - Other 3

7116.1000 - Of natural or cultured pearls 3

7116.2000 - Of precious or semi- precious stones (natural, synthetic or 3 reconstructed) 3

7117.1100 - - Cuff-links and studs 11

7117.1900 - - Other 11

7117.9000 - Other 11

7118.1000 - Coin (other than gold coin), not being legal tender 3

7118.9000 - Other 3

7201.1000 - Non- alloy pig iron containing by weight 0.5 — or less of 3 phosphorus

7201.2000 - Non- alloy pig iron containing by weight more than 0.5 — of 3 phosphorus:

7201.5000 - Alloy pig iron; spiegeleisen: 3

7202.1100 - - Containing by weight more than 2 — of carbon 3

7202.1900 - - Other 3

7202.2100 - - Containing by weight more than 55— of silicon 3

7202.2900 - - Other 3

7202.3000 - Ferro- silico- managanese 3

7202.4100 - - Containing by weight more than 4 — of carbon 3

7202.4900 - - Other 3

7202.5000 - Ferro- silico- chromium 3

7202.6000 - Ferro- nickel 3

7202.7000 - Ferro- molybdenum 3

7202.8000 - Ferro- tungsten and ferro- silico- tungsten 3

7202.9100 - - Ferro-titanium and ferro-silicon-titanium 3

7202.9200 - - Ferro-vanadium 3

7202.9300 - - Ferro-niobium 3

7202.9900 - - Other 3

7203.1000 - Ferrous products obtained by direct reduction of iron ore 3

7203.9000 - Other 3

7204.1010 --- Re-rollable 3

7204.1090 --- Other 3

7204.2100 - - Of stainless steel 3

7204.2900 - - Other 3

7204.3000 - Waste and scrap of tinned iron or steel 3

7204.4100 - - Turnings, shavings, chips, milling waste, sawdust, filings, 3 trimmings and stampings, whether or not in bundles

7204.4910 --- Re-rollable 3

7204.4930 - - Waste and scrap of auto parts in pressed bundle condition 3

7204.4940 - - Waste and scrap of compressors 3

7204.4990 --- Other 3

7204.5000 - Remelting scrap ingots 3

7205.1000 - Granules 3

7205.2100 - - Of alloy steel 3
7205.2900 - - Other 3
7206.1000 - Ingots 3
7206.9000 - Other 3
7207.1110 --- Billets
7207.1190 --- Other
7207.1210 --- Billets
7207.1290 --- Other
7207.1910 - - - Of across section 165 X 165 mm and above
7207.1920 --- Billets
7207.1990 --- Other
7207.2010 - - - Of across section 165 mm x 165 mm and above
7207.2020 --- Billets
7207.2090 --- Other
7208.1090 --- Other
7208.2590 --- Other
7208.2690 --- Other
7208.2790 --- Other
7208.3690 --- Other
7208.3790 --- Other
7208.3890 --- Other
7208.3990 --- Other
7208.4090 --- Other
7208.5190 --- Other
7208.5290 --- Other
7208.5390 --- Other
7208.5490 --- Other
7208.9090 --- Other
7209.1590 --- Other
7209.1690 --- Other
7209.1790 --- Other
7209.1890 --- Other
7209.2590 --- Other
7209.2690 --- Other
7209.2790 --- Other
7209.2890 --- Other
7209.9090 --- Other
7210.1190 --- Other
7210.1290 --- Other
7210.2090 --- Other
7210.3090 --- Other
7210.4190 --- Other
7210.4990 --- Other
7210.5090 --- Other
7210.6190 --- Other
7210.6990 --- Other

7210.7010 --- VCM or PCM coated sheets of a thickness(excluding any 3 coating) not exceeding 0.5 mm

7210.7090 --- Other

7210.9090 --- Other

7211.1390 --- Other

7211.1490 --- Other

7211.1910 - -- Cold rolled steel strips of thickness below 0.5 mm and upto 3 100 mm wide

7211.1990 --- Other

7211.2390 --- Other

7211.2990 --- Other

7211.9090 --- Other

7212.2090 --- Other

7212.3090 --- Other

7212.4090 --- Other

7212.5090 --- Other

7212.6090 --- Other

7213.1090 --- Other

7213.2090 --- Other

7213.9190 --- Other

7213.9990 --- Other

7214.1090 --- Other

7214.2090 --- Other

7214.3090 --- Other

7214.9190 --- Other

7214.9990 --- Other

7215.1090 --- Other

7215.5090 --- Other

7215.9090 --- Other

7216.3110 --- Of a height exceeding 150 mm

7216.3210 --- Of a height exceeding 200 mm

7216.3310 --- Of a height exceeding 250 mm

7216.4010 --- Of a height exceeding 150 mm

7217.3010 --- Of a kind used in manufacture of pneumatic tyres (bead wire)

7217.3020 - - - Steel cord wire of specification swg-20 to 34

7218.1000 - Ingots and other primary forms 3

7218.9100 - - Of rectangular (other than square) cross-section 3

7218.9900 - - Other 3

7219.1100 - - Of a thickness exceeding 10 mm 3

7219.1200 - - Of a thickness of 4.75 mm or more but not exceeding 10 mm 3

7219.1300 - - Of a thickness of 3 mm or more but less than 4.75 mm 3

7219.1400 - - Of a thickness of less than 3 mm 3

7219.2100 - - Of a thickness exceeding 10 mm 3

7219.2200 - - Of a thickness of 4.75 mm or more but not exceeding 10 mm 3

7219.2310 --- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7219.2390 --- Other 3

7219.2410 - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 3

316, 316L, 410, 420 & 430

7219.2490 --- Other 3

7219.3100 - - Of a thickness of 4.75 mm or more 3

7219.3210 - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 3

301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7219.3290 --- Other 3

7219.3310 - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 3

316, 316L, 410, 420 & 430

7219.3390 --- Other 3

7219.3410 - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 3

316, 316L, 410, 420 & 430

7219.3490 --- Other 3

7219.3510 --- Of a width up to 700 mm, thickness up to 4mm of Series 200, 3

301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7219.3590 --- Other 3

7219.9010 - - - Sheets in circular shape of all sizes 3

7219.9090 --- Other 3

7220.1100 - - Of a thickness of 4.75 mm or more 3

7220.1210 --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 3

316, 316L, 410, 420 & 430

7220.1290 --- Other 3

7220.2010 --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 3

316, 316L, 410, 420 & 430

7220.2090 --- Other 3

7220.9010 --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 3

316, 316L, 410, 420 & 430

7220.9090 --- Other 3

7221.0010 --- Of a width 50mm or more, but not exceeding 200mm of Series 3

200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7221.0090 --- Other 3

7222.1100 - - Of circular cross-section 3

7222.1900 - - Other 3

7222.2000 - Bars and rods, not further worked than cold- formed or cold- 3

finished

7222.3000 - Other bars and rods 3

7222.4000 - Angles, shapes and sections 3

7223.0000 Wire of stainless steel. 1

7224.1000 - Ingots and other primary forms 1

7224.9000 - Other 1

7225.1100 - - Grain-oriented 1

7225.1900 - - Other 1

7225.3000 - Other, not further worked than hot- rolled, in coils 1

7225.4000 - Other, not further worked than hot- rolled, not in coils 1

7225.5000 - Other, not further worked than cold- rolled (cold- reduced) 1

7225.9100 - - Electrolytically plated or coated with zinc 1

7225.9200 - - Otherwise plated or coated with zinc 1

7225.9900 - - Other 1

7226.1100 - - Grain-oriented 1

7226.1900 - - Other 1

7226.2000 - Of high speed steel

7226.9100 - - Not further worked than hot-rolled

7226.9200 - - Not further worked than cold-rolled (cold-reduced)

7226.9900 - - Other

7227.1000 - Of high speed steel

7227.2000 - Of silico-manganese steel

7227.9000 - Other

7228.1000 - Bars and rods, of high speed steel

7228.2090 --- Other

7228.3090 --- Other

7228.4000 - Other bars rods, not further worked than forged

7228.5000 - Other bars and rods, not further worked than cold- formed or
cold- finished

7228.6000 - Other bars and rods

7228.7000 - Angles, shapes and sections

7228.8000 - Hollow drill bars and rods

7301.1000 - Sheet piling

7302.1000 - Rails 6

7304.1100 -- Of stainless steel 6

7304.1900 -- Other 6

7304.2200 -- Drill pipe of stainless steel 6

7304.2300 -- Other drill pipe 6

7304.2400 -- Other, of stainless steel 6

7304.3100 - - Cold-drawn or cold-rolled (cold-reduced) 6

7304.3900 - - Other 6

7304.4100 - - Cold-drawn or cold-rolled (cold-reduced) 3

7304.4900 - - Other 3

7304.5100 - - Cold-drawn or cold-rolled (cold-reduced) 6

7304.5900 - - Other 6

7305.1100 - - Longitudinally submerged arc welded 1

7305.1200 - - Other, longitudinally welded 1

7305.1900 - - Other 1

7305.2000 - Casing of a kind used in drilling for oil or gas 1

7305.3100 - - Longitudinally welded 1

7305.3900 - - Other 1

7305.9000 - Other 1

7306.1100 -- Welded, of stainless steel 6

7306.1900 -- Other 6

7306.2100 -- Welded, of stainless steel 6

7306.2900 -- Other 6

7306.3010 - -- Copper coated mild steel tubes upto 8.5 mm dia 3

7306.3090 --- Other 6

7306.4000 - Other, welded, of circular cross-section, of stainless steel 6

7306.5000 - Other, welded, of circular cross- section, of other alloy steel 6

7306.6100 -- Of square or rectangular cross-section 6

7306.6900 -- Of other non-circular cross-section 6

6

7306.9000

- Other.

7307.1110 - - In conformance to NACE certification as per MR-175 3

7307.1910 - - In conformance to NACE certification as per MR-175 3

7307.1920 --- Semi finished malleable iron pipe fittings 11

7307.2100 - - Flanges 3

7307.2200 - - Threaded elbows, bends and sleeves 3

7307.2300 - - Butt welding fittings 3

7307.2900 - - Other 3

7307.9300 - - Butt welding fittings 11

7311.0010 - - - For CNG 3

7311.0020 --- For LPG 3

7311.0030 - - - For cryogenic 3

7311.0040 - - - For aerosol products 11

7312.9010 - - - Steel cord (2+2x0.28 mm brass plated steel cord, 3

3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of

tyres

7314.1200 - - Endless bands for machinery, of stainless steel 3

7314.1400 - - Other woven cloth, of stainless steel 3

7314.1910 - - - Steel cord fabric of kind used in manufacture of tyres 3

7314.1920 - - - Other endless bands for machinery 3

7318.1510 - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 3

B7

7318.1610 -- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 3

B7

7318.2110 -- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 3

B7

7319.9010 -- : Sewing, darning or embroidery needles 11

7326.1910 - - - Forgings of crank shaft 11

7326.1920 - - - Forgings of surgical & dental instruments 3

7326.1930 - - - Steel forgings exceeding 150kg 3

7326.9030 - - - Shoe lasts 3

7326.9040 - - - Steel balls not exceeding 1mm diameter 3

7401.0000 Copper mattes; cement copper (precipitated copper). 3

7402.0000 Unrefined copper; copper anodes for electrolytic refining. 3

7403.1100 - - Cathodes and sections of cathodes 3

7403.1200 - - Wire-bars 3

7403.1300 - - Billets 3

7403.1900 - - Other 3

7403.2100 - - Copper-zinc base alloys (brass) 3

7403.2200 - - Copper-tin base alloys (bronze) 3

7403.2900 - - Other copper alloys (other than master alloys of heading 74.05) 3

7404.0010 - - - Brass scrap 3

7404.0090 - - - Other 3

7405.0000 Master alloys of copper. 3

7406.1000 - Powders of non- lamellar structure 3

7406.2000 - Powders of lamellar structure; flakes 3

7407.1010 --- Bars 3

7407.1020 --- Rods 3

7407.1030 - - - Twisted copper bars 3

7407.1040 - - - Busbars of electrolytic grade of 99.9 — purity 3

7407.1090 --- Other

7407.2100 - - Of copper-zinc base alloys (brass) 3

7407.2900 - - Other 3

7408.1100 - - Of which the maximum cross-sectional dimension exceeds 6

mm

7408.1900 - - Other

7408.2100 - - Of copper-zinc base alloys (brass) 6

7408.2200 - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel- 3
zinc base alloys (nickel silver)

7408.2900 - - Other

7409.1100 -- In coils

7409.2100 -- In coils 3

7409.2900 - - Other 6

7409.3100 -- In coils

7409.3900 - - Other

7409.4000 - Of copper- nickel base alloys (cupro- nickel) or copper- nickel-
zinc base alloys (nickel silver)

7409.9000 - Of other copper alloys

7410.1100 - - Of refined copper 3

7410.1200 - - Of copper alloys 3

7410.2100 - - Of refined copper 3

7410.2200 - - Of copper alloys 3

7411.1010 - - - Capillary tube of diameter upto 2.25 mm 3

7411.1020 - - - Internally grooved tubes 3

7411.1090 --- Other 16

7411.2100 - - Of copper-zinc base alloys(brass) 3

7411.2200 - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel- 3
zinc base alloys (nickel silver)

7411.2900 - - Other 3

7412.1000 - Of refined copper 16

7412.2000 - Of copper alloys 16

7419.9100 - - Cast, moulded, stamped or forged, but not further worked 3

7419.9910 - - - Copper springs 16

7501.1000 - Nickel mattes 3

7501.2000 - Nickel oxide sinters and other intermediate products of nickel 3
metallurgy

7502.1000 - Nickel, not alloyed 3

7502.2000 - Nickel alloys 3

7503.0000 Nickel waste and scrap. 3

7504.0000 Nickel powders and flakes. 3

7505.1100 - - Of nickel, not alloyed 3

7505.1200 - - Of nickel alloys 3

7505.2100 - - Of nickel, not alloyed 3

7505.2200 - - Of nickel alloys 3

7506.1000 - Of nickel, not alloyed 3

7506.2000 - Of nickel alloys 3

7507.1100 - - Of nickel, not alloyed 16

7507.1200 - - Of nickel alloys 16

7507.2000 - Tube or pipe fittings 16

7508.1000 - Cloth, grill and netting, of nickel wire 16

7508.9010 - -- Nickel rotary printing screen 11

7508.9090 --- Other 16

7601.1000 - Aluminium, not alloyed 3

7601.2000 - Aluminium alloys 3

7602.0090 --- Other 3

7603.1000 - Powders of non- lamellar structure 3

7603.2000 - Powders of lamellar structure; flakes 3

7604.1010 - - - Bars and rods

7604.2910 - - - Bars and rods

7604.2920 - -- With cladding for noclock brazing 3

7605.1100 - - Of which the maximum cross- sectional dimension exceeds 7 mm

mm

7605.2100 - - Of which the maximum cross- sectional dimension exceeds 7 mm

7605.2900 - - Other 6

7606.1100 - - Of aluminium, not alloyed

7606.1200 - - Of aluminium alloys

7606.9110 - -- Aluminum sheet, anodized/polyurethane coated 3

7606.9190 --- Other

7606.9210 - -- Aluminium sheet, anodized/polyurethane coated 3

7606.9290 --- Other 6

7607.1910 - - - Adhesive tape 3

7607.1920 - - - Printed aluminium foil 6

7608.1000 - Of aluminium, not alloyed 1

7608.2000 - Of aluminium alloys 1

7612.9010 - -- Round cans in diameter exceeding 45 mm 1

7612.9020 - - - Oval cans of all sizes 1

7612.9030 --- Of a capacity upto 400 ml and bearing brand name and/or 1 logo

7613.0010 - - - Aerosol cans with valves and covers 1

7616.9910 - - - Castings and forgings 1

7616.9930 - - - Pencil ferrules 1

7801.1000 - Refined lead 3

7801.9100 - - Containing by weight antimony as the principal other element 3

7801.9900 - - Other 3

7802.0000 Lead waste and scrap. 3

7804.1100 - - Sheets, strip and foil of a thickness (excluding any backing) not 16

exceeding 0.2 mm

7804.1900 - - Other 16

7804.2000 - Powders and flakes 16

7806.0010 --- Wire 11

7901.1100 - - Containing by weight 99.99 — or more of zinc 3

7901.1200 - - Containing by weight less than 99.99 — of zinc 3

7901.2000 - Zinc alloys 3

7902.0000 Zinc waste and scrap. 3

7903.1000 - Zinc dust 3

7903.9000 - Other 11

7904.0010 --- Wire 11

7904.0090 --- Other 11

7905.0000 Zinc plates, sheets, strip and foil. 11

7907.0010 --- Zinc slugs for dry battery cell containers 3

7907.0020 - -- Anodes 3

7907.0090 --- Other 16

8001.1000 - Tin, not alloyed 3

8001.2000 - Tin alloys 3

8002.0000 Tin waste and scrap. 3

8003.0000 Tin bars, rods, profiles and wire 3

8007.0010 --- Tin plates, sheets and strip, of a thickness exceeding 0.2 mm. 11

8007.0020 - -- Tin foil (whether or not printed or backed with paper, 11

paperboard, plastics or similar backing materials), of a thickness

(excluding any backing) not exceeding 0.2 mm; tin powders and

flakes.

8007.0030 - - - Tin tubes, pipes and tube or pipe fittings (for example, 16 couplings, elbows, sleeves).

8101.1000 - Powders 3

8101.9400 - - Unwrought tungsten, including bars and rods obtained simply 3 by sintering

8101.9600 - - Wire 3

8101.9700 - - Waste and scrap 3

8101.9910 - - - Bars and rods, other than those obtained simply by sintering, 3 profiles, plates, sheets, strip and foil

8101.9990 --- Other 3

8102.1000 - Powders 3

8102.9400 - - Unwrought molybdenum, including bars and rods obtained 3 simply by sintering

8102.9500 - - Bars and rods, other than those obtained simply by sintering, 3 profiles, plates, sheets, strip and foil

8102.9600 - - Wire 3

8102.9700 - - Waste and scrap 3

8102.9900 - - Other 3

8103.2000 - Unwrought tantalum, including bars and rods obtained simply by 3 sintering; powders

8103.3000 - Waste and scrap 3

8103.9000 - Other 3

8104.1100 - - Containing at least 99.8 — by weight of magnesium 3

8104.1900 - - Other 3

8104.2000 - Waste and scrap 3

8104.3000 - Raspings, turnings and granules, graded according to size; 3
powders

8104.9000 - Other 3

8105.2000 - Cobalt mattes and other intermediate products of cobalt 3
metallurgy; unwrought cobalt; powders

8105.3000 - Waste and scrap 3

8105.9000 - Other 3

8106.0000 Bismuth and articles thereof, including waste and scrap. 3

[Part I

8107.2000 - Unwrought cadmium; powders 3
8107.3000 - Waste and scrap 3
8107.9000 - Other 3
8108.2000 - Unwrought titanium; powders 3
8108.3000 - Waste and scrap 3
8108.9000 - Other 3
8109.2000 - Unwrought zirconium; powders 3
8109.3000 - Waste and scrap 3
8109.9000 - Other 3
8110.1000 - Unwrought antimony; powders 3
8110.2000 - Waste and scrap 3
8110.9000 - Other 3
8111.0000 Manganese and articles thereof, including waste and scrap. 3
8112.1200 -- Unwrought; powders 3
8112.1300 - - Waste and scrap 3
8112.1900 - - Other 3
8112.2100 - - Unwrought; powders 3
8112.2200 - - Waste and scrap 3
8112.2900 - - Other 3
8112.5100 - - Unwrought; powders 3
8112.5200 - - Waste and scrap 3
8112.5900 - - Other 3
8112.9200 - - Unwrought; waste and scrap; powders 3
8112.9900 - - Other 3
8113.0000 Cermets and articles thereof, including waste and scrap. 3
8201.1000 - Spades and shovels 6
8201.3000 - Mattocks, picks, hoes and rakes 6
8201.4000 - Axes, bill hooks and similar hewing tools 6
8201.5000 - Secateurs and similar one- handed pruners and shears (including 6
poultry shears)
8201.6000 - Hedge shears, two- handed pruning shears and similar two- 6
handed shears
8201.9000 - Other hand tools of a kind used in agriculture, horticulture or 6
forestry
8202.1000 - Hand saws
8202.2000 - Band saw blades 3
8202.3100 - - With working part of steel 3
8202.3900 - - Other, including parts 3
8202.4000 - Chain saw blades
8202.9100 - - Straight saw blades, for working metal
8202.9910 - - - Ginsaw blades
8202.9990 --- Other
8203.1000 - Files, rasps and similar tools
8203.2000 - Pliers (including cutting pliers), pincers, tweezers and similar
tools
8203.3000 - Metal cutting shears and similar tools
8203.4000 - Pipe- cutters, bolt croppers, perforating punches and similar tools
8204.1100 - - Non-adjustable 3

8204.1200 - - Adjustable 3
8204.2000 - Interchangeable spanner sockets, with or without handles 3
8205.1000 - Drilling, threading or tapping tools 3
8205.2000 - Hammers and sledge hammers
8205.3000 - Planes, chisels, guages and similar cutting tools for working wood
8205.4000 - Screwdrivers
8205.5100 - - Household tools
8205.5900 - - Other
8205.6000 - Blow lamps
8205.7000 - Vices, clamps and the like
8205.9000 - Other, including sets of articles of two or more subheadings of

this heading

8206.0090 --- Other
8207.1300 - - With working part of cermets 3
8207.1900 - - Other, including parts 3
8207.2000 - Dies for drawing or extruding metal 3
8207.3000 - Tools for pressing, stamping or punching 3
8207.4000 - Tools for trapping or threading 3
8207.5010 - - - Drills other than parallel or straight shank twist drills 3
8207.5090 --- Other 3
8207.6000 - Tools for boring or broaching 3
8207.7000 - Tools for milling 3
8207.8000 - Tools for turning 3
8207.9000 - Other interchangeable tools 3
8208.1000 - For metal working 3
8208.2000 - For wood working 3
8208.3000 - For kitchen appliances or for machines used by the food industry
8208.4000 - For agricultural, horticultural or forestry machines 3
8208.9010 - - - Knives and cutting blades for paper and paper board 3
8209.0000 Plates, sticks, tips and the like for tools, unmounted, of cermets. 3
8210.0000 Hand- operated mechanical appliances, weighing 10 kg or less,

used in the preparation, conditioning or serving of food or

drink.

8301.1000 - Padlocks 3
8302.2000 - Castors
8308.1010 - - - Hooks
8308.1020 - - - Eyes and elyelets 3
8309.9010 - - - Aluminium lids for cans of carbonated soft drinks
8311.2000 - Cored wired of base metal, for electric arc- welding 6
8311.3000 - Coated rods and cored wire, of base metal, for soldering, brazing

or welding by flame

8311.9000 - Other
8401.1000 - Nuclear reactors 3
8401.2000 - Machinery and apparatus for isotopic separation, and parts thereof 3
8401.3000 - Fuel elements (cartridges) non- irradiated 3
8401.4000 - Parts of nuclear reactors 3
8402.1190 --- Other 3
8402.1990 --- Other 11

8402.9010 - - - For machines of heading 8402.1190 3
8402.9020 - - - For machines of heading 8402.1990 11
8403.9000 - Parts 11
8404.1000 - Auxiliary plants for use with boilers of heading 84.02 or 84.03 11
8404.9010 - - - For machines of heading 8404.1000 3
8404.9090 --- Other 16
8405.1000 - Producer gas or water gas generators, with or without their 3

purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers

8405.9000 - Parts 3
8406.1000 - Turbines for marine propulsion 3
8406.8100 - - Of an output exceeding 40 MW 3
8406.8200 - - Of an output not exceeding 40 MW 3
8406.9000 - Parts 3
8407.1000 - Aircraft engines 3
8407.2100 - - Outboard motors 3
8407.2900 - - Other 3
8407.9010 - - - Gas engines 3
8408.1000 - Marine propulsion engines 3
8409.1000 - For aircraft engines 3
8409.9150 - - - Parts for marine engines 3
8409.9192 ----Parts for gas engine of heading 8407.9010 3
8409.9940 --- Parts for marine engines 3
8409.9999 - ---Other 11
8410.1100 - - Of a power not exceeding 1,000 kW 11
8410.1200 - - Of a power exceeding 1,000 kW but not exceeding 10,000 kW 3
8410.1300 - - Of a power exceeding 10,000 kW 3
8410.9010 - - - For machines of heading 8410.1100 11
8410.9090 --- Other 3
8411.1100 - - Of a thrust not exceeding 25 kN 3
8411.1200 - - Of a thrust exceeding 25 kN 3
8411.2100 - - Of a power not exceeding 1,100 kW 3
8411.2200 - - Of a power exceeding 1,100 kW 3
8411.8100 - - Of a power not exceeding 5,000 kW 3
8411.8200 - - Of a power exceeding 5,000 kW 3
8411.9100 - - Of turbo-jets or turbo-propellers 3
8411.9900 - - Other 3
8412.1000 - Reaction engines other than turbo- jets 3
8412.2100 - - Linear acting (cylinders) 3
8412.2900 - - Other 3
8412.3100 - - Linear acting (cylinders) 3
8412.3900 - - Other 3
8412.8010 - - - Wind engines (wind mills) 3
8412.8090 --- Other 11
8412.9010 --- For machines of heading 8412.3900 and 8412.8010 3
8412.9020 --- For machines of heading 8412.1000, 8412.2100, 8412.2900 & 3

8412.3100

8412.9030 - - - Of wind wheels 3
8412.9040 - - - Of wind engines 3
8412.9050 --- Of hot air engines 3
8412.9060 - - - Of compressed air engines 3
8412.9090 --- Other 11
8413.1100 - - Pumps for dispensing fuel or lubricants, of the type used in 11

filling-stations or in garages

8413.1910 --- Pumps for dispensing chemicals, fitted with sensor 3
8413.2000 - Hand pumps, other than those of subheading 8413.11 or 8413.19 16
8413.4000 - Concrete pumps 3
8413.7010 - - - Submersible pumps 3
8413.8110 - - - Geared pumps 3
8413.8200 - - Liquid elevators 11
8413.9110 - - - Stainless steel impellers 3
8413.9120 - - - Stainless steel fabricated laser welded chamber for pump bowl 3
assembly
8413.9130 - - - Other parts for machines of headings 8413.1910, 8413.4000 3
and 8413.8110

8413.9140 - - - Other parts for machines of heading 8413.1100 1

8413.9200 - - Of liquid elevators 1

8414.1000 - Vacuum pumps 3

8414.2000 - Hand- or foot- operated air pumps 1

8414.3010 - - - Used with HCFC and non-CFC gases 3

8414.3090 --- Other 1

8414.4000 - Air compressors mounted on a wheeled chassis for towing 3

8414.8010 - - - Piston type air compressors 6

8414.8020 - - - Screw compressors 6

8414.8030 - - - CNG compressors 6

8414.8040 --- Air curtains 6

8414.8050 --- Turbo chargers 6

8414.8090 --- Other 6

8414.9010 --- Of machines of heading 8414.1000 and 8414.3010 3

8414.9020 --- Of machines of heading 8414.3090 3

8414.9090 --- Other 6

8415.9011 ----Enamelled and coated for antirust purposes 6

8415.9019 ---- Other 6

8415.9029 ---- Other 6

8415.9030 - - - Covers for inner body. 6

8416.1000 - Furnace burners for liquid fuel 3

8416.2000 - Other furnace burners, including combination burners 3

8416.3000 - Mechanical stokers, including their mechanical grates, 3
mechanical ash dischargers and similar appliances

8416.9000 - Parts 3

8417.1010 --- Kilns 3

8417.1090 --- Other 3

8417.2000 - Bakery ovens, including biscuit ovens 3

8417.8000 - Other 3

8417.9000 - Parts 3

8418.6910 --- Milk chillers above 3000 litre capacity 11

8418.6920 - - - Refrigerating machines with engine fitted on a common base 11

for refrigerator containers

8418.9910 - - - Evaporators (roll bond / fin / tube on plate types) 3

8418.9920 - - - Wire condensers 11

8418.9930 - - - Of machine of heading 8418.6910 11

8419.2000 - Medical, surgical or laboratory sterilisers 3

8419.3100 - - For agricultural products 3

8419.3200 - - For wood, paper pulp, paper or paperboard 3

8419.3900 - - Other 3

8419.6010 - - - Mist eliminator 3

8419.6090 --- Other 3

8419.9010 --- Of machines of heading 8419.2000, 8419.3100, 8419.3200, 3

8419.3900 & 8419.6000

8419.9020 --- Of machine of heading 8419.4000 16

8420.1000 - Calendering or other rolling machines 3

8420.9100 - - Cylinders 3

8420.9900 - - Other 3

8421.1100 - - Cream separators 3

8421.1900 - - Other 1

8421.2100 - - For filtering or purifying water 6

8421.2200 - - For filtering or purifying beverages other than water 6

8421.3910 - - - Filter driers used with non-CFC refrigerant gases 3

8421.3920 - - - Filter driers used with CFC refrigerant gases 1

8421.3930 - - - Mist eliminator 3

8421.9110 - - - Of machines of heading 8421.1100 & 8421.1900 3

8421.9910 - - - Of machine of heading 8421.3910, 8421.3920 & 8421.3930 3

8422.1100 - - Of the household type 6

8422.1900 - - Other 6

8422.2000 - Machinery for cleaning or drying bottles or other containers 3

8422.3000 - Machinery for filling, closing, sealing, or labelling bottles, cans, 3

boxes, bags or other containers; machinery for capsuling bottles,

jars, tubes and similar containers; machinery for aerating beverages

8422.4000 - Other packing or wrapping machinery (including heat- shrink 3

wrapping machinery)

8422.9010 - - - Of dish washing machines 3

8422.9090 --- Other 3

8423.1000 - Personal weighing machines, including baby scales; household 3

scales

8423.2000 - Scales for continuous weighing of goods on conveyors 3

8423.3000 - Constant weight scales and scales for discharging a 3

predetermined weight of material into a bag or container, including

hopper scales

8423.8100 - - Having a maximum weighing capacity not exceeding 30 kg 3

8423.8200 - - Having a maximum weighing capacity exceeding 30 kg but not 3

exceeding 5,000 kg

8423.8900 - - Other 3

8423.9000 - Weighing machine weights of all kinds; parts of weighing 3

machinery

8424.2010 --- For agriculture 3

8424.2020 --- For industry 11

8424.3000 - Steam or sand blasting machines and similar jet projecting 3

machines

8424.8100 - - Agricultural or horticultural 3

8424.8900 - - Other 3

8424.9010 - - - Of machines of heading 8424.2010, 8424.3000 & 8424.8100 3

8424.9090 --- Other 3

8425.1100 - - Powered by electric motor 3

8425.1900 - - Other 3

8425.3100 - - Powered by electric motor 3

8425.3900 - - Other 3

8425.4100 - - Built-in jacking systems of a type used in garages 3

8425.4200 - - Other jacks and hoists, hydraulic 11

8426.1110 - - - Not exceeding 400 metric ton 11

8426.1190 --- Other 3

8426.1210 - - - Not exceeding 20 t 3

8426.1290 --- Other 3

8426.1910 - - - Upto 400 metric ton 3

8426.1990 --- Other 3

8426.2000 - Tower cranes 3

8426.3000 - Portal or pedestal jib cranes 3

8426.4100 - - On tyres 3

8426.4900 - - Other 3

8426.9100 - - Designed for mounting on road vehicles 11

8426.9900 - - Other 16

8427.1000 - Self-propelled trucks powered by an electric motor 3

8427.2010 --- Of a capacity not exceeding 3 ton 3

8427.2090 --- Other 3

8427.9000 - Other trucks 3

8428.1010 - - - Passenger lifts 3

8428.1020 - - - Skip hoists 3

8428.2000 - Pneumatic elevators and conveyors 3

8428.3100 - - Specially designed for underground use 3

8428.3200 - - Other, bucket type 3

8428.3300 - - Other, belt type 3

8428.3910 - - - For cement plants 3

8428.3990 --- Other 3

8428.4000 - Escalators and moving walkways 3

8428.6000 - Teleferics, chair-lifts, ski-draglines; traction mechanisms for 3 funiculars

8428.9090 --- Other 3

8429.1100 - - Track laying 3

8429.1900 - - Other 3

8429.2000 - Graders and levellers 3

8429.3000 - Scrapers 3

8429.4000 - Tamping machines and road rollers 3

8429.5100 - - Front-end shovel loaders 3

8429.5200 - - Machinery with a 360° revolving superstructure 3

8429.5900 - - Other 3

8430.1000 - Pile- drivers and pile extractors. 3

8430.2000 - Snow- ploughs and snow- blowers 3

8430.3100 - - Self propelled 3

8430.3900 - - Other 3

8430.4100 - - Self-propelled 3

8430.4900 - - Other 3

8430.5000 - Other machinery, self- propelled 3

8430.6100 - - Tamping or compacting machinery 3

8430.6900 - - Other 3

8431.1000 - Of machinery of heading 84.25 3

8431.2000 - Of machinery of heading 84.27 3

8431.3100 - - Of lifts, skip hoists or escalators 3

8431.3900 - - Other 3

8431.4100 - - Buckets, shovels, grabs and grips 3

8431.4200 - - Bulldozer or angledozer blades 3

8431.4300 - - Parts for boring or sinking machinery of subheading 8430.41 or 3

8430.49

8431.4900 - - Other 3

8432.1010 - - Chisel ploughs 3

8432.1090 --- Other 3

8432.2100 - - Disc harrows 3

8432.2910 - - - Cultivators 3

8432.2990 --- Other 3

8432.3010 - - - Seeding drills 3

8432.3090 --- Other 3

8432.4000 - Manure spreaders and fertiliser distributors 3

8432.8010 - - - Rotavators 3

8432.8090 --- Other 3

8432.9000 - Parts 3

8433.1100 - - Powered, with the cutting device rotating in a horizontal plane 3

8433.1900 - - Other 3

8433.2000 - Other mowers, including cutters bars for tractor mounting 3

8433.3000 - Other haymaking machinery 3

8433.4000 - Straw or fodder balers, including pick- up balers 3

8433.5100 - - Combine harvestor-threshers 3

8433.5200 - - Other threshing machinery 3

8433.5300 - - Root or tuber harvesting machines 3

8433.5900 - - Other 3

8433.6000 - Machines for cleaning, sorting or grading eggs, fruit or other 3 agricultural produce

8433.9000 - Parts 3

8434.1000 - Milking machines 3

8434.2000 - Dairy machinery 3

8435.1010 - - - For beverage manufacturing 3

8435.1090 --- Other 3

8435.9000 - Parts 3

8436.1000 - Machinery for preparing animal feeding stuffs 3

8436.2100 - - Poultry incubators and brooders 3

8436.2900 - - Other 3

8436.8000 - Other machinery 3

8436.9100 - - Of poultry-keeping machinery or poultry incubators and 3

brooders

8436.9900 - - Other 3

8437.1000 - Machines for cleaning, sorting or grading seed, grain or dried 3

leguminous vegetables

8437.8000 - Other machinery 3

8437.9000 - Parts 3

8438.1000 - Bakery machinery and machinery for the manufacture of 3

macaroni, spaghetti or similar products

8438.2000 - Machinery for the manufacture of confectionery, cocoa or 3

chocolate

8438.3010 - - - For sugarcane crushers 3

8438.3090 --- Other 3

8438.5000 - Machinery for the preparation of meat or poultry 3

8438.6000 - Machinery for the preparation of fruits, nuts or vegetables 3

8438.8010 - - - For cereal food manufacture 3

8438.8020 - - - For fish preparation 3

8438.8090 --- Other 3

8438.9010 - - - Of machines of heading 8438.3000 and 8438.4000 11

8438.9090 --- Other 3

8439.1000 - Machinery for making pulp of fibrous cellulosic material 3

8439.2000 - Machinery for making paper or paperboard 3

8439.3000 - Machinery for finishing paper or paperboard 3

8439.9100 - - Of machinery for making pulp of fibrous cellulosic material 3

8439.9900 - - Other 3

8440.1000 - Machinery 3

8440.9000 - Parts 3

8441.1000 - Cutting machines 3

8441.2000 - Machines for making bags, sacks or envelopes 11

8441.3000 - Machines for making cartons, boxes, cases, tubes, drums or 11

similar containers, other than by moulding

8441.4000 - Machines for moulding articles in paper pulp, paper or 3

paperboard

8441.8000 - Other machinery 11

8441.9010 - - - Of machines of heading 8441.1000 & 8441.4000 3

8441.9090 --- Other 3

8442.3000 - Machinery, apparatus and equipment 3

8442.4000 - Parts of the foregoing machinery, apparatus or equipment 3

8442.5000 - Plates, cylinders and other printing components; plates, cylinders 3 and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).

8443.1100 -- Offset printing machinery, reel-fed 3

8443.1200 -- Offset printing machinery, sheet-fed, office type (using sheets 3 with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)

8443.1300 -- Other offset printing machinery 3

8443.1400 -- Letterpress printing machinery, reel fed, excluding flexographic 3 printing

8443.1500 -- Letterpress printing machinery, other than reel fed, excluding 3 flexographic printing

8443.1600 -- Flexographic printing machinery 3

8443.1700 -- Gravure printing machinery 3

8443.1910 - - - Hot stamping machines 3

8443.1920 - - - Label printing/embossing machines 3

8443.1930 - - - Flat bed printing presses 3

8443.1940 - - - Proof presses 3

8443.1951 - - - On cotton textile 3

8443.1959 - - - Other 3

8443.1990 - - - Other 3

8443.3100 -- Machines which perform two or more of the functions of 3 printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network

8443.3210 --- Dot matrix printers 3

8443.3220 --- Ink jet printers 3

8443.3230 --- Laser jet printers 3

8443.3240 --- Line printer 3

8443.3250 --- Letter quality daisy wheel printer 3

8443.3260 --- Facsimile machine 3

8443.3290 --- Other 3

8443.3910 - - - Photocopying apparatus 3

8443.3990 --- Other 3

8443.9100 -- Parts and accessories of printing machinery used for printing 3 by means of plates, cylinders and other printing components of heading 84.42

8443.9910 --- Automatic documents feeders of copying machines 3

8443.9920 - - - Paper feeders of copying machines 3

8443.9930 - - - Sorters of copying machines. 3

8443.9940 - - - Other parts of copying machines 3

8443.9950 --- Toner and ink cartridges for computer printers excluding 3 disposable type

8443.9990 - - - Other 3

8444.0000 Machines for extruding, drawing, texturing or cutting man- 3 made textile materials.

8445.1100 - - Carding machines 3

8445.1200 - - Combing machines 3

8445.1300 - - Drawing or roving machines 3

8445.1910 - - - Blow room machinery 3

8445.1990 - - - Other 3

8445.2000 - Textile spinning machines 3

8445.3000 - Textile doubling or twisting machines 3

8445.4010 - - - Weft winding machines 3

8445.4020 - - - Cone/bobbin winding machines 3
8445.4030 - - - Reeling machines 3
8445.4090 --- Other 3
8445.9000 - Other 3
8446.1000 - For weaving fabrics of a width not exceeding 30cm 16
8446.2900 - - Other 3
8446.3000 - For weaving fabrics of a width exceeding 30 cm, shuttleless type 3
8447.1100 - - With cylinder diameter not exceeding 165 mm 3
8447.1200 - - With cylinder diameter exceeding 165 mm 3
8447.2000 - Flat knitting machines; stitch- bonding machines 3
8447.9010 - - - Multi head embroidery machines 3
8447.9090 --- Other 3
8448.1100 - - Dobbies and Jacquards; card reducing, copying, punching or 3

assembling machines for use therewith

8448.1900 - - Other 3
8448.2000 - Parts and accessories of machines of heading 84.44 or of their 3

auxiliary machinery

8448.3110 --- Tops and flats 16
8448.3190 --- Other 11
8448.3200 - - Of machines for preparing textile fibres, other than card clothing 3
8448.3310 - - - Spindle flyers and ring travellers 3
8448.3320 - - - Spindles 3
8448.3900 - - Other 3
8448.4290 --- Other 11
8448.4910 - - - Shuttles 3
8448.4990 --- Other 11
8448.5100 - - Sinkers, needles and other articles used in forming stitches 3
8448.5900 - - Other 3
8449.0000 Machinery for the manufacture or finishing of felt or 3

nonwovens in the piece or in shapes, including machinery for

making felt hats; blocks for making hats.
8451.1000 - Dry- cleaning machines 3
8451.2100 - - Each of a dry linen capacity not exceeding 10 kg 3
8451.2900 - - Other 3
8451.3000 - Ironing machines and presses (including fusing presses) 3
8451.4010 - - - Washing machine 3
8451.4020 - - - Bleaching machine 3
8451.4030 - - - Dyeing machine 3
8451.5000 - Machines for reeling, unreeling, folding, cutting or pinking textile 3

fabrics

8451.8010 - - - Coating or laminating machine 3
8451.8020 - - - Machinery for pressing 3
8451.8030 - - - Dressing and finishing machine 3
8451.8040 - - - Mercerizing machine 3
8451.8050 - - - Sanforizing machines 3
8451.8060 - - - Stentering machines 3
8451.8070 - - - Shrinking machines 3
8451.8090 --- Other 3

8451.9000 - Parts 3

8452.2100 - - Automatic units 3

8452.2900 - - Other 3

8452.3000 - Sewing machine needles 3

8452.9020 - - - Furniture, bases and covers for sewing machines and parts 11

thereof

8452.9030 - - - Parts of machine of heading 8452.1090 11

8452.9090 --- Other 3

8453.1000 - Machinery for preparing, tanning or working hides, skins or 3

leather

8453.2000 - Machinery for making or repairing footwear 3

8453.8000 - Other machinery 3

8453.9000 - Parts 3

8454.1000 - Converters 3

8454.2000 - Ingot moulds and ladles 3

8454.3000 - Casting machines 3

8454.9000 - Parts 3

8455.1000 - Tube mills 3

8455.2100 - - Hot or combination hot and cold 3

8455.2200 -- Cold 3

8455.3010 - - - Cast iron rolls of a diameter not exceeding 91.44 cm (36") 3

8455.3090 --- Other 3

8455.9000 - Other parts 3

8456.1010 - - - Machines for working any material by removal of material, by 3

laser or other light or photo beam in the production of

semiconductor wafers

8456.1090 --- Other 3

8456.2010 - - - Machines for dry-etching patterns on semiconductor materials 3

8456.2020 - - - Apparatus for stripping or cleaning semiconductor wafers 3

8456.2090 --- Other 3

8456.3000 - Operated by electro- discharge processes 3

8456.9000 - Other 3

8457.1000 - Machining centres 3

8457.2000 - Unit construction machines (single station) 3

8457.3000 - Multi- station transfer machines. 3

8458.1100 - - Numerically controlle 3

8458.1900 - - Other 3

8458.9100 - - Numerically controlle 3

8458.9900 - - Other 3

8459.1000 - Way- type unit head machines 3

8459.2100 - - Numerically controlle 3

8459.2910 - - - Drilling machines with drilling capacity upto 62 mm in cast 3

iron and 50 mm in stee!

8459.2990 --- Other 3

8459.3100 - - Numerically controlle 3

8459.3910 - - - Vertical copy boring and milling machine with drilling 3

capacity in steel upto 25 mm

8459.3990 --- Other 3

8459.4010 - - - Numerically controlled 3

8459.4090 --- Other 3

8459.5100 - - Numerically controlled 3

8459.5910 - - - Horizontal,vertical or universal versions with longitudnal 3

traverser upto 810 mm and table size upto 1300 x 300 mm

8459.5990 --- Other 3

8459.6100 - - Numerically controlled 3

8459.6910 - - - Vertical turret(Bridgeport type) milling machine with long 3
travel 750 mm, vertical travel 400 mm and cross travel 300 mm

8459.6920 - - - Universal engraving machine with clamping area 500 x 200 3
mm with pantograph ratio from 1:1 to 1:50

8459.6990 --- Other 3

8459.7010 - - - Numerically controlled 3

8459.7090 --- Other 3

8460.1100 - - Numerically controlled 3

8460.1900 - - Other 3

8460.2100 - - Numerically controlled 3

8460.2900 - - Other 3

8460.3100 - - Numerically controlled 3

8460.3900 - - Other 3

8460.4000 - Honing or lapping machines 3

8460.9010 - - - Bench-type grinding machines 3

8460.9090 --- Other 3

8461.2010 - - - Shaping machines having stroke not exceeding 45 cm 3

8461.2090 --- Other 3

8461.3000 - Broaching machines 3

8461.4000 - Gear cutting, gear grinding or gear finishing machines 3

8461.5010 - - - High speed hacksaw machines of cutting diameter not 3
exceeding 17.5cm or with blades of length not exceeding 45 cm

8461.5090 --- Other 3

8461.9000 - Other 3

8462.1010 - - - Numerically controlled 3

8462.1090 --- Other 3

8462.2100 - - Numerically controlled 3

8462.2900 - - Other 3

8462.3100 - - Numerically controlled 3

8462.3900 - - Other 3

8462.4100 - - Numerically controlled 3

8462.4900 - - Other 3

8462.9110 - - - Of pressure not exceeding 60.963 metric tons 11

8462.9190 --- Other 3

8462.9900 - - Other 3

8463.1000 - Draw- benches for bars, tubes profiles, wire or the like 3

8463.2000 - Thread rolling machines 3

8463.3000 - Machines for working wire 3

8463.9000 - Other 3

8464.1000 - Sawing machines 3

8464.2010 - - - Grinding machines 3

8464.2090 - - - Polishing machines 3

8464.9000 - Other 3

8465.1000 - Machines which can carry out different types of machining 3

operations without tool change between such operations

8465.9110 - - - Hacksaw machines with blades of length not exceeding 3

45.7cm

8465.9190 --- Other 3

8465.9200 - - Planing, milling or moulding (by cutting) machines 3

8465.9300 - - Grinding, sanding or polishing machines 3

8465.9400 - - Bending or assembling machines 3

8465.9500 - - Drilling or morticing machines 3

8465.9600 - - Splitting, slicing or paring machines 3

8465.9900 - - Other 3

8466.1000 - Tool holders and self - opening dieheads 3

8466.2000 - Work holders 3

8466.3000 - Dividing heads and other special attachments for machine- tools 3

8466.9100 - - For machines of heading 84.64 3

8466.9200 - - For machines of heading 84.65 3

8466.9310 - - - Of machine of heading 8458.1900, 8458.9900, 8459.2910, 3

8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010,

8461.2010, 8459.6920 & 8461.5010

8466.9390 --- Other 3

8466.9410 - - - Of machine of heading 8462.1090, 8462.9110 & 8465.9110 3

8466.9490 --- Other 3

8467.1100 - - Rotary type (including combined rotary-percussion) 3

8467.1900 - - Other 3

8467.2100 - - Drills of all kinds 3

8467.2200 - - Saws 3

8467.2900 - - Other 3

8467.8100 - - Chain saws 3

8467.8900 - - Other 3

8467.9100 - - Of chain saws 3

8467.9200 - - Of pneumatic tools 3

8467.9900 - - Other 3

8468.1000 - Hand- held blow pipes 3

8468.2000 - Other gas- operated machinery and apparatus 3

8468.8000 - Other machinery and apparatus 3

8468.9000 - Parts 3

8469.0000 Typewriters other than printers of heading 84.43; word- 3

processing machines.

8470.1000 - Electronic calculators capable of operation without an external 3

source of electric power and pocket- size data recording,

reproducing and displaying machines with calculating functions

8470.2100 - - Incorporating a printing device 3

8470.2900 - - Other 3

8470.3000 - Other calculating machines 3

8470.5000 - Cash registers 3

8470.9000 - Other 3

8471.3010 - - - Laptop computers, notebooks whether or not incorporating 3

multi media kit

8471.3020 - - - Personal computers 3

8471.3090 - - - Other 3

8471.4110 - - - Micro computer 3

8471.4120 - - - Large or Main frame 3

8471.4190 - - - Other 3

8471.4900 - - Other, presented in the form of systems 3

8471.5000 - Processing units other than those of sub- heading 8471.41 or 3

8471.49, whether or not containing in the same housing one or two

of the following types of unit: storage units, input units, output

units

8471.6010 - - - Key boards 3

8471.6020 - - - Mouse and other pointing devices 3

8471.6030 - - - Scanner 3

8471.6090 - - - Other 3

8471.7010 - - - Floppy disk drives 3

8471.7020 - - - Hard disk drive 3

8471.7030 --- Tape drive 3

8471.7040 - - - CD-ROM drive 3

8471.7050 - - - Digital video disc drive 3

8471.7060 - - - Removable or exchangeable disc drives 3

8471.7090 - - - Other 3

8471.8010 ---C.D.ROM writer 3

8471.8090 - - - Other 3

8471.9010 - - - Control units 3

8471.9020 - - - Multi media kits for PCs 3

8471.9090 - - - Other 3

8472.1000 - Duplicating machines 3

8472.3000 - Machines for sorting or folding mail or for inserting mail in 3

envelopes or bands, machines for opening, closing or sealing mail

and machines for affixing or cancelling postage stamps

8472.9010 --- Automated Teller Machines (ATM) 3

8472.9090 - - - Other 3

8473.1000 - Parts and accessories of the machines of heading 84.69 3

8473.2100 - - Of the electronic calculating machines of subheading 8470.10, 3

8470.21 or 8470.29

8473.2900 - - Other 3

8473.3010 - - - Casings (with power supply) for computers 3

8473.3020 - - - Cleaning discs for computer drives 3

8473.3090 - - - Other 3

8473.4000 - Parts and accessories of the machines of heading 84.72 3

8473.5000 - Parts and accessories equally suitable for use with machines of 3

two or more of the headings 84.69 to 84.72

8474.1010 - - - For cement industry 16

8474.1020 - - - screening plant 3

8474.1090 - - - Other 11

8474.2010 - - - For cement industry 3

8474.2090 - - - Other 3

8474.3110 - - - For cement industry 3
8474.3120 - - - Concrete batching plant 3
8474.3130 - - - Concrete transit mixer drum 3
8474.3190 --- Other 3
8474.3210 - - - Not exceeding 150 t/h 3
8474.3290 --- Other 3
8474.3900 - - Other 3
8474.8010 - - - Hydraulic press for ceramic industry of capacity exceeding 80 3

tons

8474.8090 --- Other 3
8474.9010 - - - Of machine of heading 8474.1020, 8474.3120, 8474.3210, 3
8474.3290, 8474.3910 & 8474.8010
8474.9020 - - - Of machine of heading 8474.2010, 8474.2090, 8474.3110, 3
8474.3130, 8474.3190 & 8474.8090
8474.9090 --- Other 11
8475.1000 - Machines for assembling electric or electronic lamps, tubes or 3
valves or flashbulbs, in glass envelopes
8475.2100 - - Machines for making optical fibres and preforms thereof 3
8475.2900 - - Other 3
8475.9000 - Parts 3
8476.2100 - - Incorporating heating or refrigerating devices 11
8476.2900 - - Other 11
8476.8100 - - Incorporating heating or refrigerating devices 11
8476.8900 - - Other 11
8476.9000 - Parts 11
8477.1000 - Injection- moulding machines 3
8477.2000 - Extruders 3
8477.3010 --- Of capacity not exceeding 0.22 litres 3
8477.3090 --- Other 3
8477.4010 --- Of capacity not exceeding 0.228 litres 3
8477.4090 --- Other 3
8477.5100 - - For moulding or retreading pneumatic tyres or for moulding or 3
otherwise forming inner tubes
8477.5900 - - Other 3
8477.8000 - Other machinery 3
8477.9000 - Parts 3
8478.1000 - Machinery 3
8478.9000 - Parts 3
8479.1010 - - Asphalt pavers 3
8479.1090 --- Other 3
8479.2000 - Machinery for the extraction or preparation of animal or fixed 3
vegetable fats or oils
8479.3000 - Presses for the manufacture of particle board or fibre building 3
board of wood or other ligneous materials and other machinery for
treating wood or cork
8479.4000 - Rope or cable making machines 3
8479.5000 - Industrial robots, not elsewhere specified or included 3
8479.6000 - Evaporative air coolers 3
8479.7100 - - Of a kind used in airports 3

8479.7900 - - Other 3

8479.8100 - - For treating metal, including electric wire coil-winders: 3

8479.8210 - - Match making machines 3

8479.8220 - - Soap making machines 3

8479.8230 - - - Oil refining machines 3

8479.8290 --- Other 3

8479.8910 - - - Eyeleting, fastening and thread sucking machines 3

8479.8920 - - - Automatic machines for attaching rivets, metal buttons, eyelets 3

etc on garments.

8479.8930 - - - Tableting machines 3

8479.8940 - - - Capsule polishers 3

8479.8950 --- Tyre changers 3

8479.8960 ---3D printer 16

8479.8990 --- Other 3

8479.9010 - - - Of machines of heading 8479.2000, 8479.6000, 8479.8210, 3

8479.8230 & 8479. 8290

8479.9090 --- Other 3

8480.1000 - Moulding boxes for metal foundry 3

8480.2000 - Mould bases 3

8480.3000 - Moulding patterns 3

8480.4100 - - Injection or compression types 3

8480.4900 - - Other 3

8480.5000 - Moulds for glass 3

8480.6000 - Moulds for mineral materials 3

8480.7100 - - Injection or compression types 3

8480.7900 - - Other 3

8481.1000 - Pressure- reducing valves 6

8481.2000 - Valves for oleohydraulic or pneumatic transmissions 6

8481.3000 - Check (nonreturn) valves 6

8481.4000 - Safety or relief valves 6

8481.8090 --- Other 6

8481.9000 - Parts 1

8482.1000 - Ball bearings 1

8482.2000 - Tapered roller bearings, including cone and tapered roller 1

assemblies

8482.3000 - Spherical roller bearings 1

8482.4000 - Needle roller bearings 1

8482.5000 - Other cylindrical roller bearings 1

8482.8000 - Other, including combined ball/ roller bearings 1

8482.9100 - - Balls, needles and rollers 3

8482.9910 - - - Rings for bearings 3

8482.9990 --- Other 3

8483.2000 - Bearing housings, incorporating ball or roller bearings 6

8483.3030 - - - Fabric bearings 3

8484.1010 - - - Spiral wound 3

8484.2020 --- Metal Jacketed gaskets 3

8484.2090 --- Other 3

8486.1000 - Machines and apparatus for the manufacture of boules or wafers 3

8486.2000 - Machines and apparatus for the manufacture of semiconductor 3

devices or of electronic integrated circuits

8486.3000 - Machines and apparatus for the manufacture of flat panel 3

displays

8486.4000 - Machines and apparatus specified in Note 9 (C) to this Chapter 3

8486.9000 - Parts and accessories. 3

8487.1000 - Ships' or boats' propellers and blades therefor 3

8501.1000 - Motors of an output not exceeding 37.5 W 3

8501.2000 - Universal AC/DC motors of an output exceeding 37.5 W 3

- - Of an output not exceeding 750 W:

8501.3110 - - - Photovoltaic generators consisting of panels of photocells 3

combined with other apparatus

8501.3190 --- Other 3

- - Of an output exceeding 750 W but not exceeding 75 kW:

8501.3210 - - - Photovoltaic generators consisting of panels of photocells 3

combined with other apparatus

8501.3290 --- Other 3

8501.3300 - - Of an output exceeding 75 kW but not exceeding 375 kW 3

8501.3400 - - Of an output exceeding 375 kW 3

8501.4010 - - - Of an output not exceeding 60 watts 3

8501.5110 - - - Submersible motors of stainless steel 3

8501.5120 ----AC clutch motors for industrial sewing machine 3

8501.5210 - - - Submersible motors of stainless steel 3

8501.5220 ----AC clutch motors for industrial sewing machine 3

8501.5320 - - - Submersible motors of stainless steel 3

8501.5330 - - - Geared motors 3

8501.5340 ---H.T Motors with operating input voltage above 1 kV 3

8501.5390 --- Other 3

8501.6490 --- Other 3

8502.1110 - - - Of an output not exceeding 5 kVA 3

8502.1200 - - Of an output exceeding 75 kVA but not exceeding 375 kVA 16

8502.1310 - - - Of an output exceeding 375 kVA but not exceeding 1100 kVA 16

8502.1390 --- Other 3

8502.2000 - Generating sets with spark- ignition internal combustion piston 11

engines

8502.3100 - - Wind-powered 3

8502.3900 - - Other 3

8503.0010 - - - Of machine of heading 8501.1000, 8501.2000, 8501.3100, 3

8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320,

8501.5330, 8502.3100 & 8502.3900

8503.0020 - - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 11

8502.1390 & 8502.2000

8503.0090 --- Other 16

8504.4010 - - - Un-interrupted power supply (UPS) of power rating upto 1.5 16
kVA

8504.4020 - - - Battery chargers 11

8504.4090 --- Other 16

8504.9010 - - - On load-tape changer for power transformers 3

8504.9020 --- Bushings for power transformers 3
8504.9030 --- Of machines of heading 8504.4090 3
8504.9040 - - - Toroidal cores and strips 11
8504.9090 --- Other 16
8505.1100 - - Of metal 3
8505.1900 - - Other 3
8505.2000 - Electro- magnetic couplings, clutches and brakes 3
8505.9000 - Other, including parts 3
8506.1000 - Manganese dioxide
8506.3000 - Mercuric oxide
8506.4000 - Silver oxide
8506.5000 - Lithium
8506.6000 - Air- zinc
8506.8000 - Other primary cells and primary batteries
8506.9010 - - - Brass caps for dry battery cell 3
8506.9090 --- Other 3
8507.2010 - - - Sealed lead-acid batteries used in telephone exchanges 20
8507.3000 - Nickel- cadmium
8507.4000 - Nickel- iron
8507.5000 - Nickel-metal hydride
8507.6000 - Lithium-ion
8507.8000 - Other
8507.9000 - Parts
8508.6010 - - - Industrial vacuum cleaner 3
8508.7000 - Parts
8510.1000 - Shavers 3
8510.2000 - Hair clippers 3
8510.3000 - Hair- removing appliances 3
8510.9000 - Parts 3
8511.1000 - Sparking plugs
8513.1010 --- Miners! safety lamps 3
8513.1020 - - - Other safety lamps; Morse signalling lamps; examination 6

lamps

8513.1030 - - - Rechargeable emergency light
8513.1040 - - - Torches
8513.1050 - - - Hurricane lanterns
8513.1090 --- Other 6
8513.9010 --- Of Miners' safety lamps 3
8513.9090 --- Other
8514.1000 - Resistance heated furnaces and ovens 3
8514.2000 - Furnaces and ovens functioning by induction or dielectric loss 3
8514.3000 - Other Furnaces and ovens 3
8514.4000 - Other equipment for the heat treatment of materials by induction 3
or dielectric loss
8514.9000 - Parts 3
8515.1100 - - Soldering iron and guns 3
8515.1900 - - Other 3

8515.2100 - - Fully or partly automatic 3

8515.2900 - - Other 3

8515.3100 - - Fully or partly automatic 3

8515.3900 - - Other 3

8515.8000 - Other machines and apparatus 3

8515.9000 - Parts 3

8516.8010 - - - Electric Heating Element for Refrigerators/Power

condensation heater for motors

8516.9000 - Parts 3

8517.1220 --- Fixed wireless terminal and CDMA 6

8517.1230 --- Satellite mobile phone, whether or not functional on cellular networks

8517.1810 - - - Video phones

8517.1890 --- Other

8517.6100 -- Base stations

8517.6210 --- Voice frequency telephony

8517.6220 --- Modems

8517.6230 --- High bit rate digital hierarchy system (SDH)

8517.6240 --- Digital loop carrier system (DLC)

8517.6250 --- Synchronous digital hierarchy system (SDH)

8517.6260 --- Multiplexers, statistical multiplexers

8517.6290 --- Other 6

8517.6910 --- ISDN system

8517.6920 --- ISDN terminal adapters

8517.6930 --- Routers 3

8517.6940 - - - Subscriber end equipment

8517.6950 - - - Set top boxes for gaining access to internet

8517.6960 - - - Attachments for telephones

8517.6970 - - - Networking equipments like LAN bridges, hubs, switches and 3 repeaters

8517.6980 - - - Multi-station access units 3

8517.6990 --- Other 6

8517.7000 - Parts 1

8518.1010 - - - Microphones having a frequency range of 300 Hz to 3.4 KHz 3

with a diameter not exceeding 10 mm and a height not exceeding 3

mm, for telecommunication use

8518.1090 --- Other 6

8518.2910 - - - Loudspeakers, without housing, having a frequency range of 3

300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for

telecommunication use

8518.9000 - Parts 6

8519.8110 - - - Dubbing system of a kind used in film studios and production 3 houses

8519.8920 - - - Dubbing system of a kind used in film studios and production 3 houses

8522.1000 - Pick- up cartridges 3

8522.9000 - Other 3

8523.2100 -- Cards incorporating a magnetic stripe 3

8523.2910 --- Magnetic discs 3

8523.4110 - - Compact disc (CD) 11

8523.4120 - - - Digital versatile discs (DVD) 11

8523.4190 --- Other 11

8523.4910 --- containing software 11

8523.4920 --- Discs for laser reading system containing audio material 11

8523.4930 --- Discs for laser reading system containing images or video 11

materia!

8523.4990 --- Other 11

8523.5110 --- Multimedia memory cards (MMC), SD cards 3

8523.5120 --- Other multimedia storage devices capable of connecting to an 3
automatic data processing machine

8523.5190 --- Other 3

8523.5210 --- SIM cards 3

8523.5220 - - - Memoray cards 3

8523.5910 --- Proximity cards and tags 3

8523.5990 --- Other 11

8523.8010 - - - Other, for reproducing representations of instructions, data 3
sound and image, recorded in a machine readable binary form, and
capable of being manipulated or providing interactivity to a user,
by means of an automatic data processing machine

8523.8030 - - - Inforation technology software 3

8523.8040 --- Video tapes of education nature 3

8523.8050 - - - Digital Quran 3

8523.8090 --- Other 1

8525.5010 - - - Radio broadcast transmitter 6

8525.5020 --- TV broadcast transmitter 6

8525.5030 - - - Communication jamming equipment 6

8525.5040 --- Wireless microphone 6

8525.5090 --- Other 3

8525.6010 --- Blue tooth whether or not capable Of connecting to an
automatic data processing machine

8525.6020 - - - Radio paging apparatus

8525.6030 - - - Walkie talkie set

8525.6040 --- VSAT terminals

8525.6050 - - - Other satellite communication equipment

8525.6060 --- Vehicle tracking system

8525.6070 - - - Modems

8525.6090 --- Other

8525.8010 - - - Close circuit TV cameras

8525.8020 - - - Multimedia still/video camera

8525.8030 - - - Television cameras

8525.8040 - - - Digital cameras

8525.8050 - - - Video cameras recorders

8525.8090 --- Other

8526.1000 - Radar apparatus 3

8526.9100 - - Radio navigational aid apparatus 3

8526.9200 - - Radio remote control apparatus 3

8527.9910 - - - Modems

8528.4190 - - - Other 3

8528.5100 - - Ofa kind solely or principally used in an automatic data 3

processing system of heading 84.71

8528.6110 - - - Multimedia projector 3

8528.6190 --- Other 3

8529.1090 --- Other 16

8529.9020 ---T.V tuners 3

8530.1000 - Equipment for railways or tramways 3

8530.8000 - Other equipment 3

8530.9000 - Parts 3

8531.1000 - Burglar or fire alarms and similar apparatus 3

8531.8000 - Other apparatus

8531.9010 - - - Panic button 3

8531.9020 - - Parts of apparatus of sub-heading 8531.2000 3

8531.9090 --- Other 3

8532.2100 - - Tantalum

8532.2300 - - Ceramic dielectric, single layer

8532.2400 - - Ceramic dielectric, multilayer

8532.9010 - - Capacitors decks of metal or plastic with terminals or

connectors

8532.9020 - - - Capacitors terminals

8533.1000 - Fixed carbon resistors, composition or film types 3

8533.2100 - - For a power handling capacity not exceeding 20 W 3

8533.2900 - - Other 3

8533.3100 - - For a power handling capacity not exceeding 20 W 3

8533.3900 - - Other 3

8533.4000 - Other variable resistors, including rheostats and potentiometers 3

8533.9000 - Parts 3

8535.2190 --- Other 11

8535.2900 - - Other 11

8535.3090 --- Other 11

8535.4090 --- Other 11

8535.9000 - Other 11

8536.2010 - - - Circuit breakers above 10 amp 3

8536.2020 - - - Air Circuit breakers, multi phase 3

8536.4100 - - For a voltage not exceeding 60 V 3

8536.4900 - - Other 3

8536.5010 - - - Pressure switches 11

8536.6910 - - - Plugs and Sockets with pins 16 and above 3

8536.9010 --- Wafer probers 3

8536.9030 - - - Mangetic contactors/thermal protectors for motors 11

8538.9010 --- Vacuum Interrupters for vacuum circuit breakers 3

8538.9090 --- Other 16

8539.2190 --- Other 11

- Discharge lamps, other than ultra- violet lamps:

- - Fluorescent, hot cathode:

8539.3110 - - - Energy saving lamp 3

8539.3120 - - - Energy saving tube 3

8539.3190 --- Other 20

- - Mercury or sodium vapour lamps; metal halide lamps:

8539.3210 - - - Energy saving lamp 3

8539.3220 - - - Energy saving tube 3

8539.3290 --- Other 20

8539.3900 - - Other 20

8539.9010 - - - Tungsten filament and lead in wire for bulbs and tube lights 3

8539.9020 - - - Base cap for bulb 3

8539.9030 - - - Base cap for tube light 11

8539.9040 --- Parts for energy saving lamps 3

8539.9090 --- Other 11

8540.1100 - - Colour 3

8540.1200 - Monochrome 3

8540.2000 - Television camera tubes; image converters and intensifiers; other 3

photo- cathode tubes

8540.4000 - Data/graphic display tubes, monochrome; data/graphic display 3

tubes, colour, with a phosphor dot screen pitch smaller than 0.4

mm

8540.6000 - Other cathode- ray tubes 3

8540.7100 - - Magnetrons 3

8540.7900 - - Other 3

8540.8100 - - Receiver or amplifier valves and tubes 3

8540.8900 - - Other 3

8540.9100 - - Of cathode-ray tubes 3

8540.9900 - - Other 3

8541.1000 - Diodes, other than photosensitive of light emitting diodes 3

8541.2100 - - With a dissipation rate of less than 1 W 3

8541.2900 - - Other 3

8541.3000 - Thyristors, diacs and triacs, other than photosensitive devices 3

8541.4000 - Photosensitive semiconductor devices, including photovoltaic 3

cells whether or not assembled in modules or made up into panels;

light emitting diodes

8541.5000 - Other semiconductor devices 3

8541.6000 - Mounted piezo- electric crystals 3

8541.9000 - Parts 3

8542.3100 -- Processors and controllers, whether or not combined with 3

memories, converters, logic circuits, amplifiers, clock and timing

circuits, or other circuits

8542.3200 -- Memories 3

8542.3300 -- Amplifiers 3

8542.3900 -- Other 3

8542.9000 - Parts 3

8543.1000 - Particle accelerators 11

8543.2000 - Signal generators 11

8543.3000 - Machines and apparatus for electroplating, electrolysis or 3

electrophoresis

8543.7010 --- Remote control 3

8543.7090 --- Other 3

8543.9010 - - Of machines of heading 8543.1000 & 8543.2000 3

8543.9090 --- Other 3

8544.1110 - - - Enamelled wire with nylon cover 11

8544.4210 - - - Computer leads 3

8544.4920 --- Multi core, flexible, flat type copper, insulated (all features 11

together)

8545.1100 - - Ofa kind used for furnaces 3

8545.1900 - - Other 16

8545.2000 - Brushes 16

8545.9020 - - - For dry battery cells 3

8545.9090 --- Other 16

8548.1010 - - - Batteries plates 3

8548.1090 --- Other 3

8601.1000 - Powered from an external source of electricity 3

8601.2000 - Powered by electric accumulators 3

8602.1000 - Diesel- electric locomotives 3

8602.9000 - Other 3

8603.1000 - Powered from an external source of electricity 3

8603.9000 - Other 3

8604.0000 Railway or tramway maintenance or service vehicles, whether 3

or not self- propelled (for example, workshops, cranes, ballast

tampers, trackliners, testing coaches and track inspection

vehicles).

8605.0000 Railway or tramway passenger coaches, not self- propelled; 3

luggage vans, post office coaches and other special purpose

railway or tramway coaches, not self- propelled (excluding

those of heading 86.04).

8606.1000 - Tank wagons and the like 3

8606.3000 - Self- discharging vans and wagons, other than those of 3

subheading 8606.10

8606.9100 - - Covered and closed 3

8606.9200 - - Open, with non-removable sides of a height exceeding 60 cm 3

8606.9900 - - Other 3

8607.1100 - - Driving bogies and bissel-bogies 3

8607.1200 - - Other bogies and bissel bogies 3

8607.1900 - - Other, including parts 3

8607.2100 - - Air brakes and parts thereof 3

8607.2900 - - Other 3

8607.3000 - Hooks and other coupling devices, buffers, and parts thereof 3

8607.9100 - - Of locomotives 3

8607.9900 - - Other 3

8608.0000 Railway or tramway track fixtures and fittings; mechanical 3

(including electro- mechanical) signalling, safety or traffic

control equipment for railways, tramways, roads, inland

waterways, parking facilities, port installations or airfields;

parts of the foregoing.

8609.0000 Containers (including containers for the transport of fluids) 11

specially designed and equipped for carriage by one or more
modes of transport.

87.01 Tractors (other than tractors of heading 87.09).

- Pedestrian controlled tractors:

8701.1010 - - - Components for the assembly/ manufacture, in any kit form 30

8701.1090 --- Other 30

- Road tractors for semi- trailers:

8701.2010 - - - Components for the assembly / manufacture of road tractors 20
for semi-trailers (prime movers), in any kit form, of less than 280

HP

8701.2020 - - - Road tractors for semi-trailers (prime movers) less than 280 20

HP

8701.2030 - - - Components for the assembly / manufacture of road tractors 20
for semi-trailers (prime movers), in any kit form, of 280 HP and
above

8701.2040 - - - Road tractors for semi-trailers (prime movers) of 280 HP and 20

above

8701.2090 --- Other 11

- Track- laying tractors:

8701.3010 - - - Components for the assembly/manufacture, in any kit form 30

8701.3090 --- Other 30

- Other:

8701.9010 --- Components for the assembly / manufacture of agricultural 16
tractors, in any kit form

8701.9020 - - - Agricultural Tractors, having an engine capacity exceeding 35 16

HP but not exceeding 100 HP

8701.9090 --- Other 11

87.02 Motor vehicles for the transport of ten or more persons,
including the driver.

- With compression- ignition internal combustion piston engine

(diesel or semi- diesel):

8702.1010 --- Components for assembly / manufacture of vehicles, in any 20
kit form

8702.1090 --- Other 20

- Other:

8702.9010 --- Components for assembly / manufacture of vehicles, in any kit 20
form

8702.9020 --- Components for assembly / manufacture of Fully dedicated 20
LNG/ LPG or CNG buses, in any kit form

8702.9030 - - - Fully dedicated LNG buses (CBU) 20

8702.9040 - - - Fully dedicated LPG buses (CBU) 20

8702.9050 - - - Fully dedicated CNG buses (CBU) 20

8702.9060 - - - Hybrid Electric Vehicle (HEV) CBU 20

8702.9090 --- Other 20

87.03 Motor cars and other motor vehicles principally designed for
the transport of persons (other than those of heading 87.02),
including station wagons and racing cars.

8703.1000 - Vehicles specially designed for traveling on snow, golf cars and 30

similar vehicles.

- Other vehicles, with spark- ignition internal combustion
reciprocating piston engine:

- - Of a cylinder capacity not exceeding 1,000ce:

--- Ofa cylinder capacity not exceeding 800cc:

8703.2111 ----Components for the assembly/ manufacture of vehicles, in 50
any kit form excluding those of headings 8703.2113 and 8703.2115

8703.2112 ----Components for the assembly / manufacture of mini van type 50
vehicles, in any kit form

8703.2113 - ---Mini Vans (CBU) 50

8703.2114 ----Components for the assembly/ manufacture of auto 50
rickshaws, in any kit form

8703.2115 - --- Auto rickshaws (CBU) 50

8703.2119 ---- Other 50
---Of a cylinder capacity exceeding 800cc but not exceeding
1000cc:

8703.2191 ----Components for the assembly / manufacture of vehicles, in 55
any kit form excluding those of heading 8703.2193 and 8703.2195

8703.2192 ---- Components for the assembly / manufacture of 4x4 vehicles, 55
in any kit form

8703.2193 ----4x4 vehicles (CBU) 55

8703.2194 ---- Components for the assembly / manufacture of Mini Van, in 55
any kit form

8703.2195 - --- Mini vans (CBU) 55

8703.2199 ---- Other 55
- - Of a cylinder capacity exceeding 1,000cc but not exceeding
1,500 cc:

8703.2210 --- Components for the assembly / manufacture of vehicles, in 60
any kit form excluding those of heading 8703.2240

8703.2220 --- Vehicles of a cylinder capacity exceeding 1000cc but not 60
exceeding 1300cc.

8703.2230 --- Components for the assembly / manufacture of mini van, in 60
any kit form

8703.2240 - -- Mini vans (CBU) 60

8703.2290 - -- Other 60
- - Of a cylinder capacity exceeding 1,500cc but not exceeding
3,000cc:
--- Of a capacity exceeding 1,500cc but not exceeding 1,800cc:

8703.2311 ---- Components for the assembly / manufacture of vehicles, in 715
any kit form

8703.2319 ---- Other 75

- - Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:

8703.2321 ---- Components for the assembly / manufacture of vehicles, in 100 any kit form excluding of heading 8703.2323

8703.2322 ---- Components for the assembly / manufacture of sport utility 100 vehicles 4X4, in any kit form

8703.2323 - --- Sport utility vehicles (SUVs 4x4) 100

8703.2329 ---- Other 100

- - Of a cylinder capacity exceeding 3,000cc:

8703.2410 --- Components for the assembly / manufacture of vehicles, in 100 any kit form

8703.2490 --- Other 100

- Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi- diesel):

- - Of a cylinder capacity not exceeding 1,500cc:

--- Of a cylinder capacity not exceeding 800cc:

8703.311 ---- Components for the assembly / manufacture of vehicles, in any 50
it form

8703.3112 ---- Other 50

----Ofa cylinder capacity exceeding 800cc but not exceeding
1,000cc:

8703.312 ---- Components for the assembly / manufacture of vehicles, in any 55
it form

8703.3129 ---- Other 55

---Ofa cylinder capacity exceeding 1,000cc but not exceeding
1,500cc:

8703.313 ---- Components for the assembly / manufacture of vehicles, in any 60
it form

8703.3139 ---- Other 60

- - Ofa cylinder capacity exceeding 1,500cc but not exceeding 2,500
ce:

--- Ofa capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.3211 ---- Components for the assembly / manufacture of vehicles, in any 715
kit form

8703.3219 ---- Other 75

--- Other, of a capacity exceeding 1,800 cc but not exceeding 2,500

8703.3221 ----Components for the assembly/ manufacture of vehicles, in any kit 100
form excluding those of headings 8703.3223, 8703.3225 and

8703.3227

8703.3222 ---- Components for the assembly / manufacture of sport utility 100
vehicles, in any kit form

8703.3223 - --- Sport utility vehicles (SUVs 4x4) 100

8703.3224 ----Components for assembly / manufacture of all terrain 100
vehicles (4x4), in any kit form

8703.3225 ---- All terrain vehicles (4x4) 100

8703.3226 - ---Components for assembly/manufacture of specially designed 20
twin cabin type taxi of sub-heading 8703.3227.

8703.3227 - - -Specially designed twin cabin type taxi in CBU, build on 20
girder ch: with the following features:

(1) Attack resistance central division along with payment tray.

(2) Wheel chair compartment with folding ramp

(3) Taxi meter and two way radio system

(4) Other standard accessories

8703.3229 ---- Other 100

- - Ofa cylinder capacity exceeding 2500ce:

8703.3310 --- Components for the industrial assembly/ manufacture of vehicles, 100
in any kit form

8703.3390 --- Other 100

- Other:

8703.9010 --- Components for the assembly/ manufacture of electric vehicles, in 50
any kit form

8703.9020 - - - Electric vehicles 50

8703.9030 ---- Plug-in Electric Vehicle (PEV) CBU 50

8703.9090 --- Other 100

87.04 Motor vehicles for the transport of goods.

- Dumpers designed for off- highway use:

8704.1010 --- Components for assembly/ manufacture of Dump trucks 30
designed for off-highway use

8704.1090 --- Other 30

- Other, with compression- ignition internal combustion piston
engine (diesel or semi- diesel):
- - g.v.w. not exceeding 5 tonnes:

8704.2110 --- Components for the assembly / manufacture of vehicles, in 60
any kit form

8704.2190 --- Other 60

- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:
--- g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:

8704.2211 ---- Components for the assembly / manufacture of vehicles, in 30
any kit form

8704.2212 ---- CBU 2axle 30

8704.2213 ----CBU above 2 axle 20

8704.2214 - --- Hybrid Electric Vehicle (HEV) CBU 30

8704.2219 ---- Other 30

- - - g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:

8704.2291 ---- Components for the assembly / manufacture of vehicles, in 30
any kit form

8704.2292 ----CBU 2 axle 30

8704.2293 ----CBU above 2 axle 20

8704.2294 - --- Hybrid Electric Vehicle (HEV) CBU 30

8704.2299 ---- Other 30

- - g.v.w. exceeding 20 tonnes:

8704.2310 --- Components for the assembly / manufacture of vehicles, in 30
any kit form

8704.2320 --- CBU 2 axle 30

8704.2330 --- CBU above 2 axle 20

8704.2340 -- - Hybrid Electric Vehicle (HEV) CBU 30

8704.2390 --- Other 30

- Other, with spark- ignition internal combustion piston engine:
- - g.v.w. not exceeding 5 tonnes:

8704.3110 --- Components for the assembly / manufacture, in any kit form 60

excluding those of heading 8704.3130 and 8704.3150

8704.3120 --- Components for the assembly / manufacture of mini cargo 60 van, in any kit form

8704.3130 - -- Mini cargo van (CBU) 60

8704.3140 --- Components for the assembly / manufacture of 3-wheeler 50 cargo loader, in any kit form

8704.3150 - - - 3-Wheeler cargo loader (CBU) 50

8704.3190 --- Other 60

- - g.v.w. exceeding 5 tonnes:

8704.3210 --- Components for assembly/ manufacture of vehicles in any kit 30 form

8704.3220 ---CBU 2 axle 30

8704.3230 --- CBU above 2 axle 20

8704.3240 - - - Hybrid Electric Vehicle (HEV) CBU 30

8704.3290 --- Other 30

- Other:

8704.9010 --- Components for assembly/ manufacture of vehicles in any kit 30
form

8704.9090 --- Other 30

87.11 Motorcycles (including mopeds) and cycles fitted with an
auxiliary motor, with or without side- cars; side- cars.

- With reciprocating internal combustion piston engine of a
cylinder capacity not exceeding 50ce:

8711.1010 --- Components for the assembly / manufacture of vehicles in any 50
kit form

8711.1090 --- Other 50

- With reciprocating internal combustion piston engine of a
cylinder capacity exceeding 50cc but not exceeding 250cc:

8711.2010 --- Components for the assembly / manufacture of vehicles, in 50
any kit form

8711.2090 --- Other 50

- With reciprocating internal combustion piston engine of a
cylinder capacity exceeding 250 cc but not exceeding 500 ce:

8711.3010 --- Components for the assembly / manufacture of vehicles, in 50
any kit form

8711.3020 --- Motorcycle rickshaws in CBU 50

8711.3090 --- Other 50

- With reciprocating internal combustion piston engine of a
cylinder capacity exceeding 500 cc but not exceeding 800ce:

8711.4010 --- Components for the assembly / manufacture of vehicles, in 50
any kit form

8711.4090 --- Other 50

- With reciprocating internal combustion piston engine of a
cylinder capacity exceeding 800cc:

8711.5010 --- Components for the assembly / manufacture of vehicles, in 50
any kit form

8711.5090 --- Other 50

- Other:

8711.9010 --- Components for the assembly / manufacture of vehicles, in 50
any kit form, excluding those of heading 8711.9030

8711.9020 --- Components for the assembly / manufacture of electric bikes, 50
in any kit form

8711.9030 - - - Electric bikes (CBU) 50

8711.9090 --- Other 50

8713.1000 - Not mechanically propelled 3

8713.9000 - Other 3

8714.2000 - Of carriages for disabled persons 3

8714.9310 - - - Free wheel sprocket wheel for bicycle of heading 87.12 16

87.16 Trailers and semi- trailers; other vehicles, not mechanically
propelled; parts thereof.

- Trailers and semi- trailers of the caravan type, for housing or
camping:

8716.1010 --- Components for the assembly / manufacture of vehicles, in 16
any kit form

8716.1090 --- Other 16

- Self loading or self- unloading trailers and semi- trailers for
agriculture purposes:

8716.2010 --- Components for the assembly / manufacture of vehicles, in 6
any kit form

8716.2090 - -- Other 6

- Other trailers and semi- trailers for the transport of goods:
- - Tanker trailers and tanker semi-trailers:

8716.3110 --- Components for the assembly / manufacture of vehicles, in 6
any kit form

8716.3190 --- Other 6

- - Other:

8716.3910 --- Components for the assembly / manufacture of vehicles, in 6
any kit form

8716.3990 --- Other 6

- Other trailers and semi- trailers:

8716.4010 --- Components for the assembly / manufacture of vehicles, in 6
any kit form

8716.4090 --- Other 6

- Other vehicles:

8716.8010 --- Components for the assembly / manufacture of vehicles, in 6
any kit form

8716.8090 --- Other 6

8716.9000 - Parts 35

8801.0000 Balloons and dirigibles; gliders, hang gliders and other non- 3
powered aircraft.

8802.1100 - - Of an unladen weight not exceeding 2,000 kg 3

8802.1200 - - Of an unladen weight exceeding 2,000 kg 3

8802.2000 - Aeroplanes and other aircraft, of an unladen weight not exceeding 3
2,000 kg

8802.3000 - Aeroplanes and other aircraft, of an unladen weight exceeding 3
2,000 kg but not exceeding 15,000 kg

8802.4000 - Aeroplanes and other aircraft, of an unladen weight exceeding 3
15,000 kg

8802.6000 - Spacecraft (including satellites) and suborbital and spacecraft 3
launch vehicles

8803.1000 - Propellers and rotors and parts thereof 3

8803.2000 - Under- carriages and parts thereof 3

8803.3000 - Other parts of aeroplanes or helicopters 3

8803.9000 - Other 3

8804.0000 Parachutes (including dirigible parachutes and paragliders) 3
and rotochutes; parts thereof and accessories thereto.

8805.1000 - Aircraft launching gear and parts thereof; deck- arrestor or similar 3
gear and parts thereof

8805.2100 - - Air combat simulators and parts thereof 3

8805.2900 - - Other 3

8901.1000 - Cruise ships, excursion boats and similar vessels principally 11
designed for the transport of persons; ferry- boats of all kinds

8901.2000 - Tankers 11

8901.3000 - Refrigerated vessels, other than those of subheading 8901.20 11

8901.9000 - Other vessels for the transport of goods and other vessels for the 3
transport of both persons and goods

8902.0000 Fishing vessels; factory ships and other vessels for processing 11

or preserving fishery products.

8905.1000 - Dredgers 3
8905.2000 - Floating or submersible drilling or production platforms 3
8905.9000 - Other 3
8906.1000 - Warships 3
8906.9000 - Other 3
8907.1000 - Inflatable rafts 3
8907.9000 - Other 3
8908.0000 Vessels and other floating structures for breaking up. 3
9001.3000 - Contact lenses 11
9001.4000 - Spectacle lenses of glass 11
9001.5000 - Spectacle lenses of other materials 11
9002.1100 - - For cameras, projectors or photographic enlargers or reducers 3
9002.1900 - - Other 3
9002.2000 - Filters 3
9002.9000 - Other 3
9003.1100 - - Of plastics 11
9003.1900 - - Of other materials 11
9003.9000 - Parts 11
9004.1000 - Sunglasses 3
9004.9000 - Other 11
9005.1000 - Binoculars 11
9005.8000 - Other instruments 11
9005.9000 - Parts and accessories (including mountings) 11
9006.1000 - Cameras of a kind used for preparing printing plates or cylinders 3
9006.3000 - Cameras specially designed for underwater use, for aerial survey 3

or for medical or surgical examination of internal organs;

comparison cameras for forensic or criminological purposes

9006.4000 - Instant print cameras 3
9006.5100 - - With a through-the-lens viewfinder (single lens reflex (SLR)), 3

for roll film of a width not exceeding 35 mm

9006.5200 - - Other, for roll film of a width less than 35 mm 3
9006.5300 - - Other, for roll film of a width of 35 mm 3
9006.5900 - - Other 3
9006.6100 - - Discharge lamp ("electronic") flashlight apparatus 3
9006.6900 - - Other 3
9006.9100 - - For cameras 3
9006.9900 - - Other 3
9007.1000 - Cameras 3
9007.2000 - Projectors 3
9007.9100 - - For cameras 3
9007.9200 - - For projectors 3
9008.5000 - Projectors, enlargers and reducers 3
9008.9000 - Parts and accessories 3
9010.1000 - Apparatus and equipment for automatically developing 3

photographic (including cinematographic) film or paper in rolls or
for automatically exposing developed film to rolls of photographic
paper

9010.5000 - Other apparatus and equipment for photographic (including 3 cinematographic) laboratories; negatoscopes

9010.6000 - Projection screens 3

9010.9000 - Parts and accessories 3

9011.1000 - Stereoscopic microscopes 3

9011.2000 - Other microscopes, for photomicrography, cinephotomicrography 3 or microprojection

9011.8000 - Other microscopes 3

9011.9000 - Parts and accessories 3

9012.1000 - Microscopes other than optical microscopes; diffraction apparatus 3

9012.9000 - Parts and accessories 3

9013.1000 - Telescopic sights for fitting to arms; periscopes; telescopes 3 designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI

9013.2000 - Lasers, other than laser diodes. 3

9013.8000 - Other devices, appliances and instruments 3

9013.9000 - Parts and accessories 3

9014.1000 - Direction finding compasses 3

9014.2000 - Instruments and appliances for aeronautical or space navigation 3 (other than compasses)

9014.8000 - Other instruments and appliances 3

9014.9000 - Parts and accessories 3

9015.1000 - Rangefinders 3

9015.2000 - Theodolites and tachymeters (tacheometers) 3

9015.3000 - Levels 3

9015.4000 - Photogrammetrical surveying instruments and appliances 3

9015.8000 - Other instruments and appliances 3

9015.9000 - Parts and accessories 3

9016.0010 - - - Electronic 3

9016.0090 - - - Other 3

9017.1010 - - - Plotters and other machines for designing textile garments, 3 having CAD/CAM/CIM system

9017.1090 - - - Other 3

9017.2000 - Other drawing, marking- out or mathematical calculating 11 instruments

9017.3010 - - - Micro Meter 11

9017.3020 ---Callipers and gauges 3

9017.8010 - - - Measurig rod and tapes 11

9017.8090 - - - Other 11

9017.9000 - Parts and accessories 11

9018.1100 - - Electro-cardiographs 3

9018.1200 - - Ultrasonic scanning apparatus 3

9018.1300 - - Magnetic resonance imaging apparatus 3

9018.1400 - - Scintigraphic apparatus 3

9018.1900 - - Other 3

9018.2000 - Ultra- violet or infra- red ray apparatus 3

9018.3200 - - Tubular metal needles and needles for sutures 11

9018.3931 - - - Suction 3

9018.3932 ----Pulmonary artery 3

9018.3933 ----Foly's 3

9018.3939 - ---Other 3

9018.3950 - - - Surgical needles 3

9018.3960 - - - Endo tracheal tube 3

9018.3970 - - - Balloons 3

9018.3990 --- Other 3

9018.4100 - - Dental drill engines, whether or not combined on a single base 3

with other dental equipment

9018.4900 - - Other 11

9018.5000 - Other ophthalmic instruments and appliances 3

9018.9010 --- Anesthesia apparatus 3

9018.9020 - - - Stethoscopes 3

9018.9030 - - - Surgical scissors 3

9018.9040 - - - Surgical knives 3

9018.9050 - - - Sphygmomanometer 3

9018.9060 - - - Infant incubators 3

9018.9070 - - - Fibre dialyzers 3

9018.9090 --- Other 3

9019.1000 - Mechano- therapy appliances; massage apparatus; psychological 3

aptitude- testing apparatus

9019.2010 - - - Oxygenator with accessories 3

9019.2020 - - - Ozone therapy apparatus 3

9019.2030 --- Acrosol therapy apparatus 3

9019.2090 --- Other 3

9020.0010 - - - Gas masks 3

9020.0020 - - - Other breathing appliances 3

9021.1000 - Orthopaedic or fracture appliances 3

9021.2100 - - Artificial teeth 3

9021.2900 - - Other 3

9021.3100 - - Artificial joints 3

9021.3900 - - Other 3

9021.4000 - Hearing aids, excluding parts and accessories 3

9021.5000 - Pacemakers for stimulating heart muscles, excluding parts and 3

accessories

9021.9000 - Other 3

9022.1200 - - Computed tomography apparatus 3

9022.1300 - - Other, for dental uses 3

9022.1400 - - Other, for medical, surgical or veterinary uses 3

9022.1900 - - For other uses 3

9022.2100 - - For medical, surgical, dental or veterinary uses 3

9022.2900 - - For other uses 3

9022.3000 - X- ray tubes 3

9022.9000 - Other, including parts and accessories 3

9023.0000 Instruments, apparatus and models, designed for 3

demonstrational purposes (for example, in education or

exhibitions), unsuitable for other uses.

9024.1000 - Machines and appliances for testing metals 3

9024.8000 - Other machines and appliances 3

9024.9000 - Parts and accessories 3

9025.1110 - - - Thermometers, clinical 3

9025.1190 --- Other 3

9025.1900 - - Other 3

9025.8010 - - - Hydrometers 3

9025.8020 - - - Psychrometers 3

9025.8090 --- Other 3

9025.9000 - Parts and accessories 3

9026.1090 --- Other 3

9026.2000 - For measuring or checking pressure 3

9026.8000 - Other instruments or apparatus. 3

9026.9000 - Parts and accessories 3

9027.1000 - Gas or smoke analysis apparatus 3

9027.2000 - Chromatographs and electrophoresis instruments 3

9027.3000 - Spectrometers, spectrophotometers and spectrographs using 3

optical radiations (UV, visible, IR)

9027.5000 - Other instruments and apparatus using optical radiations (UV, 3 visible,IR)

9027.8000 - Other instruments and apparatus 3

9027.9000 - Microtomes; parts and accessories 3

9028.9010 - - - Shaft without rotating disc, register assembly and meter 11

bearing assembly for electricity meter

9028.9090 --- Other 11

9030.1000 - Instruments and apparatus for measuring or detecting ionising 3 radiations

9030.2000 - Oscilloscopes and oscillographs 3

9030.3100 -- Multimeters without a recording device 3

9030.3200 -- Multimeters with a recording device 3

9030.3330 - - - Ampere-meter 3

9030.3390 --- Other 3

9030.3900 -- Other, with a recording device 3

9030.4000 - Other instruments and apparatus, specially designed for 3 telecommunications (for example, cross- talk meters, gain measuring instruments, distortion factor meters, psophometers)

9030.8200 - - For measuring or checking semiconductor wafers or devices 3

9030.8400 - - Other, with a recording device 3

9030.8900 - - Other 3

9030.9000 - Parts and accessories 3

9031.1000 - Machines for balancing mechanical parts 3

9031.2000 - Test benches 3

9031.4100 - - For inspecting semiconductor wafers or devices or for 3

inspecting photomasks or reticles used in manufacturing

semiconductor devices

9031.4900 - - Other 3

9031.8000 - Other instruments, appliances and machines 3

9031.9000 - Parts and accessories 3

9032.1010 --- Ofa kind used in refrigerators, deep-freezers and air- 3 conditioners

9032.2000 - Manostats 3

9032.8100 - - Hydraulic or pneumatic 3

9032.8990 --- Other 3

9032.9000 - Parts and accessories 3

9033.0010 - - - Of hearings aids 3

9033.0020 - - - Pacing wire 3

9033.0090 --- Other 16

9101.1100 - - With mechanical display only 3

9101.1900 - - Other 3

9101.2100 - - With automatic winding 3

9101.2900 - - Other 3

9101.9100 - - Electrically operated 3

9101.9900 - - Other 3

9102.1100 - - With mechanical display only 3

9102.1200 - - With opto-electronic display only 3

9102.1900 - - Other 3

9102.2100 - - With automatic winding 3

9102.2900 - - Other 3

9102.9100 - - Electrically operated 3

9102.9900 - - Other 3

9103.1000 - Electrically operated 11

9103.9000 - Other 11

9104.0010 - - - For aircraft and spacecraft 3

9104.0090 --- Other 11

9106.1090 --- Other 3

9106.9000 - Other 3

9107.0000 Time switches with clock or watch movement or with 3

synchronous motor.

9108.1100 - - With mechanical display only or with a device to which a 11

mechanical display can be incorporated

9108.1200 - - With opto-electronic display only 11

9108.1900 - - Other 11

9108.2000 - With automatic winding 11

9108.9000 - Other 11

9109.1000 - Electrically operated 11

9109.9000 - Other 11

9110.1100 - - Complete movements, unassembled or partly assembled 3

(movement sets)

9110.1200 - - Incomplete movements, assembled 3

9110.1900 - - Rough movements 3

9110.9000 - Other 3

9111.1000 - Cases of precious metal or of metal clad with precious metal 3

9111.2000 - Cases of base metal, whether or not gold- or silver- plated 3

9111.8000 3

9111.9000 3

9112.2000 3

9112.9000 3

9113.1000 - Of precious metal or of metal clad with precious metal 3

9113.2000 - Of base metal, whether or not gold- or silver- plated 3

9113.9000 - Other 3

9114.1000 - Springs, including hair- springs 3

9114.3000 - Dials 3

9114.4000 - Plates and bridges 3

9114.9000 - Other 3

9201.1000 - Upright pianos

9201.2000 - Grand pianos

9201.9000 - Other

9202.1000 - Played with a bow

9202.9000 - Other

9205.1000 - Brass- wind instruments

9205.9000 - Other

9206.0000 Percussion musical instruments (for example, drums,

xylophones, cymbals, castanets, maracas).

9207.1000 - Keyboard instruments, other than accordions

9207.9000 - Other

9208.1000 - Musical boxes

9208.9000 - Other

9209.3000 - Musical instruments strings

9209.9100 - - Parts and accessories for pianos

9209.9200 - - Parts and accessories for the musical instruments of heading

92.02

9209.9400 - - Parts and accessories for the musical instruments of heading

92.07

9209.9900 - - Other

9301.1000 - Artillery weapons (for example, guns, howitzers and mortars) 6

9301.2000 - Rocket launchers; flame- throwers; grenade launchers; torpedo 6

tubes and similar projectors

9301.9010 - - - Fully automatic shotguns 6

9301.9021 - ---Bolt action 6

9301.9022 - - - - Semi-automatic 6

9301.9023 ---- fully automatic 6

9301.9029 ---- Other 6

9301.9030 --- Machine -guns 6

9301.9041 ---- Fully automatic pistols 6

9301.9049 ---- Other 6

9301.9090 --- Other 6

9302.0011 - - - -Revolvers 6

9302.0012 - - - -Pistols, single barrel, semi-automatic or otherwise 6

9302.0013 - - - -Pistols, multiple barrel 6

9302.0019 - ---Other 6

9305.9111 - - - - Firing mechanisms 6

9305.9112 ---- Frames and receivers, Barrels, Pistons, locking lugs and gas 6

buffers, Magazines and parts thereof, Silencers(sound moderators)

and parts thereof, Flash eliminators and parts thereof.

9305.9113 - --- Breeches, blts (gunlocks) and bolt carriers 6

9305.9119 - ---Other 6

9305.9190 --- Other 16

9305.9900 - - Other 16

9401.1000 - Seats of a kind used for aircraft 3

9402.1010 - - - Dentists' chairs 11

9402.9010 - - - Operating tables 11

9405.4010 - - - Lighting system of a kind used for film shootings 3

- Non-electric lamps and lighting fittings:

9405.5010 --- Tubular day lighting device 3

9405.5090 --- Other 20

9405.9110 - - - Of chandelier

9503.0020 - - - Garments and accessories therefor, footwear and headgear

9503.0030 - - - Aero models 3

9503.0040 - - - Parts, accessories, sub-assemblies, mechanical or electrical movements

9506.1100 - - Skis

9506.1200 - - Ski-fastenings (ski-bindings)

9506.1900 - - Other

9506.2100 - - Sailboards

9506.2900 - - Other

9506.3100 - - Clubs, complete

9506.3200 - - Balls

9506.3900 - - Other

9506.7000 - Ice skates and roller skates, including skating boots with skates attached

9506.9100 - - Articles and equipment for general physical exercise, gymnastics or athletics

9506.9911 - - - Football cover

9506.9912 - - - Football bladder

9506.9913 - - - Volley ball cover

9506.9914 - - - Basket ball cover

9506.9915 - - - Net ball cover

9506.9916 - - - Hand ball cover

9506.9917 - - - Rugby ball cover

9506.9919 - - - Other

9507.1000 - Fishing rods

9507.2000 - Fish-hooks, whether or not snelled

9507.3000 - Fishing reels

9507.9000 - Other

9508.1000 - Travelling circuses and travelling menageries

9508.9000 - Other

9606.2910 --- Studs 3

9608.9910 --- Pen caps and clips

9608.9920 - - - Ball point tips

9613.1000 - Pocket lighters, gas fuelled, non-refillable

9613.2000 - Pocket lighters, gas fuelled, refillable

9613.9000 - Parts 3

9618.0000 Tailors' dummies and other lay figures; automata and other

animated displays used for shop window dressing.

9619.0010 - - - Diapers for adults (patients) of weight exceeding 25 kg 11

9701.1000 - Paintings, drawings and pastels 3

9701.9000 - Other 3

9702.0000 Original engravings, prints and lithographs 3

9703.0000 Original sculptures and statuary, in any material. 3

9704.0000 Postage or revenue stamps, stamp- postmarks, first- day 3

covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.

9705.0000 Collections and collectors' pieces of zoological, botanical, 3 mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.

9706.0000 Antiques of an age exceeding one hundred years. 11

9903 Imports by Privileged personnel/ organization: 0

Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR)

9905 Imports by Dignitaries of UAE, Qatar and Bahrain: 0

Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:—

Dignitaries of UAE

H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.

H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.

3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.

4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.

5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.

6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.

7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.

9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.

0. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.

1. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.

2. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.

3. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.

4 H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.

5. H.H.Sheikha Fatima Bint Mubarak Ali Kittbi.

6. H.E.Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.

7. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.
Dignitaries of Bahrain:

H.E King Hamad Bin Isa Al-Khalifa.

2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa.

Dignitaries of Qatar:

H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani

H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.

-E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.

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H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani

5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.

6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani

7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani

8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani

9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani

10. H.E.Shaikh Faisal Bin Nasser Bin Hamad Al-Thani

11. H.E.Sheikh Hamad Bin Jassim Bin Jabr Al-Thani

(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar/Bahrain Ambassador.

(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.

(iii) UAE/Qatar/Bahrain Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.

(iv) UAE/Qatar/Bahrain Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain Rulers.

(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan

(vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.

9908 Goods received as Gift or donation: 0

(i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Cabinet Division and concurrence by the Federal Board of Revenue.

(ii) Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service

9912 Imports by Edhi Foundation: 0

(i) Following goods imported by Abdul Sattar Edhi Foundation and Bilquis Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the

ody of each vehicle, aeroplane or helicopter);
Butter oil(04.05)

2. Rice(10.06)

Grains(10.07)

4. Cooking oil(Chapter 15)

Vitamins(29.36)

Hormones.(29.37)

Pencillin (29.41)

Medicaments(30.04)

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Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)

0. Pharmaceutical goods (30.06)
 1. Worn clothing(63.09)
 2. Wireless transmission apparatus (85.15)
 3. Wireless reception apparatus.(85.27)
 4. Ambulances.(87.03)
 5. Mobile radiological units(87.05)
 6. Helicopters, aeroplanes (88.02)
 7. Parts of helicopters and aeroplanes (Respective headings)
 8. Instruments and appliances used in medical or surgical sciences.(90.18)
 9. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21)
 20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).
 - (ii) The ambulances already imported or to be imported under S.No. 14 of Para (i) above may be disposed of after expiry of seven years from the date of importation without payment of duty and taxes leivable at the time of import with the prior approval of FBR.

9914 Imports by Charitable Institutions and Hospitals:

- (1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time;
- (2) Wheelchairs, medical, surgical, dental furniture and spares thereof;
- (3) Re-agents, disposables; imported by,—
 - (i) charitable non profit making institutions operating hospitals of fifty beds or more; or
 - (ii) hospitals run by the Federal or a Provincial Government;

or

(iii) the Federal or a Provincial Government exclusively meant for hospitals run by the Federal or a Provincial Government:—

Subject to the following conditions:—

(a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs.

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(b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the effect that imported goods are bona fide requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking.

(c) undertaking so furnished by the hospital or institution is certified:

(i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC).

(ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated.

(iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively.

(d) In case of private sector institutions or hospitals, account of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand.

(iv) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions.

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Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980

(IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.

Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.

Construction, development and operations of Gwadar port and Free Zone Area:

(i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies and contractors/sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;

(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to the ships used in the port and its terminals for a period of forty (40) years;

(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;

(iv) Imports for port-related businesses established in the Free Zone Area for a period of 23 years.

9918

Following goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation subject to the conditions detailed below,—

1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components and _ parts:

In case machinery, equipment, apparatus, appliances, components, sub-components and parts have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to the PCT heading determined at the time of original import provided the same was exported under a contract of alteration, renovation, addition or repairs, to the original supplier or his authorized service center provided further that the make, model and other specifications, as well as the receiver, shall remain the same as were at the time of the original import.

2. Vehicles re-imported by owners in possession:

In case vehicles have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to PCT heading determined at the time of original

import provided the vehicle was exported under a contract of alteration, renovation, addition or repairs provided further that the make, model, engine number, chassis number and _ other specifications as well as the exporter of the vehicle shall remain the same. In case of bullet proofing of vehicles, conditions specified in Import Policy Order in vogue at the time of import shall be applicable.

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Temporary Imports:

Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:

1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government.
2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.
3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported.
4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.
5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure.
6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.

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Goods donated to Municipal Authorities:

Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000)

Fire fighting vehicles (PCT 8705.3000)

Waste disposal trucks (PCT 8704.2200, 8704.2300)

Incinerators for disposal waste management (8417.8000)

Motorized sweepers (PCT 8479.8990)

Break down lorries (PCT 8705.9000)

Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000)

8. Snow ploughs (PCT 8430.2000)

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THE SECOND SCHEDULE

[see section 2(5)]

“FIFTH SCHEDULE TO THE CUSTOMS ACT 1969(IV OF 1969)

[see section 18]

PART-I

IMPORTS OF PLANT, MACHINERY, EQUIPMENT AND APPARATUS,
INCLUDING CAPITAL GOODS FOR VARIOUS INDUSTRIES/SECTORS

Note.—For the purposes of this Part, the following conditions shall apply, besides the conditions as specified in column (5) of the Table below:—

(i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board:

Provided that the condition of “local manufacturing” shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

(ii) except for S. Nos. 1(H), 14, 20, and 21 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company’s bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

(iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and

(iv) For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3— and S— have been mentioned in column (4), the rate of 3— shall be applicable only for such goods which are chargeable to 3— duty under the First Schedule to Customs Act, 1969.

Explanation.—Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

(a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy and

poultry industry;

TABLE

* Description PCT Code buy) Conditions

qd) Q) G) @) 6)

1. Agricultural Machinery

(A) Tillage and seed bed If used for agriculture sector.

preparation equipment.

(1) Rotavator. 8432.8010 2—

(2) Cultivator. 8432.2910 2—

(3) Ridger. 8432.8090 2—

(4) Sub soiler. 8432.3090 2—

(5) Rotary slasher. 8432.8090 2—

(6) Chisel plough 8432.1010 2—

(7) Ditcher. 8432.1090 2—

(8) Border disc. 8432.2990 2—

(9) Disc harrow. 8432.2100 2—

(10) Bar harrow. 8432.2990 2—

(11) Mould board plow. 8432.1090 2—

(12) Tractor rear or front blade. 8430.6900 2—

(13) Land leveler or land planer. 8430.6900 2—

(14) Rotary tiller. 8432.8090 2—

(15) Disc plow. 8432.1090 2—

(16) Soil scrapper. 8432.8090 2—

(17) K.R. Karundi. 8432.8090 2—

(18) Tractor mounted trencher 8701.9020 2—

- (19) Land leveler. 8430.6900 2—
- (20) Laser land leveler. 8432.8090 2—
- (B) Seeding or Planting If used for agriculture sector.

Equipment.

- (1) Seed-cum-fertilizer drill | 8432.3010 o—
(wheat, rice barley, etc).
- (2) Cotton or maize planter with | 8432.3090 o—
fertilizer attachment
- (3) Potato planter. 8432.3090 o—
- (4) Fertilizer or manure spreader | 8432.4000 o—
or broadcaster.
- (5) Rice transplanter. 8432.3090 o—
- (6) Canola or sunflower drill. 8432.3010 o—
- (7) Sugar cane planter 8432.3090 o—

(C) Irrigation, Drainage and
Agro-Chemical Application

Equipment

- (1) Submersible pumps (up to 75 | 8413.7010 o—
lbs and head 150 meters) and
field drainage pumps.
- (2) Sprinklers including high and | 8424.8100 o—
low pressure (center pivotal), | 8424.2010
system, conventional
sprinkler equipment, water
reel traveling sprinkler, drip
or trickle irrigation
equipment, mint irrigation
sprinkler system.

- (3) Air release valves, pressure | 8481.1000 o—
gauges, water meters, back | 8481.3000
flow preventers and | 9026.2000
automatic controllers. 9032.8990

- (4) Tubewells filters or strainers. 8421.2100 2—
- (5) Knapsack sprayers. 8424.2010 2—
- (6) Granular applicator. 8424.2010 2—
- (7) Boom or field sprayers. 8424.2010 2—
- (8) Self-propelled sprayers. 8424.2010 2—
- (9) Orchard sprayers. 8424.2010 2—

(D) Harvesting, Threshing and If used for agriculture sector.

Storage Equipment.

- (1) Wheat thresher 8433.5200 2—
- (2) Maize or groundnut thresher | 8433.5200 2—
or Sheller.
- (3) Groundnut digger. 8433.5900 2—
- (4) Potato digger or harvester. 8433.5300 o—
- (5) Sunflower thrasher. 8433.5200 2—
- (6) Post hole digger. 8433.5900 2—
- (7) Straw balers. 8433.4000 2—
- (8) Fodder rake. 8201.3000 2—
8433.5900
- (9) Wheat or rice reaper. 8433.5900 2—
- (10) Chaff or fodder cutter. 8433.5900 2—
- (11) Cotton picker. 8433.5900 2—

(12) Onion or garlic harvester. 8433.5200 o—

(13) Sugar harvester. 8433.5200 o—

- (14) Reaping machines. 8433.5900 2—
- (15) Combined harvesters (new) 8433.5100 0—
- (16) Pruner/sheers. 8433.5900 2—
- (17) Fodder/forage wagon. 8716.8090 5—
- (E) Fertilizer and Plant If used for agriculture sector

Protection Equipment.

- (1) Spray pumps (diaphragm | 8413.8190 5—
type).
- (2) All types of mist blowers. 8414.5990 5—
- (F) Dairy, Livestock and If used for Agriculture, Dairy,
poultry, machinery Livestock and Poultry sector
- (1) Milk chillers. 8418.6910 2—
8418.6990
- (2) Tubular heat exchanger (for | 8419.5000 2—
pasteurization).
- (3) Milk processing plant, milk | 8419.8100 2—
spray drying plant, Milk UHT | 8419.3900
plant.
- (4) Grain storage silos for poultry. Respective 2—
headings
- (5) Insulated sand witch panels. Respective 2—
headings
- (6) Dairy, livestock and poultry | 9406.0020 2—
sheds.
- (7) Milk filters. 8421.2900 2—
- (8) Incubators and brooders 8436.2100 2—
8436.2900
- (9) Machinery for animal feed | 8436.1000 2—
stuff
- (10) any other machinery and | Ch.84&85 | 3— If imported by manufacturers
equipment for manufacturing which are members of Pakistan
of dairy products Dairy Association.

(G) Post-harvest Handling and If used for agriculture sector.

Processing and

Miscellaneous Machinery.

- (1) Vegetable and fruits cleaning | 8437.1000 2—
and sorting or grading
equipment.
- (2) Fodder and feed cube maker | 8433.4000 2—
equipment.
- (3) Milking machines. 8434.1000 2—
- (4) Pre-fabricated CO2 | 9406.0090 2— In respect of goods mentioned in

Controlled Stores.

Column (2) read with PCT
mentioned in Column (3), the
Ministry of National Food
Security and Research shall
certify in the prescribed manner
and format as per Annex-B to
the effect that the imported
goods are bona fide requirement
for use in the Agriculture sector.

The Authorized Officer of the
Ministry shall furnish all
relevant information online to
Pakistan Customs Computerized
System against a specific user
ID and password obtained under
section 155D of the Customs
Act, 1969.

(H) Green House Farming and | 3921.9010, 3— 1. In respect of goods of Other Green House mentioned in Column (2)

Equipment. read with PCTs mentioned in

Column (3), the Ministry of

(1) Geo-synthetic liners (PP/PE | 3921.9090 5— National Food Security and

Geo synthetic films of more Research shall certify in the

than 500 microns). prescribed manner and

(2) Greenhouses (prefabricated). 9406.0010 o— format as per Annex-B to the

(3) Tunnel farming equipment effect that the imported

consisting of the following:— | 3920.1000 o— goods are bona fide

requirement for use in the

a. Plastic covering and | 3926.9099 o— Agriculture sector. The

mulch film. Authorized Officer of the

Ministry shall furnish all

b. Anti-insect net. 5608.1900 o— relevant information online

to Pakistan Customs

c. Shade net. 5608.9000 o— Computerized System

against a specific user ID

and password obtained under

section 155D of the Customs

Act, 1969.

2.

of its import except with the

prior approval of the FBR.

(Machinery, Equipment and 1. In respect of goods of

Other Capital Goods for mentioned in Column (2)

Miscellaneous Agro-Based read with PCTs mentioned in

Industries like Milk Column (3), the Ministry of

Processing, Fruit, Vegetable National Food Security and

or Flowers Grading, Research shall certify in the

Picking or Processing etc. prescribed manner and

format as per Annex-B to the

(1) Evaporators for juice | 8419.8990 5— effect that the imported

concentrate. goods are bona fide

requirement for use in the

(2) Machinery used for | 8419.3100 3— Agriculture sector. The

dehydration and freezing. 8418.6990 5— Authorized Officer of the

Ministry shall furnish all

(3) Heat exchange unit. 8419.5000 5— relevant information online

to Pakistan Customs

(4) Machinery used for filtering | 8421.2200 5— Computerized System

and refining of pulps/juices. against a specific user ID

(5) Complete Rice Par Boiling | 8419.8990 5— section 155D of the Customs

Plant. Act, 1969.

other oe 2. Condition (iv) of the

Respective preamble.

Headings

(J) Horticulture and 1. Ifused for agriculture sector.

Floriculture

(1) Machines for making cartons, | 8441.3000 5—

boxes, cases, tubes, drums or

similar containers, other than

by moulding

(2) PU panels (Insulation). Respective 5—

headings

(3) Generator sets 10 to 25 KVA. | 8502.1120 5—

8502.1130 5—

(4) Refrigerating machines with | 8418.6920 5—
engine fitted on common base
for refrigerated containers.

(5) Other refrigerating or | 8418.5000 5—
freezing chests, cabinets.

(6) Tubes, pipes and hollow | 7304.3100 5—
profiles of iron and steel. 7304.3900 5—

(7) Hand tools. Respective 3—, 5— 2. Condition (iv) of the

Headings preamble.

(K) Fish or shrimp farming and If used for agriculture or
seafood processing aquaculture/Fish farming sector.
machinery and equipment.

(1) Compressor 8414.8090 5—

(2) Generator 8502.1130 5—

8502.1190 5—

(3) Condenser 8502.1200 5—

(4) Flat freezer 8418.9990 5—

(5) Boast freezer 8418.3000 5—

(6) Fiber glass tubs 8418.4000 5—

(7) Insulated plants. 7019.9090 5—

(8) Flake ice plants 8418.6990 5—

(9) Water aerators 8414.8090 2—

(10) Feed pellet (Floating Type) | 8438.8020 2—
machine

2. Machinery and equipment for | Respective 3—,5— Condition (iv) of the preamble.
development of grain handling | Headings

and storage facilities including

silos.

3. Cool chain machinery, | Respective 3—,5— 1. If imported by Cool Chain

equipment including Capital | Headings Industry.

goods. 2. Condition (iv) of the

preamble.

4. Machinery and equipment for | Respective 3—, s— Condition (iv) of the preamble.
initial installation, balancing, | Headings

modernization, replacement or

expansion of desalination plants,

coal firing system, gas

processing plants and oil and gas

field prospecting.

5. Following machinery, 1. The project requirement
equipment, apparatus, and shall be approved by the
medical, surgical, dental and Board of Investment (BOI).

veterinary furniture, materials,
fixtures and fittings imported by
hospitals and medical or
diagnostic institutes:—

The Authorized Officer of
BOI shall certify the item
wise requirement of the
project in the prescribed

format and manner as per Annex-B and shall furnish all relevant —_ information Online to Pakistan Customs Computerized System against a specific user ID

Section 155D of the Customs Act, 1969 (IV of 1969);

2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).

3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the

preamble.

A. Medical Equipment. -do-

(1) Dentist chairs. 9402.1010 5—
(2) Medical surgical dental or | 9402.9090 5—
veterinary furniture.
(3) Operating Table. 9402.9010 5—
(4) Emergency Operating Lights. | 9405.4090 5—
(5) Hospital Beds with | 9402.9020 5—
mechanical fittings.

6) Gymnasium equipment. Respective 3—,5—

Headings

9506.9100

(7) Cooling Cabinet. 8418.5000 5—
(8) Refrigerated Liquid Bath. 3824.9099 5—
(9) Contrast Media Injections | 3822.0000 5—
(for use in Angiography & 5—
MRletc).

B. Cardiology/Cardiac -do-

Surgery Equipment

(1) Cannulas. 9018.3940 5—
(2) Manifolds. 8481.8090 5
(3) Intra venous cannula iv. 9018.3940 5—
catheter.

C. Disposable Medical_Devices -do-

(1) Self disabling safety sterile | 9018.3110 5—

syringes.

9018.3110 5—

(2) Insulin syringes.

D. Other Related Equipments -do-

(1) Fire extinguisher. 8424.1000 5—

(2) Fixtures & fittings for hospitals | Respective 3—5—

Headings

6. 1. Machinery, equipment, | Respective 0— 1. This concession shall be materials, capital goods, | Headings available to those Mineral specialized vehicles (4x4 Exploration and Extraction non luxury) ie. single or Companies or their double cabin __ pickups, authorized operators or accessories, spares, contractors who hold chemicals and consumables permits, licenses, leases and meant for mineral who enter into agreements exploration phase. with the Government of Pakistan or a Provincial

2. Construction machinery, Government.

equipment and specialized aoe vehicles, excluding 2. Temporarily imported goods passenger vehicles, shall be cleared against a imported on temporary security in the form of a post basis as required for the dated cheque for _the exploration phase. differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.

7. 1. Machinery, equipment, | Respective 3—,5— 1. This concession shall be materials, capital goods, | Headings available to those Mineral

specialized vehicles (4x4 non luxury) ie. single or double cabin __ pickups,

accessories, spares, chemicals and consumables meant for mine

construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years.

However a surcharge @ 6— per annum shall be charged on the deferred amount.

Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

2. Temporarily imported goods shall be cleared against a security in the form of a post dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this

basis as required for the construction of project.

2. Construction machinery, Schedule, along with an equipment and specialized undertaking to pay the vehicles, excluding customs duty and sales tax at passenger vehicles, the statutory rates in case imported on temporary such goods are not re-basis as required for mine exported on conclusion of construction or extraction the project. phase. 3. The goods shall not be sold or

otherwise disposed — of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with _ prior approval of the Board.

4. Condition (iv) of the preamble.

8. Coal mining machinery, | Respective o— 1. This concession shall be equipment, spares, including | Headings available to those Mining vehicles for site use i.e. single or Companies or their double cabin pickups imported authorized operators or for Thar Coal Field. contractors who hold

permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

2. The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These _ shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.

9. 1. Machinery, equipment and | Respective 3—5— 1. This concession shall also be spares meant for initial | Headings available to primary installation, balancing, contractors of the project modernization, replacement upon fulfillment of the or expansion of projects for following conditions, power generation through namely:— oil, gas, coal, wind and wave (a) the contractor shall submit energy including under a copy of the contract or construction projects, which agreement under which he entered __ into an intends to import the implementation agreement goods for the project; with the Government of a . Pakistan. (b) the chief executive or head

2. Construction machinery, of the contracting equipment and specialized company shall certify in vehicles, excluding the prescribed manner and passenger vehicles, format as per Annex-A imported on temporary that the imported goods

are the project's bona fide requirements; and

[Part I

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. Condition (iv) of the preamble.

10.

Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.

Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

Respective
Headings

3—,5s—

-do-

11.

Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel _ bio-energy, ocean, waste-to-energy and hydrogen cell etc.

Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary

basis as required for the construction of project.

Respective
Headings

—

1. This concession shall also be available to primary contractors of the project upon fulfillment of the

following conditions,
namely:—
(a) the contractor _ shall

submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported

goods are the project's

Explanation:—The expression “projects for power generation” means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption.

bona fide requirements;
and

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

12. / 1.

Machinery and equipment meant for power transmission and — grid stations including under construction projects.

Explanation— For the purpose of this concession “machinery and equipment”

shall mean:—

(a) machinery and equipment
operated by power of any
description, such as used
in the generation of
power;

(b) apparatus, appliances,
metering and testing
apparatus, mechanical and

electrical control,
transm: gear and
transmission tower, power
transmission and
distribution cables and
conductors, insulators,
damper spacer and

hardware and __sparts
thereof adapted to be used
in conjunction with the
machinery and equipment
as specified in clause (a)
above; and

(c) Components parts of.
machinery and
equipment, as specified in
clauses (a) and (b) above,
identifiable for use in or

Respective
Headings

3—, S—

1. This concession shall also be
available to primary
contractors of the project
upon fulfillment of the
following conditions,
namely:—

(a) the contractor shall
submit a copy of the
contract or agreement
under which he intends
to import the goods for
the project;

(b) the chief executive or
head of the contracting
company shall certify in

the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

(c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the

with machinery imported amount payable under this for the project and Schedule, along with an equipment including undertaking to pay the spares for the purposes of customs duty and sales tax at the project. the statutory rates in case

. . such goods are not re-

2. Construction machinery, exported on conclusion of

equipment and specialized the project.

vehicles, excluding passenger

vehicles, imported on 3. Condition (iv) of the

temporary basis as required preamble.

for the construction of the

project.

13. | Following machinery, Nil

equipment and other education

and research related items

imported by technical institutes,

training institutes, research

institutes, schools, colleges and

universities: —

(1) Quartz reactor tubes and | 7017.1010 o—

holders designed for insertion

into diffusion and oxidation

furnaces for production of

semiconductor wafers.

(2) Other dryers. 8419.3900 o—

(3) Filtering or purifying | 8421.2100 o—

machinery and apparatus for

water.

(4) Other filtering or purifying | 8421.2900 o—

machinery and apparatus for

liquids.

(5) Personal weighing machines, | 8423.1000 o—

including —_ baby scales;

household scales.

(6) Scales for continuous | 8423.2000 o—

weighing of goods on

conveyors.

(7) Constant weighing scales and | 8423.3000 o—

scales for discharging a

predetermined weight of

material into a bag or

container, including hopper

scales.

(8) Other weighing machinery | 8423.8100 o—

having a maximum weighing
capacity not exceeding 30 kg.

(9) Other weighing machinery | 8423.8200 o—

having a maximum weighing
capacity exceeding 30 kg but
not exceeding 5,000kg.

(10) Other weighing machinery. 8423.8900 o—

(11) Weighing machine weights of | 8423.9000 o—

all kinds; parts of weighing
machinery of machines of
heading 8423.2000 &
8423.3000.

(12) Other weighing machine | 8423.9000 o—

weights of all kinds; parts of
weighing machinery of
machines of heading
8423.2000 & 8423.3000.

(13) Networking equipments like | 8517.6970 o—
routers, LAN bridges, hubs
excluding switches — and
repeaters.

(14) Other furnaces and ovens. 8514.3000 o—

(15) Electronic balances of a | 9016.0010 o—
sensitivity of 5 cg or better,
with or without weights.

(16) Other balances of a sensitivity | 9016.0090 o—
of 5 cg or better, with or
without weights.

(17) Thermostats of a kind used in | 9032.1010 o—

refrigerators and air-

conditioners.

(18) Other thermostats. 9032.1090 o—

(19) Manostats. 9032.2000 o—

(20) Other instruments and | 9032.8100 o—

apparatus hydraulic or

pneumatic.

(21) Other instruments and | 9032.8990 o—

apparatus.

(22) Parts and accessories of 9032.9000 o—

automatic regulating or

controlling instruments and

apparatus.

(23) Spares, accessories and | Respective o—

reagents for scientific | Headings

equipments.

14. | Machinery, equipment, raw | Respective o— Nil

materials, components and other | Headings

capital goods for use in

buildings, fittings, repairing or

refitting of ships, boats or

floating structures imported by

Karachi Shipyard and

Engineering Works Limited.

15. | Machinery, equipment and | Respective 10— Nil

other capital goods meant for | Headings

initial installation, balancing,

modernization, replacement or

expansion of oil refining

(mineral oil, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.

16. | Machinery and equipment | Respective 15— Nil imported by an_ industrial | Headings concern.

17. | Following machinery and 1. For the projects of Gem equipment for marble, granite Stone & Jewelry Industry, and gem stone extraction and CEO/COO, Pakistan Gem processing industries. and Jewelry Company shall

certify in the prescribed

1. Polishing cream or material. 3405.4000 3— format and manner as per

3405.9000 5s

[Part I

Fiber glass mesh 7019.5190 5— Annex-B that the imported Chain saw/diamond wire saw | 8202.4000 | 5— goods are bona fide project in all sizes and dimensions | 8202.9100 5— requirement. The authorized and spares thereof, diamond person of the Company shall wire joints all types and furnish all—_relevant dimensions, chain for chain information online ; to saw and diamond wires for Pakistan : Customs wire saw and spare widia. Computerized System against a specific user ID = id password obtained under Gin saw blades. 82029910 | 5— ane' P mn saweness section 155D of the Customs Gang saw blades/ diamond | 8202.9990 5— Act, 1969. saw blades/ multiple blades or all types and dimensions. . For the projects of Marble & Air compressor (27cft and] 8414.8010 s— Granite Industry, CEO/COO, above). Pakistan Stone Development Machine and tool for stone | 8464.9000 | 3— Company shall certify in the work; sand blasting | & prescribed format and machines; tungsten carbide | Respective manner as per Annex-B that tools, diamond tools & | headings 35 the imported goods are segments (all type & bonafide Project dimensions), hydraulic requirement. The authorized jacking machines, hydraulic persons of the Company manual press _ machines, shall furnish all relevant air/hydro pillows, compressed information online to air rubber pipes, hydraulic Pakistan . Customs drilling machines, manual and Computerized System power drilling machines, steel against a specific user ID drill rods and spring (all sizes and password obtained under and dimensions), _ whole section 155D of the Customs finding system with Act, 1969. acerssories: manual portable . The goods shall not be sold rock drills, cross cutter and wo ~ brid ters or otherwise disposed of Tage CUNETS_ sel within a period of five years pategral Canin steel it 8466.9100 5s— of their import except with Willing. e an ve ce the prior approval of the dri ing, extension thread rods FBR and payment of fr emeumatic super long customs duties and taxes dri s, tools and accessories leviable at the time of for rock drills. import. . Condition (iv) of the preamble.

18. Machinery, equipment and | Respective o— . Ministry of — Industries, other project related items | Headings Production & — Special including capital goods, for Initiatives, shall certify in setting up of power the prescribed manner and

generation plants, water format as per Annex-B that treatment plants and other the imported goods are bona infrastructure related fide project requirement. The projects located in an area | Respective 3—5— authorized officer of the of 30 km around the zero | Headings Ministry shall furnish all

point in Gwadar.

Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.

. The goods shall not be sold

relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

or otherwise disposed of without prior approval of the

FBR and payment of
customs duties and taxes
leviable at the time of

import.

3. Condition (iv) of the
preamble.

19. | Effluent treatment plants. Respective 3—,5— Condition (iv) of the preamble.
headings

20 | Following items for use with solar o— Nil
energy:—

Solar Power Systems. 8501.3110 o—

(1) Off-grid/On-grid solar power | 8501.3210
system(with or without
provision for USB/charging
port) comprising of :

(i) PV Module. 8541.4000

(ii) Charge controller. 9032.8990

(iii) Batteries for specific | 8507.2090
utilization with the system | 8507.3000
(not exceeding 50 Ah in | 8507.6000
case of portable system).

(iv) Essential connecting | 8544.4990
wires (with or without
switches).

(v) Inverters (off-grid/ on- | 8504.4090 o—
grid/ hybrid with
provision for direct
connection/ input
renewable energy source
and = with §=Maximum
Power Point Tracking
(MPPT).

(vi) Bulb holder 8536.6100

(2) Water purification plants | 8421.2100
operating on solar energy.

21. | Following systems and items for Nil

dedicated use with renewable

source of energy like solar, wind,

geothermal etc.

1. (a) Solar Parabolic Trough | 8502.3900 o—
Power Plants.

(b) Parts for Solar
Parabolic Power Plants.

(i) Parabolic Trough collectors | 8503.0010 o—
modules.

(ii) Absorbers/Receivers tubes. 8503.0090 o—

(iii) Steam turbine of an output | 8406.8100 o—
exceeding 40MW.

(iv) Steam turbine of an output | 8406.8200 o—
not exceeding 40MW.

(v) Sun tracking control system. 8543.7090 o—

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(vi) Control panel with other | 8537.1090 o—
accessories.

2. (a) Solar Dish Stirling | 8412.8090 o—
Engine.

(b) Parts for Solar Dish Stirling
Engine.

(i). Solar concentrating dish. 8543.7000 o—
(ii). Sterling engine. 8543.7000 o—
(iii). Sun tracking control system 8543.7090 o—
(iv). Control panel with | 8406.8200 o—
accessories.

(v). Stirling Engine Generator 8501.6100 o—

3. (a) Solar Air Conditioning | 8415.1090 o—
Plant

(b) Parts for Solar Air
Conditioning Plant

(i). Absorption chillers. 8418.6990 o—
(ii). Cooling towers. 8419.8910 o—
(iii). Pumps. 8413.3090 o—
(iv). Air handling units. 8415.8200 o—
(v). Fan coils units. 8415.9099 o—
(vi). Charging & testing | 9031.8000 o—
equipment.

4. (a) Solar Desalination | 8421.2100 o—
System

(b) Parts for Solar Desalination
System

(i). Solar photo voltaic panels.
7 8541.4000 o—
(ii). Solar water pumps.
ves 8413.3090 o—
(iii). Deep Cycle Solar Storage
batteries. 8507.2090 o—
(iv). Charge controllers. 9032.8990 o—
(v). Inverters (off grid/on grid/
hybrid) with provision for
direct connection/input from 8504.4090 o—
renewable energy source and
with Maximum Power Point
Tracking (MPPT)

5. Solar Thermal Power Plants | 8502.3900 o—
with accessories.

6. (a) Solar Water Heaters | 8419.1900 o—
with accessories.

(b) Parts for Solar Water
Heaters

(i). Insulated tank 7309.0000 o—

7310.0000 o—

(ii). Vacuum tubes (Glass) 7020.0090 o—

(iii). Mounting stand Respective 0—

headings

(iv). Copper and Aluminum tubes Respective o—

heading

(c) Accessories:

(i) Electronic controller Respective o—

(ii) Assistant/ Feeding tank headings

(iii) Circulation Pump

(iv) Electric Heater/ Immersion

Rod (one piece with one solar

water heater)

(v) Solenoid valve (one piece

with one solar water heater)

(vi) Selective coating for absorber

plates

7. (a) PV Modules. 8541.4000 o—

(b) Parts for PV Modules

(i). Solar cells. 8541.4000 o—

(ii). Tempered Glass. 7007.2900 o—

(iii). Aluminum frames. 7610.9000 o—

(iv). O-Ring. 4016.9990 o—

(v). Flux. 3810.1000 o—

(vi). Adhesive labels. 3919.9090 o—

(vii). Junction box & Cover. 8538.9090 o—

(viii). Sheet mixture of Paper and | 3920.9900 o—

plastic

(ix). Ribbon for PV Modules | Respective o—

(made of silver & Lead). headings

(x). Bypass diodes. 8541.1000 0—

(xi). EVA (Ethyl Vinyl Acetate) | 3920.9900 o—

Sheet (Chemical).

8. Solar Cell Manufacturing

Equipment.

(i). Crystal (Grower) Puller (if | g479 g990 o—

machine).

(ii). Diffusion furnace. 85143000 o—

(iii). Oven. 8514.3000 o—

(iv). Wafering machine.

(v). Cutting and shaping | 8486.1000 o—

machines for silicon ingot.

8461.9000 o—

(vi). Solar grade polysilicon

aterial.

mavens 38249099 | 0—

(vii). Phosphene Gas.

(viii). Aluminum and silver paste. 2848.0000 0—

Respective o—

headings

9. Pyranometers and accessories | 9030.8900 3—

for solar data collection.

10. Solar chargers for charging | 8504.4020 5—

electronic devices.

11. Remote control for solar | 8543.7010 3—

charge controller.

12. Wind Turbines.

(a) Wind Turbines for grid | 8412.8090 o—

connected solution above 200

KW (complete system).

(b) Wind Turbines upto 200 KW | 8412.8090 o—

for off-grid solutions

comprising of:

(i). Turbine with Generator/ Respective o—

Alternator. headings

(ii). Nacelle with rotor with or

without tail.

(iii). Blades.

(iv). Pole/ Tower.

(v). Inverter for use with Wind

Turbine.

(vi). Deep Cycle Cell/ Battery (for | 8507.2090 o—

use with wind turbine).

13. Wind water pump 8413.8190 5—

14. Geothermal energy

equipments.

(i). | Geothermal Heat Pumps. 8418.6100 o—

(ii). Geothermal Reversible | 8418.6990 o—

Chillers. 8418.6990 o—

(iii). Air handlers for indoor | 8415.8300 0—

quality control equipments.

"uN mp 8418.6100 0—

(iv). Hydronic heat pumps.

8419.5000 0—

(v). Slim Jim heat exchangers.

8515.8000 0—

(vi). HDPE fusion tools.

(vii). Geothermal energy | 8419.8990 o—

Installation tools __and

(viii). Dehumidification 479.6000 i

equipment.

(ix). Thermostats and | 9932.1090 o—

IntelliZone.

15. Any other item approved by | Respective o—
the Alternative Energy | headings
Development Board (AEDB)
and concurred to by the FBR.

22. | Following items for promotion Nil
of renewable energy

technologies or for conservation

of energy:—

(i) SMD/LED/LVD lights with | 9405.1090 o—
or without ballast, fittings | 8539.3290
and fixtures. 8543.7090

(ii) SMD/LED/LVD street | 9405.4090 o—
lights, with or without | 8539.3290
ballast, PV module, fitting | 8543.7090
and fixtures

(iii) Tubular Day lighting | 9405.5010 o—
Device.

(iv) Wind turbines including | g502.3100 o—
alternators and mast.

(v) Solar torches. 8513.1040 0—

(vi) Lanterns and related | 8513.1090 o—
instruments.

(vii) LVD induction lamps. 8539.3290 o—

ae . 8543.7090 o—

(viii) LED Bulb/Tube lights.

(ix) PV module, with or 8541.4000 ,
without, the related | 8504.4090 i
components including | 9032.8990 0
invertors (off-grid/on grid/ | 8507.0000
hybrid) with provision for
direct connection/input

from renewable — energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.

. we . . 8541.5000 o—

(x) Light emitting diodes (light emitting in different colors).

(xi) Water pumps operating on 8413.7010 0— solar energy along with 8413.7090 o— solar pump controllers 8504.4090 0—

.. _ | 8539.3110 o—

(xii) Energy saver lamps of | 95393210 o— varying voltages

(xiii) Energy Saving Tube Lights. Revo apoy a 8543. 7090 o—

(xiv) Sun Tracking ~— Control

System 8504.4090 o—

(xv) Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable — energy source and with Maximum Power Point Tracking | 9937 g9909 i (MPPT).

(xvi) Charge controller/ Current controller.

23. | Parts and Components for If imported by LED light manufacturing LED lights:— manufacturers registered under the Sales Tax Act, 1990 subject

(i). Aluminum Housing/ Shell for | 9405-1090 5— to annual quota determination LED (LED Light Fixture) by the Input Output Co-efficient Organization (IOCO).

(ii). Metal Clad Printed Circuit | 8534-0000 5— Boards (MCPCB) for LED

(iii). Constant Current Power | 8504-4090 5— Supply for of LED Lights(1- 300W)

(iv). Lenses for LED lights 9001-9000 5—

24. | Plant, machinery and equipment | Respective o— The Alternative Energy

used in production of bio-diesel. headings Development Board (AEDB),

Islamabad shall certify in the

prescribed manner and format as

per Annex-B that the imported

goods are bona fide project

requirement. The goods shall

not be sold or otherwise

disposed of within a period of

five years of their import except

with the prior approval of the

FBR and payment of customs

duties and taxes leivable at the

time of import.

25. | Plant, machinery and equipment | Respective o— The plant, machinery and

imported for setting up fruit | headings equipment released under the

processing and _ preservation said serial number shall not be

units in Gilgit-Baltistan, used in any other area which is

Balochistan and Malakand not eligible for the said

Division. concession. In case of violation,

duty and taxes shall be

recovered beside initiation of

penal action under the Customs

Act, 1969.

26. | Plant, machinery and equipment | Respective o— The plant, machinery and imported during the period | headings equipment under the said serial

commencing on the 1st July, number shall be released on

2014 and ending on the 30th certification from Additional June, 2019 for setting up Chief Secretary, FATA that the Industries in FATA. goods are bona fide project

requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed off without prior approval of the Board.

27. | Following specialized vehicles This concession shall be

imported by the Construction available to specialized vehicles
Companies:— imported by Construction
Companies registered with
1. Dumpers designed for off | 8704.1090 20— Security and Exchange
highway use. Commission of Pakistan (SECP)
and Pakistan —— Engineering
2. Super swinger truck | 8705.9000 20— Council.
conveyors.

3. Mobile canal lining | 8705.9000 20—

equipment.

4. Transit mixers. 8705.4000 20—

5. Concrete Placing trucks. 8705.9000 20—

6. Crane lorries. 8705.1000 20—

Plant, machinery and | Respective o— This exemption is available to

28. | production line equipment used | headings local manufacturers of mobile
for the manufacturing of mobile phones duly certified by
phones. Pakistan Telecommunication
Authority.

Annex-A

Header Information

NIN/FTN of Importer Regulatory authority no. Name of Regulatory authority

ce) (2) (3)

Details of Input goods (to be filled by the chief executive of the importing | Goods imported (Collectorate of import)
company)

Description Custom Sales Tax Quantity | GD. | GD date

3 Duty rate | rate e imported | § | No. | &

8 Z (applicable) | (applicable) & g > z Mach.No.

zg & 2/6 | 8 &

(4) (5) (6) (7) (8) (9) | (10) |} (11) (12) (13) | (14) (15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT

IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:

It is certified that the description and quantity mentioned above commensurate
with the project requirement and that the same are not manufactured locally. It is
further certified that the above items shall not be used for any other purpose.

Signature

Name

C.N.LC. No.

NOTE:— In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

EXPLANATION

Chief Executive means.—

owner of the firm, in case of sole proprietorship; or

2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or

Principal Officer in case of a foreign company.

Annex-B

Header Information

NTN/FTN of Importer Approval No.

(Q) (2)

Details of Input goods (to be filled by the authorized officer of the Regulatory | Goods imported Authority) (Collectorate of import)

HS Description Custom Sales Tax ~| 2 GD. GD

Code g Duty rate rate KB Fi s Fi 2 £ No. date

& | (applicable) | (applicable) e g|o a 3| 3 &

a & » 5z = Mach

iS) No.

(3) (4) (5) (6) 7) (8) |) | G0) | GY) | G2) | G3) | 4)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE

REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and bona fide requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer

Designation

NOTE.—In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

PART-II

Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and

Equipments, Components and other Goods.

The Imports under this part shall be subject to following conditions, namely.—

()

The active pharmaceutical ingredients, Excepents /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.

(ii) The requirement for active pharmaceutical ingredients and Excepents/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;

(iii) The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;

(iv) The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act, 1969, along with the password thereof.

(v) For “Respective Headings” entries in column (3) of the Table against which two rates of customs duty 3— and S— have been mentioned in Column (4), the rate of 3— shall be applicable only for such goods which are chargeable to 3— duty under the First Schedule to Customs Act 1969.

Table A
(ACTIVE PHARMACEUTICAL INGREDIENTS)

S No Description HS Code Customs duty (—)

dd) (2) @) (4)

1 Flurbiprofen 2916.3990 5—
2 | Aspirin 2918.2210 =
3 | Amlodipine 2933.3990 =
5 Deferiprone 2933.3990 5—
6 Lamivudine 2933.3990 5—
7 Loratadine 2933.3990 5—
8 Pantoprazole Sodium (Injec Grade) 2933.3990 5—
9 Risedronate Sodium 2933.3990 5—
10 Fexofenadine 2933.3990 5—
11 __| Ebastine 2933.3990 =
12 | Isoniazid 2933.3990 =
13 Omeprazole Pellets 2933.3990 5—
14 Moxifloxacin 2933.4990 3
15 Protacine (Proglumet, Dimaleate) 2933.5990 5—
16 Sparfloxacin 2933.5990 5—
17 Atorvastatin 2933.9990 5—
18 | Amiloride HCL 2933.9990 =
19 Candesartan Cilexite 2933.9990 5—

[Part I

S No Description HS Code Customs duty (—)

a) @) @) (4)

20 Pheneramine Maleate 2933.9990 5—

21 Pioglitazone HCL 2934.1090 5—

22 Sulphanilamide 2935.0060 5—

23 Gliclazide 2935.0090 5—

24 Piperazine Anhydrous (Pharmaceutical grade). 2935.0090 5—

25 Celecoxib 2935.0090 5—

26 Glibenclamide 2935.0090 5—

27 Thiocolchicoside 2935.0090 5—

28 Hydrochlorothiazide 2935.0090 5—

29 Alfacalcidole 2936.9000 3

30 (i) Amoxicillin sodium sterile BP 2941.1000 5—

(ii) Ampicillin sodium sterile USP/BP

(Pharmaceutical grade)

(iii) Bacampicillin HCL

(iv) Carbenicillin and its salts

(v) Carfecillin

(vi) Cloxacillin and its salts excluding sodium

(compacted/ powder form for oral use)

(vii) Flucloxacillin sodium

(viii) Pencillin V.Potassium

(ix) Benzyl pencillin sodium/potassium

(x) Cloxacillin sodium sterile USP/BP

(xi) Pencillin benzathin

(xii) Procaine pencillin G. fortified,

sodium/potassium

(xiii) Sultamicillia tosylate

(xiv) Sultamicillin (Pharmaceutical grade)

(xv) Ticarcilin disodium

(xvi) Piperacillin Sodium

31 Clarithromycin Powder 2941.5000 5—
32 Roxithromycin 2941.5000 5—
33 Clarithromycine Granules 2941.5000 5—
34 Azithromycin 2941.9090 5—
35 Fusidic Acid 2941.9090 5—
36 Gentamycin 2941.9090 5—
37 Rifampicin 2941.9090 5—
38 Ceftriaxone 2941.9090 5—
39 Cefotaxime 2941.9090 5—
40 D-Cycloserine 2941.9090 5—
41 Acrinol Pad 3005.9010 5—
42 Benzalkonium Chloride Pad (BKC) 3005.9090 5—
43 Sodium Casinate 3501.9000 5—
44 Activated Glucuronate 3824.9099 5—
45 Losartan Potassium 3824.9099 5—
46 Chondroitin Sulphate 3913.9090 5—
47 Polyethylene Film 3920.9900 5—
48 Acid Hypophosphorous: Respective heading 3—5—

Acid Pipmidic Trydae 5—

Acid Citric Anhydrous 5—

Propylparaben (Aseptoform-P) 5—

Methylparaben Aseptoform-M) 5—

Carbinoxamine Maleate 5—

Euflavine Bp (Acriflavine) 5—

Vancomycin Hcl 5—

Dextro-Methorphan Hbr 3

Acyclovir Usp 5—

Sodium Benzoate 3

Sodium Sulfate 5—

S No Description HS Code Customs duty (—)

qd) @) @) (4)

Cupric Chloride 5—

Enoxacin Sesquihfrtae 5—

Mama Copolymer 5—

Sodium Valproate 3

Sodium Cyclamate 5—

Magnesium Hydroxide Paste 5—

Diphenhydramine 3

Alprazolam 3

Bacitracin Usp Powder Microniz 5—

Chloromycetin Palmitate 5—

Chlorpheniramine Maleate 5—

Esmomeprazole Magnesium Ec 5—

Fluconazole 3

Glipizide 5—

Neomycin Sulphate 5—

Polymyxin B Sulphate USP Micro 5—

Lorazepam 5—

Nystatin Usp Powder 5—

Ferric Pyrophosphate Nf 5—

Alprazolam 5—

Pyritinol Base Fine Powder 5—

Pyritinol Di-Hel Mono Hydrate 5—

Bisacodyl 5—

Sodium Picosulphate 5—

Carbamazepine 5—

Co-Dergocrine Ms (Gram) A 01 5—

Clemastine Hydrogen Fumarate 5—

Calcium Lactobionate Oral 5—

Clamipramine Hel Ep 5—

Imipramine Hydrochlor/Ds 01 5—

Oxcarbazepine Fine/Ds 05 5—

Calcium Lactobionate Special Grade 5—

Temazepam Usp 28/Ep 4th Ed 5—

Levocetirizine Dihydrochloride 5—

Bromocriptine Ms(G) Msa/Ds 01 5—

Pindolol Base/Ds Pur 5—

Clopamide Base/Ds 01 5—

Pindolol Base 5—

Nimesulide 5—

Enalapril Maleate Usp 23 5—

Cetirizin Dihydrocholoride Ep 5—

Famotidine 3

Fluoxetine Hel 5—

Doxycycline Hydrochloride Bp 5—

Captopril 5—

Simvastatin Ep 5—

Cefaclor Monohydrate 5—

Lactulose 3

Albendazole - Human Grade 5—

Clobetasol Propionate 5—

Betamethasone Base 5—

Betamethasone 17-Valerate 5—

Bacitracin Zinc Bp (69 Mcg/Mg) 5—

Hydcortisone Acetate Micronised 3

Hydrocortisone Usp Micro 5—

Clotrimazole 3

Clindamycin Phosphate 5—

Cetirizine Dihydrochloride 5—

[Part I

S No Description HS Code Customs duty (—)

qd) @) @) (4)

Fluconazole 5—

Minocycline Hydrochloride 5—

Neomycin Sulph Bp 700 U/Mg Mic 5—

Nystatin (Mycostatin Micropul) 5—

Triprolidine Hel B.P (94—) 5—

Ferrous Sulphate 3

Polymyxin B Sulph Bp 8000 U/Mg 5—

Procyclidine Hel 5—

Mupirocin 5—

Artemether 3

Lumefantrine 3

Desmoder H/Hexamethylen Di-Iso 5—

Erythrocin J 5—

Furosemide (Imp) 5—

Glimepiride Granules 0.606— (W/W (1 Mg) 5—

Ketoprofen 5—

Table B

(EXCEPIENTS/CHEMICALS)

S.No. Description HS Code Customs Duty (—)

d) (2) (3) (4)

1 Worked grains of other cereals. (Pharmaceutical grade) 1104.2900 5—

2 Sterillisable maize (corn) starch (Pharmaceutical grade) 1108.1200 5—

3 Gum Benjamin BP (Pharmaceutical grade) 1301.2000 5—

4 (i) Balsam, Tolu BP/USP. 1301.9090 5—

(ii) Gum acacia powder BP

(iii) Gumbenzoin, Styrax, Tragacanth,

Xanthan(Pharmaceutical grades)

5 Other vegetable saps and extracts (Pharmaceutical grade) | 1302.1900 5—

6 Other mucilages and thickeners (Pharmaceutical grade) 1302.3900 5—

7 (i) Rhubarb leaves or roots. (ii) | 1404.9090 5—

Valerine roots (Pharmaceutical grade)

8 Refined palm kernel or babassu oil (Pharmaceutical | 1513.2900 5—

grade)

9 Other fixed vegetable fats and oils (Pharmaceutical | 1515.1900 5—
grade)

10 Castor oil (Pharmaceutical grade) 1515.3000 5—

II Vegetable fats and oils (Pharmaceutical grade) 1516.2010 5—

1516.2020

12 Sugar (pharmaceutical grade) if imported by | 1701.9910 5—

manufacturer of pharmaceutical Products ion the quantity

to be determined by Ministry of Health

13 (i) Dextrose(Pharmaceutical grade). (ii) | 1702.3000 5—

Dextrose (injectable grade and pharmaceutical _grade)

14 Malt extract (Pharmaceutical grade) 1901.9010 5—

15 Ethyl alcohol 2207.1000 5—

16 (i) Sodium chloride (NaCl). (ii) | 2501.0090 5—

Sodium chloride (injectable grade)

(Pharmaceutical grades)

17 Oils and other products of the distillation of high | 2707.9990 5—

temperature coal tar (Pharmaceutical grade)

18 Liquid paraffin (Pharmaceutical grade). 2710.1995 5—

S.No. Description HS Code Customs Duty (—)

d) (2) (3) (4)

19 Plastibase (Pharmaceutical grade) 2710.9900 5—

20 Microcrystalline petroleum wax, ozokerite, lignite wax, | 2712.9090 5—
peat wax and other mineral waxes (Pharmaceutical
grade)

21 Iodine (Pharmaceutical grade) 2801.2000 5—

22 Boric acid (Pharmaceutical grade) 2810.0020 5—

23 Phosphorous pentachloride (Pharmaceutical grade) 2812.9000 5—

24 (i) Sodium hydroxide (ii) | 2815.1100 5—

Sodium hydroxide solid or aqueous _ solution

(Pharmaceutical grade)

25 Disodium sulphate (Pharmaceutical grade) 2833.1100 5—

26 Sodium sulphate anhydrous (Pharmaceutical grade) 2833.1900 5—

27 Sodium hydrogen carbonate (sodium bicarbonate) | 2836.3000 5—
(Pharmaceutical grade)

28 Dglucitol (Sorbitol) (Pharmaceutical grade). 2905.4400 5—

29 Acetone (Pharmaceutical grade) 2914.1100 5—

30 Formic acid (Pharmaceutical grade) 2915.1100 5—

31 Acetic acid 2915.2100 5—

32 Acetic anhydride (Pharmaceutical grade) 2915.2400 5—

33 Ethyl acetate (Pharmaceutical grade) 2915.3100 5—

34 Stearic acid (Pharmaceutical grade) 2915.7010 5—

35 (i) Buty! phthalate 2917.3410 5—

(ii) Dibutylphthalate (Pharmaceutical grade)

36 Hydroxy benzoic acid (Pharmaceutical grade) 2918.2900 5—

37 Propyl Paraben Sodium Salt 2918.2900 5—

38 {[4-ethyl-2,3-dioxo-1-piperazinyl]Carbonyl amino}-4 | 2933.5990 5—

hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)

39 N-Methyl morpholine (Pharmaceutical grade) 2933.9100 5—

40 Methanone 2933.9100 5—

41 1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade) 2933.9990 5—

42 (i)_2-Methyl-5-mercepto 1,3,4- hiazole[MMTD]; 2934.1090 5—

(ii) (Z)-2-aminothiazole-4-yl)-2-Tert- 5—

Butoxycarbonyl) methoxyimnno Acetic acid

(ATMA);

(iii) (Z)-2-(2-aminothaizole -4-yl)2-2(tert- 5—

Butoxycarbonyl)- isopropoxyimino Acetic

Acid[ATIBAA or ATBA;

(iv) Sin-methoxyimino Furanyl Acetic acid Ammonium 5—

Salt(SIMA);

(v) 7-[2-Furany(sin- methoxyimino)acetyl] 5—

amino}-3-hydroxymethyl ceph-3-em-4- _ carboxyclic

acid(Pharma grade);

43 Mica Ester 2934.1090 5—

44 (+)-(S,2S)-2-methylamino-1- phenylpropan-1-ol base 2939.4900 5—

45 Chlorophyll (Pharmaceutical grade) 3203.0090 5—

46 Edible ink (Pharmaceutical grade) 3215.1990 5—

47 Non-ionic surface-active agents 3402.1300 5—

48 Other surface-active agents (Pharma grade) 3402.1990 5—

49 (i) Alkyl aryl sulfonate. | 3402.9000 5—

(ii) Amnocerin "K" or "KS" (Pharma grade)

50 Casein 3501.1000 5—

51 (i)Modified starches (Pharmaceutical grade). | 3505.1090 5—

(ii)Rich starch

52 Pencillin G. Amidase enzyme 3507.9000 5—

53 Activated carbon (Pharmaceutical grade). 3802.1000 5—

S.No. Description HS Code Customs Duty (—)

d) (2) (3) (4)

54 Other activated natural mineral products (Pharmaceutical | 3802.9000 5—
grade).

55 Stearic acid (Pharmaceutical grade) 3823.1100 5—

56 Industrial fatty alcohols (Pharmaceutical grade) 3823.7000 5—

57 Polyglyceryl ricinoleates (Pharmaceutical grade) 3907.9900 5—

58 Cellulose nitrates nonplasticised 3912.2010 5—

Table C

(DRUGS)

S Description HS Code fun)

@) | ® (3) @

1 Dextrose (injectable grade and pharma grade) 1702.3000 10—

2 Sodium chloride (injectable grade) (Pharmaceutical grade). 2501.0090 5—

3 Oseltamivir 2922.4990 0—

4 Zanamivir 2924.2990 0—

5 All types of vaccines, Interferon and medicines for Hepatitis. Reale" o—

6 All vaccines and antisera Respective headings | 0—

7 Antihemophilic factor ix (Human) 3002.2090 0—

9 Factor viii & plasma derived fibrin sealant. (Human) 3002.2090 0—

10 | Hepatitis B immunoglobuline (Human) 3002.2090 0—

11 Human albumin (Human) 3002.2090 o—

12 | Intravenous immunoglobuline (Human) 3002.2090 o—

13 | Intramuscular immunoglobuline (Human) 3002.2090 o—

14 | Tatanus immunoglobuline (250 IU/ml) (Human) 3002.2090 o—

15 | Injection Anti-Dimmunoglobulin (human) 300meg/vial 3002.9010 o—

16 | Medicinal eye Drops 3004.9050 10—

17 Ointments, medicinal 3004.9060 10—

18 | Alfacalcidole Injection 3004.9099 o—

19 ate of cancer. An illustrative list is given below, 3004.9099 0

(i). Aminoglutethimide

(ii). Anastrazole

(iii). Asparaginase

(iv). Azathioprine

(v). BCG strain 2-8x108 CFU per vial

(vi). Belomycin

(vii). Bevacizumab

(viii). Bicalutamide

(ix). Bortezomib

(x). Busulfan

(xi). Capecitabine

- (xii). Carboplatin
- (xiii). Cetuximab
- (xiv). Chlorambucil
- (xv). Chlormethine
- (xvi). Cisplatin
- (xvii). Cladribine
- (xviii). Cyclophosphamide
- (xix). Cyproterone acetate
- (xx). Cytarabine
- (xxi). Dacarbazine
- (xxii). Dactinomycin
- (xxiii). Danunorubicin
- (xxiv). Docetaxel Trihydrate
- (xxv). Diethylstilbestrol-Diphosphate Sodium
- (xxvi). Disodium Clodronate tetrahydrate
- (xxvii). | Disodium Pamidronate
- (xxviii). Doxorubicin
- (xxix). Epirubicin
- (xxx). Erlotinib
- (xxxi). Etoposide
- (xxxii). Filgrastim
- (xxxiii). | Fludarabine
- (xxxiv). 5-Fluorouracil
- (xxxv). Flutamide
- (xxxvi). Folinic Acid, calcium salt
- (xxxvii). Gemcitabine
- (xxxviii). Goserelin
- (xxxix). | Granisetron
- (xli). Hydroxyurea
- (xli). Tbandronic acid
- (xlii). Tfosfamide
- (xlii). Imatinibmisilate
- (xliii). Trinotecan
- (xlv). Lenograstim
- (xlii). Letrozole
- (xlvii). Leuprorelin
- (xlviii). | Lomustine
- (xlix). Medroxyprogesterone
- (D. Megestrol
- (i). Melphalan
- (ii). Mercaptopurine
- (iii). Methotrexate
- (iv). Mitomycine
- (iv). Mitoxantrone
- (Ivi). Octreotide

[Part I

(Ivii). Ondansetron

(Iviii). Oxaliplatin

(Ix). Paclitaxel

(Ix). Pemetrexed

(Ix). Procarbazine

(Ixii). Rituximab

(Lxiii). Sorafenib (as tosylate)

(xiv). Tamoxifen

(Ixv). 6-Thioguanine

(Ixvi). Topotecan

(xvii). Trastuzumab

(xviii). Tretinoin

(Lxix). Triptorelin Acetate

(Ix). Tropisetron

(Ixxi). Vinblastine

(Lxxii). Vincristine

(Ixiii). Vinorelbine

(Ixxiv). | Zoledronic Acid

(Ixv). Tasigna(Nilotinib)

(Ixvi). | Temozolomide

20

All medicines of Cardiac. An illustrative list is given below, namely:—

(i) — Abeiximab

(ii) Adenosine

(iii) Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.)

(iv) Dopamine/Dobutamine

(v) | Glyceryl trinitrate infusion or tablets

(vi) Iso sorbitol Injection 8(Mono/dinitrate)]

(vi) Heparin

(vii) Lopromide (Ultravist)

(viii) Nitroglycerine spray

(ix) Nitroglycerin tablets

(x) Streptokinase

(xi) Sodium Amidotrizoate Meglumine
Amidotrizoate (Urograffin)

(xii) Reteplase (Thrombolytic treatment of suspected
myocardial infarction)

(xiii) Urokinase

3004.9099

21

All medicines for HIV/AIDS. An illustrative list is given below,
namely:—

- (i). Atazanavir
- (ii). Darunavir
- (iii). Diadanosine
- (iv). Efavirenz
- (v). Indinavir
- (vi). Lamivudine

- (vii). Lopinavir

3004.9099

(viii). Navirapine

(ix). Nelfinavir

(x). Ritonavir

(xi). Saquinavir

(xii). Stavudine

(xiii). Zaduvidine

(xiv). Zalcitabine

All medicines for thalassaemia. An illustrative list is given below, namely:—

(i) Deferasirox

(ii) Defripnone

(iii) Desferrioxamine Mesylate

Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:—
(i). Azathioprin

(ii). Basilliximab

(iii). Cyclosporine

(iv). Daclizumab

(v). Everolimus

(vi). Muromonab-CB3

(vii). Mycophenolic acid

(viii). Mycophenolic acid and its salts

0—

24

Beclomethasone Aerosol

3004.9099

25

Cyclosporine Injection

3004.9099

26

Cyclosporine Microemulsion Cap/Solution and etc

3004.9099

27

Erythropoietin Injection, Epoetinbeta Erythropotin alpha

3004.9099

28

Ipratropium Bromide Aerosol

3004.9099

29

Salbutamol Aerosol

3004.9099

30

Sodium Fusidate Injection

3004.9099

31

Vancomycin Chromatographically Purified Injection

3004.9099

32

Analgesic Medicated Plaster

Table D

(PACKING MATERIALS/RAW MATERIALS FOR PACKING/BANDAGES)

S. No. Description HS Code duty)

d) Q) G3) (4)

1 Blood Bags CPDA-1: With blood transfusion set pack in Aluminum Respective 0

foil with set. Heading

2 Surgical tape in jumbo rolls 3005.1010 5s

3 Cetylpyridinium chloride pad 3005.9090 5s

4 Polyacrylate (Acrylic Copolymers) 3906.9090 5s

5 PVC non-toxic tubing (Pharmaceutical grade) 3917.2390 5s

6 PVC lay flat tube material grade (Pharmaceutical grade) 3917.3100 5s

Pre-printed polypropylene tubes with tamper proof closures (with or

7 without dessicant) indicating particulars of registered drug and 3917.3910 3—
manufacturer (Pharmaceutical grade)

Other self-adhesive plates, sheets, film, foils, strip and other flat

8 shapes of plastic (Pharmaceutical grade) P 3919.1090 5

9 Rigid PVC Film (Pharmaceutical grade) 3920.4910 10—

10 PVC/PVDC (Pharmaceutical grade) 3920.4990 5—

II (i) Plastic eye baths. (ii) Printed viskerings (Pharmaceutical grade) 3923.1000 5—

12 Printed poly bags for infusion sets (Pharma grade) 3923.2100 5—

Non-toxic plastic bags for IV. solutions and other infusions

13 (Pharmaceutical grade) 3923.2900 5—

14 Plastic nebulizer or dropper bottles (Pharma grade). 3923.3090 5—

15 Stopper for I.V. Solutions (Pharmaceutical grade). 3923.5000 5s

16 Piston caps 3926.9099 5s

(i) | 13 mm Rubber stoppers for injections.

17 (ii) 20 mm and 32 mm _ Rubber stopper for injections 4016.9990 5s

(Pharmaceutical grade)

18 Collagen strip (catgut) (Pharmaceutical grade) 4206.0000 5s

19 Medical bleached craft paper with heat seal coating (Pharmaceutical 4810.3900 5 grade)

(i) Self adhesive paper and paper board. _

20 (ii) _ Cold seal coated paper (Pharmaceutical grade) 481.4100 5

24 Paper and paper board coated, impregnated or covered with plastic 4811.5990 5

(Pharmaceutical grade)

22 Paper Core for Surgical Tape (Pharmaceutical Grade) 4822.9000 5s

(i) Other packing containers, including record sleeves

23 (ii) Glassine sleeve (Pharmaceutical grade) 4819.5000 5

24 Laminated heat sealable paper 4811.4900 5s

25 Kraft paper (wax coated) 4811.6010 5s

26 Non woven paper 4811.9000 5s

27 Non woven fabric 5603.9200 5s

28 Coated Fabric 5903.9000 5

29 Empty glass infusion bottle with and without graduation USP II 7010.9000 5

(Pharmaceutical grade)

(i) Neutral glass cartridges with rubber dices and plungers and aluminium -

(ii) Neutral glass vials 1-2 ml U.S.P-1.

(iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-

30 powder). 7010.9000 5—

(iv) Glass bottle USP type I.

(ii) Neutral, clear glass, USP type I (pre- sterilized) close mouth.

(iii) Moulded glass vials (Pharmaceutical grade)

(i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers

(Pharmaceutical grade).

(ii) Aluminum foil printed, indicating particulars of drugs and 7607.1990

31 manufacturers in rolls for wrapping. 7607 2000 5s

(iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] °

(iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade].

(v) Aluminium Foil coated with nucryl resin Top and bottom

(vi) Printed Aluminium Bag for IV. Solutions/Infusion

(i). Anodized aluminum bottle.

(ii). Rubber plug tear off seal.

32 (iii). Closing lid (aluminium A1, High density 7612,9090 5— polyethylene/polypropylene) (Pharmaceutical Grade)

(i) — Stoppers for IV. solutions.

(ii) Tear off aluminium seals for injectables.

33 (iii) Flip off seals for injectable vials. 309.9000 5

(iv) Rubber plug with Tear off seal.

(v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)

34 Eyeless sutures needles (Pharmaceutical grade) 9018.3200 5s

35 Non-toxic plastic bags for IV. solutions of dextrose and other

infusions (Pharmaceutical grade) 9018.3910 5

Ss. Description HS Code | Customs

No. duty (—)

d) (2) (3) (4)

1_| 4CEs Trionyx 3822.0000 5—

2 | 5C Cell control Lnormal 3822.0000 5—

3_| Albumin beg 3822.0000 5—

4 | Alkaline phosphatase (Alb) 3822.0000 5—

5_| Ammonia Modular 3822.0000 5—

6 | Aslo tin 3822.0000 5—

7_| Bilirubin kit 3822.0000 5s—

8 | Blood cancer kit 3822.0000 5—

9 | Blood glucose test strips 3822.0000 5—

0 | Bovine precision multi sera 3822.0000 5—

1_| Breast cancer kit 3822.0000 5—

2 | CBC Reagent (For hematology analyzer) | 3822.0000 0

Complete blood count reagent

3_| Cervical cancer/HPV kit 3822.0000 5—

4 | Ck creatinin kinase (mb) 3822.0000 5—

5 | Cknac 3822.0000 5—

6 | Control 3822.0000 5—

7_| Control Sera 3822.0000 5—

8 | Cratinin sysi 3822.0000 5—

9 | Crp control 3822.0000 5—

20 | Detektiion cups 3822.0000 5—

21_| DNA SSP DRB GenricIC 3822.0000 5—

22 | Elisa Eclia Kit 3822.0000 o—

23 | Ferritin kit 3822.0000 5—

24 | Glucose kit 3822.0000 5—

25 | HCV 3822.0000 5—

26 | HCV amp 3822.0000 5—

27 | Hey 3822.0000 5—

28 | Hdl Cholesterol 3822.0000 5—

29 | Hdl/ldl chol 3822.0000 5—

30 | HEV (Hepatitis E virus) 3822.0000 5—

31 | HIV Kits 3822.0000 5—

32_| Hla B27 3822.0000 5—

33_| L.C.T. (mmunochromatographic kit) 3822.0000 0—

No. duty (—)

d) (2) (3) (4)

34 | ID-DA Cell 3822.0000 5—

35 | Ige 3822.0000 5—

36 | Immunoblast (western blot test). 3822.0000 0—

37_| Inorganic Phosphorus kit 3822.0000 5—

38 | ISE Standard 3822.0000 5—

39 | Kit amplicon kit (for PCR) 3822.0000 5—

40_| Kit for vitamin B12 estimation 3822.0000 5—

41 | Kits for automatic cell separator for collection | 3822.0000 0

of platelets

42 | Lac 3822.0000 5—

43 | Le hsv 3822.0000 5—

44 | Ldh kit (lactate dehydrogenase kit) 3822.0000 5—

45 | Lipids 3822.0000 5—

46 | Liss Coombs 3822.0000 5—

47 | NA/K/CL 3822.0000 5—

48 | Oligo 3822.0000 5—

49 | Pac 3822.0000 5—

50 | PCR kits 3822.0000 0—

51. | Pregnancy test 3822.0000 5—

52 | Protein kit 3822.0000 5—

53 | Proteins 3822.0000 5—

54 | Reticulocyte count (control) Retic C Control 3822.0000 5—

55_| Ring 3822.0000 5—

56_| Standard or calibrator 3822.0000 5—

57 | Strips for sugar test 3822.0000 5—

58 | Tina quant 3822.0000 5—

59 | Typhoid kit 3822.0000 5—

60 | U 3822.0000 5—

61 | U/CSF 3822.0000 5—

62 | Uaplus 3822.0000 5—

63_| UIBC (Unsaturated iron binding capacity) 3822.0000 5—

64 | Ureauv kit 3822.0000 5—

65_| Urine Analysis Strips 3822.0000 5—

66 | Urine test strips 3822.0000 5—

67 | Vitros Diagnostic kit 3822.0000 5—

PART-II

RAW MATERIALS/INPUTS FOR POULTRY AND TEXTILE SECTOR;

OTHER GOODS

The imports under this part shall be subject to following conditions, besides the conditions specified in the Table given below namely:—

@

(ii)

(iii)

the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely:—

(a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 22 of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 24 of Table;

(c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 of Table;

the importer shall file the Goods Declaration online through Pakistan Customs Computerized System where operational, and through a normal hard copy in the Collectorates/Custom-stations, in which the Pakistan Customs Computerized System is not operational as yet.

in already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations, which have not yet been computerized, on weekly basis.

Table

Sr.

No.

Description PCT Code Customs | Condition

duty (—)

d)

Q)

3)

(4)

(5)

Fresh and Dry Fruits from
Afghanistan

08.00

10—

Of Afghanistan origin and imported
from Afghanistan

Wheat

10.01

0—

Nil

Sunflower seeds

1206.0000

0—

For sowing purpose only as certified by
Ministry allocated with the business of
national food security and research.

Mustard seeds

1207.5000

0—

-do-

Canola seeds

1205.9000

0—

-do-

Cane Sugar

1701.1390

1701.1400

0—

If imported by private sector

Beet Sugar

1701.1200

If imported by private sector

8 White crystalline cane sugar 1701.9910 o— Nil

9 White crystalline beet sugar 1701.9920 o— Nil

10 Sodium Iron (Na Fe EDTA), | 2106.9070 o— Nil

and other premixes of | 2829.9000

Vitamins, Minerals and | 2936.9000

Micro- nutrients (food grade)

i Growth promoter premix 2309.9020 10— Nil

12 Vitamin premix 2309.9020 10— Nil

13 Choline Chloride 2309.9020 10— Nil

14 Mineral premix 2309.9020 10— Nil

15 Cattle Feed Premix 2309.9020 10— This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.

16 Vitamin B12 (feed grade) 2309.9090 10— Nil

17 Vitamin H2 (feed grade) 2309.9090 10— Nil

18 Fish and Shrimp Feed 2309.9090 o— Nil

19 Poultry feed preparation | 2309.9090 10— Nil

(coccidiostats)

20 Calf Milk | 2309.9090 10— This facility shall be available for dairy Replacer(CMR)(color dyed) sector, subject to certification by the Ministry of Livestock and Dairy Development.

21 Chrysotile Asbestos 2524.9000 15— If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient | Organization (IOCO).

22 Phosphoric acid 2809.2010 0— If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.

23 Ethylene 2901.2100 3— If imported by industrial consumers for self consumption

24 Para xylene, 2902.4300 | 0— If imported by M/s. Lotte Chemical

Acetic acid 2915.2100 Pakistan Ltd.

25 Ethylene Dichloride 2903.1500 3— If imported by industrial consumers for self consumption

26 Ethylene glycol (ethanediol) | 2905.3100 0— Nil

(MEG)

27 PTA 2917.3610 | 5— Nil

28 Furazolidone (feed grade) 2934.9910 10— Nil

29 Fatty Alcohol Ethoxylate 3402.1300 5— If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.

30 Products registered under the | 3808.9170 0— Nil

agriculture pesticides ordinance, 1971

31 Other pesticides 3808.9199 o— Nil

32 Herbicides, anti-sprouting | 3808.9310 0— Nil

products and plant growth regulators

33 Herbicides, anti-sprouting | 3808.9390 0— Nil

products and plant growth regulators

34 Other 3808.9990 o— Nil

35 Linear Alkyl Benzene 3817.0000 0— Nil

36 Pet Resin Bottle Grade 3907.6020 8.5— Nil

37 Polyester Resin 3907.9900 15— If imported by the manufacturers of Powder Coatings registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCo.

38 Polyamide-6, -11, -12, -6, 6, - | 3908.1000 3— Nil
6, 9, -6, 10 or -6, 12

38A | Other polyamides in primary | 3908.9000 3— Nil
form

38B | Plastic Film (Medical grade) 3920.2040 10— If imported by the manufacturers of 3921.9090 Disposable/Auto disable __ syringes registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.

39 Blister Paper 4802.6990 10— If imported by the manufacturers of LV. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.

40 Uncoated paper and | 4805.9290 15— If imported by the Liquid food paperboard packaging industry for dairy and juices registered under the Sales Tax Act, 1990, and subject to annual quota determination by the IOCO.

41 Yam of nylon or other | 5402.4500 J— Nil
polyamides

42 Yam of viscose rayon, | 5403.3100 5— Nil
untwisted or with a twist not exceeding 120 turns per meter

43 Of polyesters 5501.2000 6.5— Nil

44 Acrylic or modacrylic 5501.3000 6.5— Nil

45 Of polypropylene 5501.4000 6.5— Nil

46 Filament tow of other | 5501.9000 6.5— Nil
polymers

47 Artificial filament tow 5502.0090 6.5— Nil

48 Of polyesters not exceeding | 5503.2010 J— Nil
2.22 decitex

49 Of other polyester 5503.2090 6— Nil

50 Acrylic or modacrylic 5503.3000 6.5— Nil

51 Of polypropylene 5503.4000 6.5— Nil

52 Other synthetic staple fibre 5503.9000 6.5— Nil

53 Of synthetic fibers 5505.1000 6.5— Nil

54 Of artificial fibers 5505.2000 6.5— Nil

55 Of polyesters 5506.2000 6.5— Nil

56 Acrylic or modacrylic 5506.3000 6.5— Nil

57 Other synthetic staple fibre 5506.9000 6.5— Nil

58 Silver 71.06 o— Nil

59 Gold 71.08 o— Nil

60 Carbon Steel Strips of | 7226.9200 11— If imported by — safety — blades thickness 0.09 to 0.1 mm and manufacturers registered under the width 22.2 to 22.4 mm Sales Tax Act, 1990, as per quota determined by IOCO.

61 Bicycle Chain Parts 7315.1990 15— If imported by Bicycle chain

manufacturers registered under the
Sales Tax Act, 1990 as per quota
determined by IOCO.

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62. Lead Acid Batteries for | 8507.2010 11— If imported by Telecom companies Telephone Exchanges registered with Pakistan

Telecommunication Authority

63. (i) Set top boxes for gaining | 8517.6950 11— Subject to type approval by PEMRA.

access to internet This concession will be available till

(ii) TV broadcast transmitter 8525.5020 30-06-2017.

(iii) Reception apparatus for | 8528.7110 receiving satellite signals of a | 8528.7220

kind used with TV (satellite

dish receivers)

(iv) Other set top boxes

8528.7190

8528.7290

64. Ships and other floating crafts | 8901.1000 o— The exemption shall be available up to

including tugs, survey vessels | 8901.2000 the year 2020, subject to the condition

and other specialized crafts | 8901.3000 that the ships and crafts are used for the

purchased or _ bare-boat | 8901.9000 purpose for which they were procured,

chartered by a Pakistani entity | 8902.0000 and in case such ships and crafts are

and flying Pakistani flag. 8904.0000 used for demolition purposes, full

8905.1000 customs duties and other charges

8905.2000 applicable to ships and crafts purchased

8905.9000 for demolition purposes shall be

8906.1000 chargeable.

8906.9000

8907.9000

65. (i) Electronic integrated | 8542.3900 o— If imported by SIM and Smart Card circuits (SIM Chip) manufacturers registered under Sales

(ii) Magnetic sheets Tax Act, 1990, as per quota determined

(iii) Glue Tape Lamination for | 8519.8190 5— by IOCO as per procedure prescribed dye bonding of chip in SRO 565(1)/2006.

(iii) Polyvinyl Chloride (PVC) | 5807.1030 | 5—

Rigid Film

(iv) Biaxially Oriented

Polypropylene (BOPP) film, | 3920.4910 5—

laminated

3920.2040 5—

66. Defence stores, excluding | 93.00 & | — If imported by the Federal Government those of the National Logistic | Respective for the use of Defence Services

Cell headings whether the goods have been imported

against foreign exchange allocation or

otherwise.

67. Paper for printing of Holy | Respective 0— If imported by Federal or a Provincial Quran heading Government institution for printing of

Holy Quran.

PART- IV

Imports Of Machinery And Equipment For Textile Sector

TABLE

S.No. PCT Code Rate of Duty Condition

d) (2) (3) (4)

Machinery and equipment, not manufactured

1. 8443.1951 o— locally, If imported by Textile industrial units

registered with Ministry of Textile Industry

2. 8444.0000 o— -do-

- 3. 8445.1100 o— -do-
- 4. 8445.1200 0— -do-
- 5. 8445.1300 0— -do-
- 6. 8445.1910 o— -do-
- 7. 8445.1990 0— -do-
- 8. 8445.2000 0— -do-
- 9. 8445.3000 o— -do-
- 10. 8445.4010 0— -do-
- 11. 8445.4020 0— -do-
- 12. 8445.4030 o— -do-
- 13. 8445.4090 0— -do-
- 14. 8445.9000 0— -do-
- 15. 8446.1000 0— -do-
- 16. 8446.2100 0— -do-
- 17. 8446.2900 0— -do-
- 18. 8446.3000 0— -do-
- 19. 8447.1100 0— -do-
- 20. 8447.1200 0— -do-
- 21. 8447.2000 0— -do-
- 22. 8447.9010 0— -do-
- 23. 8447.9090 0— -do-
- 24. 8448.1100 0— -do-
- 25. 8448.1900 0— -do-
- 26. 8449.0000 0— -do-
- 27. 8451.1000 0— -do-
- 28. 8451.2900 0— -do-
- 29. 8451.3000 0— -do-
- 30. 8451.4010 0— -do-
- 31. 8451.4020 0— -do-
- 32. 8451.4030 0— -do-
- 33. 8451.5000 0— -do-
- 34. 8451.8010 0— -do-
- 35. 8451.8020 0— -do-
- 36. 8451.8030 0— -do-
- 37. 8451.8040 o— -do-
- 38. 8451.8050 0— -do-
- 39. 8451.8060 0— -do-
- 40. 8451.8070 0— -do-
- 41. 8451.8090 0— -do-
- 42. 8452.2100 0— -do-
- 43. 8452.2900 0— -do-

Explanation:—For the purpose of this Part the expression “excluding those manufactured locally” means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

PART-V

**IMPORT OF AUTOMOTIVE VEHICLES (CBUS)
UNDER AUTOMOTIVE DEVELOPMENT POLICY (ADP) 2016-21**

TABLE

S.No. Description aan Out

0) Q) G3) (4)

1. Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP | 8701.9020 15s
2. Agricultural Tractors (other than mentioned at S. No. 1 above) 8701.9090 10—
3. Fully dedicated LNG buses (CBU) 8702.9030 1—
4. Fully dedicated LPG buses (CBU) 8702.9040 1—
5. Fully dedicated CNG buses (CBU) 8702.9050 1—
6. Hybrid Electric Vehicle (HEV) (CBU) 8702.9060 1—
7. Hybrid Electric Vehicle (HEV) (CBU) 8704.2214 8704.2294 1
8. Trailers 87.16 15—

PART-VI

IMPORTS OF AVIATION RELATED GOODS

i.e. AIRCRAFTS AND PARTS ETC. BY AIRLINE COMPANIES /

INDUSTRY UNDER NATIONAL AVIATION POLICY 2015

Note:— For the purposes of this Part, the following conditions shall apply

besides the conditions as specified in column (5) of the Table below:—

- (i) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the

Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

(ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;

(iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;

(iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and

(v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S. wrinti Customs- Special Condition

No. Description of goods PCT Code duty

d) (2) (3) (4) (2)

1. Aircraft 8802.4000 o— Whether imported or acquired on wet or dry

lease. In case of M/s

P. an _ International

Airlines Corporation this

exemption shall _—_be

admissible on and from the 19th March, 2015.

2. Spare parts Respective o— For use in aircraft, headings trainer aircraft and simulators.

3. Maintenance Kits Respective 0— For use in trainer aircraft headings (8802.2000 & 8802.3000).

4. Machinery, equipment & tools Respective o— For setting up headings Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation Division.

5. Machinery, equipment, operational | Respective o— On one time basis for tools, furniture & fixture headings exclusive use of New/ Greenfield airports by company authorized by

[Part I

Aviation Division.

6. Aviation simulators Respective o— On one time b: for headings aircrafts by _ airline company recognized by Aviation Division."

PART-VII

MISCELLANEOUS

Table-A

S.No. | DESCRIPTION PCT CODE | Customs duty (—)

1. Live (baby) Fish for breeding in commercial fish farms 0301.9100
0301.9200
0301.9300 0
0301.9400
0301.9500
0301.9900
2. Potatoes 0701.9000 0
3. Tomatoes, fresh or chilled. 0702.0000 0.
4. Onions and shallots 0703.1000 0
5. Garlic 0703.2000 0
6. Cauliflowers and headed broccoli 0704.1000 0
7. Peas (*Pisum sativum*) 0713.1000 0
8. Grams (dry whole) 0713.2010 0
9. Grams split 0713.2020 0
10. Other 0713.2090 0
11. Beans of the species *Vigna mungo* (L.) Hepper or *Vigna* | 0713.3100 0
radiata (L.) Wilezek
12. Small red (Adzuki) beans (*Phaseolus* or *vigna angularis*) | 0713.3200 0
13. Kidney beans, including white pea beans (*Phaseolus* | 0713.3300 0
vulgaris)
14. Bambara beans (*Vigna subterranea* or *Voandzeia* | 0713.3400 0
subterranea)
15. Cow peas (*Vigna unguiculata*) 0713.3500 0
16. Green beans (dry whole) 0713.3910 0
17. Green beans (split) 0713.3920 0
18. Other 0713.3990 0
19. Dry whole 0713.4010 0
20. Split 0713.4020 0
21. Broad beans (*Vicia faba* var. *major*) and horse | 0713.5000 0
beans(*Vicia faba* var. *equina*, *Vicia faba* var.*minor*)
22. Pigeon peas (*Cajanus cajan*) 0713.6000 0
23. Black matpe (dry whole) 0713.9010 0
24. Mash dry whole 0713.9020 0
25. Mash split or washed 0713.9030 0
26. Other 0713.9090 0
27. Aviation spirit 2710.1220 0
28. Spirit type jet fuel 2710.1230 0
29. Kerosene 2710.1911 0
30. JPA 2710.1912 0
31. JPA 2710.1913 0

- 32. Other 2710.1919 0
- 33. Light diesel oil 2710.1921 0
- 34. Spin finish oil 2710.1998 0
- 35. Natural gas 2711.1100 0
- 36. Propane 2711.1200 0
- 37. Butanes 2711.1300 0
- 38. Ethylene, propylene, butylene and butadiene 2711.1400 0

S.No. | DESCRIPTION PCT CODE | Customs duty (—)

39. LP.G. 2711.1910 0

40. Natural gas 2711.2100 0

41. Urea, whether or not in aqueous solution 3102.1000 0.

42. Ammonium sulphate 3102.2100 0

43. Other 3102.2900 0

44. Ammonium nitrate, whether or not in aqueous solution 3102.3000 0.

45. Mixtures of ammonium nitrate with calcium carbonate | 3102.4000 0
or other inorganic non fertilising substances

46. Crude 3102.5010 0

47. Other 3102.5090 0

48. Double salts and mixtures of calcium nitrate and | 3102.6000 0
ammonium nitrate

49. Mixtures of urea and ammonium nitrate in aqueous or | 3102.8000 0
ammoniacal solution

50. Other, including mixtures not specified in the foregoing | 3102.9000 0
subheadings

S51. Superphosphates 3103.1000 0

52. Other 3103.9000 0

53. 3104.2000 0

54. 3104.3000 0

55. 3104.9000 0

56. Goods of this Chapter in tablets or similar forms or in | 3105.1000 0
packages of a gross weight not exceeding 10 kg

57. Mineral or chemical fertilisers containing the three | 3105.2000 0
fertilising elements nitrogen, phosphorus and potassium

58. Diammonium hydrogenorthophosphate (diammonium | 3105.3000 0
phosphate)

59. Ammoniumdihydrogen orthophosphate | 3105.4000
(monoammonium phosphate) and mixtures thereof with 0
diammonium hydrogenorthophosphate (diammonium
phosphate)

60. Containing nitrates and phosphates 3105.5100 0

61. Other 3105.5900 0

62. Mineral or chemical fertilisers containing the two | 3105.6000 0
fertilising elements phosphorus and potassium

63. Other 3105.9000 0

64. Water quality testing kits 3822.0000 0

65. Holy Quran(Arabic text with or without translation) 4901.9910 0

66. Digital Quran 8523.8050 0

Table-B

Sr. Description PCT Code Custo Condition

No. ms

duty —

1 Cocoa powder, not containing added sugar | 1805.0000 5 Nil
or other sweetening matter.

2 Unmanufactured tobacco; tobacco refuse 2401.0000 5 Nil

3 Coal (other) 2701.1900 5 Nil

4 Furnace-oil 2710.1941 5 Nil

5 Polymers of ethylene, in primary forms 3901.0000 5 Nil

6 Polymers of propylene or of other olefins, | 3902.0000 5 Nil

in primary forms

7 Yarn and film grades 3907.6010 5 Nil

8 Newsprint in rolls or sheets 4801.0000 5 If imported by

newspaper or

periodical publishers

certified by the All

Pakistan Newspaper

Society (APNS).

9 Cotton yarn 52.05 5 Nil

52.06

10 Semi-finished products of iron or non-alloy | 7207.0000 5 Nil
steel

11 U sections of a height exceeding 150 mm 7216.3110 5 Nil

12 I sections of a height exceeding 200 mm. 7216.3210 5 Nil

13 H sections of a height exceeding 250 mm 7216.3310 5 Nil

14 L or T sections (of a height exceeding 150 | 7216.4010 5 Nil
mm

15 Wire of stainless steel. 7223.0000 5 Nil

16 Other alloy steel in ingots or other primary | 7224.0000 5 Nil
forms; semi- finished products of other
alloy steel.

17 Of high speed steel 7227.1000 5 Nil

18 Bars and rods, of high speed steel 7228.1000 5 Nil

19 Other 7228.2090 5 Nil

20 Other 7228.3090 5 Nil

21 Other bars rods, not further worked than | 7228.4000 5 Nil
forged

22 Other bars and rods, not further worked | 7228.5000 5 Nil
than cold- formed or cold- finished

23 Other bars and rods 7228.6000 5 Nil".

ABDUL JABBAR ALI,

Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD.

PUBLISHED BY THE DEPUTY CONTROLLER, STATIONERY AND FORMS, UNIVERSITY ROAD, KARACHI.