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The Gasette of Pakistan

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ISLAMABAD, MONDAY, JUNE 29, 2015

PART |

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 30th June, 2015

No. F. 22(26)/2015-Legis.—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 29<sup>th</sup> June, 2015 and is hereby published for general information:—

AcT No. V OF 2015

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2015, 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, 2015, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Finance Act, 2015.

(2) It extends to the whole of Pakistan.

(3) It shall come into force from the first day of July, 2015, except clauses (9) and (10) of section 2 which shall have effect from the next day of assent given to this Act by the President of the Islamic Republic of Pakistan.

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

(1)

Price : Rs.

983(2015)/Ex. Gaz.]

(1)

(2)

(3)

(4)

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(6)

in section 19,—

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

“(1) The Federal Government pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in the emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in duties, development of backward areas and implementation of bilateral and multilateral agreements, subject to such conditions, limitations or restrictions, if any, as it deems fit to impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.”; and

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

“(4) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

(5) — Any notification issued under sub-section (1) after the commencement of the Finance Act, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.”;

section 20 shall be omitted;

in section 32, in sub-section (3), in the proviso, for the words “one hundred”, the words “twenty thousand” shall be substituted;

in section 79, in sub-section (1),—

(a) after the word “warehousing”, the words “or transshipment” shall be inserted; and

(b) in clause (b), after the second proviso, the following explanation shall be added, namely:—

“Explanation.—For the purposes of this clause, the assessment and paying of duty, taxes and other charges in respect of transshipment shall be at the port of destination.”;

in section 80, in sub-section (4), after the words “examined” the words “and assessed” shall be inserted”.

in section 121, 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 at customs-station where the Customs Computerized System is operational, the system may automatically

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authorize transshipment to other customs-station subject to risk selectivity criteria.”;

in section 123, after sub-section (2), the following shall be added, namely:—

“Explanation.—For the purpose of transshipment of LCL goods, the customs-station of first entry shall be the customs-station where the goods are de-consolidated.”;

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

(a) S.No.1 shall be re-numbered as S.No.1(i) of that Table and thereafter the following new clause and the entries relating thereto in columns (1), (2) and (3) shall be added, namely:—

“(ii) If any person such person shall General”; and

contravenes the be liable to a

requirement of penalty not

placement of exceeding fifty

invoice and thousand rupees.

packing list inside

the import

container or

consignment,

(b) against serial number 64, in column (1), for the existing entry, the following shall be substituted:—

“If any person contravenes any rule or condition relating to section 128 or section 129, or makes an untrue declaration relating to transit goods or illegally removes or conceals any transit goods,”;

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

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.

Amendment of Ordinance, XXXVI OF 1971.— In the Workers Welfare

Fund Ordinance, 1971 (XXXVI Of 1971), in section 2, in clause (f), for the semi-colon occurring at the end, the expression “or mutual funds and collective investment schemes including National Investment (Unit) Trust or REIT Scheme” shall be

substituted;

4.

Amendment of Act XXVII of 1974.— In the Members of Parliament

(Salaries and Allowances) Act, 1974 (XXVII of 1974),—

(1)

(2)

in section 3, for the words “twenty-seven thousand three hundred seventy-seven” the words “thirty-six thousand four hundred and twenty-three” shall be substituted.

in section 10, in sub-section (1),—

(3)

(i) the words “within Pakistan” shall be omitted; and

(ii) for the words “by air or by rail”, the words “by Pakistan International Airlines or by Pakistan Railways” shall be substituted.

in section 13A, in the explanation, the commas and words “, namely, the Committee on Government Assurances, Committee on problems of Less Developed Areas, Committee on Human Rights and Committee on Rules of Procedure and Privileges” shall be omitted.;

Amendments of the Sales Tax Act, 1990.—In the Sales Tax Act, 1990,

5.

the following further amendments shall be made, namely:—

(1)

in section 2,—

(a) for clause (1), the following shall be substituted, namely:—

“(1) “active taxpayer” means a registered person who does not fall in any of the following categories, namely:—

(a) \_ who is blacklisted or whose registration is suspended or is blocked in terms of section 21;

(b) — who fails to file the return under section 26 by the due date for two consecutive tax periods;

(c) — who fails to file an Income Tax return under section 114 or statement under section 115, of the Income Tax Ordinance, 2001 (XLIX of 2001), by the due date; and

(d) — who fails to file two consecutive monthly or an annual withholding tax statement under section 165 of the Income Tax Ordinance, 2001 (XLIX of 2001);

(1A) “Appellate Tribunal” means the Appellate Tribunal Inland Revenue established under section 130 of the Income Tax Ordinance, 2001 (XLIX of 2001);”;

(b) in clause (5AB), for the word “seven”, the word “eight” shall be substituted;

(c) in clause (28), the comma, words and figures “, and his total turnover per annum shall be taken into account for the purposes of registration under section 14” shall be omitted; and

(d) in clause (33),—

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

(b) in sub-clause (c), for the colon at the end, a semi-colon and the word “and” shall be substituted, and thereafter the following new clause shall be added, namely:—

“(d) in case of manufacture of goods belonging to another person, the transfer or delivery of such goods to the owner or to a person nominated by him:”;

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(2)

(3)

(4)

(5)

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(e)

after clause (46), the following new clause shall be added,

namely:—

“(46A) “whistleblower” means whistleblower as defined in section 72D of the Sales Tax Act, 1990”;

in section 3,—

(a)

(b)

in sub-section (1A), for the word “one”, the word “two” shall be substituted;

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

“(b) | the Federal Government may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, declare that in respect of any taxable goods, the tax shall be charged, collected and paid in such manner and at such higher or lower rate or rates as may be specified in the said notification.”; and

(c) in sub-section (8), after the word “thereunder”, the comma and words “, but subject to the provisions of clause (b) of sub-section (2)” shall be inserted;

in section 6, in sub-section (1), after the word “enforcement”, the words “including recovery” shall be inserted;

in section 7, in sub-section (2), in clause (ii), after the figure “79”, the expression “, section 81” shall be inserted;

in section 8, in sub-section (1),—

(a)



in clause (h),—

(a) after the word “excluding”, the words “pre-fabricated buildings and” shall be inserted; and

(b) — the word “and” occurring at the end shall be omitted;

in clause (i), for full stop at the end a semi-colon shall be substituted and thereafter the following new clauses shall be added, namely:—

“(j) services in respect of which input tax adjustment is barred under the respective provincial sales tax law;

(k) import or purchase of agricultural machinery or equipment subject to sales tax at the rate of 7% under Eighth Schedule to this Act; and

(l) from the date to be notified by the Board, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return.”;

in section 8A, after the word “unpaid”, occurring for the first time, the expression “, of which the burden to prove shall lie on the department” shall be inserted;

in section 13,—

(a)

(c)

in sub-section (2),—

(i)

(ii)

in clause (a), after the word “may”, the commas and the words “, pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas and implementation of bilateral and multilateral agreements” shall be inserted and thereafter the word “and” at the end shall be omitted; and

clause (b) shall be omitted;

in sub-section (3), the expression “or, as the case may be, order made under clause (b) of that sub-section” shall be omitted;

after already omitted sub-section (5), the following new sub-sections shall be added, namely:—

“(6) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

(7) — Any notification issued under sub-section (2), after the 1<sup>st</sup> July, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.”;

(8) for section 14, the following shall be substituted, namely:—

“14. Registration—(1) Every person engaged in making taxable supplies in Pakistan, including zero-rated supplies, in the course or furtherance of any taxable activity carried on by him, falling in any of the following categories, if not already registered, is required to be registered under this Act, namely:—

(a) a manufacturer who is not running a cottage industry;

(b) a retailer who is liable to pay sales tax under

this Act or rules made thereunder, excluding such retailer required to pay sales tax through his electricity bill under sub-section (9) of section 3;

(c) an importer;

(d) an exporter who intends to obtain sales tax refund against his zero-rated supplies;

(e) | awholesaler, dealer or distributor; and

(f) a person who is required, under any other Federal law or Provincial law, to be registered for the purpose of any duty or tax collected or paid as if it were a levy of sales tax to be collected under this Act;

(2) Persons not engaged in making of taxable supplies in Pakistan, if required to be registered for making imports or exports, or under any provisions of this Act, or any other Federal law, may apply for registration.

(3) The registration under this Act shall be regulated in such manner as the Board may, by notification in the official Gazette, prescribe.”;

(9) after section 21, the following new section shall be inserted, namely:—

“21A. Active taxpayers list.—The Board shall have the power to maintain active taxpayers list in the manner as may be prescribed by rules and such rules may provide for the restrictions and limitations to be imposed on a person who ceases to be an active taxpayer.”;

(10) in section 25, in sub-section (3), the words, figures and comma “or section 36, as the case may be” shall be omitted;

(11) in section 32A,—

(a) in the heading, for the words “Special Audit by Chartered Accountants or Cost Accountants”, the words “Audit by Special Audit Panels” shall be substituted;

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

“(1) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following,—

(a) an officer or officers of Inland Revenue;

(b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);

(c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or

(d) any other person as directed by the Board,



(12)

(13)

(c)

(e)

to conduct audit of a registered person or persons, including audit of refund claims and forensic audit and the scope of such audit shall be determined by the Board or the Commissioner Inland Revenue on a case-to-case basis. In addition, the Board may, where it considers appropriate, also get such audit conducted jointly with similar audits being conducted by provincial administrations of sales tax on services.”;

in sub-section (2), for the word “an auditor”, the words “special audit panel” shall be substituted;

in sub-section (3), for the words “An auditor”, the words “Every member of special audit panel” shall be substituted; and

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

“(4) | Each special audit panel shall be headed by a chairman who shall be an officer of Inland Revenue.

(5) If any one member of the special audit panel, other than the chairman, is absent from conducting an audit, the proceedings of the audit may continue and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

(6) |The Board may prescribe rules in respect of constitution, procedure and working of special audit panel.”;

in section 33, in the Table, in column (1), —

(a)

(b)

against serial number 1, in column (2), in the proviso, for the word “fifteen”, the word “ten” shall be substituted; and

against serial number 5, in column (2), in the first proviso, for the word “fifteen”, the word “ten” shall be substituted;

in section 40C,—

(a)

(b)

in sub-section (2), after the word “labels”, the word and comma “barcodes,” shall be inserted; and

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

“(3) Such tax stamps, banderoles, stickers, labels, barcodes etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board for the purpose, against price approved by the Board, which shall include the cost of equipment installed by such licensee in the premises of the said registered person.”;

(14)

in section 45A, in sub-section (1), after the word “motion”, the words “, or otherwise,” shall be inserted;

(15)

(16)

after section 56, the following new sections shall be inserted, namely:—

“656A. Agreement for the exchange of information.—(1) The Federal Government may enter into bilateral or multilateral agreements with provincial governments or with governments of foreign countries for the exchange of information, including electronic exchange of information, with respect to sales tax imposed under this Act or any other law of Pakistan and under the corresponding laws of such countries and may, by notification in the official Gazette, make such provisions as may be necessary for implementing such agreements.

(2) The provisions of section 107 of the Income Tax Ordinance, 2001 (XLIX of 2001) shall, mutatis mutandis, apply to the provisions of this section.

56B. Disclosure of information by a public servant.— (1) Any information acquired under any provision of this Act or in pursuance of a bilateral or multilateral agreement or tax information exchange agreement 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) The provisions of section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001), shall, mutatis mutandis, apply to the provisions of this section.

56C. Prize schemes to promote tax culture.—The Board may prescribe prize schemes to encourage general public to make purchases only from registered persons issuing tax invoices.”;

after section 72C, the following new section 72D shall be added, namely:—

“72D. Reward to whistleblowers.—(1) The Board may sanction reward to whistleblowers in cases of concealment or evasion of tax, tax fraud, corruption or misconduct providing credible information leading to such detection of tax fraud.

(2) The Board may, by notification in the official Gazette, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers.



(3) | The claim for reward by the whistleblower shall be rejected, if—

(a) \_ the information provided is of no value;

(b) — the Board already had the information;

(c) the information was available in public records; or

(17)

(d) no collection of taxes is made from the information provided from which the Board can pay the reward.

(4) For the purpose of this section, “whistleblower” means a person who reports concealment or evasion of sales tax and tax fraud leading to detection or collection of taxes, fraud, corruption or misconduct, to the competent authority having power to take action against the person or a sales tax authority committing fraud, corruption, misconduct or involved in concealment or evasion of taxes.”;

in the Fifth Schedule, in column (1),—

(a) against serial number 6, in column (2), the words “to the Export Processing Zones and” shall be omitted;

(b) after serial number 6, amended as aforesaid, the following new serial number and the entry relating thereto in column (2) shall be inserted, namely:—

“6A. Supplies of locally manufactured plant and machinery of the following specifications, to manufacturers in the Export Processing Zone, subject to the conditions, restrictions and procedure given below, namely:—

(i) Plant and machinery, operated by power of any description, as is used for the manufacture or production of goods by that manufacturer;

(ii) Apparatus, appliances and equipments specifically meant or adapted for use in conjunction with the machinery specified in clause (i);

(iii) | Mechanical and electrical control and transmission gear, meant or adapted for use in conjunction with machinery specified in clause (i); and

(iv) | Parts of machinery as specified in clauses (i), (ii) and (iii) identifiable for use in or with such machinery.

Conditions, restrictions and procedures:—

(a) the supplier of the machinery is registered under the Act;

(b) proper bill of export is filed showing registration number;

(c) the purchaser of the machinery is an established manufacturer located in the Export

Processing Zone and holds a certificate from the Export Processing Zone Authority to that effect;

(d) | the purchaser submits an indemnity bond in proper form to the satisfaction of the concerned Commissioner Inland Revenue that the machinery shall, without prior permission from the said Commissioner, not be sold, transferred or otherwise moved out of the Export Processing Zone before a period of five years from the date of entry into the Zone;

(e) if the machinery is brought to tariff area of Pakistan, sales tax shall be charged on the value assessed on the bill of entry; and

(f) breach of any of the conditions specified herein shall attract legal action under the relevant provisions of the Act, besides recovery of the amount of sales tax along with default surcharge and penalties involved.”;

(c) against serial number 9, in column (2), the words “who makes local supplies of both taxable and exempt goods” shall be omitted;

(d) against serial number 12, in column (2), in clause (ix), the words “including flavored milk” and the word and figure “and 0402.9900” shall be omitted; and thereafter clauses (x) to (xvi) shall be omitted;

(18) \_ in the Sixth Schedule, —

(a) in Table-1, in column (1), —

(i)

(ii)

(iii)

(iv)

against serial number 19, in column (3), the comma and figure “1006.1010,” shall be omitted;

against serial number 20, in column (3), for the figure “1209.1000”, the figures and comma \_ “1006.1010, 1209.1000” shall be substituted;

serial numbers 28, 39 and 56 and entries relating thereto in columns (2) and (3) shall be omitted;

for serial numbers 73 to 80 and the entries relating thereto in columns (2) and (3), the following serial numbers and the entries relating thereto shall be substituted, namely:—

“713. Milk 04.01

73A. Milk and cream, concentrated or 04.01 and  
containing added sugar or other 04.02  
sweetening matter, excluding that  
sold in retail packing under a  
brand name

(v)

(vi)

(vii)

74. Flavored milk, excluding that sold 0402.9900  
in retail packing under a brand  
name

75. Yogurt, excluding that sold in 0403.1000  
retail packing under a\_ brand  
name

76. Whey, excluding that sold in retail 04.04  
packing under a brand name

77. Butter, excluding that sold in 0405.1000  
retail packing under a\_ brand  
name

78. Desi ghee, excluding that sold in 0405.9000  
retail packing under a\_ brand  
name

79. Cheese, excluding that sold in 0406.1010  
retail packing under a\_ brand  
name

80. Processed cheese not grated or 0406.3000";  
powdered, excluding that sold in  
retail packing under a\_ brand  
name

against serial number 105, in column (2), after the word  
"Schedule", the words "or Fifth Schedule" shall be inserted;

against serial number 114,—

(A) in column (2), in clause (1), after the word  
"equipment", the words and comma "consisting of  
plastic covering and mulch film, anti-insect net and  
shade net" shall be inserted; and

(B) — in column (3), for the figures and comma "8430.3100,  
8430.3900", the figures and commas "3920.1000,  
3926.9099, 5608.1900, 5608.9000" shall be  
substituted;

after serial number 116 and the entries relating thereto in  
columns (2) and (3), the following new serial numbers and  
entries relating thereto in columns (1), (2) and (3) shall be  
added, namely:—

"117 Appliances for colostomy 3006.9100

118 Colostomy and urostomy bags 3926.9050

119 Tubular day lighting devices 8539.3930

(TDDs)

120 Diagnostic kits or equipment, 3822.0000

namely:—

HIV Kits

4C Es Trionyx

5C Cell control Lnormal

Bovine precision multi sera

Pregnancy test

DNA SSP DRB Generic IC

Reticulocyte count (control) retic

C Control

Kit for vitamin B12 estimation

Ferritin kit

HEV (Hepatitis E virus)

ID-DA Cell

Urine Analysis Strips

Albumin beg

Cratinin sysi

Ring

Detektiion cups

ISE Standard

Alkaline phosphatase (Alb)

Bilirubin kit

HDL Cholesterol

Ck creatinin kinase (mb)

Ck nac

Glucose kit

Ammonia Modular

Lac

Ldh kit (lactate dehydrogenase  
kit)

Urea uv kit

Ua plus



Tina quant

Crp control

Aslo tin

Proteins

Lipids

[PART |

121

122

HDL/LDL cholesterol

Protein kit

U

Control Sera

Pac

Control

HCV

UIBC (Unsaturated iron binding  
capacity)

U/CSF

Inorganic Phosphorus kit

Kit amplicon kit (for PCR)

Ige

Lc hsv

Oligo

NA/K/CL

Hcy

Standard [or calibrated]

Hla B27

Liss Coombs

Typhoid kit

HCV amp

Urine test strips

Strips for sugar test

Blood glucose test strips

Kits for automatic cell separator  
for collection of platelets

Elisa or Eclia kit

PCR kits

Immunoblast (western blot test).

I.C.T. (Immunochemical kit)

CBC Reagent (For hematology  
analyzer) Complete blood count  
reagent

Blood Bag CPDA-1 with blood  
transfusion set pack in aluminum  
foil with set.

Urine drainage bags

Respective  
headings

Respective  
headings

123 Aircraft, whether imported or 8802.4000  
acquired on wet or dry lease

124 Maintenance kits for use in Respective  
trainer aircrafts of PCT headings headings  
8802.2000 and 8802.3000

125 Spare parts for use in aircrafts, Respective  
trainer aircrafts or simulators headings

126 Machinery, equipment and tools Respective  
for setting up maintenance, headings  
repair and overhaul (MRO)  
workshop by MRO company  
recognized by Aviation Division

127 Operational tools, machinery, Respective  
equipment and furniture and headings  
fixtures on one-time basis for  
setting up Greenfield airports by  
a company authorized by  
Aviation Division

128 Aviation simulators imported by Respective  
airline company recognized by headings  
Aviation Division

129 Import of plant, machinery and Respective  
production line equipment used headings';

for the manufacturing of mobile  
phones by the local  
manufacturers of mobile phones  
duly certified by the Pakistan  
Telecommunication Authority

(b) in Table-2, in column (1), —

(a)

(b)

serial numbers 13 and 14 and the etntries relating thereto in  
columns (2) and (3) shall be omitted;

after serial number 16 and entries relating thereto in columns  
(2) and (3), the following new serial numbers and entries

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(19)

relating thereto in columns (1), (2) and (3) shall be added, namely;—

“47.

20

21

and

Raw and pickled hides and skins, wet blue  
hides and skins

Supplies made by manufacturers of marble  
and granite having annual turnover less  
than five million rupees even if their annual  
utility bill is more than eight hundred  
thousand rupees

Bricks (up to 30" June, 2018)

Crushed stone (up to 30" June, 2018)

Poultry feed, cattle feed, sunflower seed  
meal, rape seed meal and canola seed  
meal

41.01, 41.02,  
41.03,  
4104.1000,  
4105.1000,  
4106.2100,  
4106.3000,  
4106.9000

Respective  
headings

6901.1000

2517.1000

2306.3000,  
2306.4900,  
and respective  
headings”;

(c) in Table-3, in the Annexure, in column (1), serial numbers 10 and 16 and entries relating thereto in columns (2), (3) and (4) shall be omitted;

in the Eighth Schedule, —

(a)

in Table-1, in column (1), —

(i) against serial No. 1, in column (4), for the figure “5%”, the figure “10%” shall be substituted;

(ii) serial number 3 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;

(iii) | against serial number 6, in column (4), for the figure “5%”, the figure “10%” shall be substituted; and

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(iv)

10.

11.

12.

13.

14.

15.

after serial number 6 and the entries relating thereto in columns (2), (3), (4) and (5), amended as aforesaid, the following new serial numbers and entries relating thereto in columns (1), (2), (3), (4) and (5) shall be inserted; namely:—

Flavoured milk

Yogurt

Cheese

Butter

Cream

Desi ghee

Whey

Milk and cream,  
concentrated and added  
sugar or other sweetening  
matter

Ingredients of poultry  
feed, cattle feed, except  
soya bean meal of PCT  
heading 2304.0000 and  
oil-cake of cottonseed  
falling under PCT heading  
2306.1000

0402.9900

0403.1000

0406.1010

0405.1000

04.01 and  
04.02

0405.9000

04.04

0402.1000

2301.2090,23  
05.0000,  
2306.2000,  
2306.4100,  
2306.5000,  
2309.9010,  
2309.9020,  
2309.9090,  
2936.2100,  
2936.2200,  
2936.2300,  
2936.2400,  
2936.2500,  
2936.2600,  
2936.2700,  
2936.2800,

and  
2308.9000

(Guar Meal),  
2303.1000

10%

10%

10%

10%

10%

10%

10%

10%

5%



Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

Sold in retail  
packing under a  
brand name

(Corn Gluton  
Feed/Meal),  
2303.1000  
(Residues of  
starch  
manufacture  
and similar  
residues),  
3507.9000  
(Enzymes-  
other),  
2302.1000  
(Maize Bran),  
2302.2000  
(Rice Bran),  
2302.3000  
(Wheat Bran),  
2302.4000  
(Other  
Cereals),  
2302.5000  
(Bran of  
Leguminous  
Plants),  
2306.7000  
(Oil- cake and  
other solid  
residues of  
Maize (corn)  
germ),  
2306.4900  
(Sesame  
Cake),  
2306.9000  
(Sesame  
Meal/other  
Meal),  
2842.1000  
(Double or  
complex  
silicates,  
including  
aluminosilicat  
es whether or  
not chemically  
defined),  
2301.2010  
(Fish Meal),  
0505.9000  
(Poultry by  
product Meal),  
and the  
following

items only of  
Feed Grade:  
2827.6000

(Potassium  
Iodide),  
2833.2990  
(Manganese  
Sulphate),  
2833.2600  
(Zinc  
Sulphate),  
2817.4000  
(Zinc Oxide),  
2833.2500  
(Copper  
Sulphate),  
2833.2910  
(Ferrous  
Sulphate),  
2915.5000  
(Propionic  
acid, its salts  
and esters),  
2930.4000  
(DL  
Methionine),  
2930.4000  
(Methionine  
Hydroxy  
Analogue  
(liquid)),  
2922.4100  
(Lysine  
Monohydro  
Chloride  
/sulphate),  
2923.2000  
(Lecithins),  
2923.9000  
(Betafin),  
2922.4290  
(Arganine),  
2934.9910  
(Furazolidone)  
, 2922.5000  
(Threonine),  
2835.2600  
(Mono  
Calcium  
Phosphate),  
2835.2500  
  
(Di Calcium  
Phosphate),  
and  
2835.2600

(Mono Di  
Calcium  
Phosphate)

[PART |

16.

17.

18.

19.

20.

Incinerators of disposal of

waste management,  
motorized sweepers and  
snow ploughs

Re-importation of foreign  
origin goods which were

temporarily exported out of

Pakistan

Reclaimed lead

Waste paper

Plant, machinery,  
equipment and specific

items used in production of

bio-diesel

8417.8000, 5%

8430.2000

and

8479.8990

99.18 5%

Respective 5%  
headings

47.07 5%

Respective 5%  
headings

Subject to similar  
conditions as are

envisaged for the purposes of customs duty under the Customs Act, 1969, and taxable value shall be the value determined under PCT heading 99.18 of the said Act increased by customs duty payable

If supplied to recognized manufacturers of lead and lead batteries

If supplied locally

The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B, as given in the Sixth Schedule, that the imported goods are bonafide 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 leviable at the time of import

21. Rapeseed, sunflower 1205.0000, 16% On import by seed and canola seed 1206.0000 solvent extraction industries

22. Soya bean seed 1201.1000 6% On import by

solvent extraction industries, subject to the condition that no refund of input tax shall be

admissible”;

23. | Secondhand and worn 6309.0000 5% clothing or footwear

25. Agricultural tractors 8701.9020 10%

26. Tillage and seed bed 7%

preparation equipment:

(i) Rotavator 8432.8010

(ii) Cultivator 8432.2910

(iii) Ridger 8432.8090

(iv) | Sub soiler 8432.3090

(v) Rotary slasher 8432.8090

(vi) Chisel plow 8432.1010

(vii) Ditcher 8432.1090

(viii) Border disc 8432.2990

(ix) Disc harrow 8432.2100

(x) Bar harrow 8432.2990

(xi) | Mould board 8432.1090

plow

(xii) Tractor rear or 8430.6900

front blade

(xiii) Land leveller or 8430.6900

land planer

(xiv) Rotary tiller 8432.8090

(xv) Disc plow 8432.1090

(xvi) Soil-scraper 8432.8090

(xvii), = K.R.Karundi 8432.8090

(xviii) Tractor mounted 8701.9020

trancher

(xix) Land leveler 8430.6900

27. Seeding or planting 7%

equipment:

(i) | Seed-cum-fertilizer 8432.3010

drill (wheat, rice

barley, etc.)



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28.

29.

(vii)

Cotton or maize  
planter with fertilizer  
attachment

Potato planter

Fertilizer or manure  
spreader or  
broadcaster

Rice transplanter

Canola or sunflower  
drill

Sugarcane planter

Irrigation, drainage and  
agro-chemical application  
equipment:

Tubewells filters  
or strainers  
Knapsack  
sprayers  
Granular  
applicator  
Boom or field  
sprayers

Self propelled  
sprayers  
Orchard sprayer  
Harvesting,  
threshing and  
storage  
equipment:  
Wheat thresher

Maize or  
groundnut  
thresher or  
sheller

Groundnut digger

Potato digger or  
harvester

Sunflower  
thresher

Post hole digger  
Straw balers  
Fodder rake  
Wheat or rice  
reaper

Chaff or fodder  
cutter

Cotton picker

Onion or garlic  
harvester

8432.3090

8432.3090  
8432.4000

8432.3090  
8432.3010

8432.3090

8421.2100,  
8421.9990

8424.2010

8424.2010  
8424.2010  
8424.2010

8424.2010

8433.5200  
8433.5200  
8433.5900  
8433.5300  
8433.5200  
8433.5900  
8433.4000  
8433.5900  
8433.5900  
8433.5900  
8433.5900

8433.5200  
8433.5200  
8716.8090  
8433.5900  
8433.5100  
8433.5900

T%

T%

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31

(xiv) | Sugar harvester

(xv) Tractor trolley or

forage wagon

(xvi) Reaping

machines

(xvii) | Combined

harvesters

(xviii) Pruner/shears

Post-harvest handling and processing &

miscellaneous machinery:

(i) Vegetables and

fruits cleaning

and sorting or

grading

equipment

(ii) Fodder and feed

cube maker

equipment

Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971 (II of 1971), stabilizers, emulsifiers and solvents, namely:-

Xylol (xylenes)

- Beta Pinene / Agrotin  
527 / Terpenic derivative  
Toluene

Mixed xylene isomers  
Naphthalene  
Solvento-100, 150, 200  
Ingredients for pesticides  
Cadusafos Technical

## Material

Methanol (methyl alcohol)

Propylene glycol  
(propane-1, 2-diol)

- Adhesives Polyvinyl  
Acetate

- Polyvinyl Alcohol

Ingredients for pesticides

8437.1000

8433.4000

38.08

2707.3000

2902.1990

2902.3000

2902.4400

2902.9010

2902.9090

2903.3040

2903.6900

2905.1100

2905.3200

2905.4900

2906.2910

T%

T%

In case of  
supplies, no input  
tax credit shall be  
admissible, except  
that of the tax paid  
under this serial  
number.”;

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Other Ingredients for  
pesticides

- Solvenon MP / 1-  
Methoxy 2-Propanol

- Methyglycol Acetate  
Methanal (formaldehyde)

Cyclo-hexanone and  
methyl- cyclo-hexanones

- Cyclohexanon

- Cyclohexanone Mixed  
petroleum Xylene (1,2 &  
1,3 & 1,4 dimethyl  
benzene and ethyle  
benzene)

Acetic anhydride  
Ingredients for pesticides  
Dioctyl orthophthalates  
Ingredients for pesticides  
Ingredients for pesticides

Other Ingredients for  
pesticides

Endosulfan Technical  
Material

Other Ingredients for  
pesticides

Diethylamine and its salts  
Ingredients for pesticides

Other Ingredients for  
pesticides

Ingredients for pesticides

Triethanolamine and its  
salts

Dimethyl Formamide  
(DMF)

## Ingredients for pesticides

2906.2990

2909.4910

2912.1100

2914.2200

2914.2990

2915.2400

2916.3920

2917.3200

2918.9010

2919.0010

2919.0090

2920.9020

2920.9090

2921.1200

2921.4310

2921.4390

2921.5110

2922.1300

2924.1990

2924.2930

Other Ingredients for 2924.2990

pesticides

Alpha cyano, 2926.9010

3-phenoxybenzyl (-) cis,

trans 3-(2,2-dicloro vinyl)

2,2 dimethyl cyclopropane

carboxylate

(S) Alpha cyano, 2926.9020

3-phenoxybenzyl (S)-2-(4,

chloro phenyl)-3 methyl

butyrate

Cyano, 3-phenony benzyl 2926.9030

2,2,3,3 tetra methyl

cyclopropane carboxalate

- Cypermethrin, Alpha 2926.9050

Cypermethrin, Beta-

Cypermethrin, Zeta-

Cypermethrin,

Lambda Cyhalothrin,

Deltamethrin,

Fenprothrin,

Esfenvalerate, Bifenthrin

Technical Material-

Acetamiprid, Imidacloprid

Technical Material-

Monomethyl,

Chlorothalonil Technical

Material-

Bromoxynil Technical



## Material

Other nitrite compounds- 2926.9090

Cyfluthrin, Beta Cyfluthrin

Technical Material

2-N, N-Dimethyl amino-| 2930.2010

sodium thiosulphate, 3-

thiosulfourpropane

Ingredients for pesticides | 2930.2020

2-N,N-dimethyramino 1,3. 2930.9010

disodium thiosulphate

propane

O,S-dimethyl 2930.9020

phosphoramidothioate

S-S (2 dimethyl amino 2930.9030

(trimethylene) bis (thio  
carbamate)

Diafethiuran technical 2930.9040  
(tertbutyl) 3-2-6

diisopropyl (4-

phenoxyphenyl) thiourene

O,O-diethyl O-(3,5,6-trichloro pyridinyl)

phosphorothioate

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

O,O-diethyl O-(3,5,6-trichloro 2-pyridyl)

phosphorothioate

Ingredients for pesticides | 2930.9080  
Other organosulphur 2930.9090  
compounds

- Ethion, Methamidophos  
Technical Material

- Dimethylsulfoxide

Ingredients for pesticides | 2931.0010  
Other Ingredients for 2931.0090  
pesticides

Ingredients for pesticides § 2932.2920

2,3-Dihydro 2,2-dimethyl-7-benzofuran methyl-

carbamate

Other ingredients for 2932.9990  
pesticides

- Carbosulfan Technical

Material

Fipronil 2933.1900  
Ingredients for pesticides 2933.3930  
Other Ingredients for 2933.3990  
pesticides

- Chlorpyrifos, Triazophos, 2933.5950  
Diazinon Technical

Material

Other Ingredients for 2933.5990  
pesticides

Pyrimethanine 2933.6910

Ingredients for pesticides 2933.6940

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(20)

>and

- Atrazine Technical  
Material

Isatin (lactam of istic acid)

1-Vinyl-2-pyrrol-idone

- Triazophos Technical  
Material

Ingredients for pesticides  
Ingredients for pesticides

-Methy! benzimidazol — 2  
— ylcarbamate.

-Dicopper chloride  
trihydroxide

Ingredients for pesticides

- Abamectin, Enamectin  
Technical Material

Other Ingredients for  
pesticides

Sulphonic acid (Soft)

Other surface active  
agents

Catonic

Non ionic surface active  
agents

Other organic surface  
active agents

Chemical preparations

(b) in Table-2,-

(i)

(ii)

2933.6990

2933.7910

2933.7920

2933.9910

2934.1010

2934.9920

2938.9010

2939.9910

2941.9050

2941.9090

3402.1110

3402.1190

3402.1290

3402.1300

3402.1990

3402.9000

3824.9099

in the preamble, after the words "five percent", the commas and words " , except goods mentioned in serial numbers 1, 5 and 6 of the Annexure which shall be charged at the rate of

ten percent," shall be inserted; and

in the Annexure, in column (1), serial numbers 3 and 7 and entries relating thereto in columns (2), (3) and (4) shall be

omitted; and

in the Ninth Schedule,-

(a) in the Table,-

(i) in column (3), in the heading, for the expression “(payable by

importer at the time of import)”, the words “or local supply”

shall be substituted; and

(ii) — in column (1), against S. No. 2, in columns (3) and (4), —

(A) \_ for the figure “150”, the figure “300” shall be substituted;

(B) \_ for the figure “250”, the figure “500” shall be substituted; and

(C) \_ for the figure “500”, the figure “1000” shall be substituted.”; and

under the heading “LIABILITY, PROCEDURE AND CONDITIONS’, after clause (vi), the following new clause shall be inserted, namely:-

“(via) The sales tax as indicated in column (3) of the Table above shall be paid by the importer, in case of imports and by the manufacturer, in case of locally manufactured cellular mobile phones;”.

7. Amendment of Ordinance XXIII of 2001.—In the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 (XXIII of 2001), after section 19, the following new section shall be inserted, namely:—

8.

namely:-

(1)

(2)

“19A. Sanctions accorded by the Auditor-General.—The President may appoint an independent officer to audit sanctions to expenditure accorded by the Auditor-General. The Auditor-General shall produce for inspection by that officer all books and other documents relating thereto and give him such information as he may require for the purpose of audit;”

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,

in section 3,-

(a)

(b)

in sub-section (1), for the words “rate of sixteen per cent” the words “rates specified in column (4) of the Schedule to this Ordinance” shall be substituted;

in sub-section (2), after the words “specified in”, the words brackets and figure “column (2) of” shall be inserted; and

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

“THE SCHEDULE

[See section 3(2)]

8. Description PCT Heading, if Rate of Tax

No. applicable

(1) (2) (3) (4)

1 Services provided or rendered by hotels, 9801.1000 Sixteen per cent  
motels, guest houses, marriage halls and 9801.3000

lawns (by whatever name called) including .

“panda? and “shamiana” services, clubs 9801.4000

including race clubs, and caterers. 9801.5000

9801.6000

2 Advertisement on television and radio, 9802.1000 and Sixteen per cent  
excluding advertisements— 9802.2000

(a) sponsored by an agency of the Federal  
or Provincial Government for health  
education;

(b) sponsored by the Population Welfare  
Division relating to educational promotion  
campaign;

(c) financed out of funds provided by a  
Government under grant-in-aid agreement;  
and

(d) conveying public service messages, if  
telecast on television by the World Wide  
Fund for Nature (WWF) or United Nations  
Children's Fund (UNICEF)

3 Services provided by persons authorized to 9805.2000 Sixteen per cent  
transact business on behalf of others— 9805.4000 and

(a) stevedore; 9805.8000

(b) customs agents; and

(c) ship chandlers.

4 Courier services and cargo services by road 9808.0000 Sixteen per cent  
provided by courier companies; 9804.9000

5 Construction services, excluding: 9824.0000 Sixteen per cent

(i) construction projects (industrial and and  
commercial) of the value (excluding actual 9814.2000

and documented cost of land) not exceeding  
Rs. 50 million per annum.



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(ii) the cases where sales tax is otherwise paid as property developers or promoters.

(iii) Government civil works including Cantonment Boards.

(iv) construction of industrial zones,

consular buildings and other organizations exempt from income tax.

(v) construction work — under international tenders against foreign grants-in-aid.

(vi) Residential construction projects where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments.

Services provided by property developers and promoters (including allied services) excluding the actual purchase value or documented cost of land.

Services provided by persons engaged in contractual execution of work, excluding:

(i) annual total value of the contractual works or supplies does not exceed Rs.50 million;

(ii) © the contract supplies of books.

involving printing or

Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours/clinics, but excluding:

(i) annual turnover does not exceed Rs.3.6 million; or

(ii) the facility of air-conditioning is not installed or available in the premises.

Management consultancy services

Services provided by freight forwarding agents, and packers and movers.

9807.0000  
and  
respective sub-  
headings of  
heading 98.14

9809.0000

9810.0000  
9821.4000 and  
9821.5000

9815.4000,  
9819.9300

9805.3000,  
9819.1400

Rs.100 per square  
yard for land  
development, and  
Rs.50 per square  
feet for building  
construction

Sixteen per cent

Sixteen per cent

Sixteen per cent

Sixteen per cent or  
Rs. 400 per bill of  
lading, whichever  
is higher

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11 Services provided by software or IT-based 9815.6000 Sixteen per cent  
system development consultants.

12 Services provided by technical, scientific and 9815.5000 Sixteen per cent  
engineering consultants.

13 Services provided by other consultants 9815.9000 Sixteen per cent  
including but not limited to human resource  
and personnel development — services; 9818.3000  
market research services and credit rating 9818.2000  
services.

14 Services provided by tour operators and 9805.5100 Sixteen per cent  
travel agents including all their allied  
services or facilities (other than Hajj and 9805.5000  
Umrah). 9803.9000

15 Manpower recruitment agents including 9805.6000 Sixteen per cent  
labour and manpower supplies.

16 Services provided by security agencies. 9818.1000 Sixteen per cent

17 Services provided by advertising agents. 9805.7000 Sixteen per cent

18 Share transfer or depository agents 9805.9000 Sixteen per cent  
including services provided through manual  
or electronic book-entry system used to  
record and maintain securities and to  
register the transfer of shares, securities  
and derivatives.

19 Business support services. 9805.9200 Sixteen per cent

20 Services provided by fashion designers, 9819.6000 Sixteen per cent  
whether relating to textile, leather, jewellery  
or other product regimes, including allied  
services, marketing, packing, delivery and  
display, etc.

21 Services provided by architects, town 9814.1000 Sixteen per cent  
planners and interior decorators. 9814.9000

22 Services provided in respect of rent-a-car. 9819.3000 Sixteen per cent

23 Services provided by specialized workshops 98.20 Sixteen per cent

or undertakings (auto-workshops;  
workshops' for industrial & machinery,  
construction and earth- moving machinery or

other special purpose machinery etc;  
workshops' for electric or electronic  
equipments or appliances etc. including

computer hardware; car washing or similar  
service stations and other workshops).

24

25

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Services provided for specified purposes including fumigation services, maintenance and repair (including building and equipment maintenance and repair including after sale services) or cleaning services, janitorial services, dredging or de-silting services and other similar services etc.

Services provided by underwriters, indenters, commission agents including brokers (other than stock) and auctioneers.

Services provided by laboratories other than services relating to pathological or diagnostic tests for patients.

Services provided by health clubs, gyms, physical fitness centres, indoor sports and games centres and body or sauna massage centres.

Services provided by laundries and dry cleaners.

Services provided by cable TV operators. Technical analysis and testing services.

Services provided by TV or radio program producers or production houses.

Transportation through pipeline and conduit

services.

Fund and asset (including investment)  
management services.

Services provided by inland port operators  
(including airports and dry ports) and allied  
services provided at ports and services  
provided by terminal operators including  
services in respect of public bonded  
warehouses, excluding the amounts received  
by way of fee under any law or by-law.

98.22

9819.1100,  
9819.1200,  
9819.1300  
and  
9819.9100

98.17

9821.1000  
and  
9821.2000  
9821.4000

9811.0000

9819.9000

9819.9400

Sixteen per cent

Sixteen per cent

Sixteen per cent

Sixteen per cent

Sixteen per cent

Sixteen per cent  
Sixteen per cent

Sixteen per cent

Sixteen per cent

Sixteen per cent

Sixteen per cent

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34 Technical

inspection and \_ certification -- Sixteen per cent

services and quality control (standards'  
certification) services.

35 Erection, commissioning and\_ installation - Sixteen per cent  
services.

36 Event management services. -- Sixteen per cent

37 Valuation services (including competency -- Sixteen per cent  
and eligibility testing services).

38 Exhibition or convention services. -- Sixteen per cent

39 Services provided in respect of mining of -- Sixteen per cent  
minerals, oil & gas including related surveys  
and allied activities.

40 Services provided by property dealers and - Sixteen per cent  
realtors.

41 Call centres. -- Eighteen and a

half per cent

42 Services provided by car/automobile dealers. -- Sixteen per cent").

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

namely:—

(1) in section 2,—

(a)

(b)

(c)

after clause (13A), the following new clause shall be inserted,  
namely:—

“(13AA) “consumer goods” means goods that are consumed  
by the end consumer rather than used in the  
production of another good;”;

after clause (17), the following new clause shall be inserted,

namely:—

“17A. “Developmental REIT Scheme” means  
Developmental REIT Scheme as defined under the  
Real Estate Investment Trust Regulations, 2015”;

after clause (22), the following new clause shall be inserted,  
namely:—

(k)

“(22A) “fast moving consumer goods” means consumer goods which are supplied in retail marketing as per daily demand of a consumer;”;

after clause (28), the following new clause shall be inserted, namely:—

“(28A) “imputable income” in relation to an amount subject to final tax means the income which would have resulted in the same tax, had this amount not been subject to final tax;”;

in clause (29), for the word and figure “and 236M” a comma, the word and figures “, 236M and 236N” shall be substituted;

after clause (42), the following new clause shall be inserted, namely:—

“(42A) “PMEX” means Pakistan Mercantile Exchange Limited a futures commodity exchange company incorporated under the Companies Ordinance, 1984 (XLVII of 1984) and is licensed and regulated by the Securities and Exchange Commission of Pakistan;”;

for clause (47A), the following shall be substituted, namely:—

“(47A) “REIT Scheme” means a REIT Scheme as defined in the Real Estate Investment Trust Regulations, 2015;”;

in clause (47B),—

(i) for the letters “REITMC” the letters “RMC” shall be substituted;

(ii) for the figure “2008” the figure “2015” shall be substituted;

after clause (47B), amended as aforesaid, the following new clauses shall be inserted, namely:—

“(47C) “Rental REIT Scheme” means a Rental REIT Scheme as defined under the Real Estate Investment Trust Regulations, 2015;”;

in clause (59A), in sub-clause (i), for the word “twenty-five”, the word “fifty” shall be substituted; and

after clause (74), the following new clause shall be added, namely:—



“(75) “whistleblower” means whistleblower as defined in section 227B;”;

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(2)

(3)

after section 4, the following new section shall be inserted, namely:—

“4B. Super tax for rehabilitation of temporarily displaced persons.—(1) A super tax shall be imposed for rehabilitation of temporarily displaced persons, for tax year 2015, at the rates specified in Division IIA of Part I of the First Schedule, on income of every person specified in the said Division.

(2) For the purposes of this section, “income” shall be the sum of the following:—

(i) profit on debt, dividend, capital gains, brokerage and commission;

(ii) taxable income under section (9) of this Ordinance, if not included in clause (i);

(iii) imputable income as defined in clause (28A) of section 2 excluding amounts specified in clause (i); and

(iv) income computed under Fourth, Fifth, Seventh and Eighth Schedules.

(3) The super tax payable under sub-section (1) shall be paid, collected and deposited on the date and in the manner as specified in sub-section (1) of section 137 and all provisions of Chapter X of the Ordinance shall apply.

(4) Where the super tax is not paid by a person liable to pay it, the Commissioner shall by an order in writing, determine the super tax payable, and shall serve upon the person, a notice of demand specifying the super tax payable and within the time specified under section 137 of the Ordinance.

(5) Where the super tax is not paid by a person liable to pay it, the Commissioner shall recover the super tax payable under sub-section (1) and the provisions of Part IV, X, XI and XII of Chapter X and Part I of Chapter XI of the Ordinance shall, so far as may be, apply to the collection of super tax as these apply to the collection of tax under the Ordinance.

(6) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

after section 5, the following new section shall be inserted, namely:—

“5A. Tax on undistributed reserves.—(1) Subject to this

Ordinance, a tax shall be imposed at the rate of ten percent, on every public company other than a scheduled bank or a modaraba, that derives profits for a tax year but does not distribute cash dividends within six months of the end of the said tax year or distributes dividends to such an extent that its reserves, after such distribution, are in excess of hundred

(4)

percent of its paid up capital, so much of its reserves as exceed hundred per cent of its paid up capital shall be treated as income of the said company:

Provided that for tax year 2015, cash dividends may be distributed before the due date mentioned in sub-section (2) of section 118, for filing of return for tax year 2015.

(2) The provisions of sub-section (1) shall not apply to—

(a) a public company which distributes profit equal to either forty per cent of its after tax profits or fifty per cent of its paid up capital, whichever is less, within six months of the end of the tax year;

(b) a company qualifying for exemption under clause (132) of Part I of the Second Schedule; and

(c) a company in which not less than fifty percent shares are held by the Government.

(3) For the purpose of this section, 'reserve' includes amounts set-aside out of revenue or other surpluses excluding capital reserves, share premium reserves and reserves required to be created under any law, rules or regulations.”;

after section 7, the following new section shall be inserted, namely:—

“7A. Tax on shipping of a resident person.—(1) In the case of any resident person engaged in the business of shipping, a presumptive income tax shall be charged in the following manner, namely:—

(a) — ships and all floating crafts including tugs, dredgers, survey vessels and other specialized craft purchased or bare-boat chartered and flying Pakistan flag shall pay tonnage tax of an amount equivalent to one US \$ per gross registered tonnage per annum; and

(b) — ships, vessels and all floating crafts including tugs, dredgers, survey vessels and other specialized craft not registered in Pakistan and hired under any charter other than bare-boat charter shall pay tonnage tax of an amount equivalent to fifteen US cents per ton of gross registered tonnage per chartered voyage provided that such tax shall not exceed one US \$ per ton of gross registered tonnage per annum:

Explanation.— For the purpose of this section, the expression “equivalent amount” means the rupee equivalent of a US dollar according to the exchange rate prevalent on

the first day of December in the case of a company and the first day of September in other cases in the relevant assessment year.

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(2) The provisions of this section shall not be applicable after the 30<sup>th</sup> June, 2020.”;

after section 7A, inserted as aforesaid, the following new section shall be added, namely,—

“7B. Taxon profit on debt.—(1) Subject to this Ordinance, a tax shall be imposed, at the rate specified in Division IIIA of Part I of the First Schedule, on every person, other than a company, who receives a profit on debt from any person mentioned in clauses (a) to (d) of sub-section (1) of section 151.

(2) The tax imposed under sub-section (1) on a person, other than a company, who receives a profit on debt shall be computed by applying the relevant rate of tax to the gross amount of the profit on debt.

(3) This section shall not apply to a profit on debt that is exempt from tax under this Ordinance.”;

in section 8,—

(a) for the word and figures “6 and 7”, wherever occurring, the expression “5A, 6, 7, 7A and 7B” shall be substituted; and

(b) in clause (d) for the word and figures “6 or 7”, the expression “5A, 6, 7, 7A or 7B” shall be substituted;

in section 12, in sub-section (2), in clause (a), for the colon at the end a semicolon shall be substituted and thereafter the proviso shall be omitted;

in section 15A, in sub-section (1), for clause (h), the following shall be substituted, namely:—

“(h) any expenditure, not exceeding six per cent of the rent chargeable to tax in respect of the property for the year computed before any deduction allowed under this section, paid or payable by the person in the year wholly and exclusively for the purpose of deriving rent

chargeable to tax under the head, "Income from Property" including administration and collection charges;"

in section 23A, in sub-section (1), after the word "areas" the words "or engaged in the manufacturing of cellular mobile phones and qualifying for exemption under clause (126N) of Part I of the Second Schedule" shall be inserted;

in section 37A, in sub-section (1), the words "held for a period of less than a year" shall be omitted;

in section 53;-

(a) in sub-section (2), after the word "time", occurring for the second time, the commas and words "pursuant to the approval of the

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Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas and implementation of bilateral and multilateral agreements" shall be inserted;

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

"(4) Any notification issued under sub-section (2) after the commencement of the Finance Act, 2015, shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.";

in section 62, in sub-section (2), in clause (c), after the word "one", the words "and a half" shall be inserted;

section 64 shall be omitted and thereafter the following new sections shall be inserted, namely:—

"64A. Deductible allowance for profit on debt. — (1) Every individual shall be entitled to a deductible allowance for the amount of any profit or share in rent and share in appreciation for value of house paid by the individual in a tax year on a loan by a scheduled bank or non-banking finance institution regulated by the Securities and Exchange Commission of Pakistan or advanced by Government or the Local Government, Provincial Government or a statutory body or a public company listed on a registered stock exchange in Pakistan where the individual utilizes the loan for the construction of a new house or the acquisition of a house.

(2) The amount of an individual's deductible allowance allowed under sub-section (1) for a tax year shall not exceed fifty percent of taxable income or one million rupees, whichever is lower.

(3) 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.

64B. Tax credit for employment generation § by manufacturers.—(1) Where a taxpayer being a company formed for establishing and operating a new manufacturing unit sets up a new manufacturing unit between the 1<sup>st</sup> day of July, 2015 and the 30<sup>th</sup> day of June, 2018, (both days inclusive) it shall be given a tax credit for a period of ten years.



(2) The tax credit under sub-section (1) for a tax year shall be equal to one percent of the tax payable for every fifty employees registered with

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The Employees Old Age Benefits Institution or the Employees Social Security Institutions of Provincial Governments during the tax year, subject to a maximum of ten percent of the tax payable.

(3) Tax credit under this section shall be admissible where—

(a) the company is incorporated and manufacturing unit is setup between the first day of July, 2015 and the 30th day of June, 2018, both days inclusive;

(b) employs more than fifty employees in a tax year registered with The Employees Old Age Benefits Institution and the Employees Social Security Institutions of Provincial Governments;

(c) manufacturing unit is managed by a company formed for operating the said manufacturing unit and registered under the Companies Ordinance, 1984 (XLVII of 1984) and having its registered office in Pakistan; and

(d) the manufacturing unit is not established by the splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from an undertaking established in Pakistan at any time before the 1 July 2015.

(4) Where any credit is allowed under this section and subsequently it is discovered, on the basis of documents or otherwise, by the Commissioner that any of the conditions specified in this section were not fulfilled, the credit originally allowed shall be deemed to have been wrongly allowed and the Commissioner may, notwithstanding anything contained in this Ordinance, re-compute the tax payable by the taxpayer for the relevant year and the provisions of this Ordinance shall, so far as may be, apply accordingly.

(5) For the purposes of this section, a manufacturing unit shall be treated to have been setup on the date on which the manufacturing unit is ready to go into production, whether trial production or commercial production.”;

in section 65, after sub-section (5), the following new sub-section shall be added, namely:—

“(6) Where the person is entitled to a tax credit under section 65B, 65D or 65E, provisions of clause (d) of sub-section (2) of section 169 and clause (d) of sub-section (1) of section 113 shall not apply.”;

in section 65B, in sub-section (2), for the figure “2015” the figure “2016” shall be substituted;

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in section 65C, in sub-section (1), for the word “fifteen”, the word, “twenty” shall be substituted;

in section 65E, in sub-section (5), for the words, brackets and figure “in respect of the tax year in which the plant or machinery referred to in sub-section (1) is installed and for the subsequent four years” the commas and words “, for a period of five years beginning from the date of setting up or commencement of commercial production from the new plant or expansion project, whichever is later” shall be substituted;

in section 94, in sub-section (2), the word “resident” shall be omitted;  
in section 100C,—

(a) in sub-section (1), before the word “Non-profit” the words “The income of’ shall be inserted; and

(b) in sub-section (2),

(i) after the word “Persons” the word “and incomes” shall be inserted; and

(ii) in clause (c), the word and hyphen “sub-“ shall be omitted;  
in section (107),—

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

“(1) The Federal Government may enter into an agreement, bilateral or multilateral with the government or governments of foreign countries or tax jurisdictions for the avoidance of double taxation and the prevention of fiscal evasion and exchange of information including automatic exchange of information with 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 agreement.”; and

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

“(1A) Notwithstanding anything contained in any other law to the contrary, the Board shall have the powers to

obtain and collect information when solicited by another country under a tax treaty, a tax information exchange agreement, a multilateral convention, an inter-governmental agreement, a similar arrangement or mechanism.

(1B) Notwithstanding the provisions of the Freedom of Information Ordinance, 2002 (XCVI of 2002), any information

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received or supplied, and any concomitant communication or correspondence made, under a tax treaty, a tax information exchange agreement, a multilateral convention, a similar arrangement or mechanism, shall be confidential subject to sub-section (3) of section 216.”;

(21) in section 113A, after sub-section (2), the following new sub-section shall be added, namely:—

“(3) This section shall not have effect till the 30<sup>th</sup> June, 2018.”;

(22) in section 113B, for the expression “at the rates as the Federal Government may notify in the official Gazette” the words “at the rate of two per cent of the value of land notified by any authority for the purpose of stamp duty” shall be substituted;

(23) in section 113C,—

(a)

(b)

(c)

(e)

in sub-section (1), after the word “company” the expression “in respect of income which is subject to tax under Division II of Part I of the First Schedule or minimum tax under any of the provisions of this Ordinance” shall be inserted;

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

“(c) “corporate tax” means higher of tax payable by the company under Division II of Part I of the First Schedule and minimum tax payable under any of the provisions of this Ordinance.”;

in sub-section (8), —

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

“(ii) income which is subject to tax other than under Division II of Part I of the First Schedule or minimum tax under any of the provisions of this Ordinance.”;

(ii) in clause (iii), for the expression “ and 65E;” the expression “, 65E and 100C” shall be substituted;

(iii) | clauses (iv) and (v) shall be omitted;

in sub-section (10), for the word “section” the words and figures

“sections 64B and” shall be substituted;

after sub-section (11), the following explanation shall be added,  
namely:—

“Explanation.— For the removal of doubt, it is clarified  
that taxes paid or payable other than payable under Division  
II of Part I of the First Schedule shall remain payable in

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accordance with the mode or manner prescribed under the respective provisions of this Ordinance.”;

in section 114, in sub-section (6), 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 condition specified in clause (ba) shall not apply if revised return is filed within sixty days of filing of return:

Provided also that where 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, the approval required under clause (ba) shall be deemed to have been granted by the Commissioner, and condition specified in clause (ba) shall not apply:

Provided further that the mode and manner for seeking the revision shall be as prescribed by the Board.”;

in section 118, in sub-section (2A), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Board may amend the condition specified in this sub-section or direct that the said condition shall not apply for a tax year.”;

in section 121, in sub-section (1), in clause (d), after the word “or”, occurring for the first time, the expression “a special audit panel appointed under sub-section (11) of section 177 or” shall be substituted;

in section 128, after sub-section (1A), the following new sub-section shall be inserted, namely:—

“(1AA) The Commissioner (Appeals), after affording opportunity of being heard to the Commissioner against whose order appeal has been made, may stay the recovery of such tax for a further period of thirty days, provided that the order on appeal shall be passed within the said period of thirty days.”;



in section 137, in sub-section (2),—

(a) for the word “fifteen” the word “thirty” shall be substituted;

(b) in the first proviso, for the word “sixty”, the word, “forty-five” shall be substituted; and

(c) in the second proviso, for the word “sixty”, the word, “forty-five” shall be substituted;

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in section 147, for sub-section (4A), the following shall be substituted, namely:—

“(4A) Any taxpayer who is required to make payment of advance tax in accordance with sub-section (4), shall estimate the tax payable for the relevant tax year, at any time before the second installment is due. In case the tax payable is likely to be more than the amount that the taxpayer is required to pay under sub-section (4), the taxpayer shall furnish to the Commissioner on or before the due date of the second quarter an estimate of the amount of tax payable by the taxpayer and thereafter pay fifty per cent of such amount by the due date of the second quarter of the tax year after making adjustment for the amount, if any, already paid in terms of sub-section (4). The remaining fifty per cent of the estimate shall be paid after the second quarter in two equal installments payable by the due date of the third and fourth quarter of the tax year.”;

in section 148, sub-section (2) shall be omitted and thereafter the following new sub-section shall be inserted namely:—

“(2A) Notwithstanding omission of sub-section (2), any notification issued under the said sub-section and for the time being in force, shall continue to remain in force, unless rescinded by the Board through notification in the official Gazette.”;

after section 148, the following new section shall be inserted, namely:—

“148A. Tax on local purchase of cooking oil or vegetable ghee by certain persons.— (1)The manufacturers of cooking oil or vegetable ghee, or both, shall be chargeable to tax at the rate of two percent on purchase of locally produced edible oil.

(2) | The tax payable under sub-section (1) shall be final tax in respect of income accruing from locally produced edible oil.”;

in section 151, for sub-section (3), the following shall be substituted, namely:—

“(3) Tax deductible under this section shall be a final tax on the profit on debt arising to a taxpayer, except where —  
(a) taxpayer is a company; or

(b) profit on debt is taxable under section 7B.”;

in section 152, after sub-section (4), the following new sub-section shall be inserted; namely:—

“ (4A) The Commissioner may, on application made by the recipient of a payment referred to in sub-section (2A) and after making such inquiry as the Commissioner thinks fit, may allow in cases where the tax deductible under sub-section (2A) is adjustable, by order in writing, any

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person to make the payment, without deduction of tax or deduction of tax at a reduced rate.”;

in section 153, in sub-section (3), in the proviso, in clause (c), 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:—

“(d) tax deducted under clause (c) of sub-section (1) in respect of a sportsperson shall be final tax with effect from tax year 2013.”;

in section 154, after sub-section (4), the following new sub-section shall be added, namely:—

“(5) The provisions of sub-section (4) shall not apply to a person who opts not to be subject to final taxation:

Provided that this sub-section shall be applicable from tax year 2015 and the option shall be exercised every year at the time of filing of return under section 114:

Provided further that the tax deducted under this sub-section shall be minimum tax.”;

in section 158, in clause (b) for full stop a semicolon and the word “and” shall be substituted and thereafter, the following new clause shall be added, namely:—

“(c) amount actually paid shall have the meaning as may be prescribed.”;

in section 159, sub-sections (3), (4) and (5) shall be omitted and thereafter the following new sub-section shall be inserted, namely:—

“(6) Notwithstanding omission of sub-sections (3), (4) and (5), any notification issued under the said sub-sections and for the time being in force, shall continue to remain in force, unless rescinded by the Board through notification in the official Gazette.”;

in section 161, in sub-section (1B), for the word “eighteen” the word

“twelve” shall be substituted;

after section 165A, the following new section shall be inserted, namely:—

“165B. Furnishing of information by financial institutions including banks.—(1) Notwithstanding anything contained in any law for the time being in force including but not limited to the Banking Companies Ordinance, 1962 (LVII of 1962), the Protection of Economic Reforms Act, 1992 (XII of 1992), the Foreign Exchange Regulation Act, 1947 (VII of 1947) and any regulations made under the State Bank of Pakistan Act, 1956 (XXXIII of 1956) on the subject, every financial institution shall make arrangements to provide information regarding non-resident persons to the Board in the prescribed form and manner for the purpose of automatic

exchange of information under bilateral agreement or multilateral convention.

(2) Subject to section 216, all information received under this section shall be used only for tax and related purposes and kept confidential.”;

(40) in section 169, in sub-section (1),—

(a) after the word “collected” the words “or paid” shall be inserted; and

(b) in clause (a), after the figure “148”, the comma and figure “ , 148A” shall be inserted;

(41) in section 171, in sub-section (1), for the word “fifteen” the expression “KIBOR plus 0.5 per cent” shall be substituted;

(42) in section 176,—

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

“(a) to furnish to the Commissioner or an authorised officer, any information relevant to any tax leviable under this Ordinance or to fulfill any obligation under any agreement with foreign government or governments or tax jurisdiction, as specified in the notice; or”; and

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

“(1A) A special audit panel appointed under sub-section (11) of section 177, for any tax year, may, with the prior approval of the Commissioner concerned, enter the business premises of a taxpayer, to obtain any information, require production of any record, on which the required information is stored and examine it within such premises and such panel may if specifically delegated by the Commissioner, also exercise the powers as provided in sub-section (4).”;

(43) in section 177, after sub-section (10), the following new sub-sections shall be added, namely:—

“(11) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following:—

(a) an officer or officers of Inland Revenue;

(b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);

(c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or

(d) any other person as directed by the Board,



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to conduct an audit, including a forensic audit, of the income tax affairs of any person or classes of persons and the scope of such audit shall be as determined by the Board or the Commissioner on case-to-case basis.

(12) Special audit panel under sub-section (1) shall be headed by a Chairman who shall be an officer of Inland Revenue.

(13) Powers under sections 175 and 176 for the purposes of conducting an audit under sub-section (11), shall only be exercised by an officer or officers of Inland Revenue, who are member or members of the special audit panel, and authorized by the Commissioner.

(14) | Notwithstanding anything contained in sub-sections (2) and (6), where a person fails to produce before the Commissioner or a special audit panel under sub-section (11) to conduct an audit, any accounts, documents and records, required to be maintained under section 174 or any other relevant document, electronically kept record, electronic machine or any other evidence that may be required by the Commissioner or the panel, the Commissioner may proceed to make best judgment assessment under section 121 and the assessment treated to have been made on the basis of return or revised return filed by the taxpayer shall be of no legal effect.

(15) If any one member of the special audit panel, other than the Chairman, is absent from conducting an audit, the proceedings of the audit may continue, and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

(16) Functions performed by an officer or officers of Inland Revenue as members of the special audit panel, for conducting audit, shall be treated to have been performed by special audit panel.

(17) The Board may prescribe the mode and manner of constitution, procedure and working of the special audit panel.”;

in section 181, in sub-section (3), for colon at the end a full stop shall be substituted and the proviso thereafter shall be omitted and thereafter the following new sub-section shall be added, namely:—

“(4) From tax year 2015 and onwards, in case of individuals having Computerized National Identity Card (CNIC) issued by the National Database and Registration Authority, CNIC shall be used as National Tax Number.”;

in section 182, in sub-section (1), in the Table, in column (1),—

(a) against S.No. (1A), in column (3), for the word “fifty”, the word “ten”



shall be substituted;

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(b) against S.No. (IAA), in column (3), for the expression "Rs.100 for each day of default.", the expression "0.1% of the taxable income per week or Rs.20,000, whichever is higher." shall be substituted;

in section 195, in sub-section (3), for the expression "Sub-section (3) of section 187" the expression "Entry against S.No 10 in column (2) of the Table in sub-section (1) of section 182" shall be substituted;

in section 205, for the figure "18", wherever occurring, the figure "12" shall be substituted;

in section 207, in sub-section (1), after clause (g), the following new clause (ga) shall be inserted, namely:—

"(ga) special audit panel;"

in section 210, for sub-section (1B), the following shall be substituted, namely:—

"(1B) The Commissioner may, by an order in writing, delegate to a special audit panel appointed under sub-section (11) of section 177, or to a firm of chartered accountants or a firm of cost and management accountants appointed by the Board or the Commissioner to conduct an audit of person under section 177, all or any of the powers or functions to conduct an audit under this Ordinance.";

in section 211, in sub-section (1), after the word "Revenue" the words, brackets and figures "or by a special audit panel appointed under sub-section (11) of section 177" shall be inserted;

after section 214C, the following new section shall be inserted, namely:—

""214D. Automatic selection for audit.—(1) A person shall be automatically selected for audit of its income tax affairs for a tax year, if—

(a) the return is not filed within the date it is required to be filed as specified in section 118, or, as the case may be, not filed within the time extended by the

Board under section 214A or further extended for a period not exceeding thirty days by the Commissioner under section 119; or

(b) the tax payable under sub-section (1) of section 137 has not been paid.

(2) Audit of income tax affairs of persons automatically selected under sub-section (1) shall be conducted as per procedure given in section 177 and all the provisions of this Ordinance shall apply accordingly:

(52)

Provided that audit proceedings shall only be initiated after the expiry of ninety days from the date as mentioned in sub-section (1).

(3) Subject to section 182, 205 and 214C, sub-section (1) shall not apply if the person files the return within ninety days from the date as mentioned in sub-section (1) and—

(a)

twenty-five percent higher tax, than the tax paid during immediately preceding tax year, has been paid by a person on the basis of taxable income and had declared taxable income in the return for immediately preceding tax year; or

tax at the rate of two percent of the turnover or the tax payable under Part I of the First Schedule, whichever is higher, has been paid by a person alongwith the return and in the immediately preceding tax year has either not filed a return or had declared income below taxable limit:

Provided that where return has been filed for the immediately preceding tax year, turnover declared for the tax year is not less than the turnover declared for the immediately preceding tax year.

(4) The provisions of sub-section (1) and sections 177 and 214C shall not apply, for a tax year, to a person registered as retailer under rule (4) of the Sales Tax Special Procedure Rules, 2007 subject to the condition that name of the person registered under rule (4) of the Sales Tax Special Procedure Rules, 2007 remained on the sales tax active taxpayers' list throughout the tax year.

(5) Sub-section (4) shall have effect from the date as the Board may, by notification in the official Gazette, appoint.”;

after section 227A, the following new section shall be inserted, namely:—

“227B. Reward to whistleblowers.—(1) The Board may sanction

reward to whistleblowers in cases of concealment or evasion of income tax, fraud, corruption or misconduct providing credible information leading to such detection of tax.

(2) The Board may, by notification in the official Gazette, prescribe

the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers.

(3) The claim for reward by the whistleblower shall be rejected, if—

(a) the information provided is of no value;

(b) the Board already had the information;

(c) the information was available in public records; or

(d) no collection of taxes is made from the information provided from which the Board can pay the reward.

(4) For the purpose of this section, “whistleblower” means a person who reports concealment or evasion of income tax leading to detection or collection of taxes, fraud, corruption or misconduct, to the competent authority having power to take action against the person or an income tax authority committing fraud, corruption, misconduct, or involved in concealment or evasion of taxes.”;

(53) in section 231A, sub-section (2) shall be omitted;

(54) in section 231AA, in sub-section (1),—

(a) for colon at the end a full stop shall be substituted and thereafter the proviso shall be omitted; and

(b) sub-section (4) shall be omitted;

(55) in section 231B,—

(a) in sub-section (3), for the words “car or jeep” the word “vehicle” shall be substituted; and

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

“(6) For the purposes of this section the expression “date of first registration” means—

(a) the date of issuance of broad arrow number in case a vehicle is acquired from the Armed Forces of Pakistan;

(b) the date of registration by the Ministry of Foreign Affairs in case the vehicle is acquired from a foreign diplomat or a diplomatic mission in Pakistan;

(c) the last day of the year of manufacture in case of acquisition of an unregistered vehicle from the Federal or a Provincial Government; and

(d) in all other cases the date of first registration by the Excise and Taxation Department.

(7) For the purpose of this section “motor vehicle” includes car, jeep, van, sports utility vehicle, pick-up trucks for private use, caravan automobile, limousine, wagon and any other automobile used for private purpose.”;

(56) in section 234, after sub-section (5), the following new sub-section shall be added, namely:—

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“(6) For the purpose of sub-sections (1) and (2) “motor vehicle”

shall include the vehicles specified in sub-section (7) of section 231B.”;

in section 236,—

(a)

(b)

(c)

(d)

in the marginal note, after the word “Telephone”, the words “and internet” shall be inserted;

in sub-section (1),—

(i) In clause (b), the word “and” shall be omitted; and

(ii) in clause (c), for full stop at the end, a semi-colon and the word “; and” shall be substituted and thereafter the following clauses shall be added, namely:—

“(d) internet bill of a subscriber; and

(e) prepaid cards for internet.”;

in sub-section (2), after the word “telephone”, wherever occurring, the words “or internet” shall be inserted; and

in sub-section (3), after the word “telephones”, the words “or internet” shall be inserted;

in section 236B,

(a)

(b)

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

“Provided that this section shall not apply to routes of Baluchistan coastal belt, Azad Jammu and Kashmir, Federally Administered Tribal Areas, Gilgit-Baltistan and Chitral.”; and

sub-section (4) shall be omitted;

in section 236C, sub-section (3) shall be omitted;

in section 236H, in sub-section (1),—

- (i)
- (ii)

the word and comma “fertilizer,” shall be omitted;

after the word “retailers”, the words “, and every distributor or dealer to another wholesaler in respect of the said sectors” shall be inserted;

in section 236I, after sub-section (5), the following new sub-section shall be added, namely:—

“(6) Advance tax under this section shall not be collected from a person who is a non-resident and,—



(62)

(63)

(i) furnishes copy of passport as an evidence to the educational institution that during previous tax year, his stay in Pakistan was less than one hundred eighty-three days;

(ii) furnishes a certificate that he has no Pakistan-source income; and

(iii) the fee is remitted directly from abroad through normal banking channels to the bank account of the educational institution.”;

in section 236K,—

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

(b) in sub-section (4), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the mode of payment by the expatriate Pakistanis in the said scheme or schemes shall be in the foreign exchange remitted from outside Pakistan through normal banking channels.”;

after section 236N, the following new sections shall be inserted, namely:—

“236O. Advance tax under this chapter.—The advance tax under this chapter shall not be collected in the case of withdrawals made by—

(a) the Federal Government or a Provincial Government;

(b) a foreign diplomat or a diplomatic mission in Pakistan; or

(c) a person who produces a certificate from the Commissioner that his income during the tax year is exempt.

236P. Advance tax on banking transactions otherwise than through cash.— (1) Every banking company shall collect advance adjustable tax from a non-filer at the time of sale of any instrument, including demand draft, pay order, special deposit receipt, cash deposit receipt, short term deposit receipt, call deposit receipt, rupee traveller’s cheque or any other instrument of such nature.

(2) Every banking company shall collect advance adjustable tax from a non-filer at the time of transfer of any sum through cheque or clearing, interbank or intra bank transfers through cheques, online transfer, telegraphic transfer, mail transfer, direct debit, payments through internet, payments through mobile phones, account to account funds transfer, third party account to account funds transfers, real time account to account funds transfer, real time third party account to account fund transfer, automated teller machine (ATM) transfers, or any other mode of electronic

or paper based funds transfer.

(3) The advance tax under this section shall be collected at the rate specified in Division XXI of Part IV of the First Schedule, where the sum total of payments for all transactions mentioned in sub-section (1) or sub-section (2), as the case may be, exceed fifty thousand rupees in a day.

(4) Advance tax under this section shall not be collected in the case of Pakistan Realtime Interbank Settlement Mechanism (PRISM) transactions or payments made for Federal, Provincial or local Government taxes.

236Q. Payment to residents for use of machinery and equipment.—(1) Every prescribed person making a payment in full or in part including a payment by way of advance to a resident person for use or right to use industrial, commercial and scientific equipment shall deduct tax from the gross amount at the rate specified in Division XXIII of Part IV of the First Schedule.

(2) Every prescribed person making a payment in full or in part including a payment by way of advance to a resident person on account of rent of machinery shall deduct tax from the gross amount at the rate specified in Division XXIII of Part IV of the First Schedule.

(3) The tax deductible under sub-sections (1) and (2) shall be final tax on the income of such resident person.

(4) In this section “prescribed person” means a prescribed person as defined in sub-section (7) of section 153.

(5) The provisions of sub-section (1) and (2) shall not apply to—  
(a) agricultural machinery; and

(b) machinery leased by a leasing company, an investment bank or a modaraba or a scheduled bank or a development finance institution in respect of assets owned by the leasing company or an investment bank or a modaraba or a scheduled bank or a development finance institution.

236R. Collection of advance tax on education related expenses remitted abroad.—(1) There shall be collected advance tax at the rate specified in Division XXIV of Part-IV of the First Schedule on the amount of education related expenses remitted abroad.

(2) Banks, financial institutions, foreign exchange companies or any other person responsible for remitting foreign currency abroad shall collect advance tax from the payer of education related expenses.

(3) Tax collected under this section shall be adjustable against the income of the person remitting payment of education related expenses.

(4) For the purpose of this section, “education related expenses” includes tuition fee, boarding and lodging expenses, any payment for



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distant learning to any institution or university in a foreign country and any other expense related or attributable to foreign education.

236S. Dividend in specie.—Every person making payment of dividend-in-specie shall collect tax from the gross amount of the dividend in specie paid at the rate specified in Division | of Part III of the First Schedule.

236T. Collection of tax by Pakistan Mercantile Exchange Limited (PMEX).—(1) Pakistan Mercantile Exchange Limited(PMEX) shall collect advance tax—

(a) at the rates specified in Division XXII of Part IV of First Schedule from its members on purchase of futures commodity contracts;

(b) at the rates specified in Division XXII of Part IV of First Schedule from its members on sale of futures commodity contracts; and

(2) The tax collected under clauses (a) and (b) of sub-section (1) shall be an adjustable tax.”;

(64) in the First Schedule,—

(A) — in Part I—

(a) in Division-I,—

(I) in paragraph (1),—

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

“TABLE

S.No. Taxable Income Rate of tax

(1) (2) (3)

1. Where the taxable income 0%  
does not exceed Rs 400,000

2. Where the taxable income 7% of the amount  
exceeds Rs 400,000 but does exceeding  
not exceed Rs 500,000 Rs 400,000

3. Where the taxable income Rs 7,000 + 10%  
exceeds Rs 500,000 but does of the amount  
not exceed Rs 750,000 exceeding

Rs 500,000

4. Where the taxable income Rs 32,000 + 15%  
exceeds Rs 750,000 but does of the amount  
not exceed Rs 1,500,000 exceeding

Rs 750,000

5. Where the taxable income Rs 144,500 + exceeds Rs 1,500,000 but does 20% of the not exceed Rs 2,500,000 amount

exceeding  
Rs 1,500,000

(1) (2) (3)

6. Where the taxable income Rs 344,500 + exceeds Rs 2,500,000 but does 25% of the not exceed Rs 4,000,000 amount

exceeding  
Rs 2,500,000

7. Where the taxable income Rs 719,500 +

exceeds 30% of the  
Rs 4,000,000 but does not amount

exceed exceeding

Rs 6,000,000 Rs 4,000,000

8. Where the taxable income Rs 1,319,500 +

exceeds 35% of the  
Rs 6,000,000 amount

exceeding  
Rs 6,000,000"

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

"Provided that in the case of an association of persons that is a professional firm prohibited from incorporating by any law or the rules of the body regulating their profession, the 35% rate of tax mentioned against serial number 8 of the Table shall be 32% for tax year 2016 and onwards. ;

(II) in paragraph (1A),—

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

"TABLE

Taxable Income

Rate of tax

(2)

(3)

Where the taxable income does not exceed Rs 400,000

Where the taxable income exceeds Rs 400,000 but does not exceed Rs 500,000

Where the taxable income exceeds Rs 500,000 but does not exceed Rs 750,000

Where the taxable income exceeds Rs 750,000 but does not exceed Rs 1,400,000

Where the taxable income exceeds Rs 1,400,000 but does not exceed Rs 1,500,000

0%

2% of the amount exceeding Rs 400,000

Rs 2,000 + 5% of the amount exceeding Rs 500,000

Rs 14,500 + 10% of the amount exceeding Rs 750,000

Rs 79,500 + 12.5% of the amount exceeding Rs 1,400,000



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(b)

(c)

(1) (2) (3)

6. Where the taxable income Rs 92,000 + 15% of the exceeds Rs 1,500,000 but does amount exceeding Rs not exceed 1,500,000  
Rs 1,800,000

7. Where the taxable income Rs 137,000 + 17.5% of exceeds Rs 1,800,000 but does the amount exceeding not exceed Rs 1,800,000  
Rs 2,500,000

8. Where the taxable income Rs 259,500 + 20% of the exceeds Rs 2,500,000 but does amount exceeding Rs not exceed 2,500,000  
Rs 3,000,000

9. Where the taxable income Rs 359,500 + 22.5% of exceeds Rs 3,000,000 but does the amount exceeding not exceed Rs 3,000,000  
Rs 3,500,000

10. Where the taxable income Rs 472,000 + 25% of the exceeds Rs 3,500,000 but does amount exceeding Rs not exceed 3,500,000  
Rs 4,000,000

11. Where the taxable income Rs 597,000 + 27.5% of exceeds Rs 4,000,000 but does the amount exceeding not exceed Rs 4,000,000  
Rs 7,000,000

12. Where the taxable income Rs 1,422,000 + 30% of exceeds Rs 7,000,000 the amount exceeding  
Rs 7,000,000

(ii) the proviso, the semicolon at the end of proviso and the word "and" shall be omitted;

(III) in paragraph (1B), for sub-paragraph (ii), the following shall be substituted, namely:—

"(ii) =a taxpayer of the age of not less than sixty years on the first day of that tax year, the tax liability on such income shall be reduced by fifty per cent.";

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

“Provided further that the rate of tax imposed on taxable income of a company, other than banking company shall be 32% for the tax year 2016, 31% for tax year 2017 and 30% for tax year 2018 and onwards.”;

after Division II, the following new Division shall be inserted, namely:—

(d)

(e)

“Division IIA

Rates of Super Tax

Person Rate of super tax

Banking Company

4% of the income

Person, other than a\_ banking 3% of the income ”;  
company, having income equal to  
or exceeding Rs.500 million

in Division-III,

(i)

(ii)

(iii)

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

“(b) 12.5%, in cases other than mentioned in  
clauses (a) and (c);

(c) 10%, in case of dividend received by a  
person from a mutual fund.”;

in the second proviso, after the word “scheme”, the  
comma and words, “, REIT Scheme” shall be  
inserted; and

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

“Provided also that if a Developmental REIT  
Scheme with the object of development and  
construction of residential buildings is set up by  
thirtieth day of June, 2018, tax imposed on dividend  
received by a person from such Developmental REIT  
Scheme shall be reduced by fifty percent for three  
years from thirtieth day of June, 2018.”;

after Division III, the following new Division shall be inserted,  
namely:—

“Division IIIA

Rate for Profit on Debt

The rate of tax for profit on debt imposed under section 7B

shall be—

TABLE

S.No Profit on Debt Rate of tax

(1) (2) (3)

1. Where profit on debt does not 10%

exceed Rs 25,000,000

2. Where profit on debt exceeds 2,500,000 + 12.5% of the

Rs 25,000,000 but does not amount exceeding Rs

exceed Rs 50,000,000 25,000,000

3. Where profit on debt exceeds Rs 5,625,000 + 15% of

Rs 50,000,000 the amount exceeding

Rs 50,000,000”;

(f) 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 | Tax Year 2016

(1) (2) (3) (4)

1. Where holding period of a 12.5% 15%

security is less than twelve

months

2. Where holding period of a 10% 12.5%

security is twelve months or

more but less than twenty four

months

3. Where holding period of a 0% 7.5%

security is twenty four months

or more but less than four

years

4. Where holding period is more 0% 0%

than four years

Provided that the rate for companies shall be as specified in Division II of Part I of First Schedule, in respective of debt securities;

Provided further that a mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax at the rates as specified below, on redemption of securities as prescribed, namely:—

Category Rate

Individual and association of persons 10% for stock funds  
10% for other funds

Company 10% for stock funds  
25% for other funds

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%:

Provided further that no capital gains tax shall be deducted, if the holding period of the security is more than four years.”;

(g) in Division IX, in the Table, in column (1),—

(i) against S.No 1, in column (2), after clause (c), following new clause shall be inserted, namely:—

“(d) Dealers or distributors of fertilizers.”; and

(ii) against S.No 2, in column (2), in clause (a), the word “fertilizers” and “consumer goods including” shall be omitted;

(B) For Part II, the following shall be substituted, namely:—

“PART II

RATES OF ADVANCE TAX

[See Division II of Part V of Chapter X]

The rate of advance tax to be collected by the Collector of Customs under section 148 shall be—

S.No. Persons Rate

Filer Non-Filer

(1) (2) (3) (4)

1. (i) Industrial undertaking 1% of the import 1.5% of the import  
importing remeltable steel value as increased value as increased  
(PCT Heading 72.04) and by — customs-duty, by customs-duty,  
directly reduced iron for its sales tax and sales tax and

own use; federal excise duty federal excise duty

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(C)

(1)

(2)

(3)

(ii) Persons importing potassic fertilizers in pursuance of Economic Coordination

Committee of the cabinet's decision No.ECC-155/12/2004 dated the 9<sup>th</sup> December, 2004;

(iii) Persons importing urea;

(iv) Manufacturers covered under Notification No. S.R.O. 1125(1)/2011 dated the 31<sup>st</sup> December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31<sup>st</sup> December, 2011;

(v) Persons importing Gold;

(vi) Persons importing Cotton; and

(vii) Designated buyer of LNG on behalf of Government of Pakistan, to import LNG

2. Persons importing pulses 2% of the import value 3% of the import as increased by value as increased customs-duty, sales by customs-duty, tax and federal excise sales tax and duty federal excise duty

3. Commercial importers covered under 3% of the import 4.5% of the import

Notification No. S.R.O. 1125(I)/2011 value as increased value as increased dated the 31<sup>st</sup> December, 2011 and by — customs-duty, by customs-duty, importing items covered under S.R.O. sales tax and sales tax and 1125(1)/2011 dated the 31<sup>st</sup> December, federal excise duty federal excise duty 2011.

4. Ship breakers on import of ships 4.5% 6.5%

5. Industrial undertakings not covered 5.5% 8% under S. Nos. 1 to 4

6. Companies not covered under S. Nos. 5.5% 8%  
1to5

7. Persons not covered under S. Nos. 1 6% 9%;  
to6

In Part III,—

(I) in Division I,—

(i) after the figure “150” the word and figure “ and 236S” shall  
be inserted; and

(ii) in paragraph (b), for the figure “10” the figure “12.5” shall be

substituted and in paragraph (c),—

(a)

for the figure  
substituted; and

(b)

“45”

in the first proviso,

the figure “17.5”

shall be



(II)

(III)

(i)

(ii)

(iii)

after the word “scheme” a comma and words “, REIT Scheme” shall be inserted; and

in the Table, in the third column, in the heading, after the word “or” the expression “REIT Scheme or” shall be inserted; and

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

“Provided further that if a Developmental REIT Scheme with the object of development and construction of residential buildings is set up by thirtieth day of June, 2018, rate of tax on dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from thirtieth day of June, 2018.”;

in Division IA, for the figure “15%” the figure “17.5%” shall be substituted;

in Division II,—

(i)

(ii)

for paragraph (4), the following shall be substituted,

namely:—

“(4) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be--

(i) in case of a company, 4% of the gross amount payable, if the company is a filer and 6% if the company is a non-filer; and

(ii) in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-

filer.”;

in paragraph (5), for sub-paragraph (ii), the following shall be substituted, namely:—

“(ii) in cases other than transport,—

(a)

(b)

in case of a company, 8% of the gross amount payable, if the company is a filer and 12% if the company is a non-filer; and

in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;”;

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(iii) for paragraph (6), the following shall be substituted, namely:—

“(6) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,—

(i) 10% of the gross amount payable in case of sportspersons;

(ii) in case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and

(iii) | in any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.”;

(IV) \_ in Division III,—

(i) in paragraph (1), in sub-paragraph (b), for clauses (i) and (ii), the following shall be substituted, namely:—

“(i) in case of a company, 4% of the gross amount payable, if the company is a filer and 6% if the company is a non-filer; and

(ii) in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer”;

(ii) in paragraph (2), in sub-paragraph (ii) , for clauses (a) and (b), the following shall be substituted, namely:—

“(a) in case of a company, 8% of the gross amount payable, if the company is a filer and 12% if the company isa non-filer; and

(b) in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

(c) in respect of persons making payments to electronic and print media for advertising services, —

(i) in case of a filer, 1% of the gross amount payable; and

(ii) in case of a non-filer, 12% of the gross amount payable, if the non-filer is a company and 15% if the non-filer is other than a company;”;

(iii) | in paragraph (3), for sub-paragraphs (i), (ii) and (ii), the following shall be substituted, namely:—

“(i) 10% of the gross amount payable in case of sportspersons;

(ii) in case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and

(iii) in any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.”;

(V) \_ in Division VIA, after the word “payment” the word and figure “ for filers and 15% for non-filers” shall be inserted;

(D) \_ in Part IV.—

(a) for Division II, the following shall be substituted, namely:—

“Division II

Brokerage and Commission

The rate of collection under sub-section (1) of section 233 shall be,—

(i) in case of filers, —

(a) 10% of the amount of the payment, in case of advertising agents; and

(b) 12% of the amount of payment in all other cases; and

(ii) in case of non-filers, 15% of the amount of payment.”;

(b) in Division II\_—

(i) for paragraph “(i)” the following shall be substituted, namely:—

“(1) In case of goods transport vehicles, tax of two rupees and fifty paise per kilogram of the laden weight shall be charged for filer and four rupees per kilogram of the laden weight for non-filer.”;

(ii) in paragraph (2), for the Table, the following shall be substituted, namely:—

S.No. Capacity Rs per seat per annum

Filer Non-Filer

(i) Four or more persons but 50 100

less than ten persons.

(ii) Ten or more persons but 100 200

less than twenty persons.

(iii) Twenty persons or more. 300 500; and

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(c)

(iii) in paragraph (3),—

(a) for the word “cars”, the word “vehicles” shall be substituted; and

(b) for the Table, the following shall be substituted,

namely:—

“Ss. Engine capacity for filers for non-filer  
No.

(1) (2) (3) (4)

1. upto 1000cc Rs. 800 Rs. 1,200
2. 1001cc to 1199cc Rs. 1,500 Rs. 4,000
3. 1200cc to 1299cc Rs. 1,750 Rs. 5,000
4. 1300cc to 1499cc Rs. 2,500 Rs. 7,500
5. 1500cc to 1599cc Rs. 3,750 Rs. 12,000
6. 1600cc to 1999cc Rs. 4,500 Rs. 15,000
7. 2000cc & above Rs.10,000 Rs. 30,000”;

in Division V, for clause (b) the following shall be substituted,  
namely;—

“(b) in the case of 14% of the amount  
subscriber of internet, of bill or sales price  
mobile telephone and of internet pre-paid  
pre-paid internet or card or \_ prepaid  
telephone card telephone card or

sale of units through  
any electronic  
medium or whatever  
form”;

in Division VI, for the figure “0.5” the figure “0.6” shall be  
substituted;

in Division VIA, after the word “transactions” the words and figure “  
for filers and 0.6% for non-filers” shall be inserted;

for Division VII, the following shall be substituted, namely:—  
“DIVISION VII

Advance Tax on Purchase, Registration and Transfer of  
Motor Vehicles

(1) The rate of tax under sub-sections (1) and (3) of section  
231B shall be as follows:—

S. No. Engine capacity For filers Tax for non-filer

(1) (2) (3) (4)

1. upto 850cc Rs. 10,000 Rs. 10,000
2. 851cc to 1000cc Rs. 20,000 Rs. 25,000
3. 1001cc to 1300cc Rs. 30,000 Rs. 40,000
4. 1301cc to 1600cc Rs. 50,000 Rs. 100,000
5. 1601cc to 1800cc Rs. 75,000 Rs. 150,000
6. 1801cc to 2000cc Rs. 100,000 Rs. 200,000
7. 2001cc to 2500cc Rs. 150,000 Rs. 300,000
8. 2501cc to 3000cc Rs. 200,000 Rs. 400,000
9. Above 3000cc Rs. 250,000 Rs. 450,000"

(2) The rate of tax under sub-section (2) of section 231B shall

be as follows:—

S.No. Engine capacity For filers Tax for non-filer

(1) (2) (3) (4)

1. upto 850cc - 5000
2. 851cc to 1000cc 5,000 15,000
3. 1001cc to 1300cc 7,500 25,000
4. 1301cc to 1600cc 12,500 65,000
5. 1601cc to 1800cc 18,750 100,000
6. 1801cc to 2000cc 25,000 135,000
7. 2001cc to 2500cc 37,500 200,000
8. 2501cc to 3000cc 50,000 270,000
9. Above 3000cc 62,500 300,000

Provided that the rate of tax to be collected shall be reduced by 10% each year from the date of first registration in Pakistan.”;

(g) in Division XIV, in the Table, in the first column, against the entry “Fertilizers” ,—

(a) in the second column, for the figure “0.2”, the figure “0.7” shall be substituted;

(b) in the third column, for the figure “0.4”, the figure “ 1.4” shall be substituted;



(h) in Division XIX, in clause (i), for the figure “100,000”, the figure “75,000” shall be substituted;

(i) in Division XX, for the Table, the following shall be substituted, namely:—

“S. No. Type of Ticket Rate

(1) (2) (3)

1. First/Executive Class Rs.16,000 per person

2. Others excluding Economy Rs.12,000 per person

3. Economy 0”; and

(j) after Division XX, amended as aforesaid, the following new Divisions shall be added, namely:—

“Division XXI

Advance Tax On Banking Transactions Otherwise Than Through Cash

The rate of tax to be collected under section 236P shall be 0.6% of the transaction for non-filers.

Division XXII

Rate of Collection of Tax by Pakistan Mercantile Exchange Limited

The rate of tax to be collected under section 236T shall be as follows:—

in case of sale or purchase of future commodity contract as per clause (a) and (b) of sub-section (1) of section 236T shall be 0.05%.

DIVISION XXIII

Payment to a resident person for right to use machinery and equipment

Rate of collection of tax under section 236Q shall be 10 percent of the amount of payment.

DIVISION XXIV

Collection of advance tax on education related expenses remitted abroad

Rate of collection of tax under section 236R shall be 5 percent of the amount of total education related expenses.”;

(65)

in the Second Schedule,—  
in Part I,—

(A)

(i)

(ii)

(iii)

(iv)

(v)

(vi)

(vii)

(viii)

(ix)

(x)

clause (20) shall be omitted;

in clause (57), in sub-clause (3), after paragraph (xiii), the following new paragraph shall be added, namely:—

“(xiv) Punjab General Provident Investment Fund established under the Punjab General Provident Investment Fund Act, 2009 (V of 2009) and the trust established thereunder.”;

in clause (61), after sub-clause (xliv), the following new sub-clause shall be added, namely:—

“(xlv) The Indus Hospital, Karachi.”

in clause (66),—

(a) sub-clause (xxx) occurring for the second time shall be renumbered as “(xxxii)”;

(b) after sub-clause (xxxii) renumbered as aforesaid, the following new sub-clause shall be added, namely:—

“(xxxiii) The Indus Hospital, Karachi.”;

in clause (99A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be

added, namely:—

“Provided that profit and gains on sale of immovable property to a Developmental REIT Scheme with the object of development and construction of residential buildings shall be exempt upto thirtieth day of June, 2020”

in clause (103A), after the figure “59B” the words “subject to the condition that return of the group has been filed for the tax year.” shall be inserted;

clause (113) shall be omitted;

in clause (126A) for the figure, “twenty” the figure, “twenty three” shall be substituted;

clause (126F) shall be omitted;

after clause (126H), the following new clauses shall be added, namely:—

“(126I) Profits and gains derived by a taxpayer, from an industrial undertaking set up by 31<sup>st</sup> day of December, 2016

and engaged in the manufacture of plant, machinery, equipment and items with dedicated use (no multiple uses) for generation of renewable energy from sources like solar and wind, for a period of five years beginning from first day of July, 2015.

(126J) Profits and gains derived by a taxpayer, from an industrial undertaking set up between 1<sup>st</sup> day of July, 2015 and 30<sup>th</sup> day of June, 2016 engaged in operating warehousing or cold chain facilities for storage of agriculture produce for a period of three years beginning with the month in which the industrial undertaking is set up or commercial operations are commenced, whichever is later.

(126K) Profits and gains derived by a taxpayer, from an industrial undertaking set up between the first day of July, 2015 and the 30<sup>th</sup> day of June, 2017 for establishing and operating a halal meat production unit, for a period of four years beginning with the month in which the industrial undertaking commences commercial production. The exemption under this clause shall apply if the industrial undertaking is —

(a) owned and managed by a company formed for operating the said halal meat production unit and registered under the Companies Ordinance, 1984 (XLVII of 1984), and having its registered office in Pakistan;

(b) not formed by the splitting up, or the re construction or re constitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business; and

(c) halal meat production unit is established and obtains a halal certification within the period between the first day of July, 2015 and the 30<sup>th</sup> day of June, 2017.

(126L) Profits and gains derived by a taxpayer, from an industrial undertaking set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan between 1<sup>st</sup> day of July, 2015 and 30<sup>th</sup> day of June, 2018 for a period of five years beginning with the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later:

Provided that exemption under this clause shall be admissible where—

(a) — the industrial undertaking is setup between the first day of July, 2015 and 30th day of June, 2018, both days inclusive; and

(b) — the industrial undertaking is not established by the splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from an undertaking established in Pakistan at any time before 1\* July 2015.

(126M) Profits and gains derived by a taxpayer from a transmission line project set up in Pakistan on or after the 1st day of July, 2015 for a period of ten years. The exemption under this clause shall apply to such project which is—

(a) | owned and managed by a company formed for operating the said project and registered under the Companies Ordinance, 1984 (XLVII of 1984), and having its registered office in Pakistan;

(b) not formed by the splitting up, or the reconstruction or reconstitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business; and

(c) owned by a company fifty per cent of whose shares are not held by the — Federal Government or Provincial Government or a Local Government or which is not controlled by the Federal Government or a Provincial Government or a Local Government:

Provided that the exemption under this clause shall not apply to projects set up on or after the thirtieth day of June, 2018.

(126N) Profits and gains derived by a taxpayer from an industrial undertaking, duly certified by the Pakistan Telecommunication Authority, engaged in the manufacturing of cellular mobile phones, for a period of five years, from the month of commencement of commercial production:

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(B)

(C)

(D)

(xi)

Provided that the industrial undertaking has been set up and commercial production has commenced between the first day of July, 2015 and the thirtieth day of June, 2017 and the industrial undertaking is not formed by the splitting up, or the reconstruction or reconstitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan.”; and

after clause (140), the following new clauses shall be added, namely:—

“(141) Profit and gains derived by LNG Terminal Operators and Terminal Owners for a period of five years beginning from the date when commercial operations are commenced.

(142) Income from social security contributions derived by Balochistan Employees’ Social Security Institution, Employees’ Social Security Institution Khyber Pakhtunkhwa, Punjab Employees’ Social Security Institution and Sindh Employees’ Social Security Institution.

Explanation.— For the removal of doubt, it is clarified that all incomes other than social security contributions shall not be exempt”;

in Part I,—

(i)

(ii)

clauses (13C), (14), (14A) (14B) and (21) shall be omitted; and

after clause (28A), the following new clause shall be added, namely:—

“(28B) The rate of tax shall be 0.15% under section 231A on cash withdrawal by an exchange company, duly licensed and authorized by the State Bank of Pakistan, exclusively dedicated for

its authorized business related transactions, subject to the condition that a certificate issued by the concerned Commissioner Inland Revenue for a financial year mentioning details and particulars of its Bank Account being used entirely for business transactions is provided.”;

in Part III, clause (16) shall be omitted; and  
in Part IV,—

(a) in clause (11A),—

(i)

(ii)

(iii)

(iv)

(v)

in sub-clause (i), for the word, comma and figures  
“Rules, 2006” the word, comma \_ and\_ figures  
“Regulations, 2015” shall be substituted;

sub-clause (iv) shall be omitted;

in sub-clause (v), the words “and 132B” shall be  
omitted;

in sub-clause (xvi), the word “and” shall be omitted; and

in sub-clause (xvii), for the full stop at the end a semi-  
colon and word “; and” shall be substituted and  
thereafter the following new sub-clauses shall be added,  
namely,—

“(xviii) companies, qualifying for exemption under  
clause (132B) of Part-I of this Schedule, in  
respect of receipts from a coal mining project in  
Sindh, supplying coal exclusively to power  
generation projects.

(xix) LNG Terminal Operators and LNG Terminal  
Owners.

(xx) taxpayers located in the most affected and  
moderately affected areas of Khyber  
Pakhtunkhwa, FATA and PATA for tax year  
2010, 2011 and 2012 excluding manufacturers  
and suppliers of cement, sugar, beverages and  
cigarettes.

(xxi) Rice Mills for the Tax Year 2015.

(xxii) taxpayers qualifying for exemption under  
clauses (126I) of Part-I of this Schedule in  
respect of income from manufacture of  
equipment with dedicated use for generation of  
renewable energy.

(xxiii) taxpayers qualifying for exemption under  
clauses (126J) of Part-I of this Schedule in



respect of income from operating warehousing or cold chain facilities for storage of agriculture produce.

(xxiv) taxpayers qualifying for exemption under clauses (126K) of Part-I of this Schedule in respect of income from operating halal meat

(b)

(c)

(d)

(e)

(f)

production, during the period mentioned in clause (126k).

(xxv) taxpayers qualifying for exemption under clauses (126L) of Part-I of this Schedule in respect of income from a manufacturing unit set up in Khyber Pukhtunkhwa Province between 1<sup>st</sup> day of July, 2015 and 30<sup>th</sup> day of June, 2018.”;

in both clauses (11B) and (11C), after the figure “59B” the words “subject to the condition that the return of the group has been filed for the latest completed tax year” shall be substituted;  
after clause (11C), the following new clause shall be inserted, namely:—

“(11D) The provisions of section 113C shall not apply to LNG Terminal Operators and LNG Terminal Owners.”;

clause (16A) shall be omitted;

in clause (46), for the word “or” occurring for the second time, the expression “and provisions of sub-section (2A) of section 152 shall not apply to” shall be substituted;

in clause (56),—

(i) in sub-clause (i), for the commas, figures and words “Chapters 27, 86 and 99”, the figures and words “Chapter 86 and 99 except PCT Heading 9918” shall be substituted;

(ii) after sub-clause (i), amended as aforesaid, the following new sub-clause shall be inserted, namely,—

“(ia) Petroleum oils and oils obtained from bituminous minerals crude (PCT Code 2709.0000), Furnace-oil (PCT Code 2710.1941), High speed diesel oil (PCT Code 2710.1931), Motor spirit (PCT Code 2710.1210), J.P.1 (PCT Code 2710.1912), base oil for lubricating oil (PCT Code 2710.1993), Light diesel oil (PCT Code 2710.1921) and Super Kerosene Oil imported by Pakistan State Oil Company Limited, Shell Pakistan Limited, Attock Petroleum Limited,

Byco Petroleum Pakistan Limited, Admore Gas Private Limited, Chevron Pakistan Limited, Total-PARCO Pakistan(Private) Limited, Hascol Petroleum Limited, Bakri Trading Company Pakistan (Pvt) Ltd, Overseas Oil Trading Company (Pvt) Ltd, Gas and Oil Pakistan (Pvt) Ltd and oil refineries.”;

(9)

(h)

(i)

(m)

(n)

(o)

(P)

(a)

(")

in clause (56B), the expression "(56B) Provisions of section 148 shall not apply in respect of import of potatoes between 5<sup>th</sup> of May, 2014 and 31<sup>st</sup> of July, 2014, provided that such imports shall not exceeds 200,000 metric tons in aggregate during the said period." shall be omitted;

clause (56H) shall be omitted;

in clause (57), the Explanation at the end shall be numbered as paragraph(i) of that Explanation and thereafter the following new paragraph shall be added, namely:—

"(ii) It is further clarified that in-house preparation and processing of food and allied items for sale to customers shall not disqualify a company from being treated as a Trading House, provided that all the conditions in this clause are fulfilled and sale of such items does not exceed two per cent of the total sales.";

in clause (59), sub-clause (iii) shall be omitted;  
clauses (61A) shall be omitted

after clause (67), the following new clause shall be inserted, namely:—

"(67A) The provisions of section 100B and Eighth Schedule shall not apply to transactions carried on upto 30<sup>th</sup> day of June, 2015, on any Stock Exchange of Pakistan, by International Finance Corporation established under the International Finance Corporation Act, 1956 (XXVIII of 1956).";

in clause (72A), after the figure "2014" the word and figure "and 2015" shall be inserted;

in clause (77), after the word and comma "torches," a comma and the words "tubular daylighting devices such as

solatube,” shall be inserted;

clauses (79) and (83) shall be omitted;

in clause (86), for the figure “2016” the figure “2017” shall be substituted;

clauses (89) and (90) shall be omitted; and

after clause (90), omitted as aforesaid, the following new clauses shall be added, namely:—

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

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375

(i)

(ii)

Tillage and seed bed preparation equipment as specified below

Equipment PCT Code

(i) Rotavator 8432.8010

(ii) Cultivator 8432.2910

(iii) Ridger 8432.8090

(iv) Sub soiler 8432.3090

(v) Rotary slasher 8432.8090

(vi) Chisel plow 8432.1010

(vii) Ditcher 8432.1090

(viii) Border disc 8432.2990

(ix) Disc harrow 8432.2100

(x) Bar harrow 8432.2990

(xi) Mould board plow 8432.1090

(xii) Tractor rear or 8430.6900

front blade

(xiii) Land leveller or 8430.6900

land planer

(xiv) Rotary tiller 8432.8090

(xv) Disc plow 8432.1090

(xvi) Soil-scrapper 8432.8090

(xvii) = K.R.Karundi 8432.8090

(xviii) | Tractor mounted 8701.9020

trancher

(xix) Land leveler 8430.6900

Seeding or planting equipment

Equipment PCT Code

(i) Seed-cum-fertilizer 8432.3010

drill (wheat, rice

barley, etc.)

(ii) Cotton or maize 8432.3090

planter with

fertilizer

attachment

(iii) Potato planter 8432.3090

Equipment PCT Code

(iv) Fertilizer or 8432.4000

manure spreader

or broadcaster

(v) Rice transplanter 8432.3090

(vi) Canola or 8432.3010

sunflower drill

(vii) Sugarcane planter 8432.3090

(iii) Irrigation, drainage and agro-chemical  
application equipment

Equipment PCT Code

(i) Tubewells filters or 8421.2100,  
strainers 8421.9990

(ii) Knapsack sprayers 8424.2010

(iii) Granular applicator 8424.2010

(iv) Boom or field sprayers 8424.2010

(v) Self propelled sprayers 8424.2010

(vi) Orchard sprayer 8424.2010

(iv)

Harvesting, threshing and storage equipment

Equipment PCT Code

(i) Wheat thresher 8433.5200

(ii) Maize or groundnut thresher 8433.5200

or sheller

(iii) | Groundnut digger 8433.5900

(iv) | Potato digger or harvester 8433.5300

(iv) | Sunflower thresher 8433.5200

(v) Post hole digger 8433.5900

(vi) Straw balers 8433.4000

(vii) Fodder rake 8433.5900

(viii) Wheat or rice reaper 8433.5900

(ix) | Chaff or fodder cutter 8433.5900

(x) Cotton picker 8433.5900

Equipment PCT Code

- (xi) | Onion or garlic harvester 8433.5200
- (xii) | Sugar harvester 8433.5200
- (xiii) Tractor trolley or forage wagon 8716.8090
- (xiv) Reaping machines 8433.5900
- (xv) Combined harvesters 8433.5100
- (xvi) Pruner/shears 8433.5900

(v) Post-harvest handling and processing & miscellaneous machinery

Equipment PCT Code

- (i) Vegetables and fruits cleaning 8437.1000 and sorting or grading equipment
- (ii) Fodder and feed cube maker 8433.4000 equipment

(92) The provisions of section 148 shall not apply to.—

PCT Code

Aircraft, whether imported or 8802.4000 acquired on wet or dry lease

Maintenance kits for use in Respective trainer aircrafts of PCT headings headings 8802.2000 and

8802.3000

Spare parts for use in Respective aircrafts, trainer aircrafts or headings simulators

Machinery, equipment and Respective tools for setting up headings

maintenance, repair and overhaul (MRO) workshop by MRO company recognized by Aviation Division

Operational tools, machinery, Respective equipment and furniture and headings fixtures on one-time basis for

setting up Greenfield airports

by a company authorized by





(66)

THE GAZETTE OF PAKISTAN, EXTRA JUNE 29, 2015 [PART I]  
 Aviation simulators imported Respective  
 by airline company headings  
 recognized by Aviation  
 Division

(93) The provisions of sub-section (1) of section 154 shall not apply to taxpayers operating halal meat production and qualifying for exemption under clause (126K) of Part-I of this Schedule for the period specified in clause (126K).";

in the Fourth Schedule,—

(a) rule (6A) shall be omitted;

(b) in rule (6B),—

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

"S.No. Period Tax Year 2015 = Tax Year 2016

(1) (2) (3) (4)

1. Where holding period of a 12.5% 15%

security is less than  
 twelve months

2. Where holding period of a 10% 12.5%  
 security is twelve months  
 or more but less than  
 twenty four months

3. Where holding period of a 0% 7.5%";  
 security is twenty four  
 months or more but less  
 than four years; and

(ii) the proviso shall be omitted;

(c) after rule 6C, the following new rule shall be inserted, namely:—

"6D. The provisions of section 4B shall apply to the taxpayers

under this schedule and taxed at the rates specified in  
 Division IIA of Part I of the First Schedule.";

(67) \_ in the Fifth Schedule,—

(A) in Part I, after rule 4A, the following new rule shall be inserted, namely:—

“AAA. The provisions of section 4B shall apply to the taxpayers under this Part and taxed at the rates specified in Division IIA of Part I of the First Schedule.”

(B) in Part II, after rule 2, the following new rule shall be inserted, namely:—

“2A. The provisions of section 4B shall apply to the taxpayers under this Part and taxed at the rates specified in Division IIA of Part I of the First Schedule.”

(68) in the Seventh Schedule,—

(i) in rule 6, the expression “The net income from Dividend and net income from Capital Gains on sale of shares of listed companies shall be taxed at the rate of ten and twelve and a half, respectively” and the three provisos thereafter shall be omitted;

(ii) rules (6A) and (6B) shall be omitted; and

(iii) I after rule (7A), the following new rules shall be inserted, namely:—

“(7B) From tax year 2015 and onwards, income from Dividend and income from Capital Gains shall be taxed at the rate specified in Division I] of Part I of First Schedule.

(7C) For tax year 2015, the provisions of section 4B shall apply to banking companies and shall be taxed at the rate specified in Division IIA of Part I of First Schedule.”; and

(69) in the Eighth Schedule, in rule 1, after sub-rule (7) , the following new sub-rule shall be added, namely:—

“(8) The provisions of section 4B shall apply to the taxpayers under this schedule and taxed at the rates specified in Division IIA of Part I of the First Schedule.”;

10. 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, after clause (24), the following new clause shall be added, namely:—

“(24A) “whistleblower” means whistleblower as defined in section 42D of the Federal Excise Act, 2005”;

(2)

(3)

(4)

in section 16,—

(a) in sub-section (2), after the word “may”, occurring for the first time, the commas and words “, pursuant to the approval to the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in duties, development of backward areas and implementation of bilateral and multilateral agreements,” shall be inserted;

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

(c) in sub-section (4), for the words, figures and brackets “sub-sections (2) and (3)”, the word, figure and brackets “sub-section (2)” shall be substituted; and

(d) after sub-section (4), amended as aforesaid, the following new sub-sections shall be added, namely:—

“(5) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

(6) Any notification issued under sub-section (2) after 1<sup>st</sup> July, 2015, shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.”;

in section 35, in sub-section (1), after the words “suo moto”, the comma and words “, or otherwise” shall be inserted;

after section 42C, the following new section 42D shall be added, namely:—

“42D. Reward to whistleblowers.—(1) The Board may sanction reward to whistleblowers in cases of concealment or evasion of duty, corruption or misconduct providing credible information leading to such detection of evasion of duty.

(2) The Board may, by notification in the official Gazette, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers.

(3) The claim for reward by the whistleblower shall be rejected, if-

(a) the information provided is of no value;

(b) the Board already had the information;

(c) the information was available in public records; or

(d) no collection of duty is made from the information provided

from which the Board can pay the reward.

(5)

(6)

(4) For the purpose of this section, "whistleblower" means a person who reports concealment or evasion of duty leading to detection or collection of duty, corruption or misconduct, to the competent authority having power to take action against the person or a federal excise authority committing fraud, corruption, misconduct, or involved in concealment or evasion of duty.";

in section 45A,—

(a) in sub-section (2), after the word "labels", the word and comma "barcodes," shall be inserted; and

(b) after sub-section (2), amended as aforesaid, the following new sub-section shall be added, namely:—

"(3) Such tax stamps, banderoles, stickers, labels, barcodes etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board for the purpose, against price approved by the Board, which shall include the cost of equipment installed by such licensee in the premises of the said registered person.";

in section 46,—

(a) in the heading, the word "Departmental" shall be omitted;

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

"(1) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following —

(a) — an officer or officers of Inland Revenue;

(b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);

(c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or

(d) any other person as directed by the Board,

to conduct audit of a registered person or persons, including audit of refund claims and forensic audit and the scope of such audit shall be determined by the Board or the Commissioner Inland Revenue on a case-to-case basis. In addition, the Board may, where it considers appropriate, also get such audit conducted jointly with similar audits being

conducted by provincial administrations of sales tax on services.”;

(7)

(c) after sub-section (4), substituted as aforesaid, the following new sub-sections shall be inserted and the existing sub-section (5) shall be re-numbered as sub-section (9), namely:—

“(5) Each special audit panel shall be headed by a chairman who shall be an officer of Inland Revenue;

(6) If any one member of the special audit panel, other than the chairman, is absent from conducting an audit, the proceedings of the audit may continue and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

(7) | The Board may prescribe rules in respect of constitution, procedure and working of special audit panel.

(8) Every member of the special audit panel shall have the powers of officers of Inland Revenue under sections 23 and 45 and sub-sections (1) to (3) of section 46.”;

after section 47, the following new sections shall be inserted, namely:—

“47A. Agreements for the exchange of information.— (1) The Federal Government may enter into bilateral or multilateral agreements with provincial governments or with governments of foreign countries for the exchange of information, including electronic exchange of information, with respect to excise duty imposed under this Act or any other law of Pakistan, or under the corresponding laws of that country and may, by notification in the official Gazette, make such provisions as may be necessary for implementing such agreements.

(2) The provisions of section 107 of the Income Tax Ordinance, 2001 (XLIX of 2001) shall, mutatis mutandis, apply to this section.

47B. Disclosure of information by a public servant.—(1) Any information acquired under any provision of this Act or in pursuance of a bilateral or multilateral agreement or tax information exchange agreement 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).

The provisions of section 216 of Income Tax Ordinance 2001 (XLIX of 2001) shall, mutatis mutandis, apply to this section.”;



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(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 “nine”, the word “ten and a half” 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:—

“9. Locally produced 24.02 Rupees three

cigarettes if their thousand and  
on-pack printed thirty per  
retail price exceeds thousand  
rupees three cigarettes  
thousand three  
hundred and\_ fifty  
per thousand  
cigarettes

10. Locally produced 24.02 Rupees one  
cigarettes if their on- thousand three  
pack printed retail hundred and  
price does not twenty per  
exceed rupees three thousand  
thousand three cigarettes”; and

hundred and fifty per  
thousand cigarettes

(iii) | after serial number 55, the following new serial number and  
entries relating thereto in columns (2), (3) and (4) shall be  
added, namely:—

“56. Filter rod for 5502.0090 Rupee 0.75 per  
cigarettes filter rod”; and

in Table II, in column (1), against serial number 3, in column (2), in  
clause (a),—

(i) sub-clause (iii) and the entry relating thereto in column (4)  
shall be omitted; and

(ii) after sub-clause (iii), omitted as aforesaid, in the  
Explanation, for the expression “, and “socio-economic  
routes” means journeys along the Balochistan coastal belt”,

[PART |

(9) in the Third Schedule,—

(a)

the expression “as defined in S. No. 9 of Table II of the Third Schedule” shall be substituted;

in Table I, in column (1), after S. No. 17 and the entries relating thereto in columns (2) and (3), the following new S. Nos and the corresponding entries relating thereto in columns (2) and (3) shall be added, namely: —

“418

White cement

25.23”;

in Table II, in column (1), after omitted S. No. 8 and the entries relating thereto in columns (2) and (3), the following new S. Nos and the corresponding entries relating thereto in columns (2) and (3) shall be added, namely: —

“9

Services provided or rendered in respect of travel by air of passengers on “socio-economic routes”, which means the shortest part of journeys starting from or ending at an airport located in Makran coastal region, FATA, Azad Jammu and = Kashmir, — Gilgit-Baltistan or Chitral

Services provided or rendered in respect of travel by air of passengers on international journeys from Pakistan to:

- (a) Hajj passengers;
- (b) Diplomats; and
- (c) Supernumerary crew

Advertisements in newspapers and periodicals

Services provided or rendered by banking companies and non-banking financial companies in respect of Hajj and Umrah,

cheque book, insurance,  
Musharika and Modaraba financing  
and utility bill collection.

98.03

9803.1000

9802.4000

98.13".

## THE FIRST SCHEDULE

[see section 2( 9) ]

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 chapters 1 to 99, the following corresponding entries relating to "PCT Code", "Description" and "CD%"\_ specified below shall be substituted, namely :-

"0102.2110 - - - Bulls 2  
0102.2120 - - - Cows 2  
0102.2130 x 2  
0102.2190 - - - Other 2  
0102.2910 - - - Bulls 2  
0102.2920 - - - Cows 2  
0102.2930 - - - Oxen 2  
0102.2990 - - - Other 2  
0102.3100 - - Pure-bred breeding animals 2  
0102.3900 - - Other 2  
0102.9000 - Other 2  
0103.1000 - Pure- bred breeding animals 20  
0103.9100 - - Weighing less than 50 kg 20  
0103.9200 - - Weighing 50 kg or more 20  
0104.1000 - Sheep 2  
0104.2000 - Goats 2  
0201.1000 - Carcasses and half- carcasses 2  
0201.2000 - Other cuts with bone in 2  
0201.3000 - Boneless 2  
0202.1000 - Carcasses and half- carcasses 2  
0202.2000 - Other cuts with bone in 2  
0202.3000 - Boneless 2  
0203.1100 - - Carcasses and half-carcasses 20  
0203.1200 - - Hams, shoulders and cuts thereof, with bone in 20  
0203.1900 - - Other 20  
0203.2100 - - Carcasses and half-carcasses 20  
0203.2200 - - Hams, shoulders and cuts thereof, with bone in 20  
0203.2900 - - Other 20  
0204.1000 - Carcasses and half carcasses of lamb, fresh or 2  
chilled  
0204.2100 - - Carcasses and half-carcasses 2  
0204.2200 - - Other cuts with bone in 2  
0204.2300 - - Boneless 2  
0204.3000 - Carcasses and half- carcasses of lamb, frozen 2  
0204.4100 - - Carcasses and half-carcasses 2  
0204.4200 - - Other cuts with bone in 2

0204.4300

- - Boneless

2

0204.5000 - Meat of goats 2

0206.3000 - Of swine, fresh or chilled 20

0206.4100 - - Livers 20

0206.4900 - - Other 20

0207.1100 - - Not cut in pieces, fresh or chilled 20

0207.1200 - - Not cut in pieces, frozen 20

0207.1300 - - Cuts and offal, fresh or chilled 20

0207.1400 - - Cuts and offal, frozen 20

0207.2400 - - Not cut in pieces, fresh or chilled 20

0207.2500 - - Not cut in pieces, frozen 20

0207.2600 - - Cuts and offal, fresh or chilled 20

0207.2700 - - Cuts and offals, frozen 20

0207.4100 - - Not cut in pieces, fresh or chilled 20

0207.4200 - - Not cut in pieces, frozen 20

0207.4300 - - Fatty livers, fresh or chilled 20

0207.4400 - - Other, fresh or chilled 20

0207.4500 - - Other, frozen 20

0207.5100 - - Not cut in pieces, fresh\_or chilled 20

0207.5200 - - Not cut in pieces, frozen 20

0207.5300 - - Fatty livers, fresh or chilled 20

0207.5400 - - Other, fresh or chilled 20

0207.5500 - - Other, frozen 20

0207.6000 - Of guinea fowls 20

0209.1000 - Of pigs 20

0209.9000 - Other 20

0210.1100 - - Hams, shoulders and cuts thereof, with bone in 20

0210.1200 - - Bellies (streaky) and cuts thereof 20

0210.1900 - - Other 20

0401.1000 - Of a fat content, by weight, not exceeding 1 % 20

0401.2000 - Of a fat content, by weight, exceeding 1 % but not 20

exceeding 6 %

0401.4000 - Of a fat content, by weight, exceeding 6 % but not 20

exceeding 10%

0401.5000 - Of a fat content, by weight, exceeding 10 % 20

0402.1000 - In powder, granules or other solid forms, of a fat 20  
content, by weight, not exceeding 1.5 %

0402.2100 - - Not containing added sugar or other sweetening 20

matter

0402.2900 - - Other 20

0402.9100 - - Not containing added sugar or other sweetening 20

matter

0402.9900 - - Other 20

0403.1000 - Yogurt 20

0403.9000 - Other 20

0404.1010 - - - Whey powder 20

0404.1090 - - - Other 20



0404.9000 - Other 20  
 0405.1000 - Butter 20  
 0405.2000 - Dairy spreads 20  
 0405.9000 - Other 20  
 0406.1010 - -- Cheese 20  
 0406.1020 - - - Curd 20  
 0406.1090 - - - Other 20  
 0406.2000 - Grated or powdered cheese, of all kinds 20  
 0406.3000 - Processed cheese, not grated or powdered 20  
 0406.4000 - Blue- veined cheese and other cheese containing 20  
 veins produced by *Penicillium roqueforti*  
 0406.9000 - Other cheese 20  
 0409.0000 Natural honey. 20  
 0502.1000 - Pigs', hogs' or boars bristles and hair and waste 20  
 thereof  
 0502.9000 - Other 20  
 0511.1000 - Bovine semen 2  
 0511.9110 --- Fish eggs 2  
 0601.1010 - - - Bulbs 2  
 0601.1090 - - - Other 2  
 0601.2000 - Bulbs, tubers, tuberous roots, corms, crowns and 2  
 rhizomes, in growth or in flower; chicory plants and  
 roots  
 0602.1000 - Unrooted cuttings and slips 2  
 0602.2000 - Trees, shrubs and bushes, grafted or not, of kinds 2  
 which bear edible fruits or nuts  
 0602.3000 - Rhododendrons and azaleas, grafted or not 2  
 0602.4000 - Roses, grafted or not 2  
 0602.9010 - - - Mushroom spawn 2  
 0602.9090 - - - Other 2  
 0701.1000 - Seed 2  
 0701.9000 - Other 2  
 0702.0000 Tomatoes, fresh or chilled. 2  
 0703.1000 - Onions and shallots 2  
 0703.2000 - Garlic 2  
 0704.1000 - Cauliflowers and headed broccoli 2  
 0713.1000 - Peas (*Pisum sativum* ) 2  
 0713.2010 - - - Grams (dry whole 2  
 0713.2020 --- Grams split 2  
 0713.2090 - - - Other 2  
 0713.3100 - - Beans of the species *Vigna mungo* (L.)Hepper or 2  
*Vigna radiata* (L.)Wilczek  
 0713.3200 - - Small red (Adzuki) beans (*Phaseolus* or *vigna* 2  
*angularis*  
 0713.3300 - - Kidney beans, including white pea beans 2

(*Phaseolus vulgaris* )

0713.3400 - - Bambara beans (*Vigna subterranea* or *Voandzeia* 2  
*subterranea*)  
 0713.3500 - - Cow peas (*Vigna unguiculata* 2  
 0713.3910 - - - Green beans (dry whole) 2  
 0713.3920 - - - Green beans (split) 2  
 0713.3990 - - - Other 2  
 0713.4010 - - - Dry whole 2  
 0713.4020 --- Split 2  
 0713.5000 - Broad beans (*Vicia faba* var. *major*) and horse 2  
 beans(*Vicia faba* var. *equina*, *Vicia faba* var. *minor* )  
 0713.6000 - \_ Pigeon peas (*Cajanus cajan* 2  
 0713.9010 - - - Black matpe (dry whole) 2  
 0713.9020 - - - Mash dry whole 2  
 0713.9030 - - - Mash split or washed 2  
 0713.9090 - - - Other 2  
 0801.1910 --- Seed 2  
 0803.1000 - \_Plantains 20  
 0803.9000 - Other 20  
 0804.1010 - -- Fresh 20  
 0804.1020 - - - Dried 20  
 0804.2000 - Figs 20  
 0804.3000 - Pineapples 20  
 0804.4000 - Avocados 20  
 0804.5010 - - - Guavas 20  
 0804.5020 - - - Mangoes 20  
 0804.5030 - - - Mangosteens 20  
 0804.5040 - - - Frozen mango 20  
 0804.5050 - -- Mango pulp 20  
 0804.5090 - - - Other 20  
 0805.1000 - Oranges 20  
 0805.2010 - - - Kino (fresh) 20  
 0805.2090 - - - Other 20  
 0805.4000 - Grapefruit, including pomelos 20  
 0805.5000 - Lemons (*Citrus limon*, *Citrus limonum*) and limes 20  
*Citrus aurantifolia*, *Citrus latifolia*  
 0805.9000 - Other 20  
 0806.1000 - Fresh 20  
 0806.2000 - Dried 20  
 0807.1100 - - Watermelons 20  
 0807.1900 - - Other 20  
 0807.2000 - Papaws (papayas 20  
 0808.1000 - Apples 20  
 0808.3000 - Pears 20  
 0808.4000 - \_Quinces 20  
 0809.1000 - Apricots 20  
 0809.2100 - - Sour cherries (*Prunus cerasus*) 20



0809.2900 - - Other 20  
0809.3000 - Peaches, including nectarines 20  
0809.4000 - Plums and sloes 20  
0810.1000 - Strawberries 20  
0810.2000 - Raspberries, blackberries, mulberries and 20

loganberries

0810.3000 - Black, white or red currants and gooseberries 20  
0810.4000 - Cranberries, bilberries and other fruits of the genus 20

Vaccinium

0810.5000 - Kiwifruit 20  
0810.6000 - Durians 20  
0810.7000 - \_Persimmons 20  
0810.9010 - - - Pomegranates 20  
0810.9090 - - - Other 20  
0811.1000 - Strawberries 20  
0811.2000 - Raspberries, blackberries, mulberries, loganberries, 20

black, white or red currants and gooseberries

0811.9000 - Other 20  
0812.1000 - Cherries 20  
0812.9000 - Other 20  
0813.1000 - Apricots 20  
0813.2000 - Prunes 20  
0813.3000 - Apples 20  
0813.4020 - - - Cherries 20  
0813.4030 - - - Pine nut (chilgoza) 20  
0813.4040 - - - Peaches (arroz) 20  
0813.4050 - - - Plums (aloch) 20  
0813.4060 - - - Lichis 20  
0813.4070 - - - Raisins 20  
0813.4090 - - - Other 20  
0813.5000 - Mixtures of nuts or dried fruits of this Chapter 20  
0814.0000 Peel of citrus fruit or melons (Including watermelons) 20

fresh, frozen, dried or provisionally preserved in

brine, in sulphur water or in other preservative

solutions.

0904.1130 - - - Pepper seeds for sowing 2  
0904.2120 - - - Red chillies seeds for sowing 2  
0909.2100 - - Neither crushed nor ground 2  
0909.2200 - - Crushed or ground 2  
0909.3100 - - Neither crushed nor ground 2  
0909.3200 - - Crushed or ground 2  
0909.6100 - - Neither crushed nor ground 2  
0909.6200 - - Crushed or ground 2  
1005.1000 - Seed 2  
1006.1010 --- Seed for sowing 2  
1007.1000 - Seed 2

1007.9000 - Other 2  
 1008.3000 - Canary seeds 2  
 1101.0010 - - - Of Wheat 2  
 1105.2000 - Flakes, granules and pellets 20  
 1201.1000 - Seed 2  
 1201.9000 - Other 2  
 1204.0000 Linseed, whether or not broken. 2  
 1205.1000 - Low erucic acid rape or colza seeds 2  
 1205.9000 - Other 2  
 1206.0000 Sunflower seeds, whether or not broken. 2  
 1207.1000 - Palm nuts and kernels 2  
 1207.2100 - - Seed 2  
 1207.2900 - - Other 2  
 1207.3000 - Castor oil seeds 2  
 1207.4000 - Sesamum seeds 2  
 1207.5000 - Mustard seeds 2  
 1207.6000 - Safflower (*Carthamus tinctorius* ) seeds 2  
 1207.7000 - Melon seeds 2  
 1207.9900 - - Other 2  
 1209.1000 - Sugar beet seeds 2  
 1209.2100 - - Lucerne (alfalfa) seeds 2  
 1209.2200 - - Clover (*Trifolium* spp. ) seeds 2  
 1209.2300 - - Fescue seeds 2  
 1209.2400 - - Kentucky blue grass (*Poa pratensis* L .) seeds 2  
 1209.2500 - - Rye grass (*Lolium multiflorum* Lam., *Lolium* 2  
*perenne* L.) seeds  
 1209.2900 - - Other 2  
 1209.3000 - Seeds of herbaceous plants cultivated principally 2  
 for their flowers  
 1209.9110 - - - Of onion 2  
 1209.9120 - - - Of tomato 2  
 1209.9130 - - - Of okra 2  
 1209.9190 - - - Other 2  
 1209.9900 - - Other 2  
 1212.9200 - - Locust beans (carob) 2  
 1301.9010 - - - Cannabis resins and balsams 20  
 1302.1100 -- Opium 20  
 1302.3210 - - - Guwar gum 20  
 1404.9010 - - - Tendu leaves (biri leaves 20  
 1404.9090 - - - Other 20  
 1501.1000 - Lard 20  
 1501.2000 - Other pig fat 20  
 1503.0010 - - - Lard stearin, lard oil 20  
 1601.0000 Sausages and similar products, of meat, meat offal 20  
 or blood; food preparations based on these  
 products.  
 1602.1000 - Homogenised preparations 20

1602.2000 - Of liver of any animal 20  
 1602.3100 - - Of turkeys 20  
 1602.3200 - - Of fowls of the species Gallus domesticus 20  
 (chicken)  
 1602.3900 - - Other 20  
 1602.4100 - - Hams and cuts thereof 20  
 1602.4200 - - Shoulders and cuts thereof 20  
 1602.4900 - - Other, including mixtures 20  
 1602.5000 - Of bovine animals 20  
 1602.9000 - Other, including preparations of blood of any animal  
 1701.1200 - - Beet sugar 20  
 1701.1310 - - - Gur (Jaggery) 20  
 1701.1390 - - - Other 20  
 1701.1400 - - Other cane sugar 20  
 1701.9910 - - - White crystalline cane sugar 20  
 1701.9920 - - - White crystalline beet sugar 20  
 1704.1000 - Chewing gum, whether or not sugar- coated 20  
 1704.9010 - - - White chocolate 20  
 1704.9090 - - - Other 20  
 1806.1000 - Cocoa powder, containing added sugar or other 20  
 sweetening matter  
 1806.2010 - - - Chocolate preparation 20  
 1806.2090 - - - Other 20  
 1806.3100 - - Filled 20  
 1806.3200 - - Not filled 20  
 1806.9000 - Other 20  
 1901.9010 - - - Malt extract 20  
 1901.9020 - - - Preparations other than in retail packing, not 20  
 containing cocoa  
 1901.9090 - - - Other 20  
 1902.1100 - - Containing eggs 20  
 1902.1910 - - - Macaroni raw 20  
 1902.1920 - - - Vermacelli 20  
 1902.1990 - - - Other 20  
 1902.2000 - Stuffed pasta, whether or not cooked or otherwise 20  
 prepared  
 1902.3000 - Other pasta 20  
 1902.4000 - Couscous 20  
 1904.1010 - - - Corn flakes 20  
 1904.1090 - - - Other 20  
 1904.2000 - Prepared foods obtained from unroasted cereal 20  
 flakes or from mixtures of unroasted cereal flakes  
 and roasted cereal flakes or swelled cereals  
 1904.3000 - Bulgur wheat 20  
 1904.9000 - Other 20  
 1905.1000 - Crispbread 20

1905.2000 - Gingerbread and the like 20  
 1905.3100 - - Sweet biscuits 20  
 1905.3200 - - Waffles and wafers 20  
 1905.4000 - Rusks, toasted bread and similar toasted products 20  
 1905.9000 - Other 20  
 2001.1000 - Cucumbers and gherkins 20  
 2001.9010 - - - Pickles 20  
 2001.9090 - - - Other 20  
 2002.1000 - Tomatoes, whole or in pieces 20  
 2002.9010 - - - Tomatoes paste 20  
 2002.9090 - - - Other 20  
 2003.1000 - Mushrooms of the genus *Agaricus* 20  
 2003.9000 - Other 20  
 2004.1000 - Potatoes 20  
 2004.9000 - Other vegetables and mixtures of vegetables 20  
 2005.1000 - Homogenised vegetables 20  
 2005.2000 - Potatoes 20  
 2005.4000 - Peas (*Pisum sativum* ) 20  
 2005.5100 - - Beans, shelled 20  
 2005.5900 - - Other 20  
 2005.6000 - Asparagus 20  
 2005.7000 - Olives 20  
 2005.8000 - Sweet corn (*Zea mays* var. *saccharata* 20  
 2005.9100 -- Bamboo shoots 20  
 2005.9900 -- Other 20  
 2006.0000 Vegetables, fruit, nuts, fruit- peel and other parts of 20

plants, preserved by sugar (drained, glacé or

crystallised).

2007.1000 - Homogenised preparations 20  
 2007.9100 - - Citrus fruit 20  
 2007.9900 - - Other 20  
 2008.9300 - - Cranberries (*Vaccinium macrocarpon*, *Vaccinium* 20

*oxycoccus*, *Vaccinium vitis-idaea*)

2008.9700 - - Mixtures 20  
 2008.9900 - - Other 20  
 2009.1100 - - Frozen 20  
 2009.1200 - - Not frozen, of a Brix value not exceeding 20 20  
 2009.1900 - - Other 20  
 2009.2100 - - Of a Brix value not exceeding 20 20  
 2009.2900 - - Other 20  
 2009.3100 - - Of a Brix value not exceeding 20 20  
 2009.3900 - - Other 20  
 2009.4100 - - Of a Brix value not exceeding 20 20  
 2009.4900 - - Other 20  
 2009.5000 - Tomato juice 20  
 2009.6100 - - Of a Brix value not exceeding 30 20

2009.6900 - - Other 20  
 2009.7100 - - Of a Brix value not exceeding 20 20  
 2009.7900 - - Other 20  
 2009.8100 - - Cranberry (*Vaccinium macrocarpon*, *Vaccinium* 20  
*oxycoccos*, *Vaccinum vitis-idaea*) juice  
 2009.8900 - - Other 20  
 2009.9000 - Mixtures of juices 20  
 2103.1000 - Soya sauce 20  
 2103.2000 - Tomato ketchup and other tomato sauces 20  
 2103.3000 - Mustard flour and meal and prepared mustard 20  
 2103.9000 - Other 20  
 2104.1000 - Soups and broths and preparations therefor 20  
 2104.2000 - Homogenised composite food preparations 20  
 2105.0000 Ice cream and other edible ice, whether or not 20  
 containing cocoa  
 2106.1010 - - - Protein hydrolysates 20  
 2106.1090 - - - Other 20  
 2106.9010 - -- Concentrates for aerated beverage in all forms 20  
 2106.9020 - - - Syrups and squashes 20  
 2106.9040 - - - Emulsifying agents for food and dairy products 20  
 2106.9050 - - - Preparations including tablets consisting of 20  
 saccharin, lactose  
 2106.9060 - - - Sweet meats  
 2106.9090 - - - Other  
 2201.1010 - - - Mineral waters  
 2201.1020 - - - Aerated waters  
 2201.9000 - Other  
 2202.1010 - - - Aerated waters  
 2202.1090 - - - Other  
 2202.9000 - Other  
 2209.0000 Vinegar and substitutes for vinegar obtained from  
 acetic acid.  
 2309.1000 - Dog or cat food, put up for retail sale  
 2402.1000 - Cigars, cheroots and cigarillos, containing tobacco  
 2402.2000 - Cigarettes containing tobacco  
 2402.9000 - Other  
 2403.1100 - - Water pipe tobacco specified in Subheading Note 20  
 1 to this Chapter  
 2403.1900 - - Other 20  
 2403.9100 - - "Homogenised" or "reconstituted" tobacco 20  
 2403.9910 - - - Tobacco for chewing 20  
 2403.9990 - - - Other 20  
 2507.0000 Kaolin and other kaolinic clays, whether or not 2

calcined.

2510.1000 - Unground 2  
2510.2000 - Ground 2  
2523.1000 - Cement clinkers 2  
2523.2900 - - Other 20  
2602.0000 Manganese ores and concentrates, Including 2

ferruginous manganese ores and concentrates with a

manganese content of 20 % or more, calculated on

the dry weight.

2610.0000 Chromium ores and concentrates. 2  
2615.1000 - Zirconium ores and concentrates 2  
2701.1200 - - Bituminous coal 5  
2701.1900 - - Other coal 5  
2704.0010 - - - Coke of coal 2  
2709.0000 Petroleum oils and oils obtained from bituminous 2

minerals, crude

2710.1210 - - - Motor spirit 2  
2710.1220 - - - Aviation spirit 2  
2710.1230 - - - Spirit type jet fuel 2  
2710.1290 - - - Other 20  
2710.1911 - - - -Kerosene 2  
2710.1912 ----J.P.1 2  
2710.1913 ----J.P.4 2  
2710.1919 - - - -Other 2  
2710.1921 - - - -Light diesel oil 2  
2710.1941 - - - -Furnace-oil 5  
2710.1949 - - - -Other 20  
2710.1951 ----In packs not exceeding 10 litres 20  
2710.1952 - ---In packs exceeding 10 litres 20  
2710.1953 - ---In bulk (vessels, bouzers, lorries etc) 20  
2710.1998 - - - -Spin finish oil 2  
2711.1100 - - Natural gas 2  
2711.1200 - - Propane 2  
2711.1300 - - Butanes 2  
2711.1400 - - Ethylene, propylene, butylene and butadiene 2  
2711.1910 ---LP.G. 2  
2711.2100 - - Natural gas 2  
2713.1100 - - Not calcined 2  
2713.1200 - - Calcined 2  
2713.2000 - Petroleum bitumen 2  
2713.9020 - - - Residue carbon oil 20  
2714.1000 - Bituminous or oil shale and tar sands 2  
2714.9000 - Other 2  
2715.0000 Bituminous mixtures based on natural asphalt, on 2

natural bitumen, on petroleum bitumen, on mineral

tar or on mineral tar pitch (for example, bituminous

mastics, cut- backs).

2716.0000 Electrical energy. (optional heading) 2



2803.0010 - - - Carbon black (rubber grade) 20  
 2803.0020 - - - Carbon black (other than rubber grade) 20  
 2803.0090 - - - Other 20  
 2818.3000 - Aluminium hydroxide 2  
 2829.9000 - Other 2  
 2835.3100 - - Sodium triphosphate (sodium tripolyphosphate) 2  
 2901.2100 - - Ethylene 2  
 2905.3100 - - Ethylene glycol (ethanediol) (MEG) 2  
 2909.1910 - - - Methyl tertiary butyle ether (MTBE) 2  
 2915.1100 - - Formic acid 20  
 2915.2100 - - Acetic acid 20  
 2915.3100 - - Ethyl acetate 20  
 2915.3300 - - n-Butyl acetate 20  
 2916.1400 - - Esters of methacrylic acid 2  
 2916.1910 - - - Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 2  
 99% Min)  
 2918.2210 - - - Aspirin 20  
 2924.1920 --- Acrylamido methyl propane sulphonic acid  
 (AMPS)  
 2924.2910 - - - Paracetamol 20  
 2926.1000 - Acrylonitrile 2  
 2934.9910 - - - Furazolidone 20  
 2935.0040 - - - Sulphamethoxazole 20  
 2935.0050 - - - Sulpha-thiazole diazine 20  
 2935.0060 - - - Sulphanilamide 20  
 2939.4100 - - Ephedrine and its salts 20  
 2939.4200 - - Pseudoephedrine (INN) and its salts 20  
 2941.1000 - Penicillins and their derivatives with a penicillanic 20  
 acid structure; salts thereof  
 3004.1010 - -- Ampicillin, Amoxcillin and Cloxacillin capsules/ 20  
 syrup  
 3005.1090 - - - Other 20  
 3005.9090 - - - Other 20  
 3102.1000 - Urea, whether or not in aqueous solution 2  
 3102.2100 - - Ammonium sulphate 2  
 3102.2900 - - Other 2  
 3102.3000 - Ammonium nitrate, whether or not in aqueous 2  
 solution  
 3102.4000 - Mixtures of ammonium nitrate with calcium 2  
 carbonate or other inorganic non- fertilising  
 substances  
 3102.5010 - - - Crude 2  
 3102.5090 - - - Other 2  
 3102.6000 - Double salts and mixtures of calcium nitrate and 2

ammonium nitrate



3102.8000 - Mixtures of urea and ammonium nitrate in aqueous 2  
 or ammoniacal solution  
 3102.9000 - Other, including mixtures not specified in the 2  
 foregoing subheadings  
 3103.1000 - Superphosphates 2  
 3103.9000 - Other 2  
 3104.2000 - Potassium chloride 2  
 3104.3000 - Potassium sulphate 2  
 3104.9000 - Other 2  
 3105.1000 - Goods of this Chapter in tablets or similar forms or 2  
 in packages of a gross weight not exceeding 10 kg  
 3105.2000 - Mineral or chemical fertilisers containing the three 2  
 fertilising elements nitrogen, phosphorus and  
 potassium  
 3105.3000 - Diammonium hydrogenorthophosphate 2  
 (diammonium phosphate)  
 3105.4000 - Ammoniumdihydrogen orthophosphate 2  
 (monoammonium phosphate) and mixtures thereof  
 with diammonium hydrogenorthophosphate  
 (diammonium phosphate)  
 3105.5100 - - Containing nitrates and phosphates 2  
 3105.5900 - - Other 2  
 3105.6000 - Mineral or chemical fertilisers containing the two 2  
 fertilising elements phosphorus and potassium  
 3105.9000 - Other 2  
 3201.2000 - Wattle extract 2  
 3204.1300 - - Basic dyes and preparations based thereon 2  
 3204.1510 - - - Indigo blue 2  
 3206.4910 - - - Master batches (coloured) 20  
 3206.4990 - - - Other 20  
 3207.4010 - - - Glass frit 2  
 3207.4090 - - - Other 2  
 3209.1090 - - - Other 20  
 3303.0010 - - - Eau-de-cologne 20  
 3303.0020 - - - Perfumes 20  
 3303.0090 - - - Other 20  
 3304.1000 - Lip make- up preparations 20  
 3304.2000 - Eye make- up preparations 20  
 3304.3010 - - - Nail polish 20  
 3304.3090 - - - Other 20  
 3304.9110 - - - Face powder 20  
 3304.9120 - - - Talcum powder 20  
 3304.9190 - - - Other 20  
 3304.9910 - - - Face and skin creams and lotions 20  
 3304.9920 - - - Tonics and skin food 20

3304.9990 - - - Other 20  
 3305.1000 - Shampoos 20  
 3305.2000 - Preparations for permanent waving or straightening 20  
 3305.3000 - Hair lacquers 20  
 3305.9010 - - - Cream for hair 20  
 3305.9020 - - - Dyes for hair 20  
 3305.9090 - - - Other 20  
 3306.1010 - - - Tooth paste 20  
 3306.1090 - - - Other 20  
 3306.2000 - Yarn used to clean between the teeth (dental floss) 20  
 3306.9000 - Other 20  
 3307.1000 - Pre- shave, shaving or after- shave preparations 20  
 3307.2000 - Personal deodorants and antiperspirants 20  
 3307.3000 - Perfumed bath salts and other bath preparations 20  
 3307.4100 - - "Agarbatti" and other odoriferous preparations which operate by burning 20  
 3307.4900 - - Other 20  
 3307.9010 - - - Contact lens solution 20  
 3307.9090 - - - Other 20  
 3401.1100 - - For toilet use (including medicated products) 20  
 3401.1900 - - Other 20  
 3401.2000 - Soap in other forms 20  
 3401.3000 - Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap 20  
 3402.1300 - - Non-ionic 15  
 3402.2000 - Preparations put up for retail sale 20  
 3402.9000 - Other 20  
 3403.1131 - - - -Spin finish oil 2  
 3403.9131 - - - -Spin finish oil 2  
 3404.9030 - - - Wax for wax jet engraver 2  
 3404.9040 - -- Wax for fungicides 2  
 3405.1010 - - - For footwear 20  
 3405.3000 - Polishes and similar preparations for coachwork, other than metal polishes, 20  
 3405.9000 - Other 20  
 3406.0000 Candles, tapers and the like. 20  
 3505.2030 - - - Printing gum (pre-gelatinized modified 0% starch) for textile printing 2  
 3604.1000 - Fireworks 20  
 3604.9000 - Other 20  
 3605.0000 Matches, other than pyrotechnic articles of heading 36.04. 20  
 3701.1000 - For X- ray 2

3803.0000 Tall oil, whether or not refined. 2  
 3808.5090 - - - Other 20  
 3808.9110 - - - Mosquito coils, mats, aerosol sprays and the like 20  
 3808.9120 - - - Napthalene balls 20  
 3808.9130 - - - Sex pheromone 2  
 3808.9140 ---PB rope L& LTT 2  
 3808.9150 - - - Para dichlorobenzene blocks 20  
 3808.9210 - - - Products registered under the Agricultural 2  
 Pesticides Ordinance 1971  
 3808.9220 - - - For leather industry 2  
 3808.9290 - - - Other 2  
 3809.9110 - -- Printing gum (preparation of modified starches 2  
 with other gums having specific application in textile  
 printing  
 3811.1900 - - Other 20  
 3817.0000 Mixed alkylbenzenes and mixed alkyl naphthalenes, 2  
 other than those of heading 27. 07 or 29. 02.  
 3824.1000 - Prepared binders for foundry moulds or cores 2  
 3903.1990 - - - Other 10  
 3903.9000 - Other 10  
 3906.9030 - - - Pigment thickener 2  
 3906.9040 - - - Dispersing agent and acrylic thickeners 2  
 3907.6010 --- Yarn and film grades 5  
 3909.1010 - - - Urea formaldehyde moulding compound 20  
 3915.1000 - Of polymers of ethylene 20  
 3915.2000 - Of polymers of styrene 20  
 3915.3000 - Of polymers of vinyl chloride 20  
 3915.9000 - Of other plastics 20  
 3918.1000 - Of polymers of vinyl chloride 20  
 3918.9000 - Of other plastics 20  
 3919.1010 - - - Insulation tape double sided 2  
 3919.1020 --- PVC electric insulation tapes 20  
 3919.1030 --- Stationery tape 20  
 3922.1000 - Baths, shower- baths, sinks and wash- basins 20  
 3922.2000 - Lavatory seats and covers 20  
 3922.9000 - Other 20  
 3923.2100 - - Of polymers of ethylene 20  
 3923.2900 - - Of other plastics 20  
 3923.3090 - - - Other 20  
 3923.4000 - Spools, cops, bobbins and similar supports 20  
 3923.5000 - Stoppers, lids, caps and other closures 20  
 3923.9090 - - - Other 20  
 3924.1000 - Tableware and kitchenware 20  
 3924.9000 - Other 20

3925.1000

- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l

20

3925.2000 - Doors, windows and their frames and thresholds for 20 doors

3925.3000 - Shutters, blinds (including Venetian blinds) and 20 similar articles and parts thereof

3925.9000 - Other 20

3926.9050 - - - Colostomy bags and urine bags 2

4001.1000 - Natural rubber latex, whether or not pre- vulcanised 2

4001.2100 - - Smoked sheets 2

4001.2200 - - Technically specified natural rubber (TSNR 2

4001.2900 - - Other 2

4001.3000 - Balata, gutta- percha, guayule, chicle and similar 2 natural gums

4002.1100 - - Latex 2

4002.1900 - - Other 2

4002.2000 - Butadiene rubber (BR 2

4002.3100 - - Isobutene-isoprene (butyl) rubber (IIR) 2

4002.3900 - - Other 2

4002.4100 - - Latex 2

4002.4900 - - Other 2

4002.5100 - - Latex 2

4002.5900 - - Other 2

4002.6000 - Isoprene rubber (IR) 2

4002.7000 - Ethylenepropylene non- conjugated diene rubber 2 EPDM

4002.8000 - Mixtures of any product of heading 40.01 with any product of this heading

4002.9100 - - Latex 2

4002.9900 - - Other 2

4008.1110 - - - Following components for vehicles of chapter 87: 35

(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass

(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3)  
Weather strips for doors for vehicles of sub - heading 8704 3190

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4008.1910

- - - Following component for vehicles of chapter 87:-

(1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass

(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190

4008.2110

- - - Following component for vehicles of chapter 87:-

(1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass

(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190

4008.2910

- - - Following component for vehicles of chapter 87:-

(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass

(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190

#### 4009.1110

--- Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090 (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390

#### 4009.1120

--- Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.2323 and 8703.3223 (2) Hose side demister for motor cars (not exceeding 800cc) (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190 (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190 (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225

4009.2110 --- Following components for vehicles of chapter 87:- 1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090 (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390

4009.2120 --- Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223

(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc

(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190

(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190

(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150

(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225

4009.3110 --- Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040

(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020

(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090

(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219

4009.3120

(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390

--- Following components for vehicles of chapter 35  
87:- (1) Water hoses of a kind used for engine cooling system /heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223

(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)

(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190

(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190

(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150

(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225

4009.4110

--- Following components for vehicles of chapter 35  
87:- (1) Air cleaner hoses and water

cooling system hoses (except turbo system hoses)



for vehicles of sub - heading 8701.2020, 8701.2090,  
and 8701.2040

(2) Radiator / engine cooling system hoses and air  
hoses for vehicles of sub - heading 8701.9020

(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090

(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219

4009.4120

(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390

--- Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223

3

(2) Hose side demister for motor cars (not exceeding 800cc)

(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190

(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190

(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150

(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225

4011.1000

- Of a kind used on motor cars (including station wagons and racing cars)

4011.2010

- - - Of a kind used in light trucks

15

4011.4000

4011.5000

- Of a kind used on motorcycles

- Of a kind used on bicycles

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4012.1100

4012.1200

- - Of a kind used on motor cars (including station  
wagons and racing cars

- - Of a kind used on buses or lorries

20

20

4012.1900

- - Other

4012.2000

- Used pneumatic tyres

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20

4012.9010 - - - Flaps for use with tyres / tubes for vehicles of 35  
sub -heading 8701.2020, 8701.2040, 8701.2090,  
and 8704.2219

4012.9090 - - - Other 20

4013.1020 - - - Of a kind used on motor cars

4013.1090 - - - Other

4013.2000 - Of a kind used on bicycles

4013.9020 - -- Of a kind used on motor cycles

4013.9030 - - - Of a kind used on jeeps

4013.9090 - - - Other

4016.9100 - - Floor coverings and mats

4016.9310 - - - Gaskets of rubber

4016.9930 --- Following component for vehicles of chapter 87:- 35

(1) Articles for mounting silencers, exhaust pipes and

mufflers for motor cars of heading 87.03 and  
vehicles of sub - headings 8703.2113, 8703.2193,  
8703.2195, 8703.2240, 8703.2323, 8703.3223,  
8704.2190, 8704.3130 and 8704.3190

(2) Floor mats, grommets for transfer box lever,  
exhaust pipe mountings, covers for pedals, bump  
stop and front cover for center tunnel, meant for

industrial assembly / manufacture of vehicles of sub -

heading 8703.3225

(3) Rubber cover for kick starter lever, foundation

rubber for engine mounting, rubber bushings, rubber

plugs, rubber insulators, packing rubber for wind  
screen, rubber mountings for silencer pipes bushes,  
boots, and mud flappers, meant for industrial  
assembly / manufacture of vehicles of sub -

115 and 87

headinas 8703.2 04.3150

(4) Rubber cushions for bonnet for vehicles of  
heading 8704.2190

(5) Rubber cushions for bonnet, rubber drain plug,

hole covers and pads / cushions for absorbing shock

/ noise in struts / suspensions, for vehicles of  
heading 8703.2323 and 8703.3223

(6) Rubber for bottom channel for holding window

glass for motor cars of heading 87.03 and vehicles of

sub -headings 8703.2113, 8703.2193, 8703.2195,  
8703.2240 and 8704.3130

(7) Runs for glasses for motor cars of heading 87.03

( not exceeding 1200cc) and vehicles of sub -  
headings 8703.2193, 8704.2190 and 8704.3190

103

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(8) Trim door opening and door moulding for door

opening for motor cars of heading 87.03 and vehicles

of sub - heading 8703.2113, 8703.2193, 8703.2195,

8703.2240 and 8704.3130

4016.9940 --- For other motor cars and vehicles 35

4016.9950 --- Bush Rubber for Rear Shocks for vehicle of 35

heading 87.11

4016.9990 - - - Other 15

4101.2000 - Whole hides and skins, unsplit, of a weight per skin 2

not exceeding 8 kg when simply dried, 10 kg when

dry- salted, or 16 kg when fresh, wet- salted or

otherwise preserved

4101.5010 - - - Hides, buffalo 2

4101.5020 --- Hides, cow 2

4101.5090 - - - Other 2

4101.9000 - Other, including butts, bends and bellies 2

4102.1010 - -- Lamb skins 2

4102.1020 - - - Sheep skins 2

4102.2110 - - - Lamb skins without wool 2

4102.2120 - - - Sheep skins without wool 2

4102.2900 - - Other 2

4103.2000 - Of reptiles 2

4103.3000 - Of swine 20

4103.9010 - - - Goat skins 2

4103.9020 - - - Kids skins 2

4103.9090 - - - Other 2

4104.1100 - - Full grains, unsplit; grain splits 2

4104.1900 - - Other 2

4104.4100 - - Full grains, unsplit; grain splits 2

4104.4900 - - Other 2

4105.1000 - In the wet state (including wet- blue) 2

4105.3000 - In the dry state (crust) 2

4106.2100 - - In the wet state (including wet- blue 2

4106.2200 - - In the dry state (crust) 2

4106.3100 - - In the wet state (including wet- blue) 20

4106.3200 - - In the dry state (crust 20

4106.4000 - Of reptiles 2

4106.9100 - - In the wet state (including wet- blue) 2

4106.9200 - - In the dry state (crust 2

4107.1100 - - Full grains, unsplit 2

4107.1200 - - Grain splits 2

4107.1900 - - Other 2

4107.9100 - - Full grains, unsplit 2

4107.9200 - - Grain splits 2

4107.9900 - - Other 2

4112.0000 Leather further prepared after tanning or crusting, 2  
 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 2  
 4113.2000 - Of swine 20  
 4113.3000 - Of reptiles 2  
 4113.9000 - Other 2  
 4202.1120 - - - Suit-cases, of leather or composition leather 20  
 4202.1190 - - - Other 20  
 4202.1210 - - - Travelling bags of plastics or textile materials 20  
 4202.1220 - - - Suit cases of plastics or textile materials 20  
 4202.1290 - - - Other 20  
 4202.1900 - - Other 20  
 4202.2100 - - With outer surface of leather or of composition 20  
 leather  
 4202.2200 - - With outer surface of plastic sheeting or of textile 20  
 materials  
 4202.2900 - - Other 20  
 4202.3100 - - With outer surface of leather or of composition 20  
 leather  
 4202.3200 - - With outer surface of plastic sheeting or of textile 20  
 materials  
 4202.3900 - - Other 20  
 4202.9100 - - With outer surface of leather or of composition 20  
 leather  
 4202.9200 - - With outer surface of plastic sheeting or of textile 20  
 materials  
 4202.9900 - - Other 20  
 4203.1010 - - - Jackets, leather or of composition leather 20  
 4203.1020 - - - Trouser leather 20  
 4203.1030 - - - Coats, leather or of composition leather 20  
 4203.1090 - - - Other 20  
 4203.2100 - - Specially designed for use in sports 20  
 4203.2910 --- Gloves leather fancy 20  
 4203.2920 - - - Gloves leather industrial 20  
 4203.2930 - - Mittens and mitts of leather 20  
 4203.2990 - - - Other 20  
 4203.3000 - Belts and bandoliers 20  
 4203.4000 - Other clothing accessories 20  
 4302.1910 - - - Leather shearling-finished leather with wool 2  
 4303.1000 - Articles of apparel and clothing accessories 20  
 4303.9000 - Other 2  
 4304.0000 Artificial fur and articles thereof. 2  
 4401.1000 - Fuel wood, In logs, In billets In twigs, faggots or In 2  
 similar forms  
 4401.2100 - - Coniferous 2

4401.2200 - - Non-coniferous 2  
 4401.3100 - - Wood pellets 2  
 4401.3900 - - Other 2  
 4402.1000 - Of bamboo 2  
 4402.9000 - Other 2  
 4403.1000 - Treated with paint, stains, creosote or other 2  
 preservatives  
 4403.2000 - Other, coniferous 2  
 4403.4100 - - Dark Red Meranti, Light Red Meranti and Meranti 2  
 Bakau  
 4403.4910 - - - Sawlogs and veneer logs of non-coniferous 2  
 species  
 4403.4990 - - - Other 2  
 4403.9100 - - Of oak (*Quercus* spp. ) 2  
 4403.9200 - - Of beech (*Fagus* spp. 2  
 4403.9900 - - Other 2  
 4404.1000 - Coniferous 2  
 4404.2000 - Non- coniferous 2  
 4405.0000 Wood wool; wood flour. 2  
 4406.1000 - Not impregnated 2  
 4406.9000 - Other 2  
 4407.1000 - Coniferous 2  
 4407.2100 -- Mahogany (*Swietenia* spp. ) 2  
 4407.2200 -- Virola, Imbuia and Balsa 2  
 4407.2500 - - Dark Red Meranti, Light Red Meranti and Meranti 2  
 Bakau  
 4407.2600 - - White Lauan, White Meranti, White Seraya, 2  
 Yellow Meranti\_ and Alan  
 4407.2700 -- Sapelli 2  
 4407.2800 -- \_Iroko 2  
 4407.2900 - - Other 2  
 4407.9100 - - Of oak (*Quercus* spp. ) 2  
 4407.9200 - - Of beech (*Fagus* spp. 2  
 4407.9300 -- Of maple (*Acer* spp. ) 2  
 4407.9400 -- Of cherry (*Prunus* spp. ) 2  
 4407.9500 - - Of ash (*Fraxinus* spp. 2  
 4407.9900 - - Other 2  
 4413.0000 Densified wood, in blocks, plates, strips or profile 2  
 shapes.  
 4701.0000 Mechanical wood pulp. 2  
 4702.0000 Chemical wood pulp, dissolving grades. 2  
 4703.1100 - - Coniferous 2  
 4703.1900 - - Non-coniferous 2  
 4703.2100 - - Coniferous 2  
 4703.2900 - - Non-coniferous 2  
 4704.1100 - - Coniferous 2  
 4704.1900 - - Non-coniferous 2



4704.2100 - - Coniferous 2  
 4704.2900 - - Non-coniferous 2  
 4705.0000 Wood pulp obtained by a combination of mechanical 2  
 and chemical pulping processes.  
 4706.2000 - Pulps of fibres derived from recovered (waste and 2  
 scrap) paper or paperboard  
 4706.3000 - Other, of bamboo 2  
 4706.9100 - - Mechanical 2  
 4706.9200 - - Chemical 2  
 4706.9300 - - Obtained by a combination of mechanical and 2  
 chemical processes  
 4707.1010 - - - In pressed bundles 2  
 4707.2010 - - - In pressed bundles 2  
 4707.3010 --- In pressed bundles 2  
 4707.9010 - - - In pressed bundles 2  
 4808.1000 - Corrugated paper and paperboard, whether or not 20  
 perforated  
 4808.4000 - Kraft paper, creped or crinkled, whether or not 20  
 embossed or perforated  
 4808.9000 - Other 20  
 4810.9200 - - Multi-pl 20  
 4810.9900 - - Other 20  
 4811.4900 - - Other 20  
 4811.5100 - - Bleached, weighing more than 150 g/m? 20  
 4811.5930 - - - Floor coverings on a base of paper or of 20  
 paperboard, whether or not cut to size  
 4811.6020 - - - Floor coverings on a base of paper or of 20  
 paperboard, whether or not cut to size  
 4811.9000 - Other paper, paperboard, cellulose wadding and 20  
 webs of cellulose fibres  
 4813.1010 - - - In the form of booklets 20  
 4813.1020 - - - In the form of tubes 20  
 4813.2000 - In rolls of a width not exceeding 5cm 20  
 4813.9000 - Other 20  
 4814.2000 - Wallpaper and similar wall coverings, consisting of 20  
 paper coated or covered, on the face side, with a  
 grained, embossed, coloured, design- printed or  
 otherwise decorated layer of plastics  
 4814.9000 - Other 20  
 4817.1000 - Envelopes 20  
 4817.2000 - Letter cards, plain post- cards and correspondence 20  
 cards  
 4817.3000 - Boxes, pouches, wallets and writing compendiums, 20  
 of paper or paperboard, containing an assortment of  
 paper stationery  
 4818.1000 - Toilet paper 20

4818.2000 - Handkerchiefs, cleansing or facial tissues and 20 towels

4818.3000 - Tablecloths and serviettes 20

4819.1000 - Cartons, boxes and cases, of corrugated paper or 20 paperboard

4819.2000 - Folding cartons, boxes and cases, of non 20 corrugated paper or paperboard

4819.3000 - Sacks and bags, having a base of a width of 40 cm 20 or more

4819.4000 - Other sacks and bags, including cones 20

4819.5000 - Other packing containers, including record sleeves 20

4819.6000 - Box files, letter trays, storage boxes and similar 20 articles, of a kind used in offices, shops or the like

4820.1010 - - - Note books, order books and receipt books 20

4820.1020 - - - Diaries 20

4820.1090 - - - Other 20

4820.2000 - Exercise books 20

4820.3000 - Binders (other than book covers), folders and file 20 covers

4820.4000 - Manifold business forms and interleaved carbon 20 sets

4820.5000 - Albums for samples or for collections 20

4820.9000 - Other 20

4821.1010 --- Paper graphics of a kind used for decoration for 20 vehicles of heading 87.11

4821.1020 --- Paper graphics of a kind used for decoration for 20 vehicles of heading 8701.9020

4821.1030 --- Other for motor cars and vehicles 20

4821.1040 --- Printed labels of paper 2

4821.1090 --- Other 20

4821.9000 - Other 20

4822.1000 - Of a kind used for winding textile yarn 20

4822.9000 - Other 20

4823.6100 - - Of bamboo 20

4823.6900 -- Other 20

4823.7000 - Moulded or pressed articles of paper pulp 20

4823.9090 - - - Other 20

4901.9100 - - Dictionaries and encyclopaedias, and serial 2  
instalments thereof

4901.9910 - - - Holy Quran(Arabic text with or without 2  
translation

4901.9990 - - - Other 2

4902.1000 - Appearing at least four times a week 2

4902.9000 - Other 2

4903.0000 Children's picture, drawing or colouring books. 2

4909.0000 Printed or illustrated postcards; printed cards 20  
bearing personal greetings, messages or  
announcements, whether or not illustrated, with or  
without envelopes or trimmings.

4910.0000 Calendars of any kind, printed, including calendar 20  
blocks.

5004.0000 Silk yarn (other than yarn spun from silk waste) not 2  
put up for retail sale.

5005.0000 Yarn spun from silk waste, not put up for retail sale. 2

5101.1100 - - Shorn wool 2

5101.1900 - - Other 2

5101.2100 - - Shorn wool 2

5101.2900 - - Other 2

5101.3000 - Carbonised 2

5105.1000 - Carded wool 2

5105.2100 - - Combed wool in fragments 2

5105.2900 - - Other 2

5201.0030 - - - Length not exceeding 20.5 mm 2

5201.0040 - -- Length exceeding 20.5 mm but not exceeding 2  
24.5 mm

5201.0050 --- Length exceeding 24.5 mm but not exceeding 2  
28.5 mm

5201.0060 --- Length exceeding 28.5 mm but not exceeding 31 2  
mm

5201.0070 --- Length exceeding 31 mm but not exceeding 34.5 2  
mm

5201.0080 - - - Length exceeding exceeding 34.5 mm 2

5201.0090 - - - Other 2

5204.1100 - - Containing 85 % or more by weight of cotton 20

5204.1900 - - Other 20

5204.2010 - - - For sewing 20

5204.2020 - - - For embroider 20

5204.2090 - - - Other 20

5208.1100 - - Plain weave, weighing not more than 100 g/m? 20

5208.1200 - - Plain weave, weighing more than 100 g/m? 20

5208.1300 - - 3-thread or 4-thread twill, including cross twill 20

5208.1900 - - Other fabrics 20

5208.2100 - - Plain weave, weighing not more than 100 g/m? 20

5208.2200 - - Plain weave, weighing more than 100 g/m? 20

5208.2300 - - 3-thread or 4-thread twill, including cross twill 20

5208.2900 - - Other fabrics 20

5208.3100 - - Plain weave, weighing not more than 100 g/m? 20

5208.3200 - - Plain weave, weighing more than 100 g/m? 20

5208.3300 - - 3-thread or 4-thread twill, including cross twill 20

5208.3900 - - Other fabrics 20

5208.4100 - - Plain weave, weighing not more than 100 g/m? 20  
 5208.4200 - - Plain weave, weighing more than 100 g/m? 20  
 5208.4300 - - 3-thread or 4-thread twill, including cross twill 20  
 5208.4900 - - Other fabrics 20  
 5208.5100 - - Plain weave, weighing not more than 100 g/m? 20  
 5208.5200 - - Plain weave, weighing more than 100 g/m? 20  
 5208.5900 - - Other fabrics 20  
 5209.1100 - - Plain weave 20  
 5209.1200 - - 3-thread or 4-thread twill, including cross twill 20  
 5209.1900 - - Other fabrics 20  
 5209.2100 - - Plain weave 20  
 5209.2200 - - 3-thread or 4-thread twill, including cross twill 20  
 5209.2900 - - Other fabrics 20  
 5209.3100 - - Plain weave 20  
 5209.3200 - - 3-thread or 4-thread twill, including cross twill 20  
 5209.3900 - - Other fabrics 20  
 5209.4100 - - Plain weave 20  
 5209.4200 - - Denim 20  
 5209.4300 - - Other fabrics of 3-thread or 4-thread twill,  
 including cross twill  
 5209.4900 - - Other fabrics 20  
 5209.5100 - - Plain weave 20  
 5209.5200 - - 3-thread or 4-thread twill, including cross twill 20  
 5209.5900 - - Other fabrics 20  
 5212.1100 - - Unbleached 20  
 5212.1200 - - Bleached 20  
 5212.1300 - - Dyed 20  
 5212.1400 - - Of yarns of different colours 20  
 5212.1500 - - Printed 20  
 5212.2100 - - Unbleached 20  
 5212.2200 - - Bleached 20  
 5212.2300 - - Dyed 20  
 5212.2400 - - Of yarns of different colours 20  
 5212.2500 - - Printed 20  
 5301.1000 - Flax, raw or retted 2  
 5301.2100 - - Broken or scutched 2  
 5301.2900 - - Other 2  
 5301.3000 - Flax tow and waste 2  
 5302.1000 - True hemp, raw or retted 2  
 5302.9000 - Other 2  
 5303.1010 - -- Jute, cutting 2  
 5303.1020 - -- Jute, waste 2  
 5303.1090 - - - Other 2  
 5303.9000 - Other 2  
 5305.0010 - - - Sisal and other textile fibres of the genus Agave, 2

raw

5305.0020 - - - Abaca raw 2  
 5305.0090 - - - Other 2  
 5309.1100 - - Unbleached or bleached 20  
 5309.1900 - - Other 20  
 5309.2100 - - Unbleached or bleached 20  
 5309.2900 - - Other 20  
 5310.1000 - Unbleached 20  
 5310.9010 - - - Jute (hessian cloth) 20  
 5310.9090 - - - Other 20  
 5402.4410 - - - Elastomeric yarn mainly composed of 2  
 polyurethane (like spandex and lycra excluding other  
 poly-urethane yarn).  
 5601.2100 - - Of cotton 20  
 5601.2200 - - Of man-made fibres 20  
 5601.2900 - - Other 20  
 5607.2100 - - Binder or baler twine 20  
 5607.2900 - - Other 20  
 5607.4100 - - Binder or baler twine 20  
 5607.4900 - - Other 20  
 5607.5000 - Of other synthetic fibres 20  
 5607.9000 - Other 20  
 5608.1100 - - Made up fishing nets 2  
 5608.1900 - - Other 2  
 5608.9000 - Other 2  
 5609.0000 Articles of yarn, strip or the like of heading 54.04 or 20  
 54.05, twine, cordage, rope or cables, not elsewhere  
 specified or included.  
 5701.1010 - - - Carpets 20  
 5701.1020 - - - Rugs 20  
 5701.1090 - - - Other 20  
 5701.9000 - Of other textile materials 20  
 5702.1000 - "Kelem", "Schumacks", "Karamanie" and similar 20  
 hand- woven rugs  
 5702.2000 - Floor coverings of coconut fibres (coir) 20  
 5702.3100 - - Of wool or fine animal hair 20  
 5702.3290 - - - Other 20  
 5702.3900 - - Of other textile materials 20  
 5702.4110 - - - Carpets machine made 20  
 5702.4190 - - - Other 20  
 5702.4290 - - - Other 20  
 5702.4900 - - Of other textile materials 20  
 5702.5000 - Other, not of pile construction, not made up 20  
 5702.9100 - - Of wool or fine animal hair 20  
 5702.9200 - - Of man-made textile materials 20  
 5702.9910 - - - Rugs of cotton 20  
 5702.9920 - - - Durries 20  
 5702.9990 - - - Other 20

5703.1000 - Of wool or fine animal hair 20  
 5703.2020 --- Of a kind used in motor cars of heading 87.03 15  
 and vehicles of 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)  
 5703.3020 --- Of a kind used in vehicles of heading 87.03 and 15  
 vehicles of 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)  
 5703.9000 - Of other textile materials 20  
 5704.9000 - Other 20  
 5705.0000 Other carpets and other textile floor coverings, 20  
 whether or not made up.  
 5801.1000 - Of wool or fine animal hair  
 5801.2100 - - Uncut weft pile fabrics  
 5801.2200 - - Cut corduro  
 5801.2300 - - Other weft pile fabrics  
 5801.2600 - - Chenille fabrics  
 5801.2700 - - Warp pile fabrics  
 5801.3100 - - Uncut weft pile fabrics  
 5801.3200 - - Cut corduroy  
 5801.3300 - - Other weft pile fabrics  
 5801.3600 - - Chenille fabrics  
 5801.3700 - - Warp pile fabrics  
 5801.9000 - Of other textile materials  
 5802.1100 - - Unbleached  
 5802.1900 - - Other  
 5802.2000 - Terry towelling and similar woven terry fabrics, of  
 other textile materials  
 5802.3000 - Tufted textile fabrics  
 5803.0000 Gauze, other than narrow fabrics of heading 58.06.  
 5804.1000 - Tullies and other net fabrics  
 5804.2100 - - Of man-made fibres  
 5804.2900 - - Of other textile materials  
 5804.3000 - Hand made lace  
 5805.0000 Hand- woven tapestries of the types Gobelins,  
 Flanders, Aubusson, Beauvais and the like, and  
 needle- worked tapestries (for example, petit point,  
 cross stitch) whether or not made up.  
 5806.1000 - Woven pile fabrics (including terry towelling and 20  
 similar terry fabrics) and chenille fabrics  
 5806.2000 - Other woven fabrics, containing by weight 5 % or 20  
 more of elastomeric yarn or rubber thread  
 5806.3100 - - Of cotton 20

5806.3200 - - Of man-made fibres 20  
5806.3900 - - Of other textile materials 20  
5806.4000 - Fabrics consisting of warp without weft assembled 2

by means of an adhesive (bolducs)

5807.1010 - - - Badges 20  
5807.1020 - - - Ribbons 20  
5807.1030 --- Tapes 20  
5807.1040 - - - Webbing 20  
5807.1090 - - - Other 20  
5807.9000 - Other 20  
5808.1000 - Braids in the piece 20  
5808.9000 - Other 20  
5809.0000 Woven fabrics of metal thread and woven fabrics of 20

metallised yarn of heading 56.05, of a kind used in

apparel, as furnishing fabrics or for similar purposes,

not elsewhere specified or included.

5810.1000 - Embroidery without visible ground 20  
5810.9100 - - Of cotton 20  
5810.9200 - - Of man-made fibres 20  
5810.9900 - - Of other textile materials 20  
5811.0000 Quilted textile products in the piece, composed of 20

one or more layers of textile materials assembled

with padding by stitching or otherwise, other than

embroidery of heading 58.10.

5901.1000 - Textile fabrics coated with gum or amylaceous 20

substances, of a kind used for the outer covers of

books or the like

5901.9010 - - - Buckram 20  
5901.9090 - - - Other 20  
5903.1000 - With poly(vinyl chloride 20  
5903.2000 - With polyurethane 20  
5903.9000 - Other 20  
5904.1000 - Linoleum 20  
5904.9000 - Other 20  
5905.0000 Textile wall coverings. 20  
5906.1000 - Adhesive tape of a width not exceeding 20 cm 20  
5906.9100 - - Knitted or crocheted 20  
5906.9900 - - Other 20  
5907.0000 Textile fabrics otherwise impregnated, coated or 20

covered; painted canvas being theatrical scenery,

studio back- cloths or the like.

5908.0000 Textile wicks, woven, plaited or knitted, for lamps, 20

stoves, lighters, candles or the like; incandescent



gas mantles and tubular knitted gas mantle fabric  
therefor, whether or not impregnated.

5910.0000 Transmission or conveyor belts or belting, of textile 20

material, whether or not impregnated, coated,

covered or laminated with plastics, or reinforced with

metal or other material.

6001.1010 - - - Unbleached 20

6001.1090 - - - Other 20

6001.2110 - - - Unbleached 20

6001.2190 - - - Other 20

6001.2210 - - - Unbleached 20

6001.2290 - - - Other 20

6001.2910 - - - Unbleached 20

6001.2990 - - - Other 20

6001.9110 - - - Unbleached 20

6001.9190 - - - Other 20

6001.9910 - - - Unbleached 20

6001.9990 - - - Other 20

6002.9000 - Other 20

6003.1010 - - - Unbleached 20

6003.1090 - - - Other 20

6003.2010 - - - Unbleached 20

6003.2090 - - - Other 20

6003.3010 - - - Unbleached 20

6003.3090 - - - Other 20

6003.4010 - - - Unbleached 20

6003.4090 - - - Other 20

6003.9010 - - - Unbleached 20

6003.9090 - - - Other 20

6004.1000 - Containing by weight 5% or more of elastomeric

yarn but not containing rubber thread

6004.9000 - Other 20

6005.2110 - - - Unbleached 20

6005.2120 - - - Bleached 20

6005.2200 - - Dyed 20

6005.2300 - - Of yarns of different colours 20

6005.2400 - - Printed 20

6005.3110 - - - Unbleached 20

6005.3120 - - - Bleached 20

6005.3200 - - Dyed 20

6005.3300 - - Of yarns of different colours 20

6005.3400 - - Printed 20

6005.4110 - - - Unbleached 20

6005.4120 - - - Bleached 20

6005.4200 - - Dyed 20

6005.4300 - - Of yarns of different colours 20

6005.4400 - - Printed 20

6005.9010 - - - Unbleached 20

6005.9090 - - - Other 20

6006.1000 - Of wool or fine animal hair 20  
6006.2110 - - - Unbleached 20  
6006.2120 - - - Bleached 20  
6006.2200 - - Dyed 20  
6006.2300 - - Of yarns of different colours 20  
6006.2400 - - Printed 20  
6006.3110 - - - Unbleached 20  
6006.3120 - - - Bleached 20  
6006.3200 - - Dyed 20  
6006.3300 - - Of yarns of different colours 20  
6006.3400 - - Printed 20  
6006.4110 - - - Unbleached 20  
6006.4120 - - - Bleached 20  
6006.4200 - - Dyed 20  
6006.4300 - - Of yarns of different colours 20  
6006.4400 - - Printed 20  
6006.9010 - - - Unbleached 20  
6006.9090 - - - Other 20  
6101.2000 - Of cotton 20  
6101.3000 - Of man- made fibres 20  
6101.9000 - Of other textile materials 20  
6102.1000 - Of wool or fine animal hair 20  
6102.2000 - Of cotton 20  
6102.3000 - Of man- made fibres 20  
6102.9000 - Of other textile materials 20  
6103.1000 - Suits 20  
6103.2200 - - Of cotton 20  
6103.2300 - - Of synthetic fibres 20  
6103.2900 - - Of other textile materials 20  
6103.3100 - - Of wool or fine animal hair 20  
6103.3200 - - Of cotton 20  
6103.3300 - - Of synthetic fibres 20  
6103.3900 - - Of other textile materials 20  
6103.4100 - - Of wool or fine animal hair 20  
6103.4200 - - Of cotton 20  
6103.4300 - - Of synthetic fibres 20  
6103.4900 - - Of other textile materials 20  
6104.1300 - - Of synthetic fibres 20  
6104.1900 - - Of other textile materials 20  
6104.2200 - - Of cotton 20  
6104.2300 - - Of synthetic fibres 20  
6104.2900 - - Of other textile materials 20  
6104.3100 - - Of wool or fine animal hair 20  
6104.3200 - - Of cotton 20  
6104.3300 - - Of synthetic fibres 20  
6104.3900 - - Of other textile materials 20  
6104.4100 - - Of wool or fine animal hair 20

6104.4210 --- Shisha embroidered dresses 20  
6104.4290 - - - Other 20  
6104.4300 - - Of synthetic fibres 20  
6104.4400 - - Of artificial fibres 20  
6104.4900 - - Of other textile materials 20  
6104.5100 - - Of wool or fine animal hair 20  
6104.5200 - - Of cotton 20  
6104.5300 - - Of synthetic fibres 20  
6104.5900 - - Of other textile materials 20  
6104.6100 - - Of wool or fine animal hair 20  
6104.6200 - - Of cotton 20  
6104.6300 - - \_Of synthetic fibres 20  
6104.6900 - - Of other textile materials 20  
6105.1000 - Of cotton 20  
6105.2000 - Of man- made fibres 20  
6105.9000 - Of other textile materials 20  
6106.1000 - Of cotton 20  
6106.2000 - Of man- made fibres 20  
6106.9000 - Of other textile materials 20  
6107.1100 - - Of cotton 20  
6107.1200 - - Of man-made fibres 20  
6107.1900 - - Of other textile materials 20  
6107.2110 - - - Nightshirts 20  
6107.2120 - - - Pyjamas 20  
6107.2210 - - - Nightshirts 20  
6107.2220 - - - Pyjamas 20  
6107.2900 - - Of other textile materials 20  
6107.9100 - - Of cotton 20  
6107.9900 - - Of other textile materials 20  
6108.1100 - - Of man-made fibres 20  
6108.1900 - - Of other textile materials 20  
6108.2100 - - Of cotton 20  
6108.2200 - - Of man-made fibres 20  
6108.2900 - - Of other textile materials 20  
6108.3100 - - Of cotton 20  
6108.3200 - - Of man-made fibres 20  
6108.3900 - - Of other textile materials 20  
6108.9100 - - Of cotton 20  
6108.9200 - - Of man-made fibres 20  
6108.9900 - - Of other textile materials 20  
6109.1000 - Of cotton 20  
6109.9010 - - - Baluchi/Peshawari vest 20  
6109.9090 - - - Other 20  
6110.1100 - - Of wool 20  
6110.1200 - - Of Kashmir (cashmere) goats 20  
6110.1900 - - Other 20  
6110.2000 - Of cotton 20

6110.3000 - Of man- made fibres 20  
 6110.9000 - Of other textile materials 20  
 6111.2000 - Of cotton 20  
 6111.3000 - Of synthetic fibres 20  
 6111.9000 - Of other textile materials 20  
 6112.1100 - - Of cotton 20  
 6112.1200 - - Of synthetic fibres 20  
 6112.1900 - - Of other textile materials 20  
 6112.2000 - Ski suits 20  
 6112.3100 - - Of synthetic fibres 20  
 6112.3900 - - Of other textile materials 20  
 6112.4100 - - Of synthetic fibres 20  
 6112.4900 - - Of other textile materials 20  
 6113.0000 Garments, made up of knitted or crocheted fabrics of 20  
 heading 59.03, 59.06 or 59.07.  
 6114.2000 - Of cotton 20  
 6114.3000 - Of man- made fibres 20  
 6114.9000 - Of other textile materials 20  
 6115.1010 - - - Socks 20  
 6115.1090 - - - Other 20  
 6115.2100 -- Of synthetic fibres, measuring per single yarn 20  
 less than 67 decitex  
 6115.2200 -- Of synthetic fibres, measuring per single yarn 67 20  
 decitex or more  
 6115.2900 -- Of other textile materials 20  
 6115.3010 - - - Socks 20  
 6115.3090 - - - Other 20  
 6115.9400 - - Of wool or fine animal hair 20  
 6115.9500 - - Of cotton 20  
 6115.9600 - - Of synthetic fibres 20  
 6115.9900 - - Of other textile materials 20  
 6116.1000 - Impregnated, coated or covered with plastics or 20  
 rubber  
 6116.9100 - - Of wool or fine animal hair 20  
 6116.9200 - - Of cotton 20  
 6116.9300 - - Of synthetic fibres 20  
 6116.9900 - - Of other textile materials 20  
 6117.1010 - -- Shawls 20  
 6117.1020 - - - Scarves 20  
 6117.1030 - - - Dupatta 20  
 6117.1040 - - - Veils (burqa) 20  
 6117.1090 - - - Other 20  
 6117.8000 - Other accessories 20  
 6117.9000 - Parts 20  
 6201.1100 - - Of wool or fine animal hair 20  
 6201.1200 - - Of cotton 20  
 6201.1300 - - Of man-made fibres 20

6201.1900 - - Of other textile materials 20  
 6201.9100 - - Of wool or fine animal hair 20  
 6201.9200 - - Of cotton 20  
 6201.9300 - - Of man-made fibres 20  
 6201.9900 - - Of other textile materials 20  
 6202.1100 - - Of wool or fine animal hair 20  
 6202.1200 - - Of cotton 20  
 6202.1300 - - Of man-made fibres 20  
 6202.1900 - - Of other textile materials 20  
 6202.9100 - - Of wool or fine animal hair 20  
 6202.9200 - - Of cotton 20  
 6202.9300 - - Of man-made fibres 20  
 6202.9900 - - Of other textile materials 20  
 6203.1100 - - Of wool or fine animal hair 20  
 6203.1200 - - Of synthetic fibres 20  
 6203.1910 - -- Men's or boys' suits of cotton 20  
 6203.1990 - - - Other 20  
 6203.2200 - - Of cotton 20  
 6203.2300 - - Of synthetic fibres 20  
 6203.2900 - - Of other textile materials 20  
 6203.3100 - - Of wool or fine animal hair 20  
 6203.3200 - - Of cotton 20  
 6203.3300 - - Of synthetic fibres 20  
 6203.3900 - - Of other textile materials 20  
 6203.4110 - - - Trousers 20  
 6203.4190 - - - Other 20  
 6203.4200 - - Of cotton 20  
 6203.4300 - - Of synthetic fibres 20  
 6203.4900 - - Of other textile materials 20  
 6204.1100 - - Of wool or fine animal hair 20  
 6204.1200 - - Of cotton 20  
 6204.1300 - - Of synthetic fibres 20  
 6204.1900 - - Of other textile materials 20  
 6204.2100 - - Of wool or fine animal hair 20  
 6204.2200 - - Of cotton 20  
 6204.2300 - - Of synthetic fibres 20  
 6204.2900 - - Of other textile materials 20  
 6204.3100 - - Of wool or fine animal hair 20  
 6204.3200 - - Of cotton 20  
 6204.3300 - - Of synthetic fibres 20  
 6204.3900 - - Of other textile materials 20  
 6204.4100 - - Of wool or fine animal hair 20  
 6204.4210 --- Shisha embroidered dresses 20  
 6204.4290 --- other 20  
 6204.4300 - - Of synthetic fibres 20  
 6204.4400 - - Of artificial fibres 20  
 6204.4900 - - Of other textile materials 20

6204.5100 - - Of wool or fine animal hair 20  
6204.5200 - - Of cotton 20  
6204.5300 - - Of synthetic fibres 20  
6204.5900 - - Of other textile materials 20  
6204.6100 - - Of wool or fine animal hair 20  
6204.6210 - - - Ghagra 20  
6204.6220 - - - Charara 20  
6204.6290 - - - Other 20  
6204.6310 - - - Ghagra 20  
6204.6320 - - - Charara 20  
6204.6390 - - - Other 20  
6204.6910 - - - Ghagra 20  
6204.6920 - - - Charara 20  
6204.6990 - - - Other 20  
6205.2010 - - - Baluchi kameez 20  
6205.2020 --- Kurta 20  
6205.2090 - - - Other 20  
6205.3000 - Of man- made fibres 20  
6205.9010 - - - Of wool or fine animal hair 20  
6205.9090 - - - Other 20  
6206.1000 - Of silk or silk waste 20  
6206.2000 - Of wool or fine animal hair 20  
6206.3010 - - - Multani choli 20  
6206.3020 - - - Punjabi kameez 20  
6206.3030 - - - Baluchi kameez 20  
6206.3040 --- Kurta 20  
6206.3090 - - - Other 20  
6206.4010 - - - Multani choli 20  
6206.4020 - - - Punjabi kameez 20  
6206.4030 - - - Baluchi kameez 20  
6206.4040 --- Kurta 20  
6206.4090 - - - Other 20  
6206.9010 - - - Multani choli 20  
6206.9020 - - - Punjabi kameez 20  
6206.9030 - - - Baluchi kameez 20  
6206.9040 --- Kurta 20  
6206.9090 - - - Other 20  
6207.1100 - - Of cotton 20  
6207.1910 - - - Baluchi/Peshawari vest 20  
6207.1990 - - - Other 20  
6207.2100 - - Of cotton 20  
6207.2200 - - Of man-made fibres 20  
6207.2900 - - Of other textile materials 20  
6207.9100 - - Of cotton 20  
6207.9900 - - Of other textile materials 20  
6208.1100 - - Of man-made fibres 20  
6208.1900 - - Of other textile materials 20

6208.2100 - - Of cotton 20  
 6208.2200 - - Of man-made fibres 20  
 6208.2900 - - Of other textile materials 20  
 6208.9100 - - Of cotton 20  
 6208.9200 - - Of man-made fibres 20  
 6208.9900 - - Of other textile materials 20  
 6209.2010 - - - Babies' garments not knitted or crocheted 20  
 6209.2020 - - - Babies' clothing accessories 20  
 6209.3000 - Of synthetic fibres 20  
 6209.9010 - - - Babies' garments 20  
 6209.9090 - - - Other 20  
 6210.1000 - Of fabrics of heading 56.02 or 56.03 20  
 6210.2000 - Other garments, of the type described in 20  
 subheadings 6201.11 to 6201.19  
 6210.3000 - Other garments, of the type described in  
 subheadings 6202.11 to 6202.19  
  
 6210.4000 - Other men's or boys' garments 20  
 6210.5000 - Other women's or girls' garments 20  
 6211.1100 - - Men's or boys' 20  
 6211.1200 - - Women's or girls' 20  
 6211.2000 - Ski suits 20  
 6211.3200 - - Of cotton 20  
 6211.3300 - - Of man-made fibres 20  
 6211.3900 - - Of other textile materials 20  
 6211.4200 - - Of cotton 20  
 6211.4300 - - Of man-made fibres 20  
 6211.4900 - - Of other textile materials 20  
 6212.1000 - Brassieres 20  
 6212.2000 - Girdles and panty- girdles 20  
 6212.3000 - Corselettes 20  
 6212.9000 - Other 20  
 6213.2000 - Of cotton 20  
 6213.9000 - Of other textile materials 20  
 6214.1000 - Of silk or silk waste 20  
 6214.2000 - Of wool or fine animal hair 20  
 6214.3000 - Of synthetic fibres 20  
 6214.4000 - Of artificial fibres 20  
 6214.9010 - -- Shawls 20  
 6214.9020 - - - Scarves 20  
 6214.9030 - - - Dupatta 20  
 6214.9040 - - - Veils (burqa) 20  
 6214.9090 - - - Other 20  
 6215.1000 - Of silk or silk waste 20  
 6215.2000 - of man- made fibres 20  
 6215.9000 - Of other textile materials 20  
 6216.0010 - - - Gloves 20  
 6216.0020 --- Mittens and mitts 20



6301.1000 - Electric blankets 20  
 6301.2000 - Blankets (other than electric blankets) and 20  
 travelling rugs, of wool or of fine animal hair  
 6301.3000 - Blankets (other than electric blankets) and 20  
 travelling rugs, of cotton  
 6301.4000 - Blankets (other than electric blankets) and 20  
 travelling rugs, of synthetic fibres  
 6301.9000 - Other blankets and travelling rugs 20  
 6302.1010 - - - Bed sheets 20  
 6302.1020 - - - Pillow covers 20  
 6302.1090 - - - Other 20  
 6302.2100 - - Of cotton 20  
 6302.2200 - - Of man-made fibres 20  
 6302.2900 - - Of other textile materials 20  
 6302.3110 - - - Bed sheets, mill-made 20  
 6302.3120 - - - Bed sheets, hand-loom made 20  
 6302.3130 - - - Bed covers, mill-made 20  
 6302.3140 - - - Bed covers, hand-loom made 20  
 6302.3150 - - - Pillow-covers, mill-made 20  
 6302.3160 - - - Pillow-covers, hand-loom made 20  
 6302.3190 - - - Other 20  
 6302.3200 - - Of man-made fibres 20  
 6302.3910 - - - Bed sheets 20  
 6302.3920 - - - Bed covers 20  
 6302.3930 - - - Pillow covers 20  
 6302.3990 - - - Other 20  
 6302.4000 - Table linen, knitted or crocheted 20  
 6302.5110 - -- Table-covers, mill-made 20  
 6302.5120 - - - Table-covers, hand-loom made 20  
 6302.5190 - - - Other 20  
 6302.5300 - - Of man-made fibres 20  
 6302.5900 - - Of other textile materials 20  
 6302.6010 - - - Towels, mill-made 20  
 6302.6020 - - - Towels of cotton, hand loom 20  
 6302.6090 - - - Other 20  
 6302.9110 - - - Toilet and kitchen linen mill made 20  
 6302.9120 - - - Toilet and kitchen linen hand loom made 20  
 6302.9190 - - -Other 20  
 6302.9300 - - Of man-made fibres 20  
 6302.9900 - - Of other textile materials 20  
 6303.1200 - - Of synthetic fibres 20  
 6303.1900 - - Of other textile materials 20  
 6303.9110 - - - Mill-made 20  
 6303.9190 - - - Other 20  
 6303.9210 - - - Mill-made 20  
 6303.9290 - - - Other 20  
 6303.9900 - - Of other textile materials 20

6304.1100 - - Knitted or crocheted 20  
6304.1900 - - Other 20  
6304.9100 - - knitted or crocheted 20  
6304.9200 - - Not knitted or crocheted, of cotton 20  
6304.9300 - - Not knitted or crocheted, of synthetic fibres 20  
6304.9900 - - Not knitted or crocheted, of other textile materials 20  
6305.1000 - Of jute or of other textile bast fibres of heading 20

53.03

6305.2000 - Of cotton 20  
6305.3290 - - - Other 20  
6305.3300 - - other, Of polyethylene or polypropylene strip or 20

the like

6305.3900 - - Other 20  
6305.9000 - Of other textile materials 20  
6306.1210 - - - Tarpaulins 20  
6306.1290 - - - Other 20  
6306.1910 - - - Tarpaulins 20  
6306.1990 - - - Other 20  
6306.2200 - - Of synthetic fibres 20  
6306.2910 - - - Of cotton 20  
6306.2990 - - - Other 20  
6306.3000 - Sails 20  
6306.4000 - Pneumatic mattresses 20  
6306.9000 - Other 20  
6307.1010 - - - Dish-cloth 20  
6307.1020 - - - Wash-cloth 20  
6307.1030 - - - Dusters 20  
6307.1040 - - - Bar mops 20  
6307.1050 - - - Bath mats 20  
6307.1090 - - - Other 20  
6307.9010 - - - Shopping bags, knitted 20  
6307.9020 - - - Prayer mats(janamaz 20  
6307.9030 - - - Caps (knitted) 20  
6307.9040 - -- Shoe lace 20  
6307.9050 --- Tea cos 20  
6307.9060 - -- Stove pad 20  
6307.9070 --- Terry coverlets 20  
6307.9080 - - - Cushion pillows 20  
6307.9090 - - - Other 20  
6308.0000 Sets consisting of woven fabric and yarn, whether or 20

not with accessories, for making up into rugs,

tapestries, embroidered table cloths or serviettes, or

similar textile articles, put up in packings for retail

sale.

6310.1000 - Sorted 20  
6310.9000 - Other 20

6401.1000 - Footwear incorporating a protective metal toe- cap 20

6401.9200 - - Covering the ankle but not covering the knee 20

6401.9900 - - Other 20

6402.1200 - - Ski-boots, cross country ski footwear and 20  
snowboard boots

6402.1900 - - Other

6402.2000 - Footwear with upper straps or thongs assembled to  
the sole by means of plugs

6402.9100 - - Covering the ankle

6402.9900 - - Other

6403.1200 - - Ski-boots, cross country ski footwear and  
snowboard boots

6403.1900 - - Other

6403.2000 - Footwear with outer soles of leather, and uppers

which consist of leather straps across the instep and  
around the big toe

6403.4000 - Other footwear, incorporating a protective metal toe.  
cap

6403.5100 - - Covering the ankle

6403.5900 - - Other

6403.9100 - - Covering the ankle

6403.9900 - - Other

6404.1100 - - Sports footwear; tennis shoes, basketball shoes,  
gym shoes, training shoes and the like

6404.1900 - - Other

6404.2000 - Footwear with outer soles of leather or composition  
leather

6405.1000 - With uppers of leather or composition leather

6405.2000 - With uppers of textile materials

6405.9010 - - - Of canvas

6405.9090 - - - Other

6406.2010 - - - Of rubber

6406.2090 - - - Other

6406.9000 - Other

6601.1000 - Garden or similar umbrellas

6601.9100 - - Having a telescopic shaft

6601.9900 - - Other

6602.0010 - - - Walking sticks and seat sticks

6602.0090 - - - Other

6702.1000 - Of plastics

6702.9000 - Of other materials

6801.0000 Setts, curbstones and flagstones, of natural stone

(except slate).

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6802.1000 - Tiles, cubes and similar articles, whether or not 20  
 rectangular (including square), the largest surface  
 area of which is capable of being enclosed in a  
 square the side of which is less than 7 cm; artificially  
 coloured granules, chippings and powder  
 6802.2100 - - Marble, travertine and alabaster 20  
 6802.2300 - - Granite 20  
 6802.2900 - - Other stone 20  
 6802.9100 - - Marble, travertine and alabaster 20  
 6802.9200 - - Other calcareous stone 20  
 6802.9300 - - Granite 20  
 6802.9900 - - Other stone 20  
 6803.0000 Worked slate and articles of slate or of agglomerated 20  
 slate.  
 6807.1000 - In rolls 20  
 6807.9000 - Other 20  
 6808.0000 Panels, boards, tiles, blocks and similar articles of 20  
 vegetable fibre, of straw or of shavings, chips,  
 particles, sawdust or other waste, of wood,  
 agglomerated with cement, plaster or other mineral  
 binders.  
 6809.1100 - - Faced or reinforced with paper or paperboard only 20  
 6809.1900 - - Other 20  
 6809.9090 - - - Other 20  
 6810.1100 - - Building blocks and bricks 20  
 6810.1900 - - Other 20  
 6810.9100 - - Prefabricated structural components for building 20  
 or civil engineering  
 6810.9900 - - Other 20  
 6811.4000 - Containing asbestos 20  
 6811.8100 - - Corrugated sheets 20  
 6811.8200 -- Other sheets, panels, tiles and similar articles 20  
 6811.8900 -- Other articles 20  
 6812.8000 - Of crocidolite 20  
 6812.9100 -- Clothing, clothing accessories, footwear and 20  
 headgear  
 6812.9200 -- Paper, millboard and felt 20  
 6812.9300 -- Compressed asbestos fibre jointing, in sheets or  
 rolls  
 6812.9900 -- Other 20  
 6813.2090 --- Other 20  
 6813.8190 --- Other 20  
 6813.8900 - - Other 20  
 6814.1000 - Plates, sheets and strips of agglomerated or 20

reconstituted mica, whether or not on a support

6814.9000 - Other 20  
6815.9100 - - - Containing magnesite, dolomite or chromite 20  
6815.9910 - - - Of onyx (marbles 20  
6815.9990 - - - Other 20  
6901.0000 Bricks, blocks, tiles and other ceramic goods of 20

siliceous fossil meals (for example, kieselguhr,

tripolite or diatomite) or of similar siliceous earths.

6902.1010 - - - Capable of resisting temperature upto 1600 °C 20  
6902.2010 - - - Capable of resisting temperature upto 1600 °C 20  
6902.9010 - - - Capable of resisting temperature upto 1600 °C 20  
6903.9090 - - - Other 20  
6904.1000 - Building bricks 20  
6904.9000 - Other 20  
6905.1000 - Roofing tiles 20  
6905.9000 - Other 20  
6906.0000 Ceramic pipes, conduits, guttering and pipe fittings. 20  
6907.1000 - Tiles, cubes and similar articles, whether or not 20

rectangular, the largest surface area of which is

capable of being enclosed in a square the side of

which is less than 7cm

6907.9000 - Other 20  
6908.1000 - Tiles, cubes and similar articles, whether or not 20

rectangular, the largest surface area of which is

capable of being enclosed in a square the side of

which is less than 7cm

6908.9010 --- Tiles 20  
6908.9090 - - - Other 20  
6909.9000 - Other 20  
6910.1010 - - - Wash basin 20  
6910.1020 - - - Bath tubs ceramic 20  
6910.1030 - - - Bidets ceramic 20  
6910.1040 - - - Cisterns ceramic 20  
6910.1050 - - - Sink ceramic 20  
6910.1060 - - - Toilet ceramic 20  
6910.1070 - - - Urinals ceramic 20  
6910.1080 - - - Water loset pans 20  
6910.1090 - - - Other 20  
6910.9000 - Other 20  
6911.1010 - - - Dinner sets 20  
6911.1020 - - - Dishes 20  
6911.1030 - - - Plates 20  
6911.1040 - - - Tea cups and saucers 20

6911.1090 - - - Other 20  
6911.9000 - Other 20  
6912.0010 - - - Tableware and kitchenware 20  
6912.0090 - - - Other 20  
6913.1000 - Of porcelain or china 20  
6913.9000 - Other 20  
6914.1000 - Of porcelain or china 20  
6914.9000 - Other 20  
7003.1200 - - Coloured throughout the mass (body tinted), 20

opacified, flashed or having an absorbent, reflecting

or non-reflecting layer  
7003.1900 - - Other 20  
7003.2000 - Wired sheets 20  
7003.3000 - Profiles 20  
7004.2000 - Glass, coloured throughout the mass (body tinted), 20

opacified, flashed or having an absorbent, reflecting

or non- reflecting layer  
7004.9000 - Other glass 20  
7005.1000 - Non- wired glass, having an absorbent, reflecting or 20

non- reflecting layer  
7005.2100 - - Coloured throughout the mass (body tinted), 20

opacified, flashed or merely surface ground  
7005.2900 - - Other 20  
7005.3000 - Wired glass 20  
7006.0010 - -- Glass plates worked 20  
7006.0020 - - - Glass sheet worked 20  
7006.0090 - - - Other 20  
7007.1190 - - - Other 20  
7007.1900 - - Other 20  
7007.2190 - - - Other 20  
7007.2900 - - Other 20  
7008.0000 Multiple- walled insulating units of glass. 20  
7009.1010 --- Rear view mirrors for motor cars of heading 35

87.03, and vehicles of sub-headings 8703.2113,

8703.2115, 8703.2195, 8703.2240, 8703.2323,

8703.3223, 8703.3225, 8704.3130, 8704.3150,

8704.3190 and vehicles of heading 87.11

7009.9100 - - Unframed 20  
7009.9200 - - Framed 20  
7010.1000 - Ampoules 20  
7010.2000 - Stoppers, lids and other closures 20  
7010.9000 - Other 20  
7013.1000 - Of glass-ceramics 20  
7013.2200 -- Of lead crystal 20  
7013.2800 -- Other 20

7013.3300 -- Oflead crystal 20

7013.3700 -- Other 20



7013.4100 -- Of lead crystal 20  
 7013.4200 -- Of glass having a linear coefficient of expansion 20  
 not exceeding  $5 \times 10^{-6}$  per Kelvin within a  
  
 temperature range of 0 °C to 300 °C  
 7013.4900 -- Other 20  
 7013.9100 - - Of lead crystal 20  
 7013.9900 - - Other 20  
 7014.0090 --- Other 20  
 7016.1000 - Glass cubes and other glass smallwares whether or 20  
 not on a backing, for mosaics or similar decorative  
 purposes  
 7016.9000 - Other 20  
 7018.9090 - - - Other 20  
 7020.0020 - - - For vacuum flasks 20  
 7020.0030 - - - For other vacuum vessels 20  
 7020.0090 - - - Other 20  
 7102.1000 - Unsorted 2  
 7102.3100 - - Unworked or simply sawn, cleaved or bruted 2  
 7103.1000 - Unworked or simply sawn or roughly shaped 2  
 7201.1000 - Non- alloy pig iron containing by weight 0.5 % or 2  
 less of phosphorus  
 7201.2000 - Non- alloy pig iron containing by weight more than 2  
 0.5 % of phosphorus:  
 7201.5000 - Alloy pig iron; spiegeleisen: 2  
 7203.1000 - Ferrous products obtained by direct reduction of 2  
 iron ore  
 7203.9000 - Other 2  
 7204.1010 - - - Re-rollable 2  
 7204.1090 - - - Other 2  
 7204.2100 - - Of stainless steel 2  
 7204.2900 - - Other 2  
 7204.3000 - Waste and scrap of tinned iron or steel 2  
 7204.4100 - - Turnings, shavings, chips, milling waste, sawdust, 2  
 filings, trimmings and stampings, whether or not in  
 bundles  
 - - Other:  
 7204.4910 - - - Re-rollable 2  
 7204.4920 - - - Waste and scrap of auto parts 35  
 7204.4930 - - - Waste and scrap of auto parts in pressed bundle 2  
 condition  
 7204.4940 - - - Waste and scrap of compressors 2  
 7204.4990 - - - Other 2  
 7204.5000 - Remelting scrap ingots 2  
 7212.1000 - Plated or coated with tin 20  
 7227.2000 - Of silico-manganese steel 10  
 7227.9000 - Other 10  
 7229.2000 - Of silico-manganese steel 20

7229.9000 -Other

7311.0010 - - - For CNG

7311.0020 ---ForLPG

7315.8900 - - Other

7315.9000 - Other parts

7317.0010 --- Nails

7317.0020 - - - Tacks

7317.0030 - - - Drawing pins

7317.0090 - - - Other

7318.1100 - - Coach screws

7318.1200 - - Other wood screws

7318.1300 - - Screw hooks and screw rings

7318.1400 - - Self-tapping screws

7318.2210 - - - Thrust washers for vehicles of chapter 87

7318.2220 - - - Washer kick starter knuckle for vehicle of heading 87.11

7318.2290 - - - Other

7318.2900 - - Other

7320.1010 --- For motor cars of heading 87.03 and vehicles of

sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190

7320.1020 --- For vehicles of sub-headings 8701.2020, 8701.2040, 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390

7320.1030 - - - Following components for vehicle of heading 87.11:-

(A) For front shocks:

(1) Spring front fork

(2) Spring rebound front fork

(3) Ring oil seal stopper

(4) Pipe comp front fork

(B) For rear shocks:

(1) Spring rear cushion

(2) Seat spring rear cushion

(3) Spring rebound rear cushion

(C ) For engine:

(1) Spring kick starter double coil

(2) Spring kick starter ratchet

(3) Spring shift drum stopper

(4) Spring clutch

(5) Spring clutch damper

(D) Other:

(1) Spring oil through

(2) Spring side cover lock

(3) Seat valve spring outer

sub-headings 8703.2113, 8703.2115, 8703.2193,

8703.2195, 8703.2240, 8703.2323, 8703.3223,

8703.3225, 8704.2190, 8704.3130, 8704.3150 and

7320.2000 - Helical springs 20

7320.9090 - - - Other 20

7321.1110 - - - Cooking ranges 20

7321.1190 - - - Other 20

7321.1200 - - For liquid fuel 20

7321.1900 -- Other, including appliances for solid fuel 20

7321.8100 - - For gas fuel or for both\_gas and other fuels 20

7321.8200 - - For liquid fuel 20

7321.8900 -- Other, including appliances for solid fuel 20

7321.9000 - Parts 20

7322.1100 - - Of cast iron 20

7322.1900 - - Other 20

7322.9010 - - - Air heaters and hot air distributors 20

7322.9090 - - - Other 20

7323.1000 - Iron or steel wool; pot scourers and scouring or 20  
polishing pads, gloves and the like

7323.9100 - - Of cast iron, not enamelled 20

7323.9200 - - Of cast iron, enamelled 20

7323.9300 - - Of stainless steel 20

7323.9400 - - Of iron (other than cast iron) or steel, enamelled 20

7323.9900 - - Other 20

7324.1010 - - - Sinks 20

7324.1020 - - - Wash basins 20

7324.2100 - - Of cast iron, whether or not enamelled 20

7324.2900 - - Other 20

7324.9000 - Other, including parts 20

7325.1000 - Of non- malleable cast iron 20

7325.9100 - - Grinding balls and similar articles for mills 20

7325.9900 - - Other 20

7326.1920 - - - Forgings of surgical & dental instruments 2

7326.2000 - Articles of iron or steel wire 20

7403.1100 - - Cathodes and sections of cathodes 2

7404.0010 - - - Brass scrap 2

7404.0090 - - - Other 2

7601.1000 - Aluminium, not alloyed 2

7601.2000 - Aluminium alloys 2

7602.0090 - - - Other 2

7605.2900 - - Other 15

7606.9290 - - - Other 15

7802.0000 Lead waste and scrap. 2

8206.0010 - - For motor cars of heading 87.03 and vehicles of 35

8704.3190

8206.0020 --- For vehicles of sub-headings 8701.2020, 35

8701.2040, 8701.2090, 8701.9020, 8702.1090,

8702.9090, 8704.2219, 8704.2299 and 8704.2390

8211.1000 - Sets of assorted articles 20

8211.9100 - - Table knives having fixed blades 20

8211.9200 - - Other knives having fixed blades 20

8211.9300 - - Knives having other than fixed blades 20

8211.9400 - - Blades 20

8211.9500 - - Handles of base metal 20

8212.1000 - Razors 20

8212.2000 - Safety razor blades, including razor blade blanks in 20

strips

8212.9000 - Other parts 20

8213.0000 Scissors, tailors' shears and similar shears, and 20

blades therefor.

8215.1000 - Sets of assorted articles containing at least one 20

article plated with precious metal

8215.2000 - Other sets of assorted articles 20

8215.9100 - - Plated with precious metal 20

8215.9910 - - - Spoons 20

8215.9920 - - - Forks 20

8215.9990 - - - Other 20

8301.3000 - Locks of a kind used for furniture 20

8301.4000 - Other locks 20

8301.6000 - Parts 20

8301.7000 - Keys presented separatel 20

8302.1010 --- (1) Of a kind used in vehicles for doors, luggage 35

compartment lid, seats and bonnet for motor cars of

heading 87.03 and vehicles of sub-headings

8703.2113, 8703.2195, 8703.2240, 8704.3130

(except die casting type, sliding door hinges and

quarter window hinges

(2) Of a kind used in vehicles for doors and seats for

vehicles of sub-headings 8703.2193, 8703.2323, pS

8703.3223

(3)Of a kind used in vehicles for rear deck for

vehicles of sub- heading 8704.2190

(4)Of a kind used for doors and rear deck for

vehicles of sub - heading 8704.3190  
8302.1090 --- Other 20

8302.3010 ---(1) Latch assembly for hood/doors (manual type) 35

of a kind used in vehicles for doors, luggage

compartment lid and bonnet, for motor cars of

heading 87.03 (not exceeding 1200cc) and vehicles

of sub-heading 8703.2113, 8703.2195, 8703.2240 (

except back door latches), 8704.2190, 8704.3130

8704.3190

(2) Grip bars/ assistants, grab rails and parts thereof

for motor cars of heading 87.03 and vehicles of sub-

headings 8703.2113, 8703.2193, 8703.2195,

8703.2240, 8704.3130 (except foamed type),

8703.2323, 8703.3223, 8704.2190 and 8704.3190

(3) Strikers for latches for motor cars of heading

87.03 and vehicles of sub-heading 8703.2323,

8703.3223 and 8704.2190

(4) Window opening mechanism, rack and pinion

type for motor cars of heading 87.03 and vehicles of

sub-headings 8703.2113, 8703.2193, 8703.2195,

8703.2240, 8704.2190, 8704.3130 and 8704.3190

(5) Tail board fittings for vehicles of heading 87.11

8302.3020 - - - Window opening mechanism, rack and pinion 35

type for vehicles of sub-heading 8704.2219

8302.3090 --- Other 35

8302.4100 - - Suitable for buildings 20

8302.4200 - - Other, suitable for furniture 20

8302.4900 - - Other 20

8302.5000 - Hat- racks, hat- pegs, brackets and similar fixtures 20

8302.6000 - Automatic door closers 20

8303.0000 Armoured or reinforced safes, strong- boxes and 20

doors and safe deposit lockers for strong- rooms,

cash or deed boxes and the like, of base metal.

8304.0000 Filing cabinets, card- index cabinets, paper trays, 20

paper rests, pen trays, office- stamp stands and

similar office or desk equipment, of base metal, other

than office furniture of heading 94.03.

8305.1000 - Fittings for loose- leaf binders or files 20

8305.2000 - Staples in strips 20

8305.9000 - Other, including parts 20

8306.1000 - Bells, gongs and the like 20

8306.2100 - - Plated with precious metal 20

8306.2900 - - Other 20

8306.3000 - Photograph, picture or similar frames; mirrors 20

8307.1000 - Of iron or steel 20



8307.9000

- Of other base metal

8309.1000 - Crown corks

8309.9090 - - -Other

8310.0090 - - - Other

8311.1000 - Coated electrodes of base metal, for electric arc- 20 welding

8407.3310 --- For vehicles of sub-headings 8703.2113, 35 8703.2195, 8703.2240, 8704.3130 and 8704.3190

8409.9120 - - - Following parts of engines for vehicles of 35

Chapter 87:

(1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(3) Oil pan, for automotive engines as well as for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

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(7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(8) Pipe Water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)

8413.3030 - - - Following parts of vehicles of Chapter 87; 35

(1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

8414.5110 - - - Ceiling fan 20

8414.5120 - - - Pedestal fan 20

8414.5130 - - - Table fan 20

8414.5140 - - - Exhaust fan 20

8414.5190 - - - Other 20

8414.5990 - - - Other 20

8415.1010 - - - Window or wall type 20

8415.1020 - - - Self contained or split type comprising of inner 20 and outer unit whether or not imported separately

8415.1030 --- Tropical MPS multi system unit 5 tonnes 20 capacity and above

8415.1090 - - - Other 20

8415.2010 --- For motor cars of heading 87.03 and vehicles of 35 sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

8415.8100 - - Incorporating a refrigerating unit and a valve for 20 reversal of the cooling/heat cycle (reversible heat pumps)

8415.8200 - - Other, incorporating a refrigerating unit 20

8415.8300 - - Not incorporating a refrigerating unit 20

8418.1000 - Combined refrigerator- freezers, fitted with separate 20 external doors

8418.2100 - - Compression-type 20

8418.2900 - - Other 20

8418.3000 - Freezers of the chest type, not exceeding 800 | 20 capacity

8418.4000 - Freezers of the upright type, not exceeding 900 | 20 capacity

8418.5000 - Other furniture (chests, cabinets, display counters, 20 show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.

8418.6100 -- Heat pumps other than air conditioning machines 20

of heading 84.15.

8418.6930 - - - Water dispenser 20  
 8418.6990 - - - Other 20  
 8418.9100 - - Furniture designed to receive refrigerating or 20  
 freezing equipment  
 8419.1100 - - Instantaneous gas water heaters 20  
 8419.1900 - - Other 20  
 8421.2310 - -- For motor cars of heading 87.03, and vehicles 35  
 of sub-headings 8703.2113, 8703.2195, 8703.2240,  
 8704.3130, 8704.3190, 8703.3225 and vehicles of  
 heading 87.11 (other than foam type)  
 8421.2900 - - Other 20  
 8421.3110 --- For motor cars of heading 87.03 ( not exceeding 35  
 800cc), vehicles of sub-headings 8703.2113,  
 8703.2115, 8703.2193, 8703.2195, 8703.2240,  
 8703.3225, 8704.2190, 8704.3130, 8704.3150,  
 8704.3190 and vehicles of heading 87.11 (other than  
 foam type  
 8421.3940 - - - Air filters 20  
 8421.3950 - - - Filter bags 20  
 8421.3990 - - - Other 20  
 8443.3210 --- Dot matrix printers 2  
 8443.3220 --- Ink jet printers 2  
 8443.3230 - -- Laser jet printers 2  
 8443.3240 --- Line printer 2  
 8443.3250 --- Letter quality daisy wheel printer 2  
 8443.3290 --- Other 2  
 8443.9950 --- Toner and ink cartridges for computer printers  
 excluding disposable type  
 8450.1100 - - Fully-automatic machines 20  
 8450.1200 - - Other machines, with built-in centrifugal drier 20  
 8450.1900 - - Other 20  
 8450.2000 - Machines, each of a dry linen capacity exceeding 20  
 10 kg  
 8450.9000 - Parts 20  
 8471.3010 - - - Laptop computers, notebooks whether or not 2  
 incorporating multi media kit  
 8471.3020 - - - Personal computers 2  
 8471.3090 - - - Other 2  
 8471.4110 - - - Micro computer 2  
 8471.4120 - - - Large or Main frame 2  
 8471.4190 - - - Other 2  
 8471.4900 - - Other, presented in the form of systems 2

8471.5000 - Processing units other than those of sub- heading 2

8471.41 or 8471.49, whether or not containing in the

same housing one or two of the following types of

unit: storage units, input units, output units

8471.6010 - - - Key boards 2

8471.6020 - - - Mouse and other pointing devices 2

8471.6030 - - - Scanner 2

8471.6090 - - - Other 2

8471.7010 - - - Floppy disk drives 2

8471.7020 - - - Hard disk drive 2

8471.7030 - - - Tape drive 2

8471.7040 - - - CD-ROM drive 2

8471.7050 - - - Digital video disc drive 2

8471.7060 - - - Removable or exchangeable disc drives 2

8471.7090 - - - Other 2

8471.8010 ---C.D.ROM writer 2

8471.8090 - - - Other 2

8471.9010 - - - Control units 2

8471.9020 - - - Multi media kits for PCs 2

8471.9090 - - - Other 2

8473.3010 - - - Casings (with power supply) for computers 2

8473.3020 - - - Cleaning discs for computer drives 2

8473.3090 - - - Other 2

8473.4000 - Parts and accessories of the machines of heading 2

84.72

8473.5000 - Parts and accessories equally suitable for use with 2

machines of two or more of the headings 84.69 to

84.72

8479.8960 -- - 3D printer 15

8482.1000 - Ball bearings 10

8483.1012 - - - - Shaft for rocker arm, shaft worm, spindle shaft 35

complete gear, spindle for cam guide sprocket and

crank shaft for vehicles of heading 87.11

8483.1013 ---- Gear Shift Assembly Complete, Shaft

Assembly Kick Starter for vehicle of heading 87.11

8483.1019 ---- Other

8483.5010 - - - (1) Flywheels (without built-in gear ring) for 35

motor cars of heading 87.03 and vehicles of sub-

headings 8703.2113, 8703.2193, 8703.2195,

8703.2240, 8704.3130 and 8704.3190; Fly wheels

for vehicles of heading 87.11

(2) Pulley for crank shaft for motor cars of heading

8703 (not exceeding 1200cc) and vehicles of sub-

headings 8703.2113, 8703.2193, 8703.2195,

8703.2240, 8704.3130 and 8704.3190; Fly wheels

for vehicles of heading 87.11

(3) Pullys and pulley blocks for vehicles of heading

8483.5020 --- (1) Fly wheels (without built-in gear ring) for 35

vehicles of sub-headings 8701.2020, 8701.2040,

8701.2090, 8701.9020, 8702.1090, 8704.2219,

8704.2299 and 8704.2390

(2) Fan pulley for vehicles of sub-heading

8701.2020, 8701.2040, 8701.2090, 8702.1090,

8704.2299 and 8704.2390

(3) Pulleys for crank shaft, alternator and water

pump for agricultural tractors of sub - heading

8701 9020

8483.5090 - - - Other 20

8483.6099 - - - -Other 20

8483.9090 --- Other 20

8484.1090 - - - Other 20

8484.9000 - Other 20

8502.1110 - - - Of an output not exceeding 5 kVA 2

8507.1010 - - - Meant for motor cars of heading 87.03, vehicles 35

of sub-headings 8703.2113, 8703.2115, 8703.2193,

8703.2195, 8703.2240, 8703.2323, 8703.3223,

8704.2190, 8704.3130, 8704.3150, 8704.3190,

8703.3225 and vehicles of heading 87.11

8507.1020 - -- Meant for vehicles of sub-headings 8701.2020, 35

8701.2090, 8701.9020, 8701.2040, 8702.1090,

8702.9090, 8704.2219, 8704.2299 and 8704.2390

8509.4010 - - - Food grinders 20

8509.4020 - - - Fruit mixers 20

8509.4030 - - - Fruit or vegetable juice extractors 20

8509.8000 - Other appliances 20

8509.9000 - Parts 20

8511.3090 - - -Other 20

8511.4019 - - - -Other 20

8511.8090 - - - Other 20

8511.9090 - - - Other 20

## 8512.2010

- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11

(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11

(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.

(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190

(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.3130, 8704.3150, 8704.3190 and

(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150 and 8704.3190

(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 cc) and vehicles of sub-heading 8703.2115 and 8704.3150 winking devices for vehicles of heading 87.11

(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 and 8703.3225

## 8512.2020

- - - Following components of motor vehicles; 35  
(1) Head light for vehicles of sub-heading 8701.9020

(2) Lamp assembly, front turn signal for vehicles of sub- heading 8701.9020 and 8704.2219,





(3) Lamp assembly for illuminating license plate for vehicles of sub- heading 8701.9020

(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390

(5) Lamp assembly, side body turning indicator for vehicles of sub- heading 8701.9020

(6) Car ceiling lamp/room lamp for vehicles of sub-heading 8704.2219

8512.3010 --- For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11

8512.4010 --- (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223, 8703.3225 and 8704.2190

(2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.3130 and

8704.3190

8516.3100 - - Hair dryers

8516.3200 - - Other hair-dressing apparatus 20

8516.3300 - - Hand-drying apparatus 20

8516.4000 - Electric smoothing irons 20

8516.5000 - Microwave ovens 20

8516.6010 - - - Electric oven 20

8516.6020 - - - Electric ranges 20

8516.6030 - - - Electric roasters/grillers 20

8516.6090 - - - Other 20

8516.7100 - - Coffee or tea makers 20

8516.7200 - - Toasters 20

8516.7910 - - - Insect killers 20

8516.7990 - - - Other 20

8516.8090 - - - Other 20

8517.1290 --- Other 20

8517.6930 --- Routers 2

8517.6970 - - - Networking equipments like LAN bridges, hubs, 2

switches and repeaters

8517.6980 - - - Multi-station access units 2

8517.6100 - - Base stations 10

8517.6290 --- Other 15

8517.6990 - - - Other 15



8529.1090 - - - Other 15  
 8518.2990 - - - Other 20  
 8523.8050 - - - Digital Quran 2  
 8527.1200 - - Pocket-size radio cassette-players 20  
 8527.1300 - - Other Apparatus combined with sound recording 20  
 or reproducing Apparatus  
 8527.1900 - - Other 20  
 8527.2190 --- Other 20  
 8527.2990 --- Other 20  
 8528.4110 ---CRT monitors in used/second hand condition 20  
 8528.4190 - - -Other 2  
 8528.4900 - - Other 20  
 8528.5100 - - Of a kind solely or principally used in an automatic 2  
 data processing system of heading 84.71  
 8528.5900 - - Other 20  
 8528.6900 -- Other 20  
 8528.7110 --- Reception apparatus for receiving satellite 20  
 signals of a kind used with TV (satellite dish  
 receivers)  
 8528.7190 - - - Other 20  
 8528.7211 - - - -Liquid crystal display 20  
 8528.7212 - - - -Other 20  
 8528.7220 --- Reception apparatus for receiving satellite 20  
 signals of a kind used with TV (Satellite dish  
 receivers)  
 8528.7290 - - - Other 20  
 8528.7300 -- Other, monochrome 20  
 8531.2000 - Indicator panels incorporating liquid crystal devices 20  
 LCD) or light emitting diodes (LED  
 8532.1000 - Fixed capacitors designed for use in 50/60 Hz 20  
 circuits and having a reactive power handling  
 capacity of not less than 0.5 kvar (power capacitors)  
 8532.2200 - - Aluminium electrolytic 20  
 8532.2500 - - Dielectric of paper or plastics 20  
 8532.2900 - - Other 20  
 8532.3090 --- Other 20  
 8536.5021 ---- (1) Ignition switches without combination 35

steering lock for motor cars of heading 8703 (not exceeding 800 cc)

(2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11

(3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190

(4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190

8537.1090 --- Other

8537.2000 - For a voltage exceeding 1,000 V

8539.3910 - - - Energy saving lamp

8539.3920 - - - Energy saving tube

8539.3930 --- Tubular daylighting device

8539.3990 - - - Other

8543.7020 --- Infrared insect killer

8544.1900 - - Other

8544.2000 - Co- axial cable and other co- axial electric conductors

8544.3011 - --- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11

8544.3012 ---- Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390

8544.3090 --- Other

8544.4221 - --- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11

8544.4222 ---- Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8702.1090, 8701.2090, 8701.2040, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020

8544.4290 - - - Other 20

8544.4910 - - - Telephone cables 20  
8544.4990 - - - Other 20  
8544.6000 - Other electric conductors, for a voltage exceeding 20  
1,000 V  
8544.7000 - Optical fibre cables 20  
8546.1000 - Of glass 20  
8546.2000 - Of ceramics 20  
8546.9000 - Other 20

8548.1010

- - - Batteries plates

8548.9000

- Other

8702.9020

8702.9030

- - - Fully dedicated CNG buses (CBU

- - - Fully dedicated LPG buses (CBU)

87.08

Parts and accessories of the motor vehicles of headings 87.01 to 87.05.

- Bumpers and parts thereof:

8708.1010

8708.1020

a

--- (1) Bumpers (sheet metal) for vehicles of sub - 3 heading 8701.2020, 8701.2090, and 8701.2040

(2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390

- - - (1) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers

(2) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers

(3) Front bumper ( sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223

(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190

(5) Bumpers and parts thereof for vehicles of sub - heading 8703.2115 and 8704.3150

(6) Front bumpers for vehicles of sub - heading 8703.3225

8708.1090

--- Other

- Other parts and accessories of bodies (including cabs):

Ww

8708.2110

w NO

- - Safety seat belts:

--- For motor cars of heading 87.03 and vehicles of 35 sub-headings 8703.2113, 8703.2193, 8703.2195,

8703.2240, 8703.2323, 8703.3223, 8703.3225,

8704.2190, 8704.3130 and 8704.3190

8708.2120

--- For vehicles of sub-headings 8701.2020, 35 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390

8708.2190

--- Other 35

- - Other:

- - - For vehicles of heading 87.01:

8708.2911

- --- (A) Following components for vehicles of sub- 35 heading 8701.2020, 8701.2090 and 8701.2040

(1) Battery carrier assembly and parts thereof



(2) Cabin tilt stay stopper assembly

(3) Cross members for frame

4) Floor mat assembly set

(5) Foot steps for cabin entry

(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air

7) Frame assembly

(8) Gussets / stiffeners for frame

(9) Licence plate assembly and parts thereof

10) Long members for frame (4x2 vehicles only)

(11) Mounting support for spare wheel carrier

(12) Rear body trim

13) Rear member assembly for cabin mounting

(14) Shroud for fan

(15) Sun visor

(B) Following components for agricultural tractors of sub - heading 8701.9020

(1) Battery box assembly and parts thereof

2) Body shield / guard PTO

(3) Cowl radiator assembly and parts thereof

(4) Fan shroud assembly and parts thereof

5) Fender assemblies and parts thereof

(6) Filler neck for lubricating oil

(7) Flaps for front hood

8) Foot rest

(9) Foot step / foot board assemblies and parts thereof

(10) Grill assembly / hood cowling assembly and parts thereof

(11) Guard / protector for PTO

12) Heat shields

(13) Hood assembly and parts thereof

(14) Instrument panels

15) Seat support assembly and parts thereof

(16) Side channels

(17) Side grill

18) Support for front throttle

(19) Warning indicator housing

8708.2919

- - - Other 35

8708.2920

--- Following components for vehicles of sub - 35  
headings 8702.1090 and 8702.9090

(1) Battery carrier assembly and parts thereof

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- (2) Cross members for frame
- (3) Engine hood and parts thereof
- 4) Floor assembly and parts thereof
- (5) Frame assembly
- (6) Gussets / stiffeners for frame
- 7) Licence plate assembly
- (8) Long members for frame (for buses exceeding seating capacity for 35 persons)
- (9) Outrigger and meter panel for installing instruments (sheet metal)
- (10) Roof assembly and parts thereof
- 11) Shroud for fan
- (12) Side body assembly and parts thereof

- - - For vehicles of heading 87.03:

8708.2931

Ww

- --- (A) Following components for motor cars of heading 87.03

- (1) Air outlet assembly
- 2) Anchor for spare tyre and parts thereof
- (3) Apron assembly for front fender and parts thereof
- 4) Arm rest for door trims
- (5) Ash trays and parts thereof
- (6) Battery trays, clamps, bands and parts thereof
- 7) Bezels for inside door handles
- (8) Bottom channel for holding window glass
- (9) Bracket rear suspension
- (10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor
- (11) Console box assembly and parts thereof
- (12) Cover assembly for spare wheel and parts thereof (hard board type)
- (13) Cover Fuel pipe (for vehicles upto 1200cc)

(14) Cross member assemblies for floors and parts thereof

(15) Cross member for roof

(16) Cross member/ member front lower (for vehicles up to \_1200cc) ( front hood)

(17) Door assemblies (for vehicles not exceeding 800cc) ( complete

(18) Door checker/ stopper assemblies and parts thereof

19) Door gussets (for vehicles upto 800cc

(20) Door handles inside and parts thereof

(21) Door handles outside and parts thereof

22) Door seals for service holes (PE Sheet type

(23) Engine compartment assembly (complete)

- (24) Engine under covers (dust/ mud/ splash protectors)
- 25) Extensions for rear floor cross members
- (26) Floor assemblies ( complete)
- (27) Fresh air control assembly (for vehicles not exceeding 800cc)
- (28) Front floor panels (for vehicles not exceeding 1200cc)
- 29) Front hood assembly (complete
- (30) Front radiator grill (non plated) and parts thereof
- (31) Garnishes and trims (inner/ outer) other than chrome plated
- (32) Handles window regulator and parts thereof
- (33) Heat insulators/ baffles for floor insulation from exhaust pipe
- (34) Heating/demisting/ventilation/ defrosting air ducts and nozzles
- (35) Housing/ box fuel Inlet
- (36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof
- (37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)
- 38) Inner pillars/ reinforcements for side bod
- (39) Instrument panel complete excluding foamed
- (40) Linings/ guards for fender and wheel housing
- 41) Link rods for activating door latches
- (42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)
- (43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)
- (44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)
- (45) Member cowl and parts thereof
- (46) Member for engine mounting (for vehicles not exceeding 800cc)
- (47) Member steering support and parts thereof

(48) Member tail end (for vehicles not exceeding 800cc)

(49) Package tray trim/ trim partition

(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)

(51) Panel assembly for head lamp support/ mounting and parts thereof

(52) Panel assembly for rear combination lamp mounting and parts thereof

(53) Panel complete rear skirt and parts thereof

(54) Panel dash ( sheet metal) (for vehicles not exceeding 1200cc

(55) Panel dash side (for vehicles not exceeding 1200cc)

(56) Panel front fenders (for vehicles not exceeding 1200cc)

(57) Panel grill lower (for vehicles not exceeding 800cc

(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)

(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips

(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc

(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)

(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)

(63) Panels for partition and support to package tray trim / and parts thereof

(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)

(65) Panels side body (for vehicles not exceeding 800cc

(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers

(67) Protective moldings for doors

(68) Rails for center roof and reinforcements, assemblies and parts thereof

(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc

(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)

(71) Reinforcements for center floor cross members

(72) Reinforcements for strikers and hinges

(73) Rod/stay/prop for hood support assembly and parts thereof

(74) Roof head lining (except those meant for sunroof

(75) Roof panel (for vehicles not exceeding 800cc) (complete)

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(76) Shroud for fan

(77) Side body assembly ( complete)

(78) Side member assemblies for rear floors and parts thereof

(79) Side members/ reinforcement for main floor and parts thereof

(80) Side sill panel assemblies for main floor, and parts thereof

(81) Silencer/ insulation sheets inner) for dash panel

(82) Sound deadening/ insulation/ silencer sheets for floor

(83) Strikers for rear seat holding

(84) Sun Visor

(85) Torsion bars for hinges of luggage compartment

(86) Trim door opening

(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)

(88) Upper rail/member/frame for back window assembly and parts thereof

(89) Wheel housing mudguards/ mud flaps

(B)Following components for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240

(1) Anchor for spare tyre and parts thereof

(2) Ash trays and parts thereof

(3) Battery trays, clamps, bands, box and parts thereof

(4) Bottom channel for holding window glass

(5) Bracket/ reinforcement/ hangers for suspension

(6) Brackets for seat belts

7) Case/ bazel for inside door handles

(8) Chassis and parts thereof

(9) Cross member assemblies for floor and parts thereof

(10) Door assemblies (except front door)

(11) Door seals for service holes(PE sheet type)

12) Emblems

(13) Engine under cover(dust, mud, splash protectors)

14) Floor assemblies

(15) Floor mats

(16) Frame floor side

17) Frame for front suspension

(18) Frame roof front/ plate side and parts thereof

(19) Front body

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- (20) Front floor panels and parts thereof
- (21) Garnish head lamp and centre
- 22) Garnish, side defroster cover, Control lever
- (23) Handles, inside pull and parts thereof, except sliding door handles
- (24) Handles, outside and parts thereof, except sliding door handles
- (25) Handles, window regulator and parts thereof
- 26) Inner pillars/ reinforcements for side bod
- (27) Inner/ outer panel for rear quarter
- (28) Instrument panel complete, excluding foamed
- 29) Knob door inside lock
- (30) Link rods for activating door latches
- (31) Member floor side
- 32) Member for engine room
- (33) Pan rear floor and parts thereof
- (34) Panel engine room
- (35) Panel/ trim assembly for doors and parts thereof
- except retainers/ clips
- (36) Panels for rear wheel housing (inner) and parts thereof
- (37) Parts of instrument panel other than those classifiable under Chapter 90( excluding foamed parts and lid glove box
- (38) Pillar front outer
- (39) Reinforcements floor side
- 40) Retainer licence plate
- (41) Service lid, rear floor
- (42) Shroud for fan
- 43) Shut stop for center door
- (44) Side body assembly
- (45) Side member assemblies for floor and parts thereof
- (46) Side sills, front and centre (inner)

(47) Sill rear side inner

48) Splash plate for radiator

(49) Sun visor

(50) Trim rail roof

51) Wheel housing mud guards/ mud flaps

(C) Following components for vehicles of sub-heading 8703.2193

1) Bar for side window

(2) Battery trays, clamps, bands and parts thereof

(3) Bezels for inside door handles

4) Bracket rear licence plate

(5) Carrier for spare tyre and parts thereof

(6) Cover assembly for spare wheel

- (7) Door handles inside/pull and parts thereof
- (8) Door handles outside and parts thereof
- 9) Door seals for service holes (PE Sheet type
- (10) Duct ventilator/hose defroster
- (11) Emblems/Stickers
- 12) Floor mat (plastic
- (13) Garnish head lamp
- (14) Handles window regulator and parts thereof
- 15) Head lamp support
- (16) Knob for door lock
- (17) Mud flaps
- (18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips
- (19) Rod/stay/prop hood support assembly and parts thereof
- (20) Service lid rear floor
- (21) Sound deadening/ insulation/ silencer sheets for floor
- (22) Stay for radiator support
- (23) Stay hood lock opener
- 24) Sun Visor
- (D) Following components for vehicles of sub-heading 8703.2323, 8703.3223

- 1) Battery tray assembly and parts thereof
- (2) Cross member (rear)
- (3) Door checkers
- 4) Door handle outside
- (5) Door handles (inner / outer)
- (6) Door seals (PE sheet type)
- (7) Dust cover assembly and parts thereof, for gear change / control lever
- (8) End plate
- 9) Filler neck assembly
- (10) Floor mat assemblies
- (11) Front grill / radiator grill

(12) Gear box cover assembly for dust / mud protection

(13) Gusset plates for engine compartment

14) Heat insulators

(15) Heat protector for exhaust manifold

(16) Hood cover / soft top

17) Hood sticks

(18) Lining for roof

(19) Mud covers for engine

20) Mudguard / mud flaps

(21) Opener filler lid

(22) Pad for Roof Headlining

(23) Plastic linings for wheel housing / fender

(24) Plate assembly for hand brake mounting

(25) Plate holder set for mounting cable for hood opening

(26) Reinforcement for bumpers

27) Reinforcements for front floor

(28) Reinforcements for roof (sheet metal)

(29) Reinforcements for seat belts

30) Reinforcements for storage box / jack box

(31) Rod/prop for hood support and parts thereof

(32) Side body gussets

33) Side plates for floor

(34) Side sills for floor

(35) Sound deadening / silencer sheet

36) Stay for fan shroud

(37) Stay for radiator

(38) Step assembly rear and mounting brackets

39) Sun visor

(40) Windshield header panel / Rail

(E) Parts and accessories of bodies (including cabs)  
for vehicles of sub - heading 8703.2115

(F) Following components for vehicles of sub -  
heading 8703.3225

1) Air intake grills for fenders / side grill

(2) Bonnet buffer and wind screen staples

(3) Centre facia consol assembly (central part of  
instrument panel) and parts thereof

(4) Channels for body drain

(5) Check link cover (strap) for internal door hinge

6) Cubby box (Console Tunnel base

(7) Door glass holding channel

(8) Door Trim (Casing)

9) Emblems

(10) Escutcheon (Bazel) for window regulator

(11) Escutcheon for sill for lock control

12) Floor mats

(13) Gear box tunnel pad (insulation)

(14) Handles for tail doors

15) Handles for window regulators

(16) Header rails and parts thereof

(17) Hood cover (soft top tarpauline)

(18) Hood sticks and parts thereof for soft top  
mounting

(19) Inside handles for doors

20) Lamp guards

(21) Lid assembly for locker / storage and parts  
thereof



(22) Locking angle for locker / storage lids

(23) Plate assembly for hand brake mounting

24) Radiator grill assembly and parts thereof

(25) Rear curtain rod and clamp

(26) Rear mud flaps

27) Roll over bar assembly and parts thereof

(28) Shedder assembly (PE plastic sheet type) for door insulation

29) Side running board

(30) Step assemblies and parts thereof

(31) Sunvisors

8708.2932

- --- (A) Following components for motor cars of sub: 35 heading 8703.2119 and 8703.3112:

(1) Sash front door rear R/L (excl. door windows)

(2) Sash rear door center (excl. door windows)

(B) Following components for motor cars of heading 87.03:

(1) Knuckle steering

(2) Water pump

(3) Fuel filter

(4) Seat recliner

(5) Air cleaner assembly

(6) Power steering (Manual)

(7) Engines

(8) Transmissions (Manual)

8708.2939

---- Other

Ww

a

8708.2941

- - - For vehicles of heading 87.04:

- --- (A) Following components for vehicles of sub -  
heading 8704.2190

Ww

5

- 1) Ash tray and parts thereof
- (2) Battery tray and parts thereof
- (3) Box for tuner
- 4) Brace for instrument panel
- (5) Braces for apron
- (6) Channel assy roof drip
- 7) Cross members for front floors
- (8) Deck assembly and parts thereof
- (9) Door handle outside
- 10) Door seals (PE sheet type
- (11) Door trims (Board type only)
- (12) Ducts for heater / defroster / ventilation
- 13) Dust covers
- (14) Emblems for vehicles
- (15) Floor mat assemblies
- 16) Front grill
- (17) Garnishes

150

- (18) Handle for door window mechanism
- (19) Heat insulators for floor
- 20) Inner panel for upper back window
- (21) Inner side members for front floor
- (22) Lining for roof
- 23) Louvers for cowl top
- (24) Louvers for quarter ventilation
- (25) Mud covers for engine
- 26) Mudguard
- (27) Pad for Roof Headlining
- (28) Plastic linings for wheel housing / fender
- 29) Plate for rear wheel housing
- (30) Reinforcement for bumpers
- (31) Reinforcement for floor panel / member floor side (cab
- (32) Reinforcement for instrument panel or member steering support
- 33) Rod / prop for hood support
- (34) Scuff Plates
- (35) Shroud for fan
- 36) Side panel for cowl top
- (37) Sills for floors
- (38) Sound deadening / Silencer sheet
- 39) Sun visor
- (40) Trims for seaming welts
- (41) Windshield header panel / Rail

(B) Following components for vehicles of sub - heading 8704.3190

- (1) Ash tray and parts thereof
- 2) Bars for protection rear glass
- (3) Cases / Bezels for inside handles
- (4) Channel for glass door support and rubber thereof
- (5) Chassis and parts thereof excluding frame rear

for floor

6) Cover Frame Floor

(7) Cross member assemblies and parts thereof  
(sheet metal)

8) Door handles (inside / Outside

(9) Door trims and parts thereof

(10) Frame for front floor

11) Frame for front suspension

(12) Frame roof front and parts thereof

(13) Front\_/ radiator grill and parts thereof

14) Front pillars (inner / outer) and parts thereof

(15) Front show and parts thereof

(16) Garnishes / Covers / Ventilators and parts thereof

17) Handle for closing deck gate

(18) Handle for door window mechanism

(19) Holder Jack

(20) Instrument panel and parts thereof excluding foamed

(21) Insulator for deck floor (sheet metal)

22) Knob for door lock

(23) Licence plate, brackets and parts thereof

(24) Mat for floor (plastic)

(25) Member assemblies for floor and parts thereof (sheet metal)

(26) Members, brackets and panels for service lid

27)Mud flaps / mud guards (plastic

(28) Panel / member engine room

(29) Panel Cab Back and parts thereof

(30) Panel floor front ; floors assemblies and parts thereof (sheet\_metal)

(31) Rear deck and parts thereof

32) Rear Gate and parts thereof

(33) Reinforcements for suspension

(34) Roof head lining

35) Roof, roof assemblies and parts thereof

(36) Seat locks and parts thereof

(37) Shroud for fan

38)Side sill

(39) Splash panel for engine

(40) Splash plate for radiator

41) Sun visor

(42) Wheel housing inner and parts thereof

(C) Following components for vehicles of sub-heading 8704.3130

(1) Anchor for spare tyre and parts thereof

- (2) Ash trays and parts thereof
- (3) Battery trays, clamps, bands, box and parts thereof
- (4) Bottom channel for holding window glass
- (5) Bracket/ reinforcement/ hangers for suspension
- (6) Brackets for seat belts
- 7) Case/ bazel for inside door handles
- (8) Chassis and parts thereof
- (9) Cross member assemblies for floor and parts thereof
- (10) Door assemblies (except front door)
- (11) Door seals for service holes(PE sheet type)

(12) Emblems

(13) Engine under cover(dust, mud, splash protectors

(14) Floor assemblies

(15) Floor mats

16) Frame floor side

(17) Frame for front suspension

(18) Frame roof front/ plate side and parts thereof

19) Front bod

(20) Front floor panels and parts thereof

(21) Garnish head lamp and centre

22) Garnish, side defroster cover, Control lever

(23) Handles, inside pull and parts thereof, except sliding door handles

(24) Handles, outside and parts thereof, except sliding door handles

(25) Handles, window regulator and parts thereof

26) Inner pillars/ reinforcements for side bod

(27) Inner/ outer panel for rear quarter

(28) Instrument panel complete, excluding foamed

29) Knob door inside lock

(30) Link rods for activating door latches

(31) Member floor side

32) Member for engine room

(33) Pan rear floor and parts thereof

(34) Panel engine room

(35) Panel/ trim assembly for doors and parts thereof

except retainers/ clips

(36) Panels for rear wheel housing (inner) and parts thereof

(37) Parts of instrument panel other than those classifiable under Chapter 90( excluding foamed parts and lid glove box

(38) Pillar front outer

(39) Reinforcements floor side

40) Retainer licence plate

(41) Service lid, rear floor

(42) Shroud for fan

43) Shut stop for center door

(44) Side body assembly

(45) Side member assemblies for floor and parts thereof

(46) Side sills, front and centre (inner)

(47) Sill rear side inner

48) Splash plate for radiator

(49) Sun visor

(50) Trim rail roof



(51) Wheel housing mud guards/ mud flaps

8708.2942

(D) Parts and accessories of bodies (including cabs)  
for vehicles of sub - heading 8704.3150

- --- (A) Following components for vehicles of sub -  
heading 8704.2219

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- 1) Battery Carrier assembly and parts thereof
- (2) Cabin tilt stay stopper assembly and parts thereof
- 3) Cargo body / deck and parts thereof
- (4) Cross member for frame
- (5) Cushion for engine mounting
- 6) Door trim assembly (Board / PVC type
- (7) Emblems
- (8) Floor mat
- 9) Frame assembl
- (10) Front brackets for cabin mounting
- (11) Front radiator grill
- 12) Gussets / stiffeners for frame
- (13) Licence plate assembly
- (14) Panel for front corner assembly (sheet metal)
- (15) Rear member assembly for cabin mounting and  
parts thereof
- (16) Shroud for fan
- 17) Splash boards for mud flap mounting
- (18) Splash covers for engine
- (19) Sun visors
- (B) Following components for vehicles of sub -  
heading 8704.2299
- (1) Battery Carrier assembly and parts thereof
- (2) Cabin tilt stay stopper assembly and parts thereof
- (3) Cargo body / deck and parts thereof

- 4) Cross members for frame
- (5) Door trim assembly (Board / PVC type)
- (6) Dust protection seal for doors (PE sheet type)
- 7) Entry steps for cabin
- (8) Floor mat
- (9) Frame assembly
- 10) Gussets / stiffeners for frame
- (11) Licence plate assembly and parts thereof
- (12) Long members for frame
- 13) Rod / Prop / support for bonnet
- (14) Scuff plates
- (15) Shroud for fan
- 16) Splash covers for engine
- (17) Sun visors
- (18) Trim for front pillar

(C) Following components for vehicles of sub - heading 8704.2390

- 1) Battery Carrier assembly and parts thereof
- (2) Bracket assembly front for cabin mounting
- (3) Cabin tilt stay stopper assembly and parts thereof
- (4) Cross members for frame
- (5) Dust protection seal for doors (PE sheet type)
- 6) Entry steps for cabin
- (7) Floor mat
- (8) Frame assembly
- 9) Gussets / stiffeners for frame
- (10) Licence plate assembly and parts thereof
- (11) Long members for frame (6x2 vehicles only)
- (12) Member assembly for mounting engine and parts thereof
- (13) Rear body trim (other than injection moulded)
- 14) Rod / prop / support for bonnet
- (15) Scuff plates
- (16) Sun visor
- 17) Trim for front pillar

8708.2949 ---- Other

8708.2990 - - - Other

- Brakes and servo-brakes; parts thereof:

8708.3010 --- (A) Following components for vehicles of 5

heading 87.01

- (1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-heading 8701.9020
- (2) Brake assembly for tractors of sub - heading 8701.9020
- (3) Brake bands for tractors of sub - heading 8701.9020
- (4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040

(5) Brake drums for tractors of sub - heading  
8701.9020; Mounted brake linings for tractors of sub  
heading 8701.9020

(6) Brake pedal assemblies and parts thereof for  
tractors of sub - heading 8701.9020

(7) Cam shafts for brake for tractors of sub -  
heading 8701.9020

(8) Cross shaft assembly and parts thereof for  
tractors of sub - heading 8701.9020

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(9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of subheading 8701.9020

(10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090\_ and 8701.2040

(11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020

(B) Following components for vehicles of heading 8702.1090 and 8702.9090

1) Air tanks and vacuum tanks for brakes

(2) Lever assembly for parking brake / hand brake ( for vehicles of seating capacity less than 35 persons)

(3) Oil/air pipes and brake drums,

(4) Brake pedal assembly and parts thereof

8708.3020

--- Following components for vehicles of heading 8703

(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225

(2) Brake tubes, pipes and their covers of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323 and 8703.3223

(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.

(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240

(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240

(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub- heading 8703.2193

(7) Lever parking brake assembly and parts thereof,  
of motor cars of heading 87.03 and vehicles of sub-  
headings 8703.2113, 8703.2193, 8703.2195,  
8703.2240, 8703.2323 and 8703.3223

(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193

(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.2323, 8703.3223

- - - For vehicles of heading 87.04:

heading 8704.2219

(1) Air tanks / vacuum tanks

2) Brake drums

(3) Lever assembly for parking brake / hand brake

(4) Oil and air pipes / tubes

(B) Following components, of vehicles of sub - heading 8704.2299

(1) Brake drums

8708.3031 ---- (A) Following components, of vehicles of sub - heading 8704.2190

(1) Brake Drum

(2) Brake tubes

3) Front brake Disc

(4) Parking brake cable

(B) Following components, of vehicles of sub - heading 8704.3190

(1) Brakes

(2) Brake tubes/ pipes

3) Brake drums

(4) Lever assembly for parking brake and parts —\_ thereof

5) Mounted brake linings

(6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof

(C) Following components, of vehicles of sub - heading 8704.3130

(1) Brake tubes, pipes and their covers

2) Cable parking brake and parts thereof

(3) Disc/ drum brake

(4) Lever parking brake assembly and parts thereof,

(D) Following components, of vehicles of sub - heading 8704.3150

(1) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut),

(2) Mounted brake linings

8708.3032 ---- (A) Following components, of vehicles of sub - 35

2) Lever assembly for parking brake / hand brake

(3) Oil and air pipes / tubes

(4) Brake pedal assembly and parts thereof

157



(C) Following components, of vehicles of sub -  
heading 8704.2390

- 1) Brake drums
- (2) Lever assembly for parking brake / hand brake
- (3) Oil and air pipes / tubes

8708.3039 ---- Other

8708.3090 --- Other

--- Other

- Gear boxes and parts thereof:

8708.4010 --- Following components for agricultural tractors of 35

sub heading 8701.9020

- 1) Gear boxes
- (2) Bottom cover plate for gear box housing
- (3) Cover / Cup for gear shift lever
- (4) Cover assembly for drive shift bearing for use in  
gear box
- (5) Cover plates for gear box
- 6) Cover shift tower for gear box
- (7) Gear box housing
- (8) Housing for gear shift lever
- 9) Knob for gear shift lever
- (10) Lever 3rd and 4th / Fork Third (for gear box)
- (11) Lever assembly transmission / gear shift lever  
and parts thereof
- (12) Lever for 1st and 2nd gate / gear
- (13) Lever for reverse gear
- (14) Lever planetary / lever assembly splitter and  
parts thereof
- (15) Plate for mounting gear shift lever
- 16) Plunger
- (17) Plunger / dog for gear box
- (18) Retainer for main drive shaft for use in gear box
- (19) Rod splitter for gear box
- (20) Seat for spring for use in gear box
- 21) Selector 3rd / Gate 3rd and 4th for gear box

(22) Selector for planetary shaft / support for splitter  
for gear box

(23) Shaft / fork for clutch release

(24) Shift tower for gear box

(25) Shift tower for gear box

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(26) Shifter rails / rods

(27) Shifter rails / rods for gear box

(28) Supports for splitters

(29) Top cover assembly for gear box and parts  
thereof

(30) Shaft for differential lock

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(31) Shaft reverse/shaft reverse cluster

8708.4090 --- Other

- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof

8708.5010 --- (1) Built up drive axles with hub and brake drum

for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 (2) Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390

(3) Built up drive axles for argicultural tractors of sub heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for

PTO, Rear Wheel Hub (for Tractors upto 55HP), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020

(4) Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390

(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub- heading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub heading 8701.9020

8708.5020 --- (1) Built up drive axles for vehicles of sub — heading 8703.2115 and 8704.3150

(2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115 and 8704.3150

(3) Built up Non driving axles for motor cars of heading 87.03 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130

(4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of

heading 87.03;

(5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130; Hub for front axle for vehicle of sub

heading 8704.2190

(6) Cap spindle for grease for vehicles of sub heading 8704.3190 (7) Propeller shaft for vehicles of sub heading 8703.2193 (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and

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8708.5090

--- Other

- Road wheels and parts and accessories thereof:

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8708.7010

- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.2115

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8708.7020

- - - Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of sub-headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390

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8708.7090

--- Other

- Suspension System and parts thereof (including

Shock absorbers)

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8708.8010

8708.8020

8708.8090

--- (1) Suspension Shock absorbers for motor cars  
of heading 87.03 and vehicles of sub-headings  
8703.2113, 8703.2115, 8703.2193, 8703.2195,  
8703.2240, 8704.2190, 8704.3130, 8704.3150 and

8704.3190

(2) Parts of shock absorber for the vehicle of sub

and 8701.9060

--- Other

and 8704

- - - Pin for shock absorbers (4x2 vehicles only) for  
vehicles of sub headings 8701.2020, 8701.2090,

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- Other parts and accessories:

8708.9110

- - Radiators and parts thereof:

- - - Radiator of a kind with aluminum core

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161

8708.9120

8708.9130

--- Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225

--- Radiator other than aluminum core, for vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090,, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020  
(2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020

8708.9190

--- Other

- - Silencers (Mufflers) and exhaust pipes; parts thereof:

8708.9210

--- Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225

8708.9220

8708.9290

--- Silencers, mufflers and exhaust pipesfor vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020

--- Other

- - Clutches and parts thereof:

8708.9310

--- (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200cc for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(2) Lower plate for clutch housing (other than clutch

plate) for vehicles of sub- heading 8703.2193

(3) Arm clutch release for motor cars of heading  
87.03 exceeding 1200cc

8708.9320

--- Following parts for agricultural tractors of sub-  
heading 8701.9020 :

(1) Clutches (with or without driven plates)

(2) Fork for clutches

8708.9390

--- Other

- - Steering wheels, steering columns and steering  
boxes; and parts thereof:

162



8708.9410

--- (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190

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(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc

(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

(4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130

(5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130

(6) Steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 and 8704.3150

8708.9420

--- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219

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8708.9490

(2) Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020

--- Other

35

8708.9500

- - Safety Air bags with inflator system; parts thereof

- - Other:

35

8708.9910

--- Following components for vehicles of heading  
87.01:

(A) For vehicles of heading 8701.2020, 8701.2090  
and 8701.2040

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1) Battery cover

(2) Fuel tank

(3) Fuel tank bands / supports / brackets / stripes

4) Out side mirror stay assembl

(5) Pin for mounting leaf springs (4x2 vehicles only)

(6) Retainer / holder for center hearing (4x2 vehicles  
only)

(7) Shackles for leaf spring assembly

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(8) Stiffener for fly wheel housing (4x2 vehicles only)

9) Towing hooks

(10) Upper pad for front leaf assembly (4x2 vehicles only)

(B) Following components, of agricultural tractors of sub - heading 8701.9020

(1) Adapter plate / engine mounting bracket

(2) Adaptor for tachometer drive (for tractors upto 80 HP)

(3) Air cleaner housing assembly and parts thereof

(4) Air intake pipes / tubes (for tractors upto 80 HP)

5) Anchor for check chain

(6) Anchor plate

(7) Angle drive

8) Arm for hydraulic lift

(9) Arm lift ram for hydraulic mechanism

(10) Balls (Cat I and II)

11) Battery retainer assembly and parts thereof

(12) Brackets excluding those for throttle control, console panel and stop light switch

13) Cable for tractors meter / hour meter

(14) Cam position assembly for hydraulic lift mechanism

15) Cap for lift cover

(16) Chain assembly / adjuster lower link and parts thereof

17) Check chain assembly and parts thereof

(18) Clutch pedal

(19) Collar pre - cleaner / shield air cleaner (for tractors upto 80 HP)

(20) Connecting rod for hydraulic mechanism

(21) Control Beam

22) Cooling fan blade

(23) Cover lift pump for hydraulics

(24) Cover starter motor

25) Deck for fuel tank support

(26) Deck for mounting seats

(27) Drip tray

28) End implement

(29) Exhaust elbow

(30) Fork for levelling

31) Front moulding (rubber / plastic

(32) Front tube assembly

(33) Fuel cut off cable (for tractors upto 80 HP)

- (34) Fuel pipes
- (35) Fuel tank assembly and parts thereof
- 36) Guard / protection for alternator
- (37) Head for lubricating oil filter
- (38) High pressure hydraulic pipe
- 39) Hook support for top link
- (40) Hose breather / breather assembly
- (41) Hub / spacer for fan
- 42) Knuckle for hydraulic mechanism
- (43) Leveling assembly shaft and parts thereof
- (44) Lever and cam assembly for hydraulic lift and parts thereof
- (45) Lever for alternator / brace stretcher
- (46) Lever for hand throttle
- 47) Lever for lift control for hydraulic lift
- (48) Lever for plough lifting mechanics
- (49) Lever for relay steering control
- 50) Lever for response control for hydraulic lift
- (51) Lever for steering control
- (52) Lever inner selector for hydraulic lift
- (53) Lever quadrant cross shaft hydraulic mechanism
- (54) Lift rod assembly and parts thereof
- (55) Link assembly control for hydraulic mechanism
- (56) Link assembly for hydraulic lift
- 57) Link for pivot pedal
- (58) Link for PTO clutch
- (59) Lower link assembly
- 60) Packing for fuel tank
- (61) Pad for PTO relay
- (62) Pads for pedals
- 63) Parts of fuel sedimentary assembly
- (64) Pin for beam control

- (65) Pin for supporting hydraulic mechanism
- (66) Piston assembly for hydraulic mechanism and parts thereof
- (67) Pivot shaft for hydraulic lift
- 68) Plate cover for rear axle
- (69) Plate draft response for hydraulic lift
- (70) Plate engine lifting / eye engine lifting
- 71) Pre cleaner assembly and parts thereof
- (72) Protection sheet for starter motor
- (73) Pull rod for stopping engine
- 74) Quadrant assembly and parts thereof
- (75) Radiator elbow

(76) Response cover assembly for hydraulic lift and parts thereof

77) Retainer for ball

(78) Rocker cover

(79) Rod / shaft for throttle pedal

80) Sector for draft control

(81) Selective assembly and parts thereof

(82) Shaft / pin for lower link

83) Shaft for fuel pump activation

(84) Shaft for ram extension

(85) Shield for bearing set

86) Shim for fuel tank support

(87) Sleeve for lift control

(88) Spacer for fuel injection pump

89) Spacer for transmission

(90) Spacer rings for fan blades

(91) Stand pipe for hydraulic lift mechanism

92) Steering arms

(93) Stop reverse shaft

(94) Strap for fuel tank (for tractors upto 80 HP)

95) Suction pipe for hydraulic oil

(96) Support / bracket for fuel tank (for tractors upto 80 HP)

97) Support for foot steps

(98) Support for front axle

(99) Support for lift pump

100) Support for throttle

(101) Support for vacuum pump drive

(102) Support for water pump

103) Throttle control

(104) Throttle control assembly and parts thereof (for tractors upto 80 HP)

105) Throttle pedal

(106) Top link assembly and parts thereof

(107) Towing hooks

108) Track rod adjustor

(109) Tube assembly for rear axle and parts thereof

110) Water body / elbow water pump

(111) Water inlet / water connection

(112) Water outlet / pipe outlet

113) Weight for frame

(114) Wrapper assembly and parts thereof

8708.9920

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- - - Following components for vehicles of sub -  
headings 8702.1090 and 8702.9090

(1) Accelerator / Brake / Clutch pedal assemblies  
and parts thereof

166



- (2) Air cleaner housing
- (3) Battery cover
- 4) Boot for gear shift
- (5) Brace for adjusting generator / alternator
- (6) Brackets for mounting air cleaner
- (7) Brackets for mounting engine (casting and sheet metal)
- (8) Brackets for mounting exhaust pipes
- 9) Brackets for mounting leaf springs
- (10) Brackets for mounting shock absorbers
- (11) Fuel tank
- (12) Fuel tank bands / supports / brackets / stripes
- (13) Hanger for engine lifting
- 14) Lever and bracket of stabilizer bar
- (15) Mounting support for spare wheel carrier
- (16) Pins for mounting leaf springs
- 17) Retainer / holder for center bearing
- (18) Shackles for leaf spring assembly
- (19) Towing hooks
- 20) U Bolts for leaf springs
- (21) Upper pad for front leaf spring assembly

8708.9930

- -- For the vehicles of heading 87.03:

(A) Following components for motor cars of heading 87.03

- (1) Air cleaner housing assembly and parts thereof
- (2) Arms for fan belt adjusting
- (3) Bracket for generator
- 4) Bracket for holding jack
- (5) Bracket for jacking (for vehicles upto 1200cc)
- (6) Bracket for stabilizing bar (for vehicles upto 1200cc)

(7) Bracket front seat inside (for vehicles upto 1200cc)

8) Bracket parking lever

(9) Cable assembly for choke and parts thereof

(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc

(11) Cable for hood latch release and parts thereof

12) Cables for opening fuel lid and parts thereof

(13) Cables for opening trunk latch and parts thereof

Ww

14) Cap assembly fuel filler\_ maintenance hole

(15) Cap assembly fuel filler (for vehicles upto 800cc)

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(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)

17) Fuel filler neck and pipe (other than plastic)

(18) Fuel pipe (main)

(19) Fuel pipe (return)

20) Fuel tank (other than plastic)

(21) Fuel tank bands / brackets for mounting

(22) Fuel tube protectors (for vehicles upto 1200cc)

(23) Gear shift control rods/ transmission cables  
(manual type) ( for vehicles not exceeding 1200cc)

(24) Heater unit (using engine heat) and parts thereof

25) Lever fuel lid latch release

(26) Lever gear shift control and parts thereof  
(manual)

27) Lever hood latch release

(28) Lever luggage door latch release

(29) Lid assembly fuel filler (for vehicles upto 1200cc)

(30) Nozzel and hose for wind shield washer

(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)

(32) Protectors for fuel filler pipes

(33) Protectors fuel tank

(34) Reserve tank and hose assembly for radiator tank and parts thereof

(35) Seat track adjuster without reclining mechanism

(36) Shield fuel tank filler pipe

(37) Towing hooks

38) Washer jar

(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240

1) Air suction assembly for air cleaner

(2) Arm for gear select assembly and parts thereof

3) Arms for fan belt adjusting

(4) Bracket for brake fluid reservoir

(5) Bracket for fuse box

6) Bracket for generator

(7) Bracket for holding jack

(8) Bracket for mounting radiator

9) Bracket for suspension

(10) Brake fluid reservoir assembly and parts thereof

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(11) Cable assembly for accelerator and parts thereof

12) Cable assembly for choke and parts thereof

(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.

(14) Fuel filler neck and pipe

(15) Fuel tank (other than plastic)

16) Gear shift control rods/ transmission cables

(17) Hanger for muffler

(18) Hooks for engine lifting

19) Lever gear shift control and parts thereof

(20) Nozzel and hose for wind shield washer

(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs

(22) Reserve tank and hose assembly for radiator water and parts thereof

23) Spare wheel carrier and bolt assembl

(24) Support set for gear shift arm

(25) Towing hooks

26) Washer jar

(C) Following components for vehicles of sub-heading 8703.2193

1) Arms for fan belt adjusting

(2) Engine mounting brackets (sheet metal and cast iron, non\_rubberised)

3) Fuel tank

(4) Lifting hooks for engine

(5) Link rods for activating door latches

6) Nozzel wind shield washer

(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof

8) Plate cylinder block

(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies

(10) Reserve tank and hose assembly for radiator water and parts thereof

11) Washer jar

(D) Following components for vehicles of heading  
8703.2323 and 8703.3223

(1) Bands / protective blankets / brackets for fuel  
tank.

(2) Brackets for accelerator cable.

3) Brackets for mounting air cleaner assembl

(4) Brackets for mounting bumper

(5) Brackets for mounting engine (sheet metal)

- (6) Brackets for mounting fuse box / relay box
- (7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir
- (8) Brackets for mounting radiator
- (9) Brackets for mounting silencers / mufflers / exhaust pipes
- (10) Brackets for mounting suspension (sheet metal)
- (11) Brackets for mounting vacuum tank
- (12) Brackets for mudguards
- (13) Brackets for release mechanism for hood opening
- (14) Brackets for seats
- 15) Cable for hood latch release
- (16) Cable for hood lock control
- (17) Engine cooling system pipes (metal)
- 18) Fuel pipe for inlet fuel
- (19) Fuel tubes, main and return
- (20) Knobs for seat reclining knuckles
- 21) Mounting system for spare wheel
- (22) Oil cooler pipes (metal)
- (23) Pedal Assembly for accelerator and parts thereof
- (24) Pedal assembly for clutch and parts thereof
- (25) Power adjustment screw for hand brake
- 26) Radiator pipes
- (27) Resonator for air intake system.
- (28) Seat Adjusting Track
- (29) Spare wheel carrier assembly and parts thereof
- (30) Towing hook
- 31) Wire protecting pads (foam
- (E) Following components for vehicles of sub heading 8703.2115
  - 1) Air filter assembly and parts thereof
  - (2) Battery carrier assembly and parts thereof

(3) Brackets

4) Brake oil tank

(5) Breather tube

(6) Chassis and parts thereof

7) Control cables assemblies and parts thereof

(8) Engine mounting bolt; Engine cover

(9) Engine mounting bridge / cross member

10) Fuel pipes

(11) Fuel tank assembly and parts thereof; cap fuel  
tank

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(12) Fuse box assembly and parts thereof

(13) Handle grip

14) Internal cock for handle grip

(15) Kick starter assembly and parts thereof

(16) Knobs

17) Lever assembly gear shift

(18) Sleeve for wheel

(19) Spacer for wheel

(20) Speedometer cable assembly and parts thereof

(21) Torque rod

22) Wheel nuts

(F) Following components for vehicles of sub -  
heading 8703.3225

1) Accelerator cable

(2) Accelerator pedal assembly and parts thereof

(3) Air cleaner housing assembly and parts thereof

(4) Battery tray assembly and parts thereof

(5) Bracket for body floor support

6) Bracket for fuel tank pipes

(7) Bracket for mounting body on chassis

(8) Bracket for mounting internal light

9) Bracket for power steering oil reservoir

(10) Bracket for power steering pump mounting

(11) Bracket for radiator mounting

12) Bracket for roll over bar

(13) Bracket for silencer / exhaust pipe support

(14) Bracket for track rod protection

15) Clutch pipe (feed

(16) Cover for fuse box

(17) Cradle / support for fuel tank

18) Cyclone pipe oil drain (sheet metal

(19) Flinger / damper

(20) Fuel filler cover assembly and parts thereof

- 21) Fuel filler neck
- (22) Gate plate for gear lever retention
  
- (23) Hose assembly for washer
  
- 24) Internal air duct for heater
- (25) Lower air duct
  
- (26) Lower seat for front spring
  
- 27) Pipe assembly for fuel and parts thereof
- (28) Pipe for heater return
  
- (29) Retainer for suspension spring
  
- 30) Retaining plate for pulley
- (31) Rings for securing shock absorbers

(32) Spare wheel carrier assembly and parts thereof

(33) Stay assembly with cover for roll over bar

(34) Strap for fuel tank

(35) Strut for air cleaner bracket

(36) Top plate (plate grommet) for gear change assembly

(37) Towing hook

(38) Towing ring recovery and lashing assembly and parts thereof

(39) Underside protection bar assembly for propeller shaft

(40) Washer tank assembly and cap thereof

8708.9940

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--- Following components for vehicles of sub - heading 87.04

(A) For vehicles of sub- heading 8704.2190:

(1) Air cleaner housing (sheet metal type)

2) Air intake duck for air cleaner assembl

(3) Bands / protective blankets / brackets for fuel tank.

4) Cable for hood lock control

(5) Clutch Oil Tube

(6) Duct snorkel

7) Filler neck assembl

(8) Fuel tank (metal type)

(9) Fuel tubes, main and return (metallic Type)

10) Heat insulators

(11) Jar assembly washer

(12) Mounting system for spare wheel

13) Neck assembly for fuel tank

(14) Pedal Assembly for accelerator and parts thereof

15) Protector for fuel tank

(16) Radiator pipes

(17) Reserve tank for radiator

18) Resonator for air intake system.

(19) Rods for activating door latches

(20) Rods for radiator support

21) Seat Adjusting Track

(22) Shackles / shackle plates / pins / hangers for  
leaf springs

23) Towing hook

(24) U bolt for leaf springs

(25) vacuum tank

(B) Following components, for vehicles of sub -  
heading 8704.3190

(1) Air suction assembly for air cleaner

- (2) Arm for gear select assembly and parts thereof
- 3) Battery box / battery clamp / battery band
- (4) Battery cover
- (5) Brackets for brake fluid reservoir, washer tank and water\_reservoir tank
- (6) Brackets for fuel box
- (7) Brackets for mounting alternator
- (8) Brackets for mounting engine / excluding bracket front mount
- (9) Brackets for mounting radiator
- 10) Brackets for mounting rear deck
- (11) Brackets for mounting steering gear box
- (12) Brackets for seat belts
- 13) Brackets for suspension system
- (14) Brackets sub - cleaner
- (15) Brake fluid reservoir assembly and parts thereof
- (16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs
- (17) Cable assemblies for accelerator and choke
- (18) Emblems
- 19) Fuel pipes
- (20) Fuel tank and parts thereof
- (21) Hooks for lifting engine
- 22) Lever set for gear shift control
- (23) Nuts for wheels
- (24) Pedal Brake, clutch and accelerator assemblies and parts thereof
- (25) Plate cylinder block
- (26) Rod / Bracket for tension assembly
- 27) Rod gear shift select
- (28) Spare wheel carrier and bolt assembly and parts thereof
- 29) Stay / Brackets for bumpers
- (30) Support set for gear shift arm
- (31) Towing hook

32) Washer jar assembly for wind shield

(33) Water reservoir tanks

(34) Wind shield washer nozzle assembly

(C) Following components for vehicles of heading  
8704.3130

(1) Air suction assembly for air cleaner

(2) Arm for gear select assembly and parts thereof

(3) Arms for fan belt adjusting

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- (4) Bracket for brake fluid reservoir
- (5) Bracket for fuse box
- 6) Bracket for generator
- (7) Bracket for holding jack
- (8) Bracket for mounting radiator
- 9) Bracket for suspension
- (10) Brake fluid reservoir assembly and parts thereof
- (11) Cable assembly for accelerator and parts thereof
- (12) Cable assembly for choke and parts thereof
- (13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.
- 14) Fuel filler neck and pipe
- (15) Fuel tank (other than plastic)
- (16) Gear shift control rods/ transmission cables
- 17) Hanger for muffler
- (18) Hooks for engine lifting
- (19) Lever gear shift control and parts thereof
- 20) Nozzle and hose for wind shield washer
- (21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs
- (22) Reserve tank and hose assembly for radiator water and parts thereof
- (23) Spare wheel carrier and bolt assembly
- 24) Support set for gear shift arm
- (25) Towing hooks
- (26) Washer jar

(D) Following components for vehicles of sub heading 8704.3150

- (1) Air filter assembly and parts thereof
- 2) Battery carrier assembly and parts thereof
- (3) Brackets
- (4) Brake oil tank
- 5) Breather tube

(6) Chassis and parts thereof

(7) Control cables assemblies and parts thereof

8) Engine mounting bolt; Engine cover

(9) Engine mounting bridge / cross member

(10) Fuel pipes

(11) Fuel tank assembly and parts thereof; cap fuel tank

(12) Fuse box assembly and parts thereof

13) Handle grip

(14) Internal cock for handle grip

(15) Kick starter assembly and parts thereof



(16) Knobs

(17) Lever assembly gear shift

18) Sleeve for wheel

(19) Spacer for wheel

(20) Speedometer cable assembly and parts thereof

(21) Torque rod

(22) Wheel nuts

8708.9950

---- Following components, for vehicles of sub -

heading 8704.2219

3

(A) For vehicles of sub- heading 8704.2219:

1) Air cleaner housing (sheet metal

(2) Air intake pipe and its hood

(3) Battery cover

4) Boot for gear shift lever.

(5) Brace for adjusting generator / alternator

(6) Bracket for mounting air cleaner

7) Bracket helper spring

(8) Brackets for leaf springs, shock absorbers,  
exhaust pipes and engine mounting (casting and

sheet metal

(9) Fuel tank

(10) Fuel tank bands / supports / brackets / stripes

(11) Hanger for engine lifting

(12) Out side mirror stay assembly

13) Pins for mounting leaf springs

(14) Pipe air cleaner to engine

(15) Rod assembly for cabin locking mechanism

16) Shackles for leaf springs

(17) Stay for cabin entry steps

(18) Towing hooks

19) U Bolts for leaf springs

(20) Upper pad for front leaf spring assembly

(B) Following components, for vehicles of sub -

heading 8704.2299

(1) Accelerator / Brake / Clutch pedal assembly and

parts thereof

2) Air / vacuum tanks for brakes

(3) Air cleaner housing assembly and parts thereof

(sheet metal)

4) Air intake pipe and its hoods

(5) Battery cover

(6) Brace for adjusting generator / alternator

(7) Brackets for mounting air cleaner, leaf springs,  
helper springs, shock absorbers and exhaust

pipes.

(8) Brackets for mounting engine (casting and sheet metal)

9) Fuel tank

(10) Fuel tank bands / supports / brackets / strips

(11) Mounting support for spare wheel carrier

12) Out side mirror stay assembl

(13) Pins for mounting leaf springs

(14) Retainer / holder for center bearing

15) Shackles for leaf springs assembl

(16) Stiffener for fly wheel housing

(17) Towing hooks

18) U. Bolts for leaf springs

(19) Upper pad for front leaf spring assembly

(C) Following components, for vehicles of sub - heading 8704.2390

(1) Air / vacuum tanks for brakes

(2) Air cleaner housing assembly and parts thereof sheet metal

(3) Air intake pipe and its hood

(4) Battery cover

5) Brace for adjusting generator / alternator

(6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks

(7) Brackets for mounting engine (casting and sheet metal)

8) Fuel tank

(9) Fuel tank bands / supports / brackets / stripes

(10) Hanger for engine lifting

11) Mounting support for spare wheel carrier

(12) Out side mirror stay assembly

(13) Pins for mounting leaf springs

14) Pipe air cleaner to engine

(15) Retainer / holder for center bearing (6x2 vehicles only)

16) Shackles for leaf spring assembl

(17) Stiffener for fly wheel housing (6x2 vehicles only)

18) Towing hooks

(19) Upper pad for front leaf spring assembly

8708.9990 --- Other

8714.1010 - -- Saddles

8714.1020 --- Following components for vehicles of heading 87.11:-

WIW}}

1) Air cleaner assembly and parts thereof

(2) Axles (front, rear, collar) and parts thereof

(3) Battery Box

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- (4) Bolt for engine mounting
- (5) Brake cables and parts thereof
- 6) Brake drums
- (7) Brake pedal shaft
- (8) Brake pads
- 9) Brake rods, linkages and levers
- (10) Brake shoes/ Mounted brake lining of asbestos
- 11) Brakes (complete
- (12) Cams for brakes
- (13) Chain case and parts thereof
- 14) Clutch cables and parts thereof
- (15) Complete fuel system
- (16) Complete wheels
- 17) Fenders and parts thereof
- (18) Foot rest and parts thereof
- (19) Frame / chassis and parts thereof
- 20) Front fork assembly (complete
- (21) Fuel pipes / tubes
- (22) Fuel tank (whether or not painted)
- 23) Fuel tank cap (with or without lock
- (24) Fuse boxes
- (25) Gear shift lever pad
- (26) Grips (whether or not twisting) and parts thereof
- (27) Handle bar and parts thereof
- 28) Hubs for wheels
- (29) Lever set kick starter
- (30) Levers for front brake and clutch and parts thereof
- (31) Motorcycle head lamp housing
- (32) Mudguards / flaps (plastic)
- 33) Nipples for wheels
- (34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers

(35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds

(36) Rear shock absorbers assembly

(37) Rim flaps (other than rubber) for wheels

38) Rims for wheels

(39) Side covers and parts thereof

(40) Side stands / main stands and parts thereof

(41) Silencers / exhaust pipes / mufflers and parts thereof

42) Spokes for wheels

(43) Sprockets for wheels

(44) Swinging arm assembly and parts thereof except collar and\_bushing

(45) Throttle cables and parts thereof

(46) Torque link and parts thereof

47) Regulator rectifier

(48) Clutch assembly

(49) Emblems / Stickers

8714.1030 - - - Drum gear shift for vehicles of heading 87.11

8714.1040 --- Following components for vehicles of heading 35

87.11:-

(A) For front shocks:

(1) Pipe seat

(2) Seat bottom

(3) Pipe /inner tube

(4) Case bottom/outer tube

(B) For rear shocks:

(1) Case damper/ pump/ rebound

(2) Stopper valve

(C ) For Engine:

(1) Cam for brakes

(2) Lever cam brake front & rear

8714.1090 --- Other 35

8714.9100 - - Frames and forks, and parts thereof 20

8714.9200 - - Wheel rims and spokes 20

8714.9390 - - - Other 20

8714.9400 - - Brakes, including coaster braking hubs and hub

brakes, and parts thereof

8714.9500 - - Saddles 20

8714.9600 - - Pedals and crank-gear, and parts thereof 20

8714.9900 - - Other 20

8905.1000 - Dredgers 2

8908.0000 Vessels and other floating structures for breaking up.

9019.2010 - - - Oxygenator with accessories 2

9026.1020 --- Dipstick/ gauge oil level for engines of motor 35

cars of heading 87.03 and vehicles of sub-headings

8703.2113, 8703.2193, 8703.2195, 8703.2240,

8703.3225, 8704.3130 and 8704.3190

9027.1000 - Gas or smoke analysis apparatus 2

9027.2000 - Chromatographs and electrophoresis instruments 2



9027.3000 - Spectrometers, spectrophotometers and 2  
 spectrographs using optical radiations (UV, visible,  
 IR  
 9027.5000 - Other instruments and apparatus using optical  
 radiations (UV, visible,IR)  
 9027.8000 - Other instruments and apparatus 2  
 9027.9000 - Microtomes; parts and accessories 2  
 9028.1000 - Gas meters 20  
 9028.3000 - Electricity meters 20  
 9028.9020 - - - Other of electricity meters 20  
 9029.2019 ---- Other 20  
 9029.2020 - - - Stroboscopes 20  
 9029.9000 - Parts and accessories 20  
 9032.8910 - -- Temperature control switches for vehicles of sub 35  
 - heading 8703.2115 and 8704.3150  
 9104.0020 --- For vehicles of sub-heading 8703.2323, 35  
 8703.3223 and 8704.2190  
 9302.0091 - - - - Revolvers 20  
 9302.0092 ---- Pistols, single barrel , semi-automatic or  
 otherwise  
 9302.0093 - --- Pistols, multiple barrel 20  
 9302.0099 ---- Other 20  
 9303.1000 - Muzzle- loading firearms 20  
 9303.2011 - - - - Pump-action 20  
 9303.2012 - - - - Semi-automatic 20  
 9303.2019 ---- Other 20  
 9303.2020 --- Shotguns, multiple barrel, including combination 20  
 guns  
 9303.2090 --- Other 20  
 9303.3010 --- Single-shot 20  
 9303.3020 - - - Semi-automatic 20  
 9303.3090 --- Other 20  
 9303.9000 - Other 20  
 9304.0000 Other arms (for example, spring, air or gas guns and 20  
 pistols, ttuncheons), excluding those of heading  
 93.07.  
 9305.1010 --- Firing mechanisms 20  
 9305.1020 --- Frames and receivers; barrels; Pistons; locking 20  
 lugs and gas buffers; Magazines and parts thereof;  
 Silencers(sound moderators) and parts thereof;  
 Butts; grips and plates  
 9305.1030 --- Slide (for pistols) and cylinders (for revolvers 20  
 9305.1090 --- Other 20  
 9305.2010 - - - Shotgun barrels 20  
 9305.2020 - - - Firing mechanisms 20

9305.2030 --- Frames and receivers, Rifle barrels, Pistons, 20  
 looking lugs and gas buffers, Magazines and parts  
 thereof, Silencers(sound moderators) and parts  
 thereof, Flash eliminators and parts thereof  
 9305.2040 --- Breeches, bolts (gunlocks) and bolt carriers 20  
 9305.2090 --- Other 20  
 9306.2100 - - Cartridges 20  
 9306.2900 - - Other 20  
 9306.3010 - - - Cartridges for riveting or similar tools or for 20  
 Captive-bolt human killers and parts thereof  
 9306.3090 - - - Other 20  
 9306.9000 - Other 20  
 9307.0000 Swords, cutlasses, bayonets, lances and similar 20  
 arms and parts thereof and scabbards and sheaths  
 therefor.  
 9401.2010 - -- For motor cars of heading 87.03 and vehicles of 35  
 sub-headings 8703.2113, 8703.2115, 8703.2193,  
 8703.2195, 8703.2240, 8703.2323, 8703.3223,  
 8703.3225, 8704.2190, 8704.3130, 8704.3150 and  
 8704.3190  
 9401.2020 - -- For vehicles of sub-headings 8701.2020, 35  
 8701.2090, 8701.9020, 8701.2040, 8702.1090,  
 8702.9090, 8704.2219, 8704.2299 and 8704.2390  
 9401.3000 - Swivel seats with variable height adjustment 20  
 9401.4000 - Seats other than garden seats or camping 20  
 equipment, convertible into beds  
 9401.5100 --\_\_Of bamboo or rattan 20  
 9401.5900 -- Other 20  
 9401.6100 - - Upholstered 20  
 9401.6900 - - Other 20  
 9401.7100 - - Upholstered 20  
 9401.7900 - - Other 20  
 9401.8000 - Other seats 20  
 9401.9010 - - - Seat parts made of foam, head/arm rests and 35  
 seat frames for motor cars of heading 87.03 and  
 vehicles of sub-headings 8703.2113, 8703.2115,  
 8703.2193, 8703.2195, 8703.2240, 8703.2323,  
 8703.3223, 8703.3225, 8704.2190, 8704.3130,  
 8704.3150 and 8704.3190  
 9401.9020 - - - Seat parts made of foam, head/ arm rests and 35  
 seat frames for vehicles of sub-headings 8701.2020,  
 8701.2090, 8701.9020, 8701.2040, 8702.1090,  
 8702.9090, 8704.2219, 8704.2299 and 8704.2390  
 9401.9090 - - - Other 20  
 9402.1090 - - - Other 20

9402.9020 - - - Hospital beds with mechanical fittings 20  
 9402.9090 - - - Other 20  
 9403.1000 - Metal furniture of a kind used in offices 20  
 9403.2000 - Other metal furniture 20  
 9403.3000 - Wooden furniture of a kind used in offices 20  
 9403.4000 - Wooden furniture of a kind used in the kitchen 20  
 9403.5010 - - - Wooden cabinets 20  
 9403.5020 - - - Wooden beds 20  
 9403.5030 - - - Other 20  
 9403.6000 - Other wooden furniture 20  
 9403.7000 - Furniture of plastics 20  
 9403.8100 -- \_Of bamboo or rattan 20  
 9403.8900 -- Other 20  
 9403.9000 - Parts 20  
 9404.1000 - Mattress supports 20  
 9404.2100 - - Of cellular rubber or plastics, whether or not covered  
 9404.2900 - - Of other materials 20  
 9404.9000 -Other 20  
 9405.1010 - - - Chandeliers 20  
 9405.1020 - - - Fitting of base metal for fluorescent tubes 20  
 9405.1090 - - - Other 20  
 9405.2000 - Electric table, desk, bedside or floor- standing 20 lamps  
 9405.3000 - Lighting sets of a kind used for Christmas trees 20  
 9405.4090 - - - Other 20  
 9405.5000 - Non- electric lamps and lighting fittings 20  
 9405.6000 - Illuminated signs, illuminated name- plates and the 20 like  
 9405.9190 - - - Other 20  
 9405.9200 - - Of plastics 20  
 9405.9900 - - Other 20  
 9406.0010 - - - Green houses 20  
 9406.0020 - - - Dairy, live stock and poultry sheds 20  
 9406.0030 - - - Silos 20  
 9406.0040 - - - For cold storage 20  
 9406.0090 - - - Other 20  
 9503.0010 - - - Wheeled toys designed to be ridden by children 20 (for example, tricycles, scooters, pedal cars); dolls' carriages.  
 9503.0090 - - - Other 20  
 9504.3000 - Other games, operated by coins, banknotes, bank 20 cards, tokens or by other means of payment, other than automatic bowling alley equipment  
 9504.4000 - Playing cards 20  
 9504.5000 - Video game consoles and machines, other than 20

those of subheading 9504.30

9504.9010 - - - Dice cups 20  
 9504.9090 - - - Other 20  
 9505.1000 - Articles for Christmas festivities 20  
 9505.9000 - Other 20  
 9506.5100 - - Lawn-tennis rackets, whether or not strung 20  
 9506.5910 - - - Badminton rackets 20  
 9506.5920 - - - Squash rackets 20  
 9506.5990 - - - Other 20  
 - - Other:  
 9506.6910 - - - Cricket balls 20  
 9506.6920 - - - Hockey balls 20  
 9506.6930 - - - Polo balls 20  
 9506.6940 - - - Squash balls 20  
 9506.6960 - - - Table tennis balls 20  
 9506.6970 - - - Punching balls 20  
 9506.6980 - - - Badminton shuttle cocks 20  
 9603.1000 - Brooms and brushes, consisting of twigs or other 20  
 vegetable materials bound together, with or without  
 handles  
 9603.2100 - - Tooth brushes, including dental-plate brushes 20  
 9603.2900 - - Other 20  
 9603.3000 - Artists' brushes, writing brushes and similar 20  
 brushes for the application of cosmetics  
 9603.4000 - Paint, distemper, varnish or similar brushes (other 20  
 than brushes of sub- heading 9603.30); paint pads  
 and rollers  
 9603.5000 - Other brushes constituting parts of machines, 20  
 appliances or vehicles  
 9603.9000 - Other 20  
 9604.0000 Hand sieves and hand riddles. 20  
 9605.0000 Travel sets for personal toilet, sewing or shoe or 20  
 clothes cleaning.  
 9606.1000 - Press- fasteners, snap- fasteners and press- studs 20  
 and parts therefor  
 9606.2100 - - Of plastics, not covered with textile material 20  
 9606.2200 - - Of base metal, not covered with textile material 20  
 9606.2910 - - - Studs 2  
 9606.2920 - - - Buttons 20  
 9606.2990 - - - Other 20  
 9606.3010 - - - Button moulds and other parts of buttons 20  
 9606.3020 - - - Button blanks 20  
 9608.1000 - Ball point pens 20  
 9608.2000 - Felt tipped and other porous- tipped pens and  
 markers  
 9615.1100 - - Of hard rubber or plastics 20  
 9615.1900 - - Other 20

9616.1000 - Scent sprays and similar toilet sprays, and mounts 20 and heads therefor

9616.2000 - Powder- puffs and pads for the application of 20 cosmetics or toilet preparations

9617.0010 - - - Vacuum flasks 20

9617.0020 - - - Other

9619.0020 - - - Diapers for Infants and babies

9619.0030 - - - Sanitary towels and tampons

9619.0040 - - - Napkins and napkin liners for babies

9619.0050 - -- Nappies of wadding

9619.0060 - -- Diapers of waddings

9619.0090 - - - Other

9905 Household articles and personal effects including

vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-

Dignitaries of UAE:

1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.

2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.

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.

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DI/OIOJO!/OJOsO

9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy  
Prime Minister of the UAE.

10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan,  
Minister of State for Foreign Affairs, Government of  
the United Arab Emirates.

11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum,  
Vice President, Prime Minister, Minister of Defence  
and Ruler of Dubai.

12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.

13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.

14 \_H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.

15.H.H.Sheikha Fatima Bint Mubarak Ali Kittbi.

16. H.E.Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.

17. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.

18. H.E King Hamad Bin Isa Al-Khalifa.

19. Lt. Gen. Sheikh Mohamed Bin Isa Salman Al-Khalifa.

#### Dignitaries of Qatar:

1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani

2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.

3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.

4. 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.Sheikh Faisal Bin Nasser Bin Hamad 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 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 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 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 Rulers.

9918

(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

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. Machinery, equipment, apparatus, appliances, components, sub-components and parts re-imported by industrial concerns:

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.

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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.

Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution, cardiac catheters, colostomy bags and appliances identifiable for Ostomy use

## THE SECOND SCHEDULE

[see clause (10) of section 2]

In the Customs Act, 1969 (IV of 1969), for Fifth Schedule, the following shall be substituted, namely:—

### “FIFTH SCHEDULE

[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).

(ii)

(iii)

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;

except for S. No. 1(E), 15, 23 and 24 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 bonafide 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; and

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.

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, dairy and poultry industry;

#### TABLE

Ss. . PCT Code | Customs Conditions

No. Description Duty (%)

(1) (2) (3) (4) (5)

1. | Agricultural Machinery

A) Tillage and seed bed preparation If used for agriculture sector.

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. 8430.6990 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%

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(1) (2) (3) (4) (5)

20) Laser land leveler. 8432.8090 2%

B) Seeding or Planting Equipment. If used for agriculture sector.

1) Seed-cum-fertilizer drill (wheat, rice 8432.3010 2%  
barley, etc).

2) Cotton or maize planter with fertilizer | 8432.3090 2%  
attachment

3) Potato planter. 8432.3090 2%

4) Fertilizer or manure spreader or | 8432.4000 2%  
broadcaster.

5) Rice transplanter. 8432.3090 2%

6) Canola or sunflower drill. 8432.3010 2%

7) Sugar cane planter 8432.3090 2%

C) Irrigation, Drainage and Agro-  
Chemical Application Equipment

1) Submersible pumps (upto 75 lbs and | 8413.7010 0%  
head 150 meters) and field drainage

pumps.

2) Sprinklers including high and low} 8424.8100 0%

pressure (center pivotal), system, | 8424.2010  
conventional sprinkler equipment, water  
reel traveling sprinkler, drip or trickle  
irrigation equipment, mint irrigation

sprinkler system.

3) Air release valves, pressure gauges, | 8481.1000 0%  
water meters, back flow preventers and | 8481.3000  
automatic controllers. 9026.2000

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 or 8433.5200 2%  
Sheller.

3) Groundnut digger. 8433.5900 2%

(1) (2) (3) (4) (5)

4) Potato digger or harvester. 8433.5300 2%

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 2%

13) Sugar harvester. 8433.5200 2%

14) Reaping machines. 8433.5900 2%

15) Combined harvesters (new) 8433.5100 2%

16) Pruner/sheers. 8433.5900 2%

17) Fodder/forage wagon. 8716.8090 5%

E) Fertilizer and Plant Protection If used for agriculture sector  
Equipment.

1) Spray pumps (diaphragm type). 8413.8190 5%

2) All types of mist blowers. 8414.5990 5%

F) Dairy, Livestock and poultry, If used for agriculture sector  
machinery

1) Milk chillers. 8418.6910 5%

8418.6990

2) Tubular heat exchanger (for} 8419.5000 5%  
pasteurization).

3) Milk processing plant, milk spray 8419.8100 5%  
drying plant, Milk UHT plant. 8419.3900

4) Grain storage silos for poultry. Respective 5%  
headings

5) Insulated sand witch panels Respective 5%  
headings

6) Dairy, livestock and poultry sheds. 9406.0020 5%

7) Milk filters. 8421.2900 5%

(G) Post-harvest Handling and If used for agriculture sector.  
Processing and \_ Miscellaneous  
Machinery.

1) Vegetable and fruits cleaning and | 8437.1000 2%  
sorting or grading equipment.

2) Fodder and feed cube maker} 8433.4000 2%  
equipment.



2

(3)

(4)

(5)

In respect of goods mentioned in 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 bonafide 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.

1. In respect of goods of mentioned in Column (2) read with PCTs 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 bonafide 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.

2. The goods shall not be sold or otherwise disposed of within a period of five years of its import except with the prior approval of the FBR.

3) Milking machines. 8434.1000 2%

4) Pre-fabricated CO2 Controlled Stores. | 9406.0090 2%

(H) Green House Farming and Other

Green House Equipment.

1) Geo-synthetic liners (PP/PE Geo} 3921.9010, 5%

synthetic films of more than 500 | 3921.9090 5%

microns).

2) Greenhouses (prefabricated). 9406.0010 0%

3) Tunnel farming equipment consisting

of the following:-

a. Plastic covering and mulch film. 3920.1000 0%

b. Anti-insect net. 3926.9099 0%

c. Shade net. 5608.1900 0%

5608.9000 0%

(II) Machinery, Equipment and Other

Capital Goods for Miscellaneous

Agro-Based Industries like Milk

Processing, Fruit, Vegetable or

Flowers Grading, Picking or

Processing etc.

1) Evaporators for juice concentrate.

2) Machinery used for dehydration and

freezing. 8419.8990 5%

1. In respect of goods of mentioned in Column (2) read with PCTs 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 bonafide requirement for use in the Agriculture sector. The

(1) (2) (3) (4) (5)

3) Heat exchange unit. 8419.3100, 5% Authorized Officer of the Ministry  
4) Machinery used for filtering and 8418.6990 5% shall furnish = all—rrelevant  
refining of pulps/juices. 8419.5000 5% information online to Pakistan  
5) Complete Rice Par Boiling Plant. 8421.2200 5% Customs Computerized System  
against a specific user ID and  
8419.89908& 5% password obtained under section  
other 155D of the Customs Act, 1969.  
Respective 5%

Headings

(J) Horticulture and Floriculture If used for agriculture sector.

1) Machines for making cartons, boxes, | 8441.3000 5%  
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 engine | 8418.6920 5%  
fitted on common base for refrigerated  
containers.

5) Other refrigerating or freezing chests, | 8418.5000 5%  
cabinets.

6) Tubes, pipes and hollow profiles of | 7304.3100 5%  
iron and steel. 7304.3900 5%

7) Hand tools. Respective 5%

Headings

(K) Fish or shrimp farming and If used for agriculture sector.  
seafood processing machinery and  
equipment.

1) Compressor 8414.8090 5%

2) Generator 8502.1130, 5%

8502.1190, 5%

8502.1200 5%

3) Condenser 8418.9990 5%

4) Flat freezer 8418.3000 5%

5) Boast freezer 8418.4000 5%

6) Fiber glass tubs 7019.9090 5%

7) Insulated plants 8418.6990 5%

8) Flak ice plants 8418.6990 5%

2. | Machinery and equipment for | Respective 5% Nil

development of grain handling and Headings  
storage facilities including silos.

3. | Cool chain machinery andJ| Respective 5% Nil  
equipment. Headings

(1) (2) (3) (4) (5)

4. | Omitted.

5. | Machinery and equipment for initial | Respective 5% Nil  
installation, balancing, moderniz- | Headings  
ation, replacement or expansion of  
desalination plants, coal \_ firing  
system, gas processing plants and  
oil and gas field prospecting.

6. | Following machinery, equipment, a)The project requirement shall be  
apparatus, and medical, surgical, approved by the Board of  
dental and veterinary furniture, Investment (BOI). The Authorized  
materials, fixtures and \_ fittings Officer of BOI shall certify the item  
imported by hospitals and medical or wise requirement of the project in  
diagnostic institutes:- 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  
and password obtained under  
Section 155D of the Customs Act,  
1969 (IV of 1969);

(b) 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).

A. Medical Equipment.

1) Dentist chairs . 9402.1010 5% -do-  
2) Medical surgical dental or veterinary 9402.9090 5%  
furniture.

3) Operating Table. 9402.9010 5%  
4) Emergency Operating Lights. 9405.4090 5%  
5) Hospital Beds with mechanical 9402.9020 5%  
fittings.

6) Gymnasium equipment. 9506.9100 5%  
7) Cooling Cabinet. 8418.5000 5%  
8) Refrigerated Liquid Bath. 3824.9099 5%  
9) Contrast Media Injections (for use in

Angiography & MRI etc). 3822.0000 5%



2

B. Cardiology/Cardiac Surgery

(3)

(4)

(5)

Equipment -do-

1) Cannulas. 9018.3940 5%

2) Manifolds. 8481.8090 5%

3) Intra venous cannula i.v. catheter. 9018.3940 5%

C. Disposable Medical\_Devices -do-

1) Self disabling safety sterile syringes.

2) Insulin syringes. 9018.3110 5%

9018.3110 5%

E. Other Related Equipments -do-

1) Fire extinguisher.

2) Fixtures & fittings for hospitals 8424.1000 5%

Respective

Headings

1. Machinery, equipment, materials, | Respective 0% 1. This concession shall be capital goods, specialized vehicles Headings available to those Mineral

(4x4 non luxury) i.e single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.

2. Construction machinery, equipment and specialized vehicles, excluding passenger \_ vehicles, imported on temporary basis as required for the exploration phase.

Exploration and Extraction

Companies or their authorized operators or contractors who hold permits, licences, 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 notification, 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.

8.

1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. 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.

2. Construction machinery, equipment and specialized vehicles, excluding passenger \_ vehicles, imported on temporary basis as required for mine construction or extraction phase.

(3)

(4)

(5)

Respective  
Headings

5%

-do-

Coal mining machinery, equipment, spares including vehicles for site use i.e. single or double cabin pickups for site use imported for Thar Coal Field.

Respective  
Headings

0%

(i) This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licences, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.



(ii) 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.

10.

1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation

Respective  
Headings

5%

(i) 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

agreement with the Government of Pakistan.

2. Construction machinery, equipment and specialized vehicles, excluding passenger \_ vehicles, imported on temporary basis as required for the construction of project.

(3)

(4)

(5)

he 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;

(ii) 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 notification, 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.

11.

1. 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.

2. Construction machinery, equipment and specialized vehicles, excluding passenger \_ vehicles, imported on temporary basis as required for the construction of project.

Respective  
Headings

5%

-do-

12.

1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for

Respective  
Headings

0%

-do-

196

2

power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-energy, ocean, waste-to-energy and hydrogen cell etc.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

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.

(3)

(4)

(5)

13.

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, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts 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 with machinery imported for the project and equipment including spares for the purposes of the project.

2. Construction machinery,  
equipment and specialized vehicles,

Respective  
Headings

5%

-do-

197

excluding passenger \_ vehicles,  
imported on temporary basis as  
required for the construction of the  
project.

(3)

(4)

(5)

14.

Omitted.

15.

Following machinery, 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 holders  
designed for insertion into diffusion and  
oxidation furnaces for production of  
semiconductor wafers.

7017.1010

0%

Nil

Le)

Other dryers.

wo

Filtering or purifying machinery and  
apparatus for water.

ES

Other filtering or purifying machinery  
and apparatus for liquids.

5) Personal weighing machines,  
including baby scales; household  
scales.

fop)

Scales for continuous weighing of goods on conveyors.

8419.3900

8421.2100

8421.2900

8423.1000

8423.2000

0%

0%

0%

0%

0%

7) Constant weighing scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.

8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.

9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.

8423.3000

8423.8100

8423.8200

0%

0%

0%

198

1 2 (3) (4) (5)

10) Other weighing machinery. 8423.8900 0%

11) Weighing machine weights of all 8423.9000 0%

kinds; parts of weighing machinery of  
machines of heading 8423.2000 &

8423.3000.

12) Other weighing machine weights of 8423.9000 0%

all kinds; parts of weighing machinery of  
machines of heading 8423.2000 &  
8423.3000 .

13) Networking equipments like routers, 8517.6970 0%  
LAN bridges, hubs excluding switches  
and repeaters.

14) Other furnaces and ovens. 8514.3000 0%

15) Electronic balances of a sensitivity 9016.0010 0%  
of 5 cg or better, with or without weights.

16) Other balances of a sensitivity of 5 9016.0090 0%  
cg or better, with or without weights.

17) Thermostats of a kind used in 9032.1010 0%  
refrigerators and air-conditioners.

18) Other thermostats. 9032.1090 0%

19) Manostats. 9032.2000 0%

20) Other instruments and apparatus 9032.8100 0%  
hydraulic or pneumatic.

21) Other instruments and apparatus. 9032.8990 0%

22) Parts and accessories of automatic 9032.9000 0%  
regulating or controlling instruments and  
apparatus.

23) Spares, accessories and reagents Respective 0%  
for scientific equipments. Headings

16. | Machinery, equipment, raw materials, | Respective 0% Nil  
components and other capital goods Headings

for use in buildings, fittings, repairing  
or refitting of ships, boats or floating  
structures imported by Karachi  
Shipyards and Engineering Works  
Limited.



1 2 (3) (4) (5)

17. | Machinery, equipment and other | Respective 10% Nil

capital goods meant for initial Headings

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.

18. | Machinery and equipment imported | Respective 15% Nil

by an industrial concern. Headings

19. | Following machinery and equipment 1. For the projects of Gem Stone

for marble, granite and gem stone & Jewelry Industry, CEO/COO,

extraction and processing industries. Pakistan Gem and Jewelry

Company shall certify in the

prescribed format and manner as

per Annex-B that the imported

1) Polishing cream or material. 3406 4000 5% Se inement pene ne

7 - 5 person of the Company shall

2) Fiber glass mesh 7019.5190 5% furnish all relevant information

3) Chain saw/diamond wire saw in all |" €202.4000 5% Computerved System scant

sizes and dimensions and spares | 8202.9100 specific user ID and password

thereof, diamond wire joints all types obtained under section 155D of

and dimensions, chain for chain saw the Customs Act, 1969.

and diamond wires for wire saw and 2. For the projects of Marble &

spare widia. Granite Industry, CEO/COO,

Pakistan Stone Development

Company shall certify in the

prescribed format and manner as

4) Gin saw blades. 8202.9910 5% per Annex-B that the imported

goods are bonafide project

5) Gang saw blades/ diamond saw 8202.9990 5% requirement. The authorized

blades/ multiple blades or all types and Persons of the Company shall

, : furnish all relevant information

dimensions. online to Pakistan Customs

6) Air compressor (27cft and above). | 8414.8010 5% sectie icer aystam eecnord

7) Machine and tool for stone work, | 8464.90008 | 5% the Cortona Act 1969. "89D of

sand blasting machines; tungsten | Respective 3. The goods shall not be sold or

carbide tools; diamond tools & segments | headings otherwise disposed of within a

(all

jacking machines,

type & dimensions), hydraulic

hydraulic manual

period of five years of their import



press machines, air/hydro\_\_\_ pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.

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except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

8) Integral drilling steel for horizontal and | 8466.9100 5% vertical drilling, extension thread rods for

pneumatic super long drills, tools and

accessories for rock drills.

20. | 1. Machinery, equipment and other | Respective 0% 1. Ministry of \_ Industries, project related items including capital Headings Production & Special Initiatives, goods, for setting up of power shall certify in the prescribed generation plants, water treatment manner and format as per Annex-plants and other \_ infrastructure B that the imported goods are related projects located in an area of bonafide project requirement. The 30 km around the zero point in authorized officer of the Ministry Gwadar. shall furnish = all\_\_\_—relevant

Respective 5% information online to Pakistan

2. Machinery, equipment and other Headings Customs Computerized System project related items for setting up of against a specific user ID and hotels located in an area of 30 km password obtained under section gs 155D of the Customs Act, 1969.

around the zero point in Gwadar. 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of

import.

21. | Omitted.

22. | Effluent treatment plants. Respective 5% Nil

headings

23. | Following items with dedicated use of Nil  
renewable source of energy like  
solar, wind, geothermal etc:-

1. Solar Home Systems.

a). Inverters. 8504.4090 0%

b). Charge controllers/current 9032.8990 0%

201

(3)

(4)

(5)

controllers.

c). Energy saver lamps of varying 8539.3910 0%  
voltages (operating on DC).

d). Energy saver lamps of varying 8539.3910 0%  
voltages (operating on AC).

e). Light emitting diodes (light emitting 8541.5000 0%  
indifferent colors).

f). Water pumps operating on solar 8413.7090, 0%  
energy. 8413.7010

g). Water purification plants operating 8421.2100 0%  
on solar energy.

h) Batteries NiCd, Li-ion & Lead Acid 8507.3000 0%  
specific utilization and integrated with 8507.8000

solar electrification system.

(i) Energy Saving Tube Lights. 8539.3920 0%

(j) Tubular Daylighting Device 8539.3930 0%

2. Solar Parabolic Trough Power 8502.3900 0%  
Plants.

a). Parabolic Trough collectors 8503.0010 0%  
modules.

b). Absorbers/Receivers tubes. 8503.0090 0%

c). Steam turbine of an output 8406.8100 0%  
exceeding 40MW.

d). Steam turbine of an output not 8406.8200 0%  
exceeding 40MW.

e). Sun tracking control system. 8543.7090 0%

f). Control panel with other 8537.1090 0%  
accessories.

3. Solar Dish Sterling Engine. 8412.8090 0%

a). Solar concentrating dish. 8543.7000 0%

b). Sterling engine. 8543.7000 0%

c). Sun tracking control system. 8543.7090 0%

d).Control panel with accessories. 8406.8200 0%

e) Generator 8501.6100 0%

4. Solar Air Conditioning System 8415.1090 0%

a). Absorption chillers. 8418.6990 0%

- b). Cooling towers. 8419.8910 0%
- c). Pumps. 8413.3090 0%
- d). Air handling units. 8415.8200 0%
- e). Fan coils units. 8415.9099 0%
- f). Charging & Testing equipment. 9031.8000 0%

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(5)

5. Solar Desalination System 8421.2100 0%
  - a) Solar photo voltaic panels. 8541.4000 0%
  - b) Solar water pumps. 8413.3090 0%
  - c) Storage batteries. 8507.2090 0%
  - d) Charge controllers. 9032.8990 0%
  - e) Inverters. 8504.4090 0%
6. Solar Thermal Power Plants with 8502.3900 0% accessories.
7. Solar Water Heaters with 8419.1900 0% accessories.
  - a) Vacuum tubes (Glass). 7020.0090 0%
  - b) Selective coating for absorber Respective 0% plates. heading
  - c) Copper, aluminum and stainless Respective 0% steel sheets. heading
  - d) Copper and aluminum tubes. Respective 0% heading
8. PV Modules. 8541.4000 0%
  - a). Solar cells. 8541.4000 0%
  - b) . Tempered Glass. 7007.2900 0%
  - c) Aluminum frames. 7610.9000 0%
  - d) O-Ring. 4016.9990 0%
  - e) Flux. 3810.1000 0%
  - f) Adhesive labels. 3919.9090 0%
  - g) Junction box + Cover. 8538.9090 0%
  - h) Sheet mixture of Paper and plastic 3920.9900 0%
  - i) Ribbon for PV Modules (made of Respective 0% silver & Lead). headings
  - j) Bypass diodes. 8541.1000 0%
  - k) EVA (Ethyl Vinyl Acetate) Sheet 3920.9900 0% (Chemical).
9. Solar Cell Manufacturing Equipment.
  - a) Crystal (Grower) Puller (if machine). 8479.8990 0%
  - b). Diffusion furnace. 8514.3000 0%

(3)

(4)

(5)

c) Oven. 8514.3000 0%

d). Wafering machine. 8486.1000 0%

e). Cutting and shaping machines for 8461.9000 0%

silicon ingot.

f). Solar grade polysilicon material. 3824.9099 0%

g). Phosphene Gas. 2848.0000 0%

h). Aluminum and silver paste. Respective 0%

headings

10. Pyranometers and accessories for | 9030.8900 5%

solar data collection.

11. Solar chargers for charging 8504.4020 5%

electronic devices.

12. Remote control for solar charge 8543.7010 5%

controller.

13. Wind Turbines. 8412.8090 0%

a). Rotor. 8412.9090 0%

b). Hub. 8412.9090 0%

c) Generator. 8501.6490 0%

d) Deep cycle battery. 8507.8000 0%

14. Wind water pump 8413.8190 5%

15. Geothermal energy equipments.

1). Geothermal Heat Pumps. 8418.6100, 0%

8418.6990

2). Geothermal Reversible 8418.6990 0%  
Chillers.

3). Air handlers for indoor quality 8415.8300 0%  
control equipments.

4). Hydronic heat pumps. 8418.6100 0%



- 5). Slim Jim heat exchangers. 8419.5000 0%
- 6). HDPE fusion tools. 8515.8000 0%
- 7). Geothermal energy Installation | 8419.8990 0%

tools and Equipment.

1 2 (3) (4) (5)

8). Dehumidification equipment. 8479.6000 0%

9). Thermostats and IntelliZone. 9032.1090 0%

16. Any other item approved by the | Respective 0%

Alternative Energy Development Board headings (AEDB) and concurred to by the FBR.

24. | Following items for promotion of Nil renewable energy technologies:-

1. LVD induction lamps 8539.3990 0%

2. SMD, LEDs with or without ballast 9405.1090 0% with fittings and fixtures.

3. Wind turbines including alternators 8502.3100 0% and mast.

4. Solar torches. 8513.1040 0%

5. Lanterns and related instruments. 8513.1090 0%

6. PV module, with or without, the | 8541.4000, 0% related components including invertors, | 8504.4090, charge controllers and batteries 9032.8990, 8507.0000

25. | Plant, machinery, equipment and | Respective 0% The Alternative Energy specific items used in production of | headings Development Board (AEDB), bio-diesel. Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide 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 leviable at the time of import.

26. | Plant, machinery and equipment} Respective 0% The plant, machinery and imported for setting up fruit headings equipment released under the

processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.

said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.

(3)

(4)

(5)

27. | Plant, machinery and equipment | Respective 0% The plant, machinery and imported during the period headings equipment under the said serial commencing on the 1\* July, 2014 and number shall be released on ending on the 30% June, 2019 for certification from Additional Chief setting up Industries in FATA. Secretary, FATA that the goods are bonafide 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.

28. | Following specialized vehicles This concession shall be available imported by the Construction to specialized vehicles imported Companies:- by Construction | Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.

1.Dumpers 8704.1090 20%

designed for off highway use.

2. Super swinger truck conveyors. 8705.9000 20%

3. Mobile canal lining equipment. 8705.9000 20%

4. Transit mixers. 8705.4000 20%

5. Concrete 8705.9000 20%

placing trucks.

6. Crane lorries. 8705.1000 20%

29. Plant, machinery and production line | Respective 0% This exemption is available to equipment used for the manufacturing of | headings local manufacturers of mobile mobile phones.

phones duly certified by Pakistan Telecommunication Authority.

## Annex-A

### Header Information

NTN/FTN of Importer

Regulatory authority no.

Name of Regulatory authority

(1)

(2)

(3)

Details of Input goods (to be filled by the chief executive of the importing company)

Goods imported (Collectorate of import)

Description | Specs | Custom | Sales Tax UOM | Quantity | Collectorate | CRN/ | Date of

Duty rate imported Mach | CRN/

° rate (applicable) No. | Mach.

8 (applic- 2 No.

2 able) = s

(4) (5) (6) (7) (8) (9) | (40) | (14) ] (12) (13) (14) | (18)

CERTIFICATE. It is certified that the description and quantity mentioned above are

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 of Chief Executive, or  
the person next in hierarchy duly  
authorized by the Chief Executive

Name

N.I.C. 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

partner of firm having major share, in case of partnership firm; or

Chief Executive Officer or the Managing Director in case of limited  
company or multinational organization; or

Principal Officer in case of a foreign company.

1.

2.



## Annex-B

### Header Information

NTN/FTN of Importer Approval No.

(1) (2)

Details of Input goods (to be filled by the authorized officer of the Regulatory Authority) | Goods imported (Collectorate of import)

HS | Description Custom Sales Tax © CRN/ | Date of

Code Duty rate | rate . >0| Mach. | CRN/

8 — | (applicable) | (applicable) | \_ = = 25/8 | No | Mach

a <= 3 [e) Se2/|s No.

a = SG > GES

(3) | (4) (5) (6) (7) (8) (9) (10) | (14) | (12) || (18) | (14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature

Designation

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user |.D. and password obtained under section 155D of the Customs Act, 1969( IV of 1969).

### Part-II

Import of Active Pharmaceutical Ingredients, Excepients/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.-

(i) The active pharmaceutical ingredients, Excepients /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 Excepients/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.

#### Table A

(Active Pharmaceutical Ingredients)

aa Description HS Code eet) duty

- 1 Flurbiprofen 2916.3990 5%
- 2 | Aspirin 2918.2210 5%
- 3 | Amlodipine 2933.3990 5%
- 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 5%
- 12 Isoniazid 2933.3990 5%
- 13 Omeprazole Pellets 2933.3990 5%
- 14 Moxifloxacin 2933.4990 5%
- 15 Protacine (Proglumet, Dimaleate) 2933.5990 5%
- 16 Sparfloxacin 2933.5990 5%
- 17 Atorvastatin 2933.9990 5%
- 18 Amiloride HCL 2933.9990 5%
- 19 Candesartan Cilextil 2933.9990 5%
- 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 2935.0090 5% grade).

## Customs duty

No. Description HS Code (%)

25 Celecoxib 2935.0090 5%

26 Glibenclamide 2935.0090 5%

27 Thiocolchicoside 2935.0090 5%

28 Hydrochlorothiazide 2935.0090 5%

29 Alfacalcidole 2936.9000 5%

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%

## Customs duty

No. Description HS Code (%)

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 Chondrotin Sulphate 3913.9090 5%

47 Polyethylene Film 3920.9900 5%

48 Acid Hypophosphosous Respective 5%  
heading

Acid Pipmidc Trydae 5%

Acid Citric Anhydrous 5%

Propylparaben (Aseptofom-P) 5%

Methylparaben Aseptofom-M) 5%

Carbinoxamine Maleate 5%

Euflavine Bp (Acriflavine) 5%

Vancomycin Hcl 5%

Dextro-Methorph Hbr 5%

Acyclovir Usp 5%

Sodium Benzoate 5%

Sodium Sulfate 5%

Cupric Chloride 5%

Enoxacin Sesquihfrtae 5%

Mama Copolymer 5%

Sodium Valproate 5%

Sodium Cyclamate 5%

Magnesium Hydroxide Paste 5%

Diphenhydramine 5%

Alprazolam 5%

Bacitracin Usp Powder Microniz 5%

Chloromycetin Palmitate 5%

Chlorpheniramine Maleate 5%

Esmomeprazole Magnesium Ec 5%

Fluconazole 5%

Glipizide 5%

Neomycin Sulphate 5%

Polymyxin B Sulphate USP Micro 5%

Lorazepam 5%

Nystatin Usp Powder 5%

## Customs duty

No. Description HS Code (%)  
Ferric Pyrophosphate Nf 5%  
Alprazolam 5%  
Pyritinol Base Fine Powder 5%  
Pyritinol Di-Hcl 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 Hcl Ep 5%  
Imipramine Hydrochlor/Ds 01 5%  
Oxcarbapazine 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 Dihydrochloride Ep 5%  
Famotidine 5%  
Fluoxetine Hcl 5%  
Doxycycline Hydrochloride Bp 5%  
Captopril 5%  
Simvastatin Ep 5%  
Cefaclor Monohydrate 5%  
Lactulose 5%  
Albendazole - Human Grade 5%  
Clobetasol Propionate 5%  
Betamethasone Base 5%  
Betamethasone 17-Valerate 5%  
Bacitracin Zinc Bp (69 Mcg/Mg) 5%  
Hydrocortisone Acetate Micronised 5%  
Hydrocortisone Usp Micro 5%

aa Description HS Code eet) duty

Clotrimazole 5%

Clindamycin Phosphate 5%

Cetirizine Dihydrochloride 5%

Fluconazole 5%

Minocycline Hydrochloride 5%

Neomycin Sulph Bp 700 U/Mg Mic 5%

Nystatin (Mycostatin Micropul) 5%

Triprolidine Hcl B.P (94%) 5%

Ferrous Sulphate 5%

Polymyxin B Sulph Bp 8000 U/Mg 5%

Procyclidine Hcl 5%

Mupirocin 5%

Artemether 5%

Lumefantrine 5%

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)

ha Description HS Code maaan Duty

1 Worked grains of other cereals. (Pharmaceutical 1104.2900 5% grade)

2 | Sterillisable maize (corn) starch (Pharmaceutical | 1108.1200 5% grade)

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 1302.1900 5%

(Pharmaceutical grade)

Ss. ar Customs Duty

No. Description HS Code (%)

6 | Other mucilages and thickeners (Pharmaceutical | 1302.3900 5% grade)

7 | (i) Rhubarb leaves or roots. 1404.9090 5%

(ii) Valerine roots (Pharmaceutical grade)

8 | Refined palm kernel or babassu oil 1513.2900 5% (Pharmaceutical grade)

9 | Other fixed vegetable fats and oils 1515.1900 5% (Pharmaceutical grade)

10 | Castor oil (Pharmaceutical grade) 1515.3000 5%

11 | 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) Dextrate(Pharmaceutical grade). 1702.3000 5%

(ii) 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). 2501.0090 5%

(ii) 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%

19 | Plastibase (Pharmaceutical grade) 2710.9900 5%

20 | Microcrystalline petroleum wax, ozokerite, lignite | 2712.9090 5% wax, 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 2812.9000 5% grade)

24 | (i) Sodium hydroxide 2815.1100 5%

(ii) Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)

## Customs Duty

No. Description HS Code (%)

- 25 | Disodium sulphate (Pharmaceutical grade) 2833.1100 5%  
26 | Sodium sulphate anhydrous (Pharmaceutical grade) 2833.1900 5%  
27 | Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade) 2836.3000 5%  
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) Butyl 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 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade) 2933.5990 5%  
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(2-aminothiazole-4-yl)-2-Tert- 5%  
Butoxycarbonyl) methoxyimino Acetic acid (ATMA);  
(iii) (Z)-2-(2-aminothiazole -4-yl)-2(tert- 5%  
Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA];  
(iv) Sin-methoxyimino Furanyl Acetic acid 5%  
Ammonium Salt(SIMA);  
(v) 7-[[2-Furany(sin- methoxyimino)acetyl] 5%

amino}-3-hydroxymethyl cephalosporin-4-carboxylic acid(Pharma grade);

ha Description HS Code aaartih Duty

43 | Mica Ester 2934.1090 5%

44 | (+)-(1S,2S)-2-methylamino-1- phenylpropan-1-ol 2939.4900 5%

base

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) Amphocerin "kK" 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%

54 | Other activated natural mineral products 3802.9000 5%  
(Pharmaceutical 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)

ha Description HS Code maar duty

1 Dextrose (injectable grade and pharma grade) | 1702.3000 10%

2 Sodium chloride (injectable grade) 2501.0090 5%  
(Pharmaceutical grade).

3 Oseltamivir 2922.4990 0%

4 Zanamivir 2924.2990 0%

5 All types of vaccines for Hepatitis, Interferon 3002.2090 0%  
and other medicines for hepatitis, and etc.

6 All vaccines and antisera Respective 0%

## Customs duty

No. Description HS Code (%)  
headings

Antihemophilic factor ix (Human) 3002.2090 0%  
Blood fraction & immunological products 3002.2090 0%  
(biological products) including rabies  
immunological (150 IU per ml) (Human)

9 Factor viii & plasma derived fibrin sealant. 3002.2090 0%  
(Human)

10 | Hepatitis B immunoglobulin (Human) 3002.2090 0%

11. | Human albumin (Human) 3002.2090 0%

12 | Intravenous immunoglobulin (Human) 3002.2090 0%

13 | Intramuscular immunoglobulin (Human) 3002.2090 0%

14 | Tetanus immunoglobulin (250 IU/ml) (Human) | 3002.2090 0%

15 | Injection Anti-Dimmunoglobulin (human) 3002.9010 0%  
300mcg/vial

16 | Medicinal eye Drops 3004.9050 10%

17 | Ointments, medicinal 3004.9060 10%

18 | Alfacalcidol Injection 3004.9099 0%

19 | All medicines of cancer. An illustrative list is 3004.9099 0%

given below, namely:-

(i) Aminoglutethimide

(ii) | Anastrozole

(iii) | Asparaginase

(iv) Azathioprine

(v) BCG strain 2-8x10<sup>8</sup> CFU per vial

(vi) Belomycin

(vii) Bevacizumab

(viii) Bicalutamide

(ix) | Bortezomib

(x) Busulfan



(xi) | Capecitabine

(xii) | Carboplatin

(xiii) | Cetuximab

(xiv) | Chlorambucil

Description

HS Code

Customs duty  
(%)

(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

(xl) Hydroxyurea

(xli) Ibandronic acid

(xlii) Ifosfamide

(xliii) — Imatinibmesilate

(xliv) — Irinotecan

(xlv) Lenograstim

Description

HS Code

Customs duty

No. (%)

- (xlv) Letrozole
- (xlvi) | Leuprorelin
- (xlvii) Lomustine
- (xlviii) | Medroxyprogesterone
- (I) Megestrol
- (li) Melphalan
- (lii) Mercaptopurine
- (liii) Methotrexate
- (liv) Mitomycin
- (lv) Mitoxantrone
- (lvi) Octreotide
- (lvii) Ondansetron
- (lviii) — Oxaliplatin
- (lix) Paclitaxel
- (lx) Pemetrexed
- (lxi) Procarbazine
- (lxii) Rituximab
- (lxiii) Sorafenib (as tosylate)
- (lxiv) Tamoxifen
- (lxv) 6-Thioguanine
- (lxvi) Topotecan
- (lxvii) | Trastuzumab
- (lxviii) — Tretinoin
- (lxix) Triptorelin Acetate
- (lxx) Tropisetron
- (lxxi) Vinblastine
- (lxxii) Vincristine
- (lxxiii) | Vinorelbine
- (lxxiv) Zoledronic Acid
- (lxxv) | Tasigna(Nilotinib) 5%
- (lxxvi) | Temozolomide 0%

## Customs duty

No. Description HS Code (%)

20 All medicines of Cardiac. An illustrative list is 3004.9099 0% 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 sorbid 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

21 All medicines for HIV/AIDS. An illustrative list | 3004.9099 0%

is given below, namely:-

- (i) | Atazanavir
- (ii) © Darunavir
- (iii) Diadanosine
- (iv) Efavirenz
- (v) — Indinavir
- (vi) Lamivudine
- (vii) Lopinavir
- (viii) Navirapine
- (ix) Nelfinavir
- (x) — Ritonavir
- (xi) Saquinavir
- (xii) Stavudine

Description

HS Code

Customs duty  
(%)

(xiii) Zidovudine

(xiv) Zalcitabine

22

All medicines for thalassaemia. An illustrative list is given below, namely:-

(i) Deferasirox

(ii) Defriprone

(iii) Desferrioxamine Mesylate

3004.9099

0%

23.

Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:-

Azathioprin

Basilliximab

Cyclosporine

Daclizumab

Everolimus

Muromonab-CB3

Mycophenolic acid

Mycophenolic acid and its salts

3004.9099

0%

24

Beclomethasone Aerosol

3004.9099

0%

25

Cyclosporine Injection

3004.9099

0%

26

Cyclosporine Microemulsion Cap/Solution and  
etc

3004.9099

0%

27

Erythropoietin Injection, Epoetinbeta  
Erythropotin alpha

3004.9099

0%

28

Ipratropium Bromide Aerosol

3004.9099

0%

29

Salbutamol Aerosol

3004.9099

0%

30

Sodium Fusidate Injection

3004.9099

0%

31

Vancomycin Chromatographically Purified  
Injection

3004.9099

0%

32

Analgesic Medicated Plaster

3005.9090

0%

221



Table D

(Packing Materials/Raw Materials for Packing/Bandages)

Ss. ar Customs duty

No. Description HS Code (%)

1 Blood Bags CPDA-1: With blood transfusion | Respective 0%  
set pack in Aluminum foil with set. Heading

2 Surgical tape in jumbo rolls 3005.1010 5%

3 Cetylpyridinium chloride pad 3005.9090 5%

4 Polyacrylate (Acrylic Copolymers) 3906.9090 5%

5 PVC non-toxic tubing (Pharmaceutical 3917.2390 5%  
grade)

6 PVC lay flat tube material grade 3917.3100 5%  
(Pharmaceutical grade)

7 Pre-printed polypropylene tubes with tamper | 3917.3910 5%  
proof closures (with or without dessicant)  
indicating particulars of registered drug and  
manufacturer (Pharmaceutical grade)

8 Other self-adhesive plates, sheets, film, foils, | 3919.1090 5%  
strip and other flat shapes of plastic  
(Pharmaceutical grade)

9 Rigid PVC Film (Pharmaceutical grade) 3920.4910 10%

10 PVC/PVDC (Pharmaceutical grade) 3920.4990 5%

11 (i) Plastic eye baths. (ii) Printed viskerings 3923.1000 5%  
(Pharmaceutical grade)

12 Printed poly bags for infusion sets 3923.2100 5%  
(Pharma grade)

13 | Non-toxic plastic bags for I.V. solutions and 3923.2900 5%  
other infusions (Pharmaceutical grade)

14 Plastic nebulizer or dropper bottles (Pharma | 3923.3090 5%  
grade).

15 | Stopper for I.V. Solutions (Pharmaceutical 3923.5000 5%  
grade).

16 | Piston caps 3926.9099 5%

## Customs duty

No. Description HS Code (%)

17 | (i) 13 mm Rubber stoppers for injections. 4016.9990 5%  
(ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)

18 | Collagen strip (catgut) (Pharmaceutical 4206.0000 5% grade)

19 | Medical bleached craft paper with heat seal 4810.3900 5% coating (Pharmaceutical grade)

20 | (i) Self adhesive paper and paper board. 4811.4100 5%  
(ii) Cold seal coated paper (Pharmaceutical grade)

21 Paper and paper board coated, impregnated | 4811.5990 5%  
or covered with plastic (Pharmaceutical grade)

41121A | Paper Core for Surgical Tape 4822.9000 5%

(Pharmaceutical Grade)

22 | (i) Other packing containers, including 4819.5000 5%  
record sleeves  
(ii) Glassine sleeve (Pharmaceutical grade)

23 | Laminated heat sealable paper 4811.4900 5%

24 Kraft paper (wax coated) 4811.6010 5%

25 | Non woven paper 4811.9000 5%

26 | Non woven fabric 5603.9200 5%

27 | Coated Fabric 5903.9000 5%

28 | Empty glass infusion bottle with and without 7010.1000 5%  
graduation USP II (Pharmaceutical grade)

29 | (i) Neutral glass cartridges with rubber 7010.9000 5%

dices and plungers and aluminium seals.

(ii) Neutral glass vials 1-2 ml U.S.P-1.

(iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder).

(iv) Glass bottle USP type I.

(v) Neutral, clear glass, USP type | (pre-

sterilized) close mouth.

(vi) Moulded glass vials (Pharmaceutical grade)

No.

Description

HS Code

Customs duty  
(%)

30

(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 manufacturers in rolls for wrapping.

(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 I.V. Solutions/Infusion

7607.1990  
7607.2000

5%

31

(i) | Anodized aluminium bottle.

(ii) | Rubber plug tear off seal.

(iii) Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)

7612.9090

5%

32

(i) | Stoppers for I.V. solutions.

(ii) | Tear off aluminium seals for injectables.

(iii) Flip off seals for injectable vials.

(iv) Rubber plug with Tear off seal.

(v) Closing lid (Aluminium A1. High density polyethylene/polypropylene)

(Pharmaceutical grade)

8309.9000

5%

33

Eyeless sutures needles (Pharmaceutical grade)

9018.3200

5%

34

Non-toxic plastic bags for I.V. solutions of dextrose and other infusions  
(Pharmaceutical grade)

9018.3910

5%

224

## Table E

### (Diagnostic Kits/Equipments)

#### Customs duty

##### S. No. Description HS Code (%)

- 1 4C Es Trionyx 3822.0000 5%
- 2 5C Cell control Lnormal 3822.0000 5%
- 3 Albumin bcg 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 5%
- 8 Blood cancer kit 3822.0000 5%
- 9 Blood glucose test strips 3822.0000 5%
- 10 Bovine precision multi sera 3822.0000 5%
- 11 Breast cancer kit 3822.0000 5%
- 12 CBC Reagent (For hematology analyzer) 3822.0000 0%

##### Complete blood count reagent

- 13 Cervical cancer/HPV kit 3822.0000 5%
- 14 Ck creatinin kinase (mb) 3822.0000 5%
- 15 | Cknac 3822.0000 5%
- 16 | Control 3822.0000 5%
- 17 Control Sera 3822.0000 5%
- 18 | Cratinin sysi 3822.0000 5%
- 19 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 0%
- 23 | Ferritin kit 3822.0000 5%
- 24 ' | Glucose kit 3822.0000 5%

## Customs duty

S. No. Description HS Code (%)

25 | HCV 3822.0000 5%  
26 | HCV amp 3822.0000 5%  
27 =| Hcy 3822.0000 5%  
28 | Hdl Cholesterol 3822.0000 5%  
29 | Hdl/Idl 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 1.C.T. (Immunochromatographic kit) 3822.0000 0%  
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 |Lcehsv 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%

## Customs duty

S. No. Description HS Code (%)

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 | Ua plus 3822.0000 5%

63 UIBC (Unsaturated iron binding capacity) 3822.0000 5%

64 | Urea uv 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-III

### Import of Raw Materials, Inputs for Poultry and Textile Sector and Other Goods

The imports under this part shall be subject to following conditions, besides the  
conditions specified in the Table given below namely:-

(i)

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 19 of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 20 of Table;

(c) Ministry of Live stock and Dairy Development, in case of goods, specified against serial number 12 of Table.

(ii) 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.

(iii) 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 oe) duty Condition

1 Fresh and Dry Fruits from 08.00 10% Of Afghanistan origin  
Afghanistan and imported from  
Afghanistan

2 Wheat 10.01 0% Nil

3 Cane Sugar 1701.1390 0% If imported by private  
1701.1400 sector

4 Beet Sugar 1701.1200 0% If imported by private  
sector

5 White crystalline cane sugar 1701.9910 0% Nil

6 White crystalline beet sugar 1701.9920 0% Nil

7 Growth promoter premix 2309.9020 10% Nil

8 Vitamin premix 2309.9020 10% Nil

9 Choline Chloride 2309.9020 10% Nil

10 Mineral premix 2309.9020 10% Nil

11 Cattle Feed Premix 2309.9020 10% This facility shall be  
available for dairy

## Customs duty

Sr. No. Description PCT Code (°%) Condition

0,

sector, subject to  
certification by the  
Ministry of Livestock  
and Dairy  
Development.

12 Vitamin B12 (feed grade) 2309.9090 10% Nil

13 Vitamin H2 (feed grade) 2309.9090 10% Nil

14 Fish Feed 2309.9090 10% Nil

15 Poultry feed preparation 2309.9090 10% Nil  
(coccidiostats)

16 Calf Milk Replacer(CMR)(color 2309.9090 10% This facility shall be  
dyed) available for dairy  
sector, subject to  
certification by the  
Ministry of Livestock  
and Dairy  
Development.

17 Phosphoric acid 2809.2010 0% If imported by the  
Phosphatic Fertilizer  
Industry, notified by the  
Ministry of Industries.

18 Para xylene, 2902.4300 0% If imported by M/s.  
Acetic acid 2915.2100 Lotte Chemical  
Pakistan Ltd

19 PTA 2917.3610 4% Nil

20 Furazolidone (feed grade) 2934.9910 10% Nil

21 Products registered under the 3808.9170 0% Nil  
agriculture pesticides ordinance,  
1971

22 Other pesticides 3808.9199 0% Nil

23 Herbicides, anti-sprouting 3808.9310 0% Nil  
products and plant growth  
regulators

24 Herbicides, anti-sprouting 3808.9390 0% Nil  
products and plant growth  
regulators

25 Other 3808.9990 0% Nil

## Customs duty

Sr. No. Description PCT Code (°%) Condition

0,

26 Pet Resin Bottle Grade 3907.6020 8.5% Nil

27 Polyamide-6, -11, -12, -6, 6, -6,9, | 3908.1000 3% Nil  
-6, 10 or -6, 12

28 Other polyamides in primary form | 3908.9000 3% Nil

29 Yarn of nylon or other polyamides | 5402.4500 71% Nil

30 yarn of viscose rayon, untwisted 5403.3100 5% Nil  
or with a twist not exceeding 120

turns per meter

31 Of polyesters 5501.2000 6.5% Nil

32 Acrylic or modacrylic 5501.3000 6.5% Nil

33 Of polypropylene 5501.4000 6.5% Nil

34 Filament tow of other polymers 5501.9000 6.5% Nil

35 Artificial filament tow 5502.0090 6.5% Nil

36 Of polyesters not exceeding 2.22 | 5503.2010 6% Nil  
decitex

37 Of other polyester 5503.2090 6% Nil

38 Acrylic or modacrylic 5503.3000 6.5% Nil

39 Of polypropylene 5503.4000 6.5% Nil

40 Other synthetic staple fibre 5503.9000 6.5% Nil

M4 Of synthetic fibers 5505.1000 6.5% Nil

42 Of artificial fibers 5505.2000 6.5% Nil

43 Of polyesters 5506.2000 6.5% Nil

44 Acrylic or modacrylic 5506.3000 6.5% Nil

45 Other synthetic staple fibre 5506.9000 6.5% Nil

46 Silver 71.06 0% Nil

47 Gold 71.08 0% Nil

48 Defence stores, excluding those | 93.00 & 15% If imported by the  
of the National Logistic Cell Respective Federal Government  
headings for the use of Defence

Services whether the  
goods have been  
imported against  
foreign exchange

Customs duty

(%) Condition

Sr. No. Description PCT Code

allocation or otherwise.

49 Sunflower seeds 1206.0000 0% For sowing purpose  
only as certified by  
Ministry allocated with  
the business \_ of  
national food security  
and research

50 Mustard seeds 1207.5000 0% For sowing purpose  
only as certified by  
Ministry allocated with  
the business of  
national food security  
and research

51 Canola seeds 1205.9000 0% For sowing purpose  
only as certified by  
Ministry allocated with  
the business of  
national food security  
and research

52 Paper for printing of Holy Quran \_| Respective 0% If imported by a federal  
heading or provincial  
government institution  
and the imported paper  
shall contain water  
mark indicating its use  
for printing of Holy  
Quran.”; and

Part-IV  
Miscellaneous

Ss. Customs  
No. DESCRIPTION PCT CODE duty (%)

1. | Potatoes 0701.9000 0

Tomatoes, fresh or chilled. 0702.0000

Onions and shallots 0703.1000

Cauliflowers and headed broccoli 0704.1000

oO; }O;0;/0| 0

3.

4. | Garlic 0703.2000

5

6

Peas (*Pisum sativum*) 0713.1000

231

Ae DESCRIPTION PCT CODE 'duty (%)

7. | Grams (dry whole) 0713.2010 0

8. | Grams split 0713.2020 0

9. | Other 0713.2090 0

10. | Beans of the species *Vigna mungo* (L.)Hepper or | 0713.3100 0

*Vigna radiata* (L.)Wilczek

11. | Small red (Adzuki) beans (*Phaseolus* or *vigna* 0713.3200 0  
*angularis*)

12. | Kidney beans, including white pea beans 0713.3300 0  
(*Phaseolus vulgaris*)

13. | Bambara beans (*Vigna subterranea* or 0713.3400 0  
*Voandzeia subterranea*)

14. | Cow peas (*Vigna unguiculata*) 0713.3500 0

15. | Green beans (dry whole) 0713.3910 0

16. | Green beans (split) 0713.3920 0

17. | Other 0713.3990 0

18. | Dry whole 0713.4010 0

19. | Split 0713.4020 0

20. | Broad beans (*Vicia faba* var. *major*) and horse 0713.5000 0  
beans(*Vicia faba* var. *equina*, *Vicia faba*  
var.*minor*)

21. | Pigeon peas (*Cajanus cajan*) 0713.6000 0

22. | Black matpe (dry whole) 0713.9010 0

23. | Mash dry whole 0713.9020 0

24. | Mash split or washed 0713.9030 0

25. | Other 0713.9090 0

26. | Aviation spirit 2710.1220 0

27. | Spirit type jet fuel 2710.1230 0

28. | Kerosene 2710.1911 0

29. | J.P.1 2710.1912 0

30. | J.P.4 2710.1913 0

31. | Other 2710.1919 0

32. | Light diesel oil 2710.1921 0

aa DESCRIPTION PCT CODE 'duty (%)

- 33. | Spin finish oil 2710.1998 0
- 34. | Natural gas 2711.1100 0
- 35. | Propane 2711.1200 0
- 36. | Butanes 2711.1300 0
- 37. | Ethylene, propylene, butylene and butadiene 2711.1400 0
- 38. | L.P.G. 2711.1910 0
- 39. | Natural gas 2711.2100 0
- 40. | Ethylene glycol (ethanediol) (MEG) 2905.3100 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 or other inorganic non fertilising substances 3102.4000 0
- 46. | Crude 3102.5010
- 47. | Other 3102.5090
- 48. | Double salts and mixtures of calcium nitrate and ammonium nitrate 3102.6000
- 49. | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution 3102.8000 0
- 50. | Other, including mixtures not specified in the foregoing subheadings 3102.9000 0
- 51. | Superphosphates 3103.1000 0
- 52. | Other 3103.9000 0
- 53. | Potassium chloride 3104.2000 0
- 54. | Potassium sulphate 3104.3000 0
- 55. | Other 3104.9000 0
- 56. | Goods of this Chapter in tablets or similar forms 3105.1000 0

or in packages of a gross weight not exceeding  
10 kg



Ss. Customs

No. DESCRIPTION PCT CODE duty (%)

57. | Mineral or chemical fertilisers containing the 3105.2000 0  
three fertilising elements nitrogen, phosphorus  
and potassium

58. | Diammonium hydrogenorthophosphate 3105.3000 0  
(diammonium phosphate)

59. | Ammoniumdihydrogen orthophosphate 3105.4000 0  
(monoammonium phosphate) and mixtures  
thereof with diammonium  
hydrogenorthophosphate (diammonium  
phosphate)

60. | Containing nitrates and phosphates 3105.5100

61. | Other 3105.5900

62. | Mineral or chemical fertilisers containing the two | 3105.6000  
fertilising elements phosphorus and potassium

63. | Other 3105.9000

64. | Holy Quran(Arabic text with or without 4901.9910  
translation)

65. | Digital Quran 8523.8050 0

Part-V

Imports of Aviation Related Goods i.e., Aircrafts and Parts etc  
by Airline Companies / Industry

Note:- For the purposes of this Part, under National Aviation Policy - 2015, the Federal

Government is pleased to exempt the goods or items specified in column (2) of

the Table below, falling under PCT Code in column (3) of that Table, from so  
much of customs-duty leviable under the First Schedule to the Customs Act,  
1969, as in excess of the rates specified in column (4) thereof, subject to the  
following conditions, besides the special conditions specified in column (5) of the

Table, namely:-

(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 bonafide requirement. He shall  
furnish all relevant information online to Pakistan Customs Computerized  
System against a specific user ID and password obtained under section

(ii)

(iii)

(iv)

(v)

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;

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 county in the airline sector;

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;

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

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. No. Description of goods PCT Code and Special Condition

(1) (2) (3) (4) (5)

1. Aircraft 8802.4000 0% Whether imported or acquired on wet or dry lease.

2. Spare parts Respective 0% For use in aircraft, trainer headings aircraft and simulators.

3. Maintenance Kits Respective 0% For use in trainer aircraft headings (8802.2000 & 8802.3000).

4. Machinery, equipment & Respective 0% For setting up Maintenance, tools headings Repair & Overall (MRO)

workshop by MRO company  
recognized by Aviation

Division.

5. Machinery, equipment, Respective 0% On one time basis for operational tools, headings exclusive use of New/



S. No. Description of goods PCT Code aerial Special Condition  
furniture & fixture Greenfield airports by  
company authorized — by  
Aviation Division.

6. Aviation simulators Respective 0% On one time basis for aircrafts  
headings by airline company recognized  
by Aviation Division.”.

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MOHAMMAD RIAZ,

Secretary.