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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 24th June, 2016

No. ²² **F. (25)/2016-Legis.**—The following Act of *Majlis-e-Shoora* (Parliament) received the assent of the President on the 24th June, 2016 and is hereby published for general information:—

ACT NO. XXIX OF 2016

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

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2016 and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

(401)

Price: Rs. 141.50

[3189 (2016)/Ex.Gaz.]

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

(2) It extends to the whole of Pakistan.

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

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

(II) in section 3,—

(a) in clause (15), sub-clause (a),—

(i) paragraph (iii); and

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

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

(i) paragraph (C); and

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

(c) clause (17);

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

(IV) the First Schedule and the Second Schedule.

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

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

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

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

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

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

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

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

- (3) in section 195C,—

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

(b) in sub-section (4),—

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

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

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

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

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

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

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

(1) in section 2,—

(i) in clause (5AB), for the word “five”, the word “ten” shall be substituted;

(ii) in clause (9),—

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

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

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

(iii) in clause (14),—

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

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

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

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

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

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

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

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

“(4A) Where any person, required to withhold sales tax under the provisions of this Act or the rules made thereunder, fails to withhold the tax or withholds the same but fails to deposit the same in the prescribed manner, an officer of Inland Revenue shall after a notice to such person to show cause, determine the amount in default.”;

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

- (i) for the word “and”, occurring for the first time, a comma shall be substituted; and
- (ii) after the word “agreements”, the words “and matters relating to international financial institutions or foreign government-owned financial institutions” shall be inserted;

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

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

“30DDD. *Directorate General of Input Output Co-efficient Organization.*—The Directorate General of Input Output Co-efficient Organization (IOCO)-Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

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

- (10) in section 47A,—

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

- (ii) in sub-section (4),—

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

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

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

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

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

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

"56B. *Disclosure of information by a public servant.*—(1) Any information acquired under any provision of this Act shall be confidential and no public servant shall disclose any such information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001).

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

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

"37.	Mineral/bottled water	Respective headings";
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(14) in the Fifth Schedule, in column (1), against serial number 12, in column (2), clauses (i) to (ix) and (xviii) shall be omitted:

(15) in the Sixth Schedule,—

“(a) in Table-I, in column (1),—

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

100A.	<p>Materials and equipment for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,—</p> <p>(A) Conditions and procedure for imports.—</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold the Concession Agreement,</p> <p>(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are <i>bonafide</i> requirement for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and password obtained under section 155D of the Customs Act, 1959 (IV of 1969). In already computerized Collectorate or Customs station, where the</p>	Respective Headings
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	<p>computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis, provided that this condition shall not apply to ship bunker oils; and</p> <p>(iii) The goods so imported shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import, provided that this condition shall not apply to ship bunker oils.</p>	
	<p>(B) Conditions and procedure for local supply.—</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;</p> <p>(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipment for the construction of Gawadar Port and development of Free Zone for Gawadar Port from the sales tax registered persons only;</p> <p>(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;</p> <p>(iv) a monthly statement summarizing all the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from</p>	

	<p>the person authorized to receive the supplies in the office of operating company, confirming that supplies mentioned in the monthly statement have been duly received;</p> <p>(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and</p> <p>(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.</p>	
100B	Supplies made by the businesses to be established in the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to sales tax.	Respective Headings

Annex-I

Header Information											
NTN/FTN of Importer							Approval No.				
(1)							(2)				
Details of materials and equipments (to be filled in by the authorized officer of the Ministry of Ports and Shipping)							Goods imported (Collectorate of import)				
HS code	Description	Specs	Customs duty rate (applicable)	Rate of sales tax	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN Mach No	Date of CRN Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

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

Signature _____
 Designation _____

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

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

- (ii) (a) against serial number 103, in column (2), the expression "of gross tonnage of less than 15 LDT" shall be omitted,
- (b) against serial number 105, in column (2), for the word "ten", the word "eleven" shall be substituted;
- (c) against serial number 110, in column (2),—
- (i) against sub-serial (b), in column (3), for the figure "8539.3990", the figure "8539.3290" shall be substituted;
- (ii) against sub-serial (c), in column (3), for the figure "9405.1090", the figure "8539.3290, 8543.7090 and 9405.4090" shall be substituted; and
- (d) after sub-serial (g) and the entries relating thereto in column (3), the following sub-serials and the entries relating thereto shall be added, namely:—

"(h) Tubular day lighting device	9405.5010
(i) Energy saver lamps and tube lights of varying voltages (operating on AC or DC)	8539.3110, 8539.3120
(j) Invertors (off-grid/on grid/ hybrid) with provision for direct connection/ input from renewable energy source and with Maximum Power Point Tracking (MPPT);	8504.4090";

- (iii) serial number 111 and entries relating thereto in columns (2) and (3) shall be omitted;
- (iv) serial number 119 and the entries relating thereto in columns (2) and (3) shall be omitted;
- (v) in serial number 123, after the word "lease", a colon and the following proviso shall be added, namely:—

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

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

“130.	Premixes for growth stunting	Respective Headings, and subject to conditions imposed for importation under the Customs Act, 1969.
131	Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3010
132	Personal computers	8471.3020
133.	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:—	38.08
	Xylol (xylenes)	2707.3000
	- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400
	Naphthalene	2902.9010
	Solvesso-100, 150, 200	2902.9090
	Ingredients for pesticides	2903.3040
	Cadusafos Technical Material	2903.6900
	Methanol (methyl alcohol)	2905.1100
	Propylene glycol (propane-1, 2-diol)	2905.3200
	- Adhesives Polyvinyl Acetate - Polyvinyl Alcohol	2905.4900
	Ingredients for pesticides	2906.2910
	Other Ingredients for pesticides	2906.2990
	- Solvenon MP / 1-Methoxy 2-Propanol - Methylglycol Acetate	2909.4910
	Methanal (formaldehyde)	2912.1100
	Cyclo-hexanone and methyl-cyclo-hexanones	2914.2200
	- Cyclohexanon - Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	2914.2990
	Acetic anhydride	2915.2400
	Ingredients for pesticides	2916.3920
	Diocetyl orthophthalates	2917.3200
	Ingredients for pesticides	2918.9010
	Ingredients for pesticides	2919.0010
	Other Ingredients for pesticides	2919.0090
	Endosulfan Technical Material	2920.9020
	Other Ingredients for pesticides	2920.9090
	Diethylamine and its salts	2921.1200
	Ingredients for pesticides	2921.4310
	Other Ingredients for pesticides	2921.4390
	Ingredients for pesticides	2921.5110
	Triethanolamine and its salts	2922.1300
	Dimethyl Formamide (DMF)	2924.1990

Ingredients for pesticides	2924.2950
Other ingredients for pesticides	2924.2990
Alpha cyano, 3-phenoxybenzyl (-) cis, trans 3-(2,2-dichloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4-chloro phenyl)-3 methyl butyrate	2926.9020
Cyano, 3-phenoxy benzyl 2,2,3,3 tetra methyl cyclopropane carboxylate	2926.9030
- Cypermethrin, Alpha Cypermethrin, Beta-Cypermethrin, Zeta-Cypermethrin, Lambda Cyalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material-Acetamiprid, Imidacloprid Technical Material-Monomethypo, Chlorothalonil Technical Material-Bromoxynil Technical Material	2926.9050
Other nitrite compounds-Cyfluthrin, Beta Cyfluthrin Technical Material	2926.9090
2-N, N-Dimethyl amino-1 sodium thiosulphate, 3-thiosulfourpropane	2930.2010
Ingredients for pesticides	2930.2020
2- N,N-dimethylamino 1,3 disodium thiosulphate propane	2930.9010
O,S-dimethyl phosphoramidothioate	2930.9020
S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	2930.9030
Diafeihuran technical (isobutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	2930.9040
O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	2930.9050
O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	2930.9060
O,O diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	2930.9070
Ingredients for pesticides	2930.9080
Other organosulphur compounds - Ethion, Methamidophos Technical Material - Dimethylsulfoxid	2930.9090
Ingredients for pesticides	2931.0010
Other ingredients for pesticides	2931.0090
Ingredients for pesticides	2932.2920
2,3 Dihydro 2,2 dimethyl-7 benzo furanyl methyl-carbamate	2932.9910

Other ingredients for pesticides - Carbosulfan Technical Material	2932.9990
Fipronil	2933.1900
Ingredients for pesticides	2933.3930
Other Ingredients for pesticides	2933.3990
- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950
Other Ingredients for pesticides	2933.5990
Pyrimethanine	2933.6910
Ingredients for pesticides	2933.6940
- Atrazine Technical Material	2933.6990
Isatin (lactam of istic acid)	2933.7910
1-Vinyl-2-pyrrol-idone	2933.7920
- Triazophos Technical Material	2933.9910
Ingredients for pesticides	2934.1010
Ingredients for pesticides	2934.9920
-Methyl benzimidazol-2- ylcarbamate. -Dicopper chloride trihydroxide	2938.9010
Ingredients for pesticides	2939.9910
- Abamectin, Emamectin Technical Material	2941.9050
Other Ingredients for pesticides	2941.9090
Sulphonic acid (Soft)	3402.1110
Other surface active agents	3402.1190
Cationic	3402.1290
Non ionic surface active agents	3402.1300
Other organic surface active agents	3402.1990 3402.9000
Chemical preparations	3824.9099
Solvent C-9	2707.5000";

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

(i) against serial number 4, in column (2), after the word "pick-ups", the words "and dump trucks" shall be inserted; and

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

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

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

(16) in the Eight Schedule,—

(I) in Table-1, in column (1),—

(A) against serial number 15,—

(a) in column (3),—

- (i) for the figure "2301.2090", the figure "2301.1000 (Meat and Bone Meal)" shall be substituted;
- (ii) for the figure "2301.2010", the figure "2301.2090" shall be substituted;
- (iii) for the figure "2833.2600", the figure "2833.2940" shall be substituted; and
- (iv) for the figure "2923.9000 (Betafin)", the figure "2923.9010 (Betaine)" shall be substituted; and

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

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

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

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

"(xx) Laser Land leveler	8432.8090";	and
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(E) serial number 31 and entries relating thereto in columns (2), (3) and (4) shall be omitted and thereafter the following new serial numbers and corresponding entries relating thereto shall be inserted, namely:—

32	White crystalline sugar	1701.9910 1701.9920	and	8—	
33	Urea, whether or not in aqueous solution	3102.1000		5—	
34	1. Set top boxes for gaining access to internet 2. TV broadcast transmitter 3. Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers) 4. Other set top boxes	8517.6950 8525.5020 8528.7110 8528.7220 8528.7190 8528.7290	and	5—	Subject to type approval by PEMRA. This concession shall be available upto 30th June, 2017".

and

- (II) in Table-2, in the Annexure, in column (1),—
- (A) against serial number 1, in column (2), after the word “facilities”, the words “including silos” shall be inserted; and
- (B) after serial number 7 and the entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto shall be added, namely:—

“8.	1. Milk chillers.	8418.6910 and	If imported by registered manufacturer who is member of Pakistan Dairy Association.”;
	2. Tubular heat exchanger (for pasteurization)	8418.6990	
	3. Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.5000	
	4. Milk filters	8419.3900 and 8419.8100	
	5. Any other machinery and equipment for manufacturing of dairy products.	8421.2900 Chapter 84 and 85	

and

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

- (a) against category B, in columns (3) and (4), for the figure “500” the figure “1000” shall be substituted; and
- (b) against category C, in column (3) and (4), for the figure “1000” the figure “1500” shall be substituted.

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

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

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

- (a) clause (b) of sub-section (2) and sub-sections (6) and (7) of section 3;
- (b) serial number 2, in column (1), and the entries relating thereto of the Fifth Schedule read with section 4;

- (c) sub-sections (2), (3), (6) and (7) of section 13; and
- (d) serial number 48, in column (1), and entries relating thereto of Table I of Sixth Schedule read with section 13.”

(2B) The tax levied under sub-section (1) shall not be applicable to regulatory and licensing services rendered or provided by an organization established by or under a Federal statute.”; and

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

37	Valuation services; competency and eligibility testing services excluding education testing services provided or rendered under a bilateral or multilateral agreement signed by the Government of Pakistan	-	Sixteen per cent”.
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5. **Amendment of Ordinance, XLIX of 2001.**—In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

- (1) in section 4B, —
 - (a) in sub-section (1), for the word and figure “year 2015” the expression “years 2015 and 2016” shall be substituted; and
 - (b) in sub-section (2), after the word “income”, occurring for the second time, the brackets and words “(other than brought forward depreciation and brought forward business losses)” shall be inserted;
- (2) after section 7B, the following new sections shall be inserted, namely:—

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

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

- (a) the mode and manner for payment and collection of tax under this section;
 - (b) the authorities granting approval for computation and payment plan of tax; and
 - (c) responsibilities and powers of the authorities approving, suspending and cancelling no objection certificate to sell and the matters connected and ancillary thereto.
- (4) This section shall apply to business or projects undertaken for construction and sale of residential, commercial or other buildings initiated and approved after the 1st July, 2016.”

7D. *Tax on developers.*—(1) Subject to this Ordinance, a tax shall be imposed on the profits and gains of a person deriving income from the business of development and sale of residential, commercial or other plots at the rates specified in Division VIII B of Part I of the First Schedule.

- (2) The tax imposed under sub-section (1) shall be computed by applying the relevant rate of tax to the area of the residential, commercial or other plots for sale.
 - (3) The Board may prescribe:
 - (a) the mode and manner for payment and collection of tax under this section;
 - (b) the authorities granting approval for computation and payment plan of tax; and
 - (c) responsibilities and powers of the authorities approving, suspending and cancelling no objection certificate to sell and the matters connected and ancillary thereto.
 - (4) This section shall apply to projects undertaken for development and sale of residential, commercial or other plots initiated and approved after the 1st July, 2016.”
- (3) in section 8, in sub-section (1),—
- (a) for the expression “and 7B” the expression “, 7B, 7C and 7D” shall be substituted; and

- (b) in clause (d), for the word "or" a comma shall be substituted and after the figure "7B" the figures and words ", 7C and 7D" shall be inserted;
- (4) in section 15, after sub-section (5), the following new sub-sections shall be added, namely:—
- "(6) Income under this section derived by an individual or an association of persons shall be liable to tax at the rate specified in Division VIA of Part I of the First Schedule.
- (7) The provisions of sub-section (1), shall not apply in respect of an individual or association of persons who derive income chargeable to tax under this section not exceeding two hundred thousand rupees in a tax year and does not derive taxable income under any other head.;"
- (5) in section 15A, in sub-section (1), for the word "person", wherever occurring, the word "company" shall be substituted;
- (6) in section 21,—
- (a) for clause (c), the following shall be substituted, namely:—
- "(c) any expenditure from which the person is required to deduct or collect tax under Part V of Chapter X or Chapter XII, unless the person has paid or deducted and paid the tax as required by Division IV of Part V of Chapter X:
- Provided that disallowance in respect of purchases of raw materials and finished goods under this clause shall not exceed twenty per cent of purchases of raw materials and finished goods:
- Provided further that recovery of any amount of tax under sections 161 or 162 shall be considered as tax paid.;"
- (b) in clause (m), the word "and" at the end shall be omitted;
- (c) in clause (n), for full stop at the end a semicolon and the word: "and" shall be substituted and thereafter the following new clause shall be added, namely:—

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

(7) in section 22, after sub-section (5), the following explanation shall be added, namely:—

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

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

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

(9) in section 53, in sub-section (2),—

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

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

(10) in section 59B, —

- (a) in sub-section (1), after the word “loss”, occurring for the first time, the words, bracket and figure “as computed in sub-section (1A)” shall be inserted; and
- (b) after sub-section (1), amended as aforesaid, the following new sub-section shall be inserted, namely:—

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

$$(A/100) \times B$$

where—

- A is the percentage share capital held by the holding company of its subsidiary company; and
- B is the assessed loss of the subsidiary company.”;

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

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

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

$$(A/B) \times C$$

where—

- A is the amount of tax assessed to the person for the tax year before allowance of tax credit under this section;
- B is the person’s taxable income for the tax year; and

C is the lesser of—

- (a) the total contribution or premium paid by the person referred to in sub-section (1) in the year;
 - (b) five per cent of the person's taxable income for the year; and
 - (c) one hundred thousand rupees.”;
- (12) in section 63, in sub-section (2), in component C, in clause (ii), in the second proviso, for full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

- (13) in section 64A, in sub-section (2), for the word “one” the word “two” shall be substituted;
- (14) after section 64A, the following new section shall be inserted, namely:—

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

- (2) The amount of an individual's deductible allowance allowed under sub-section (1) for a tax year shall not exceed the lesser of—
- (a) five per cent of the total tuition fee paid by the individual referred to in sub-section (1) in the year;
 - (b) twenty-five per cent of the person's taxable income for the year; and
 - (c) an amount computed by multiplying sixty thousand with number of children of the individual.

- (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.
- (4) Allowance under this section shall be allowed against the tax liability of either of the parents making payment of the fee on furnishing national tax number (NTN) or name of the educational institution.
- (5) Allowance under this section shall not be taken into account for computation of tax deduction under section 149.”;
- (15) in section 64B,—
- (a) in sub-section (1), for the figure “2018” the figure “2019” shall be substituted; and
- (b) in sub-section (2), for the word “one” the word “two” shall be substituted;
- (16) in section 65A, in sub-section (1), for the words “two and a half” the word “three” shall be substituted;
- (17) in section 65B, in sub-section (2), for the figure “2016” the figure “2019” shall be substituted;
- (18) in section 65C, after the word “enlisted” the expression “and for the following tax year” shall be added;
- (19) in section 65D,—
- (a) in sub-section (1), for the words “hundred per cent” the words, bracket and figure “an amount as computed in sub-section (1A)” shall be substituted;
- (b) after sub-section (1), the following new sub-section shall be inserted, namely:—

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

$$A \times (B/C)$$

where—

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

- B is the equity raised through issuance of new shares for cash consideration; and
- C is the total amount invested in setting up the new industrial undertaking.”;

(c) in sub-section (2),—

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

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

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

(20) in section 65E,—

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

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

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

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

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

$$A \times (B/C)$$

where—

- A is the amount of tax assessed to the person for the tax year before allowance of any tax credit for the tax year;
- B is the equity raised through issuance of new shares for cash consideration; and

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

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

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

(21) in section 67,—

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

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

(22) in section 68,—

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

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

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

(23) in section 107,—

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

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

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

- (b) in sub-section (1B), the words, brackets and figures “subject to sub-section (3) of section 216” shall be omitted;
 - (c) in sub-section (2), after the word “for”, occurring at the end, the expression “at least one of the following:” shall be inserted; and
 - (d) in sub-section (3), after the word “anything”, the word “contained” shall be inserted;
- (24) in section 108, after sub-section (2), the following new sub-sections shall be added, namely:—
- “(3) Every taxpayer who has entered into a transaction with its associate shall:
- (a) maintain a master file and a local file containing documents and information as may be prescribed;
 - (b) keep and maintain prescribed country-by-country report, where applicable;
 - (c) keep and maintain any other information and document in respect of transaction with its associate as may be prescribed; and
 - (d) keep the files, documents, information and reports specified in clauses (a) to (c) for the period as may be prescribed.
- (4) A taxpayer who has entered into a transaction with its associate shall furnish, within thirty days the documents and information to be kept and maintained under sub-section (3) if required by the Commissioner in the course of any proceedings under this Ordinance.;
- (5) The Commissioner may, by an order in writing, grant the taxpayer an extension of time for furnishing the documents and information under sub-section (4), if the taxpayer applies

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

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

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

- (a) for the word “fifty”, wherever occurring, the word “ten” shall be substituted;
- (b) for the figure “2009” the figure “2017” shall be substituted;
- (c) for the figure “2007” the figure “2017” shall be substituted;
- (d) the proviso shall be omitted;
- (e) for the explanation, at the end, the following shall be substituted, namely:—

“*Explanation.*—For the purpose of this sub-section, the expression “tax payable or paid” does not include-

- (a) tax already paid or payable in respect of deemed income which is assessed as final discharge of the tax liability under section 169 or under any other provision of this Ordinance; and
- (b) tax payable or paid under section 4B.”;

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

(27) in section 114,—

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

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

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

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

- (a) the Commissioner has not made an order of approval in writing, for revision of return, before the expiration of sixty days from the date when the revision of return was sought; or
- (b) taxable income declared is more than or the loss declared is less than the income or loss, as the case may be, determined under section 120.”;
- (28) in section 122C, in sub-section (2), for the first and second provisos, the following shall be substituted, namely:—

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

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

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

- (a) to a company, if return of income tax alongwith audited accounts or final accounts, as the case may be, for the relevant tax year are filed by the company electronically during the said period of forty-five days; and
- (b) if the company presents accounts and documents for conducting audit of its income tax affairs for that tax year.”;

(29) in section 134A,—

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

(b) in sub-section (4),—

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

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

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

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

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

(31) in section 147,—

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

Explanation.— For removal of doubt it is clarified that tax assessed includes tax under sections 113 and 113C.";

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

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

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

“147A. **Advance tax from provincial sales tax registered person.**—(1) Every provincial sales tax registered person shall be liable to pay adjustable advance tax at the rate of three per cent of the turnover declared before the provincial revenue authority.

- (2) The advance tax under sub-section (1) shall be paid monthly at the time when sales tax return is to be filed with the provincial revenue authority.
- (3) Advance tax paid under this section may be taken into account while working out advance tax payable under section 147.
- (4) The provisions of this Ordinance shall apply to any advance tax due under this section as if the amount due were tax due under an assessment order.
- (5) A taxpayer who has paid advance tax under this section for a tax year shall be allowed a tax credit for that tax in computing the tax due by the taxpayer on the taxable income of the taxpayer for that year.
- (6) A tax credit allowed for advance tax paid under this section shall be applied in accordance with sub-section (3) of section 4.
- (7) A tax credit or part of a tax credit allowed under this section for a tax year that is not able to be credited under sub-section (3) of section 4 for the year shall be refunded to the taxpayer in accordance with section 170.
- (8) This section shall not apply to a person who was filer on the thirtieth day of June of the previous tax year.

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

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

- “152A. Payment for foreign produced commercials.—(1) Every person responsible for making payment directly or through an agent or intermediary to a non resident person for foreign produced commercial for advertisement on any television channel or any other media shall deduct tax at the rate of twenty percent from the gross amount paid.
- (2) The tax deductible under sub-section (1), shall be final tax on the income of non-resident person arising out of such payment.”;
- (35) in section 153,
- (a) in sub-section (3),—
- (i) in clauses (b) and (c), the word “and” at the end shall be omitted;
- (ii) in clause (d) for full stop at the end a semicolon and the word “;and” shall be substituted and thereafter the following new clause shall be added, namely:—
- “(e) tax deducted under clause (b) of sub-section (1) by person making payments to electronic and print media for advertising services shall be final tax with effect from the 1st July, 2016.”; and
- (b) in sub-section (5), clause (e) shall be omitted;
- (36) in section 169, after sub-section (3), the following new sub-section shall be added, namely:—
- “(4) Where the tax collected or deducted is final tax under any provision of the Ordinance and separate rates for filer and non-filer have been prescribed for the said tax, the final tax shall be the tax rate for filer and the excess tax deducted or collected on account of higher rate of non-filer shall be adjustable in the return filed for the relevant tax year.”;
- (37) in section 165B, in sub-section (2), for the words and figures “Subject to section 216, all” the word “All” shall be substituted;
- (38) in section 170, in sub-section (2), in clause (c), for the word “two” the word “three” shall be substituted;

- (39) in section 182, in the table, in column (1), against S.No.1A,—
- (a) in the second column after the comma, word and figure “,or 165A” the comma word and figures “,165A or 165B” shall be inserted;
 - (b) in the fourth column, after the word and figure “and 165A” the comma, word and figure “,165A and 165B” shall be added;
- (40) in section 198, after the word “of”, occurring for the first time, the words and figures “sub-section 1B of section 107 or” shall be inserted;
- (41) in section 231A, after sub-section (1), the following explanation shall be added, namely:—
- “*Explanation*—For removal of doubt, it is clarified that the said fifty thousand rupees shall be aggregate withdrawals from all the bank accounts in a single day.”;
- (42) in section 231B,—
- (a) in sub-section (1), for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that no collection of advance tax under this sub-section shall be made after five years from the date of first registration as specified in clauses (a), (b) and (c) of sub-section (6).”; and
 - (b) after sub-section (1), the following new sub-section shall be added, namely:—

“(1A) Every leasing company or a scheduled bank or an investment bank or a development finance institution or a modaraba shall, at the time of leasing of a motor vehicle to a non-filer, collect advance tax at the rate of three per cent of the value of the motor vehicle.”;
- (43) in section 236A, in sub-section (2), after full stop at the end, the following new sub-section shall be added, namely:—
- “(3) Notwithstanding the provisions of sub-section (2), tax collected on a lease of the right to collect tolls shall be final tax.”;

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

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

(45) section 236E shall be omitted;

(46) in section 236O, for the words “in the case of withdrawals made by” the words “or deducted from” shall be substituted;

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

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

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

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

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

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

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

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

- (3) Advance tax collected under this section shall be adjustable.
- (4) The value of the minerals for the purpose of this section shall be as specified by the Board.

(49) in the First Schedule,—

(A) in Part I,—

- (i) after Division V, the following new Division shall be inserted, namely:—

“DIVISION VIA

INCOME FROM PROPERTY

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

S.No. (1)	Gross amount of rent (2)	Rate of tax (3)
1.	Where the gross amount of rent does not exceed Rs.200,000.	Nil
2.	Where the gross amount of rent exceeds Rs.200,000 but does not exceed Rs.600,000.	5 per cent of the gross amount exceeding Rs.200,000.
3.	Where the gross amount of rent exceeds Rs.600,000 but does not exceed Rs.1,000,000.	Rs.20,000 plus 10 per cent of the gross amount exceeding Rs.600,000.
4.	Where the gross amount of rent exceeds Rs.1,000,000 but does not exceed Rs.2,000,000.	Rs.60,000 plus 15 per cent of the gross amount exceeding Rs.1,000,000.
5.	Where the gross amount of rent exceeds Rs.2,000,000.	Rs.210,000 plus 20 per cent of the gross amount exceeding Rs.2,000,000.”

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

“Division VII

CAPITAL GAINS ON DISPOSAL OF SECURITIES

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

S No (1)	Period (2)	Tax Year 2015 (3)	Tax Year 2016 (4)	Tax Year 2017	
				Filer (5)	Non-Filer (6)
1.	Where holding period of a security is less than twelve months.	12.5—	15—	15—	18—
	Where holding period of a security is twelve months or more but less than twenty-four months.	10—	12.5—	12.5—	16—

(1)	(2)	(3)	(4)	(5)	(6)
3.	Where holding period of a security is twenty-four months or more but the security was acquired on or after 1st July, 2012	0—	7.5—	7.5—	11—
4.	Where the security was acquired before 1st July, 2012	0—	0—	0—	0—
5.	Future commodity contracts entered into by the members of Pakistan Mercantile Exchange	0—	0—	5—	5—

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

S.No (1)	Period (2)	Rate of tax (3)
1	Where holding period of immovable property is up to five years	10—
2	Where holding period of immovable property is more than five years.	0—

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

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

“DIVISION VIII A

TAX ON BUILDERS

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

(A) Karachi, Lahore and Islamabad		(B) Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta		(C) Urban Areas not specified in A and B.	
For commercial buildings					
Rs. 210/ Sq Ft.		Rs. 210/ Sq Ft.		Rs. 210/ Sq Ft.	
For residential buildings					
Area in Sq. ft	Rate/ Sq. Ft	Area in Sq. Ft	Rate/ Sq. Ft	Area in Sq. Ft	Rate/ Sq. Ft
Up to 750	Rs. 20	Up to 750	Rs. 15	Up to 750	Rs. 10
751 to 1500	Rs. 40	751 to 1500	Rs. 35	751 to 1500	Rs. 25
1501 & more	Rs. 70	1501 and more	Rs. 55	1501 and more	Rs. 35

DIVISION VIII B

TAX ON DEVELOPERS

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

(A) Karachi, Lahore and Islamabad		(B) Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta		(C) Urban Areas not specified in A and B	
For commercial Plots					
Rs. 210/ Sq Yd		Rs. 210/ Sq Yd		Rs. 210/ Sq Yd	
For residential Plots					
Area in Sq. Yd	Rate/ Sq. Yd	Area in sq. Yd	Rate/ Sq. Yd	Area in Sq. Yd	Rate/Sq. Yd
Up to 120	Rs. 20	Up to 120	Rs. 15	Up to 120	Rs. 10
121 to 200	Rs. 40	121 to 200	Rs. 35	121 to 200	Rs. 25
201 and more	Rs. 70	201 and more	Rs. 55	201 and more	Rs. 35"

(B) in Part III,

(i) in Division I, in clause (c),—

(I) for the figure "17.5" the figure "20" shall be substituted; and

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

"Person"	Stock Fund	Money market fund, income fund or REIT scheme or any other fund	
		Filer	Non-Filer
(1)	(2)	(3)	(4)
Individual	10—	10—	15—
Company	10—	25—	25—
AOP	10—	10—	15—"

(ii) in Division II,—

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

(b) in paragraph (6),—

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

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

(ii) sub-paragraph (iii) shall be omitted;

(iii) in Division III,—

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

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

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

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

"S.No.	Gross amount of rent	Rate of tax
(1)	(2)	(3)
1	Where the gross amount of rent does not exceed Rs.200,000	Nii
2	Where the gross amount of rent exceeds Rs.200,000 but does not exceed Rs.600,000.	5 per cent of the gross amount exceeding Rs.200,000.
3	Where the gross amount of rent exceeds Rs.600,000 but does not exceed Rs.1,000,000.	Rs.20,000 plus 10 per cent of the gross amount exceeding Rs.600,000
4	Where the gross amount of rent exceeds Rs.1,000,000 but does not exceed Rs.2,000,000.	Rs.60,000 plus 15 per cent of the gross amount exceeding Rs.1,000,000.
5	Where the gross amount of rent exceeds Rs.2,000,000	Rs.210,000 plus 20 per cent of the gross amount exceeding Rs.2,000,000” and

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

(C) in Part IV,—

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

"DIVISION II

BROKERAGE AND COMMISSION

S.No.	Person	Rate applicable on the amount of payment.	
		Filer	Non-filer
(1)	(2)	(3)	(4)
1.	Advertising Agents	10—	15—
2.	Life Insurance Agents where commission received is less than Rs. 0.5 million per annum	8—	16—
3.	Persons not covered in 1 and 2 above	12—	15—";

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

"DIVISION IIA

RATES FOR COLLECTION OF TAX BY A STOCK EXCHANGE REGISTERED IN PAKISTAN

S.No.	Description	Rate
(1)	(2)	(3)
1.	in case of purchase of shares as per clause (a) of sub-section (1) of section 233A.	0.02— of purchase value
2.	in case of sale of shares as per clause (b) of sub-section (1) of section 233A.	0.02— of sale value";

(iii) in Division IV, in the Table, in the first column, against serial number (I), in column (3), for the figure "10" the figure "12" shall be substituted;

(iv) in Division X,—

(a) for the figure "0.5" the figure "1" shall be substituted; and

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

(v) Division XII shall be omitted;

(vi) in Division XIII,—

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

- (i) against category “R”, in column (3), for the figure “30,000” the figure “12,000” shall be substituted;
- (ii) against category “B-1”, in column (3), for the figure “50,000” the figure “35,000” shall be substituted;
- (iii) against category “B-2”, in column (3), for the figure “60,000” the figure “45,000” shall be substituted; and

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

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

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

- (a) for the figure “1” the figure “2” shall be substituted; and
- (b) for the figure “2” the figure “4” shall be substituted;

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

(ix) in Division XXI, in the proviso, after the word “Division” the words “for the period it deems appropriate” shall be inserted;

(x) Division XXII shall be omitted; and

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

"DIVISION XXV

ADVANCE TAX ON INSURANCE PREMIUM

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

S.No.	Type of Premium	Rate
(1)	(2)	(3)
1.	General insurance premium	4—
2.	Life insurance premium if exceeding Rs. 0.2 million per annum	1—
3.	Others	0—

DIVISION XXVI

ADVANCE TAX ON EXTRACTION OF MINERALS

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

(50) in the Second Schedule,—

(A) in Part I,—

- (i) in clause (13), in sub-clause (iii), for the word “two” the word “three” shall be substituted;
- (ii) in clause (66), sub-clause (xviii) shall be omitted;
- (iii) in clause (98), after the word “established” the words “by Government” shall be inserted;
- (iv) in clause (103A), the expression “or section 59B” shall be omitted;
- (v) for clause (126A), the following shall be substituted, namely:—

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

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

(126AA) Profit and gains derived by a taxpayer from businesses set up in the Gawadar Free Zone Area for a period of twenty three years with effect from the first day of July, 2016.

(126AB) Profit on debt derived by—

- (a) any foreign lender; or
- (b) any local bank having more than 75 per cent shareholding of the Government or the State Bank of Pakistan.

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

(126AC) Income derived by contractors and sub-contractors of China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations for a period of twenty years, with effect from the first day of July, 2016.”; and

(126AD) (1) Any income derived by China Overseas Ports Holding Company Limited being dividend received from China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of twenty-three years with effect from the first day of July, 2016.

(2) Any income derived by China Overseas Ports Holding Company Pakistan (Private) Limited being dividend received from, Gwadar International Terminal Limited Gwadar Marine Services Limited and Gwadar Free Zone Company

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

(vi) in clause (133),—

- (a) for the figure “2016” the figure “2019” shall be substituted; and
- (b) after the figure “2019”, substituted as aforesaid, for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

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

(B) in Part II,—

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

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

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

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

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

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

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

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

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

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

“(18B) The rate of tax as specified in Division II of Part I of the First Schedule shall be reduced by 2— in case of a company whose shares are traded on stock exchange if:

- (a) it fulfils prescribed *shari'ah* compliant criteria approved by State Bank of Pakistan, Securities and Exchange Commission of Pakistan and the Board;
- (b) derives income from manufacturing activities only;
- (c) has declared taxable income for the last three consecutive tax years; and
- (d) has issued dividend for the last five consecutive tax years.”;

(C) in Part IV,—

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

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

- “(xxvi) China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of twenty three years, with effect from the sixth day of February, 2007.
- (xxvii) companies, qualifying for exemption under clause (126M) of Part-I of this Schedule, in respect of profits and gains derived from a transmission line project.”;
- (ii) in clauses (11B) and (11C), the words “or section 59B” shall be omitted;
- (iii) after clause (38A), the following new clause shall be inserted, namely:—
- “(38AA) The provisions of section 150 shall not apply to China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of twenty-three years.”;
- (iv) in clause (57),—
- (a) for the expression “sections 113 and” the word “section” shall be substituted; and
- (b) for the second proviso the following shall be substituted, namely:—
- “Provided further that minimum tax under section 113 shall be 0.5— upto the tax year 2019 and one per cent thereafter.”;
- (v) in clause (59), sub-clause (i) shall be omitted;
- (vi) in clause (72A), for the words and figure “and 2015”, the words and figure “to 2016” shall be substituted,

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

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

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

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

- (viii) clause (82) shall be omitted;
- (ix) in clause (86), in paragraph (a), in sub-paragraph (iii), for the figure “2017” the figure “2019” shall be substituted;
- (x) for the following clause (91)

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

“(95) the provisions of sections 147, 151, 152, 231A, 231AA, 236A and 236K shall not apply to “The Second Pakistan International Sukuk Company Limited”, as a payer.”;

- (xi) for the following clause (92)

“(92) the provisions of sections 147, 151 and 155 shall not apply to “The Second Pakistan International Sukuk Company Limited”, as a recipient.” the following shall be substituted, namely:—

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

(xii) for the following clause (93)

“(93) the provision of section 236C shall not apply to “Pakistan International Sukuk Company Limited”; the following shall be substituted, namely:—

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

(xiii) in clause (94),—

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

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

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

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

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

“(98) The provisions of section 148 shall not apply to import of ships and other floating crafts including tugs, survey vessels and other specialized crafts

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

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

- (99) The provisions of section 148 shall not apply to import or acquisition of aircraft on wet or dry lease by M/s Pakistan International Airlines Corporation with effect from 19th March, 2015.”;
- (51) in the Fourth Schedule, for rule 6B, the following shall be substituted, namely:—
- “6B. In computing income under this Schedule, there shall be included capital gains on disposal of shares and dividend of listed companies, vouchers of Pakistan Telecommunication corporation, modaraba certificate or instruments of redeemable capital and derivative products and shall be taxed at the rates specified in Division II of Part I of First Schedule.”;
- (52) in the Sixth Schedule, in Part I, in rule 3, in clause (a), for the figure “100,000” the figure “150,000” shall be substituted;
- (53) in the Seventh Schedule, in rule 7C, after the figure “2015” the word and figure “and 2016” shall be inserted; and
- (54) in the Eighth Schedule in rule 1,—
- (a) after sub-rule (1), the following new sub-rules shall be inserted, namely:—
- “(1A) Capital gains on disposal of units of open ended mutual funds and to which section 100B apply, shall be computed and determined under this Schedule and tax thereon shall be collected and deposited by NCCPL in the prescribed manner;

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

(1B) Gain or loss arising to persons through trading of future commodity contracts on Pakistan Mercantile Exchange, subject to tax under section 37A and to which section 100B apply, shall be computed and determined under this Schedule and tax thereon shall be collected and deposited on behalf of taxpayers by NCCPL in the manner prescribed.”;

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

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

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

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

“(3A) The Asset Management Companies, Pakistan Mercantile Exchange and any other person shall furnish information when required by NCCPL for discharging obligations under this Schedule.”

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

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

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

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

It is hereby enacted as follows:—”,

(2) in section 2,—

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

(b) clause (b) shall be omitted;

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

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

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

(e) clause (l) shall be omitted;

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

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

(g) clause (n) shall be omitted;

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

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

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

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

(3) in section 3,—

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

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

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

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

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

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

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

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

(5) in section 6, in sub-section (2),—

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

“(b) total net revenue receipts;” and

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

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

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

“(f) debt per capita.”;

(6) in section 7, in sub-section (3),—

(a) clause (c) shall be omitted;

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

“(e) consistent and authenticated information on public and
external debt and guarantees issued by the Federal
Government;”;

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

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

(8) in section 10,—

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

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

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

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

(9) in section 13,—

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

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

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

(10) in section 14,—

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

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

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

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

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

(2) in section 4,—

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

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

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

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

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

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

- (a) for the word “and”, occurring for the first time, a comma shall be substituted; and
- (b) after the word “agreements”, the words “and matters relating to international financial institutions or foreign government-owned financial institutions” shall be inserted;

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

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

(6) in section 38,—

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

(ii) in sub-section (4),—

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

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

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

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

“47B. *Disclosure of information by a public servant*—(1) Any information acquired under any provision of this Act shall be confidential and no public servant shall disclose any such

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

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

(8) in the First Schedule,—

(a) in Table I, in column (1),—

- (i) against serial numbers 4, 5 and 6, in column (4), for the word “ten”, the word “eleven” shall be substituted;
- (ii) for serial numbers 9 and 10 and the corresponding entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“9a.	For the period from 01-07-2016 to 30-11-2016, locally produced cigarettes if their on-pack printed retail price exceeds four thousand rupees per thousand cigarettes	24.02	Rupees three thousand four hundred and thirty-six per thousand cigarettes
9b.	For the period from 01-12-2016 onwards, locally produced cigarettes if their on-pack printed retail price exceeds four thousand four hundred rupees per thousand cigarettes	24.02	Rupees three thousand seven hundred and five per thousand cigarettes
10a.	For the period from 01-07-2016 to 30-11-2016, locally produced cigarettes if their on-pack printed retail price does not exceed four thousand rupees per thousand cigarettes	24.02	Rupees one thousand five hundred and thirty-four per thousand cigarettes
10b.	For the period from 01-12-2016 onwards, locally produced cigarettes if their on-pack printed retail price does not exceed four thousand four hundred rupees per thousand cigarettes		Rupees one thousand six hundred and forty-nine per thousand cigarettes”;

- (iii) against serial number 13, in column (4), for the words “five per cent of the retail price”, the words “One rupee per kilogram” shall be substituted; and
- (iv) serial number 53 and entries relating thereto in columns (2), (3) and (4) shall be omitted; and

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

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

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

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

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

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

“19	Materials and equipment for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited, (ii) Gwadar International Terminals Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty years, subject to the conditions and procedure as specified under S.No. 100A of Table-1 of Sixth Schedule to the Sales Tax Act, 1990.	Respective Headings
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20	Supplies made by the businesses to be established in the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to Federal Excise Duty.	Respective Headings"; and
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- (11) in the Third Schedule, in Table-II, in column (1), after serial number 12, and the entries relating thereto in columns (2) and (3), the following new serial number and entries relating thereto shall be added, namely:—

"13	Chartered flight services used by or for armed forces to move troops and equipment deployed locally or internationally, including those for movement of troops and equipment to UN missions.	98.03".
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8. **Amendment of the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974).**—In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), after section 14B, the following new section shall be inserted, namely:—

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

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

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

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

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

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

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

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

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

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

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

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

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

THE FIRST SCHEDULE

[see section 2(4)]

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

0101.2100	-- Pure-bred breeding animals	3
0101.2900	-- Other	3
0101.3000	- Asses	3
0101.9000	- Other	3
0102.2110	--- Bulls	3
0102.2120	--- Cows	3
0102.2130	--- Oxen	3
0102.2190	--- Other	3
0102.2910	--- Bulls	3
0102.2920	--- Cows	3
0102.2930	--- Oxen	3
0102.2990	--- Other	3
0102.3100	-- Pure-bred breeding animals	3
0102.3900	-- Other	3
0102.9000	- Other	3
0104.1000	- Sheep	3
0104.2000	- Goats	3
0105.1100	-- Fowls of the species <i>Gallus domesticus</i> (chicken)	11
0105.1200	-- Turkeys	3
0105.1300	-- Ducks	3
0105.1400	-- Geese	3
0105.1500	-- Guinea fowls	3
0105.9400	-- Fowls of the species <i>Gallus domesticus</i> (chicken)	3
0105.9900	-- Other	3
0106.1100	-- Primates	3
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	3
0106.1300	-- Camels and other camelids (<i>Camelidae</i>)	3
0106.1400	-- Rabbits and hares	3
0106.1900	-- Other	3
0106.2000	- Reptiles (including snakes and turtles)	3
0106.3110	--- Falcons	3
0106.3190	-- Other	3
0106.3200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	3
0106.3300	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	3
0106.3900	-- Other	3
0106.4100	-- Bees	3
0106.4900	-- Other	3
0106.9000	- Other	3
0201.1000	- Carcasses and half- carcasses	3
0201.2000	- Other cuts with bone in	3
0201.3000	- Boneless	3
0202.1000	- Carcasses and half- carcasses	3
0202.2000	- Other cuts with bone in	3
0202.3000	- Boneless	3

0204.1000	- Carcasses and half carcasses of lamb, fresh or chilled	3
0204.2100	-- Carcasses and half-carcasses	3
0204.2200	-- Other cuts with bone in	3
0204.2300	-- Boneless	3
0204.3000	- Carcasses and half- carcasses of lamb, frozen	3
0204.4100	-- Carcasses and half-carcasses	3
0204.4200	-- Other cuts with bone in	3
0204.4300	-- Boneless	3
0204.5000	- Meat of goats	3
0206.1000	- Of bovine animals, fresh or chilled	3
0206.2100	-- Tongues	3
0206.2200	-- Livers	3
0206.2900	-- Other	3
0206.8000	- Other, fresh or chilled	3
0206.9000	- Other, frozen	3
0301.1100	-- Freshwater	11
0301.1900	-- Other	11
0301.9100	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	11
0301.9200	-- Eels (<i>Anguilla spp.</i>)	11
0301.9300	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	11
0301.9400	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	11
0301.9500	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	11
0301.9900	-- Other	11
0302.1100	- - - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	11
0302.1300	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	11
0302.1400	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	11
0302.1900	-- Other	11
0302.2100	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	11
0302.2200	-- Plaice (<i>Pleuronectes platessa</i>)	11
0302.2300	-- Sole (<i>Solea spp.</i>)	11
0302.2400	-- Turbots (<i>Psetta maxima</i>)	11
0302.2900	-- Other	11
0302.3100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	11
0302.3200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	11
0302.3300	-- Skipjack or stripe-bellied bonito	11
0302.3400	-- Bigeye tunas (<i>Thunnus obesus</i>)	11
0302.3500	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	11
0302.3600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	11

0302.3900	-- Other	11
0302.4100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	11
0302.4200	-- Anchovies (<i>Engraulis spp.</i>)	11
0302.4300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>sardinella spp.</i>), brisling or sprats (<i>Sprattus Sprattus</i>)	11
0302.4400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	11
0302.4500	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	11
0302.4600	-- Cobia (<i>Rachycentron canadum</i>)	11
0302.4700	-- Swordfish (<i>Xiphias gladius</i>)	11
0302.5100	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	11
0302.5200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	11
0302.5300	-- Coalfish (<i>Pollachius virens</i>)	11
0302.5400	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	11
0302.5500	-- Alaska pollack (<i>Theragra chalcogramma</i>)	11
0302.5600	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	11
0302.5900	-- Other	11
0302.7100	-- Tilapias (<i>Oreochromis spp.</i>)	11
0302.7200	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	11
0302.7300	--Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	11
0302.7400	-- Eels (<i>Anguilla spp.</i>)	11
0302.7900	-- Other	11
0302.8100	-- Dogfish and other sharks	11
0302.8200	-- Rays and skates (<i>Rajidae</i>)	11
0302.8300	-- Toothfish (<i>Dissostichus spp.</i>)	11
0302.8400	-- Seabass (<i>Dicentrarchus spp.</i>)	11
0302.8500	-- Seabream (<i>Sparidae</i>)	11
0302.8900	-- Other	11
0302.9000	- Livers and roes	11
0303.1100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	20
0303.1200	-- Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:	20
0303.1300	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20
0303.1400	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20
0303.1900	-- Other	20
0303.2300	-- Tilapias (<i>Oreochromis spp.</i>)	20
0303.2400	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	20
0303.2500	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	20

0303.2600	-- Eels (<i>Anguilla spp.</i>)	20
0303.2900	-- Other	20
0303.3100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20
0303.3200	-- Plaice (<i>Pleuronectes platessa</i>)	20
0303.3300	-- Sole (<i>Solea spp.</i>)	20
0303.3400	-- Turbhots (<i>Psetta maxima</i>)	20
0303.3900	-- Other	20
0303.4100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20
0303.4200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	20
0303.4300	-- Skipjack or stripe-bellied bonito	20
0303.4400	-- Bigeye tunas (<i>Thunnus obesus</i>)	20
0303.4500	-- Atlantic and pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	20
0303.4600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20
0303.4900	-- Other	20
0303.5100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0303.5300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	20
0303.5400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20
0303.5500	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	20
0303.5600	-- Cobia (<i>Rachycentron canadum</i>)	20
0303.5700	-- Swordfish (<i>Xiphias gladius</i>)	20
0303.6300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
0303.6400	-- Haddock (<i>Melanogrammus aeglefinus</i>)	20
0303.6500	-- Coalfish (<i>Pollachius virens</i>)	20
0303.6600	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	20
0303.6700	Alaska pollack (<i>Theragra chalcogramma</i>)	20
0303.6800	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	20
0303.6900	-- Other	20
0303.8100	-- Dogfish and other sharks	20
0303.8200	-- Rays and skates (<i>Rajidae</i>)	20
0303.8300	-- Toothfish (<i>Dissostichus spp.</i>)	20
0303.8400	-- Seabass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	20
0303.8900	-- Other	20
0303.9000	- Livers and roes	20
0304.3100	-- Tilapias (<i>Oreochromis spp.</i>)	11
0304.3200	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	11
0304.3300	-- Nile perch (<i>Lates niloticus</i>)	11
0304.3900	-- Other	11
0304.4100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	11
0304.4200	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus giloi</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	11
0304.4300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	11

0304.4400	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	11
0304.4500	-- Swordfish (<i>Xiphias gladius</i>)	11
0304.4600	-- Toothfish (<i>Dissostichus spp.</i>)	11
0304.4900	-- Other	11
0304.5100	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	11
0304.5200	-- Salmonidae	11
0304.5300	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>elanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	11
0304.5400	-- Swordfish (<i>Xiphias gladius</i>)	11
0304.5500	-- Toothfish (<i>Dissostichus spp.</i>)	11
0304.5900	-- Other	11
0304.6100	-- Tilapias (<i>Oreochromis spp.</i>)	11
0304.6200	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	11
0304.6300	-- Nile perch (<i>Lates niloticus</i>)	11
0304.6900	-- Other	11
0304.7100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	11
0304.7200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	11
0304.7300	-- Coalfish (<i>Pollachius virens</i>)	11
0304.7400	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	11
0304.7500	-- Alaska pollack (<i>Theragra chalcogramma</i>)	11
0304.7900	-- Other	11
0304.8100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	11
0304.8200	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	11
0304.8300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	11
0304.8400	-- Swordfish (<i>Xiphias gladius</i>)	11
0304.8500	-- Toothfish (<i>Dissostichus spp.</i>)	11
0304.8600	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	11
0304.8700	-- Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	11
0304.8900	-- Other	11
0304.9100	-- Swordfish (<i>Xiphias gladius</i>)	11
0304.9200	-- Toothfish (<i>Dissostichus spp.</i>)	11
0304.9300	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	11
0304.9400	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	11

0304.9500	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merluccidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	11
0304.9900	-- Other	11
0305.1000	- Flours, meals and pellets of fish, fit for human consumption	11
0305.2000	- Livers and roes of fish, dried, smoked, salted or in brine	11
0305.3100	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	11
0305.3200	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merluccidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	11
0305.3900	-- Other	11
0305.4100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	11
0305.4200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	11
0305.4300	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	11
0305.4400	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	11
0305.4900	-- Other	11
0305.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	11
0305.5900	-- Other	11
0305.6100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	11
0305.6200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	11
0305.6300	-- Anchovies (<i>Engraulis spp.</i>)	11
0305.6400	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	11
0305.6900	-- Other	11
0305.7100	-- Shark fins	11
0305.7200	-- Fish heads, tails and maws	11
0305.7900	-- Other	11
0306.1100	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	11
0306.1200	-- Lobsters (<i>Homarus spp.</i>)	11
0306.1400	-- Crabs	11
0306.1500	-- Norway lobsters (<i>Nephrops norvegicus</i>)	11
0306.1600	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Creangon crangon</i>)	11
0306.1700	-- Other shrimps and prawns	11

0306.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	11
0306.2100	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	11
0306.2200	-- Lobsters (<i>Homarus spp.</i>)	11
0306.2400	-- Crabs	11
0306.2500	-- Norway lobsters (<i>Nephrops norvegicus</i>)	11
0306.2600	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	11
0306.2700	-- Other shrimps and prawns	11
0306.2900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	11
0307.1100	-- Live, fresh or chilled	3
0307.1900	-- Other	3
0307.2100	-- Live, fresh or chilled	3
0307.2900	-- Other	3
0307.3100	-- Live, fresh or chilled	3
0307.3900	-- Other	3
0307.4100	-- Live, fresh or chilled	3
0307.4900	-- Other	3
0307.5100	-- Live, fresh or chilled	3
0307.5900	-- Other	3
0307.6000	- Snails, other than sea snails	3
0307.7100	-- Live, fresh or chilled	3
0307.7900	-- Other	3
0307.8100	-- Live, fresh or chilled	3
0307.8900	-- Other	3
0307.9100	-- Live, fresh or chilled	3
0307.9900	-- Other	3
0308.1100	-- Live, fresh or chilled	3
0308.1900	-- Other	3
0308.2100	-- Live, fresh or chilled	3
0308.2900	-- Other	3
0308.3000	- Jellyfish (<i>Rhopilema spp.</i>)	3
0308.9000	- Other	3
0407.1100	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	11
0407.1900	-- Other	3
0407.2100	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	3
0407.2900	-- Other	3
0407.9000	- Other	3
0408.1100	-- Dried	16
0408.1900	-- Other	16
0408.9100	-- Dried	16
0408.9900	-- Other	16
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3

0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3
0505.1000	- Feathers of a kind used for stuffing; down	3
0505.9000	- Other	3
0506.1000	- Ossein and bones treated with acid	3
0506.9010	- - - Bones (powder)	3
0506.9020	- - - Bones (waste)	3
0506.9090	- - - Other	3
0507.1000	- Ivory: ivory powder and waste	3
0507.9010	- - - Horns	3
0507.9090	- - - Other	3
0508.0010	- - - Shells	3
0508.0090	- - - Other	3
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	3
0511.1000	- Bovine semen	3
0511.9110	- - - Fish eggs	3
0511.9190	- - - Other	3
0511.9910	- - - Silk worm eggs	3
0511.9990	- - - Other	3
0601.1010	- - - Bulbs	3
0601.1090	- - - Other	3
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	3
0602.1000	- Unrooted cuttings and slips	3
0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	3
0602.3000	- Rhododendrons and azaleas, grafted or not	3
0602.4000	- Roses, grafted or not	3
0602.9010	- - - Mushroom spawn	3
0602.9090	- - - Other	3
0604.2000	- Fresh	16
0604.9000	- Other	16
0701.1000	- Seed	3
0701.9000	- Other	3
0702.0000	Tomatoes, fresh or chilled.	3
0703.1000	- Onions and shallots	3
0703.2000	- Garlic	3
0703.9000	- Leeks and other alliaceous vegetables	11
0704.1000	- Cauliflowers and headed broccoli	3
0704.2000	- Brussels sprouts	3
0704.9000	- Other	3
0705.1100	- - Cabbage lettuce (head lettuce)	3
0705.1900	- - Other	3
0705.2100	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	3
0705.2900	- - Other	3

0706.1000	- Carrots and turnips	3
0706.9000	- Other	3
0707.0000	Cucumbers and gherkins fresh or chilled.	3
0708.1000	- Peas (<i>Pisum sativum</i>)	3
0708.2000	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	3
0708.9000	- Other leguminous vegetables	3
0709.2000	- Asparagus	3
0709.3000	- Aubergines (egg- plants)	3
0709.4000	- Celery other than celeriac	3
0709.5100	- - Mushrooms of the genus <i>Agaricus</i>	11
0709.5910	- - - Globe artichokes	3
0709.5990	- - - Other	11
0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3
0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3
0709.9100	- - Globe artichokes	3
0709.9200	- - Olives	3
0709.9300	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	3
0709.9900	- - Other	3
0710.1000	- Potatoes	16
0710.2100	- - Peas (<i>Pisum sativum</i>)	16
0710.2200	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	16
0710.2900	- - Other	16
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	16
0710.4000	- Sweet corn	16
0710.8000	- Other vegetables	16
0710.9000	- Mixtures of vegetables	16
0711.2000	- Olives	16
0711.4000	- Cucumbers and gherkins	16
0711.5100	- - Mushrooms of the genus <i>Agaricus</i>	16
0711.5900	- - Other	16
0711.9000	- Other vegetables; mixtures of vegetables	16
0712.2000	- Onions	16
0712.3100	- - Mushrooms of the genus <i>Agaricus</i>	16
0712.3200	- - Wood ears (<i>Auricularia spp.</i>)	16
0712.3300	- - Jelly fungi (<i>Tremella spp.</i>)	16
0712.3900	- - Other	16
0712.9000	- Other vegetables; mixtures of vegetables	16
0713.1000	- Peas (<i>Pisum sativum</i>)	3
0713.2010	- - - Grams (dry whole)	3
0713.2020	- - - Grams split	3
0713.2090	- - - Other	3
0713.3100	- - Beans of the species <i>Vigna mungo</i> (L.)Hepper or <i>Vigna radiata</i> (L.)Wilczek	3
0713.3200	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	3
0713.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	3

0713.3400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Vouandzeia subterranea</i>)	3
0713.3500	-- Cow peas (<i>Vigna unguiculata</i>)	3
0713.3910	--- Green beans (dry whole)	3
0713.3920	--- Green beans (split)	3
0713.3990	--- Other	3
0713.4010	--- Dry whole	3
0713.4020	--- Split	3
0713.5000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	3
0713.6000	- Pigeon peas (<i>Cajanus cajan</i>)	3
0713.9010	--- Black matpe (dry whole)	3
0713.9020	--- Mash dry whole	3
0713.9030	--- Mash split or washed	3
0713.9090	--- Other	3
0714.1000	- Manioc (cassava)	3
0714.2000	- Sweet potatoes	3
0714.3000	- Yams (<i>Dioscorea</i> spp.)	3
0714.4000	- Taro (<i>Colocasia</i> spp.)	3
0714.5000	- Yautia (<i>Xanthosoma</i> spp.)	3
0714.9000	- Other	3
0801.1100	-- Desiccated	3
0801.1200	-- In the inner shell (endocarp)	11
0801.1910	--- Seed	3
0801.1990	--- Other	11
0801.2100	-- In shell	11
0801.2200	-- Shelled	11
0801.3100	-- In shell	3
0801.3200	-- Shelled	3
0802.1100	-- In shell	16
0802.1200	-- Shelled	20
0802.2100	-- In shell	11
0802.2200	-- Shelled	11
0802.3100	-- In shell	11
0802.3200	-- Shelled	11
0802.4100	-- In shell	11
0802.4200	-- Shelled	11
0802.5100	-- In shell	3
0802.5200	-- Shelled	3
0802.6100	-- In shell	11
0802.6200	-- Shelled	11
0802.7000	- Kola nuts (<i>Cola</i> spp.)	11
0802.8000	- Areca nuts	20
0802.9000	- Other	11
0813.4010	--- Tamarind	3
0901.1100	-- Not decaffeinated	11

0901.1200	-- Decaffeinated	11
0901.2100	-- Not decaffeinated	11
0901.2200	-- Decaffeinated	11
0901.9000	- Other	11
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	11
0902.2000	- Other green tea (not fermented)	11
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	11
0902.4010	--- Tea dust	11
0902.4020	--- Black tea in a packing exceeding 3 kg	11
0902.4090	--- Other	11
0903.0000	Mate.	11
0904.1110	--- Black	3
0904.1120	--- White	3
0904.1130	--- Pepper seeds for sowing	3
0904.1190	--- Other	3
0904.1200	-- Crushed or ground	16
0904.2110	--- Red chillies (whole)	16
0904.2120	--- Red chillies seeds for sowing	3
0904.2190	--- Other	16
0904.2210	--- Red chillies (powder)	16
0904.2290	--- Other	16
0905.1000	- Neither crushed nor ground	3
0905.2000	- Crushed or ground	3
0906.1100	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	3
0906.1900	-- Other	3
0906.2000	- Crushed or ground	16
0907.1000	- Neither crushed nor ground	3
0907.2000	- Crushed or ground	3
0908.1100	-- Neither crushed nor ground	3
0908.1200	-- Crushed or ground	3
0908.2100	-- Neither crushed nor ground	3
0908.2200	-- Crushed or ground	3
0908.3110	--- Large	3
0908.3120	--- Small	3
0908.3200	-- Crushed or ground	3
0909.2100	-- Neither crushed nor ground	3
0909.2200	-- Crushed or ground	3
0909.3100	-- Neither crushed nor ground	3
0909.3200	-- Crushed or ground	3
0909.6100	-- Neither crushed nor ground	3
0909.6200	-- Crushed or ground	3
0910.1100	-- Neither crushed nor ground	16
0910.1200	-- Crushed or ground	16
0910.2000	- Saffron	3
0910.3000	- Turmeric (<i>curcuma</i>)	16

0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	16
0910.9910	--- Thyme; bay leaves	3
0910.9990	--- Other	16
1001.1100	-- Seed	11
1001.1900	-- Other	11
1001.9100	-- Seed	11
1001.9900	-- Other	11
1002.1000	- Seed	3
1002.9000	- Other	3
1003.1000	- Seed	3
1003.9000	- Other	3
1004.1000	- Seed	3
1004.9000	- Other	3
1005.1000	- Seed	3
1005.9000	- Other	11
1006.1010	--- Seed for sowing	3
1006.1090	--- Other	11
1006.2000	- Husked (brown) rice	11
1006.3010	--- Basmati	11
1006.3090	--- Other	11
1006.4000	- Broken rice	11
1007.1000	- Seed	3
1007.9000	- Other	3
1008.1000	- Buckwheat	3
1008.2100	- Seed	3
1008.2900	- Other	3
1008.3000	- Canary seeds	3
1008.4000	- Fonio (<i>Digitaria spp.</i>)	3
1008.5000	- Quinoa (<i>Chenopodium quinoa</i>)	3
1008.6000	- Triticale	3
1008.9000	- Other cereals	3
1101.0010	--- Of Wheat	3
1101.0020	--- Of Meslin	11
1102.2000	- Maize (corn) flour	11
1102.9000	- Other	11
1103.1100	-- Of wheat	16
1103.1300	-- Of maize (corn)	16
1103.1900	-- Of other cereals	16
1103.2000	- Pellets	16
1104.1200	-- Of oats	16
1104.1900	-- Of other cereals	16
1104.2200	-- Of oats	16
1104.2300	-- Of Maize (corn)	16
1104.2900	-- Of other cereals	16
1104.3000	- Germ of cereals, whole, rolled, flaked or ground	16
1106.1000	- Of the dried leguminous vegetables of heading 07.13	16
1106.2000	- Of sago or of roots or tubers of heading 07.14	16

1106.3000	- Of the products of Chapter- 8	16
1107.1000	- Not roasted	11
1107.2000	- Roasted	11
1108.1100	-- Wheat starch	16
1108.1200	-- Maize (corn) starch	16
1108.1300	-- Potato starch	16
1108.1400	-- Manioc (cassava) starch	16
1108.1900	-- Other starches	16
1108.2000	- Inulin	16
1109.0000	Wheat gluten, whether or not dried.	16
1201.1000	- Seed	3
1201.9000	- Other	3
1202.3000	- Seed	11
1202.4100	-- In shell	11
1202.4200	-- Shelled, whether or not broken	11
1203.0000	Copra.	11
1204.0000	Linseed, whether or not broken.	3
1205.1000	- Low erucic acid rape or colza seeds	3
1205.9000	- Other	3
1206.0000	Sunflower seeds, whether or not broken.	3
1207.1000	- Palm nuts and kernels	3
1207.2100	-- Seed	3
1207.2900	-- Other	3
1207.3000	- Castor oil seeds	3
1207.4000	- Sesamum seeds	3
1207.5000	- Mustard seeds	3
1207.6000	- Safflower (<i>Carthamus tinctorius</i>) seeds	3
1207.7000	- Melon seeds	3
1207.9100	-- Poppy seeds	3
1207.9900	-- Other	3
1208.1000	- Of soya beans	11
1208.9010	--- Flours of castor	3
1208.9020	--- Castor meal	3
1208.9090	--- Other	3
1209.1000	- Sugar beet seeds	3
1209.2100	-- Lucerne (alfalfa) seeds	3
1209.2200	-- Clover (<i>Trifolium spp.</i>) seeds	3
1209.2300	-- Fescue seeds	3
1209.2400	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	3
1209.2500	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	3
1209.2900	-- Other	3
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	3
1209.9110	--- Of onion	3
1209.9120	--- Of tomato	3
1209.9130	--- Of okra	3
1209.9190	--- Other	3
1209.9900	-- Other	3

1210.1000	- Hop cones, neither ground nor powdered, nor in the form of pellets	3
1210.2000	- Hop cones, ground powdered or in the form of pellets: lupulin	3
1211.2000	- Ginseng roots	3
1211.3000	- Coca leaf	3
1211.4000	- Poppy straw	3
1211.9000	- Other	3
1212.2100	-- Fit for human consumption	3
1212.2900	-- Other	3
1212.9100	-- Sugar beet	3
1212.9200	-- Locust beans (carob)	3
1212.9300	-- Sugar cane	3
1212.9400	-- Chicory roots	3
1212.9900	-- Other	3
1213.0000	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	3
1214.1000	- Lucerne (alfalfa) meal and pellets	3
1214.9000	- Other	3
1301.2000	- Gum Arabic	16
1301.9020	--- Seed lac	16
1301.9090	--- Other	16
1302.1200	-- Of liquorice	16
1302.1300	-- Of hops	16
1302.1900	-- Other	16
1302.2000	- Pectic substances, pectinates and pectates	16
1302.3100	-- Agar-agar	16
1302.3290	--- Other	16
1302.3900	-- Other	16
1401.1000	- Bamboos	11
1401.2000	- Rattans	3
1401.9000	- Other	3
1404.2000	- Cotton linters	16
1404.9020	--- Betel leaves	Rs. 600/Kg
1404.9030	--- Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	11
1404.9050	--- Hena leave and powder	16
1501.9000	- Other	11
1502.1000	- Tallow	11
1502.9000	- Other	11
1503.0090	--- Other	11
1504.1000	- Fish- liver oils and their fractions	3
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	3
1504.3000	- Fats and oils and their fractions, of marine mammals	3
1505.0010	--- Lanolin	11
1505.0090	--- Other	11
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	3

1520.0000	Glycerol, crude; glycerol waters and glycerol lyes.	11
1521.1000	- Vegetable waxes	11
1521.9010	--- Bees wax	11
1521.9090	--- Other	11
1701.9100	-- Containing added flavouring or colouring matter	11
1701.9930	--- Chemically pure sucrose	11
1701.9990	--- Other	11
1702.1110	--- Lactose	11
1702.1120	--- Lactose syrup	11
1702.1900	-- Other	11
1702.2010	--- Maple sugar	11
1702.2020	--- Maple syrup	16
1702.5000	- Chemically pure fructose	16
1702.9010	--- Maltose	11
1702.9020	--- Caramel	11
1702.9030	--- Malto dextrins	11
1702.9090	--- Other	11
1703.1000	- Cane molasses	3
1703.9000	- Other	3
1801.0000	Cocoa beans, whole or broken, raw or roasted.	3
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	3
1803.1000	- Not defatted	3
1803.2000	- Wholly or partly defatted	3
1804.0000	Cocoa butter, fat and oil.	3
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	11
1806.2020	--- Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	11
1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	16
1903.0010	--- Sago	16
1903.0090	--- Other	16
2008.1100	-- Ground-nuts	16
2008.1900	-- Other, including mixtures	16
2008.2000	- Pineapples	16
2008.3000	- Citrus fruit	16
2008.4000	- Pears	16
2008.5000	- Apricots	16
2008.6000	- Cherries	16
2008.7000	- Peaches, including nectarines	16
2008.8000	- Strawberries	16
2008.9100	-- Palm hearts	16
2101.1110	--- Instant coffee in bulk	11
2101.1120	--- Instant coffee in retail packs	11
2101.1190	--- Other	11
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	11
2101.2000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate.	11

2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	11
2102.1000	- Active yeasts	16
2102.2000	- Inactive yeasts; other single- cell micro- organisms, dead	16
2102.3000	- Prepared baking powders	16
21.06	Food preparations not elsewhere specified or included.	
	- Protein concentrates and textured protein substances:	
2106.1010	--- Protein hydrolysates	20
2106.1090	--- Other	20
	- Other:	
2106.9010	--- Concentrates for aerated beverage in all forms	20
2106.9020	--- Syrups and squashes	20
2106.9030	--- Flavouring powders for preparation of food	20
2106.9040	--- Emulsifying agents for food and dairy products	20
2106.9050	--- Preparations including tablets consisting of saccharin, lactose	20
2106.9060	--- Sweet meats	20
2106.9070	--- Sodium Iron (Na Fe EDTA)	20
2106.9090	--- Other	20
2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	11
2301.2010	--- Shrimp meal	3
2301.2090	--- Other	11
2302.1000	- Of maize (corn)	11
2302.3000	- Of wheat	11
2302.4000	- Of other cereals	11
2302.5000	- Of leguminous plants	11
2303.1000	- Residues of starch manufacture and similar residues	11
2303.2000	- Beet- pulp, bagasse and other waste of sugar manufacture	11
2303.3000	- Brewing or distilling dregs and waste	11
2304.0000	Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	11
2306.1000	- Of cotton seeds	11
2306.2000	- Of linseed	11
2306.3000	- Of sunflower seeds	11
2306.4100	-- Of low erucic acid rape or colza seeds	11
2306.4900	-- Other	11
2306.5000	- Of coconut or copra	11
2306.6000	- Of palm nuts or kernels	11
2306.9000	- Other	11
2307.0000	Wine lees; argol.	11
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	11
2401.1000	- Tobacco, not stemmed /striped	11
2401.2000	- Tobacco, partly or wholly stemmed/ stripped	11
2401.3000	- Tobacco refuse	11
2502.0000	Unroasted iron pyrites.	3
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	3

2504.1000	- In powder or in flakes	3
2504.9000	- Other	3
2505.1000	- Silica sands and quartz sands	3
2505.9000	- Other	3
2506.1000	- Quartz	3
2506.2000	- Quartzite	3
2507.0000	Kaolin and other kaolinic clays, whether or not calcined,	3
2508.1000	- Bentonite	3
2508.3000	- Fire- clay	3
2508.4000	- Other clays	3
2508.5000	- Andalusite, kyanite and sillimanite	3
2508.6000	- Mullite	3
2508.7000	- Chamotte or dinas earths	3
2509.0000	Chalk.	3
2510.1000	- Unground	3
2510.2000	- Ground	3
2511.1000	- Natural barium sulphate (barytes)	3
2511.2000	- Natural barium carbonate (witherite)	3
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3
2513.1000	- Pumice stone	3
2513.2010	- - - Emery	3
2513.2020	- - - Garnet natural	3
2513.2090	- - - Other	3
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	3
2515.1100	- - Crude or roughly trimmed	16
2515.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	16
2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	16
2516.1100	- - Crude or roughly trimmed	16
2516.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	16
2516.2000	- Sandstone	16
2516.9000	- Other monumental or building stone	16
2517.1000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	3
2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	16
2517.3000	- Tarred macadam	16
2517.4100	- - Of marble	16
2517.4900	- - Other	16
2518.1000	- Dolomite, not calcined or sintered	3
2518.2000	- Calcined or sintered dolomite	3
2518.3000	- Dolomite ramming mix	3

2519.1000	- Natural magnesium carbonate (magnesite)	3
2519.9010	- - - Magnesium oxide	3
2519.9090	- - - Other	3
2520.1010	- - - Gypsum	11
2520.1020	- - - Anhydrite	11
2520.2000	- Plasters	16
2521.0000	Limestone flux, limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	11
2522.1000	- Quicklime	16
2522.2000	- Slaked lime	16
2522.3000	- Hydraulic lime	16
2523.1000	- Cement clinkers	11
2525.1000	- Crude mica and mica rifted into sheets or splittings	3
2525.2000	- Mica powder	3
2525.3000	- Mica waste	3
2526.1010	- - - Talc	11
2526.1090	- - - Other	11
2526.2000	- Crushed or powdered	11
2528.0000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 — of H ₃ BO ₃ calculated on the dry weight.	3
2529.1000	- Feldspar	3
2529.2100	- - Containing by weight 97 — or less of calcium fluoride	3
2529.2200	- - Containing by weight more than 97 — of calcium fluoride	3
2529.3000	- Leucite; nepheline and nepheline syenite	3
2530.1000	- Vermiculite, perlite and chlorites, unexpanded	3
2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	3
2530.9010	- - - Natural manganese dioxide	3
2530.9020	- - - Zirconium silicate	3
2530.9030	- - - Earth colours	11
2530.9090	- - - Other	11
2601.1100	- - Non-agglomerated	3
2601.1200	- - Agglomerated	3
2601.2000	- Roasted iron pyrites	3
2602.0000	Manganese ores and concentrates, Including ferruginous manganese ores and concentrates with a manganese content of 20 — or more, calculated on the dry weight.	3
2603.0000	Copper ores and concentrates.	3
2604.0000	Nickel ores and concentrates.	3
2605.0000	Cobalt ores and concentrates.	3
2606.0000	Aluminium ores and concentrates.	3
2607.0000	Lead ores and concentrates.	3
2608.0000	Zinc ores and concentrates.	3
2609.0000	Tin ores and concentrates.	3
2610.0000	Chromium ores and concentrates.	3
2611.0000	Tungsten ores and concentrates.	3
2612.1000	- Uranium ores and concentrates	3

2612.2000	- Thorium ores and concentrates	3
2613.1000	- Roasted	3
2613.9000	- Other	3
2614.0000	Titanium ores and concentrates.	3
2615.1000	- Zirconium ores and concentrates	3
2615.9000	- Other	3
2616.1000	- Silver ores and concentrates	3
2616.9000	- Other	3
2617.1000	- Antimony ores and concentrates	3
2617.9000	- Other	3
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	3
2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	3
2620.1100	- - Hard zinc spelter	3
2620.1900	- - Other	3
2620.2100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	3
2620.2900	- - Other	3
2620.3000	- Containing mainly copper	3
2620.4000	- Containing mainly aluminium	3
2620.6000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	3
2620.9100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures.	3
2620.9900	- - Other	3
2701.1100	- - Anthracite	3
2701.1200	- - Bituminous coal	3
2701.1900	- - Other coal	11
2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	3
2702.1000	- Lignite, whether or not pulverised, but not agglomerated	3
2702.2000	- Agglomerated lignite	3
2703.0000	Peat (including peat litter), whether or not agglomerated.	3
2704.0010	- - - Coke of coal	3
2704.0020	- - - Coke of lignite or peat	3
2704.0090	- - - Other	3
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	3
2706.0010	- - - Coal tar	11
2706.0090	- - - Other	11
2707.1000	- Benzol (benzene)	3
2707.2000	- Toluol (toluene)	3
2707.3000	- Xylol (xylenes)	3
2707.4000	- Naphthalene	3
2707.9100	- - Creosote oils	11
2707.9910	- - - Carbon black oil (carbon black feedstock)	3
2707.9920	- - - Phenols	3
2708.1000	- Pitch	3

2708 2000	- Pitch coke	3
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	3
2710.1210	--- Motor spirit	3
2710.1220	--- Aviation spirit	3
2710.1230	--- Spirit type jet fuel	3
2710.1240	--- White spirit	3
2710.1250	--- Solvent oil (non-composite)	11
2710.1911	--- Kerosene	3
2710.1912	--- J.P.1	3
2710.1913	--- J.P.3	3
2710.1919	--- Other	3
2710.1921	--- Light diesel oil	3
2710.1929	--- Other	3
2710.1931	--- High speed diesel oil	11
2710.1939	--- Other	11
2710.1941	--- Furnace oil	11
2710.1991	--- Mineral oil which has flash point at or above 200oF and is ordinarily used for the batching of jute or other fibre.	3
2710.1993	--- Base oil for lubricating oils of subheadings 2710.1951, 2710.1952 and 2710.1953	11
2710.1995	--- Liquid paraffin	11
2710.1996	--- White oil	11
2710.1997	--- Transformer oil	16
2710.1998	--- Spin finish oil	3
2710.2000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	11
2710.9900	-- Other	16
2711.1100	-- Natural gas	3
2711.1200	-- Propane	3
2711.1300	-- Butanes	3
2711.1400	-- Ethylene, propylene, butylene and butadiene	3
2711.1910	--- L.P.G.	3
2711.1990	--- Other	3
2711.2100	-- Natural gas	3
2711.2900	-- Other	3
2712.1000	- Petroleum jelly	11
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	11
2712.9010	--- Slack wax	16
2712.9090	--- Other	16
2713.1100	-- Not calcined	3
2713.1200	-- Calcined	3
2713.2000	- Petroleum bitumen	3
2713.9010	--- Carbon black oil (carbon black feed stock)	3
2713.9090	--- Other	16

2714.1000	- Bituminous or oil shale and tar sands	3
2714.9000	- Other	3
2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	3
2716.0000	Electrical energy. (optional heading)	3
2801.1000	- Chlorine	11
2801.2000	- Iodine	11
2801.3000	- Fluorine; bromine	11
2802.0010	--- Sublimed or precipitated	3
2802.0020	--- Colloidal	3
2803.0030	--- Acetylene black	3
2804.1000	- Hydrogen	11
2804.2100	-- Argon	3
2804.2900	-- Other	3
2804.3000	- Nitrogen	3
2804.4000	- Oxygen	3
2804.5000	- Boron; tellurium	3
2804.6100	-- Containing by weight not less than 99.99 — of silicon	3
2804.6900	-- Other	3
2804.7000	- Phosphorus	3
2804.8000	- Arsenic	3
2804.9000	- Selenium	3
2805.1100	-- Sodium	3
2805.1200	-- Calcium	3
2805.1900	-- Other	3
2805.3000	- Rare- earth metals, scandium and yttrium whether or not intermixed or interalloyed	3
2805.4000	- Mercury	3
2806.1000	- Hydrogen chloride (hydrochloric acid)	11
2806.2000	- Chlorosulphuric acid	11
2807.0000	Sulphuric acid; oleum.	11
2808.0010	--- Nitric acid	3
2808.0090	--- Sulphonitric acids	3
2809.1000	- Diphosphorus pentoxide	3
2809.2010	--- Phosphoric acid	3
2809.2090	--- Other	3
2810.0010	--- Oxides of boron	11
2810.0020	--- Boric acid	11
2811.1100	-- Hydrogen fluoride (hydrofluoride acid)	11
2811.1910	--- Hydrogen cyanide	11
2811.1920	--- Phosphorous acid hypo phosphoric acid	11
2811.1990	--- Other	11
2811.2100	-- Carbon dioxide	3
2811.2200	-- Silicon dioxide	3
2811.2910	--- Sulphurous acid gas	3
2811.2990	--- Other	3

2812.1010	--- Carbonyl dichloride (phosgene)	11
2812.1020	--- Phosphorus oxychloride; Phosphorus trichloride; Phosphorus pentachloride	11
2812.1030	--- Sulphur monochloride; Sulphur dichloride	11
2812.1040	--- Thionyl chloride	11
2812.1050	--- Arsenic trichloride	11
2812.1090	--- Other	11
2812.9000	- Other	11
2813.1000	- Carbon disulphide	11
2813.9000	- Other	11
2814.1000	- Anhydrous ammonia	3
2814.2000	- Ammonia in aqueous solution	3
2815.2000	- Potassium hydroxide (caustic potash)	3
2815.3000	- Peroxides of sodium or potassium	3
2816.1010	--- Magnesium hydroxide	11
2816.1090	--- Other	11
2816.4000	- Oxides, hydroxides and peroxides of strontium or barium	3
2817.0000	Zinc oxide; zinc peroxide.	3
2818.1000	- Artificial corundum whether or not chemically defined	3
2818.2000	- Aluminium oxide, other than artificial corundum	3
2818.3000	- Aluminium hydroxide	3
2819.1000	- Chromium trioxide	3
2819.9010	--- Chromium oxide	3
2819.9020	--- Chromium hydroxide	3
2820.1010	--- Electrolytic	3
2820.1090	--- Other	3
2820.9000	- Other	3
2821.1010	--- Iron oxide	3
2821.1020	--- Iron hydroxides	11
2821.2000	- Earth colours	11
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	3
2823.0010	--- Titanium dioxides	3
2823.0090	--- Other	3
2824.1000	- Lead monoxide (litharge, massicot)	3
2824.9000	- Other	3
2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	3
2825.2000	- Lithium oxide and hydroxide	3
2825.3000	- Vanadium oxides and hydroxides	3
2825.4000	- Nickel oxides and hydroxides	3
2825.5000	- Copper oxides and hydroxides	3
2825.6000	- Germanium oxides and zirconium dioxide	3
2825.7000	- Molybdenum oxides and hydroxides	3
2825.8000	- Antimony oxides	3
2825.9000	- Other	3
2826.1200	-- Of aluminium	3
2826.1900	-- Other	3
2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	3

2826.9000	- Other	3
2827.1000	- Ammonium chloride	3
2827.2000	- Calcium chloride	3
2827.3100	-- Of magnesium	3
2827.3200	-- Of aluminium	3
2827.3500	-- Of nickel	3
2827.3900	-- Other	3
2827.4100	-- Of copper	3
2827.4900	-- Other	3
2827.5100	-- Bromides of sodium or of potassium	3
2827.5900	-- Other	3
2827.6000	- Iodides and iodide oxides	3
2828.1010	--- Commercial calcium hypochlorite (bleaching powder)	3
2828.1090	--- Other	3
2828.9000	- Other	3
2829.1100	-- Of sodium	3
2829.1910	--- Potassium chlorates	3
2829.1990	--- Other	3
2829.9000	- Other	3
2830.1010	--- Sodium hydrogen sulphide	3
2830.1090	--- Other	3
2830.9000	- Other	3
2831.1010	--- Dithionites of sodium	3
2831.1090	--- Other	3
2831.9010	--- Formaldehyde sulphonylates	3
2831.9020	--- Dithionites	3
2831.9090	--- Other	3
2832.1010	--- Sodium hydrogen sulphite	3
2832.1090	--- Other	3
2832.2010	--- Ammonium sulphite	3
2832.2090	--- Other	3
2832.3000	- Thiosulphates	3
2833.1100	-- Disodium sulphate	16
2833.1900	-- Other	11
2833.2100	-- Of magnesium	3
2833.2200	-- Of aluminium	3
2833.2400	-- Of nickel	3
2833.2500	-- Of copper	3
2833.2700	-- Of barium	3
2833.2910	--- Sulphates of ferrous	3
2833.2920	--- Sulphates of lead	3
2833.2930	--- Of chromium	16
2833.2940	--- Of zinc	3
2833.2990	--- Other	3
2833.3000	- Alums	3
2833.4000	- Peroxosulphates (persulphates)	3
2834.1010	--- Sodium nitrite	3

2834.1090	--- Other	3
2834.2100	-- Of potassium	3
2834.2900	-- Other	3
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	3
2835.2210	--- Of mono sodium	3
2835.2290	--- Other	3
2835.2400	-- Of potassium	3
2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	3
2835.2600	-- Other phosphates of calcium	3
2835.2910	--- Of aluminium	3
2835.2920	--- Of sodium	3
2835.2930	--- Of trisodium	3
2835.2990	--- Other	3
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	3
2835.3900	-- Other	11
2836.2000	- Disodium carbonate	11
2836.4000	- Potassium carbonates	3
2836.5000	- Calcium carbonate	3
2836.6000	- Barium carbonate	3
2836.9100	-- Lithium carbonates	3
2836.9200	-- Strontium carbonate	3
2836.9910	--- Magnesium carbonate	3
2836.9920	--- Carbonates of ammonium	3
2836.9930	--- Bicarbonate of ammonium	11
2836.9990	--- Other	3
2837.1100	-- Of sodium	11
2837.1900	-- Other	3
2837.2000	- Complex cyanides	3
2839.1100	-- Sodium metasilicates	3
2839.1910	--- Sodium silicate	3
2839.1990	--- Other	3
2839.9000	- Other	3
2840.1100	-- Anhydrous	3
2840.1900	-- Other	3
2840.2000	- Other borates	3
2840.3000	- Peroxoborates (perborates)	3
2841.3000	- Sodium dichromate	3
2841.5010	--- Sodium chromate	3
2841.5090	--- Other	3
2841.6100	-- Potassium permanganate	3
2841.6900	-- Other	3
2841.7000	- Molybdates	3
2841.8000	- Tungstates (wolframates)	3
2841.9010	--- Sodium stannate	3
2841.9090	--- Other	3
2842.1000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	3

2842.9010	- - - Fulminates, cyanates and thiocyanates	3
2842.9090	- - - Other	3
2843.1000	- Colloidal precious metals	3
2843.2100	- - Silver nitrate	3
2843.2900	- - Other	3
2843.3000	- Gold compounds	3
2843.9000	- Other compounds; amalgams	3
2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	3
2844.2000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	3
2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	3
2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	3
2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	3
2845.1000	- Heavy water (deuterium oxide)	3
2845.9000	- Other	3
2846.1000	- Cerium compounds	3
2846.9000	- Other	3
2847.0000	Hydrogen peroxide, whether or not solidified with urea.	11
2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	3
2849.1000	- Of calcium	3
2849.2000	- Of silicon	3
2849.9000	- Other	3
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	3
2852.1000	- Chemically defined	3
2852.9000	- Other	3
2853.0000	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	3
2901.1010	- - - Butane, pentane and hexane	3
2901.1090	- - - Other	3
2901.2100	- - Ethylene	3
2901.2200	- - Propene (propylene)	3
2901.2300	- - Butene (butylene) and isomers thereof	3
2901.2400	- - Buta-1, 3-diene and isoprene	3
2901.2910	- - - Heptenes	3

2901.2000	--- Other	3
2902.1100	-- Cyclohexane	3
2902.1910	--- Cyclopentane	3
2902.1920	--- Limonene(Dipentene)	11
2902.1990	--- Other	3
2902.2000	- Benzene	3
2902.3000	- Toluene	3
2902.4100	-- <i>o</i> -Xylene	3
2902.4200	-- <i>m</i> -Xylene	3
2902.4300	-- <i>p</i> -Xylene	3
2902.4400	-- Mixed xylene isomers	3
2902.5000	- Styrene	3
2902.6000	- Ethylbenzene	3
2902.7000	- Cumene	3
2902.9010	--- Naphthalene	11
2902.9090	--- Other	3
2903.1110	--- Chloromethane (methyl chloride)	3
2903.1190	--- Other	3
2903.1200	-- Dichloromethane (methylene chloride)	3
2903.1300	-- Chloroform (trichloromethane)	3
2903.1400	-- Carbon tetrachloride	3
2903.1500	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	3
2903.1910	--- 1,1,1-Trichloroethane (methyl chloroform)	3
2903.1990	--- Other	3
2903.2100	-- Vinyl chloride (chloroethylene)	3
2903.2200	-- Trichloroethylene	3
2903.2300	-- Tetrachloroethylene (perchloroethylene)	3
2903.2900	-- Other	3
2903.3100	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	3
2903.3910	--- Bromomethane (methyl bromide)	3
2903.3920	--- Difluoromethane	3
2903.3930	--- Tetrafluoroethane	3
2903.3950	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	3
2903.3960	--- Ingredients for pesticides	3
2903.3990	--- Other	3
2903.7100	-- Chlorodifluoromethane	3
2903.7200	- Dichlorotrifluoroethanes	3
2903.7300	-- Dichlorodifluoroethanes	3
2903.7400	-- Chlorodifluoroethanes	3
2903.7500	- Dichloropentafluoropropanes	3
2903.7600	- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	3
2903.7710	--- Pentachlorodifluoroethanes, Pentachlorotrifluoropropanes, Pentachloroethane	3
2903.7720	--- Chloroheptafluoropropanes, Chloropentafluoroethane	3
2903.7730	--- Tetrachlorodifluoroethanes, Tetrachlorotrifluoropropanes	3
2903.7740	--- Heptachlorodifluoroethanes	3

2903.7750	--- Hexachlorodifluoropropanes	3
2903.7760	--- Trichloropentafluoropropanes	3
2903.7770	--- Dichlorohexafluoropropanes	3
2903.7780	--- Chlorotrifluoroethane	3
2903.7790	--- Other	3
2903.7800	-- Other perhalogenated derivatives	3
2903.7910	- - - Chlorodifluoromethane; Chlorotetrafluoroethanes; Chlorodifluoroethanes	3
2903.7920	- - - Dichlorotrifluoroethanes; Dichloropentafluoropropanes; Dichlorofluoro ethanes	3
2903.7990	--- Other	3
2903.8100	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	3
2903.8200	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO).	3
2903.8900	-- Other	3
2903.9110	--- Chlorobenzene	3
2903.9120	--- <i>o</i> -dichlorobenzene	3
2903.9130	--- <i>p</i> -dichlorobenzene	3
2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	11
2903.9900	-- Other	3
2904.1010	--- Benzene sulphonic acid	11
2904.1090	--- Other	3
2904.2010	--- Nitrobenzene (mirbane oil)	3
2904.2090	--- Other	3
2904.9010	--- Trichloronitromethane (chloropicrin)	3
2904.9090	--- Other	3
2905.1100	-- Methanol (methyl alcohol)	3
2905.1210	--- Propyl alcohol (1-propanol)	3
2905.1220	--- Iso propyl alcohol (2-propanol)	3
2905.1300	-- Butan-1-ol (n-butyl alcohol)	3
2905.1400	Other butanols	3
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	3
2905.1710	--- Stearyl alcohol	3
2905.1720	-- Cetyl alcohol	3
2905.1790	--- Other	3
2905.1910	--- Iso Nonyl Alcohol (INA)	3
2905.1920	--- 3,3-dimethylbutan-2-ol (pinacolyl alcohol)	3
2905.1990	--- Other	3
2905.2200	-- Acyclic terpene alcohols	3
2905.2900	-- Other	3
2905.3100	-- Ethylene glycol (ethanediol) (MEG)	3
2905.3200	-- Propylene glycol (propane-1, 2-diol)	3
2905.3900	-- Other	3
2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	3
2905.4200	-- Pentaerythritol	3
2905.4300	-- Mannitol	3

2905.5100	-- Ethchlorvynol (INN)	3
2905.5900	-- Other	3
2906.1100	-- Menthol	3
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	3
2906.1300	-- Sterols and inositols	3
2906.1910	--- Terpeneols	3
2906.1990	--- Other	3
2906.2100	-- Benzyl alcohol	3
2906.2910	--- Ingredients for pesticides	3
2906.2990	--- Other	3
2907.1100	-- Phenol (hydroxybenzene) and its salts	3
2907.1200	-- Cresols and their salts	3
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	3
2907.1500	-- Naphthols and their salts	3
2907.1900	-- Other	3
2907.2100	-- Resorcinol and its salts	3
2907.2200	-- Hydroquinone (quinol) and its salts	3
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	3
2907.2900	-- Other	3
2908.1100	-- Pentachlorophenol (ISO)	3
2908.1910	--- 4-chloro, 3-methyl phenol, and chlorohydroquinone	3
2908.1990	--- Other	3
2908.9100	-- Dinoseb (ISO) and its salts	3
2908.9200	-- 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts	3
2908.9900	-- Other	3
2909.1100	-- Diethyl ether	3
2909.1910	--- Methyl tertiary butyle ether (MTBE)	3
2909.1990	--- Other	3
2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
2909.4100	-- 2,2'- Oxydiethanol (diethylene glycol, digol)	3
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	3
2909.4410	--- Monomethyl ethers of ethylene glycol or of diethylene glycol	3
2909.4490	--- Other	3
2909.4910	--- Ingredients for pesticides	3
2909.4990	--- Other	3
2909.5000	- Ether- phenols, ether- alcohol- phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
2910.1000	- Oxirane (ethylene oxide)	3
2910.2000	- Methyloxirane (propylene oxide)	3
2910.3000	- 1-Chloro- 2,3- epoxypropane (epichlorohydrin)	3
2910.4000	- Dieldrin (ISO, INN)	3

2910.9000	- Other	3
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	3
2912.1100	-- Methanal (formaldehyde)	3
2912.1200	-- Ethanal (acetaldehyde)	3
2912.1900	-- Other	3
2912.2100	-- Benzaldehyde	3
2912.2900	-- Other	3
2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	3
2912.4200	-- Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	3
2912.4900	-- Other	3
2912.5000	- Cyclic polymers of aldehydes	3
2912.6000	- Paraformaldehyde	3
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	3
2914.1100	-- Acetone	16
2914.1200	-- Butanone (methyl ethyl ketone)	3
2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	3
2914.1900	-- Other	3
2914.2200	-- Cyclohexanone and methylcyclohexanones	3
2914.2300	-- Ionones and methylionones	3
2914.2910	--- Isophorone	3
2914.2990	--- Other	3
2914.3100	-- Phenylacetone (phenylpropan-2-one)	3
2914.3900	-- Other	3
2914.4000	- Ketone- alcohols and ketone- aldehydes	3
2914.5000	- Ketone- phenols and ketones with other oxygen function	3
2914.6100	-- Anthraquinone	3
2914.6900	-- Other	3
2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	3
2915.1210	--- Sodium formate	3
2915.1290	--- Other	3
2915.1300	-- Esters of formic acid	3
2915.2400	-- Acetic anhydride	11
2915.2910	--- Calcium acetate	3
2915.2920	--- Lead acetate	3
2915.2930	--- Sodium acetate	3
2915.2940	--- Cobalt acetates	3
2915.2990	--- Other	3
2915.3200	-- Vinyl acetate	3
2915.3910	--- Benzyl acetate	3
2915.3920	--- Amyl acetate	3
2915.3930	--- <i>sec</i> -Butyl acetate	20
2915.3940	--- Methyl acetate	20
2915.3990	--- Other	3
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	3

2915.5000	- Propionic acid, its salts and esters	3
2915.6010	--- Butyric acid	3
2915.6020	--- Salts and ester of butyric acid	3
2915.6030	--- Salts and ester of valeric acid	3
2915.6090	--- Other	3
2915.7090	--- Other	11
2915.9000	- Other	3
2916.1100	-- Acrylic acid and its salts	3
2916.1200	-- Esters of acrylic acid	3
2916.1300	-- Methacrylic acid and its salts	3
2916.1400	-- Esters of methacrylic acid	3
2916.1510	--- Oleic acid	3
2916.1520	--- Salts and derivatives of oleic acid	3
2916.1590	--- Other	3
2916.1600	-- Binaperyl (ISO)	11
2916.1910	--- Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99— Min)	3
2916.1990	--- Other	3
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
2916.3110	--- Benzoic acid	3
2916.3120	--- Sodium benzoate	3
2916.3190	--- Other	3
2916.3200	-- Benzoyl peroxide and benzoyl chloride	3
2916.3400	-- Phenylacetic acid and its salts	3
2916.3920	--- Ingredients for pesticides	3
2916.3990	--- Other	11
2917.1110	--- Oxalic acid	11
2917.1190	--- Other	3
2917.1200	-- Adipic acid, its salts and esters	3
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	3
2917.1400	-- Maleic anhydride	11
2917.1900	-- Other	3
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
2917.3300	-- Dinonyl or didecyl orthophthalates	16
2917.3410	--- Dibutyl orthophthalates	11
2917.3490	--- Other	11
2917.3500	-- Phthalic anhydride	11
2917.3610	--- Pure terephthalic acid (PTA)	16
2917.3690	--- Other	3
2917.3700	-- Dimethyl terephthalate (DMT)	3
2917.3910	--- Iso phthalic acid	3
2917.3990	--- Other	3
2918.1110	--- Lactic acid	3
2918.1190	--- Other	3
2918.1200	-- Tartaric acid	3
2918.1300	-- Salts and esters of tartaric acid	3

2918.1400	-- Citric acid	11
2918.1510	--- Sodium citrate	3
2918.1590	--- Other	3
2918.1600	-- Gluconic acid, its salts and esters	3
2918.1800	-- Chlorobenzilate (ISO)	3
2918.1910	--- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	3
2918.1990	--- Other	3
2918.2110	--- Salicylic acid	3
2918.2120	--- Sodium salicylate	3
2918.2130	--- Methyl salicylate	3
2918.2190	--- Other	3
2918.2290	--- Other	11
2918.2300	-- Other esters of salicylic acid and their salts	3
2918.2900	-- Other	11
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
2918.9100	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	3
2918.9910	--- Ingredients for pesticides	3
2918.9990	--- Other	3
2919.1000	- Tris(2,3-dibromopropyl) phosphate	3
2919.9010	--- Ingredients for pesticides	3
2919.9090	--- Other	3
2920.1100	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	3
2920.1900	-- Other	3
2920.9010	--- Sulphonic esters and derivatives	3
2920.9020	--- Ingredients for pesticides	3
2920.9030	--- Diethyl phosphite; Dimethyl phosphite; Trimethyl phosphite; Triethyl phosphite	3
2920.9090	--- Other	3
2921.1100	-- Methylamine, di- or trimethylamine and their salts	3
2921.1910	--- Paraxylidine sulfamic acid	3
2921.1920	--- Bis(2-chloroethyl) ethylamine	3
2921.1930	--- Chlormethine (INN) (bis(2-chloroethyl)methylamine)	3
2921.1940	--- Trichlormethine (INN) (tris(2-chloroethyl)amine)	3
2921.1950	--- N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-chloroethylamine and their protonated salts	3
2921.1990	--- Other	3
2921.2100	-- Ethylenediamine and its salts	3
2921.2200	-- Hexamethylenediamine and its salts	3
2921.2910	--- Aceto Acetic ortho anisidine	3
2921.2920	--- Di amino stilbene	3
2921.2990	--- Other	3
2921.3000	- Cyclanic, cyclic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	3
2921.4110	--- Aniline	3
2921.4190	--- Other	3

2921.4200	-- Amiline derivatives and their salts	3
2921.4310	--- Ingredients for pesticides	3
2921.4390	--- Other	3
2921.4400	-- Diphenylamine and its derivatives; salts thereof	3
2921.4510	--- Sodium naphthionate	3
2921.4590	--- Other	3
2921.4700	- - Amphetamine (INN), benztetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	3
2921.4900	-- Other	3
2921.5110	--- Ingredients for pesticides	3
2921.5190	--- Other	3
2921.5900	-- Other	3
2922.1100	-- Monoethanolamine and its salts	3
2922.1200	-- Diethanolamine and its salts	3
2922.1310	--- Triethanolamine	3
2922.1390	--- Other	3
2922.1400	-- Dextropropoxyphene (INN) and its salts	3
2922.1911	---- N,N-Dimethyl-2-aminoethanol and its protonated salts	3
2922.1912	---- N,N-Diethyl-2-aminoethanol and its protonated salts	3
2922.1919	---- Other	3
2922.1920	--- Ethyldiethanolamine	3
2922.1930	--- Methyldiethanolamine	3
2922.1990	--- Other	3
2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	3
2922.2900	-- Other	3
2922.3100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	3
2922.3900	-- Other	3
2922.4100	-- Lysine and its esters, salts thereof	3
2922.4210	--- Monosodium glutamate	3
2922.4290	--- Other	3
2922.4300	-- Anthranilic acid and its salt	3
2922.4400	-- Tilidine (INN) and its salts	3
2922.4910	--- Alanine	3
2922.4990	--- Other	3
2922.5000	- Amino- alcohol- phenols, amino- acid- phenols and other amino-compounds with oxygen function	3
2923.1000	- Choline and its salts	3
2923.2000	- Lecithins and other phosphoaminolipids	3
2923.9010	--- Betaine	3
2923.9090	--- Other	3
2924.1100	-- Meprobamate (INN)	3
2924.1200	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	3
2924.1910	--- Acetamide	3
2924.1920	--- Acrylamido methyl propane sulphonic acid (AMPS)	3

2924.1990	--- Other	3
2924.2100	-- Ureines and their derivatives; salts thereof	3
2924.2300	-- 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	3
2924.2400	-- Ethinamate (INN)	3
2924.2920	--- Aceto acet ortho toluidine	3
2924.2940	--- Phenacetine (Aceto-phenetidine)	3
2924.2950	--- Ingredients for pesticides	3
2924.2990	--- Other	3
2925.1100	-- Saccharin and its salts	3
2925.1200	-- Glutethimide (INN)	3
2925.1900	-- Other	3
2925.2100	-- Chlordimeform (ISO)	3
2925.2910	--- Diphenyl-guanidine	3
2925.2990	--- Other	3
2926.1000	- Acrylonitrile	3
2926.2000	- 1- Cyanoguanidine (dicyandiamide)	3
2926.3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2- dimethylamino- 4,4- diphenylbutane)	3
2926.9010	--- Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	3
2926.9020	--- (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 methyl butyrate	3
2926.9030	--- Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	3
2926.9040	--- N-methylpyrolidon	3
2926.9050	--- Ingredients for pesticides	3
2926.9090	--- Other	3
2927.0010	--- Benzene-diazonium chloride	3
2927.0020	--- Azobenzene and azotoluenes	3
2927.0030	--- Azoxybenzene, azoxybenzoic acid and azoxytoluidine	3
2927.0040	--- Diazoamino-benzene	3
2927.0090	--- Other	3
2928.0010	--- Phenyl-hydrazine	3
2928.0020	--- Benzyl-phenyl-hydrazine	3
2928.0090	--- Other	3
2929.1000	- Isocyanates	3
2929.9010	--- Isocyanides	3
2929.9020	--- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	11
2929.9030	--- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	11
2929.9090	--- Other	11
2930.2010	--- 2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourpane	3
2930.2020	--- S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	3
2930.2030	--- Other Ingredients for pesticides	3
2930.2090	--- Other	3
2930.3000	- Thiuram mono-, di- or tetrasulphides	3

2930.4000	- Methionine	3
2930.5000	- Captatol (ISO) and methamidophos (ISO)	3
2930.9010	- - - 2-N,N-dimethylamino 1,3 disodium thiosulphate propane	3
2930.9020	- - - O,S-dimethyl phosphoramidothioate	3
2930.9030	- - - Diafethiuran technical (tertbutyl) 3-2-6 diisopropyl (4-phenoxyphenyl) thiourene	3
2930.9040	- - - O,O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	3
2930.9050	- - - O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	3
2930.9060	- - - O,O diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	3
2930.9070	- - - Ingredients for pesticides	3
2930.9091	- - - - [S-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (<C10, including cycloalkyl)esters, alkylated or protonated salts thereof	3
2930.9092	- - - - 2-Chloroethylchloromethylsulphide; Bis(2-chloroethyl) sulphide; Bis (2-chloroethylthio)methane; 1,2-Bis(2-chloroethylthio) ethane; 1,3-Bis(2-chloroethylthio)-n-propane; 1,4-Bis(2-chloroethylthio)-n-butane; 1,5-Bis(2-chloroethylthio)-n-pentane; Bis(2-chl	3
2930.9093	- - - - O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated salts; N,N-Dialkyl (methyl, ethyl,n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts; Thiodiglycol(INN)(bis(2-hydroxyethyl)sulphide; O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	3
2930.9094	- - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	3
2930.9099	- - - - Other	3
2931.1000	- Tetramethyl lead and tetraethyl lead	3
2931.2000	- Tributyltin compounds	3
2931.9010	- - - O-Alkyl(<C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluorodates; O-Alkyl(< C10, including cycloalkyl) N,N-diakyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates; 2-Chlorovinylchloroarsine; Bis(2-chlorovinyl)chloroarsine; Tris(2-chlorovinyl)arsine;Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	3
2931.9020	- - - [O-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; alkylated or protonated salts thereof; O-Isopropyl methylphosphonochloridate; O-Pinacolyl methylphosphonochloridates	3
2931.9030	- - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	3
2931.9040	- - - Ingredients for pesticides	3
2931.9090	- - - Other	3
2932.1100	- - Tetrahydrofuran	3
2932.1200	- - 2-Furaldehyde (furfuraldehyde)	3
2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	3
2932.1900	- - Other	3
2932.2010	- - - 4,5,6,7- tetrachlorophthalide	3
2932.2020	- - - Isoascorbic acid	3
2932.2030	- - Ingredients for pesticides	3
2932.2090	- - - Other	3

2932.9100	-- Isosafrole	3
2932.9200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	3
2932.9300	-- Piperonal	3
2932.9400	-- Safrole	3
2932.9500	-- Tetrahydrocannabinols (all isomers)	3
2932.9910	--- 2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	3
2932.9990	--- Other	3
2933.1100	-- Phenazone (antipyrin) and its derivatives	3
2933.1900	-- Other	3
2933.2100	-- Hydantoin and its derivatives	3
2933.2900	-- Other	3
2933.3100	-- Pyridine and its salts	3
2933.3200	-- Piperidine and its salts	3
2933.3300	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	3
2933.3910	--- Chloro-phenir-amine and isoniazid	3
2933.3940	--- 3-Quinuclidinyl benzilate	3
2933.3950	--- Quinuclidine-3-ol	3
2933.3960	--- Ingredients for pesticides	3
2933.3990	--- Other	11
2933.4100	-- Levorphanol (INN) and its salts	3
2933.4910	--- Amodiaquine	3
2933.4920	--- Quinoline	3
2933.4930	--- Chloroquine sulphate	3
2933.4940	--- Chloroquine phosphate	3
2933.4990	--- Other	3
2933.5200	-- Malonylurea (barbituric acid) and its salts	3
2933.5300	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	3
2933.5400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	3
2933.5500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	3
2933.5910	--- O, Diethyl, O (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate	3
2933.5920	--- 1-tert. butyl-3 (2,6 iso propyl 4-phenoxy phenyl) thiourea	3
2933.5950	--- Ingredients for pesticides	3
2933.5990	--- Other	11
2933.6100	-- Melamine	3
2933.6910	--- Pyrimethamine	3
2933.6920	--- Isoniazid	3
2933.6930	--- Cyanuric chloride	3
2933.6940	--- Ingredients for pesticides	3

2933.6990	--- Other	3
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	3
2933.7200	-- Clobazam (INN) and methypyrylon(INN)	3
2933.7910	--- Isatin (lactam of istic acid)	3
2933.7920	--- 1-Vinyl-2-pyrrol-idone	3
2933.7990	--- Other	11
2933.9100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	11
2933.9910	--- Ingredients for pesticides	3
2933.9990	--- Other	11
2934.1010	--- Ingredients for pesticides	3
2934.1090	--- Other	11
2934.2000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	3
2934.3000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	3
2934.9100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	3
2934.9920	--- Ingredients for pesticides	3
2934.9990	--- Other	3
2935.0010	--- o-Toluene-sulphonamide	3
2935.0030	--- Sulpha-diazine (INN)	3
2935.0090	--- Other	11
2936.2100	-- Vitamins A and their derivatives	3
2936.2200	-- Vitamin B ₁ and its derivatives	3
2936.2300	-- Vitamin B ₂ and its derivatives	3
2936.2400	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	3
2936.2500	-- Vitamin B ₆ and its derivatives	3
2936.2600	-- Vitamin B ₁₂ and its derivatives	3
2936.2700	-- Vitamin C and its derivatives	3
2936.2800	-- Vitamin E and its derivatives	3
2936.2900	-- Other vitamins and their derivatives	3
2936.9000	- Other, including natural concentrates	3
2937.1100	-- Somatotropin, its derivatives and structural analogues	3
2937.1200	-- Insulin and its salts	3
2937.1900	-- Other	3
2937.2100	-- Corrisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	3

2937.2200	-- Halogenated derivatives of corticosteroidal hormones	3
2937.2300	-- Oestrogens and progestogens	3
2937.2900	-- Other	3
2937.5000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	3
2937.9000	- Other	3
2938.1000	- Rutoside (rutin) and its derivatives	3
2938.9010	--- Ingredients for pesticides	3
2938.9090	--- Other	3
2939.1100	- - Concentrates of poppy straw: buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	3
2939.1900	-- Other	3
2939.2010	--- Quinine sulphate	3
2939.2090	--- Other	3
2939.3000	- Caffeine and its salts	3
2939.5100	-- Fenetylline (INN) and its salts	3
2939.5900	-- Other	3
2939.6100	-- Ergometrine (INN) and its salts	3
2939.6200	-- Ergotamine (INN) and its salts	3
2939.6300	-- Lysergic acid and its salts	3
2939.6900	-- Other	11
2939.9100	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	3
2939.9910	--- Ingredients for pesticides	3
2939.9990	--- Other	11
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29. 37, 29. 38 or 29.39.	11
2941.2000	- Streptomycins and their derivatives; salts thereof	3
2941.3000	- Tetracyclines and their derivatives; salts thereof	11
2941.4000	- Chloramphenicol and its derivatives; salts thereof	11
2941.5000	- Erythromycin and its derivatives; salts thereof	11
2941.9020	--- Gramicid trycidine	3
2941.9030	--- Thricin	3
2941.9060	--- Cefixime in bulk	16
2941.9070	--- Ingredients for pesticides	3
2941.9090	--- Other	11
2942.0000	Other organic compounds.	3
3001.2000	- Extracts of glands or other organs or of their secretion	3
3001.9000	- Other	3
3002.1000	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	11
3002.2010	--- Tetanus toxide	3
3002.2020	--- For prevention of hepatitis-B	3

3002.2090	--- Other	11
3002.3000	- Vaccines for veterinary medicine	11
3002.9010	--- Human blood	3
3002.9020	--- Animal blood	3
3002.9030	--- Saxitoxin	11
3002.9040	--- Ricin	11
3002.9090	--- Other	11
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	11
3003.2000	- Containing other antibiotics	11
3003.3100	-- Containing insulin	11
3003.3900	-- Other	11
3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	11
3003.9010	--- Unani, ayurvedic and other oriental type medicine	11
3003.9020	--- Homeopathic medicines	11
3003.9090	--- Other	11
3004.1090	--- Other	11
3004.2000	- Containing other antibiotics	11
3004.3100	-- Containing insulin	11
3004.3200	- - Containing corticosteroid hormones, their derivatives or structural analogues	11
3004.3900	-- Other	11
3004.4000	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	11
3004.5010	--- Cod liver oil	3
3004.5090	--- Other	11
3004.9010	--- Unani ayurvedic and other oriental type medicine	11
3004.9020	--- Homeopathic medicines	11
3004.9070	--- Aspirin, medicinal	11
3004.9080	- Sulpha drugs	11
3004.9091	---- Cough syrups medicinal	11
3004.9092	---- Paracetamol	11
3004.9099	---- Other	11
3005.9010	--- Acrylonitrile	11
3006.1010	--- Vascular grafts	3
3006.1090	--- Other	11
3006.3000	- Opacifying preparations for X-ray examinations: diagnostic reagents designed to be administered to the patient	11
3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	11
3006.6000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	3
3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	3
3102.1000	- Urea, whether or not in aqueous solution	3
3102.2100	-- Ammonium sulphate	3
3102.2900	-- Other	3

3102.3000	- Ammonium nitrate, whether or not in aqueous solution	3
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	3
3102.5010	--- Crude	3
3102.5090	--- Other	3
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	3
3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3
3102.9000	- Other, including mixtures not specified in the foregoing sub-headings	3
3103.1000	- Superphosphates	3
3103.9000	- Other	3
3104.2000	- Potassium chloride	3
3104.3000	- Potassium sulphate	3
3104.9000	- Other	3
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	3
3105.4000	- Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3
3105.5100	-- Containing nitrates and phosphates	3
3105.5900	-- Other	3
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3
3105.9000	- Other	3
3201.1000	- Quebracho extract	3
3201.2000	- Wattle extract	3
3201.9010	--- Acacia catechu (cutch)	3
3201.9020	--- Oak or chestnut extract	3
3201.9030	--- Gambier	3
3201.9090	--- Other	3
3202.1000	- Synthetic organic tanning substances	3
3202.9090	--- Other	11
3203.0010	--- Obtained from acacia catechu (black cutch)	16
3203.0090	--- Other	16
3204.1100	-- Disperse dyes and preparations based thereon	16
3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	16
3204.1300	-- Basic dyes and preparations based thereon	3
3204.1400	-- Direct dyes and preparations based thereon	16
3204.1510	--- Indigo blue	3
3204.1590	--- Other	16
3204.1600	-- Reactive dyes and preparations based thereon	16
3204.1700	-- Pigments and preparations based thereon	16
3204.1910	--- Dyes, sulphur	16

3204.1990	--- Dyes, synthetic	16
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	11
3206.1100	-- Containing 80 — or more by weight of titanium dioxide calculated on the dry matter	3
3206.1900	-- Other	16
3206.2010	--- Chrome yellow	16
3206.2090	--- Other	16
3206.4100	-- Ultramarine and preparations based thereon	16
3206.4210	--- Lithopone	16
3206.4290	--- Other	16
3206.4920	--- Pigments and preparations based on cadmium compounds	16
3206.4930	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	16
3206.5010	--- Fluorescent powder	3
3206.5090	--- Inorganic products of a kind used as luminophores	16
3207.1010	--- Opacifiers	3
3207.1020	--- Ceramic Colours	3
3207.1090	--- Other	3
3207.2000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	11
3207.3000	- Liquid lusters and similar preparations	11
3207.4010	--- Glass frit	3
3207.4090	--- Other	3
3208.9011	---- Varnishes	11
3208.9019	---- Other	11
3209.9010	--- Lacquered blue, golden and silver	3
3211.0010	--- For leather	11
3212.1000	- Stamping foils	16
3212.9010	--- Aluminium paste and powder	16
3212.9030	--- Emitter paste for tube lights	3
3214.1050	--- Capping cement for bulbs and tube lights	3
3214.9010	--- Silicon sealant	11
3215.1110	--- Rolling coating printing ink	16
3215.1910	--- Fluorescent ink	16
3215.9010	--- Inks for ball points pens, fine liners and fibre tips	11
3301.1200	-- Of orange	11
3301.1300	-- Of lemon	11
3301.1900	-- Other	11
3301.2400	-- Of peppermint (<i>Mentha piperita</i>)	11
3301.2500	-- Of other mints	11
3301.2910	--- Of citronella	11
3301.2920	--- Of eucalyptus	11
3301.2990	--- Other	11
3301.3000	- Resinoids	11
3301.9010	--- Concentrates of essential oils	11
3301.9090	--- Other	11
3302.1010	--- Flavours and concentrates for use in aerated beverages	11

3302.1020	--- Flavours and concentrates for use in food industry	11
3302.1090	--- Other	11
3302.9010	--- Of a kind used in cosmetics industry	11
3302.9090	--- Other	11
3402.1110	--- Sulphonic acid(Soft)	11
3402.1210	--- Pharmaceutical grade	11
3402.1300	-- Non-ionic	16
3402.1910	--- Cocoamidopropyl betaine (CAPB)	3
3402.1990	--- Other	16
3403.1131	--- -Spin finish oil	3
3403.9131	--- -Spin finish oil	3
3403.9910	--- Mould release preparations	3
3404.2000	- Of poly (oxyethylene) (polyethylene glycol)	3
3404.9010	--- Sealing waxes	11
3404.9020	--- Of chemically modified lignite	3
3404.9030	--- Wax for wax jet engraver	3
3404.9040	--- Wax for fungicides	3
3404.9090	--- Other	11
3405.1020	--- For leather	11
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	11
3405.4000	- Scouring pastes and powders and other scouring preparations	3
3407.0010	--- Dental wax and other preparations for use in dentistry	11
3407.0090	--- Other	11
3501.1000	- Casein	11
3501.9000	- Other	11
3502.1100	-- Dried	11
3502.1900	-- Other	11
3502.2000	- Milk albumin, including concentrates of two or more whey proteins	11
3502.9000	- Other	11
3503.0010	--- Gelatin	11
3503.0020	--- Gelatin of pharmaceutical grade	3
3503.0090	--- Other	16
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	3
3505.1010	--- Dextrins	16
3505.1020	--- Dextrins of pharmaceutical grade	11
3505.2030	--- - Printing gum (pre-gelatinized modified 0— starch for textile printing)	3
3506.9110	--- Shoe adhesives	16
3506.9190	--- Other	16
3506.9910	--- Sealant having methyl ethyl ketone from 60 — to 70 — and ethyl acetate from 10 — to 20 —.	3
3507.1000	- Rennet and concentrates thereof	11
3507.9000	- Other	11
3701.1000	- For X- ray	3

3701.2000	- Instant print film	3
3701.3010	--- Of a kind used in textile printing	3
3701.3020	--- Photo polymers and CTP plates of a kind used in printing of news papers and magazines	11
3701.3030	--- Presensitized printing plates	16
3701.9100	-- For colour photography (polychrome)	3
3701.9900	-- Other	3
3702.1000	- For X- ray	3
3702.3100	-- For colour photography (polychrome)	3
3702.3200	-- Other, with silver halide emulsion	3
3702.3900	-- Other	3
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	3
3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	3
3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm	3
3702.5200	-- Of a width not exceeding 16 mm	3
3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3
3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	3
3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	3
3702.5600	-- Of a width exceeding 35 mm	3
3702.9600	-- Of a width not exceeding 35 mm and of a length not exceeding 30 mm	3
3702.9700	-- Of a width not exceeding 35 mm and of a length exceeding 30 mm	3
3702.9800	-- Of a width exceeding 35 mm	3
3703.1000	- In rolls of a width exceeding 610 mm	3
3703.2000	- Other for colour photography (polychrome)	3
3703.9000	- Other	3
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	3
3705.1000	- For offset reproduction	3
3705.9010	--- Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	3
3705.9020	--- Microfiches	3
3705.9090	--- Other	3
3707.1000	- Sensitising emulsions	3
3707.9000	- Other	3
3801.1000	- Artificial graphite	3
3801.2000	- Colloidal or semi- colloidal graphite	3
3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3
3801.9000	- Other	3
3802.1000	- Activated carbon	11
3802.9000	- Other	11
3803.0000	Tall oil, whether or not refined.	3

3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	3
3805.1000	- Gum, wood or sulphate turpentine oils	11
3805.9000	- Other	11
3806.1010	--- Gum Rosin	3
3806.1090	--- Other	11
3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	11
3806.3000	- Ester gums	11
3806.9000	- Other	11
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	11
3808.5010	- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9130	--- Sex pheromone	3
3808.9140	--- PB rope L& LTT	3
3808.9170	--- Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9180	--- Phosphatic insecticides	3
3808.9191	---- Emamectine benzoate	11
3808.9199	---- Other	3
3808.9210	--- Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9220	--- For leather industry	3
3808.9290	--- Other	3
3808.9310	--- Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9390	--- Other	3
3808.9400	-- Disinfectants	3
3808.9910	--- Products registered under the Agricultural Pesticides Ordinance 1971	3
3809.1000	- With a basis of amylaceous substances	16
3809.9110	- - - Printing gum (preparation of modified starches with other gums having specific application in textile printing)	3
3809.9190	--- Other	16
3809.9200	-- Of a kind used in the paper or like industries	16
3809.9300	-- Of a kind used in the leather or like industries	16
3810.1000	- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3
3810.9010	--- Preparations of a kind used as cores or coatings for welding electrodes or rods	3
3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals	3
3811.2900	-- Other	3
3811.9000	- Other	3
3812.1000	- Prepared rubber accelerators	3
3812.2000	- Compound plasticizers for rubber or plastics	16
3812.3000	- Anti- oxidising preparations and other compound stabilisers for rubber or plastics	3

3815.1100	-- With nickel or nickel compounds as the active substance	3
3815.1200	-- With precious metal or precious metal compounds as the active substance	3
3815.1910	--- Antimony triacetate	3
3815.1990	--- Other	3
3815.9000	- Other	3
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	3
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	3
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	3
3821.0000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	3
3823.1200	-- Oleic acid	3
3823.1910	--- Palm fatty acid distillate	16
3823.1920	--- Palm acid oil	11
3823.1930	--- Fatty acid distillate	16
3823.1990	--- Other	16
3823.7000	- Industrial fatty alcohols	16
3824.1000	- Prepared binders for foundry moulds or cores	3
3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	11
3824.7100	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	16
3824.7200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	11
3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	11
3824.7400	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	11
3824.7500	-- Containing carbon tetrachloride	11
3824.7600	-- Containing 1,1,1-trichloroethane (methyl chloroform)	11
3824.7700	-- Containing bromomethane (methyl bromide) or bromochloromethane	11
3824.7800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	11
3824.7900	-- Other	11
3824.8100	-- Containing oxirane (ethylene oxide)	11
3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	11
3824.8300	-- Containing tris(2,3-dibromopropyl) phosphate	11
3824.9010	--- Gum base of a kind used for manufacture of chewing gum	11
3824.9020	--- Ion exchangers	11
3824.9030	--- Prepared binders	11
3824.9040	--- Anti-sealing compounds	16
3824.9050	--- Stencil correctors and other correcting fluids	16

3824.9060	- - - Preparations for electroplating	3
3824.9070	- - - Dialysis bath concentrate in liquid or powder form	3
3824.9080	- - - Chloroparaffins liquid	11
3824.9091	- - - -Diphenylmethane Di-isocyanate (MDI)	3
3824.9092	- - - -Preparations of a kind used for water purification	3
3824.9093	- - - -Carburizing preparations of a kind used for hardening of steel	3
3824.9094	- - - -Coated or treated calcium carbonate	3
3824.9095	- - - -Carboxylic acid based anhydride hardener	3
3824.9096	- - - - Substances controlled under the Convention on the Prohibition of the Development , Production, Stock piling and use of Chemical Weapons and on their Destruction :	11
3824.9097	- - - -Mixture of argon and neon gases	3
3824.9098	- - - -Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate	3
3824.9099	- - - -Other	11
3826.0000	Biodiesel and mixtures thereof, not containing or containing less than 70 — by weight of petroleum oils or oils obtained from bituminous minerals.	11
3901.1000	- Polyethylene having a specific gravity of less than 0.94	11
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	11
3901.3000	- Ethylene- Vinyl acetate copolymers	11
3901.9000	- Other	11
3902.1000	- Polypropylene	11
3902.2000	- Polyisobutylene	11
3902.3000	- Propylene copolymers	11
3902.9000	- Other	11
3903.1100	- - Expansible	16
3903.1910	- - - General Purpose Polystyrene (GPPS)	16
3903.1920	- - - High Impact Polystyrene (HIPS)	16
3903.1990	- - - Other	11
3903.2000	- Styrene- acrylonitrile (SAN) copolymers	3
3903.3000	- Acrylonitrile- butadiene- styrene (ABS) copolymers	3
3903.9000	- Other	11
3904.1010	- - - Emulsion grade	11
3904.1090	- - - Other	11
3904.3000	- Vinyl chloride- vinyl acetate copolymers	11
3904.4000	- Other vinyl chloride copolymers	11
3904.5000	- Vinylidene chloride polymers	16
3904.6100	- - Polytetrafluoroethylene	11
3904.6900	- - Other	11
3904.9000	- Other	16
3905.2100	- - In aqueous dispersion	11
3905.2900	- - Other	11
3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	3
3905.9100	- - Copolymers	11
3905.9910	- - - Ethers polyvinyl	11

3905.9990	--- Other	11
3906.1000	- Poly(methyl methacrylate)	11
3906.9030	--- Pigment thickener	3
3906.9040	--- Dispersing agent and acrylic thickeners	3
3906.9090	--- Other	11
3907.1000	- Polyacetals	3
3907.2000	- Other polyethers	3
3907.3000	- Epoxide resins	16
3907.4000	- Polycarbonates	3
3907.6010	--- Yarn and film grades	11
3907.6020	--- Bottle grade	11
3908.1000	- Polyamide- 6, - 11, - 12, - 6, 6, - 6, 9, - 6, 10 or - 6, 12	3
3908.9000	- Other	3
3909.5000	- Polyurethanes	3
3910.0000	Silicones in primary forms.	3
3912.1100	-- Non-plasticised	11
3912.1200	-- Plasticised	11
3912.2020	--- Nitrocellulose binder	3
3912.3100	-- Carboxymethylcellulose and its salts	11
3912.3900	-- Other	11
3912.9000	- Other	11
3913.1000	- Alginic acids, its salts and esters	11
3913.9010	--- Protein hardened	11
3913.9090	--- Other	11
3914.0010	--- Ion-exchangers of condensation type	3
3914.0020	--- Ion-exchangers of the polymerization type	3
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	11
3917.2310	--- Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	3
3917.3910	--- Heat shrinkable sleeves and tubes	3
3919.1010	--- Insulation tape double sided	3
3921.9010	--- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm ³	3
3923.9010	--- Preforms made from polyethylene terephthalate	16
3926.9020	--- Coils of plastics (contraceptives and accessories therefor)	3
3926.9040	--- Laboratory ware	11
3926.9050	--- Colostomy bags and urine bags	3
3926.9070	--- Design patterns, cards for textile and leather garments	3
3926.9091	--- Plastic tags and staples for garments	3
4001.1000	- Natural rubber latex, whether or not pre- vulcanised	3
4001.2100	-- Smoked sheets	3
4001.2200	-- Technically specified natural rubber (TSNR)	3
4001.2900	-- Other	3
4001.3000	- Balata, gutta- percha, guayule, chicle and similar natural gums	3
4002.1100	-- Latex	3
4002.1900	-- Other	3

4002.2000	- Butadiene rubber (BR)	3
4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	3
4002.3900	-- Other	3
4002.4100	-- Latex	3
4002.4900	-- Other	3
4002.5100	-- Latex	3
4002.5900	-- Other	3
4002.6000	- Isoprene rubber (IR)	3
4002.7000	- Ethylene-propylene non- conjugated diene rubber (EPDM)	3
4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading	3
4002.9100	-- Latex	3
4002.9900	-- Other	3
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	3
4004.0010	--- Bagomatic bladder scrap	11
4005.1010	--- Plates	3
4005.1020	--- Sheets	11
4005.1090	--- Other	11
4005.2000	- Solutions; dispersions other than those of sub-heading 4005.10	11
4005.9100	-- Plates, sheets and strip	11
4005.9900	-- Other	11
4006.1000	- "Camel- back" strips for retreading rubber tyres	11
4006.9000	- Other	11
4008.1190	--- Other	16
4008.1990	--- Other	16
4008.2190	--- Other	11
4010.1100	-- Reinforced only with metal	16
4010.1200	-- Reinforced only with textile materials	16
4010.1900	-- Other	16
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	16
4011.2010	--- Of a kind used in light trucks	16
4011.2090	--- Other	3
4011.3000	- Of a kind used on aircraft	3
4011.6200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	11
4011.6300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	11
4011.6900	-- Other	16
4011.9300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	11
4011.9400	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	11
4011.9900	-- Other	11
4012.1300	-- Of a kind used on aircraft	3
4013.1010	--- Of a kind used on buses, lorries or trucks	3
4014.1000	- Sheath contraceptives	3
4014.9000	- Other	3

4016.1020	--- Stopper	11
4016.9210	--- Lip Eraser	11
4016.9320	--- Washers and other seals of rubber	16
4016.9330	--- Special rubber seals for barrage gates with minimum tensile strength of 210 kg/sq.cm and shore hardness durometer (type A) 60 to 70 with floro carbon coating	3
4016.9910	--- Printing blankets	3
4016.9990	--- Other	16
4101.2000	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 16 kg when fresh, wet- salted or otherwise preserved	3
4101.5010	--- Hides, buffalo	3
4101.5020	--- Hides, cow	3
4101.5090	--- Other	3
4101.9000	- Other, including butts, bends and bellies	3
4102.1010	--- Lamb skins	3
4102.1020	--- Sheep skins	3
4102.2110	--- Lamb skins without wool	3
4102.2120	--- Sheep skins without wool	3
4102.2900	-- Other	3
4103.2000	- Of reptiles	3
4103.9010	--- Goat skins	3
4103.9020	--- Kids skins	3
4103.9090	--- Other	3
4104.1100	-- Full grains, unsplit; grain splits	3
4104.1900	-- Other	3
4104.4100	-- Full grains, unsplit; grain splits	3
4104.4900	-- Other	3
4105.1000	- In the wet state (including wet- blue)	3
4105.3000	- In the dry state (crust)	3
4106.2100	-- In the wet state (including wet- blue)	3
4106.2200	-- In the dry state (crust)	3
4106.4000	- Of reptiles	3
4106.9100	-- In the wet state (including wet- blue)	3
4106.9200	-- In the dry state (crust)	3
4107.1100	-- Full grains, unsplit	3
4107.1200	-- Grain splits	3
4107.1900	-- Other	3
4107.9100	-- Full grains, unsplit	3
4107.9200	-- Grain splits	3
4107.9900	-- Other	3
4112.0000	Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	3
4113.1000	- Of goats or kids	3
4113.3000	- Of reptiles	3
4113.9000	- Other	3
4114.1000	- Chamois (including combination chamois) leather	3

4114.2000	- Patent leather and patent laminated leather; metallised leather	3
4115.1000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	3
4115.2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	11
4205.0011	---- Belting conveyor	3
4205.0012	---- Belting machine	3
4205.0013	---- Belting transmission	3
4205.0014	---- Gas kits of leather	3
4205.0015	---- Hosepiping leather	3
4205.0016	---- Pickers leather	3
4205.0017	---- Washer leather	3
4205.0019	---- Other	3
4301.1000	- Of mink, whole, with or without head, tail or paws	3
4301.3000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3
4301.6000	- Of fox, whole, with or without head, tail or paws	3
4301.8000	- Other furskins, whole, with or without head, tail or paws	3
4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3
4302.1100	-- Of mink	3
4302.1910	--- Leather shearling-finished leather with wool	3
4302.1990	--- Other	3
4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	3
4302.3000	- Whole skins and pieces or cuttings thereof, assembled	3
4303.9000	- Other	3
4304.0000	Artificial fur and articles thereof.	3
4401.1000	- Fuel wood, In logs, In billets In twigs, faggots or In similar forms	3
4401.2100	-- Coniferous	3
4401.2200	-- Non-coniferous	3
4401.3100	-- Wood pellets	3
4401.3900	-- Other	3
4402.1000	- Of bamboo	3
4402.9000	- Other	3
4403.1000	- Treated with paint, stains, creosote or other preservatives	3
4403.2000	- Other, coniferous	3
4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	3
4403.4910	--- Sawlogs and veneer logs of non-coniferous species	3
4403.4990	--- Other	3
4403.9100	-- Of oak (<i>Quercus spp.</i>)	3
4403.9200	-- Of beech (<i>Fagus spp.</i>)	3
4403.9900	-- Other	3
4404.1000	- Coniferous	3
4404.2000	- Non- coniferous	3
4405.0000	Wood wool; wood flour.	3
4406.1000	- Not impregnated	3

4406.9000	- Other	3
4407.1000	- Coniferous	3
4407.2100	-- Mahogany (<i>Swietenia spp.</i>)	3
4407.2200	-- Virola, Imbuia and Balsa	3
4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	3
4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	3
4407.2700	-- Sapelli	3
4407.2800	-- Iroko	3
4407.2900	-- Other	3
4407.9100	-- Of oak (<i>Quercus spp.</i>)	3
4407.9200	-- Of beech (<i>Fagus spp.</i>)	3
4407.9300	-- Of maple (<i>Acer spp.</i>)	3
4407.9400	-- Of cherry (<i>Prunus spp.</i>)	3
4407.9500	-- Of ash (<i>Fraxinus spp.</i>)	3
4407.9900	-- Other	3
4408.1000	- Coniferous	16
4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	16
4408.3900	-- Other	16
4408.9010	--- Wood slate	3
4408.9090	--- Other	16
4409.1000	- Coniferous	16
4409.2100	-- of bamboo	16
4409.2900	-- Other	16
4410.1100	-- Particle board	16
4410.1210	--- Unworked or not further worked than sanded	16
4410.1290	--- Other	16
4410.1900	-- Other	16
4410.9000	- Other	16
4411.1200	-- Of a thickness not exceeding 5 mm	16
4411.1300	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	16
4411.1400	-- Of a thickness exceeding 9 mm	16
4411.9200	-- Of a density exceeding 0.8 g/cm ²	16
4411.9310	--- Not mechanically worked or surface covered	16
4411.9390	--- Other	16
4411.9400	-- Of a density not exceeding 0.5 g/cm ²	16
4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	3
4501.1000	- Natural cork, raw or simply prepared	3
4501.9000	- Other	3
4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	3
4503.1000	- Corks and stoppers	11
4503.9000	- Other	11
4504.1010	--- Impregnated cork sheets	3
4701.0000	Mechanical wood pulp.	3
4702.0000	Chemical wood pulp, dissolving grades.	3

4703.1100	-- Coniferous	3
4703.1900	-- Non-coniferous	3
4703.2100	-- Coniferous	3
4703.2900	-- Non-coniferous	3
4704.1100	-- Coniferous	3
4704.1900	-- Non-coniferous	3
4704.2100	-- Coniferous	3
4704.2900	-- Non-coniferous	3
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	3
4706.1000	- Cotton linters pulp	3
4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	3
4706.3000	- Other, of bamboo	3
4706.9100	-- Mechanical	3
4706.9200	-- Chemical	3
4706.9300	-- Obtained by a combination of mechanical and chemical processes	3
4707.1010	--- In pressed bundles	3
4707.2010	--- In pressed bundles	3
4707.3010	--- In pressed bundles	3
4707.9010	--- In pressed bundles	3
4801.0000	Newsprint, in rolls or sheets	11
4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	3
4802.4000	- Wallpaper base	3
4802.6910	--- Carbonising base paper	3
4804.2100	-- Unbleached	16
4804.2900	-- Other	16
4804.3100	-- Unbleached	16
4804.3900	-- Other	16
4805.3000	- Sulphite wrapping paper	11
4805.4000	- Filter paper and paperboard	11
4805.9110	--- Having di-electric strength not less than .5 Kv per millimeter	3
4805.9210	--- Having di-electric strength not less than .5 Kv per millimeter	3
4805.9310	--- Having di-electric strength not less than .5 Kv per millimeter	3
4809.2000	- Self-copy paper	11
4811.1000	- Tarred, bituminised or asphalted paper and paperboard	16
4811.4100	-- Self-adhesive	11
4811.5910	--- Thermal fax paper	16
4811.5920	--- Volatile corrosive inhibitor (VCI) paper	3
4812.0000	Filter blocks, slabs and plates, of paper pulp.	16
4816.2000	- Self-copy paper	16
4816.9000	- Other	16
4818.9000	- Other	3
4821.1040	--- Printed labels of paper	3
4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	16
4823.9010	--- Cards for jacquard machines	3

4823.9020	- - - Patterns, design cards for textile and leather garments	3
4823.9030	- - - Diamond dotted paper	3
4823.9040	- - - Double side adhesive tapes	3
4901.1000	- In single sheets, whether or not folded	11
4901.9100	- - Dictionaries and encyclopaedias, and serial instalments thereof	3
4901.9910	- - - Holy Quran(Arabic text with or without translation)	3
4901.9990	- - - Other	3
4902.1000	- Appearing at least four times a week	3
4902.9000	- Other	3
4903.0000	Children's picture, drawing or colouring books.	3
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	3
4905.1000	- Globes	3
4905.9100	- - In book form	3
4905.9900	- - Other	3
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	3
49.07	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.	
4907.0010	- - - Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes	3
4907.0090	- - - Other	16
4908.1000	- Transfers (decalcomanias), vitrifiable	3
4911.1000	- Trade advertising material, commercial catalogues and the like	3
4911.9100	- - Pictures, designs and photographs	11
4911.9900	- - Other	11
5001.0000	Silk- worm cocoons suitable for reeling.	3
5002.0000	Raw silk (not thrown).	3
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	3
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	3
5005.0000	Yarn spun from silk waste, not put up for retail sale.	3
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk- worm gut.	3
5007.1000	- Fabrics of noil silk	16
5007.2000	- Other fabrics, containing 85 — or more by weight of silk or of silk waste other than noil silk	16
5007.9000	- Other fabrics	16
5101.1100	- - Shorn wool	3
5101.1900	- - Other	3
5101.2100	- - Shorn wool	3
5101.2900	- - Other	3

5101.3000	- Carbonised	3
5102.1100	-- Of Kashmir (cashmere) goats	3
5102.1900	-- Other	3
5102.2000	- Coarse animal hair	3
5103.1000	- Noils of wool or of fine animal hair	3
5103.2000	- Other waste of wool or of fine animal hair	3
5103.3000	- Waste of coarse animal hair	3
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	3
5105.1000	- Carded wool	3
5105.2100	-- Combed wool in fragments	3
5105.2900	-- Other	3
5105.3100	-- Of Kashmir (cashmere) goats	3
5105.3900	-- Other	3
5105.4000	- Coarse animal hair, carded or combed	3
5106.1000	- Containing 85 — or more by weight of wool	3
5106.2000	- Containing less than 85 — by weight of wool	3
5107.1000	- Containing 85 — or more by weight of wool	3
5107.2000	- Containing less than 85 — by weight of wool	3
5108.1000	- Carded	3
5108.2000	- Combed	3
5109.1000	- Containing 85 — or more by weight of wool or of fine animal hair	11
5109.9000	- Other	11
5110.0000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	11
5111.1100	-- Of a weight not exceeding 300 g/m ²	16
5111.1900	-- Other	16
5111.2000	- Other, mixed mainly or solely with man-made filaments	16
5111.3000	- Other, mixed mainly or solely with man-made staple fibre	16
5111.9000	- Other	16
5112.1100	-- Of a weight not exceeding 200 g/m ²	16
5112.1900	-- Other	16
5112.2000	- Other, mixed mainly or solely with man-made filaments	16
5112.3000	- Other, mixed mainly or solely with man-made staple fibres	16
5112.9000	- Other	16
5113.0000	Woven fabrics of coarse animal hair or of horsehair.	16
5201.0030	--- Length not exceeding 20.5 mm	3
5201.0040	--- Length exceeding 20.5 mm but not exceeding 24.5 mm	3
5201.0050	--- Length exceeding 24.5 mm but not exceeding 28.5 mm	3
5201.0060	--- Length exceeding 28.5 mm but not exceeding 31 mm	3
5201.0070	--- Length exceeding 31 mm but not exceeding 34.5 mm	3
5201.0080	--- Length exceeding exceeding 34.5 mm	3
5201.0090	--- Other	3
5202.1000	- Yarn waste (including thread waste)	11
5202.9100	-- Garnetted stock	11
5202.9900	-- Other	11
5203.0000	Cotton, carded or combed.	3
5205.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	11

5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	11
5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5205.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	11
5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	11
5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	11
5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	11
5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5205.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5205.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5205.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5205.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5205.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5205.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5205.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5205.4600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	11
5205.4700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	11

5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	11
5206.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5206.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5206.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	11
5206.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5206.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5206.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5206.2500	-- Measuring less than 125 decitex (exceeding 80 metric number)	11
5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5206.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5206.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5206.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5206.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5206.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5206.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5206.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
5207.1000	- Containing 85 — or more by weight of cotton	11
5207.9000	- Other	11

5210.1100	-- Plain weave	16
5210.1900	-- Other fabrics	16
5210.2100	-- Plain weave	16
5210.2900	-- Other fabrics	16
5210.3100	-- Plain weave	16
5210.3200	-- 3-thread or 4-thread twill, including cross twill	16
5210.3900	-- Other fabrics	16
5210.4100	-- Plain weave	16
5210.4900	-- Other fabrics	16
5210.5100	-- Plain weave	16
5210.5900	-- Other fabrics	16
5211.1100	-- Plain weave	16
5211.1200	-- 3-thread or 4-thread twill, including cross twill	16
5211.1900	-- Other fabrics	16
5211.2000	- Bleached	16
5211.3100	-- Plain weave	16
5211.3200	-- 3-thread or 4-thread twill, including cross twill	16
5211.3900	-- Other fabrics	16
5211.4100	-- Plain weave	16
5211.4200	-- Denim	16
5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	16
5211.4900	-- Other fabrics	16
5211.5100	-- Plain weave	16
5211.5200	-- 3-thread or 4-thread twill, including cross twill	16
5211.5900	-- Other fabrics	16
5301.1000	- Flax, raw or retted	3
5301.2100	-- Broken or scutched	3
5301.2900	-- Other	3
5301.3000	- Flax tow and waste	3
5302.1000	- True hemp, raw or retted	3
5302.9000	- Other	3
5303.1010	--- Jute, cutting	3
5303.1020	--- Jute, waste	3
5303.1090	--- Other	3
5303.9000	- Other	3
5305.0010	--- Sisal and other textile fibres of the genus Agave, raw	3
5305.0020	--- Abaca raw	3
5305.0090	--- Other	3
5306.1000	- Single	3
5306.2000	- Multiple (folded) or cabled	3
5307.1000	- Single	11
5307.2000	- Multiple (folded) or cabled	11
5308.1000	- Coir yarn	11
5308.2000	- True hemp yarn	11
5308.9000	- Other	11
5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	16
5401.1000	- Of synthetic filaments	11

5401.2010	--- Of viscose rayon	3
5401.2090	--- Other	3
5402.1100	-- Of aramids	11
5402.1900	-- Other	11
5402.2000	- High tenacity yarn of polyesters	11
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	11
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	11
5402.3300	-- Of polyesters	11
5402.3400	-- Of polypropylene	11
5402.3900	-- Other	11
5402.4410	--- Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	3
5402.4490	--- Other	11
5402.4500	-- Other, of nylon or other polyamides	11
5402.4600	-- Other, of polyesters, partially oriented	11
5402.4700	-- Other, of polyesters	11
5402.4800	-- Other, of polypropylene	11
5402.4900	-- Other	11
5402.5100	-- Of nylon or other polyamides	3
5402.5200	-- Of polyesters	11
5402.5900	-- Other	11
5402.6100	-- Of nylon or other polyamides	11
5402.6200	-- Of polyesters	11
5402.6900	-- Other	11
5403.1000	- High tenacity yarn of viscose rayon	11
5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	11
5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	3
5403.3300	-- Of cellulose acetate	11
5403.3910	--- Of cuprammonium rayon	3
5403.3990	--- Other	11
5403.4100	-- Of viscose rayon	3
5403.4200	-- Of cellulose acetate	11
5403.4900	-- Other	11
5404.1100	-- Elastomeric	11
5404.1200	-- Other, of polypropylene	11
5404.1900	-- Other	11
5404.9000	- Other	11
5405.0000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	11
5406.0000	Man-made filament yarn (other than sewing thread), put up for retail sale.	11
5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	16
5407.2000	- Woven fabrics obtained from strip and the like	16

5407.3000	- Fabrics specified in Note 9 to Section XI	16
5407.4100	-- Unbleached or bleached	16
5407.4200	-- Dyed	16
5407.4300	-- Of yarns of different colours	16
5407.4400	-- Printed	16
5407.5100	-- Unbleached or bleached	16
5407.5200	-- Dyed	16
5407.5300	-- Of yarns of different colours	16
5407.5400	-- Printed	16
5407.6100	-- Containing 85 — or more by weight of non-textured polyester filaments	16
5407.6900	-- Other	16
5407.7100	-- Unbleached or bleached	16
5407.7200	-- Dyed	16
5407.7300	-- Of yarns of different colours	16
5407.7400	-- Printed	16
5407.8110	--- Unbleached	16
5407.8120	--- Bleached	16
5407.8200	-- Dyed	16
5407.8300	-- Of yarns of different colours	16
5407.8400	-- Printed	16
5407.9110	--- Unbleached	16
5407.9120	--- Bleached	16
5407.9200	-- Dyed	16
5407.9300	-- Of yarns of different colours	16
5407.9400	-- Printed	16
5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	16
5408.2100	-- Unbleached or bleached	16
5408.2200	-- Dyed	16
5408.2300	-- Of yarns of different colours	16
5408.2400	-- Printed	16
5408.3110	--- Unbleached	16
5408.3120	--- Bleached	16
5408.3200	-- Dyed	16
5408.3300	-- Of yarns of different colours	16
5408.3400	-- Printed	16
5501.1000	- Of nylon or other polyamides	3
5501.2000	- Of polyesters	11
5501.3000	- Acrylic or modacrylic	11
5501.4000	- Of polypropylene	11
5501.9000	- Other	11
5502.0010	--- Of viscose rayon	3
5502.0090	--- Other	11
5503.1100	-- Of aramids	3
5503.1900	-- Other	3
5503.2010	--- Of polyesters not exceeding 2.22 decitex	11
5503.2090	--- Other	11

5503.3000	- Acrylic or modacrylic	11
5503.4000	- Of polypropylene	11
5503.9000	- Other	11
5504.1000	- Of viscose rayon	3
5504.9000	- Other	3
5505.1000	- Of synthetic fibres	11
5505.2000	- Of artificial fibres	11
5506.1000	- Of nylon or other polyamides	3
5506.2000	- Of polyesters	11
5506.3000	- Acrylic or modacrylic	11
5506.9000	- Other	11
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	3
5508.1000	- Of synthetic staple fibres	11
5508.2000	- Of artificial staple fibres	11
5509.1100	-- Single yarn	11
5509.1200	-- Multiple (folded) or cabled yarn	11
5509.2100	-- Single yarn	11
5509.2200	-- Multiple (folded) or cabled yarn	11
5509.3100	-- Single yarn	11
5509.3200	-- Multiple (folded) or cabled yarn	11
5509.4100	-- Single yarn	11
5509.4200	-- Multiple (folded) or cabled yarn	11
5509.5100	-- Mixed mainly or solely with artificial staple fibres	11
5509.5200	-- Mixed mainly or solely with wool or fine animal hair	11
5509.5300	-- Mixed mainly or solely with cotton	11
5509.5900	-- Other	11
5509.6100	-- Mixed mainly or solely with wool or fine animal hair	11
5509.6200	-- Mixed mainly or solely with cotton	11
5509.6900	-- Other	11
5509.9100	-- Mixed mainly or solely with wool or fine animal hair	11
5509.9200	-- Mixed mainly or solely with cotton	11
5509.9900	-- Other	11
5510.1100	-- Single yarn	11
5510.1200	-- Multiple (folded) or cabled yarn	11
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	11
5510.3000	- Other yarn, mixed mainly or solely with cotton	11
5510.9000	- Other yarn	11
5511.1000	- Of synthetic staple fibres, containing 85 — or more by weight of such fibres	11
5511.2000	- Of synthetic staple fibres, containing less than 85 — by weight of such fibres	11
5511.3000	- Of artificial staple fibres	11
5512.1110	--- Unbleached	16
5512.1120	--- Bleached	16
5512.1900	-- Other	16
5512.2110	--- Unbleached	16

5512.2120	--- Bleached	16
5512.2900	-- Other	16
5512.9110	--- Unbleached	16
5512.9120	--- Bleached	16
5512.9920	--- Unbleached	16
5512.9990	--- Other	16
5513.1110	--- Unbleached	16
5513.1120	--- Bleached	16
5513.1210	--- Unbleached	16
5513.1220	--- Bleached	16
5513.1310	--- Unbleached	16
5513.1320	--- Bleached	16
5513.1910	--- Unbleached	16
5513.1920	--- Bleached	16
5513.2100	-- Of polyester staple fibres, plain weave	16
5513.2300	-- Other woven fabrics of polyester staple fibres	16
5513.2900	-- Other woven fabrics	16
5513.3100	-- Of polyester staple fibres, plain weave	16
5513.3900	-- Other woven fabrics	16
5513.4100	-- Of polyester staple fibres, plain weave	16
5513.4900	-- Other woven fabrics	16
5514.1110	--- Unbleached	16
5514.1120	--- Bleached	16
5514.1210	--- Unbleached	16
5514.1220	--- Bleached	16
5514.1910	--- Unbleached	16
5514.1920	--- Bleached	16
5514.2100	-- Of polyester staple fibres, plain weave	16
5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.2300	-- Other woven fabrics of polyester staple fibres	16
5514.2900	-- Other woven fabrics	16
5514.3010	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.3090	--- Other	16
5514.4100	-- Of polyester staple fibres, plain weave	16
5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.4300	-- Other woven fabrics of polyester staple fibres	16
5514.4900	-- Other woven fabrics	16
5515.1120	--- Unbleached	16
5515.1190	--- Other	16
5515.1210	--- Unbleached	16
5515.1290	--- Other	16
5515.1310	--- Unbleached	16
5515.1390	--- Other	16
5515.1910	--- Unbleached	16

5515.1990	--- Other	16
5515.2110	--- Unbleached	16
5515.2190	--- Other	16
5515.2210	--- Unbleached	16
5515.2290	--- Other	16
5515.2910	--- Unbleached	16
5515.2990	--- Other	16
5515.9110	--- Unbleached	16
5515.9190	--- Other	16
5515.9910	--- Unbleached	16
5515.9990	--- Other	16
5516.1100	-- Unbleached or bleached	16
5516.1200	-- Dyed	16
5516.1300	-- Of yarns of different colours	16
5516.1400	-- Printed	16
5516.2100	-- Unbleached or bleached	16
5516.2200	-- Dyed	16
5516.2300	-- Of yarns of different colours	16
5516.2400	-- Printed	16
5516.3100	-- Unbleached or bleached	16
5516.3200	-- Dyed	16
5516.3300	-- Of yarns of different colours	16
5516.3400	-- Printed	16
5516.4100	-- Unbleached or bleached	16
5516.4200	-- Dyed	16
5516.4300	-- Of yarns of different colours	16
5516.4400	-- Printed	16
5516.9100	-- Unbleached or bleached	16
5516.9200	-- Dyed	16
5516.9300	-- Of yarns of different colours	16
5516.9400	-- Printed	16
5601.3000	- Textile flock and dust and mill neps	11
5602.1000	- Needleloom felt and stitch bonded fibre fabrics	16
5602.2100	-- Of wool or fine animal hair	16
5602.2900	-- Of other textile materials	16
5602.9000	- Other	16
5603.1100	-- Weighing not more than 25 g/m ²	16
5603.1200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	16
5603.1300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	16
5603.1400	-- Weighing more than 150 g/m ²	16
5603.9100	-- Weighing not more than 25 g/m ²	16
5603.9300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	16
5603.9400	-- Weighing more than 150 g/m ²	16
5604.1000	- Rubber thread and cord, textile covered	11
5604.9000	- Other	11
5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	11

5606.0000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	11.
5608.1100	-- Made up fishing nets	3
5608.1900	-- Other	3
5608.9000	- Other	3
5702.3210	--- Synthetic turf for sports fields	3
5702.4210	--- Synthetic turf for sports fields	3
5703.2010	--- Synthetic turf for sports fields	3
5703.2020	--- Of a kind used in 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, 8704.3190 (cut to size and shaped)	16
5703.2030	--- Other for motor cars and vehicles	16
5703.2090	--- Other	16
5703.3010	--- Synthetic turf for sports fields	3
5703.3020	--- Of a kind used in vehicles 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, 8704.3190 (cut to size and shaped)	16
5703.3030	--- Other for motor cars and vehicles	16
5703.3090	--- Other	16
5704.1000	- Tiles, having a maximum surface area of 0.3 m ²	11
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	3
5902.1000	- Of nylon or other polyamides	3
5902.2000	- Of polyesters	3
5902.9000	- Other	3
5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	3
5911.2000	- Bolting cloth, whether or not made up	11
5911.3100	-- Weighing less than 650 g/m ²	3
5911.3200	-- Weighing 650 g/m ² or more	3
5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	11
5911.9010	--- Dryer screen for paper making	3
5911.9090	--- Other	11
6217.1000	- Accessories	3
6217.9000	- Parts	3
6305.3210	--- Of a capacity of 1.000 Kg or more	11
6307.2000	- Life-jackets and life-belts	3
6309.0000	Worn clothing and other worn articles.	3
6804.1000	- Millstones and grindstones for milling, grinding or pulping	3
6804.2100	-- Of agglomerated synthetic or natural diamond	3
6804.2200	-- Of other agglomerated abrasives or of ceramics	3

6804.2300	-- Of natural stone	3
6804.3000	- Hand sharpening or polishing stones	3
6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	11
6809.9010	--- Industrial moulds	11
6815.1000	- Non electrical articles of graphite or other carbon	3
6815.2000	- Articles of peat	3
6902.1090	--- Other	3
6902.2090	--- Other	11
6902.9090	--- Other	11
6903.1000	- Containing by weight more than 50 — of graphite or other carbon or of a mixture of these products	11
6903.2090	--- Other	11
6903.9010	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	16
6903.9020	--- Saggars and parts thereof	11
7001.0000	Cullet and other waste and scrap of glass; glass in the mass.	11
7002.3920	--- Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by fluorescent tube, bulb and auto bulb industry	3
7011.1000	- For electric lighting	16
7011.2000	- For cathode- ray tubes	11
7015.1000	- Glasses for corrective spectacles	11
7015.9000	- Other	11
7017.1010	--- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	3
7017.1020	--- Beakers	3
7017.1090	--- Other	3
7017.2000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	3
7017.9000	- Other	3
7018.1000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	16
7018.2000	- Glass microspheres not exceeding 1mm in diameter	11
7018.9010	--- Glass eyes	11
7019.1100	-- Chopped strands, of a length of not more than 50 mm	11
7019.1200	-- Rovings	11
7019.1900	-- Other	11
7019.3100	-- Mats	3
7019.5110	--- Tyre cord fabric	3
7019.9010	--- Insulating sleeves	11
7019.9020	--- Glass wool	11
7020.0010	--- Articles used for industrial purposes	11
7101.1000	- Natural pearls	3
7101.2100	-- Unworked	3
7101.2200	-- Worked	3
7102.1000	- Unsorted	3

7102.2100	-- Unworked or simply sawn, cleaved or bruted	3
7102.2900	-- Other	3
7102.3100	-- Unworked or simply sawn, cleaved or bruted	3
7102.3900	-- Other	3
7103.1000	- Unworked or simply sawn or roughly shaped	3
7103.9100	-- Rubies, sapphires and emeralds	3
7103.9900	-- Other	3
7104.1000	- Piezo- electric quartz	3
7104.2000	- Other, unworked or simply sawn or roughly shaped	3
7104.9000	- Other	3
7105.1000	- Of diamond	3
7105.9000	- Other	3
7106.1000	- Powder	3
7106.9190	--- Other	3
7106.9290	--- Other	3
7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	3
7108.1100	-- Powder	3
7108.1290	--- Other	3
7108.1390	--- Other	3
7108.2090	--- Other	3
7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3
7110.1100	-- Unwrought or in powder form	3
7110.1900	-- Other	3
7110.2100	-- Unwrought or in powder form	3
7110.2900	-- Other	3
7110.3100	-- Unwrought or in powder form	3
7110.3900	-- Other	3
7110.4100	-- Unwrought or in powder form	3
7110.4900	-- Other	3
7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3
7112.3000	- Ash containing precious metal or precious metal compounds	3
7112.9100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	3
7112.9200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3
7112.9900	-- Other	3
7113.1100	-- Of silver, whether or not plated or clad with other precious metal	3
7113.1910	--- Of gold	3
7113.1920	--- Medals and medallion of precious metals	3
7113.1990	--- Other	3
7113.2000	- Of base metal clad with precious metal	3
7114.1100	-- Of silver, whether or not plated or clad with other precious metal	3
7114.1900	-- Of other precious metal, whether or not plated or clad with precious metal	3
7114.2000	- Of base metal clad with precious metal	3

7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	3
7115.9000	- Other	3
7116.1000	- Of natural or cultured pearls	3
7116.2000	- Of precious or semi- precious stones (natural, synthetic or reconstructed)	3
7117.1100	-- Cuff-links and studs	11
7117.1900	-- Other	11
7117.9000	- Other	11
7118.1000	- Coin (other than gold coin), not being legal tender	3
7118.9000	- Other	3
7201.1000	- Non- alloy pig iron containing by weight 0.5 — or less of phosphorus	3
7201.2000	- Non- alloy pig iron containing by weight more than 0.5 — of phosphorus:	3
7201.5000	- Alloy pig iron; spiegeleisen:	3
7202.1100	-- Containing by weight more than 2 — of carbon	3
7202.1900	-- Other	3
7202.2100	-- Containing by weight more than 55— of silicon	3
7202.2900	-- Other	3
7202.3000	- Ferro- silico- managanese	3
7202.4100	-- Containing by weight more than 4 — of carbon	3
7202.4900	-- Other	3
7202.5000	- Ferro- silico- chromium	3
7202.6000	- Ferro- nickel	3
7202.7000	- Ferro- molybdenum	3
7202.8000	- Ferro- tungsten and ferro- silico- tungsten	3
7202.9100	-- Ferro-titanium and ferro-silicon-titanium	3
7202.9200	-- Ferro-vanadium	3
7202.9300	-- Ferro-niobium	3
7202.9900	-- Other	3
7203.1000	- Ferrous products obtained by direct reduction of iron ore	3
7203.9000	- Other	3
7204.1010	--- Rc-rollable	3
7204.1090	--- Other	3
7204.2100	-- Of stainless steel	3
7204.2900	-- Other	3
7204.3000	- Waste and scrap of tinned iron or steel	3
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	3
7204.4910	--- Re-rollable	3
7204.4930	--- Waste and scrap of auto parts in pressed bundle condition	3
7204.4940	--- Waste and scrap of compressors	3
7204.4990	--- Other	3
7204.5000	- Remelting scrap ingots	3
7205.1000	- Granules	3

7205.2100	-- Of alloy steel	3
7205.2900	-- Other	3
7206.1000	- Ingots	3
7206.9000	- Other	3
7207.1110	--- Billets	11
7207.1190	--- Other	11
7207.1210	--- Billets	11
7207.1290	--- Other	11
7207.1910	--- Of a cross section 165 X 165 mm and above	11
7207.1920	--- Billets	11
7207.1990	--- Other	11
7207.2010	--- Of a cross section 165 mm x 165 mm and above	11
7207.2020	--- Billets	11
7207.2090	--- Other	11
7208.1090	--- Other	11
7208.2590	--- Other	11
7208.2690	--- Other	11
7208.2790	--- Other	11
7208.3690	--- Other	11
7208.3790	--- Other	11
7208.3890	--- Other	11
7208.3990	--- Other	11
7208.4090	--- Other	11
7208.5190	--- Other	11
7208.5290	--- Other	11
7208.5390	--- Other	11
7208.5490	--- Other	11
7208.9090	--- Other	11
7209.1590	--- Other	11
7209.1690	--- Other	11
7209.1790	--- Other	11
7209.1890	--- Other	11
7209.2590	--- Other	11
7209.2690	--- Other	11
7209.2790	--- Other	11
7209.2890	--- Other	11
7209.9090	--- Other	11
7210.1190	--- Other	11
7210.1290	--- Other	11
7210.2090	--- Other	11
7210.3090	--- Other	11
7210.4190	--- Other	11
7210.4990	--- Other	11
7210.5090	--- Other	11
7210.6190	--- Other	11
7210.6990	--- Other	11

7210.7010	--- VCM or PCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	3
7210.7090	--- Other	11
7210.9090	--- Other	11
7211.1390	--- Other	11
7211.1490	--- Other	11
7211.1910	--- Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	3
7211.1990	--- Other	11
7211.2390	--- Other	11
7211.2990	--- Other	11
7211.9090	--- Other	11
7212.2090	--- Other	11
7212.3090	--- Other	11
7212.4090	--- Other	11
7212.5090	--- Other	11
7212.6090	--- Other	11
7213.1090	--- Other	11
7213.2090	--- Other	11
7213.9190	--- Other	11
7213.9990	--- Other	11
7214.1090	--- Other	11
7214.2090	--- Other	11
7214.3090	--- Other	11
7214.9190	--- Other	11
7214.9990	--- Other	11
7215.1090	--- Other	11
7215.5090	--- Other	11
7215.9090	--- Other	11
7216.3110	--- Of a height exceeding 150 mm	11
7216.3210	Of a height exceeding 200 mm	11
7216.3310	--- Of a height exceeding 250 mm	11
7216.4010	--- Of a height exceeding 150 mm	11
7217.3010	Of a kind used in manufacture of pneumatic tyres(head wire)	11
7217.3020	--- Steel cord wire of specification swg-20 to 34	11
7218.1000	- Ingots and other primary forms	3
7218.9100	-- Of rectangular (other than square) cross-section	3
7218.9900	-- Other	3
7219.1100	-- Of a thickness exceeding 10 mm	3
7219.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	3
7219.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	3
7219.1400	-- Of a thickness of less than 3 mm	3
7219.2100	-- Of a thickness exceeding 10 mm	3
7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	3
7219.2310	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.2390	--- Other	3

7219.2410	--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.2490	--- Other	3
7219.3100	-- Of a thickness of 4.75 mm or more	3
7219.3210	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3290	--- Other	3
7219.3310	--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3390	--- Other	3
7219.3410	--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3490	--- Other	3
7219.3510	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3590	--- Other	3
7219.9010	--- Sheets in circular shape of all sizes	3
7219.9090	--- Other	3
7220.1100	-- Of a thickness of 4.75 mm or more	3
7220.1210	--- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7220.1290	--- Other	3
7220.2010	--- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7220.2090	--- Other	3
7220.9010	--- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7220.9090	--- Other	3
7221.0010	--- Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7221.0090	--- Other	3
7222.1100	-- Of circular cross-section	3
7222.1900	-- Other	3
7222.2000	- Bars and rods, not further worked than cold- formed or cold-finished	3
7222.3000	- Other bars and rods	3
7222.4000	- Angles, shapes and sections	3
7223.0000	Wire of stainless steel.	11
7224.1000	- Ingots and other primary forms	11
7224.9000	- Other	11
7225.1100	-- Grain-oriented	11
7225.1900	-- Other	11
7225.3000	- Other, not further worked than hot- rolled, in coils	11
7225.4000	- Other, not further worked than hot- rolled, not in coils	11
7225.5000	- Other, not further worked than cold- rolled (cold- reduced)	11
7225.9100	-- Electrolytically plated or coated with zinc	11
7225.9200	-- Otherwise plated or coated with zinc	11
7225.9900	-- Other	11
7226.1100	-- Grain-oriented	11
7226.1900	-- Other	11

7226.2000	- Of high speed steel	11
7226.9100	-- Not further worked than hot-rolled	11
7226.9200	-- Not further worked than cold-rolled (cold-reduced)	11
7226.9900	-- Other	11
7227.1000	- Of high speed steel	11
7227.2000	- Of silico-manganese steel	11
7227.9000	- Other	11
7228.1000	- Bars and rods, of high speed steel	11
7228.2090	--- Other	11
7228.3090	--- Other	11
7228.4000	- Other bars rods, not further worked than forged	11
7228.5000	- Other bars and rods, not further worked than cold- formed or cold- finished	11
7228.6000	- Other bars and rods	11
7228.7000	- Angles, shapes and sections	11
7228.8000	- Hollow drill bars and rods	11
7301.1000	- Sheet piling	11
7302.1000	- Rails	16
7304.1100	-- Of stainless steel	16
7304.1900	-- Other	16
7304.2200	-- Drill pipe of stainless steel	16
7304.2300	-- Other drill pipe	16
7304.2400	-- Other, of stainless steel	16
7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	16
7304.3900	-- Other	16
7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	3
7304.4900	-- Other	3
7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	16
7304.5900	-- Other	16
7305.1100	-- Longitudinally submerged arc-welded	11
7305.1200	-- Other, longitudinally welded	11
7305.1900	-- Other	11
7305.2000	- Casing of a kind used in drilling for oil or gas	11
7305.3100	-- Longitudinally welded	11
7305.3900	-- Other	11
7305.9000	- Other	11
7306.1100	-- Welded, of stainless steel	16
7306.1900	-- Other	16
7306.2100	-- Welded, of stainless steel	16
7306.2900	-- Other	16
7306.3010	--- Copper coated mild steel tubes upto 8.5 mm dia	3
7306.3090	--- Other	16
7306.4000	- Other, welded, of circular cross- section, of stainless steel	16
7306.5000	- Other, welded, of circular cross- section, of other alloy steel	16
7306.6100	-- Of square or rectangular cross-section	16
7306.6900	-- Of other non-circular cross-section	16
7306.9000	- Other.	16

7307.1110	--- In conformance to NACE certification as per MR-175	3
7307.1910	--- In conformance to NACE certification as per MR-175	3
7307.1920	--- Semi finished malleable iron pipe fittings	11
7307.2100	-- Flanges	3
7307.2200	-- Threaded elbows, bends and sleeves	3
7307.2300	-- Butt welding fittings	3
7307.2900	-- Other	3
7307.9300	-- Butt welding fittings	11
7311.0010	--- For CNG	3
7311.0020	--- For LPG	3
7311.0030	--- For cryogenic	3
7311.0040	--- For aerosol products	11
7312.9010	--- Steel cord (2+2x0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres	3
7314.1200	-- Endless bands for machinery, of stainless steel	3
7314.1400	-- Other woven cloth, of stainless steel	3
7314.1910	--- Steel cord fabric of kind used in manufacture of tyres	3
7314.1920	--- Other endless bands for machinery	3
7318.1510	--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.1610	--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.2110	--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7319.9010	--- Sewing, darning or embroidery needles	11
7326.1910	--- Forgings of crank shaft	11
7326.1920	--- Forgings of surgical & dental instruments	3
7326.1930	--- Steel forgings exceeding 150kg	3
7326.9030	--- Shoe lasts	3
7326.9040	--- Steel balls not exceeding 1mm diameter	3
7401.0000	Copper mattes; cement copper (precipitated copper).	3
7402.0000	Unrefined copper; copper anodes for electrolytic refining.	3
7403.1100	-- Cathodes and sections of cathodes	3
7403.1200	-- Wire-bars	3
7403.1300	-- Billets	3
7403.1900	-- Other	3
7403.2100	-- Copper-zinc base alloys (brass)	3
7403.2200	-- Copper-tin base alloys (bronze)	3
7403.2900	-- Other copper alloys (other than master alloys of heading 74.05)	3
7404.0010	--- Brass scrap	3
7404.0090	--- Other	3
7405.0000	Master alloys of copper.	3
7406.1000	- Powders of non-lamellar structure	3
7406.2000	- Powders of lamellar structure; flakes	3
7407.1010	--- Bars	3
7407.1020	--- Rods	3
7407.1030	--- Twisted copper bars	3

7407.1040	--- Busbars of electrolytic grade of 99.9 — purity	3
7407.1090	--- Other	11
7407.2100	-- Of copper-zinc base alloys (brass)	3
7407.2900	-- Other	3
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	11
7408.1900	-- Other	11
7408.2100	-- Of copper-zinc base alloys (brass)	16
7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3
7408.2900	-- Other	11
7409.1100	-- In coils	11
7409.2100	-- In coils	3
7409.2900	-- Other	16
7409.3100	-- In coils	11
7409.3900	-- Other	11
7409.4000	- Of copper- nickel base alloys (cupro- nickel) or copper- nickel-zinc base alloys (nickel silver)	11
7409.9000	- Of other copper alloys	11
7410.1100	-- Of refined copper	3
7410.1200	-- Of copper alloys	3
7410.2100	-- Of refined copper	3
7410.2200	-- Of copper alloys	3
7411.1010	--- Capillary tube of diameter upto 2.25 mm	3
7411.1020	--- Internally grooved tubes	3
7411.1090	--- Other	16
7411.2100	-- Of copper-zinc base alloys(brass)	3
7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3
7411.2900	-- Other	3
7412.1000	- Of refined copper	16
7412.2000	- Of copper alloys	16
7419.9100	-- Cast, moulded, stamped or forged, but not further worked	3
7419.9910	--- Copper springs	16
7501.1000	- Nickel mattes	3
7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	3
7502.1000	- Nickel, not alloyed	3
7502.2000	- Nickel alloys	3
7503.0000	Nickel waste and scrap.	3
7504.0000	Nickel powders and flakes.	3
7505.1100	-- Of nickel, not alloyed	3
7505.1200	-- Of nickel alloys	3
7505.2100	-- Of nickel, not alloyed	3
7505.2200	-- Of nickel alloys	3
7506.1000	- Of nickel, not alloyed	3
7506.2000	- Of nickel alloys	3
7507.1100	-- Of nickel, not alloyed	16

7507.1200	-- Of nickel alloys	16
7507.2000	- Tube or pipe fittings	16
7508.1000	- Cloth, grill and netting, of nickel wire	16
7508.9010	--- Nickel rotary printing screen	11
7508.9090	--- Other	16
7601.1000	- Aluminium, not alloyed	3
7601.2000	- Aluminium alloys	3
7602.0090	--- Other	3
7603.1000	- Powders of non- lamellar structure	3
7603.2000	- Powders of lamellar structure; flakes	3
7604.1010	--- Bars and rods	11
7604.2910	--- Bars and rods	11
7604.2920	--- With cladding for noclock brazing	3
7605.1100	-- Of which the maximum cross- sectional dimension exceeds 7 mm	11
7605.2100	-- Of which the maximum cross- sectional dimension exceeds 7 mm	11
7605.2900	-- Other	16
7606.1100	-- Of aluminium, not alloyed	11
7606.1200	-- Of aluminium alloys	11
7606.9110	--- Aluminium sheet, anodized/polyurethane coated	3
7606.9190	--- Other	11
7606.9210	--- Aluminium sheet, anodized/polyurethane coated	3
7606.9290	--- Other	16
7607.1910	--- Adhesive tape	3
7607.1920	--- Printed aluminium foil	16
7608.1000	- Of aluminium, not alloyed	11
7608.2000	- Of aluminium alloys	11
7612.9010	--- Round cans in diameter exceeding 45 mm	11
7612.9020	--- Oval cans of all sizes	11
7612.9030	--- Of a capacity upto 400 ml and bearing brand name and/or logo	11
7613.0010	--- Aerosol cans with valves and covers	11
7616.9910	--- Castings and forgings	11
7616.9930	--- Pencil ferrules	11
7801.1000	- Refined lead	3
7801.9100	-- Containing by weight antimony as the principal other element	3
7801.9900	-- Other	3
7802.0000	Lead waste and scrap.	3
7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	16
7804.1900	-- Other	16
7804.2000	- Powders and flakes	16
7806.0010	--- Wire	11
7901.1100	-- Containing by weight 99.99 — or more of zinc	3
7901.1200	-- Containing by weight less than 99.99 — of zinc	3
7901.2000	- Zinc alloys	3
7902.0000	Zinc waste and scrap.	3

7903.1000	- Zinc dust	3
7903.9000	- Other	11
7904.0010	- - - Wire	11
7904.0090	- - - Other	11
7905.0000	Zinc plates, sheets, strip and foil.	11
7907.0010	- - - Zinc slugs for dry battery cell containers	3
7907.0020	- - - Anodes	3
7907.0090	- - - Other	16
8001.1000	- Tin, not alloyed	3
8001.2000	- Tin alloys	3
8002.0000	Tin waste and scrap.	3
8003.0000	Tin bars, rods, profiles and wire	3
8007.0010	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	11
8007.0020	- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm: tin powders and flakes.	11
8007.0030	- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	16
8101.1000	- Powders	3
8101.9400	- - Unwrought tungsten, including bars and rods obtained simply by sintering	3
8101.9600	- - Wire	3
8101.9700	- - Waste and scrap	3
8101.9910	- - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3
8101.9990	- - - Other	3
8102.1000	- Powders	3
8102.9400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	3
8102.9500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3
8102.9600	- - Wire	3
8102.9700	- - Waste and scrap	3
8102.9900	- - Other	3
8103.2000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	3
8103.3000	- Waste and scrap	3
8103.9000	- Other	3
8104.1100	- - Containing at least 99.8 — by weight of magnesium	3
8104.1900	- - Other	3
8104.2000	- Waste and scrap	3
8104.3000	- Raspings, turnings and granules, graded according to size; powders	3
8104.9000	- Other	3
8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	3
8105.3000	- Waste and scrap	3
8105.9000	- Other	3
8106.0000	Bismuth and articles thereof, including waste and scrap.	3

8107.2000	- Unwrought cadmium: powders	3
8107.3000	- Waste and scrap	3
8107.9000	- Other	3
8108.2000	- Unwrought titanium: powders	3
8108.3000	- Waste and scrap	3
8108.9000	- Other	3
8109.2000	- Unwrought zirconium: powders	3
8109.3000	- Waste and scrap	3
8109.9000	- Other	3
8110.1000	- Unwrought antimony: powders	3
8110.2000	- Waste and scrap	3
8110.9000	- Other	3
8111.0000	Manganese and articles thereof, including waste and scrap.	3
8112.1200	-- Unwrought: powders	3
8112.1300	-- Waste and scrap	3
8112.1900	-- Other	3
8112.2100	-- Unwrought: powders	3
8112.2200	-- Waste and scrap	3
8112.2900	-- Other	3
8112.5100	-- Unwrought: powders	3
8112.5200	-- Waste and scrap	3
8112.5900	-- Other	3
8112.9200	-- Unwrought: waste and scrap: powders	3
8112.9900	-- Other	3
8113.0000	Cermets and articles thereof, including waste and scrap.	3
8201.1000	- Spades and shovels	16
8201.3000	- Mattocks, picks, hoes and rakes	16
8201.4000	- Axes, bill hooks and similar hewing tools	16
8201.5000	- Secateurs and similar one- handed pruners and shears (including poultry shears)	16
8201.6000	- Hedge shears, two- handed pruning shears and similar two- handed shears	16
8201.9000	- Other hand tools of a kind used in agriculture, horticulture or forestry	16
8202.1000	- Hand saws	11
8202.2000	- Band saw blades	3
8202.3100	-- With working part of steel	3
8202.3900	-- Other, including parts	3
8202.4000	- Chain saw blades	11
8202.9100	-- Straight saw blades, for working metal	11
8202.9910	-- Ginsaw blades	11
8202.9990	-- Other	11
8203.1000	- Files, rasps and similar tools	11
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	11
8203.3000	- Metal cutting shears and similar tools	11
8203.4000	- Pipe- cutters, bolt croppers, perforating punches and similar tools	11
8204.1100	-- Non-adjustable	3

8204.1200	- - Adjustable	3
8204.2000	- Interchangeable spanner sockets, with or without handles	3
8205.1000	- Drilling, threading or tapping tools	3
8205.2000	- Hammers and sledge hammers	11
8205.3000	- Planes, chisels, gauges and similar cutting tools for working wood	11
8205.4000	- Screwdrivers	11
8205.5100	- - Household tools	11
8205.5900	- - Other	11
8205.6000	- Blow lamps	11
8205.7000	- Vices, clamps and the like	11
8205.9000	- Other, including sets of articles of two or more subheadings of this heading	11
8206.0090	- - - Other	11
8207.1300	- - With working part of cermets	3
8207.1900	- - Other, including parts	3
8207.2000	- Dies for drawing or extruding metal	3
8207.3000	- Tools for pressing, stamping or punching	3
8207.4000	- Tools for trapping or threading	3
8207.5010	- - - Drills other than parallel or straight shank twist drills	3
8207.5090	- - - Other	3
8207.6000	- Tools for boring or broaching	3
8207.7000	- Tools for milling	3
8207.8000	- Tools for turning	3
8207.9000	- Other interchangeable tools	3
8208.1000	- For metal working	3
8208.2000	- For wood working	3
8208.3000	- For kitchen appliances or for machines used by the food industry	11
8208.4000	- For agricultural, horticultural or forestry machines	3
8208.9010	- - - Knives and cutting blades for paper and paper board	3
8209.0000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	3
8210.0000	Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	11
8301.1000	- Padlocks	3
8302.2000	- Castors	11
8308.1010	- - - Hooks	11
8308.1020	- - - Eyes and eyelets	3
8309.9010	- - - Aluminium lids for cans of carbonated soft drinks	11
8311.2000	- Cored wires of base metal, for electric arc- welding	16
8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	11
8311.9000	- Other	11
8401.1000	- Nuclear reactors	3
8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	3
8401.3000	- Fuel elements (cartridges) non- irradiated	3
8401.4000	- Parts of nuclear reactors	3
8402.1190	- - - Other	3
8402.1990	- - - Other	11

8402.9010	--- For machines of heading 8402.1190	3
8402.9020	--- For machines of heading 8402.1990	11
8403.9000	- Parts	11
8404.1000	- Auxiliary plants for use with boilers of heading 84.02 or 84.03	11
8404.9010	--- For machines of heading 8404.1000	3
8404.9090	--- Other	16
8405.1000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	3
8405.9000	- Parts	3
8406.1000	- Turbines for marine propulsion	3
8406.8100	-- Of an output exceeding 40 MW	3
8406.8200	-- Of an output not exceeding 40 MW	3
8406.9000	- Parts	3
8407.1000	- Aircraft engines	3
8407.2100	-- Outboard motors	3
8407.2900	-- Other	3
8407.9010	--- Gas engines	3
8408.1000	- Marine propulsion engines	3
8409.1000	- For aircraft engines	3
8409.9150	--- Parts for marine engines	3
8409.9192	--- Parts for gas engine of heading 8407.9010	3
8409.9940	--- Parts for marine engines	3
8409.9999	--- Other	11
8410.1100	-- Of a power not exceeding 1,000 kW	11
8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	3
8410.1300	-- Of a power exceeding 10,000 kW	3
8410.9010	--- For machines of heading 8410.1100	11
8410.9090	--- Other	3
8411.1100	-- Of a thrust not exceeding 25 kN	3
8411.1200	-- Of a thrust exceeding 25 kN	3
8411.2100	-- Of a power not exceeding 1,100 kW	3
8411.2200	-- Of a power exceeding 1,100 kW	3
8411.8100	-- Of a power not exceeding 5,000 kW	3
8411.8200	-- Of a power exceeding 5,000 kW	3
8411.9100	-- Of turbo-jets or turbo-propellers	3
8411.9900	-- Other	3
8412.1000	- Reaction engines other than turbo-jets	3
8412.2100	-- Linear acting (cylinders)	3
8412.2900	-- Other	3
8412.3100	-- Linear acting (cylinders)	3
8412.3900	-- Other	3
8412.8010	--- Wind engines (wind mills)	3
8412.8090	--- Other	11
8412.9010	--- For machines of heading 8412.3900 and 8412.8010	3
8412.9020	--- For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	3

8412.9030	--- Of wind wheels	3
8412.9040	--- Of wind engines	3
8412.9050	--- Of hot air engines	3
8412.9060	--- Of compressed air engines	3
8412.9090	--- Other	11
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	11
8413.1910	--- Pumps for dispensing chemicals, fitted with sensor	3
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	16
8413.4000	- Concrete pumps	3
8413.7010	--- Submersible pumps	3
8413.8110	--- Geared pumps	3
8413.8200	-- Liquid elevators	11
8413.9110	--- Stainless steel impellers	3
8413.9120	--- Stainless steel fabricated laser welded chamber for pump bowl assembly	3
8413.9130	--- Other parts for machines of headings 8413.1910, 8413.4000 and 8413.8110	3
8413.9140	--- Other parts for machines of heading 8413.1100	11
8413.9200	-- Of liquid elevators	11
8414.1000	- Vacuum pumps	3
8414.2000	- Hand- or foot- operated air pumps	11
8414.3010	--- Used with HCFC and non-CFC gases	3
8414.3090	--- Other	11
8414.4000	- Air compressors mounted on a wheeled chassis for towing	3
8414.8010	--- Piston type air compressors	16
8414.8020	--- Screw compressors	16
8414.8030	--- CNG compressors	16
8414.8040	--- Air curtains	16
8414.8050	--- Turbo chargers	16
8414.8090	-- Other	16
8414.9010	--- Of machines of heading 8414.1000 and 8414.3010	3
8414.9020	--- Of machines of heading 8414.3090	3
8414.9090	Other	16
8415.9011	---- Enamelled and coated for antirust purposes	16
8415.9019	---- Other	16
8415.9029	---- Other	16
8415.9030	--- Covers for inner body.	16
8416.1000	- Furnace burners for liquid fuel	3
8416.2000	- Other furnace burners, including combination burners	3
8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	3
8416.9000	- Parts	3
8417.1010	--- Kilns	3
8417.1090	--- Other	3
8417.2000	- Bakery ovens, including biscuit ovens	3
8417.8000	- Other	3
8417.9000	- Parts	3

8418.6910	--- Milk chillers above 3000 litre capacity	11
8418.6920	--- Refrigerating machines with engine fitted on a common base for refrigerator containers	11
8418.9910	--- Evaporators (roll bond / fin / tube on plate types)	3
8418.9920	--- Wire condensers	11
8418.9930	--- Of machine of heading 8418.6910	11
8419.2000	- Medical, surgical or laboratory sterilisers	3
8419.3100	-- For agricultural products	3
8419.3200	-- For wood, paper pulp, paper or paperboard	3
8419.3900	-- Other	3
8419.6010	--- Mist eliminator	3
8419.6090	--- Other	3
8419.9010	--- Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	3
8419.9020	--- Of machine of heading 8419.4000	16
8420.1000	- Calendring or other rolling machines	3
8420.9100	-- Cylinders	3
8420.9900	-- Other	3
8421.1100	-- Cream separators	3
8421.1900	-- Other	11
8421.2100	-- For filtering or purifying water	16
8421.2200	-- For filtering or purifying beverages other than water	16
8421.3910	--- Filter driers used with non-CFC refrigerant gases	3
8421.3920	--- Filter driers used with CFC refrigerant gases	11
8421.3930	--- Mist eliminator	3
8421.9110	--- Of machines of heading 8421.1100 & 8421.1900	3
8421.9910	--- Of machine of heading 8421.3910, 8421.3920 & 8421.3930	3
8422.1100	-- Of the household type	16
8422.1900	-- Other	16
8422.2000	- Machinery for cleaning or drying bottles or other containers	3
8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3
8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	3
8422.9010	--- Of dish washing machines	3
8422.9090	--- Other	3
8423.1000	- Personal weighing machines, including baby scales; household scales	3
8423.2000	- Scales for continuous weighing of goods on conveyors	3
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	3
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	3
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	3
8423.8900	-- Other	3
8423.9000	- Weighing machine weights of all kinds; parts of weighing machinery	3

8424.2010	--- For agriculture	3
8424.2020	--- For industry	11
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	3
8424.8100	-- Agricultural or horticultural	3
8424.8900	-- Other	3
8424.9010	--- Of machines of heading 8424.2010, 8424.3000 & 8424.8100	3
8424.9090	--- Other	3
8425.1100	-- Powered by electric motor	3
8425.1900	-- Other	3
8425.3100	-- Powered by electric motor	3
8425.3900	-- Other	3
8425.4100	-- Built-in jacking systems of a type used in garages	3
8425.4200	-- Other jacks and hoists, hydraulic	11
8426.1110	--- Not exceeding 400 metric ton	11
8426.1190	--- Other	3
8426.1210	--- Not exceeding 20 t	3
8426.1290	--- Other	3
8426.1910	--- Upto 400 metric ton	3
8426.1990	--- Other	3
8426.2000	- Tower cranes	3
8426.3000	- Portal or pedestal jib cranes	3
8426.4100	-- On tyres	3
8426.4900	-- Other	3
8426.9100	-- Designed for mounting on road vehicles	11
8426.9900	-- Other	16
8427.1000	- Self-propelled trucks powered by an electric motor	3
8427.2010	--- Of a capacity not exceeding 3 ton	3
8427.2090	--- Other	3
8427.9000	- Other trucks	3
8428.1010	--- Passenger lifts	3
8428.1020	--- Skip hoists	3
8428.2000	- Pneumatic elevators and conveyors	3
8428.3100	-- Specially designed for underground use	3
8428.3200	-- Other, bucket type	3
8428.3300	-- Other, belt type	3
8428.3910	--- For cement plants	3
8428.3990	--- Other	3
8428.4000	- Escalators and moving walkways	3
8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	3
8428.9090	--- Other	3
8429.1100	-- Track laying	3
8429.1900	-- Other	3
8429.2000	- Graders and levellers	3
8429.3000	- Scrapers	3
8429.4000	- Tamping machines and road rollers	3

8429.5100	-- Front-end shovel loaders	3
8429.5200	-- Machinery with a 360° revolving superstructure	3
8429.5900	-- Other	3
8430.1000	- Pile- drivers and pile extractors	3
8430.2000	- Snow- ploughs and snow- blowers	3
8430.3100	-- Self propelled	3
8430.3900	-- Other	3
8430.4100	-- Self-propelled	3
8430.4900	-- Other	3
8430.5000	- Other machinery, self- propelled	3
8430.6100	-- Tamping or compacting machinery	3
8430.6900	-- Other	3
8431.1000	- Of machinery of heading 84.25	3
8431.2000	- Of machinery of heading 84.27	3
8431.3100	-- Of lifts, skip hoists or escalators	3
8431.3900	-- Other	3
8431.4100	-- Buckets, shovels, grabs and grips	3
8431.4200	-- Bulldozer or angledozer blades	3
8431.4300	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	3
8431.4900	-- Other	3
8432.1010	--- Chisel ploughs	3
8432.1090	--- Other	3
8432.2100	-- Disc harrows	3
8432.2910	--- Cultivators	3
8432.2990	--- Other	3
8432.3010	--- Seeding drills	3
8432.3090	--- Other	3
8432.4000	- Manure spreaders and fertiliser distributors	3
8432.8010	--- Rotavators	3
8432.8090	--- Other	3
8432.9000	- Parts	3
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	3
8433.1900	-- Other	3
8433.2000	- Other mowers, including cutters bars for tractor mounting	3
8433.3000	- Other haymaking machinery	3
8433.4000	- Straw or fodder balers, including pick- up balers	3
8433.5100	-- Combine harvester-threshers	3
8433.5200	-- Other threshing machinery	3
8433.5300	-- Root or tuber harvesting machines	3
8433.5900	-- Other	3
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	3
8433.9000	- Parts	3
8434.1000	- Milking machines	3
8434.2000	- Dairy machinery	3
8434.9000	- Parts	3

8435.1010	- - - For beverage manufacturing	3
8435.1090	- - - Other	3
8435.9000	- Parts	3
8436.1000	- Machinery for preparing animal feeding stuffs	3
8436.2100	- - Poultry incubators and brooders	3
8436.2900	- - Other	3
8436.8000	- Other machinery	3
8436.9100	- - Of poultry-keeping machinery or poultry incubators and brooders	3
8436.9900	- - Other	3
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	3
8437.8000	- Other machinery	3
8437.9000	- Parts	3
8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	3
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	3
8438.3010	- - - For sugarcane crushers	3
8438.3090	- - - Other	3
8438.5000	- Machinery for the preparation of meat or poultry	3
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	3
8438.8010	- - - For cereal food manufacture	3
8438.8020	- - - For fish preparation	3
8438.8090	- - - Other	3
8438.9010	- - - Of machines of heading 8438.3000 and 8438.4000	11
8438.9090	- - - Other	3
8439.1000	- Machinery for making pulp of fibrous cellulosic material	3
8439.2000	- Machinery for making paper or paperboard	3
8439.3000	- Machinery for finishing paper or paperboard	3
8439.9100	- - Of machinery for making pulp of fibrous cellulosic material	3
8439.9900	- - Other	3
8440.1000	- Machinery	3
8440.9000	- Parts	3
8441.1000	- Cutting machines	3
8441.2000	- Machines for making bags, sacks or envelopes	11
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	11
8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	3
8441.8000	- Other machinery	11
8441.9010	- - - Of machines of heading 8441.1000 & 8441.4000	3
8441.9090	- - - Other	3
8442.3000	- Machinery, apparatus and equipment	3
8442.4000	- Parts of the foregoing machinery, apparatus or equipment	3
8442.5000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	3
8443.1100	- - Offset printing machinery, reel-fed	3

8443.1200	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	3
8443.1300	-- Other offset printing machinery	3
8443.1400	-- Letterpress printing machinery, reel fed. excluding flexographic printing	3
8443.1500	-- Letterpress printing machinery, other than reel fed. excluding flexographic printing	3
8443.1600	-- Flexographic printing machinery	3
8443.1700	-- Gravure printing machinery	3
8443.1910	--- Hot stamping machines	3
8443.1920	--- Label printing/embossing machines	3
8443.1930	--- Flat bed printing presses	3
8443.1940	--- Proof presses	3
8443.1951	--- -On cotton textile	3
8443.1959	--- -Other	3
8443.1990	--- Other	3
8443.3100	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	3
8443.3210	--- Dot matrix printers	3
8443.3220	--- Ink jet printers	3
8443.3230	--- Laser jet printers	3
8443.3240	--- Line printer	3
8443.3250	--- Letter quality daisy wheel printer	3
8443.3260	--- Facsimile machine	3
8443.3290	--- Other	3
8443.3910	-- -Photocopying apparatus	3
8443.3990	--- Other	3
8443.9100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	3
8443.9910	--- Automatic documents feeders of copying machines	3
8443.9920	--- Paper feeders of copying machines	3
8443.9930	--- Sorters of copying machines	3
8443.9940	--- Other parts of copying machines	3
8443.9950	--- Toner and ink cartridges for computer printers excluding disposable type	3
8443.9990	--- Other	3
8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	3
8445.1100	-- Carding machines	3
8445.1200	-- Combing machines	3
8445.1300	-- Drawing or roving machines	3
8445.1910	--- Blow room machinery	3
8445.1990	--- Other	3
8445.2000	- Textile spinning machines	3
8445.3000	- Textile doubling or twisting machines	3
8445.4010	--- Weft winding machines	3

8445.4020	--- Cone/bobbin winding machines	3
8445.4030	--- Reeling machines	3
8445.4090	--- Other	3
8445.9000	- Other	3
8446.1000	- For weaving fabrics of a width not exceeding 30cm	16
8446.2900	-- Other	3
8446.3000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	3
8447.1100	-- With cylinder diameter not exceeding 165 mm	3
8447.1200	-- With cylinder diameter exceeding 165 mm	3
8447.2000	- Flat knitting machines; stitch- bonding machines	3
8447.9010	--- Multi head embroidery machines	3
8447.9090	--- Other	3
8448.1100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	3
8448.1900	-- Other	3
8448.2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	3
8448.3110	--- Tops and flats	16
8448.3190	--- Other	11
8448.3200	-- Of machines for preparing textile fibres, other than card clothing	3
8448.3310	--- Spindle flyers and ring travellers	3
8448.3320	--- Spindles	3
8448.3900	-- Other	3
8448.4290	--- Other	11
8448.4910	--- Shuttles	3
8448.4990	--- Other	11
8448.5100	-- Sinkers, needles and other articles used in forming stitches	3
8448.5900	-- Other	3
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	3
8451.1000	- Dry- cleaning machines	3
8451.2100	-- Each of a dry linen capacity not exceeding 10 kg	3
8451.2900	-- Other	3
8451.3000	- Ironing machines and presses (including fusing presses)	3
8451.4010	--- Washing machine	3
8451.4020	--- Bleaching machine	3
8451.4030	--- Dyeing machine	3
8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	3
8451.8010	--- Coating or laminating machine	3
8451.8020	--- Machinery for pressing	3
8451.8030	--- Dressing and finishing machine	3
8451.8040	--- Mercerizing machine	3
8451.8050	--- Sanforizing machines	3
8451.8060	--- Stentering machines	3
8451.8070	--- Shrinking machines	3
8451.8090	--- Other	3

8451.9000	- Parts	3
8452.2100	-- Automatic units	3
8452.2900	-- Other	3
8452.3000	- Sewing machine needles	3
8452.9020	--- Furniture, bases and covers for sewing machines and parts thereof	11
8452.9030	--- Parts of machine of heading 8452.1090	11
8452.9090	--- Other	3
8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	3
8453.2000	- Machinery for making or repairing footwear	3
8453.8000	- Other machinery	3
8453.9000	- Parts	3
8454.1000	- Converters	3
8454.2000	- Ingot moulds and ladles	3
8454.3000	- Casting machines	3
8454.9000	- Parts	3
8455.1000	- Tube mills	3
8455.2100	-- Hot or combination hot and cold	3
8455.2200	-- Cold	3
8455.3010	--- Cast iron rolls of a diameter not exceeding 91.44 cm (36")	3
8455.3090	--- Other	3
8455.9000	- Other parts	3
8456.1010	--- Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	3
8456.1090	--- Other	3
8456.2010	--- Machines for dry-etching patterns on semiconductor materials	3
8456.2020	--- Apparatus for stripping or cleaning semiconductor wafers	3
8456.2090	--- Other	3
8456.3000	- Operated by electro- discharge processes	3
8456.9000	- Other	3
8457.1000	- Machining centres	3
8457.2000	- Unit construction machines (single station)	3
8457.3000	- Multi- station transfer machines	3
8458.1100	-- Numerically controlled	3
8458.1900	-- Other	3
8458.9100	-- Numerically controlled	3
8458.9900	-- Other	3
8459.1000	- Way- type unit head machines	3
8459.2100	-- Numerically controlled	3
8459.2910	--- Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	3
8459.2990	--- Other	3
8459.3100	-- Numerically controlled	3
8459.3910	--- Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	3
8459.3990	--- Other	3

8459.4010	--- Numerically controlled	3
8459.4090	--- Other	3
8459.5100	-- Numerically controlled	3
8459.5910	--- Horizontal, vertical or universal versions with longitudinal traverser upto 810 mm and table size upto 1300 x 300 mm	3
8459.5990	--- Other	3
8459.6100	-- Numerically controlled	3
8459.6910	--- Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	3
8459.6920	--- Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	3
8459.6990	--- Other	3
8459.7010	--- Numerically controlled	3
8459.7090	--- Other	3
8460.1100	-- Numerically controlled	3
8460.1900	-- Other	3
8460.2100	-- Numerically controlled	3
8460.2900	-- Other	3
8460.3100	-- Numerically controlled	3
8460.3900	-- Other	3
8460.4000	- Honing or lapping machines	3
8460.9010	--- Bench-type grinding machines	3
8460.9090	--- Other	3
8461.2010	--- Shaping machines having stroke not exceeding 45 cm	3
8461.2090	--- Other	3
8461.3000	- Broaching machines	3
8461.4000	- Gear cutting, gear grinding or gear finishing machines	3
8461.5010	--- High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm	3
8461.5090	--- Other	3
8461.9000	- Other	3
8462.1010	-- Numerically controlled	3
8462.1090	--- Other	3
8462.2100	-- Numerically controlled	3
8462.2900	-- Other	3
8462.3100	-- Numerically controlled	3
8462.3900	-- Other	3
8462.4100	-- Numerically controlled	3
8462.4900	-- Other	3
8462.9110	--- Of pressure not exceeding 60.963 metric tons	11
8462.9190	--- Other	3
8462.9900	-- Other	3
8463.1000	- Draw- benches for bars, tubes profiles, wire or the like	3
8463.2000	- Thread rolling machines	3
8463.3000	- Machines for working wire	3
8463.9000	- Other	3
8464.1000	- Sawing machines	3
8464.2010	--- Grinding machines	3

8464.2090	- - - Polishing machines	3
8464.9000	- Other	3
8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations	3
8465.9110	- - - Hacksaw machines with blades of length not exceeding 45.7cm	3
8465.9190	- - - Other	3
8465.9200	- - Planing, milling or moulding (by cutting) machines	3
8465.9300	- - Grinding, sanding or polishing machines	3
8465.9400	- - Bending or assembling machines	3
8465.9500	- - Drilling or morticing machines	3
8465.9600	- - Splitting, slicing or paring machines	3
8465.9900	- - Other	3
8466.1000	- Tool holders and self - opening dieheads	3
8466.2000	- Work holders	3
8466.3000	- Dividing heads and other special attachments for machine- tools	3
8466.9100	- - For machines of heading 84.64	3
8466.9200	- - For machines of heading 84.65	3
8466.9310	- - Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010	3
8466.9390	- - - Other	3
8466.9410	- - - Of machine of heading 8462.1090, 8462.9110 & 8465.9110	3
8466.9490	- - - Other	3
8467.1100	- - Rotary type (including combined rotary-percussion)	3
8467.1900	- - Other	3
8467.2100	- - Drills of all kinds	3
8467.2200	- - Saws	3
8467.2900	- - Other	3
8467.8100	- - Chain saws	3
8467.8900	- - Other	3
8467.9100	- - Of chain saws	3
8467.9200	- - Of pneumatic tools	3
8467.9900	- - Other	3
8468.1000	- Hand- held blow pipes	3
8468.2000	- Other gas- operated machinery and apparatus	3
8468.8000	- Other machinery and apparatus	3
8468.9000	- Parts	3
8469.0000	Typewriters other than printers of heading 84.43; word-processing machines.	3
8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	3
8470.2100	- - Incorporating a printing device	3
8470.2900	- - Other	3
8470.3000	- Other calculating machines	3
8470.5000	- Cash registers	3
8470.9000	- Other	3

8471.3010	--- Laptop computers, notebooks whether or not incorporating multi media kit	3
8471.3020	--- Personal computers	3
8471.3090	--- Other	3
8471.4110	--- Micro computer	3
8471.4120	--- Large or Main frame	3
8471.4190	--- Other	3
8471.4900	-- Other, presented in the form of systems	3
8471.5000	- Processing units other than those of sub-heading 8471.41 or 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	3
8471.6010	--- Key boards	3
8471.6020	--- Mouse and other pointing devices	3
8471.6030	--- Scanner	3
8471.6090	--- Other	3
8471.7010	--- Floppy disk drives	3
8471.7020	--- Hard disk drive	3
8471.7030	--- Tape drive	3
8471.7040	--- CD-ROM drive	3
8471.7050	--- Digital video disc drive	3
8471.7060	--- Removable or exchangeable disc drives	3
8471.7090	--- Other	3
8471.8010	--- C.D.ROM writer	3
8471.8090	--- Other	3
8471.9010	--- Control units	3
8471.9020	--- Multi media kits for PCs	3
8471.9090	--- Other	3
8472.1000	- Duplicating machines	3
8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	3
8472.9010	--- Automated Teller Machines (ATM)	3
8472.9090	--- Other	3
8473.1000	- Parts and accessories of the machines of heading 84.69	3
8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	3
8473.2900	-- Other	3
8473.3010	--- Casings (with power supply) for computers	3
8473.3020	--- Cleaning discs for computer drives	3
8473.3090	--- Other	3
8473.4000	- Parts and accessories of the machines of heading 84.72	3
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	3
8474.1010	--- For cement industry	16
8474.1020	--- screening plant	3
8474.1090	--- Other	11
8474.2010	--- For cement industry	3
8474.2090	--- Other	3

8474.3110	--- For cement industry	3
8474.3120	--- Concrete batching plant	3
8474.3130	--- Concrete transit mixer drum	3
8474.3190	--- Other	3
8474.3210	-- Not exceeding 150 t/h	3
8474.3290	--- Other	3
8474.3900	-- Other	3
8474.8010	--- Hydraulic press for ceramic industry of capacity exceeding 80 tons	3
8474.8090	--- Other	3
8474.9010	--- Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	3
8474.9020	--- Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	3
8474.9090	--- Other	11
8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	3
8475.2100	-- Machines for making optical fibres and preforms thereof	3
8475.2900	-- Other	3
8475.9000	- Parts	3
8476.2100	-- Incorporating heating or refrigerating devices	11
8476.2900	-- Other	11
8476.8100	-- Incorporating heating or refrigerating devices	11
8476.8900	-- Other	11
8476.9000	- Parts	11
8477.1000	- Injection- moulding machines	3
8477.2000	- Extruders	3
8477.3010	--- Of capacity not exceeding 0.22 litres	3
8477.3090	--- Other	3
8477.4010	--- Of capacity not exceeding 0.228 litres	3
8477.4090	--- Other	3
8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	3
8477.5900	-- Other	3
8477.8000	- Other machinery	3
8477.9000	- Parts	3
8478.1000	- Machinery	3
8478.9000	- Parts	3
8479.1010	--- Asphalt pavers	3
8479.1090	--- Other	3
8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	3
8479.3000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	3
8479.4000	- Rope or cable making machines	3
8479.5000	Industrial robots, not elsewhere specified or included	3
8479.6000	- Evaporative air coolers	3
8479.7100	- Of a kind used in airports	3

8479.7900	-- Other	3
8479.8100	-- For treating metal, including electric wire coil-winders:	3
8479.8210	--- Match making machines	3
8479.8220	--- Soap making machines	3
8479.8230	--- Oil refining machines	3
8479.8290	--- Other	3
8479.8910	--- Eyeletting, fastening and thread sucking machines	3
8479.8920	--- Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	3
8479.8930	--- Tableting machines	3
8479.8940	--- Capsule polishers	3
8479.8950	--- Tyre changers	3
8479.8960	--- 3D printer	16
8479.8990	--- Other	3
8479.9010	--- Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479.8290	3
8479.9090	--- Other	3
8480.1000	- Moulding boxes for metal foundry	3
8480.2000	- Mould bases	3
8480.3000	- Moulding patterns	3
8480.4100	- - Injection or compression types	3
8480.4900	- - Other	3
8480.5000	- Moulds for glass	3
8480.6000	- Moulds for mineral materials	3
8480.7100	- - Injection or compression types	3
8480.7900	- - Other	3
8481.1000	- Pressure-reducing valves	16
8481.2000	- Valves for oleohydraulic or pneumatic transmissions	16
8481.3000	- Check (nonreturn) valves	16
8481.4000	- Safety or relief valves	16
8481.8090	--- Other	16
8481.9000	- Parts	11
8482.1000	- Ball bearings	11
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	11
8482.3000	- Spherical roller bearings	11
8482.4000	- Needle roller bearings	11
8482.5000	- Other cylindrical roller bearings	11
8482.8000	- Other, including combined ball/ roller bearings	11
8482.9100	- - Balls, needles and rollers	3
8482.9910	--- Rings for bearings	3
8482.9990	--- Other	3
8483.2000	- Bearing housings, incorporating ball or roller bearings	16
8483.3030	--- Fabric bearings	3
8484.1010	--- Spiral wound	3
8484.2020	--- Metal Jacketed gaskets	3
8484.2090	--- Other	3

8486.1000	- Machines and apparatus for the manufacture of boules or wafers	3
8486.2000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	3
8486.3000	- Machines and apparatus for the manufacture of flat panel displays	3
8486.4000	Machines and apparatus specified in Note 9 (C) to this Chapter	3
8486.9000	- Parts and accessories	3
8487.1000	- Ships' or boats' propellers and blades therefor	3
8501.1000	- Motors of an output not exceeding 37.5 W	3
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	3
	-- Of an output not exceeding 750 W:	
8501.3110	--- Photovoltaic generators consisting of panels of photocells combined with other apparatus	3
8501.3190	--- Other	3
	-- Of an output exceeding 750 W but not exceeding 75 kW:	
8501.3210	--- Photovoltaic generators consisting of panels of photocells combined with other apparatus	3
8501.3290	--- Other	3
8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	3
8501.3400	-- Of an output exceeding 375 kW	3
8501.4010	--- Of an output not exceeding 60 watts	3
8501.5110	--- Submersible motors of stainless steel	3
8501.5120	---- AC clutch motors for industrial sewing machine	3
8501.5210	--- Submersible motors of stainless steel	3
8501.5220	---- AC clutch motors for industrial sewing machine	3
8501.5320	--- Submersible motors of stainless steel	3
8501.5330	--- Geared motors	3
8501.5340	--- H.T Motors with operating input voltage above 1 kV	3
8501.5390	--- Other	3
8501.6490	--- Other	3
8502.1110	--- Of an output not exceeding 5 kVA	3
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	16
8502.1310	--- Of an output exceeding 375 kVA but not exceeding 1100 kVA	16
8502.1390	--- Other	3
8502.2000	- Generating sets with spark- ignition internal combustion piston engines	11
8502.3100	-- Wind-powered	3
8502.3900	-- Other	3
8503.0010	--- Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320, 8501.5330, 8502.3100 & 8502.3900	3
8503.0020	--- Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	11
8503.0090	--- Other	16
8504.4010	--- Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	16
8504.4020	-- Battery chargers	11
8504.4090	--- Other	16
8504.9010	--- On load-tape changer for power transformers	3

8504.9020	--- Bushings for power transformers	3
8504.9030	--- Of machines of heading 8504.4090	3
8504.9040	--- Toroidal cores and strips	11
8504.9090	--- Other	16
8505.1100	-- Of metal	3
8505.1900	-- Other	3
8505.2000	- Electro- magnetic couplings, clutches and brakes	3
8505.9000	- Other, including parts	3
8506.1000	- Manganese dioxide	11
8506.3000	- Mercuric oxide	11
8506.4000	- Silver oxide	11
8506.5000	- Lithium	11
8506.6000	- Air- zinc	11
8506.8000	- Other primary cells and primary batteries	11
8506.9010	--- Brass caps for dry battery cell	3
8506.9090	--- Other	3
8507.2010	--- Sealed lead-acid batteries used in telephone exchanges	20
8507.3000	- Nickel- cadmium	11
8507.4000	- Nickel- iron	11
8507.5000	- Nickel-metal hydride	11
8507.6000	- Lithium-ion	11
8507.8000	- Other	11
8507.9000	- Parts	11
8508.6010	--- Industrial vacuum cleaner	3
8508.7000	- Parts	11
8510.1000	- Shavers	3
8510.2000	- Hair clippers	3
8510.3000	- Hair- removing appliances	3
8510.9000	- Parts	3
8511.1000	- Sparking plugs	11
8513.1010	--- Miners' safety lamps	3
8513.1020	--- Other safety lamps; Morse signalling lamps; examination lamps	16
8513.1030	--- Rechargeable emergency light	11
8513.1040	--- Torches	11
8513.1050	--- Hurricane lanterns	11
8513.1090	--- Other	16
8513.9010	--- Of Miners' safety lamps	3
8513.9090	--- Other	11
8514.1000	- Resistance heated furnaces and ovens	3
8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	3
8514.3000	- Other Furnaces and ovens	3
8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss	3
8514.9000	- Parts	3
8515.1100	-- Soldering iron and guns	3
8515.1900	-- Other	3

8515.2100	-- Fully or partly automatic	3
8515.2900	-- Other	3
8515.3100	-- Fully or partly automatic	3
8515.3900	-- Other	3
8515.8000	- Other machines and apparatus	3
8515.9000	- Parts	3
8516.8010	--- Electric Heating Element for Refrigerators/Power condensation heater for motors	11
8516.9000	- Parts	3
8517.1220	--- Fixed wireless terminal and CDMA	16
8517.1230	--- Satellite mobile phone, whether or not functional on cellular networks	11
8517.1810	--- Video phones	11
8517.1890	--- Other	11
8517.6100	-- Base stations	11
8517.6210	--- Voice frequency telegraphy	11
8517.6220	--- Modems	11
8517.6230	--- High bit rate digital hierarchy system (SDH)	11
8517.6240	--- Digital loop carrier system (DLC)	11
8517.6250	--- Synchronous digital hierarchy system (SDH)	11
8517.6260	--- Multiplexers, statistical multiplexers	11
8517.6290	--- Other	16
8517.6910	--- ISDN system	11
8517.6920	--- ISDN terminal adapters	11
8517.6930	--- Routers	3
8517.6940	--- Subscriber end equipment	11
8517.6950	--- Set top boxes for gaining access to internet	11
8517.6960	--- Attachments for telephones	11
8517.6970	--- Networking equipments like LAN bridges, hubs, switches and repeaters	3
8517.6980	--- Multi-station access units	3
8517.6990	--- Other	16
8517.7000	- Parts	11
8518.1010	--- Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	3
8518.1090	--- Other	16
8518.2910	--- Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	3
8518.9000	- Parts	16
8519.8110	--- Dubbing system of a kind used in film studios and production houses	3
8519.8920	--- Dubbing system of a kind used in film studios and production houses	3
8522.1000	- Pick-up cartridges	3
8522.9000	- Other	3
8523.2100	-- Cards incorporating a magnetic stripe	3
8523.2910	- - Magnetic discs	3

8523.4110	--- Compact disc (CD)	11
8523.4120	--- Digital versatile discs (DVD)	11
8523.4190	--- Other	11
8523.4910	--- containing software	11
8523.4920	--- Discs for laser reading system containing audio material	11
8523.4930	--- Discs for laser reading system containing images or video material	11
8523.4990	--- Other	11
8523.5110	--- Multimedia memory cards (MMC), SD cards	3
8523.5120	--- Other multimedia storage devices capable of connecting to an automatic data processing machine	3
8523.5190	--- Other	3
8523.5210	--- SIM cards	3
8523.5220	--- Memory cards	3
8523.5910	--- Proximity cards and tags	3
8523.5990	--- Other	11
8523.8010	--- Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	3
8523.8030	--- Information technology software	3
8523.8040	--- Video tapes of education nature	3
8523.8050	--- Digital Quran	3
8523.8090	--- Other	11
8525.5010	--- Radio broadcast transmitter	16
8525.5020	--- TV broadcast transmitter	16
8525.5030	--- Communication jamming equipment	16
8525.5040	--- Wireless microphone	16
8525.5090	--- Other	3
8525.6010	--- Blue tooth whether or not capable of connecting to an automatic data processing machine	11
8525.6020	--- Radio paging apparatus	11
8525.6030	--- Walkie talkie set	11
8525.6040	--- VSAT terminals	11
8525.6050	--- Other satellite communication equipment	11
8525.6060	--- Vehicle tracking system	11
8525.6070	--- Modems	11
8525.6090	--- Other	11
8525.8010	--- Close circuit TV cameras	11
8525.8020	--- Multimedia still/video camera	11
8525.8030	--- Television cameras	11
8525.8040	--- Digital cameras	11
8525.8050	--- Video cameras recorders	11
8525.8090	--- Other	11
8526.1000	- Radar apparatus	3
8526.9100	-- Radio navigational aid apparatus	3
8526.9200	-- Radio remote control apparatus	3
8527.9910	--- Modems	11

8528.4190	--- Other	3
8528.5100	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	3
8528.6110	--- Multimedia projector	3
8528.6190	--- Other	3
8529.1090	--- Other	16
8529.9020	--- T.V tuners	3
8530.1000	- Equipment for railways or tramways	3
8530.8000	- Other equipment	3
8530.9000	- Parts	3
8531.1000	- Burglar or fire alarms and similar apparatus	3
8531.8000	- Other apparatus	11
8531.9010	--- Panic button	3
8531.9020	--- Parts of apparatus of sub-heading 8531.2000	3
8531.9090	--- Other	3
8532.2100	-- Tantalum	11
8532.2300	-- Ceramic dielectric, single layer	11
8532.2400	-- Ceramic dielectric, multilayer	11
8532.9010	--- Capacitors decks of metal or plastic with terminals or connectors	11
8532.9020	--- Capacitors terminals	11
8533.1000	- Fixed carbon resistors, composition or film types	3
8533.2100	-- For a power handling capacity not exceeding 20 W	3
8533.2900	-- Other	3
8533.3100	-- For a power handling capacity not exceeding 20 W	3
8533.3900	-- Other	3
8533.4000	- Other variable resistors, including rheostats and potentiometers	3
8533.9000	- Parts	3
8535.2190	--- Other	11
8535.2900	-- Other	11
8535.3090	--- Other	11
8535.4090	--- Other	11
8535.9000	- Other	11
8536.2010	--- Circuit breakers above 10 amp	3
8536.2020	--- Air Circuit breakers, multi phase	3
8536.4100	-- For a voltage not exceeding 60 V	3
8536.4900	-- Other	3
8536.5010	--- Pressure switches	11
8536.6910	--- Plugs and Sockets with pins 16 and above	3
8536.9010	--- Wafer probers	3
8536.9030	--- Magnetic contactors/thermal protectors for motors	11
8538.9010	--- Vacuum Interrupters for vacuum circuit breakers	3
8538.9090	--- Other	16
8539.2190	--- Other	11
	- Discharge lamps, other than ultra- violet lamps:	
	-- Fluorescent, hot cathode:	
8539.3110	--- Energy saving lamp	3

8539.3120	--- Energy saving tube	3
8539.3190	--- Other	20
	-- Mercury or sodium vapour lamps; metal halide lamps:	
8539.3210	--- Energy saving lamp	3
8539.3220	--- Energy saving tube	3
8539.3290	--- Other	20
8539.3900	-- Other	20
8539.9010	--- Tungsten filament and lead in wire for bulbs and tube lights	3
8539.9020	--- Base cap for bulb	3
8539.9030	--- Base cap for tube light	11
8539.9040	--- Parts for energy saving lamps	3
8539.9090	--- Other	11
8540.1100	-- Colour	3
8540.1200	- Monochrome	3
8540.2000	- Television camera tubes; image converters and intensifiers; other photo- cathode tubes	3
8540.4000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	3
8540.6000	- Other cathode- ray tubes	3
8540.7100	-- Magnetrons	3
8540.7900	-- Other	3
8540.8100	-- Receiver or amplifier valves and tubes	3
8540.8900	-- Other	3
8540.9100	-- Of cathode-ray tubes	3
8540.9900	-- Other	3
8541.1000	- Diodes, other than photosensitive of light emitting diodes	3
8541.2100	-- With a dissipation rate of less than 1 W	3
8541.2900	--- Other	3
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	3
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	3
8541.5000	- Other semiconductor devices	3
8541.6000	- Mounted piezo- electric crystals	3
8541.9000	- Parts	3
8542.3100	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	3
8542.3200	-- Memories	3
8542.3300	-- Amplifiers	3
8542.3900	-- Other	3
8542.9000	- Parts	3
8543.1000	- Particle accelerators	11
8543.2000	- Signal generators	11
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	3
8543.7010	--- Remote control	3
8543.7090	--- Other	3

8543.9010	- - - Of machines of heading 8543.1000 & 8543.2000	3
8543.9090	- - - Other	3
8544.1110	- - - Enamelled wire with nylon cover	11
8544.4210	- - - Computer leads	3
8544.4920	- - - Multi core, flexible, flat type copper, insulated (all features together)	11
8545.1100	- - Of a kind used for furnaces	3
8545.1900	- - Other	16
8545.2000	- Brushes	16
8545.9020	- - - For dry battery cells	3
8545.9090	- - - Other	16
8548.1010	- - - Batteries plates	3
8548.1090	- - - Other	3
8601.1000	- Powered from an external source of electricity	3
8601.2000	- Powered by electric accumulators	3
8602.1000	- Diesel- electric locomotives	3
8602.9000	- Other	3
8603.1000	- Powered from an external source of electricity	3
8603.9000	- Other	3
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self- propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	3
8605.0000	Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self- propelled (excluding those of heading 86.04).	3
8606.1000	- Tank wagons and the like	3
8606.3000	- Self- discharging vans and wagons, other than those of subheading 8606.10	3
8606.9100	- - Covered and closed	3
8606.9200	- - Open, with non-removable sides of a height exceeding 60 cm	3
8606.9900	- - Other	3
8607.1100	- - Driving bogies and bissel-bogies	3
8607.1200	- - Other bogies and bissel bogies	3
8607.1900	- - Other, including parts	3
8607.2100	- - Air brakes and parts thereof	3
8607.2900	- - Other	3
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	3
8607.9100	- - Of locomotives	3
8607.9900	- - Other	3
8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro- mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	3
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	11

87.01	Tractors (other than tractors of heading 87.09).	
	- Pedestrian controlled tractors:	
8701.1010	--- Components for the assembly/ manufacture, in any kit form	30
8701.1090	--- Other	30
	- Road tractors for semi- trailers:	
8701.2010	--- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	20
8701.2020	--- Road tractors for semi-trailers (prime movers) less than 280 HP	20
8701.2030	--- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	20
8701.2040	--- Road tractors for semi-trailers (prime movers) of 280 HP and above	20
8701.2090	--- Other	11
	- Track- laying tractors:	
8701.3010	--- Components for the assembly/manufacture, in any kit form	30
8701.3090	--- Other	30
	- Other:	
8701.9010	--- Components for the assembly / manufacture of agricultural tractors, in any kit form	16
8701.9020	--- Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP	16
8701.9090	--- Other	11
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
	- With compression- ignition internal combustion piston engine (diesel or semi- diesel):	
8702.1010	--- Components for assembly / manufacture of vehicles, in any kit form	20
8702.1090	--- Other	20
	- Other:	
8702.9010	--- Components for assembly / manufacture of vehicles, in any kit form	20
8702.9020	--- Components for assembly / manufacture of Fully dedicated LNG/ LPG or CNG buses, in any kit form	20
8702.9030	--- Fully-dedicated LNG buses (CBU)	20
8702.9040	--- Fully dedicated LPG buses (CBU)	20
8702.9050	--- Fully dedicated CNG buses (CBU)	20
8702.9060	--- Hybrid Electric Vehicle (HEV) CBU	20
8702.9090	--- Other	20
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.1000	- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	30
	- Other vehicles, with spark- ignition internal combustion reciprocating piston engine:	
	-- Of a cylinder capacity not exceeding 1,000cc:	
	--- Of a cylinder capacity not exceeding 800cc:	

8703.2111	--- -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	50
8703.2112	--- -Components for the assembly / manufacture of mini van type vehicles, in any kit form	50
8703.2113	--- -Mini Vans (CBU)	50
8703.2114	--- -Components for the assembly/ manufacture of auto rickshaws, in any kit form	50
8703.2115	---- Auto rickshaws (CBU)	50
8703.2119	---- Other	50
	--- Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.2191	--- -Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 and 8703.2195	55
8703.2192	---- Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193	---- 4x4 vehicles (CBU)	55
8703.2194	---- Components for the assembly / manufacture of Mini Van, in any kit form	55
8703.2195	---- Mini vans (CBU)	55
8703.2199	---- Other	55
	-- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210	--- Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2240	60
8703.2220	--- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc.	60
8703.2230	--- Components for the assembly / manufacture of mini van, in any kit form	60
8703.2240	--- Mini vans (CBU)	60
8703.2290	--- Other	60
	-- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
	--- Of a capacity exceeding 1,500cc but not exceeding 1,800cc:	
8703.2311	---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.2319	---- Other	75
	--- Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:	
8703.2321	---- Components for the assembly / manufacture of vehicles, in any kit form excluding of heading 8703.2323	100
8703.2322	---- Components for the assembly / manufacture of sport utility vehicles 4X4, in any kit form	100
8703.2323	---- Sport utility vehicles (SUVs 4x4)	100
8703.2329	---- Other	100
	-- Of a cylinder capacity exceeding 3,000cc:	
8703.2410	--- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2490	--- Other	100
	- Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi- diesel):	
	-- Of a cylinder capacity not exceeding 1,500cc:	
	--- Of a cylinder capacity not exceeding 800cc:	

8703.3111	---- Components for the assembly / manufacture of vehicles, in any kit form	50
8703.3112	---- Other	50
	---- Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:	
8703.3121	---- Components for the assembly / manufacture of vehicles, in any kit form	55
8703.3129	---- Other	55
	--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.3131	---- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.3139	---- Other	60
	-- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
	--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.3211	---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.3219	---- Other	75
	--- Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:	
8703.3221	----Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227	100
8703.3222	---- Components for the assembly / manufacture of sport utility vehicles, in any kit form	100
8703.3223	---- Sport utility vehicles (SUVs 4x4)	100
8703.3224	---- Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	100
8703.3225	---- All terrain vehicles (4x4)	100
8703.3226	--- -Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.	20
8703.3227	--- -Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features: (1) Attack resistance central division along with payment tray. (2) Wheel chair compartment with folding ramp (3) Taxi meter and two way radio system (4) Other standard accessories	20
8703.3229	---- Other	100
	-- Of a cylinder capacity exceeding 2500cc:	
8703.3310	--- Components for the industrial assembly/ manufacture of vehicles, in any kit form	100
8703.3390	--- Other	100
	- Other:	
8703.9010	--- Components for the assembly/ manufacture of electric vehicles, in any kit form	50
8703.9020	--- Electric vehicles	50
8703.9030	--- Plug-in Electric Vehicle (PEV) CBU	50
8703.9090	--- Other	100
87.04	Motor vehicles for the transport of goods.	
	- Dumpers designed for off- highway use:	

8704.1010	--- Components for assembly/ manufacture of Dump trucks designed for off-highway use	30
8704.1090	--- Other	30
	- Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel):	
	-- g.v.w. not exceeding 5 tonnes:	
8704.2110	--- Components for the assembly / manufacture of vehicles, in any kit form	60
8704.2190	--- Other	60
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
	--- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes:	
8704.2211	---- Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2212	---- CBU 2 axle	30
8704.2213	---- CBU above 2 axle	20
8704.2214	---- Hybrid Electric Vehicle (HEV) CBU	30
8704.2219	---- Other	30
	--- g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes:	
8704.2291	---- Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2292	---- CBU 2 axle	30
8704.2293	---- CBU above 2 axle	20
8704.2294	---- Hybrid Electric Vehicle (HEV) CBU	30
8704.2299	---- Other	30
	-- g.v.w. exceeding 20 tonnes:	
8704.2310	--- Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2320	--- CBU 2 axle	30
8704.2330	--- CBU above 2 axle	20
8704.2340	--- Hybrid Electric Vehicle (HEV) CBU	30
8704.2390	--- Other	30
	- Other, with spark- ignition internal combustion piston engine:	
	-- g.v.w. not exceeding 5 tonnes:	
8704.3110	--- Components for the assembly / manufacture, in any kit form excluding those of heading 8704.3130 and 8704.3150	60
8704.3120	--- Components for the assembly / manufacture of mini cargo van, in any kit form	60
8704.3130	--- Mini cargo van (CBU)	60
8704.3140	--- Components for the assembly / manufacture of 3-wheeler cargo loader, in any kit form	50
8704.3150	--- 3-Wheeler cargo loader (CBU)	50
8704.3190	--- Other	60
	-- g.v.w. exceeding 5 tonnes:	
8704.3210	--- Components for assembly/ manufacture of vehicles in any kit form	30
8704.3220	--- CBU 2 axle	30
8704.3230	--- CBU above 2 axle	20
8704.3240	--- Hybrid Electric Vehicle (HEV) CBU	30
8704.3290	--- Other	30
	- Other	

8704.9010	--- Components for assembly/ manufacture of vehicles in any kit form	30
8704.9090	--- Other	30
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars; side- cars.	
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
8711.1010	--- Components for the assembly / manufacture of vehicles in any kit form	50
8711.1090	--- Other	50
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
8711.2010	--- Components for the assembly / manufacture of vehicles, in any kit form	50
8711.2090	--- Other	50
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010	--- Components for the assembly / manufacture of vehicles, in any kit form	50
8711.3020	--- Motorcycle rickshaws in CBU	50
8711.3090	--- Other	50
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:	
8711.4010	--- Components for the assembly / manufacture of vehicles, in any kit form	50
8711.4090	--- Other	50
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010	--- Components for the assembly / manufacture of vehicles, in any kit form	50
8711.5090	--- Other	50
	- Other:	
8711.9010	--- Components for the assembly / manufacture of vehicles, in any kit form, excluding those of heading 8711.9030	50
8711.9020	--- Components for the assembly / manufacture of electric bikes, in any kit form	50
8711.9030	--- Electric bikes (CBU)	50
8711.9090	--- Other	50
8713.1000	- Not mechanically propelled	3
8713.9000	- Other	3
8714.2000	- Of carriages for disabled persons	3
8714.9310	--- Free wheel sprocket wheel for bicycle of heading 87.12	16
87.16	Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof.	
	- Trailers and semi- trailers of the caravan type, for housing or camping:	
8716.1010	--- Components for the assembly / manufacture of vehicles, in any kit form	16
8716.1090	--- Other	16
	- Self- loading or self- unloading trailers and semi- trailers for agriculture purposes:	

8716.2010	--- Components for the assembly / manufacture of vehicles, in any kit form	16
8716.2090	--- Other	16
	- Other trailers and semi- trailers for the transport of goods:	
	-- Tanker trailers and tanker semi-trailers:	
8716.3110	--- Components for the assembly / manufacture of vehicles, in any kit form	16
8716.3190	--- Other	16
	-- Other:	
8716.3910	--- Components for the assembly / manufacture of vehicles, in any kit form	16
8716.3990	--- Other	16
	- Other trailers and semi- trailers:	
8716.4010	--- Components for the assembly / manufacture of vehicles, in any kit form	16
8716.4090	--- Other	16
	- Other vehicles:	
8716.8010	--- Components for the assembly / manufacture of vehicles, in any kit form	16
8716.8090	--- Other	16
8716.9000	- Parts	35
8801.0000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	3
8802.1100	-- Of an unladen weight not exceeding 2,000 kg	3
8802.1200	-- Of an unladen weight exceeding 2,000 kg	3
8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	3
8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	3
8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	3
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	3
8803.1000	- Propellers and rotors and parts thereof	3
8803.2000	- Under- carriages and parts thereof	3
8803.3000	- Other parts of aeroplanes or helicopters	3
8803.9000	- Other	3
8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	3
8805.1000	- Aircraft launching gear and parts thereof: deck- arrestor or similar gear and parts thereof	3
8805.2100	-- Air combat simulators and parts thereof	3
8805.2900	-- Other	3
8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds	11
8901.2000	- Tankers	11
8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	11
8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	3
8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	11

8905.1000	- Dredgers	3
8905.2000	- Floating or submersible drilling or production platforms	3
8905.9000	- Other	3
8906.1000	- Warships	3
8906.9000	- Other	3
8907.1000	- Inflatable rafts	3
8907.9000	- Other	3
8908.0000	Vessels and other floating structures for breaking up.	3
9001.3000	- Contact lenses	11
9001.4000	- Spectacle lenses of glass	11
9001.5000	- Spectacle lenses of other materials	11
9002.1100	- - For cameras, projectors or photographic enlargers or reducers	3
9002.1900	- - Other	3
9002.2000	- Filters	3
9002.9000	- Other	3
9003.1100	- - Of plastics	11
9003.1900	- - Of other materials	11
9003.9000	- Parts	11
9004.1000	- Sunglasses	3
9004.9000	- Other	11
9005.1000	- Binoculars	11
9005.8000	- Other instruments	11
9005.9000	- Parts and accessories (including mountings)	11
9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	3
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	3
9006.4000	- Instant print cameras	3
9006.5100	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	3
9006.5200	- - Other, for roll film of a width less than 35 mm	3
9006.5300	- - Other, for roll film of a width of 35 mm	3
9006.5900	- - Other	3
9006.6100	- Discharge lamp ("electronic") flashlight apparatus	3
9006.6900	- - Other	3
9006.9100	- - For cameras	3
9006.9900	- - Other	3
9007.1000	- Cameras	3
9007.2000	- Projectors	3
9007.9100	- - For cameras	3
9007.9200	- - For projectors	3
9008.5000	- Projectors, enlargers and reducers	3
9008.9000	- Parts and accessories	3
9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	3

9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories: negatoscopes	3
9010.6000	- Projection screens	3
9010.9000	- Parts and accessories	3
9011.1000	- Stereoscopic microscopes	3
9011.2000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	3
9011.8000	- Other microscopes	3
9011.9000	- Parts and accessories	3
9012.1000	- Microscopes other than optical microscopes: diffraction apparatus	3
9012.9000	- Parts and accessories	3
9013.1000	- Telescopic sights for fitting to arms: periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	3
9013.2000	- Lasers, other than laser diodes	3
9013.8000	- Other devices, appliances and instruments	3
9013.9000	- Parts and accessories	3
9014.1000	- Direction finding compasses	3
9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	3
9014.8000	- Other instruments and appliances	3
9014.9000	- Parts and accessories	3
9015.1000	- Rangefinders	3
9015.2000	- Theodolites and tachymeters (tacheometers)	3
9015.3000	- Levels	3
9015.4000	- Photogrammetrical surveying instruments and appliances	3
9015.8000	- Other instruments and appliances	3
9015.9000	- Parts and accessories	3
9016.0010	--- Electronic	3
9016.0090	--- Other	3
9017.1010	--- Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	3
9017.1090	--- Other	3
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	11
9017.3010	--- Micro Meter	11
9017.3020	--- Callipers and gauges	3
9017.8010	--- Measuring rod and tapes	11
9017.8090	--- Other	11
9017.9000	- Parts and accessories	11
9018.1100	-- Electro-cardiographs	3
9018.1200	-- Ultrasonic scanning apparatus	3
9018.1300	-- Magnetic resonance imaging apparatus	3
9018.1400	-- Scintigraphic apparatus	3
9018.1900	-- Other	3
9018.2000	- Ultra- violet or infra- red ray apparatus	3
9018.3200	-- Tubular metal needles and needles for sutures	11
9018.3931	--- Suction	3
9018.3932	--- Pulmonary artery	3

9018.3933	- - - -Foly's	3
9018.3939	- - - -Other	3
9018.3950	- - - Surgical needles	3
9018.3960	- - - Endo tracheal tube	3
9018.3970	- - - Balloons	3
9018.3990	- - - Other	3
9018.4100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	3
9018.4900	- - Other	11
9018.5000	- Other ophthalmic instruments and appliances	3
9018.9010	- - - Anesthesia aparatus	3
9018.9020	- - - Stethoscopes	3
9018.9030	- - - Surgical scissors	3
9018.9040	- - - Surgical knives	3
9018.9050	- - - Sphygmomano-meter	3
9018.9060	- - - Infant incubators	3
9018.9070	- - - Fibre dializers	3
9018.9090	- - - Other	3
9019.1000	- Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus	3
9019.2010	- - - Oxygenator with accessories	3
9019.2020	- - - Ozone therapy apparatus	3
9019.2030	- - - Acrosol therapy apparatus	3
9019.2090	- - - Other	3
9020.0010	- - - Gas masks	3
9020.0020	- - - Other breathing appliances	3
9021.1000	- Orthopaedic or fracture appliances	3
9021.2100	- - Artificial teeth	3
9021.2900	- - Other	3
9021.3100	- - Artificial joints	3
9021.3900	- - Other	3
9021.4000	- Hearing aids, excluding parts and accessories	3
9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	3
9021.9000	- Other	3
9022.1200	- - Computed tomography apparatus	3
9022.1300	- - Other, for dental uses	3
9022.1400	- - Other, for medical, surgical or veterinary uses	3
9022.1900	- - For other uses	3
9022.2100	- - For medical, surgical, dental or veterinary uses	3
9022.2900	- - For other uses	3
9022.3000	- X- ray tubes	3
9022.9000	- Other, including parts and accessories	3
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	3
9024.1000	- Machines and appliances for testing metals	3
9024.8000	- Other machines and appliances	3

9024.9000	- Parts and accessories	3
9025.1110	- - - Thermometers, clinical	3
9025.1190	- - - Other	3
9025.1900	- - Other	3
9025.8010	- - - Hydrometers	3
9025.8020	- - - Psychrometers	3
9025.8090	- - - Other	3
9025.9000	- Parts and accessories	3
9026.1090	- - - Other	3
9026.2000	- For measuring or checking pressure	3
9026.8000	- Other instruments or apparatus	3
9026.9000	- Parts and accessories	3
9027.1000	- Gas or smoke analysis apparatus	3
9027.2000	- Chromatographs and electrophoresis instruments	3
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	3
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	3
9027.8000	- Other instruments and apparatus	3
9027.9000	- Microtomes; parts and accessories	3
9028.9010	- - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	11
9028.9090	- - - Other	11
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	3
9030.2000	- Oscilloscopes and oscillographs	3
9030.3100	- - Multimeters without a recording device	3
9030.3200	- - Multimeters with a recording device	3
9030.3330	- - - Ampere-meter	3
9030.3390	- - - Other	3
9030.3900	- - Other, with a recording device	3
9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	3
9030.8200	- - For measuring or checking semiconductor wafers or devices	3
9030.8400	- - Other, with a recording device	3
9030.8900	- - Other	3
9030.9000	- Parts and accessories	3
9031.1000	- Machines for balancing mechanical parts	3
9031.2000	- Test benches	3
9031.4100	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	3
9031.4900	- - Other	3
9031.8000	- Other instruments, appliances and machines	3
9031.9000	- Parts and accessories	3
9032.1010	- - - Of a kind used in refrigerators, deep-freezers and air-conditioners	3
9032.2000	- Manostats	3

9032.8100	-- Hydraulic or pneumatic	3
9032.8990	--- Other	3
9032.9000	- Parts and accessories	3
9033.0010	--- Of hearings aids	3
9033.0020	--- Pacing wire	3
9033.0090	--- Other	16
9101.1100	-- With mechanical display only	3
9101.1900	-- Other	3
9101.2100	-- With automatic winding	3
9101.2900	-- Other	3
9101.9100	-- Electrically operated	3
9101.9900	-- Other	3
9102.1100	-- With mechanical display only	3
9102.1200	-- With opto-electronic display only	3
9102.1900	-- Other	3
9102.2100	-- With automatic winding	3
9102.2900	-- Other	3
9102.9100	-- Electrically operated	3
9102.9900	-- Other	3
9103.1000	- Electrically operated	11
9103.9000	- Other	11
9104.0010	--- For aircraft and spacecraft	3
9104.0090	--- Other	11
9106.1090	--- Other	3
9106.9000	- Other	3
9107.0000	Time switches with clock or watch movement or with synchronous motor.	3
9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	11
9108.1200	-- With opto-electronic display only	11
9108.1900	-- Other	11
9108.2000	- With automatic winding	11
9108.9000	- Other	11
9109.1000	- Electrically operated	11
9109.9000	- Other	11
9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	3
9110.1200	-- Incomplete movements, assembled	3
9110.1900	-- Rough movements	3
9110.9000	- Other	3
9111.1000	- Cases of precious metal or of metal clad with precious metal	3
9111.2000	- Cases of base metal, whether or not gold- or silver- plated	3
9111.8000	- Other cases	3
9111.9000	- Parts	3
9112.2000	- Cases	3
9112.9000	- Parts	3
9113.1000	- Of precious metal or of metal clad with precious metal	3

9113.2000	- Of base metal, whether or not gold- or silver- plated	3
9113.9000	- Other	3
9114.1000	- Springs, including hair- springs	3
9114.3000	- Dials	3
9114.4000	- Plates and bridges	3
9114.9000	- Other	3
9201.1000	- Upright pianos	11
9201.2000	- Grand pianos	11
9201.9000	- Other	11
9202.1000	- Played with a bow	11
9202.9000	- Other	11
9205.1000	- Brass- wind instruments	11
9205.9000	- Other	11
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	11
9207.1000	- Keyboard instruments, other than accordions	11
9207.9000	- Other	11
9208.1000	- Musical boxes	11
9208.9000	- Other	11
9209.3000	- Musical instruments strings	11
9209.9100	-- Parts and accessories for pianos	11
9209.9200	-- Parts and accessories for the musical instruments of heading 92.02	11
9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	11
9209.9900	-- Other	11
9301.1000	- Artillery weapons (for example, guns, howitzers and mortars)	16
9301.2000	- Rocket launchers, flame- throwers, grenade launchers, torpedo tubes and similar projectors	16
9301.9010	--- Fully automatic shotguns	16
9301.9021	---- Bolt action	16
9301.9022	---- Semi-automatic	16
9301.9023	---- fully automatic	16
9301.9029	---- Other	16
9301.9030	--- Machine -guns	16
9301.9041	---- Fully automatic pistols	16
9301.9049	---- Other	16
9301.9090	--- Other	16
9302.0011	--- -Revolvers	16
9302.0012	--- -Pistols, single barrel, semi-automatic or otherwise	16
9302.0013	--- -Pistols, multiple barrel	16
9302.0019	--- -Other	16
9305.9111	---- Firing mechanisms	16
9305.9112	---- Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	16
9305.9113	---- Breeches, blts (gunlocks) and bolt carriers	16
9305.9119	---- Other	16

9305.9190	--- Other	16
9305.9900	-- Other	16
9401.1000	- Seats of a kind used for aircraft	3
9402.1010	--- Dentists' chairs	11
9402.9010	--- Operating tables	11
9405.4010	--- Lighting system of a kind used for film shootings	3
	- Non- electric lamps and lighting fittings:	
9405.5010	--- Tubular day lighting device	3
9405.5090	--- Other	20
9405.9110	--- Of chandelier	11
9503.0020	--- Garments and accessories therefor, footwear and headgear	11
9503.0030	--- Aero models	3
9503.0040	--- Parts, accessories, sub-assemblies, mechanical or electrical movements	11
9506.1100	-- Skis	11
9506.1200	- - Ski-fastenings (ski-bindings)	11
9506.1900	-- Other	11
9506.2100	- - Sailboards	11
9506.2900	-- Other	11
9506.3100	- - Clubs, complete	11
9506.3200	-- Balls	11
9506.3900	- - Other	11
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	11
9506.9100	- - Articles and equipment for general physical exercise, gymnastics or athletics	11
9506.9911	---- Football cover	11
9506.9912	---- Football bladder	11
9506.9913	---- Volley ball cover	11
9506.9914	---- Basket ball cover	11
9506.9915	---- Net ball cover	11
9506.9916	---- Hand ball cover	11
9506.9917	---- Rugby ball cover	11
9506.9919	---- Other	11
9507.1000	- Fishing rods	11
9507.2000	- Fish- hooks, whether or not snelled	11
9507.3000	- Fishing reels	11
9507.9000	- Other	11
9508.1000	- Travelling circuses and travelling menageries	11
9508.9000	- Other	11
9606.2910	--- Studs	3
9608.9910	--- Pen caps and clips	11
9608.9920	--- Ball point tips	11
9613.1000	- Pocket lighters, gas fuelled, non- refillable	11
9613.2000	- Pocket lighters, gas fuelled, refillable	11
9613.9000	- Parts	3
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	11

9619.0010	--- Diapers for adults (patients) of weight exceeding 25 kg	11
9701.1000	- Paintings, drawings and pastels	3
9701.9000	- Other	3
9702.0000	Original engravings, prints and lithographs	3
9703.0000	Original sculptures and statuary, in any material.	3
9704.0000	Postage or revenue stamps, stamp- postmarks, first- day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	3
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	3
9706.0000	Antiques of an age exceeding one hundred years.	11
9903	Imports by Privileged personnel/ organization: Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR)	0
9905	Imports by Dignitaries of UAE, Qatar and Bahrain: Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes.— Dignitaries of UAE H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi. 5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai. 9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.	0

	<p>10. H.H. Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs. Government of the United Arab Emirates.</p> <p>11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</p> <p>12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.</p> <p>13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.</p> <p>14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</p> <p>15. H.H. Sheikh Fatima Bint Mubarak Ali Kittbi.</p> <p>16. H.E. Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.</p> <p>17. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.</p> <p>Dignitaries of Bahrain:</p> <p>1. H.E King Hamad Bin Isa Al-Khalifa.</p> <p>2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa.</p> <p>Dignitaries of Qatar:</p> <p>1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani</p> <p>2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.</p> <p>3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.</p> <p>4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani</p> <p>5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.</p> <p>6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani</p> <p>7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani</p> <p>8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani</p> <p>9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani</p> <p>10. H.E. Sheikh Faisal Bin Nasser Bin Hamad Al-Thani</p> <p>11. H.E. Sheikh Hamad Bin Jassim Bin Jabr Al-Thani</p> <p>(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc. shall be provided by UAE/Qatar/Bahrain Ambassador.</p> <p>(ii) The list shall be updated every six months <i>i.e.</i> on 31st July and 31st January to show status as on 1st July & 1st January.</p> <p>(iii) UAE/Qatar/Bahrain Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.</p>	
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	<p>(iv) UAE/Qatar/Bahrain Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain Rulers.</p> <p>(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.</p> <p>(vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.</p>	
9908	<p>Goods received as Gift or donation:</p> <p>(i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Cabinet Division and concurrence by the Federal Board of Revenue.</p> <p>(ii) Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service.</p>	0
9912	<p>Imports by Edhi Foundation:</p> <p>(i) Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be, Bilquis Edhi Foundation" are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter).</p> <ol style="list-style-type: none"> 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones.(29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05) 	0

	<p>10. Pharmaceutical goods (30.06)</p> <p>11. Worn clothing(63.09)</p> <p>12. Wireless transmission apparatus (85.15)</p> <p>13. Wireless reception apparatus (85.27)</p> <p>14. Ambulances.(87.03)</p> <p>15. Mobile radiological units(87.05)</p> <p>16. Helicopters, aeroplanes (88.02)</p> <p>17. Parts of helicopters and aeroplanes (Respective headings)</p> <p>18. Instruments and appliances used in medical or surgical sciences (90.18)</p> <p>19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21).</p> <p>20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).</p> <p>(ii) The ambulances already imported or to be imported under S.No. 14 of Para (i) above may be disposed of after expiry of seven years from the date of importation without payment of duty and taxes leviable at the time of import with the prior approval of FBR.</p>	
9914	<p>Imports by Charitable Institutions and Hospitals:</p> <p>(1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time;</p> <p>(2) Wheelchairs, medical, surgical, dental furniture and spares thereof;</p> <p>(3) Re-agents, disposables; imported by,—</p> <p>(i) charitable non profit making institutions operating hospitals of fifty beds or more; or</p> <p>(ii) hospitals run by the Federal or a Provincial Government; or</p> <p>(iii) the Federal or a Provincial Government exclusively meant for hospitals run by the Federal or a Provincial Government:—</p> <p>Subject to the following conditions:—</p> <p>(a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs</p>	0

	<p>(b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the effect that imported goods are <i>bona fide</i> requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking.</p> <p>(c) undertaking so furnished by the hospital or institution is certified:</p> <p>(i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC)</p> <p>(ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated.</p> <p>(iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively.</p> <p>(d) In case of private sector institutions or hospitals, account of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand.</p> <p>(iv) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions.</p>	
9917	<p>(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</p> <p>(2) Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</p> <p>(3) Construction, development and operations of Gwadar port and Free Zone Area:</p> <p>(i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies and contractors/sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;</p>	0

	<p>(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to the ships used in the port and its terminals for a period of forty (40) years;</p> <p>(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;</p> <p>(iv) Imports for port-related businesses established in the Free Zone Area for a period of 23 years.</p>	
9918	<p>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,—</p> <p>1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components and parts:</p> <p>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.</p> <p>2. Vehicles re-imported by owners in possession:</p> <p>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.</p>	0

9920	<p>Temporary Imports:</p> <p>Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <ol style="list-style-type: none"> 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them. 	0
9941	<p>Goods donated to Municipal Authorities:</p> <p>Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.</p> <ol style="list-style-type: none"> 1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000) 	0

THE SECOND SCHEDULE

[see section 2(5)]

"FIFTH SCHEDULE TO THE CUSTOMS ACT 1969(IV OF 1969)

[see section 18]

PART-I

IMPORTS OF PLANT, MACHINERY, EQUIPMENT AND APPARATUS,
INCLUDING CAPITAL GOODS FOR VARIOUS INDUSTRIES/SECTORS

Note.—For the purposes of this Part, the following conditions shall apply, besides the conditions as specified in column (5) of the Table below:—

- (i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board:

Provided that the condition of "local manufacturing" shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

- (ii) except for S. Nos. 1(H), 14, 20, and 21 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and

- (iv) For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to Customs Act, 1969.

Explanation—Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

- (a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and
- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy and poultry industry;

TABLE

S. No	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
I.	Agricultural Machinery			
	(A) Tillage and seed bed preparation equipment.			If used for agriculture sector.
	(1) Rotavator.	8432.8010	2%	
	(2) Cultivator.	8432.2910	2%	
	(3) Ridger.	8432.8090	2%	
	(4) Sub sorler.	8432.3090	2%	
	(5) Rotary slasher.	8432.8090	2%	
	(6) Chisel plough.	8432.1010	2%	
	(7) Ditcher.	8432.1090	2%	
	(8) Border disc.	8432.2990	2%	
	(9) Disc harrow.	8432.2100	2%	
	(10) Bar harrow.	8432.2990	2%	
	(11) Mould board plow.	8432.1090	2%	
	(12) Tractor rear or front blade.	8430.6900	2%	
	(13) Land leveler or land planer.	8430.6900	2%	
	(14) Rotary tiller.	8432.8090	2%	
	(15) Disc plow.	8432.1090	2%	
	(16) Soil scrapper.	8432.8090	2%	
	(17) K. R. Karundi.	8432.8090	2%	
	(18) Tractor mounted trencher.	8701.9020	2%	

(19) Land leveler	8430.6900	2%	
(20) Laser land leveler	8432.8090	2%	
(B) Seeding or Planting Equipment.			If used for agriculture sector.
(1) Seed-cum-fertilizer drill (wheat, rice barley, etc)	8432.3010	0%	
(2) Cotton or maize planter with fertilizer attachment	8432.3090	0%	
(3) Potato planter.	8432.3090	0%	
(4) Fertilizer or manure spreader or broadcaster.	8432.4000	0%	
(5) Rice transplanter.	8432.3090	0%	
(6) Canola or sunflower drill.	8432.3010	0%	
(7) Sugar cane planter	8432.3090	0%	
(C) Irrigation, Drainage and Agro-Chemical Application Equipment		0%	
(1) Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7010	0%	
(2) Sprinklers including high and low pressure (center pivotal), system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8100 8424.2010	0%	
(3) Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000 9026.2000 9032.8990	0%	
(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 Storage Equipment.		2%	If used for agriculture sector.
(1) Wheat thresher	8433.5200	2%	
(2) Maize or groundnut thresher or Sheller.	8433.5200	2%	
(3) Groundnut digger.	8433.5900	2%	
(4) Potato digger or harvester.	8433.5300	0%	
(5) Sunflower thrasher.	8433.5200	2%	
(6) Post hole digger.	8433.5900	2%	
(7) Straw balers.	8433.4000	2%	
(8) Fodder rake	8201.3000 8433.5900	2%	
(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	0%	
(13) Sugar harvester	8433.5200	0%	

(14) Reaping machines	8433 5900	2%	
(15) Combined harvesters (new)	8433 5100	0%	
(16) Pruner/sheers.	8433 5900	2%	
(17) Fodder/forage wagon	8716 8090	5%	
(E) Fertilizer and Plant Protection Equipment.			If used for agriculture sector
(1) Spray pumps (diaphragm type)	8413 8190	5%	
(2) All types of mist blowers.	8414 5990	5%	
(F) Dairy, Livestock and poultry, machinery			If used for Agriculture, Dairy, Livestock and Poultry sector
(1) Milk chillers	8418 6910 8418 6990	2%	
(2) Tubular heat exchanger (for pasteurization)	8419 5000	2%	
(3) Milk processing plant, milk spray drying plant, Milk UHT plant	8419 8100 8419 3900	2%	
(4) Grain storage silos for poultry.	Respective headings	2%	
(5) Insulated sand witch panels	Respective headings	2%	
(6) Dairy, livestock and poultry sheds.	9406 0020	2%	
(7) Milk filters	8421 2900	2%	
(8) Incubators and brooders	8436 2100 8436 2900	2%	
(9) Machinery for animal feed stuff	8436 1000	2%	
(10) any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	If imported by manufacturers which are members of Pakistan Dairy Association.
(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			If used for agriculture sector.
(1) Vegetable and fruits cleaning and sorting or grading equipment.	8437 1000	2%	
(2) Fodder and feed cube maker equipment	8433 4000	2%	
(3) Milking machines.	8434 1000	2%	
(4) Pre-fabricated CO2 Controlled Stores	9406 0090	2%	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 <i>bona fide</i> 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.

<p>(H) Green House Farming and Other Green House Equipment.</p> <p>(1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).</p> <p>(2) Greenhouses (prefabricated).</p> <p>(3) Tunnel farming equipment consisting of the following—</p> <p>a. Plastic covering and mulch film</p> <p>b. Anti-insect net.</p> <p>c. Shade net.</p>	<p>3921.9010,</p> <p>3921.9090</p> <p>9406.0010</p> <p>3920.1000</p> <p>3926.9099</p> <p>5608.1900</p> <p>5608.9000</p>	<p>3%</p> <p>5%</p> <p>0%</p> <p>0%</p> <p>0%</p> <p>0%</p> <p>0%</p>	<p>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 <i>bona fide</i> 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.</p> <p>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.</p>
<p>(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.</p> <p>(1) Evaporators for juice concentrate.</p> <p>(2) Machinery used for dehydration and freezing.</p> <p>(3) Heat exchange unit.</p> <p>(4) Machinery used for filtering and refining of pulps/juices.</p> <p>(5) Complete Rice Par Boiling Plant</p>	<p>8419.8990</p> <p>8419.3100 8418.6990</p> <p>8419.5000</p> <p>8421.2200</p> <p>8419.8990</p> <p>& other Respective Headings</p>	<p>5%</p> <p>3% 5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>3%, 5%</p>	<p>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 <i>bona fide</i> 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.</p> <p>2. Condition (iv) of the preamble.</p>
<p>(J) Horticulture and Floriculture</p> <p>(1) Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding</p> <p>(2) PU panels (Insulation)</p>	<p>8441.3000</p> <p>Respective headings</p>	<p>5%</p> <p>5%</p>	<p>1. If used for agriculture sector.</p>

	(3) Generator sets 10 to 25 KVA.	8502.1120 8502.1130	5% 5%	
	(4) Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	5%	
	(5) Other refrigerating or freezing chests, cabinets	8418.5000	5%	
	(6) Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	5% 5%	
	(7) Hand tools.	Respective Headings	3%, 5%	2. Condition (iv) of the preamble.
	(K) Fish or shrimp farming and seafood processing machinery and equipment.			If used for agriculture or aquaculture/Fish farming sector.
	(1) Compressor	8414.8090	5%	
	(2) Generator	8502.1130 8502.1190	5% 5%	
	(3) Condenser	8502.1200	5%	
	(4) Flat freezer	8418.9990	5%	
	(5) Boast freezer	8418.3000	5%	
	(6) Fiber glass tubs	8418.4000	5%	
	(7) Insulated plants	7019.9090	5%	
	(8) Flake ice plants	8418.6990	5%	
	(9) Water aerators	8414.8090	2%	
	(10) Feed pellet (Floating Type) machine	8438.8020	2%	
2.	Machinery and equipment for development of grain handling and storage facilities including silos.	Respective Headings	3%, 5%	Condition (iv) of the preamble.
3.	Cool chain machinery, equipment including Capital goods.	Respective Headings	3%, 5%	1. If imported by Cool Chain Industry. 2. Condition (iv) of the preamble
4.	Machinery and equipment for initial installation, balancing, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.	Respective Headings	3%, 5%	Condition (iv) of the preamble.
5.	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:—			1. The project requirement shall be approved by the Board of investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and

				<p>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).</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).</p> <p>3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.</p>
	A. Medical Equipment.			-do-
	(1) Dentist chairs.	9402.1010	5%	
	(2) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	(3) Operating Table.	9402.9010	5%	
	(4) Emergency Operating Lights.	9405.4090	5%	
	(5) Hospital Beds with mechanical fittings.	9402.9020	5%	
	6) Gymnasium equipment.	Respective Headings	3%, 5%	
	(7) Cooling Cabinet.	9506.9100	5%	
	(8) Refrigerated Liquid Bath.	8418.5000	5%	
	(9) Contrast Media Injections (for use in Angiography & MRI etc).	3824.9099	5%	
		3822.0000	5%	
	B. Cardiology/Cardiac Surgery 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.	9018.3110	5%	
	(2) Insulin syringes.	9018.3110	5%	
	D. Other Related Equipments			-do-
	(1) Fire extinguisher.	8424.1000	5%	
	(2) Fixtures & fittings for hospitals	Respective Headings	3%, 5%	

6.	<p>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 mineral exploration phase.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</p>	Respective Headings	0%	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>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.</p>
7.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>	Respective Headings	3%, 5%	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p>

				<p>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.</p> <p>4. Condition (iv) of the preamble</p>
8.	Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.	Respective Headings	0%	<p>1. This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>
9.	<p>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 agreement with the Government of Pakistan.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	3%, 5%	<p>1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:—</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(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 <i>bona fide</i> requirements; and</p> <p>(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;</p>

				<p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3 Condition (iv) of the preamble.</p>
10.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	3%, 5%	-do-
11.	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-energy, ocean, waste-to-energy and hydrogen cell etc.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p> <p>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.</p>	Respective Headings	0%	<p>1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:—</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(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 <i>bona fide</i> requirements; and</p> <p>(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;</p>

				2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.
12.	<p>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</p> <p><i>Explanation.—</i> For the purpose of this concession "machinery and equipment" shall mean:—</p> <p>(a) machinery and equipment operated by power of any description, such as used in the generation of power;</p> <p>(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</p> <p>(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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.</p>	Respective Headings	3%, 5%	<p>1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:—</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(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 <i>bona fide</i> requirements; and</p> <p>(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;</p> <p>2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. Condition (iv) of the preamble.</p>

13.	Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:—			Nil
(1)	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	0%	
(2)	Other dryers.	8419.3900	0%	
(3)	Filtering or purifying machinery and apparatus for water.	8421.2100	0%	
(4)	Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
(5)	Personal weighing machines, including baby scales; household scales.	8423.1000	0%	
(6)	Scales for continuous weighing of goods on conveyors.	8423.2000	0%	
(7)	Constant weighing scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	8423.3000	0%	
(8)	Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	8423.8100	0%	
(9)	Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg.	8423.8200	0%	
(10)	Other weighing machinery.	8423.8900	0%	
(11)	Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
(12)	Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
(13)	Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	
(14)	Other furnaces and ovens.	8514.3000	0%	
(15)	Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
(16)	Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	

	(17) Thermostats of a kind used in refrigerators and air-conditioners	9032.1010	0%	
	(18) Other thermostats	9032.1090	0%	
	(19) Manostats	9032.2000	0%	
	(20) Other instruments and apparatus hydraulic or pneumatic	9032.8100	0%	
	(21) Other instruments and apparatus	9032.8990	0%	
	(22) Parts and accessories of automatic regulating or controlling instruments and apparatus	9032.9000	0%	
	(23) Spares, accessories and reagents for scientific equipments.	Respective Headings	0%	
14.	Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective Headings	0%	Nil
15.	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling	Respective Headings	10%	Nil
16.	Machinery and equipment imported by an industrial concern.	Respective Headings	15%	Nil
17.	Following machinery and equipment for marble, granite and gem stone extraction and processing industries.			<p>1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized person of the Company 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.</p> <p>2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the</p>
	1. Polishing cream or material.	3405.4000 3405.9000	3% 5%	
	2. Fiber glass mesh	7019.5190	5%	
	3. Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.	8202.4000 8202.9100	5% 5%	
	4. Gin saw blades	8202.9910	5%	
	5. Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions	8202.9990	5%	
	6. Air compressor (27cft and above).	8414.8010	5%	

	7. Machine and tool for stone work, sand blasting machines, tungsten carbide tools, diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual 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.	8464.9000 & Respective headings	3% 3%, 5%	prescribed format and manner as per Annex B that the imported goods are <i>bona fide</i> project requirement. The authorized persons of the Company 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.
	8. Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	5%	3. 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. 4. Condition (iv) of the preamble
18.	1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar. 2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.	Respective Headings Respective Headings	0% 3%, 5%	1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> project requirement. 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 without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import. 3. Condition (iv) of the preamble.
19.	Effluent treatment plants.	Respective headings	3%, 5%	Condition (iv) of the preamble
20.	Following items for use with solar energy— Solar Power Systems. (1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of:	8501.3110 8501.3210	0% 0%	Nil

	(i) PV Module	8541.4000		Nil
	(ii) Charge controller	9032.8990		
	(iii) Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000		
	(iv) Essential connecting wires (with or without switches)	8544.4990		
	(v) Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090		
	(vi) Bulb holder	8536.6100		
	(2) Water purification plants operating on solar energy.	8421.2100	0%	
21.	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.			Nil
	1. (a) Solar Parabolic Trough Power Plants.	8502.3900	0%	
	(b) Parts for Solar Parabolic Power Plants.			
	(i) Parabolic Trough collectors modules.	8503.0010	0%	
	(ii) Absorbers/Receivers tubes.	8503.0090	0%	
	(iii) Steam turbine of an output exceeding 40MW.	8406.8100	0%	
	(iv) Steam turbine of an output not exceeding 40MW	8406.8200	0%	
	(v) Sun tracking control system.	8543.7090	0%	
	(vi) Control panel with other accessories.	8537.1090	0%	
	2. (a) Solar Dish Stirling Engine.	8412.8090	0%	
	(b) Parts for Solar Dish Stirling Engine.			
	(i) Solar concentrating dish.	8543.7000	0%	
	(ii) Sterling engine.	8543.7000	0%	
	(iii) Sun tracking control system	8543.7090	0%	
	(iv) Control panel with accessories.	8406.8200	0%	
	(v) Stirling Engine Generator	8501.6100	0%	

3. (a) Solar Air-Conditioning Plant	8415.1090	0%	
(b) Parts for Solar Air-Conditioning Plant			
(i). Absorption chillers	8418.6990	0%	
(ii). Cooling towers	8419.8910	0%	
(iii) Pumps	8413.3090	0%	
(iv) Air handling units	8415.8200	0%	
(v). Fan coils units	8415.9099	0%	
(vi). Charging & testing equipment	9031.8000	0%	
4. (a) Solar Desalination System	8421.2100	0%	
(b) Parts for Solar Desalination System			
(i). Solar photo voltaic panels.	8541.4000	0%	
(ii). Solar water pumps.	8413.3090	0%	
(iii) Deep Cycle Solar Storage batteries.	8507.2090	0%	
(iv) Charge controllers.	9032.8990	0%	
(v) Inverters (off grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%	
5. Solar Thermal Power Plants with accessories.	8502.3900	0%	
6. (a) Solar Water Heaters with accessories.	8419.1900	0%	
(b) Parts for Solar Water Heaters			
(i). Insulated tank	7309.0000 7310.0000	0% 0%	
(ii). Vacuum tubes (Glass)	7020.0090	0%	
(iii). Mounting stand	Respective headings	0%	
(iv). Copper and Aluminum tubes	Respective heading	0%	
(c) Accessories.			
(i) Electronic controller	Respective headings	0%	
(ii) Assistant/ Feeding tank.			
(iii) Circulation Pump			
(iv) Electric Heater/ Immersion Rod (one piece with one solar water heater)			

(v) Solenoid valve (one piece with one solar water heater)			
(vi) Selective coating for absorber plates			
7. (a) PV Modules.	8541.4000	0%	
(b) Parts for PV Modules			
(i) Solar cells.	8541.4000	0%	
(ii) Tempered Glass	7007.2900	0%	
(iii) Aluminum frames	7610.9000	0%	
(iv) O-Ring	4016.9990	0%	
(v) Flux.	3810.1000	0%	
(vi) Adhesive labels	3919.9090	0%	
(vii) Junction box & Cover	8538.9090	0%	
(viii) Sheet mixture of Paper and plastic	3920.9900	0%	
(ix) Ribbon for PV Modules (made of silver & Lead).	Respective headings	0%	
(x) Bypass diodes.	8541.1000	0%	
(xi) EVA (Ethyl Vinyl Acetate) Sheet (Chemical)	3920.9900	0%	
8. Solar Cell Manufacturing Equipment.			
(i) Crystal (Grower) Puller (if machine)	8479.8990	0%	
(ii) Diffusion furnace.	8514.3000	0%	
(iii) Oven	8514.3000	0%	
(iv) Wafering machine	8486.1000	0%	
(v) Cutting and shaping machines for silicon ingot	8461.9000	0%	
(vi) Solar grade polysilicon material.	3824.9099	0%	
(vii) Phosphene Gas	2848.0000	0%	
(viii) Aluminum and silver paste.	Respective headings	0%	
9 Pyranometers and accessories for solar data collection	9030.8900	3%	
10 Solar chargers for charging electronic devices.	8504.4020	5%	
11 Remote control for solar charge controller	8543.7010	3%	
12. Wind Turbines.			
(a) Wind Turbines for grid connected solution above 200 KW (complete system).	8412.8090	0%	

(b) Wind Turbines upto 200 KW for off-grid solutions comprising of:	8412.8090	0%	
(i) Turbine with Generator/ Alternator	Respective headings	0%	
(ii) Nacelle with rotor with or without tail.			
(iii) Blades.			
(iv) Pole/ Tower.			
(v) Inverter for use with Wind Turbine.			
(vi) Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2090	0%	
13. Wind water pump	8413.8190	5%	
14. Geothermal energy equipments:			
(i). Geothermal Heat Pumps.	8418.6100	0%	
(ii). Geothermal Reversible Chillers.	8418.6990 8418.6990	0% 0%	
(iii). Air handlers for indoor quality control equipments.	8415.8300	0%	
(iv). Hydronic heat pumps.	8418.6100	0%	
(v). Slim Jim heat exchangers.	8419.5000	0%	
(vi). HDPE fusion tools.	8515.8000	0%	
(vii). Geothermal energy Installation tools and Equipment.	8419.8990	0%	
(viii). Dehumidification equipment.	8479.6000	0%	
(ix). Thermostats and IntelliZone.	9032.1090	0%	
15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
22. Following items for promotion of renewable energy technologies or for conservation of energy:—			Nil
(i) SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1090 8539.3290 8543.7090	0%	
(ii) SMD/LED/LVD street lights, with or without ballast, PV module, fitting and fixtures	9405.4090 8539.3290 8543.7090	0%	
(iii) Tubular Day lighting Device	9405.5010	0%	

	(iv) Wind turbines including alternators and mast.	8502.3100	0%	
	(v) Solar torches	8513.1040	0%	
	(vi) Lanterns and related instruments.	8513.1090	0%	
	(vii) LVD induction lamps	8539.3290	0%	
	(viii) LED Bulb/Tube lights	8543.7090	0%	
	(ix) PV module, with or without, the related components including invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	8541.4000 8504.4090 9032.8990 8507.0000	0% 0% 0% 0%	
	(x) Light emitting diodes (light emitting in different colors).	8541.5000	0%	
	(xi) Water pumps operating on solar energy along with solar pump controllers	8413.7010 8413.7090 8504.4090	0% 0% 0%	
	(xii) Energy saver lamps of varying voltages.	8539.3110 8539.3210	0% 0%	
	(xiii) Energy Saving Tube Lights.	8539.3120 8539.3220	0% 0%	
	(xiv) Sun Tracking Control System	8543.7090	0%	
	(xv) Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	0%	
	(xvi) Charge controller/ Current controller	9032.8990	0%	
23.	Parts and Components for manufacturing LED lights:—			If imported by LED light manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(i) Aluminum Housing/ Shell for LED (LED Light Fixture)	9405-1090	5%	
	(ii) Metal Clad Printed Circuit Boards (MCPCB) for LED	8534-0000	5%	
	(iii) Constant Current Power Supply for of LED Lights(1-300W)	8504-4090	5%	
	(iv) Lenses for LED lights	9001-9000	5%	

24.	Plant, machinery and equipment used in production of bio diesel.	Respective headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> 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.
25.	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.	Respective headings	0%	The plant, machinery and equipment released under the 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.
26.	Plant, machinery and equipment imported during the period commencing on the 1st July, 2014 and ending on the 30th June, 2019 for setting up Industries in FATA.	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional Chief Secretary, FATA that the goods are <i>bona fide</i> project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed off without prior approval of the Board.
27.	Following specialized vehicles imported by the Construction Companies:— 1. Dumpers designed for off highway use. 2. Super - swinger truck conveyors. 3. Mobile canal lining equipment. 4. Transit mixers. 5. Concrete Placing trucks 6. Crane lorries.	8704.1090 8705.9000 8705.9000 8705.4000 8705.9000 8705.1000	20% 20% 20% 20% 20%	This concession shall be available to specialized vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.
28.	Plant, machinery and production line equipment used for the manufacturing of mobile phones.	Respective headings	0%	This exemption is available to local manufacturers of mobile 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)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	GD. No.	GD date & Mach.No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:

It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature _____

Name _____

C.N.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.—

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

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 Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	GD. No.	GD date & Mach. No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and *bona fide* requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer _____

Designation _____

NOTE.—In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

PART-II

Import of Active Pharmaceutical Ingredients, Exceptants/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, Exceptants /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 Exceptants/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 Co-efficient Organization;
- (iv) The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act, 1969, along with the password thereof.
- (v) For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to Customs Act 1969.

Table A

(ACTIVE PHARMACEUTICAL INGREDIENTS)

S. No. (1)	Description (2)	HS Code (3)	Customs duty (%) (4)
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	3%
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 Cilextille	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 grade).	2935.0090	5%
25	Celecoxib	2935.0090	5%
26	Glibenclamide	2935.0090	5%
27	Thiocolchicoside	2935.0090	5%
28	Hydrochlorothiazide	2935.0090	5%
29	Alfacalcidole	2936.9000	3%
30	(i) Amoxicillin sodium sterile BP (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) Ticarcillin disodium (xvi) Piperacillin Sodium	2941.1000	5%
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%

S. No. (1)	Description (2)	HS Code (3)	Customs duty (%) (4)
37	Rifampicin	2941 9090	5%
38	Ceftriaxone	2941 9090	5%
39	Cefotaxime	2941 9090	5%
40	D-Cycloserine	2941 9090	5%
41	Acrinol Pad	3005 9010	5%
42	Benzalkonium Chloride Pad (BKC)	3005 9090	5%
43	Sodium Casinate	3501 9000	5%
44	Activated Glucuronate	3824 9099	5%
45	Losartan Potassium	3824 9099	5%
46	Chondrotin Sulphate	3913 9090	5%
47	Polyethylene Film	3920 9900	5%
48	Acid Hypophosphorous:	Respective heading	3%,5%
	Acid Pipmidic Trydae		5%
	Acid Citric Anhydrous		5%
	Propylparaben (Aseptofom-P)		5%
	Methylparaben Aseptofom-M)		5%
	Carbinoxamine Maleate		5%
	Euflavine Bp (Acriflavine)		5%
	Vancomycin Hcl		5%
	Dextro-Methorph Hbr		3%
	Acyclovir Usp		5%
	Sodium Benzoate		3%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	Enoxacin Sesquihrtac		5%
	Mama Copolymer		5%
	Sodium Valproate		3%
	Sodium Cyclamate		5%
	Magnesium Hydroxide Paste		5%
	Diphenhydramine		3%
	Alprazolam		3%
	Bacitracin Usp Powder Microniz		5%
	Chloromycetin Palmitate		5%
	Chlorpheniramine Maleate		5%
	Esmomeprazole Magnesium Ec		5%
	Fluconazole		3%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro		5%
	Lorazepam		5%
	Nystatin Usp Powder		5%
	Ferric Pyrophosphate Nf		5%
	Alprazolam		5%
	Pyritinol Base Fine Powder		5%
	Pyritinol Di-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%
	Oxcarbazepine Fine/Ds 05		5%
	Calcium Lactobionate Special Grade		5%
	Temazepam Usp 28/Ep 4th Ed		5%
	Levocetirizine Dihydrochloride		5%
	Bromocriptine Ms(G) Msa/Ds 01		5%

S. No. (1)	Description (2)	HS Code (3)	Customs duty (%) (4)
	Pindolol Base/Ds Pur		5%
	Cloпамide Base/Ds 01		5%
	Pindolol Base		5%
	Nimesulide		5%
	Enalapril Maleate Usp 23		5%
	Cetirizin Dihydrochloride Ep		5%
	Famotidine		3%
	Fluoxetine Hcl		5%
	Doxycycline Hydrochloride Bp		5%
	Captopril		5%
	Simvastatin Ep		5%
	Cefaclor Monohydrate		5%
	Lactulose		3%
	Albendazole - Human Grade		5%
	Clobetasol Propionate		5%
	Betamethasone Base		5%
	Betamethasone 17-Valerate		5%
	Bacitracin Zinc Bp (69 Mcg/Mg)		5%
	Hydrocortisone Acetate Micronised		3%
	Hydrocortisone Usp Micro		5%
	Clotrimazole		3%
	Clindamycin Phosphate		5%
	Cetirizine Dihydrochloride		5%
	Fluconazole		5%
	Minocycline Hydrochloride		5%
	Neomycin Sulph Bp 700 U/Mg Mic		5%
	Nystatin (Mycostatin Micropul)		5%
	Tripolidine Hcl B.P (94—)		5%
	Ferrous Sulphate		3%
	Polymyxin B Sulph Bp 8000 U/Mg		5%
	Procyclidine Hcl		5%
	Mupirocin		5%
	Artemether		3%
	Lumefantrine		3%
	Desmoder H/Hexamethylen Di-Iso		5%
	Erythrocin J		5%
	Furosemide (Imp)		5%
	Glimepiride Granules 0.606— (W/W (1 Mg)		5%
	Ketoprofen		5%

Table B

(EXCEPIENTS/CHEMICALS)

S. No. (1)	Description (2)	HS Code (3)	Customs Duty (—) (4)
1	Worked grains of other cereals (Pharmaceutical grade)	1104.2900	5%
2	Sterillisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i) Balsam, Tolu BP/USP (ii) Gum acacia powder BP (iii) Gumbenzoin, Styrax, Tragacanth, Xanthan(Pharmaceutical grades)	1301.9090	5%
5	Other vegetable saps and extracts (Pharmaceutical grade)	1302.1900	5%
6	Other mucilages and thickeners (Pharmaceutical grade)	1302.3900	5%
7	(i) Rhubarb leaves or roots (ii)	1404.9090	5%

S. No. (1)	Description (2)	HS Code (3)	Customs Duty (—) (4)
	Valerine roots (Pharmaceutical grade)		
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i) Dextrate (Pharmaceutical grade). (ii) Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohol	2207.1000	5%
16	(i) Sodium chloride (NaCl) (ii) Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade)	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%
20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i) Sodium hydroxide (ii) Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
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 (ii) Dibutylphthalate (Pharmaceutical grade)	2917.3410	5%
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-EPCC) (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-iazole[MMTD].	2934.1090	5%

S. No. (1)	Description (2)	HS Code (3)	Customs Duty (%) (4)
	(ii) (Z)-2-(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl methoxyimino Acetic acid (ATMA);		5%
	(iii) (Z)-2-(2-aminothiazole-4-yl)-2-(tert-Butoxycarbonyl)-isopropoxyimino Acetic Acid[ATIBAA or ATBA];		5%
	(iv) Sin-methoxyimino Furanyl Acetic acid Ammonium Salt(SIMA);		5%
	(v) 7-[[2-Furany(sin- methoxyimino)acetyl] amino]-3-hydroxymethyl ceph-3-em-4- carboxylic acid(Pharma grade);		5%
43	Mica Ester	2934.1090	5%
44	(+)-(1S,2S)-2-methylamino-1- phenylpropan-1-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.1300	5%
48	Other surface-active agents (Pharma grade)	3402.1990	5%
49	(i) Alkyl aryl sulfonate. (ii) Amphocerin "K" or "KS" (Pharma grade)	3402.9000	5%
50	Casein	3501.1000	5%
51	(i)Modified starches (Pharmaceutical grade) (ii)Rich starch	3505.1090	5%
52	Pencillin G Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade)	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglyceryl ricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates nonplasticised	3912.2010	5%

Table C
(DRUGS)

S. No. (1)	Description (2)	HS Code (3)	Customs duty (%) (4)
1	Dextrose (injectable grade and pharma grade)	1702.3000	10%
2	Sodium chloride (injectable grade) (Pharmaceutical grade).	2501.0090	5%
3	Oseltamivir	2922.4990	0%
4	Zanamivir	2924.2990	0%
5	All types of vaccines, Interferon and medicines for Hepatitis	Respective headings	0%
6	All vaccines and antisera	Respective headings	0%
7	Antihemophilic factor ix (Human)	3002.2090	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.2090	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.2090	0%
10	Hepatitis B immunoglobuline (Human)	3002.2090	0%
11	Human albumin (Human)	3002.2090	0%
12	Intravenous immunoglobuline (Human)	3002.2090	0%

13	Intramuscular immunoglobuline (Human)	3002.2090	0%
14	Tetanus immunoglobuline (250 IU/ml) (Human)	3002.2090	0%
15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:—	3004.9099	0%
	(i) Aminoglutethimide		
	(ii) Anastrozole		
	(iii) Asparaginase		
	(iv) Azathioprine		
	(v) BCG strain 2-8x108 CFU per vial		
	(vi) Belomycin		
	(vii) Bevacizumab		
	(viii) Bicalutamide		
	(ix) Bortezomib		
	(x) Busulfan		
	(xi) Capecitabine		
	(xii) Carboplatin		
	(xiii) Cetuximab		
	(xiv) Chlorambucil		
	(xv) Chlormethine		
	(xvi) Cisplatin		
	(xvii) Cladribine		
	(xviii) Cyclophosphamide		
	(xix) Cyproterone acetate		
	(xx) Cytarabine		
	(xxi) Dacarbazine		
	(xxii) Dactinomycin		
	(xxiii) Danunorubicin		
	(xxiv) Docetaxel Trihydrate		
	(xxv) Diethylstilbestrol-Diphosphate Sodium		
	(xxvi) Disodium Clodronate tetrahydrate		
	(xxvii) Disodium Pamidronate		
	(xxviii) Doxorubicin		
	(xxix) Epirubicin		
	(xxx) Erlotinib		
	(xxxi) Etoposide		
	(xxxii) Filgrastim		
	(xxxiii) Fludarabine		
	(xxxiv) 5-Fluorouracil		
	(xxxv) Flutamide		
	(xxxvi) Folic Acid, calcium salt		
	(xxxvii) Gemcitabine		
	(xxxviii) Goserelin		

(xxxix)	Granisetron		
(xl)	Hydroxyurea		
(xli)	Ibandronic acid		
(xlii)	Ifosfamide		
(xliii)	Imatinibmesilate		
(xliv)	Irinotecan		
(xlv)	Lenograstim		
(xlvi)	Letrozole		
(xlvii)	Leuprorelin		
(xlviii)	Lomestine		
(xlix)	Medroxyprogesterone		
(l)	Megestrol		
(li)	Meiphalan		
(lii)	Mercaptopurine		
(liii)	Meiotrexate		
(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%
20	All medicines of Cardiac. An illustrative list is given below, namely—	3004,9099	0%
	(i) Abciximab		
	(ii) Adenosine		
	(iii) Contrast Media for angiography MRI (Iopamidol and Iohexol inj. and etc.)		
	(iv) Dopamine/Dobutamine		
	(v) Glycerol trinitrate infusion or tablets		

	(vi) Iso sorbid Injection S(Monocumityrate)		
	(vii) Heparin		
	(viii) Lopromide (Ultravist)		
	(ix) Nitroglycerine spray		
	(x) Nitroglycerin tablets		
	(xi) Streptokinase		
	(xii) Sodium Amidotrizoate Meglumine Amidotrizoate (Urograffin)		
	(xiii) Reteplase (Thrombolytic treatment of suspected myocardial infarction)		
	(xiv) Urokinase		
21	All medicines for HIV/AIDS. An illustrative list is given below, namely—	3004.9099	0%
	(i) Atazanavir		
	(ii) Darunavir		
	(iii) Didanosine		
	(iv) Efavirenz		
	(v) Indinavir		
	(vi) Lamivudine		
	(vii) Lopinavir		
	(viii) Navirapine		
	(ix) Nelfinavir		
	(x) Ritonavir		
	(xi) Saquinavir		
	(xii) Stavudine		
	(xiii) Zidovudine		
	(xiv) Zalcitabine		
22	All medicines for thalassaemia. An illustrative list is given below, namely—	3004.9099	0%
	(i) Deferasirox		
	(ii) Desferiprone		
	(iii) Desferrioxamine Mesylate		
23	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate. List of drugs is given below, namely:—	3004.9099	0%
	(i) Azathioprin		
	(ii) Basiliximab		
	(iii) Cyclosporine		
	(iv) Daclizumab		
	(v) Everolimus		
	(vi) Muromonab-CD3		
	(vii) Mycophenolic acid		
	(viii) Mycophenolic acid and its salts		
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 Erythropoetin 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—

Table D

(PACKING MATERIALS/RAW MATERIALS FOR PACKING/BANDAGES)

S. No.	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Blood Bags CPDA-1 With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
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 grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%
7	Pre-printed polypropylene tubes with tamper proof closures (with or without desiccant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	3%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
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 (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade)	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%
17	(i) 13 mm Rubber stoppers for injections (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self adhesive paper and paper board (ii) Cold seal coated paper (Pharmaceutical grade)	4811.4100	5%
21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non woven paper	4811.9000	5%
27	Non woven fabric	5603.9200	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%
30	(i) Neutral glass cartridges with rubber dices and plungers and aluminum seals (ii) Neutral glass vials 1-2 ml U.S.P-I (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 I (pre-sterilized) close mouth (vi) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%
31	(i) Aluminum foil, "printed" coated with mylar polyester or surllyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade)	7607.1990 7607.2000	5%

	(ii) Aluminum foil printed indicating particulars of drugs and manufacturers in rolls for wrapping (iii) Printed Aluminium Foil for Sachet/[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 neryl resin Top and bottom (vi) Printed Aluminium Bag for I.V. Solutions/Infusion		
32	(i) Anodized aluminum bottle (ii) Rubber plug tear off seal (iii) Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7012.9090	5%
33	(i) Stoppers for I.V. solutions (ii) Tear off aluminium seals for injectable (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%
34	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
35	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

Table E

(DIAGNOSTIC KITS/EQUIPMENTS)

S. No.	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
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) Complete blood count reagent	3822.0000	0%
13	Cervical cancer/HPV kit	3822.0000	5%
14	Ck creatinin kinase (mb)	3822.0000	5%
15	Ck nac	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%

S. No.	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
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%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Hey	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/Ild 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	I.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 of platelets	3822.0000	0%
42	Lac	3822.0000	5%
43	Lc hsv	3822.0000	5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NA/K/CL	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Retiocyte 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%

S. No.	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
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

RAW MATERIALS/INPUTS FOR POULTRY AND TEXTILE SECTOR;
OTHER GOODS

The imports under this part shall be subject to following conditions, besides the conditions specified in the Table given below namely:—

- (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 22 of Table;
 - (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 24 of Table;
 - (c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 of Table;
- (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	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
1	Fresh and Dry Fruits from Afghanistan	08.00	10%	Of Afghanistan origin and imported from Afghanistan
2	Wheat	10.01	0%	Nil
3	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry allocated with the business of national food security and research.
4	Mustard seeds	1207.5000	0%	-do-
5	Canola seeds	1205.9000	0%	-do-
6	Cane Sugar	1701.1390 1701.1400	0%	If imported by private sector
7	Beet Sugar	1701.1200	0%	If imported by private sector
8	White crystalline cane sugar	1701.9910	0%	Nil
9	White crystalline beet sugar	1701.9920	0%	Nil
10	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro-nutrients (food grade)	2106.9070 2829.9000 2936.9000	0%	Nil
11	Growih promoter premix	2309.9020	10%	Nil
12	Vitamin premix	2309.9020	10%	Nil
13	Choline Chloride	2309.9020	10%	Nil
14	Mineral premix	2309.9020	10%	Nil
15	Cattle Feed Premix	2309.9020	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development
16	Vitamin B12 (feed grade)	2309.9090	10%	Nil
17	Vitamin H2 (feed grade)	2309.9090	10%	Nil
18	Fish and Shrimp Feed	2309.9090	0%	Nil
19	Poultry feed preparation (coccidiostats)	2309.9090	10%	Nil
20	Calf Milk Replacer (CMR) (color dyed)	2309.9090	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development
21	Chrysotile Asbestos	2524.9000	15%	If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO)
22	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries
23	Ethylene	2901.2100	3%	If imported by industrial consumers for self consumption
24	Para xylene, Acetic acid	2902.4300 2915.2100	0%	If imported by M/s Lotte Chemical Pakistan Ltd.

25	Ethylene Dichloride	2903.1500	3%	If imported by industrial consumers for self consumption
26	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
27	PTA	2917.3610	5%	Nil
28	Furazolidone (feed grade)	2934.9910	10%	Nil
29	Fatty Alcohol Ethoxylate	3402.1300	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate registered under the Sales Tax Act, 1990.
30	Products registered under the agriculture pesticides ordinance, 1971	3808.9170	0%	Nil
31	Other pesticides	3808.9199	0%	Nil
32	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
33	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
34	Other	3808.9990	0%	Nil
35	Linear Alkyl Benzene	3817.0000	0%	Nil
36	Pet Resin Bottle Grade	3907.6020	8.5%	Nil
37	Polyester Resin	3907.9900	15%	If imported by the manufacturers of Powder Coatings registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCC
38	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	3%	Nil
38A	Other polyamides in primary form	3908.9000	3%	Nil
38B	Plastic Film (Medical grade)	3920.2040 3921.9090	10%	If imported by the manufacturers of Disposable/Auto disable syringes registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCC
39	Blister Paper	4802.6990	10%	If imported by the manufacturers of L.V. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCC
40	Uncoated paper and paperboard	4805.9290	15%	If imported by the Liquid food packaging industry for dairy and juices registered under the Sales Tax Act, 1990, and subject to annual quota determination by the IOCC
41	Yarn of nylon or other polyamides	5402.4500	7%	Nil
42	Yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
43	Of polyesters	5501.2000	6.5%	Nil
44	Acrylic or modacrylic	5501.3000	6.5%	Nil
45	Of polypropylene	5501.4000	6.5%	Nil
46	Filament tow of other polymers	5501.9000	6.5%	Nil
47	Artificial filament tow	5502.0090	6.5%	Nil
48	Of polyesters not exceeding 2.22 decitex	5503.2010	7%	Nil
49	Of other polyester	5503.2090	6%	Nil
50	Acrylic or modacrylic	5503.3000	6.5%	Nil
51	Of polypropylene	5503.4000	6.5%	Nil

52	Other synthetic staple fibre	5503.9000	6.5%	Nil	
53	Of synthetic fibers	5505.1000	6.5%	Nil	
54	Of artificial fibers	5505.2000	6.5%	Nil	
55	Of polyesters	5506.2000	6.5%	Nil	
56	Acrylic or modacrylic	5506.3000	6.5%	Nil	
57	Other synthetic staple fibre	5506.9000	6.5%	Nil	
58	Silver	71.06	0%	Nil	
59	Gold	71.08	0%	Nil	
60	Carbon Steel Strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	11%	If imported by safety blades manufacturers registered under the Sales Tax Act, 1990, as per quota determined by IOCO.	
61	Bicycle Chain Parts	7315.1990	15%	If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.	
62.	Lead Acid Batteries for Telephone Exchanges	8507.2010	11%	If imported by Telecom companies registered with Pakistan Telecommunication Authority	
63.	(i) Set top boxes for gaining access to internet	8517.6950	11%	Subject to type approval by PEMRA. This concession will be available till 30-06-2017.	
	(ii)TV broadcast transmitter	8525.5020			
	(iii)Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	8528.7110 8528.7220			
	(iv)Other set top boxes	8528.7190 8528.7290			
64.	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag.	8901.1000	0%	The exemption shall be available up to the year 2020, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.	
		8901.2000			
		8901.3000			
		8901.9000			
		8902.0000			
		8904.0000			
		8905.1000			
		8905.2000			
		8905.9000			
8906.1000 8906.9000 8907.9000					
65.	(i)Electronic integrated circuits (SIM Chip)	8542.3900	0%	If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I)/2006.	
	(ii) Magnetic sheets				
	(iii) Glue Tape Lamination for dye bonding of chip	8519.8190			5%
	(iii)Polyvinyl Chloride (PVC) Rigid Film	5807.1030			5%
	(iv) Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.4910			5%
		3920.2040	5%		
66.	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	15%	If imported by the Federal Government for the use of Defence Services whether the goods have been imported against foreign exchange allocation or otherwise	
67.	Paper for printing of Holy Quran	Respective heading	0%	If imported by Federal or a Provincial Government institution for printing of Holy Quran.	

PART-IV

Imports Of Machinery And Equipment For Textile Sector

TABLE

S.No. (1)	PCT Code (2)	Rate of Duty (3)	Condition (4)
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, If imported by Textile industrial units registered with Ministry of Textile Industry
2.	8444.0000	0%	-do-
3.	8445.1100	0%	-do-
4.	8445.1200	0%	-do-
5.	8445.1300	0%	-do-
6.	8445.1910	0%	-do-
7.	8445.1990	0%	-do-
8.	8445.2000	0%	-do-
9.	8445.3000	0%	-do-
10.	8445.4010	0%	-do-
11.	8445.4020	0%	-do-
12.	8445.4030	0%	-do-
13.	8445.4090	0%	-do-
14.	8445.9000	0%	-do-
15.	8446.1000	0%	-do-
16.	8446.2100	0%	-do-
17.	8446.2900	0%	-do-
18.	8446.3000	0%	-do-
19.	8447.1100	0%	-do-
20.	8447.1200	0%	-do-
21.	8447.2000	0%	-do-
22.	8447.9010	0%	-do-
23.	8447.9090	0%	-do-
24.	8448.1100	0%	-do-
25.	8448.1900	0%	-do-
26.	8449.0000	0%	-do-
27.	8451.1000	0%	-do-

28.	8451.2900	0%	Machinery and equipment, not manufactured locally. If imported by Textile industrial units registered with Ministry of Textile Industry
29.	8451.3000	0%	-do-
30.	8451.4010	0%	-do-
31.	8451.4020	0%	-do-
32.	8451.4030	0%	-do-
33.	8451.5000	0%	-do-
34.	8451.8010	0%	-do-
35.	8451.8020	0%	-do-
36.	8451.8030	0%	-do-
37.	8451.8040	0%	-do-
38.	8451.8050	0%	-do-
39.	8451.8060	0%	-do-
40.	8451.8070	0%	-do-
41.	8451.8090	0%	-do-
42.	8452.2100	0%	-do-
43.	8452.2900	0%	-do-

Explanation:—For the purpose of this Part the expression “excluding those manufactured locally” means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

PART-V

**IMPORT OF AUTOMOTIVE VEHICLES (CBUS)
UNDER AUTOMOTIVE DEVELOPMENT POLICY (ADP) 2016-21**

TABLE

S.No.	Description	PCT Code	Customs Duty
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP	8701.9020	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9090	10%
3.	Fully dedicated LNG buses (CBU)	8702.9030	1%
4.	Fully dedicated LPG buses (CBU)	8702.9040	1%
5.	Fully dedicated CNG buses (CBU)	8702.9050	1%
6.	Hybrid Electric Vehicle (HEV) (CBU)	8702.9060	1%
7.	Hybrid Electric Vehicle (HEV) (CBU)	8704.2214 8704.2294 8704.2340 8704.3240	1%
8.	Trailers	87.16	15%

PART-VI

IMPORTS OF AVIATION RELATED GOODS
i.e. AIRCRAFTS AND PARTS ETC. BY AIRLINE COMPANIES /
INDUSTRY UNDER NATIONAL AVIATION POLICY 2015

Note:—For the purposes of this Part, the following conditions shall apply besides the conditions as specified in column (5) of the Table below:—

- (i) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's *bona fide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;
- (ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the county in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S. No.	Description of goods	PCT Code	Customs-duty	Special Condition
(1)	(2)	(3)	(4)	(5)
1.	Aircraft	8802.4000	0%	Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19th March, 2015
2.	Spare parts	Respective headings	0%	For use in aircraft, trainer aircraft and simulators
3.	Maintenance Kits	Respective headings	0%	For use in trainer aircraft (8802.2000 & 8802.3000)
4.	Machinery, equipment & tools	Respective headings	0%	For setting up Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation Division
5.	Machinery, equipment, operational tools, furniture & fixture	Respective headings	0%	On one time basis for exclusive use of New/Greenfield airports by company authorized by Aviation Division.
6.	Aviation simulators	Respective headings	0%	On one time basis for aircrafts by airline company recognized by Aviation Division."

PART-VII
MISCELLANEOUS
Table-A

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
1.	Live (baby) Fish for breeding in commercial fish farms	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900	0
2.	Potatoes	0701.9000	0
3.	Tomatoes, fresh or chilled.	0702.0000	0
4.	Onions and shallots	0703.1000	0
5.	Garlic	0703.2000	0
6.	Cauliflowers and headed broccoli	0704.1000	0
7.	Peas (Pisum sativum)	0713.1000	0
8.	Grams (dry whole)	0713.2010	0
9.	Grams split	0713.2020	0
10.	Other	0713.2090	0
11.	Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek	0713.3100	0
12.	Small red (Adzuki) beans (Phaseolus or vigna angularis)	0713.3200	0
13.	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
14.	Bambara beans (Vigna subterranea or Voandzeia subterranea)	0713.3400	0

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
15.	Cow peas (<i>Vigna unguiculata</i>)	0713.3500	0
16.	Green beans (dry whole)	0713.3910	0
17.	Green beans (split)	0713.3920	0
18.	Other	0713.3990	0
19.	Dry whole	0713.4010	0
20.	Split	0713.4020	0
21.	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	0713.5000	0
22.	Pigeon peas (<i>Cajanus cajan</i>)	0713.6000	0
23.	Black matpe (dry whole)	0713.9010	0
24.	Mash dry whole	0713.9020	0
25.	Mash split or washed	0713.9030	0
26.	Other	0713.9090	0
27.	Aviation spirit	2710.1220	0
28.	Spirit type jet fuel	2710.1230	0
29.	Kerosene	2710.1911	0
30.	J.P.1	2710.1912	0
31.	J.P.4	2710.1913	0
32.	Other	2710.1919	0
33.	Light diesel oil	2710.1921	0
34.	Spin finish oil	2710.1998	0
35.	Natural gas	2711.1100	0
36.	Propane	2711.1200	0
37.	Butanes	2711.1300	0
38.	Ethylene, propylene, butylene and butadiene	2711.1400	0
39.	L.P.G	2711.1910	0
40.	Natural gas	2711.2100	0
41.	Urea, whether or not in aqueous solution	3102.1000	0
42.	Ammonium sulphate	3102.2100	0
43.	Other	3102.2900	0
44.	Ammonium nitrate, whether or not in aqueous solution	3102.3000	0
45.	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances	3102.4000	0
46.	Crude	3102.5010	0
47.	Other	3102.5090	0
48.	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000	0
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 or in packages of a gross weight not exceeding 10 kg	3105.1000	0
57.	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
58.	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.3000	0
59.	Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3105.4000	0
60.	Containing nitrates and phosphates	3105.5100	0
61.	Other	3105.5900	0
62.	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.6000	0
63.	Other	3105.9000	0

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
64	Water quality testing kits	3822.0000	0
65	Holy Quran(Arabic text with or without translation)	4901.9910	0
66	Digital Quran	8523.8050	0

Table-B

Sr. No.	Description	PCT Code	Customs duty %	Condition
1	Cocoa powder, not containing added sugar or other sweetening matter.	1805.0000	5	Nil
2	Unmanufactured tobacco, tobacco refuse	2401.0000	5	Nil
3	Coal (other)	2701.1900	5	Nil
4	Furnace-oil	2710.1941	5	Nil
5	Polymers of ethylene, in primary forms	3901.0000	5	Nil
6	Polymers of propylene or of other olefins, in primary forms	3902.0000	5	Nil
7	Yarn and film grades	3907.6010	5	Nil
8	Newsprint in rolls or sheets	4801.0000	5	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society (APNS).
9	Cotton yarn	52.05 52.06	5	Nil
10	Semi-finished products of iron or non-alloy steel	7207.0000	5	Nil
11	U sections of a height exceeding 150 mm	7216.3110	5	Nil
12	I sections of a height exceeding 200 mm	7216.3210	5	Nil
13	H sections of a height exceeding 250 mm	7216.3310	5	Nil
14	L or T sections (of a height exceeding 150 mm	7216.4010	5	Nil
15	Wire of stainless steel.	7223.0000	5	Nil
16	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	7224.0000	5	Nil
17	Of high speed steel	7227.1000	5	Nil
18	Bars and rods, of high speed steel	7228.1000	5	Nil
19	Other	7228.2090	5	Nil
20	Other	7228.3090	5	Nil
21	Other bars rods, not further worked than forged	7228.4000	5	Nil
22	Other bars and rods, not further worked than cold-formed or cold-finished	7228.5000	5	Nil
23	Other bars and rods	7228.6000	5	Nil

ABDUL JABBAR ALI,
Secretary.