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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 27th June, 2008

No. F. 22(12)/2008-Legis.—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 26th June, 2008, and is hereby published for general information:—

ACT NO. 1 OF 2008

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of july, 2008, 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, 2008, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows: –

1. **Short title, extent and commencement.—**(1) This Act may be called the Finance Act, 2008.

2690(2008)/Ex. Gaz.] *Price : Rs. 252.00*

(2) It extends to the whole of Pakistan.

(3) It shall, unless otherwise provided, come into force on the first day of July, 2008.

2. **Amendment of Ordinance XXV of 1961.—** In the Petroleum Products (Development Levy) Ordinance, 1961 (XXV of 1961), the following further amendments shall be made, namely:—

(1) in section 2, –

(a) after clause (4B), the f ollowing new sub-section shall be inserted, namely:—

"(4C). "licensee" means the licensee defined in the Compressed Natural Gas (Production and Marketing) Rules, 1992, or the Liquefied Petroleum Gas (Production and Distribution) Rules, 2001, as the case may be, and as specified by rules made under section 6;"; and

(b) in clause (5), after the word "Schedule", the words "and includes Compressed Natural Gas and Liquefied Petroleum Gas" shall be inserted; and

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

"(1A). Every licensee shall pay development levy at such rate and in such manner as the Federal Government may, by rules, prescribe.".

3. **Amendment of Ordinance X of 1965.—**In the Provincial Employees' Social Security Ordinance, 1965 (W.P. Ordinance No. X of 1965), the following further amendments shall be made, namely. –

(1) In section 2, –

(a) in clause (8), in sub-clause (f), for the word "five", occurring twice, the word "ten" shall be substituted; and

(b) in clause (25a), for the words "two hundred ten", the words "three hundred and sixty" shall be substituted;

(2) in section 20, –

(a) in sub-section (1), after the word "rate" the words "not more than six *per cent*" shall be inserted; and

(b) in the proviso, for the word "two", the word "four" and for the word "five", the word "ten" shall respectively be substituted; and

(3) in section 20A, in sub-section (1), for the words "two hundred ten", the words "three hundred and sixty" shall be substituted.

4. **Amendment of Ordinance VI of 1968.—**In the West Pakistan Industrial and Commercial Employment (Standing Orders) Ordinance, 1968 (W.P. Ordinance No. VI of 1968), the following further amendments shall be made, namely:—

(1) in section 1, in sub-section (1), the words "West Pakistan" shall be omitted; and

(2) in the Schedule, in standing order 15, in paragraph (5), the words, full stop and comma "subsistence allowance of not less than fifty percentum of wages. If the workman is found not guilty, he shall be deemed to have been on duty during the period of suspension and shall be entitled" shall be omitted.

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

(1) after section 3D, the following new section shall be inserted, namely;

"3DD. *Directorate General of Post Clearance Audit (PCA).* – The Directorate-General of Post Clearance Audit (PCA) 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.";

(2) in section 21, clause (ab) shall be omitted;

(3) in section 155F, 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 Collector of Customs may, in exceptional circumstances, after recording reasons in writing and after hearing

the aggrieved person, suspend the use of unique user identifier of any person forthwith on receipt of any complaint or information about violation of the Customs Act, 1969 (IV of 1969).";

(4) in section 156, in sub-section (1), in the Table, in column (1), against serial number 43, in column (3), after the word "owner" occurring for the first time, the words "or any other person having custody of the aforesaid goods" shall be inserted;

(5) in section 179, in sub-section (3), for the word "ninety", occurring for the first time, the words "one hundred and twenty" shall be substituted;

(6) in section 194C, in sub-section (4), in clause (c), for the word "five" the word "ten" shall be substituted;

(7) in section 195C, after sub-section (4), following new sub-section (4A) shall be inserted, namely:–

"(4A). Notwithstanding anything contained in sub-section (4), the Chairman and a member nominated by him may, on the application of an aggrieved person, for reasons to be recorded in writing and on being satisfied that there is an error in the order or decision, pass such order as may be deemed just and equitable."; and

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

6. **Amendment of Ordinance XVII of 1969.—**The following further amendments shall be made in the Securities and Exchange Ordinance, 1969 (XVII of 1969), namely:—

(1) in section 2, in sub-section (1), in clause (cd), after the word "delivery" occurring for the first time, the words "or settlement" shall be inserted;

(2) for sections 15A and 15B, the following shall be substituted, namely:-

"15A. *Prohibition of insider trading.*—(1) No person shall indulge in insider trading.

(2) Insider trading shall include, –

(a) an insider person transacting any deal, directly or indirectly, using inside information involving listed securities to which

the inside information pertains, or using others to transact such deals;

(b) any other person to whom inside information has been passed or disclosed by an insider person transacting any deal, directly or indirectly, using inside information involving listed securities to which the inside information pertains, or using others to transact such deals;

(c) transaction by any person as specified in clauses (a) and (b), or any other person who knows, or ought to have known under normal and reasonable circumstances, that the information possessed and used for transacting any deal is inside information;

(d) an insider person suggesting or recommending to another person to engage in dealing in any listed securities to which the inside information possessed by the insider person pertains, without the inside information being disclosed to the person who has dealt in such securities:

(3) Nothing in this section shall apply to—

(a) any transaction performed under an agreement that was concluded before the time of gaining access to inside information; or

(b) the disclosure of inside information by an insider person as required under law.

(4) No contract shall be void or unenforceable by reason only of an offence under this section.

15B. *Inside information.*—(1) The expression "inside information" means, –

(a) information which has not been made public relating, directly or indirectly, to listed securities or one or more issuers and which, if it were made public, would be likely to have an effect on the prices of those listed securities or on the price of related securities;

(b) in relation to derivatives on commodities or information which has not been made public, relating, directly or indirectly, to one or more such derivatives and which are traded in accordance with accepted market practices on those markets; or

(c) in relation to persons responsible for the execution of orders concerning listed securities, information which is conveyed by a client to such person and related to the client's pending orders.

15C. *Insiders.*—(1) Insiders shall include, –

(a) sponsors, executive officers and directors of an issuer;

(b) sponsors, executive officers, directors and partners of a legal person or unincorporated business association, in which the issuer holds shares or voting rights, directly or indirectly, of twenty *per cent* or more;

(c) sponsors, executive officers, directors and partners of a legal person or unincorporated business association who holds, directly or indirectly, shares or voting rights of ten *per cent* or more in an issuer;

(d) sponsors, executive officers and directors of an organization, that has been engaged in the placement of listed securities or the public offer of securities or the issuing and marketing of such securities, who has had access to insider information during his employment till a period of one year after leaving employment;

(e) any natural person holding, directly or indirectly, ten *per cent* or more shares of an issuer;

(f) sponsors, executive officers and directors of credit institutions in which the issuer has an account;

(g) any person obtaining inside information as part of his employment or when discharging his usual duties in an official capacity, or in any other way relating to

work performed under contract of employment or otherwise;

(h) any person obtaining inside information through unlawful means; and

(i) a spouse, lineal ascendant or descendant, partner or nominee of a person referred to in clauses (a) to (h).

15D. *Listed companies responsibilities to disclose inside information.*—(1) Listed companies shall inform the public, in the manner specified by the Commission, as soon as possible of inside information which directly concerns the listed securities.

(2) Listed companies may delay the public disclosure of inside information, as referred to in sub-section (1) in order not to prejudice their legitimate interests, provided that such delay does not mislead the public and provided that the company is able to ensure the confidentiality of the information and the company shall inform the Commission of the decision to delay the public disclosure of inside information forthwith.

(3) Whenever a listed company or a person acting on its behalf, discloses any inside information to any third party in the normal exercise of employment, profession or duties, complete and effective public disclosure of that information must be made simultaneously in the manner specified by the Commission:

Provided that the provisions shall not apply if the person receiving the information owes a duty of confidentiality, regardless of whether such duty is based on a law, regulations, articles of association or contract.

(4) Listed companies or persons acting on its behalf, shall maintain and regularly update a list of persons employed, under contract or otherwise in the manner specified by the Commission who have access to inside information and provide such list to the Commission whenever the Commission requests it.

(5) Persons discharging managerial responsibilities within a listed company and, where applicable, persons closely associated with them, shall notify the Commission of transactions conducted on their own account relating to the securities of such listed company in the manner specified by the Commission.

(6) The Exchanges shall adopt structural provisions, operating procedures and surveillance techniques to detect and prevent insider trading and market abuse practices, within such time as may be specified by the Commission and according to the regulations made hereunder.

15E. *Liability for contravention.*—(1) Any person who contravenes the provisions of sub-section (1) of section 15A shall, on being found guilty of contravention by the Commission, be liable to fine, which may extend to ten million rupees or three times the amount of gain made or loss avoided by such person, or loss suffered by another person, whichever amount is higher.

(2) In addition to the fine imposed under sub-section (1), such person,–

(a) may be directed by the Commission, –

(i) to surrender to the Commission, an amount equivalent to the gain made or loss avoided by him; or

(ii) to pay any other person who has suffered a loss, an amount equivalent to the loss so suffered by such person; and

(b) may, where such person is an executive officer, director, auditor, advisor, consultant of a listed company, be removed from such office by an order of the Commission and debarred from auditing any listed company for a period of upto three years; or

(c) may, where such person is registered as a broker or agent, be liable to cancellation of registration.

(3) Where an insider person discloses inside information to any other person who is not required to possess such information for any reason, the insider person shall be liable to fine, to be imposed by the Commission, which may extend to thirty million rupees.

(4) The Commission may, by notification in the official Gazette, make regulations to regulate persons who produce or disseminate research concerning listed securities or issuers of listed securities and persons who produce or disseminate other information recommending or suggesting investment strategy, intended for distribution channels or for the general public." ;

(3) in section 21, –

(a) in sub-section (1), in clause (b), after the word "any" occurring for the second time, the words "person or" shall be inserted;

(b) in sub-section (2), –

(i) after the word "Exchange", occurring for the first time, the words "or any other person" shall be inserted; and

(ii) after the word "such", occurring for the first time, the words "person or" shall be inserted;

(4) in section 32E, after sub-section (1), the following new sub-section shall be inserted, namely:—

"(1A) Without prejudice to the generality of the foregoing power and sub-section (2) of section 33, the rules made in pursuance of this section may *inter alia* provide for—

(a) the matters to be included in any scheme of demutualization and corporatization and the manner of its approval by the members of the stock exchange;

(b) the power of the Commission to approve any scheme of demutualization and corporatization including the power to impose any conditions;

(c) the process and procedure to be followed for purposes of demutualization and corporatization;

(d) matters regarding appointment of directors and chairman of the board of a stock exchange after demutualization, including but not limited to restrictions, if any, on such appointments;

(e) restriction of rights, if any, attached to the shares issued pursuant to corporatization;

(f) matters including restrictions, if any, on disinvestment, further issue and sale and purchase of shares of a stock exchange after demutualization;

(g) matters regarding limits or restriction on holding of shares by different categories of shareholders of a stock exchange, and the requirement for divestment of shares by shareholders in particular circumstances; and

(h) matters regarding trading rights on a stock exchange and restrictions if any in this regard.".

7. **Amendment of Ordinance, XX of 1969.—**In the Minimum Wages for Unskilled Workers Ordinance, 1969 (W.P. Ordinance No. XX of 1969), in the Schedule, in column (2), for the figure "4600", occurring thrice, the figure "6000" shall be substituted.

8. **Amendments of Ordinance No. XXXVI of 1971.—**In the Workers Welfare Fund Ordinance, 1971 (XXXVI of 1971), the following further amendments shall be made, namely: **—**

(1) in section 2, in clause (f) after sub-clause (iv), the following new sub-clause shall be inserted, namely.—

"(iva) any establishment, to which the West Pakistan Shops and Establishment Ordinance, 1969 (W.P. Ordinance No.VIII of 1969), for the time being applies;";

(2) in section 4, —

(a) in sub-section (1), the words "of so much" and "as is assessable under the Ordinance" shall be omitted;

(b) in sub-section (4) the words and comma "At the time of making an assessment under the Ordinance, or as soon thereafter as may be the" and "on the basis of the income so assessed" shall be omitted; and

(c) in sub-section (5) for the word "assessed" the word "total" shall be substituted and the words "subsequent to the assessment made under the Ordinance" shall be omitted; and

(3) in section 11B, in sub-section (3) after the word "sanction" at the end the words "with the previous approval of the Governing Body" shall be added.

9. **Amendments of Act XIV of 1976.—**In the Employees' Old-age Benefits Act, 1976 (XIV of 1976), the following further amendments shall be made, namely:—

(1) in section 1, in sub-section (4), –

(a) in clause (i), –

(i) for the word "ten", occurring twice, the word "five" shall be substituted; and

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

(b) in clause (ia) for the word "twenty", the word "five" shall be substituted;

(2) in section 9, in sub-section (1), for the word "six" the word "five" shall be substituted;

(3) in section 22, in sub-section (2), in clause (ii), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely: –

"Provided that nothing in this section shall apply to an employee insured under this Act on or after 1st day of July, 2008.";

(4) in section 47, clause (e) shall be omitted; and

(5) In the Schedule, –

(a) for paragraph (2), the following shall be substituted, namely: –

"(2) The monthly wages of an insured person, referred to in paragraph (1), shall be calculated on the basis of wages on which contributions were paid in respect of the twelve calendar months immediately preceding the date on which insured person fulfils the conditions for entitlement to any benefits under this Act:

Provided that the old-age pension or invalidity pension payable to an insured person and survivor's pension payable to the survivors of the deceased insured person shall not be less than two thousand rupees per month for pension commencing on or after 1st day of July, 2008."; and

(b) in paragraph (3) for the figure "2007" the figure "2008" shall be substituted.

10. **Amendment of Ordinance XLVII of 1984.—**The following further amendments shall be made in the Companies Ordinance, 1984 (XLVII of 1984), namely:—

(1) in section 158, –

(a) in sub-section (1), for the word "three" the word "four" shall be substituted; and

(b) in sub-section (4), –

(i) in clause (a), for the word "twenty", the word "fifty" shall be substituted, and for the word "fifty" the words "five hundred" shall be substituted; and

(ii) in clause (b), for the word "ten", the words "one hundred" shall be substituted;

(2) in section 187, –

(a) in clause (h), in sub-clause (iv), after the semicolon the word "and" shall be omitted;

(b) in clause (j), the words "member of a Stock Exchange" shall be omitted and for the word "member", occurring for the second

time, the words and comma "person or is a sponsor, director or officer of a corporate brokerage house" shall be substituted; and

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

"Provided further that the prohibition contained in clause (j) shall not apply where the company is a stock exchange.";

(3) in section 206, in sub-section (2), –

(a) in clause (b), the word "and", at the end, shall be omitted; and

(b) in clause (c) for the full stop, at the end, a semicolon shall be substituted and thereafter the following new clauses shall be inserted, namely:—

"(d) an agreement or contract with an NBFC licensed to undertake asset management services in relation to an investment company registered with the Commission; and

(e) an agreement or contract with an NBFC licensed as a venture capital company in relation to a fund registered with the Commission.";

(4) in section 208, in sub-section (2A), in clause (b), the words "applicable to such class of" shall be omitted;

(5) in section 233, –

(a) in sub-section (1),for the word "three" the word "four" shall be substituted;

(b) in sub-section (4), –

(i) after the word "shall", occurring for the first time, the words "in the form and manner specified by the Commission" shall be inserted; and

(ii) the words "the registered address of" shall be omitted;

(6) in section 251, in sub-section (1), for the words "forty-five days of the declaration in the case of a listed company and within thirty days in the case of any other company", the words "such time as the Commission may, from time to time, by notification in the official Gazette, specify" shall be substituted;

(7) in sections 282G, 282J, 282K and 282M, after the word "rules", wherever occurring, the words "or regulations" shall be inserted;

11. **Amendments of Finance Act, 1989 (V of 1989).—**The following further amendment shall be made in Finance Act, 1989 (V of 1989), namely, –

(1) In section 7, –

(a) 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 in case of a bank, the capital value tax shall be paid when general power of attorney is used to sell the mortgaged property offered as collateral or security for obtaining loan.";

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

"(e) "urban area" means area falling within the limits of–

(i) the Islamabad Capital Territory;

(ii) a Cantonment Board;

(iii) the rating areas as defined under the Urban Immovable Property Act, 1958 (W.P V of 1958) as inforce in Punjab, NWFP, Sindh and Balochistan except where the rate under section 117 of the respective Provincial Local Government Ordinance, 2001 is zero; and

(iv) such areas the Federal Board of Revenue may, from time to time, by notification in the official Gazette, specify.".

12. **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) for clause (2A), the following shall be substituted, namely,—

"(2A) "*arrears*", in relation to a person, means, on any day, the sales tax due and payable by the person under this Act before that day but which has not yet been paid,"; and

(ii) for clause (3), the following shall be substituted, namely: –

"(3) *"associates (associated persons)"* means, **–**

(i) subject to sub-clause (ii), where two persons associate and the relationship between the two is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;

(ii) two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person;

(iii) without limiting the generality of sub-clause (i) and subject to sub-clause (iv), the following shall be treated as associates, namely: **–**

(a) an individual and a relative of the individual;

(b) members of an association of persons;

(c) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this section, controls fifty *per cent* or more of the rights to income or capital of the association;

(d) a trust and any person who benefits or may benefit under the trust;

(e) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this section, controls either directly or through one or more interposed persons–

(i) fifty *per cent* or more of the voting power in the company;

(ii) fifty *per cent* or more of the rights to dividends; or

(iii) fifty *per cent* or more of the rights to capital; and

(f) two companies, where a person, either alone or together with an associate or associates under another application of this section, controls either directly or through one or more interposed persons –

(i) fifty *per cent* or more of the voting power in both companies;

(ii) fifty *per cent* or more of the rights to dividends in both companies; or

(iii) fifty *per cent* or more of the rights to capital in both companies.

(iv) two persons shall not be associates under sub-clause (a) or (b) of paragraph (iii) where the Collector is satisfied that neither person may reasonably be expected to act in accordance with the intentions of the other.

(v) In this clause, "relative" in relation to an individual, means–

(a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or

(b) a spouse of the individual or of any person specified in sub-clause (a).";

(iii) clause (3A) shall be renumbered as clause (3AA) and before clause (3AA), renumbered as aforesaid, the following shall be inserted, namely,—

"(3A) "*association of persons*" includes a firm, a Hindu undivided family, any artificial juridical person and any

body of persons formed under a foreign law, but does not include a company;";

(iv) for clause (4), the following shall be substituted, namely:–

"(4) "*Board*" means the Federal Board of Revenue established under section 3 of the Federal Board of Revenue Act, 2007;";

(v) clause (5AA) shall be renumbered as (5AAA) and before clause (5AAA), renumbered as aforesaid, the following shall be inserted, namely,—

"(5AA) "*company*" means—

(a) a company as defined in the Companies Ordinance, 1984 (XL VII of 1984);

(b) a body corporate formed by or under any law in force in Pakistan;

(c) a *modaraba*;

(d) a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies;

(e) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or

(f) a foreign association, whether incorporated or not, which the Board has, by general or special order, declared to be a company for the purposes of the Income Tax Ordinance 2001 (XLIX of 2001);

(va) in clause (5AB), for the word "six", the word "seven" shall be substituted;

(vi) for clause (6B), the following shall be substituted, namely,—

"(6B) *"default surcharge"* means the default surcharge levied under section 34;";

(vii) in clause (9), for the words, "Federal Government", the word "Board", shall be substituted;

(viii) after clause (11), the following new clause shall be inserted, namely,—

"(11A) "*firm*" means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;";

(ix) in clause (13) the word "lawfully" shall be omitted;

(x) for clause (14), the following shall be substituted, namely:–

"(14) "*input tax*", in relation to a registered person, means—

(a) tax levied under this Act on supply of goods to the person;

(b) tax levied under this Act on the import of goods by the person;

(c) in relation to goods or services acquired by the person, tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services;

(d) Provincial sales tax levied on services rendered or provided to the person; and

(e) levied under the Sales Tax Act, 1990 as adapted in the State of Azad Jammu and Kashmir, on the supply of goods received by the person;";

(xi) for clause (20), the following shall be substituted, namely:–

"(20) "*output tax*", in relation to a registered person, means-

(a) tax levied under this Act **on** a supply of goods, made by the person;

(b) tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services, by the person;

(c) Provincial sales tax levied on services rendered or provided by the person;"

(xii) for clause (21), the following shall be substituted, namely:–

"(21) " *person*" means,–

(a) an individual;

(b) a company or association of persons incorporated, formed, organized or established in Pakistan or elsewhere;

(c) the Federal Government;

(d) a Provincial Government;

(e) a local authority in Pakistan; or

(f) a foreign government, a political subdivision of a foreign government, or public international organization;";

(xiii) after clause (22), the following new clause shall be added, namely,—

"(22A) "*Provincial sales tax*" means tax levied under.–

(a) the Balochistan Sales Tax Ordinance, 2000 (I of 2000);

(b) Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001);

(c) the Punjab Sales Tax Ordinance , 2000 (Pb. Ord. II of 2000);

(d) the North West Frontier Province Sales Tax Ordinance, 2000 (III of 2000); and

(e) the Sindh Sales Tax Ordinance, 2000 (VIII of 2000);";

(xiv) clause (28A) shall be omitted;

(xv) clause (29A) shall be renumbered as (29AA) and before clause (29AA), renumbered as aforesaid, the following shall be inserted, namely,—

"(29A) "*sales tax*" means—

(a) the tax, additional tax, or default surcharge levied under this Act;

(b) a fine, penalty or fee imposed or charged under this Act; and

(c) any other sum payable under the provisions of this Act or the rules made thereunder;";

(xvi) in clause (31), for the word "resemble", the word "resembles" shall be substituted;

(xvii) for clause (33), the following shall be substituted, namely:–

"(33) "supply" means a sale or other transfer of the right to dispose of goods as owner, including such sale or transfer under a hire purchase agreement, and also includes—

(a) putting to private, business or non-business use of goods produced or manufactured in the course of taxable activity for purposes other than those of making a taxable supply;

(b) auction or disposal of goods to satisfy a debt owed by a person; and

(c) possession of taxable goods held immediately before a person ceases to be a registered person:

Provided that the Federal Government, may by notification in the official Gazette, specify such other transactions which shall or shall not constitute supply;";

(xviii) for clause (34), the following shall be substituted, namely:–

"(34) *"tax"*, unless the context requires otherwise, means sales tax;";

(xix) for clause (35), the following shall be substituted, namely:–

"(35) "*taxable activity*", means any economic activity carried on by a person whether or not for profit, and includes—

(a) an activity carried on in the form of a business, trade or manufacture;

(b) an activity that involves the supply of goods, the rendering or providing of services, or both to another person;

(c) a one-off adventure or concern in the nature of a trade; and

(d) anything done or undertaken during the commencement or termination of the economic activity,

but does not include—

(a) the activities of an employee providing services in that capacity to an employer;

(b) an activity carried on by an individual as a private recreational pursuit or hobby; and

(c) an activity carried on by a person other than an individual which, if carried on by an individual, would fall within sub-clause (b).";

(xx) in clause (43), for semicolon, occurring first time, a comma shall be substituted;

(xxi) for clause (44), the following shall be substituted, namely:–

"(44) "*time of supply*," in relation to,–

(a) a supply of goods, other than under hire purchase agreement, means the time at which the goods are delivered or made available to the recipient of the supply;

(b) a supply of goods under a hire purchase agreement, means the time at which the agreement is entered into; and

(c) services, means the time at which the services are rendered or provided;

(44A) *"trust"*, means an obligation annexed to the ownership of property and arising out of the confidence reposed in and accepted by the owner, or declared and accepted by the owner for the benefit of another, or of another and the owner, and includes a unit trust;

(44AA) *"unit trust"*, means any trust under which beneficial interests are divided into units such that the entitlements of the beneficiaries to income or capital are determined by the number of units held;"; and

(xxii) in clause (47), the comma and the words", and a person who in addition to making retail supplies is engaged in wholesale business" shall be omitted.

(2) in section 3,—

(a) for the word "fifteen", wherever occurring, the word "sixteen" shall be substituted; and

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

(3) section 3AA shall be omitted;

(4) in section 7, in sub-section (1), for the proviso, the following shall be substituted, namely:-

"Provided that where a registered person did not deduct input tax within the relevant period, he may claim such tax in the return for any of the six succeeding tax periods.";

(5) in section 8, in sub-section (1), in clauses (a), (b) and (ca) after the word "goods" the words "or services" shall be inserted;

(6) in section 8B, in sub-section (1), in the first proviso, the words "after the start of production of a new unit", shall be omitted;

(7) in section 10, in sub-section (1), for the first proviso, the following shall be substituted, namely:—

"Provided that in case of excess input tax against supplies other than zero-rated or exports, such excess input tax may be carried forward to the next tax period, alongwith the input tax as is not adjustable in terms of sub-section (1) of section 8B, and shall be treated as input tax for that period and the Board may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, prescribe the procedure for refund of such excess input tax;";

(8) in section 11, in sub-section (4),—

(a) after the word "given", the words "within five years" shall be inserted; and

(b) in the proviso, for the word "ninety", occurring twice, the words, "one hundred and twenty", shall be substituted;

(9) in section 13, in sub-section (2), in clause (a), after the word "or" occurring for the first time, the words "import or supply of" shall be inserted;

(10) in section 25, in sub-section (2), 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 nothing in this sub-section shall bar the sales tax officer from conducting audit of the records of the registered

person if the same were earlier audited by the office of the Auditor-General of Pakistan";

(11) in section 26, in sub-section (3), for the word "ninety", the words "one hundred and twenty", shall be substituted;

(12) section 26AA shall be omitted;

(13) in section 30, after clause (f), the following new clause shall be inserted, namely:—

"(ff) a Senior Auditor of Sales Tax;";

(14) section 32AA shall be omitted;

(15) in section 33,–

(a) the brackets and figure "(1)", occurring for the first time, shall be omitted; and

(b) in the TABLE, in column (1), serial number 20 and the entries relating thereto in columns (2) and (3) shall be omitted;

(16) in section 34, in sub-section (1),–

(a) in clause (a),–

(i) the words and comma "for the first six months of default," shall be omitted; and

(ii) after the word "one", the words "and half" shall be inserted;

(iii) after semicolon, at the end, the word "and" shall be added; and

(b) clause (b) shall be omitted;

(17) in section 36, in sub-section (3), in the proviso, for the word "ninety", occurring twice, the words, "one hundred and twenty", shall be substituted;

(18) in section 45A, in sub-section (2), for the words, brackets and figure "sub-section (1)", the words "this section"shall be substituted;

(19) in section 45B, in sub-section (2), in the first and second provisos, for the word, "ninety", occurring twice, the words, "one hundred and twenty", shall be substituted;

(20) in section 46,-–

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

"(1) Any person including an officer of Sales Tax not below the rank of an Additional Collector, aggrieved by any order passed by–

(a) the Collector of Sales Tax (Appeals) under section 45B,

(b) the Collector of Sales Tax through adjudication or under any of the provisions of this Act or rules made thereunder,

(c) the Board under section 45A,

may, within sixty days of the receipt of such decision or order, prefer appeal to the Appellate Tribunal.";

(b) in sub-section (7), for the word, "six", the word, "eight", shall be substituted;

(c) in sub-section (9),—

(i) in clause (a), for the words "fifteen hundred thousand", the words "ten million" shall be substituted; and

(ii) in clause (b), for the words "fifteen hundred thousand", the words "ten million" shall be substituted;

(21) in section 47A, after sub-section (4), the following new sub-section shall be inserted, namely:—

"(4A) Notwithstanding anything contained in sub-section (4), the Chairman may on the application of an aggrieved person, for reasons to be recorded in writing, and on being satisfied that there is an error in order or decision may pass such order may be deemed just and equitable.";

(22) section 50 shall be numbered as sub-section (1) of that section and after sub-section (1), renumbered as aforesaid, the following new sub-section shall be added, namely:—

"(2) All rules made under sub-section (1) or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions and rulings, if any, at appropriate intervals and sold to the public at reasonable price";

(23) after section 58, the following shall be inserted, namely:—

"58A. *Representatives.*—(1) For the purpose of this Act and subject to sub-sections (2) and (3), the expression "representative" in respect of a registered person, means—

(a) where the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of the individual;

(b) where the person is a company (other than a trust, a Provincial Government, or local authority in Pakistan), a director or a manager or secretary or agent or accountant or any similar officer of the company;

(c) where the person is a trust declared by a duly executed instrument in writing whether testamentary or otherwise, any trustee of the trust;

(d) where the person is a Provincial Government, or local authority in Pakistan, any individual responsible for accounting for the receipt and payment of money or funds on behalf of the Provincial Government or local authority;

(e) where the person is an association of persons, a director or a manager or secretary or agent or accountant or any similar officer of the association or, in the case of a firm, any partner in the firm;

(f) where the person is the Federal Government, any individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Federal Government; or

(g) where the person is a public international organization, or a foreign government or political sub-division of a foreign government, any individual responsible for accounting for the receipt and payment of moneys or funds in Pakistan on behalf of the organization, government, or political sub-division of the government.

(2) Where the Court of Wards, the Administrator General, the Official Trustee, or any receiver or manager appointed by, or under, any order of a Court receives or is entitled to receive income on behalf, or for the benefit of any person, such Court of Wards, Administrator General, Official Trustee, receiver, or manager shall be the representative of the person for the purposes of this Act.

(3) Subject to sub-section (4), where a person is a non-resident person, the representative of the persons for the purpose of this Act for a tax year shall be any person in Pakistan—

(a) who is employed by, or on behalf of, the non-resident person;

(b) who has any business connection with the non-resident person;

(c) from or through whom the non-resident person is in receipt of any income, whether directly or indirectly;

(d) who holds, or controls the receipt or disposal of any money belonging to the non-resident person;

(e) who is the trustee of the non-resident person; or

(f) who is declared by the Collector by an order in writing to be the representative of the non-resident person.

(4) No person shall be declared as the representative of a non-resident person unless the person has been given an opportunity by the Collector of being heard.

58B. *Liability and obligations of representatives.*—(1) Every representative of a person shall be responsible for performing any duties or obligations imposed by or under this Act on the person, including the payment of tax.

(2) Subject to section 58 and sub-section (5) of this section, any tax that, by virtue of sub-section (1), is payable by a representative of a registered person shall be recoverable from the representative only to the extent of any assets of the registered person that are in the possession or under the control of the representative.

(3) Every representative of a registered person who pays any tax owing by the registered person shall be entitled to recover the amount so paid from the registered person or to retain the amount so paid out of any moneys of the registered person that are in the representative's possession or under the representative's control.

(4) Any representative, or any person who apprehends that he may be assessed as a representative, may retain out of any money payable by him to the person on whose behalf he is liable to pay tax (hereinafter in this section referred to as the "principal"), a sum equal to his estimated liability under this Act, and in the event of disagreement between the principal and such a representative or a person as to the amount to be so retained, such representative or person may obtain from the Collector a certificate stating the amount to be so retained pending final determination of the tax liability, and the certificate so obtained shall be his authority for retaining that amount.

(5) Every representative shall be personally liable for the payment of any tax due by the representative in a representative capacity if, while the amount remains unpaid, the representative—

(a) alienates, charges or disposes of any moneys received or accrued in respect of which the tax is payable; or

(b) disposes of or parts with any moneys or funds belonging to the registered person that is in the possession of the representative or which comes to the representative after the tax is payable, if such tax could legally have been paid from or out of such moneys or funds.

(6) Nothing in this section shall relieve any person from performing any duties imposed by or under this Act on the person which the representative of the person has failed to perform.";

(24) after section 61, the following new section shall be inserted, namely:—

"61A. *Repayment of tax to persons registered in Azad Jammu and Kashmir.*—Subject to such conditions, limitations or restrictions

as it may deem fit to impose, the Board may authorize the repayment in whole or in part of the input tax paid on any goods acquired in or imported into Pakistan by the persons registered in Azad Jammu and Kashmir as are engaged in making of zero-rated supplies.";

(25) in section 67, for the words and comma "as aforesaid, of filing of refund claim", the words "in this behalf" shall be substituted;

(26) for section 69, the following shall be substituted, namely:—

"69. *Issuance of duplicate of sales tax documents.*—An officer of sales tax not below the rank of Assistant Collector may, on payment of one hundred rupees, issue an attested duplicate of any sales tax document as is available with the department or has been filed under this Act or rules made thereunder to a relevant registered person applying for the same.";

(27) in the Third Schedule, in the Table, in column (1), serial numbers 12, 13, 19 and 20 and the entries relating thereto in columns (2) and (3), shall be omitted; and

(28) in the Sixth Schedule, in TABLE -1,—

(a) against serial number 13, in column (2),—

(i) for the comma, occurring for third time, the word "or" shall be substituted; and

(ii) the words "or packaged", occurring at the end, shall be omitted;

(b) against serial number 15, in column (2),–

(i) for the comma, occurring for third time, the word "or" shall be substituted; and

(ii) the words "or packaged", occurring at the end, shall be omitted;

(c) against serial number 24, in column (3), after the figure "1516.2020", the comma and figure ",1517.1000", shall be inserted;

(d) against serial number 32, in column (2), the comma, word and full stop ", etc." shall be omitted;

(e) against serial number 35, in column (2), after the word "cement", the words "including ready mix concrete blocks", shall be added;

(f) after serial number 52, a new serial number and the entries relating thereto in columns (2) and (3) shall be inserted, namely:—

"52-A	Goods supplied to hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of two hundred or more beds.	Respective headings"

(g) against serial number 59, in column (3),—

(i) for the word "and", a comma shall be substituted; and

(ii) for the word and figures "and 99.25", the comma, words and figures ", 99.25 and 99.38", shall be substituted;

(h) after serial number 69, in column (3), after the figures "8701.9020", and comma and figures ", 8701.9090", shall be inserted; and

(i) after serial number 70, the following new serial number and the entries relating thereto in column (2) and (3) shall be inserted, namely:—

"71.	Goods and services purchased by non-resident entrepreneurs and in trade fairs and exhibitions subject to reciprocity and such conditions and restrictions as may be specified by the Board.	Respective headings"

13. **Amendment of Act XXXIII of 1997.—**In the Supreme Court (Number of Judges) Act, 1997 (XXXIII of 1997), in section 2, for the words "be sixteen" the words "not be more than twenty-nine" shall be substituted and shall be deemed always to have been so substituted on the 3rd day of November, 2007.

14. **Amendments of Act XL of 1997.—**In the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), the following further amendments shall be made, namely:—

(1) in section 31,–

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

"Provided further that the Authority shall, on a monthly basis, review and revise the approved tariff on account of any variations in the fuel charges and policy guidelines as the Federal Government may issue in this behalf and recommend the tariff so revised to the Federal Government for notification in the official Gazette."; and

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

"(5). Each distribution company shall pay to the Federal Government such surcharge as the Federal Government, from time to time, notify in respect of each unit of electric power sold to the consumers and any amount paid under this sub-section shall be considered as a cost incurred by the distribution company to be included in the tariff determined by the Authority."

15. **Amendment of Act XLII of 1997.—**The following further amendments shall be made in the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997), namely:—

(1) in section 7,—

(a) in sub-section (2), for the words "the vacancy being filled occurred" the words "of appointment" shall be substituted; and

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

"(3) Notwithstanding anything contained in sub-sections (1) and (2),–

(a) a person who, on the date of his appointment is more than sixty-two years of age, shall not be appointed as a Commissioner; and

(b) a Commissioner shall cease to hold office attaining the age of sixty-five years.";

(2) in section 12,—

(a) in sub-section (1), for the word "ten" the word "nine" shall be substituted;

(b) in sub-section (2), in clause (a),—

(i) for the word "six" the word "five" shall be substituted; and

(ii) sub-clause (i) shall be omitted and sub-clause (ia) shall be re-numbered as sub-clause (i); and

(c) for sub-section (7), the following shall be substituted, namely:—

"(7) The Federal Government shall designate one of the Members to be the Chairman of the Board who shall, in the event of a tie, have a casting vote.";

(3) in section 20, in sub-section (4), –

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

"(ha) hearing and deciding investor complaints against persons involved in brokerage business for violations of securities laws, rules, regulations, directives, codes, etc;";

(b) in clause (i), for the word "prosecuting" the words "initiating action against the" shall be substituted;

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

"(jb) maintaining and issuing panels of auditors from which companies may appoint auditors, and approving audit firms for financial institutions, listed companies and NBFIs;" ;

(d) in clause (u), the word "and" shall be omitted;

(e) in clause (v), after the semicolon, at the end the word "and", shall be added; and

(f) after clause (v) amended as aforesaid, the following new clause shall be added, namely:—

"(w) promoting and regulating any scheme, fund, arrangement or undertaking (including but not limited to pension, superannuation gratuity and provident funds and schemes) established by or on behalf of companies and state owned corporations as employers, for entitlement of post employment benefits of their employees." ;

(4) in section 32, in sub-section (5), in clause (d), after the word "Commission" the words "under this Act or any other law administered by the Commission" shall be inserted;

(5) after section 32, amended as aforesaid, the following new section shall be inserted, namely;—

"32A. *Implementation of orders of the Commission*.—The Commission may issue such directions as may be necessary or expedient to give effect to its orders or to prevent abuse of its process, including but not limited to, seeking the assistance of the local administration or Police who shall be bound to provide such assistance."; and

(6) in section 33, in sub-section (1), in the proviso, in clause (c), the words "in a court of law" shall be omitted; and

16. **Repeal of Ordinance XXXII of 2000.—**(1) The Khushhali Bank Ordinance, 2000 (XXXII of 2000), is hereby repealed.

(2) *Removal of difficulties*.—If any difficulty arises in giving effect to the provisions of this section, the Federal Government may make such order as may appear to it to be necessary for the purpose of removing difficulty.

17. **Amendment of Islamabad Capital Territory (Tax on Services) Ordinance XLII of 2001.—**In section 3, in sub-section (1), for the word "fifteen", the word "sixteen" shall be substituted.

18. **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 2,—

(a) for clause (5B), the following shall be substituted, namely:—

"(5B) "asset management company" means an asset management company as defined in the Non-Banking Finance Companies and Notified Entities Regulations, 2007;";

(b) in clause (19),—

(i) in sub-clause (d), the word "or", at the end, shall be omitted;

(ii) in sub-clause (e), after the colon occurring at the end, the word "or" shall be added; and

(iii) after sub-clause (e), amended as aforesaid, the following new sub-clause shall be inserted, namely:—

"(f) any after tax profit of a branch of a foreign company operating in Pakistan;";

(c) in clause (19A), after the word "Card" the words "or National Identity Card for Overseas Pakistanis" shall be inserted;

(d) after clause (19A), the following new clauses shall be inserted, namely:

"(19B) the expressions "addressee", "automated", "electronic", "electronic signature", "information", "information system", "originator" and "transaction", shall have the same meanings as are assigned to them in the Electronic Transactions Ordinance, 2002 (LI of 2002);

(19C) "electronic record" includes the contents of communications, transactions and procedures under this Ordinance, including attachments, annexes, enclosures, accounts, returns, statements, certificates, applications, forms, receipts, acknowledgements, notices, orders, judgments, approvals, notifications, circulars, rulings, documents and any other information associated with such communications, transactions and procedures, created, sent, forwarded, replied to, transmitted, distributed, broadcast, stored, held, copied, downloaded, displayed, viewed, read, or printed, by one or several electronic resources and any other information in electronic form;

(19D) "electronic resource" includes telecommunication systems, transmission devices, electronic video or audio equipment, encoding or decoding equipment, input, output or connecting devices, data processing or storage systems, computer systems, servers, networks and related computer programs, applications and software including databases, data warehouses and web portals as may be prescribed by the Board from time to time, for the purpose of creating electronic record;

(19E) "telecommunication system" includes a system for the conveyance, through the agency of electric, magnetic, electro-magnetic, electro-chemical or electro-mechanical energy, of speech, music and other sounds, visual images and signals serving for the impartation of any matter otherwise than in the form of sounds or visual images and also includes real time online sharing of any matter in manner and mode as may be prescribed by the Board from time to time.";

(e) for clause (30A), the following shall be substituted, namely:—

"(30A) "investment company" means an investment company as defined in the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003;";

(f) for clause (30B), the following shall be substituted, namely:—

"(30B) "leasing company" means a leasing company as defined in the Non-Banking Finance Companies and Notified Entities Regulation, 2007;";

(g) after clause (31), the following new clause shall be inserted, namely:—

"(31A) "Local Government" shall have the same meaning as in the Punjab Local Government Ordinance, 2001 (XIII of 2001), the Sindh Local Government Ordinance, 2001 (XXVII of 2001), the NWFP Local Government Ordinance, 2001 (XIV of 2001) and the Balochistan Local Government Ordinance, 2001 (XVIII of 2001);";

(h) for clause (35B), the following shall be substituted, namely:—

"(35B) "non-banking finance company" means an NBFC as defined in the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003;";

(i) clauses (45A) and (45B), shall be omitted;

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

"(47A) "Real Estate Investment Trust (REIT) Scheme" means a REIT Scheme as defined in the Real Estate Investment Trust Regulations, 2008;";

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

"(47B) "Real Estate Investment Trust Management Company (REITMC)" means REITMC as defined under the Real Estate Investment Trust Regulations, 2008;"; and

(2) in section 21, in clause (m), for the word "ten" the word "fifteen" shall be substituted;

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

"23A. *First year allowance*.—(1) Plant, machinery and equipment installed by any industrial undertaking set up in specified rural and under developed areas, and owned and managed by a company shall be allowed first year allowance in lieu of initial allowance under section 23 at the rate specified in Part II of the Third Schedule against the cost of the "eligible depreciable assets" put to use after July 1, 2008.

(2) The provisions of section 23, except sub-sections (1) and (2) thereof, shall *mutatis mutandis* apply.

(3) The Federal Government may notify "specified areas" for the purposes of sub-section (1).";

(4) in section 54, for the colon, occurring for the fifth time, full stop shall be substituted and the proviso shall be omitted;

(5) in section 57A, after sub-section (2), the following new sub-section shall be inserted, namely:—

"(2A). In case of amalgamation of Banking Company or Non-banking Finance Company, modarabas or insurance

company, the accumulated loss under the head "Income from Business" (not being speculation business losses) of an amalgamating company or companies shall be set off or carried forward against the business profits and gains of the amalgamated company and *vice versa*, up to a period of six tax years immediately succeeding the tax year in which the loss was first computed in the case of amalgamated company or amalgamating company or companies:

Provided that the provisions of this sub-section shall in the case of Banking companies be applicable from July 1, 2007";

(6) in section 101, after sub-section (13), the following new sub-section shall be inserted, namely:—

"(13A). Any amount paid on account of insurance or re-insurance premium by an insurance company to an overseas insurance or re-insurance company shall be deemed to be Pakistan source income.";

(7) in section 106, in sub-section (1), after the word and bracket "(company)" occurring for the second time, the words and comma "or a branch of a foreign company operating in Pakistan," shall be inserted;

(8) section 113, shall be omitted;

(9) in section 115,—

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

"(1) Where the entire income of a taxpayer in a tax year consists of income chargeable under the head "Salary", Annual Statement of Deduction of Income Tax From Salary, filed by the employer of such taxpayer, in prescribed form, the same shall, for the purposes of this Ordinance, be treated as a return of income furnished by the taxpayer under section 114:

Provided that where salary income, for the tax year or the last tax year is five hundred thousand

rupees or more, the taxpayer shall file wealth statement as required under section 116."; and

(b) in sub-section (3), for the words, brackets and figures "sub-clauses (iii) through (vii)", the words, brackets and figure "sub-clause (iii)", shall be substituted;

(10) after section 120, the following new section shall be added, namely:–

"120A. *Investment Tax on income.*—(1) Subject to this Ordinance, the Board may make a scheme of payment of investment tax in respect of undisclosed income, representing any amount or investment made in movable or immovable assets.

(2) Where any person declares undisclosed income under sub-section (1) in accordance with the scheme and the rules, the tax on such income called investment tax shall be charged at such rate as may be prescribed.

(3) Where a person has paid tax on his undisclosed income in accordance with the scheme and the rules, he shall –

(a) be entitled to incorporate in his books of account such undisclosed income in tangible form; and

(b) not be liable to pay any tax, charge, levy, penalty or prosecution in respect of such income under this Ordinance.

(4) For the purposes of this section –

(i) "undisclosed income" means any income, including any investment to be deemed as income under section 111 or any other deemed income, for any year or years, which was chargeable to tax but was not so charged; and

(ii) "investment tax" means tax chargeable on the undisclosed income under the scheme under sub-section (1) and shall have the same meaning as given in clause (63) of section 2 of the Income Tax Ordinance, 2001.";

(11) in section 124, in sub-section (2), after the word "Commissioner" occurring thrice, the words, brackets and commas "or Commissioner (Appeals), as the case may be," shall be inserted;

(12) in section 129, in sub-sections (5), (6) and (7) for the word "three" the word "four" shall be substituted;

(13) in section 134A, after sub-section (4), the following new sub-section shall be inserted, namely:—

"(4A). Notwithstanding anything contained in sub-section (4), the Chairman Federal Board of Revenue may, on the application of an aggrieved person, for reasons to be recorded in writing, and on being satisfied that there is an error in order or decision, pass such order as may be deemed just and equitable.";

(14) in section 137,—

(a) in sub-section (1), the words and figure "section 113 or" shall be omitted; and

(b) in sub-section (2), for the word "thirty" the word "fifteen" shall be substituted;

(15) after section 146A, the following new section shall be inserted, namely:—

"146B. *Tax arrears settlement incentives scheme.*—(1) Subject to provisions of this Ordinance, the Board may make scheme in respect of recovery of tax arrears or withholding taxes and waiver of additional tax or penalty levied thereon.

(2) The Board may make rules under section 237 for implementation of such scheme.";

(16) in section 147,—

(a) sub-section (4AA), shall be omitted; and

(b) in sub-section (6A),—

(i) after the word "after" the words, brackets and full stop "making adjustment for the amount (if any) already paid." shall be added; and

(ii) clauses (a) and (b), shall be omitted;

(17) in section 148, sub-section (4A), shall be omitted;

(18) in section 152,—

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

"(1AA). Every person making a payment of insurance premium or re-insurance premium to a non-resident person shall deduct tax from the gross amount paid at the rate specified in Division II of Part III of the First Schedule;";

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

"(1BB). The tax deducted under sub-section (1AA) shall be a final tax on the income of the non-resident person arising out of such payment.";

(c) in sub-section (5), after the word and comma "section," the words and comma "other than payments liable to reduced rate under relevant agreement for avoidance of double taxation," shall be inserted;

(d) in sub-section (7), in clause (a), after the word "Pakistan" the words "and is supported by import documents", shall be inserted;

(19) in section 153,—

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

(b) in sub-section (6A),—

(i) for the words "any person" the words "a company" shall be substituted; and

(ii) the words and full stop "The provision of this sub-section shall be deemed always to have been so

enacted and shall have had effect accordingly." shall be omitted;

(c) sub-section (6B), shall be omitted;

(d) in sub-section (9),—

(i) in clause (b), the words, comma, brackets and figures "other than a small company, as defined in clause (59A) of section 2", shall be omitted;

(ii) in clause (e), the word "or" shall be omitted;

(iii) in clause (f), for full stop at the end, a semicolon shall be substituted;

(iv) after clause (f), amended as aforesaid, the following new clause shall be added, namely:—

"(g) an association of persons, having turnover of fifty million rupees or above in tax year 2007 and onwards"; and

(v) after the expression "sale of goods", the following new expression shall be added, namely:—

"manufacturer" for the purpose of this section means, a person who is engaged in production or manufacturing of goods, which includes—

(a) any process in which an article singly or in combination with other articles, material, components, is either converted into another distinct article or produce is so changed, transferred, or reshaped that it becomes capable of being put to use differently or distinctly; or

(b) a process of assembling, mixing, cutting, packing, repacking or preparation of goods in any other manner."

(20) after section 153, the following new section shall be inserted, namely:—

"153A. *Payments to non-resident media persons.*—Every person making a payment for advertisement services to a non-resident media person relaying from outside Pakistan shall deduct tax from the gross amount paid at the rate specified in Division IIIA of Part III of the First Schedule.";

(21) in section 155, in sub-section (2), the words and figure "subject to section 15" shall be omitted;

(22) in section 159, for sub-section (3), the following shall be substituted, namely:—

"(3) The Board may, from time to time, by notification in the official Gazette –

(a) amend the rates of withholding tax prescribed under this Ordinance; or

(b) exempt persons, class of persons, goods or class of goods from withholding tax under this Ordinance.";

(23) in section 169, in sub-section (1), in clause (b),—

(a) after the brackets and figure "(1B)", the word, brackets and figure "or sub-section (1BB)" shall be inserted;

(b) after the figure and comma "153,", the word, figure and comma "section 153A," shall be inserted; and

(c) after the figure "233", the words, brackets, figure and letters "or clause (a) and clause (b) of sub-section (1) of section 233A" shall be omitted;

(24) in section 174, after sub-section (4), the following new sub-section shall be added, namely:—

"(5) The Commissioner may require any person to install and use an Electronic Tax Register of such type and description as may be prescribed for the purpose of storing and accessing information regarding any transaction that has a bearing on the tax liability of such person.";

(25) for Part IX, the following shall be substituted, namely:—

"PART IX

TAXPAYER'S REGISTRATION

181. *Taxpayer's registration.*—(1) Every taxpayer shall apply in the prescribed form and in the prescribed manner for registration.

(2) The Commissioner having jurisdiction over a case, where necessitated by the facts of the case, may also register a taxpayer in the prescribed manner.

(3) Taxpayers' registration scheme shall be regulated through the rules to be notified by the Board.";

(26) in section 184, after sub-section (4), the following new sub-section shall be added, namely:—

"(5) Where, in consequence of any order under this Ordinance, the amount of tax in respect of which any penalty imposed under sub-section (1) is reduced, the amount of the penalty shall be reduced accordingly.";

(27) in section 193, in clause (b), after the word "fine" the words "not exceeding fifty thousand rupees" shall be added;

(28) in CHAPTER XI, after PART II, the following new PART III shall be added, namely:—

"PART III

DIRECTORATE-GENERAL OF WITHHOLDING TAXES

230A. *Directorate-General of Withholding Taxes.*—(1) The Directorate-General of Withholding Taxes shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorate-General of Withholding Taxes.";

(29) for section 231B, the following shall be substituted, namely:—

"231B . *Purchase of motor cars and jeeps.*—Every person shall pay, at the time of registration of a new motor car or a jeep, advance tax at the rates specified in Division VII of Part IV of the First Schedule:

Provided that the provisions of this section shall not be applicable in the case of –

(i) the Federal Government;

(ii) the Provincial Government;

(iii) a foreign diplomat; or

(iv) a diplomatic mission in Pakistan.";

(30) in section 233A,—

(a) in sub-section (1), in clause (d), the brackets and word "(Badla)" shall be omitted; and

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

"(2) The tax collected under clauses (a) to (c) of sub-section (1) shall be minimum tax.";

(31) in section 234, in the marginal note for the words "Transport business" the words "Tax on motor vehicles" shall be substituted;

(32) in section 235, in sub-section (4), after the word "section", occurring for the first time, the words "up to bill amount of twenty thousand rupees per month" shall be inserted;

(33) after section 237, the following new section shall be added, namely:—

"237A. *Electronic record.*—(1) The Board may require any person to use its information system and electronic resource, in order to replace or supplement, its manual business processes by automated business processes and substitute its paper based records by electronic record.

(2) Electronic record generated, maintained, issued, served, received, filed or requisitioned through the electronic resource of the Board shall by itself sufficiently and conclusively prove its validity, authenticity and integrity and shall be treated to have been done so according to the provisions of this Ordinance.";

(34) *General amendment.*—In the said Ordinance, for the words "local authority" wherever occurring, the words "Local Government" shall be substituted;

(35) in the FIRST SCHEDULE,—

(a) in Part I,—

(i) in Division I, in clause (1A), for the TABLE, the following shall be substituted, namely:—

"TABLE

S. No	Taxable Income	Rate of tax.
(1)	(2)	(3)
1.	Where the taxable income does not exceed Rs.180,000,	0%
2.	Where the taxable income exceeds Rs.180,000 but does not exceed Rs.250,000,	0.50%

(1)	(2)	(3)
3.	Where the taxable income exceeds Rs.250,000 but does not exceed Rs.350,000,	0.75%
4.	Where the taxable income exceeds Rs.350,000 but does not exceed Rs.400,000,	1.50%
5.	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.450,000,	2.50%
6.	Where the taxable income exceeds Rs.450,000 but does not exceed Rs.550,000,	3.50%
7.	Where the taxable income exceeds Rs.550,000 but does not exceed Rs.650,000,	4.50%
8.	Where the taxable income exceeds Rs.650,000 but does not exceed Rs.750,000,	6.00%
9.	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.900,000,	7.50%
10.	Where the taxable income exceeds Rs.900,000 but does not exceed Rs.1,050,000,	9.00%
11.	Where the taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000,	10.00%
12.	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000,	11.00%
13.	Where the taxable income exceeds Rs.1,450,000 but does not exceed Rs.1,700,000,	12.50%
14.	Where the taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000,	14.00%
15.	Where the taxable income exceeds Rs.1,950,000 but does not exceed Rs.2,250,000,	15.00%
16.	Where the taxable income exceeds Rs.2,250,000 but does not exceed Rs.2,850,000,	16.00%

(1)	(2)	(3)
17.	Where the taxable income exceeds Rs.2,850,000 but does not exceed Rs.3,550,000,	17.50%
18.	Where the taxable income exceeds Rs.3,550,000 but does not exceed Rs.4,550,000,	18.50%
19.	Where the taxable income exceeds Rs.4,550,000 but does not exceed Rs.8,650,000,	19.00%
20.	Where the taxable income exceeds Rs.8,650,000.	20.00%

Provided that where income of a woman taxpayer is covered by this clause, no tax shall be charged if the taxable income does not exceed Rs.240,000:

Provided further that where the total income of a taxpayer marginally exceeds the maximum limit of a slab in the table, the income tax payable shall be the tax payable on the maximum of that slab plus an amount equal to—

(i) 20% of the amount by which the total income exceeds the said limit where the total income does not exceed Rs.500,000.

(ii) 30% of the amount by which the total income exceeds in each slab but total income does not exceed Rs.1,050,000.

(iii) 40% of the amount by which the total income exceeds in each slab but total income does not exceed Rs.2,000,000.

(iv) 50% of the amount by which the total income exceeds in each slab but total income does not exceed Rs.4,450,000.

(v) 60% of the amount by which the total income exceeds in each slab but the total income exceeds Rs.4,450,000.";

(ii) in Division II,–

(a) paragraph (ii), shall be omitted; and

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

"Provided where the turnover exceeds the prescribed limit of Rs.250 million, tax shall be payable at the following rates, namely:—

	Turnover	Rate
(i)	Income attributable to turnover exceeding Rs.250 million but does not exceed Rs.350 million	25% plus
(ii)	Income attributable to turnover exceeding Rs.350 million but does not exceed Rs.500 million	30% plus
(iii)	On the income attributable to turnover exceeding Rs.500 million.";	35% plus

(iii) in Division VI, for paragraph (a), the following shall be substituted, namely:—

"(a) The rate of tax to be paid under section 15, in the case of individual and association of persons, shall be—

S.No.	Gross amount of rent	Rate of tax
(1)	Where the gross amount of rent does not exceed Rs.150,000.	Nil.
(2)	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000.	5 per cent of the gross amount exceeding Rs.150,000.
(3)	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000.	Rs.12,500 plus 10 per cent of the gross amount exceeding Rs.400,000.

S.No.	Gross amount of rent	Rate of tax
(4)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.72,500 plus 15 per cent of the gross amount exceeding Rs.1,000,000.

(b) The rate of tax to be paid under section 15, in the case of company, shall be—

S.No.	Gross amount of rent	Rate of tax
(1)	Where the gross amount of rent does not exceed Rs.400,000.	5 per cent of the gross amount of rent.
(2)	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000.	Rs.20,000 plus 10 per cent of the gross amount of rent exceeding Rs.400,000.
(3)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.80,000 plus 15 per cent of the gross amount of rent exceeding Rs.1,000,000."; and

(b) in Part II, for the figure "5" the figure "2" shall be substituted;

(c) in Part III,—

(i) in Division II,—

(a) after clause (1), the following new clause shall be inserted, namely:—

"(1A) The rate of tax to be deducted from payments referred to in sub-section (1AA) of section 152, shall be 5% of the gross amount paid.";

(ii) after Division III, the following new Division shall be added, namely:—

"DIVISION IIIA

Payments to non-resident media persons

The rate of tax to be deducted under section 153A, shall be 10% of the gross amount paid.";

(iii) in Division V, for the existing paragraph, the following shall be substituted, namely:—

"(a) The rate of tax to be deducted under section 155, in the case of an individual and association of persons, shall be—

S.No.	Gross amount of rent	Rate of tax
(1)	Where the gross amount of rent does not exceed Rs.150,000.	Nil.
(2)	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs. 400,000.	5 per cent of the gross amount exceeding Rs. 150,000.
(3)	Where the gross amount of rent exceeds Rs. 400,000 but does not exceed Rs.1,000,000.	Rs.12,500 plus 10 per cent of the gross amount exceeding Rs. 400,000.
(4)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.72,500 plus 15 per cent of the gross amount exceeding Rs. 1,000,000.

(b) The rate of tax to be deducted under section 155, in the case of a company, shall be—

S.No.	Gross amount of rent	Rate of tax
1	2	3
(1)	Where the gross amount of rent does not exceed Rs.400,000.	5 per cent of the gross amount of rent.
(2)	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000.	Rs.20,000 plus 10 per cent of the gross amount of rent exceeding Rs.400,000.
(3)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.80,000 plus 15 per cent of the gross amount of rent exceeding Rs.1,000,000."; and

(d) in Part IV,—

(i) in Division III,—

(a) for the heading "Transport Business" the heading "Tax on Motor Vehicles" shall be substituted;

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

"(3) Other private motor cars with engine capacity of—

(a)	upto 1000cc	750
(b)	1001cc to 1199cc	1250
(c)	1200cc to 1299cc	1750
(d)	1300cc to 1599cc	3000
(e)	1600cc to 1999cc	4000
(f)	2000cc and above	8000";

(ii) in Division IV, in the table, in serial number "l" in the third column, for the word and figure "Rs.2000", the words and figure "at the rate of 10 per cent" shall be substituted;

(iii) in Division V, for paragraph (a), the following shall be substituted, namely:—

"(a)	in the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs.1000.	10% of the exceeding amount of bill.";

(iv) in Division VI, for the figure "0.2", the figure "0.3" shall be substituted;

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

"DIVISION VII

PURCHASE OF MOTOR CARS AND JEEPS

The rate of payment of tax under section 231B shall be as follows:–

Engine Capacity	**Amount of Tax**
upto 850cc	Rs.7,500
851cc to 1000cc	Rs.10,500
1001cc to 1300cc	Rs.16,875
1301cc to 1600cc	Rs.16,875
1601cc to 1800cc	Rs.22,500
1801cc to 2000cc	Rs.16,875
Above 2000cc	Rs.50,000";

(36) in the SECOND SCHEDULE,.—

(a) in Part I,—

(i) clauses (2), (6) and (21) shall be omitted;

(ii) in clause (25), after the word "beneficiary" occurring for the second time, a full stop shall be added and sub-clauses (i) to (iv) shall be omitted;

(iii) in clause (57),—

(i) in sub-clause (2),—

(a) for the words "real estate investment trust" the words "REIT Scheme" shall be substituted;

(b) the words "approved by the Securities and Exchange Commission of Pakistan" shall be omitted;"; and

(ii) in sub-clause (3), paragraph (x), shall be omitted; and

(iv) clauses (62), (63A) and (63B) shall be omitted;

(v) in clause (66), after the proviso, the following new sub-clauses shall be inserted, namely:—

"(xix) Pension of a former President of Pakistan and his widow under the President Pension Act, 1974 (IX of 1975).

(xx) State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation.";

(vi) in clause (72), in sub-clause (ii), for the semicolon, full stop shall be substituted and sub-clause (iii) shall be omitted;

(vii) clauses (77), (82) and (83) shall be omitted;

(viii) in clause (98), for the full stop, at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the exemption of this clause shall not be applicable to the Pakistan Cricket Board.";

(ix) for clause (99), the following shall be substituted, namely:—

"(99) Any income derived by a Collective Investment Scheme or a REIT Scheme, if not less than ninety per cent of its accounting income of that year, as reduced by capital gains whether realized or unrealized, is distributed amongst the unit or certificate holders or shareholders as the case may be.

Explanation.—For the purpose of this clause the expression "accounting income" means income calculated under the generally accepted Accounting Principles and verified by the auditors.";

(x) in clause (99A), for the words "real estate investment trust" the words "REIT Scheme" shall be substituted;

(xi) for clause (103), the following shall be substituted, namely:—

"(103) Any distribution received by a taxpayer from a collective investment scheme registered by the Securities and Exchange Commission of Pakistan under the Non-Banking Finance Companies and Notified Entities Regulations, 2007, including National Investment (Unit) Trust or REIT Scheme or a Private Equity and Venture Capital Fund out of the capital gains of the said Schemes or Trust or Fund.";

(xii) in clause (103A), after the figure and letters "59AA" the word, figure and letter "or section 59B" shall be inserted;

(xiii) in clause (110), for the figure "2008" the figure "2010" shall be substituted;

(xiv) clauses (132A), (133A) and (138) shall be omitted;

(b) in Part II,—

(i) in clause (9), the brackets, words and comma "(excluding pure cotton or its yarns or its fabrics)," shall be omitted;

(ii) clauses (6), (9A), (10), (13), (13A) and (13B) shall be omitted;

(iii) in clause (13C), for the figure "1" the figure "2" shall be substituted;

(iv) in clause (13G), sub-clauses i, to iii, and vii to xxiv, shall be omitted;

(v) clause (13H), shall be omitted;

(vi) after clause (13H) omitted as aforesaid, the following new clause shall be inserted, namely:—

"(13HH) Tax shall be deducted under section 153 at the rate of 1% on the sale value of rice to be sold by Rice Exporters Association of Pakistan (REAP) to Utility Store Corporation, in accordance with the provisions of the agreement, signed with Ministry of Food, Agriculture and Livestock (MINFAL) on May 5, 2008.";

(vii) clauses (14), (15) and (16) shall be omitted;

(c) in Part III,—

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

"(1) Any amount received as—

(a) flying allowance by pilots, flight engineers, navigators of Pakistan Armed Forces, Pakistani Airlines or Civil Aviation Authority, Junior Commissioned Officers or other ranks of Pakistan Armed Forces; and

(b) submarine allowance by the officers of the Pakistan Navy,

shall be taxed @ 2.5% as a separate block of income."; and

(ii) in clause (1A), for the figure "400,000" the figure "500,000" shall be substituted;";

(iii) clause (3), shall be omitted;

(iv) after clause (4), the following new clause shall be added, namely:—

"(5) The tax payable under clause (c) of sub-section (1) of section 39, in respect of any amount paid as yield or profit on investment in Bahbood Savings Certificate or Pensioners Benefit Account shall not exceed 10% of such profit.";

(d) in Part IV,—

(i) clauses (3A) and (11) shall be omitted;

(ii) in clause (16),—

(a) figure "113", shall be omitted;

(b) for the colon, at the end of first proviso full stop shall be substituted; and

(c) second proviso shall be omitted;

(iii) in clause (19), for the words and figure "sections 113 and" the word "section" shall be substituted;

(iv) clauses (33), (36), (41A) and (42A) shall be omitted;

(v) in clause (43A), the words and brackets "including Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies" shall be omitted;

(vi) in clause (46), after the word "refinery", the words and brackets "or Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies" shall be inserted;

(vii) in clause (46A), for the brackets and figure "(6B)", the brackets and figure "(6)" shall be substituted;

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

"(47B). The provisions of sections 150, 151 and 233 shall not apply to any person making payment to National Investment Unit Trust or a collective investment

scheme or a modaraba or Approved Pension Fund or an Approved Income Payment Plan or a REIT Scheme or a Private Equity and Venture Capital Fund or a recognized provident fund or an approved superannuation fund or an approved gratuity fund.";

(ix) for clause (56), the following shall be substituted, namely:—

"(56) The provisions of section 148, regarding withholding tax on imports shall not apply in respect of—

(i) goods classified under Pakistan Customs Tariff falling under Chapters 27, 86 and 99;

(ii) goods imported by direct and indirect exporters covered under sub-chapter 7 of Chapter XII of SRO. 450(I)/2001 dated June 18, 2001;

(iii) goods temporarily imported into Pakistan for subsequent exportation and which are exempt from customs duty and sales tax under Notification No. S.R. O. 1065(I)/2005, dated the 20th October, 2005; and

(iv) Manufacturing Bond as prescribed under Chapter XV of Customs Rules, 2001 notified *vide* S.R.O. 450(I)/2001, dated June 18, 2001.";

(x) in clause (57),—

(a) the figure "113" shall be omitted;

(b) in the first proviso, for the colon, a full stop shall be substituted and second proviso shall be omitted;

(xi) clause (58), shall be omitted;

(xii) after clause (64), the following new clauses shall be added, namely:—

"(65) Any income derived by a project, approved by Designated National Authority (DNA), from the transfer or sale of Clean Development Mechanism

Credits *i.e.* Certified Emission Reductions, verified Emission Reductions; and

(66) The provisions of section 235, shall not be applicable to the exporters-cum-manufacturers of –

(a) carpets;

(b) leather and articles thereof including artificial leather footwear;

(c) surgical goods;

(d) sports goods; and

(e) textile and articles thereof;".

(37) in the THIRD SCHEDULE, –

(a) in Part II,—

(i) in the heading, after the word "ALLOWANCE" the words "AND FIRST YEAR ALLOWANCE" shall be added;

(ii) under the heading, in the brackets, for the word and figure "section 23" the words and figures "sections 23 and 23A" shall be substituted;"

(iii) the existing paragraph shall be numbered as paragraph (1); and

(iv) after paragraph (1), the following new paragraph shall be added, namely:—

"(2) The rate of First Year Allowance under section 23A shall be 90%.";

(38) in the FOURTH SCHEDULE,–

(a) in rule 5, –

(i) for sub-rule (b), the following shall be substituted, namely:—

"(b) subject to the provisions of rule 6A, any amount of investment written off shall be allowed as a deduction,

but any amount taken to reserve to meet depreciation of investments shall not be allowed as a deduction, and any sums taken credit for in the accounts on account of appreciation of investment shall not be treated as part of the profits and gains, unless these have been crystallized as gains or losses on the realization of investments;";

(ii) in sub-rule (c), for the full stop at the end, the semicolon and word "; and" shall be substituted;

(iii) after sub-rule (c) amended as aforesaid, the following new sub-rule shall be added, namely:—

"(d) no deduction shall be allowed for any expenditure incurred on account of insurance premium or re-insurance premium paid to an overseas insurance or re-insurance company or a local agent of an overseas insurance company until tax at the rate of 5% is withheld on the gross amount of insurance or re-insurance premium.";

(b) in rule 6A, for the figure "2008" the figure "2010" shall be substituted;

(39) in the SIXTH SCHEDULE, –

(a) in Part I, in rule 3, in sub-rule (a), after the word "salary" the words, figure and comma "or Rs.100,000, whichever is low" shall be inserted;

(b) in Part II, in rule 5, for the words and commas "at the average rate of tax at which the employee was liable to tax during the preceding three years or during such period, if less than three years, as he was a member of the fund," the words "at the rate applicable to the year of withdrawal" shall be substituted; and

(40) in the SEVENTH SCHEDULE,—

(a) in rule 1,—

(i) for sub-rule (c), the following sub-rules shall be substituted, namely:—

"(c) Provisions for classified advances and off balance sheet items shall be allowed in accordance with the provisions of sections 29 and 29A.

(ii) sub-rules (d), (e) and (f), shall be omitted;

(iii) rule 7, shall be omitted; and

(iv) in rule 8, after sub-rule (1), the following new sub-rule shall be inserted, namely:—

"(1A). The accumulated loss under the head "Income from Business" (not being speculation business losses) of an amalgamating banking company or banking companies shall be set off or carried forward against the business profits and gains of the amalgamated company and vice versa, up to a period of six tax years immediately succeeding the tax year in which the loss was first computed in the case of amalgamated banking company or amalgamating banking company or companies.".

19. **Amendments of Act CIII of 2002.—** In the Listed Companies (Substantial Acquisition of Voting Shares and Take-Overs) Ordinance, 2002 (CIII of 2002), the following further amendments shall be made, namely:—

(1) in section 2, in sub-section (1), –

(a) in clause (k), after the word "rules" the words "or regulations" shall be inserted;

(b) clause (l) shall be omitted;

(2) section 3 shall be renumbered as sub-section (1) of that section and

(a) in sub-section (1) renumbered as aforesaid,–

(i) for the word "Nothing" the words and comma "Except as provided otherwise in sub-section (2), nothing" shall be substituted;

(ii) in clause (b) after the word "issue" the words "except voting shares allotted and issued under sub-section (7) of section 86 of the Companies Ordinance, 1984 (XLVII of 1984)" shall be added;

(iii) clause (f) shall be omitted;

(iv) in clause (k), the word "and" occurring at the end, shall be omitted; and

(v) in clause (l), for the full stop at the end, a semicolon shall be substituted and thereafter the following new clauses shall be added, namely:—

"(m) transfer of voting shares to a person's relatives without monetary consideration;

(n) acquisition of voting shares in the ordinary course of business by CFS financiers acting as financiers;

(o) a scheme of rehabilitation of a company approved by the Commission;

(p) transfer by sponsors of a holding company to such holding company within two years of incorporation of holding company, voting shares of such listed company or companies held by the sponsors on the date of incorporation of the holding company, which will after the transfer of such shares become subsidiary or subsidiaries of the said holding company; and

(q) acquisition of voting shares by a strategic investor in case of disinvestment by existing shareholders of a stock exchange pursuant to the demutualization process." ; and

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

"(2) After the acquirer acquires voting shares pursuant to clauses (a), (b), (c), (d), (e), (g), (i), (j), (m), and (o) of sub-section (1) the acquirer shall make a disclosure of the acquisition in the prescribed manner.";

(3) in section 12, for the words "acquirer may decide" the words "Commission may prescribe" shall be substituted;

(4) in section 13, in sub-section (5), –

(a) after the word and comma "company," the words and comma "whether incorporated in Pakistan or outside Pakistan," shall be inserted; and

(b) in the proviso, after the word "thereof", at the end, the words "in the public announcement of offer" shall be inserted.

(5) section 15 shall be renumbered as sub-section (1) of that section and in sub-section (1), renumbered as aforesaid, clauses (f), (h), (i) and (j) shall be omitted and after sub-section (1), amended as aforesaid, the following new sub-section shall be added, namely:—

"(2) The manager to the offer shall,—

(a) on the day of the public announcement of offer ensure that the proposed public announcement of offer is filed with the Commission, target company and also sent to the stock exchange on which the voting shares of the target company are listed in accordance with this Ordinance;

(b) upon fulfillment of the necessary obligations by the acquirer under this Ordinance and the rules and regulations, cause the release of the balance amount of the security to the acquirer; and

(c) after ensuring compliance with the provisions of the Ordinance and any other laws or rules and regulations as may be applicable, send a report to the Commission within forty five days from the date of closure of public offer or earlier withdrawal thereof.";

(6) in section 26, –

(a) in sub-section (3), for the word "one" the word "fifty" and for the word "ten" the word "two hundred" shall respectively be substituted; and

(b) in sub-section (4), for the word "shall" the word "may" shall be substituted;

(7) after section 29, the following new sections shall be inserted, namely:—

"29A. *Power of the Commission to make regulations.*—(1) The Commission may, by notification in the official Gazette, make such regulations, not inconsistent with provisions of this Ordinance and the rules, made as may be necessary to carry out the purposes of the Ordinance and incidental and connected matters:

Provided that the power to make regulations conferred by this section shall be subject to the condition of previous publication and before making any regulations the draft thereof may be published in the manner considered most appropriate by the Commission for eliciting public opinion thereon within a period of not less than fifteen days from the date of publication.

(2) Without prejudice to the generality of sub-section (1), the Commission may make regulations for or with respect to–

(a) the form, manner, timing and submission of offers letters;

(b) public announcements;

(c) public offers;
(d) independent advice to shareholders;

(e) the obligations of directors;

(f) obligations and restrictions of the acquirer and manager to the offer;

(g) the standard of care and responsibility;

(h) the timing and content of documents;

(i) the offer timetable;

(j) asset valuations and offer pricing and mode of payment;

(k) restrictions on dealings before and during the offer;

(l) disclosure of dealings;

(m) security to ensure completion of a takeover offer;

(n) acceptable securities;

(o) mandatory offers, offer size and acquisition;

(p) conditional offers;

(q) competitive bids;

(r) conduct of enquiry; and

(s) any other matter that this Ordinance requires for regulations to be made or for any matter the Commission considers necessary to ensure the proper conduct of takeovers.

(3) Any regulation made under this section may provide that a contravention thereof shall be punishable with a fine which may extend to thirty million rupees and, where the contravention is a continuing one, with a further fine which may extend to one hundred thousand rupees for every day after the first during which such contravention continues.

29B. *The power of the Commission to issue directives, circulars, guidelines, etc.*—The Commission may issue such directives, codes, guidelines, circulars or notifications as are necessary to carry out the purposes of this Ordinance, the rules and regulations made thereunder.".

20. **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, –

(a) for clause (9a), the following shall be substituted, namely:—

"(9a) "duty due" means duty in respect of supplies made or services provided or rendered during a month and shall be paid at the time of filing of return;";

(b) after clause (12), the following new clause shall be inserted:

"(12a) "franchise" means an authority given by a franchiser under which the franchisee is contractually or otherwise granted any right to produce, manufacture, sell or trade in or do any other business activity in respect of goods or to provide service or to undertake any process identified with franchiser against a fee or consideration including royalty or technical fee, whether or not a trade mark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;" and

(c) after clause (19), the following new clause shall be inserted, namely:—

"(19a) "property developers or promoters" means persons engaged in development of purchased or leased land for conversion into residential or commercial plots or construction of residential or commercial units for sale";

(2) in section 3,—

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

"(d) services provided in Pakistan including the services originated outside but rendered in Pakistan;";

(b) in sub-section (5), in clause (c) after the word "service", the comma and words ",provided where services are rendered by the person out of Pakistan, the recipient of such service in Pakistan shall be liable to pay duty" shall be inserted;

(3) in section 4,—

(a) in sub-section (4), for the word "ninety" the words "one hundred and twenty" shall be substituted; and

(b) after sub-section (7), the following new sub-section shall be added, namely:—

"(8) The Board may, by rules made under this Act, prescribe a composite return.";

(4) the existing section 7 shall be renumbered as sub-section (1) thereof and thereafter, the following new sub-section shall be added, namely:—

"(2) The Federal Government may, by notification in the official Gazette, declare that any of the provisions of the Sales Tax Act, 1990, relating to the levy of and exemption from sales tax, registration, book keeping and invoicing requirements, returns, offences and penalties, appeals and recovery of arrears shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty leviable under this Act.";

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

"8. *Default surcharge.*—If a person does not pay the duty due or any part thereof within the prescribed time or receives a refund of duty or drawback or makes an adjustment which is not admissible to him, he shall, in addition to the duty due, pay default surcharge at the rate of one and a half per cent per month of the duty due, refund of duty or drawback.

Explanation.–For the purpose of this section,–

(a) the period of default shall be reckoned from the date following the due date on which the duty was payable

to the preceding day on which the duty is actually paid; and

(b) in case of inadmissible adjustment or refund of duty or drawback, the period of default shall be reckoned from the date of such adjustment or as the case may be, refund of duty or drawback is received.";

(6) in section 12, for sub-section (1),the following shall be substituted, namely:—

"(1) Where any goods are liable to duty under this Act at a rate dependent on their value, duty shall be assessed and paid on the basis of value as determined in accordance with sub-section (46) of section 2 of the Sales Tax Act, 1990, excluding the amount of duty payable thereon.";

(7) in section 14, in the Explanation, after the comma, occurring for the first time, the words "refund includes drawback of duty and" shall be inserted;

(8) in section 19, –

(a) in sub-section(1),—

(i) for the words "ten thousand rupees", the words "five thousand rupees in case of non-filing of return and ten thousand rupees or five per cent of the duty involved whichever is higher in case of non or short payment of duty due" shall be substituted; and

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

"Provided that where a person files the return within fifteen days after the due date he shall pay a penalty of one hundred rupees for each day of default"; and

(b) in sub-section (5) after the word "goods" the words "or services" shall be inserted;

(9) in section 31, in sub-section (3), for the word, "ninety" occurring for the first time, the words, "one hundred and twenty", shall be substituted;

(10) in section 33, in sub-section (2), in the proviso, for the word "ninety" occurring for the first time, the words "one hundred and twenty" shall be substituted;

(11) in section 38, after sub-section (4), the following new sub-section shall be added, namely:—

"(4A). Notwithstanding anything contained in sub-section (4), the Chairman, FBR, and a member nominated by him, may, on the application of an aggrieved person, for reasons to be recorded in writing and on being satisfied that there is an error in order or decision, pass such order as may be deemed just and equitable.";

(12) after section 43, the following new section shall be added, namely:—

"43A. *Issuance of duplicate of federal excise documents.*– An officer of federal excise not below the rank of Assistant Collector may, on payment of one hundred rupees, issue an attested duplicate of any federal excise document as is available with the department or has been filed under this Act or rules made thereunder to a relevant registered person applying for the same.";

(13) in the FIRST SCHEDULE,—

(a) in TABLE I, in column (1),–

(i) against serial number 1, in column (4), for the word "Fifteen", the word "Sixteen" shall be substituted;

(ii) against serial number 2, in column (4), for the word "Fifteen", the word "Sixteen" shall be substituted;

(iii) against serial number 6, in column (2), the word "indigenous", occurring for the first time, shall be omitted;

(iv) for serial numbers, 9, 10 and 11 and the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

"9.	Locally produced cigarettes if their retail price exceeds sixteen rupees per ten cigarettes.	24.02	Sixty-three per cent of the retail price.
10.	Locally produced cigarettes if their retail price exceeds seven rupees and forty three paisas per ten cigarettes but does not exceed sixteen rupees per ten cigarettes.	24.02	Three rupees and seventeen paisas per ten cigarettes plus sixty-nine per cent per incremental rupee or part thereof.
11.	Locally produced cigarettes if their retail price does not exceed seven rupees and forty three paisas per ten cigarettes.	24.02	Three rupees and seventeen paisas per ten cigarettes.";

(v) against serial number 13, in column (4), for the words, "Seven hundred and fifty", the words "Nine hundred" shall be substituted;

(vi) after serial number 48 and entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto shall be inserted, namely:—

"49.	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 of cylinder capacity exceeding 850cc.	87.03	Five per cent ad val";

(vii) in the interpretation, after paragraph (2), the following shall be added, namely;

"Restriction.—For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial numbers 9, 10 and 11, no cigarette manufacturer shall reduce price from the level adopted on the day of the announcement of the Budget 2008-09.";

(b) in TABLE II, in column (1),–

(i) against serial number 1, in column (4), for the word "Fifteen" the word "Sixteen" shall be substituted;

(ii) against serial number 2, in column (4), for the word "Fifteen" the word "Sixteen" shall be substituted;

(iii) against serial number 3, for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

"Facilities for travel		**98.03**	
(a)	Services provided or rendered in respect of travel by air of the passenger within the territorial jurisdiction of Pakistan.	9803.1000	Sixteen per cent of the charges plus rupees twenty per ticket
(b)	Services provided or rendered in respect of travel by air of the passengers embarking on international journey to or from Pakistan.	9803.1100	
(i)	Passengers embarking to or from SAARC region, UAE (Middle East), Saudi Arabia, Africa, Afghanistan.		Three thousand two hundred and forty rupees for economy and economy plus classes and four thousand two hundred and forty rupees for club, business and first classes.

(ii)	Passengers embarking to or from Europe, Far East, China, USA, Canada, Australia, South America, others.	Four thousand two hundred and forty rupees for economy and economy plus classes and five thousand seven hundred and forty rupees for club, business and first classes.”;

(iv) against serial number 4, in column (4), for the word “Fifteen” the word “Sixteen” shall be substituted;

(v) against serial number 5,in column (4), in clause (ii), for the word “Fifteen” the word “Sixteen” shall be inserted;

(vi) for serial number 6, and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely.—

“Telecommunication services	98.12 (all sub-headings)	Twenty- one per cent of the charges”;

(vii) in serial number 7, in column (2),—

(a) after the word “re-insurer”, the words “in case where direct insurance service has been provided” shall be added; and

(b) against clauses, (i), (ii), (iii), (iv) and (v) in column 4, for the word “Five” wherever occurring, the word, “Ten” shall be substituted;

(viii) against serial number 8, in column (4), for the word “Five” the word “Ten” shall be substituted;

(ix) against serial number 11, in column (4), for the word “Five” the word “Ten” shall be substituted; and

(x) after serial number 11, and entries relating thereto in columns (2), (3) and (4), following new serial number and entries relating thereto shall be added, namely:—

“(12)	Services provided by property developers or promoters for:—	9814.3000

(a) development of purchased or leased land for conversion into residential or commercial plots	Rs. 100 per square yard
(b) construction of residential or commercial units	Rs. 50 per square foot of covered area";

(14) in the THIRD SCHEDULE,—

(a) in TABLE-I, in column 1,—

(i) serial numbers 3A and 3B and entries relating thereto in columns (2) and (3) shall be omitted;

(ii) against serial number 11 in column 2, for the words and brackets "National Petrocarbon (Pvt.) Limited, Pipri, Karachi", the words "a duly registered manufacturer of carbon black" shall be substituted;

(iii) after serial number 16 and the entries relating thereto in columns (2) and (3), the following new serial number and the entries relating thereto in columns (2) and (3) shall be added, namely:—

"17.	Goods for further manufacture of goods in the Export Processing Zones	Respective headings."; and

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

"4	Life insurance	9813.1500
5	Health insurance	9813.1600
6	Crop insurance	9813.1600";

———————

THE SCHEDULE
[See clause 5(8)]
AMENDMENT IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the "PCT Code", "Description" and "CD%" specified in column (1), (2) and (3) appearing in chapter 1 to 99, following "PCT Code", "Description" and "CD%" specified in column (1), (2) and (3) of the table below and the corresponding entries relating thereto shall be substituted:-

"TABLE

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
01.01	**Live horses, asses, mules and hinnies.**	
0101.1000	-Pure-bred breeding animals	5
0101.9000	-Other	5
01.02	**Live bovine animals.**	
	-Pure-bred breeding animals:	
0102.1010	- - - Buffaloes	0
0102.1020	- - - Bulls	0
0102.1030	- - - Cows	0
0102.1040	- - - Oxen	0
0102.1090	- - - Other	0
	-Other:	
0102.9010	- - - Buffaloes	5
0102.9020	- - - Bulls	5
0102.9030	- - - Cows	5
0102.9040	- - - Oxen	5
0102.9090	- - - Other	5
01.03	**Live swine.**	
0103.1000	-Pure-bred breeding animals	25
	-Other:	
0103.9100	- - Weighing less than 50 kg	25
0103.9200	- - Weighing 50 kg or more	25
01.04	**Live sheep and goats.**	
0104.1000	-Sheep	0
0104.2000	-Goats	0
01.05	**Live poultry, that is to say, fowls of the species** *Gallus domesticus*, **ducks, geese, turkeys and guinea fowls.**	
	-Weighing not more than 185 g:	
0105.1100	- - Fowls of the species Gallus domesticus	5
0105.1200	- - Turkeys	5
0105.1900	- - Other	5
	-Other:	
0105.9400	- - Fowls of the species Gallus domesticus	5
0105.9900	- - Other	5
01.06	**Other live animals.**	
	-Mammals:	
0106.1100	- - Primates	5
0106.1200	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0106.1900	- - Other	5
0106.2000	-Reptiles (including snakes and turtles)	5
	-Birds:	
	- - Birds of prey:	
0106.3110	- - - Falcons	5
0106.3190	- - - Other	5
0106.3200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5
0106.3900	- - Other	5
0106.9000	-Other	5
02.01	**Meat of bovine animals, fresh or chilled.**	
0201.1000	-Carcasses and half-carcasses	0
0201.2000	-Other cuts with bone in	0
0201.3000	-Boneless	0
02.02	**Meat of bovine animals, frozen.**	
0202.1000	#NAME?	0
0202.2000	-Other cuts with bone in	0
0202.3000	-Boneless	0
02.03	**Meat of swine, fresh, chilled or frozen.**	
	-Fresh or chilled:	
0203.1100	- - Carcasses and half-carcasses	25
0203.1200	- - Hams, shoulders and cuts thereof, with bone in	25
0203.1900	- - Other	25
	-Frozen:	
0203.2100	- - Carcasses and half-carcasses	25
0203.2200	- - Hams, shoulders and cuts thereof, with bone in	25
0203.2900	- - Other	25
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**	
0204.1000	-Carcasses and half carcasses of lamb, fresh or chilled	0
	-Other meat of sheep, fresh or chilled:	
0204.2100	- - Carcasses and half-carcasses	0
0204.2200	- - Other cuts with bone in	0
0204.2300	- - Boneless	0
0204.3000	-Carcasses and half-carcasses of lamb, frozen	0
	-Other meat of sheep, frozen:	
0204.4100	- - Carcasses and half-carcasses	0
0204.4200	- - Other cuts with bone in	0
0204.4300	- - Boneless	0
0204.5000	-Meat of goats	0
0205.0000	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	20
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**	
0206.1000	-Of bovine animals, fresh or chilled	5
	-Of bovine animals, frozen:	
0206.2100	- - Tongues	5
0206.2200	- - Livers	5
0206.2900	- - Other	5
0206.3000	-Of swine, fresh or chilled	25
	-Of swine, frozen:	
0206.4100	- - Livers	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0206.4900	- - Other	25
0206.8000	-Other, fresh or chilled	5
0206.9000	-Other, frozen	5
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**	
	-Of fowls of the species *Gallus domesticus*:	
0207.1100	- - Not cut in pieces, fresh or chilled	25
0207.1200	- - Not cut in pieces, frozen	25
0207.1300	- - Cuts and offal, fresh or chilled	25
0207.1400	- - Cuts and offal, frozen	25
	-Of turkeys:	
0207.2400	- - Not cut in pieces, fresh or chilled	25
0207.2500	- - Not cut in pieces, frozen	25
0207.2600	- - Cuts and offal, fresh or chilled	25
0207.2700	- - Cuts and offals, frozen	25
	-Of ducks, geese or guinea fowls:	
0207.3200	- - Not cut in pieces, fresh or chilled	25
0207.3300	- - Not cut in pieces, frozen	25
0207.3400	- - Fatty livers, fresh or chilled	25
0207.3500	- - Other, fresh or chilled	25
0207.3600	- - Other, frozen	25
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**	
0208.1000	-Of rabbits or hares	20
0208.3000	-Of primates	20
0208.4000	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20
0208.5000	-Of reptiles (including snakes and turtles)	20
0208.9000	-Other	20
0209.0000	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**	25
02.10	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**	
	-Meat of swine:	
0210.1100	- - Hams, shoulders and cuts thereof, with bone in	25
0210.1200	- - Bellies (streaky) and cuts thereof	25
0210.1900	- - Other	25
0210.2000	-Meat of bovine animals	20
	- Other, including edible flours and meals of meat or meat offal :	
0210.9100	- - Of primates	20
0210.9200	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20
0210.9300	- - Of reptiles (including snakes and turtles)	20
0210.9900	- - Other	20
03.01	**Live fish.**	
0301.1000	-Ornamental fish	10
	-Other live fish:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0301.9100	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	10
0301.9200	- - Eels (*Anguilla spp*.)	10
0301.9300	- - Carp	10
0301.9400	- - Bluefin tunas (*Thunnus thynnus*)	10
0301.9500	- - Southern bluefin tunas (*Thunnus maccoyii*)	10
0301.9900	- - Other	10
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**	
	-Salmonidae, excluding livers and roes:	
0302.1100	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	10
0302.1200	- - Pacific salmon (*Oncorhynchus nerka,Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10
0302.1900	- - Other	10
	-Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding livers and roes:	
0302.2100	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10
0302.2200	- - Plaice (*Pleuronectes platessa*)	10
0302.2300	- - Sole (*Solea spp.*)	10
0302.2900	- - Other	10
	-Tunas (*of the genus Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus)* pelamis), excluding livers and roes:	
0302.3100	- - Albacore or longfinned tunas (*Thunnus alalunga*)	10
0302.3200	- - Yellowfin tunas (*Thunnas albacares*)	10
0302.3300	- - Skipjack or stripe-bellied bonito	10
0302.3400	- - Bigeye tunas(*Thunnus obesus*)	10
0302.3500	- - Bluefin tunas (*Thunnus thynnus*)	10
0302.3600	- - Southern bluefin tunas (*Thunnus maccoyii*)	10
0302.3900	- - Other	10
0302.4000	-Herrings (Clupea *harengus Clupea pallsii*), excluding livers and roes	10
0302.5000	-Cod (Gadus *morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	10
	-Other fish, excluding livers and roes:	
0302.6100	- - Sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp.*),brisling or sprats(*Sprattus sprattus*)	10
0302.6200	- - Haddock (*Melanogrammus aeglefinus*)	10
0302.6300	- - Coalfish (*Pollachius virens*)	10
0302.6400	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10
0302.6500	- - Dogfish and other sharks	10
0302.6600	- - Eels (*Anguilla spp.*)	10
0302.6700	- - Swordfish (*Xiphias gladius*)	10
0302.6800	- - Toothfish (*Dissostichus spp.*)	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0302.6900	- - Other	10
0302.7000	-Livers and roes	10
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**	
	-Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), excluding livers and roes:	
0303.1100	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	10
0303.1900	- - Other	10
	-Other salmonidae, excluding livers and roes:	
0303.2100	- - Trout (*Salmo trutta, Oncorhynchus mykiss,Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	10
0303.2200	- - Atlantic salmon (*Salmo salar*) and Danube salmon(*Hucho hucho*)	10
0303.2900	- - Other	10
	-Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding livers and roes:	
0303.3100	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10
0303.3200	- - Plaice (*Pleuronectes platessa*)	10
0303.3300	- - Sole (*Solea spp.*)	10
0303.3900	- - Other	10
	-Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito *(Euthynnus (Katsuwonus) pelamis)*, excluding livers and roes:	
0303.4100	- - Albacore or longfinned tunas (*Thunnus alalunga*)	10
0303.4200	- - Yellowfin tunas (*Thunnus albacares*)	10
0303.4300	- - Skipjack or stripe-bellied bonito	10
0303.4400	- - Bigeye tunas (*Thunnus obesus*)	10
0303.4500	- - Bluefin tunas (*Thunnus thynnus*)	10
0303.4600	- - Southern bluefin tunas (*Thunnus maccoyii*)	10
0303.4900	- - Other	10
	- Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:	
0303.5100	- - Herrings (Clupea harengus, Clupea pallasii)	10
0303.5200	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10
	-Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp.*),excluding livers and roes :	
0303.6100	- - Swordfish (*Xiphias gladius*)	10
0303.6200	- - Toothfish (*Dissostichus spp.*)	10
	-Other fish, excluding livers and roes:	
0303.7100	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella *(Sardinella spp.)*, brisling or sprats (*Sprattus sprattus*)	10
0303.7200	- - Haddock (*Melanogrammus aeglefinus*)	10
0303.7300	- - Coalfish (*Pollachius virens*)	10
0303.7400	- - Mackerel *(Scomber scombrus Scomber australasicus, Scomber japonicus*)	10
0303.7500	- - Dogfish and other sharks	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0303.7600	- - Eels (*Anguilla spp.*)	10
0303.7700	- - Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	10
0303.7800	- - Hake (*Merluccius spp., Urophycis spp.*)	10
0303.7900	- - Other	10
0303.8000	-Livers and roes	10
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**	
	-Fresh or chilled:	
0304.1100	- - Swordfish (*Xiphias gladius*)	10
0304.1200	- - Toothfish (*Dissostichus spp.*)	10
0304.1900	- - Other	10
	-Frozen fillet:	
0304.2100	- - Swordfish (*Xiphias gladius*)	10
0304.2200	- - Toothfish (*Dissostichus spp.*)	10
0304.2900	- - Other	10
	-Other:	
0304.9100	- - Swordfish (*Xiphias gladius*)	10
0304.9200	- - Toothfish (*Dissostichus spp.*)	10
0304.9900	- - Other	10
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**	
0305.1000	-Flours, meals and pellets of fish, fit for human consumption	10
0305.2000	-Livers and roes of fish, dried, smoked, salted or in brine	10
0305.3000	-Fish fillets, dried, salted or in brine, but not smoked	10
	-Smoked fish, including fillets:	
0305.4100	- - Pacific salmon (*Oncorhynchus nerka,Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon *(Hucho hucho*)	10
0305.4200	- - Herrings (*Clupea harengus, Clupea pallasii*)	10
0305.4900	- - Other	10
	-Dried fish, whether or not salted but not smoked:	
0305.5100	- - Cod (*Gadus morhua, Gadus ogac,Gadus macrocephalus*)	10
0305.5900	- - Other	10
	-Fish, salted but not dried or smoked and fish in brine:	
0305.6100	- - Herrings (*Clupea harengus,Clupea pallasii*)	10
0305.6200	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10
0305.6300	- - Anchovies (*Engraulis spp.*)	10
0305.6900	- - Other	10
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**	
	-Frozen:	
0306.1100	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	10
0306.1200	- - Lobsters *(Homarus spp.*)	10
0306.1300	- - Shrimps and prawns	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0306.1400	- - Crabs	10
0306.1900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10
	-Not frozen:	
0306.2100	- - Rock lobster and other sea crawfish (*Palinurus spp.,Panulirus spp., Jasus spp.*)	10
0306.2200	- - Lobsters *(Homarus spp.*)	10
0306.2300	- - Shrimps and prawns	10
0306.2400	- - Crabs	10
0306.2900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption**	
0307.1000	-Oysters	5
	-Scallops, including queen scallops, of the genera *Pecten, Chlamys or Placopecten* :	
0307.2100	- - Live, fresh or chilled	5
0307.2900	- - Other	5
	-Mussels (*Mytilus spp., Perna spp.*):	
0307.3100	- - Live, fresh or chilled	5
0307.3900	- - Other	5
	-Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and squid *(Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*):	
0307.4100	- - Live, fresh or chilled	5
0307.4900	- - Other	5
	-Octopus (Octopus *spp* .):	
0307.5100	- - Live, fresh or chilled	5
0307.5900	- - Other	5
0307.6000	-Snails, other than sea snails	5
	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307.9100	- - Live, fresh or chilled	5
0307.9900	- - Other	5
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**	
0401.1000	-Of a fat content, by weight, not exceeding 1 %	25
0401.2000	-Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	25
0401.3000	-Of a fat content, by weight, exceeding 6 %	25
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**	
0402.1000	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	25
	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0402.2100	- - Not containing added sugar or other sweetening matter	25
0402.2900	- - Other	25
	-Other:	
0402.9100	- - Not containing added sugar or other sweetening matter	25
0402.9900	- - Other	25
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**	
0403.1000	-Yogurt	35
0403.9000	-Other	35
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**	
	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	
0404.1010	- - - Whey powder	25
0404.1090	- - - Other	25
0404.9000	-Other	25
04.05	**Butter and other fats and oils derived from milk; dairy spread.**	
0405.1000	-Butter	35
0405.2000	-Dairy spreads	35
0405.9000	-Other	35
04.06	**Cheese and curd.**	
	-Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406.1010	- - - Cheese	35
0406.1020	- - - Curd	35
0406.1090	- - - Other	35
0406.2000	-Grated or powdered cheese, of all kinds	35
0406.3000	-Processed cheese, not grated or powdered	35
0406.4000	-Blue-veined cheese and other cheese containing veins produced by *Penicillium roquefort*i	35
0406.9000	-Other cheese	35
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**	
0407.0010	- - - Eggs for hatching (parent stock)	5
0407.0090	- - - Other	5
04.08	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**	
	-Egg yolks:	
0408.1100	- - Dried	15
0408.1900	- - Other	15
	-Other:	
0408.9100	- - Dried	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0408.9900	- - Other	5
0409.0000	**Natural honey.**	35
0410.0000	**Edible products of animal origin, not elsewhere specified or included.**	20
0501.0000	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	5
05.02	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**	
0502.1000	-Pigs', hogs' or boars bristles and hair and waste thereof	25
0502.9000	-Other	25
[05.03]		
0504.0000	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	5
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**	
0505.1000	-Feathers of a kind used for stuffing; down	5
0505.9000	-Other	5
05.06	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**	
0506.1000	-Ossein and bones treated with acid	5
	-Other:	
0506.9010	- - - Bones(powder)	5
0506.9020	- - - Bones (waste)	5
0506.9090	- - - Other	5
05.07	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**	
0507.1000	-Ivory; ivory powder and waste	5
	-Other:	
0507.9010	- - - Horns	5
0507.9090	- - - Other	5
05.08	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	
0508.0010	- - - Shells	5
0508.0090	- - - Other	5
[05.09]		
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.**	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**	
0511.1000	-Bovine semen	0
	-Other:	
	- - Products of fish or crustaceans, moluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511.9110	- - - Fish eggs	0
0511.9190	- - - Other	5
	- - Other:	
0511.9910	- - - Silk worm eggs	5
0511.9920	- - - Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	20
0511.9990	- - - Other	5
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant,in growth or in flower; chicory plants and roots other than roots of heading 12.12.**	
	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:	
0601.1010	- - - Bulbs	0
0601.1090	- - - Other	0
0601.2000	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn.**	
0602.1000	-Unrooted cuttings and slips	0
0602.2000	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	0
0602.3000	-Rhododendrons and azaleas, grafted or not	0
0602.4000	-Roses, grafted or not	0
	-Other:	
0602.9010	- - - Mushroom spawn	0
0602.9090	- - - Other	0
06.03	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**	
	- Fresh:	
0603.1100	- - Roses	20
0603.1200	- - Carnations	20
0603.1300	- - Orchids	20
0603.1400	- - Chrysanthemums	20
0603.1900	- - Other	20
0603.9000	-Other	20
06.04	**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared**	
0604.1000	-Mosses and lichens	15
	-Other:	
0604.9100	- - Fresh	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0604.9900	- - Other	15
07.01	**Potatoes, fresh or chilled.**	
0701.1000	-Seed	0
0701.9000	-Other	0
0702.0000	**Tomatoes, fresh or chilled.**	0
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**	
0703.1000	-Onions and shallots	0
0703.2000	-Garlic	0
0703.9000	-Leeks and other alliaceous vegetables	10
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**	
0704.1000	-Cauliflowers and headed broccoli	0
0704.2000	-Brussels sprouts	5
0704.9000	-Other	5
07.05	**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**	
	-Lettuce:	
0705.1100	- - Cabbage lettuce (head lettuce)	5
0705.1900	- - Other	5
	-Chicory:	
0705.2100	- - Witloof chicory (Cichorium intybus var.foliosum)	5
0705.2900	- - Other	5
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**	
0706.1000	-Carrots and turnips	5
0706.9000	-Other	5
0707.0000	**Cucumbers and gherkins fresh or chilled.**	5
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**	
0708.1000	-Peas *(Pisum sativum)*	5
0708.2000	-Beans *(Vigna spp., Phaseolus spp.)*	5
0708.9000	-Other leguminous vegetables	5
07.09	**Other vegetables, fresh or chilled.**	
0709.2000	-Asparagus	5
0709.3000	-Aubergines (egg-plants)	5
0709.4000	-Celery other than celeriac	5
	-Mushrooms and truffles:	
0709.5100	- - Mushrooms of the genus Agaricus	10
	- - Other:	
0709.5910	- - - Globe artichokes	5
0709.5990	- - - Other	10
0709.6000	-Fruits of the genus *Capsicum* or of the genus *Pimenta*	5
0709.7000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5
0709.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**	
0710.1000	-Potatoes	15
	-Leguminous vegetables, shelled or unshelled:	
0710.2100	- - Peas (Pisum sativum)	15
0710.2200	- - Beans (Vigna spp., Phaseolus spp.)	15
0710.2900	- - Other	15
0710.3000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15
0710.4000	-Sweet corn	15
0710.8000	-Other vegetables	15
0710.9000	-Mixtures of vegetables	15
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**	
0711.2000	-Olives	15
0711.4000	-Cucumbers and gherkins	15
	-Mushrooms and truffles:	
0711.5100	- - Mushrooms of the genus Agaricus	15
0711.5900	- - Other	15
0711.9000	-Other vegetables; mixtures of vegetables	15
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**	
0712.2000	-Onions	15
	-Mushrooms, wood ears (*Auricularia spp.),* Jelly fungi *(Tremella spp.)* and truffles:	
0712.3100	- - Mushrooms of the genus Agaricus	15
0712.3200	- - Wood ears (Aurcularia spp.)	15
0712.3300	- - Jelly fungi (Tremella spp.)	15
0712.3900	- - Other	15
0712.9000	-Other vegetables; mixtures of vegetables	15
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**	
0713.1000	-Peas *(Pisum sativum)*	0
	-Chickpeas *(garbanzos):*	
0713.2010	- - - Grams (dry whole)	0
0713.2020	- - - Grams split	0
0713.2090	- - - Other	0
	-Beans *(Vigna spp., Phaseolus spp.)* :	
0713.3100	- - Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek	0
0713.3200	- - Small red (Adzuki) beans (Phaseolus or vigna angularis)	0
0713.3300	- - Kidney beans, including white pea beans (Phaseolus vulgaris)	0
	- - Other:	
0713.3910	- - - Green beans (dry whole)	0
0713.3920	- - - Green beans(split)	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0713.3990	- - - Other	0
	- - Lentils:	
0713.4010	- - - Dry whole	0
0713.4020	- - - Split	0
0713.5000	-Broad beans *(Vicia faba var. major)* and horse beans(*Vicia faba var. equina, Vicia faba var.minor)*	0
	-Other:	
0713.9010	- - - Black matpe (dry whole)	0
0713.9020	- - - Mash dry whole	0
0713.9030	- - - Mash split or washed	0
0713.9090	- - - Other	0
07.14	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**	
0714.1000	-Manioc (cassava)	5
0714.2000	-Sweet potatoes	5
0714.9000	-Other	5
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**	
	-Coconuts:	
0801.1100	- - Desiccated	5
	- - Other:	
0801.1910	- - - Seed	0
0801.1990	- - - Other	10
	-Brazil nuts:	
0801.2100	- - In shell	10
0801.2200	- - Shelled	10
	-Cashew nuts:	
0801.3100	- - In shell	5
0801.3200	- - Shelled	5
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**	
	-Almonds:	
0802.1100	- - In shell	5
0802.1200	- - Shelled	10
	-Hazelnuts or filberts (*Corylus spp.*):	
0802.2100	- - In shell	10
0802.2200	- - Shelled	10
	-Walnuts:	
0802.3100	- - In shell	10
0802.3200	- - Shelled	10
0802.4000	-Chestnuts (*Castanea spp*.)	10
0802.5000	-Pistachios	5
0802.6000	- Macadamia nuts	10
	-Other:	
0802.9010	- - - Areca (betel nuts)	5
0802.9090	- - - Other	10
0803.0000	**Bananas, including plantains, fresh or dried.**	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**	
	-Dates:	
0804.1010	- - - Fresh	35
0804.1020	- - - Dried	35
0804.2000	-Figs	35
0804.3000	-Pineapples	35
0804.4000	-Avocados	35
	-Guavas, mangoes and mangosteens:	
0804.5010	- - - Guavas	35
0804.5020	- - - Mangoes	35
0804.5030	- - - Mangosteens	35
0804.9040	- - - Frozen mango	35
0804.9050	- - - Mango pulp	35
0804.9090	- - - Other	35
08.05	**Citrus fruit, fresh or dried.**	
0805.1000	-Oranges	35
	-Mandarins (including tangerines and satsumas); clementines,wilkings and similar citrus hybrids:	
0805.2010	- - - Kino (fresh)	35
0805.2090	- - - Other	35
0805.4000	- Grapefruit, including pomelos	35
0805.5000	-Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia,Citrus latifolia*)	35
0805.9000	-Other	35
08.06	**Grapes, fresh or dried.**	
0806.1000	-Fresh	35
0806.2000	-Dried	35
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**	
	-Melons (including watermelons):	
0807.1100	- - Watermelons	35
0807.1900	- - Other	35
0807.2000	-Papaws (papayas)	35
08.08	**Apples, pears and quinces, fresh.**	
0808.1000	-Apples	35
0808.2000	-Pears and quinces	35
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**	
0809.1000	-Apricots	35
0809.2000	-Cherries	35
0809.3000	-Peaches, including nectarines	35
0809.4000	-Plums and sloes	35
08.10	**Other fruit, fresh.**	
0810.1000	-Strawberries	35
0810.2000	-Raspberries, blackberries, mulberries and loganberries	35
0810.4000	-Cranberries, bilberries and other fruits of the genus Vaccinium	35
0810.5000	-Kiwifruit	35
0810.6000	-Durians	35
	-Other:	
0810.9010	- - - Pomegranates	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0810.9090	- - - Other	35
08.11	**Fruit and nuts, uncooked or cooked by steaming or boiling in water,frozen, whether or not containing added sugar or other sweetening matter.**	
0811.1000	-Strawberries	35
0811.2000	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	35
0811.9000	-Other	35
08.12	**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**	
0812.1000	-Cherries	35
0812.9000	-Other	35
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**	
0813.1000	-Apricots	35
0813.2000	-Prunes	35
0813.3000	-Apples	35
	-Other fruit:	
0813.4010	- - - Tamarind	5
0813.4020	- - - Cherries	35
0813.4030	- - - Pine nut (chilgoza)	35
0813.4040	- - - Peaches (arroo)	35
0813.4050	- - - Plums (allocha)	35
0813.4060	- - - Lichis	35
0813.4070	- - - Raisins	35
0813.4090	- - - Other	35
0813.5000	-Mixtures of nuts or dried fruits of this Chapter	35
0814.0000	**Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	35
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**	
	-Coffee, not roasted:	
0901.1100	- - Not decaffeinated	10
0901.1200	- - Decaffeinated	10
	-Coffee roasted:	
0901.2100	- - Not decaffeinated	10
0901.2200	- - Decaffeinated	10
0901.9000	-Other	10
09.02	**Tea, whether or not flavoured.**	
0902.1000	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10
0902.2000	-Other green tea (not fermented)	10
0902.3000	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10
	-Other black tea (fermented) and other partly fermenteded tea:	
0902.4010	- - - Tea dust	10
0902.4020	- - - Black tea in a packing exceeding 3 kg	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0902.4090	- - - Other	10
0903.0000	**Mate.**	10
09.04	**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**	
	-Pepper:	
	- - Neither crushed nor ground:	
0904.1110	- - - Black	5
0904.1120	- - - White	5
0904.1130	- - - Pepper seeds for sowing	0
0904.1190	- - - Other	5
0904.1200	- - Crushed or ground	15
	-Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground:	
0904.2010	- - - Red chillies (whole)	15
0904.2020	- - - Red chillies (powder)	15
0904.2030	- - - Red chillies seeds for sowing	0
0904.2090	- - - Other	15
0905.0000	**Vanilla.**	5
09.06	**Cinnamon and cinnamon-tree flowers.**	
	-Neither crushed nor ground :	
0906.1100	- - Cinnamon (Cinnamomum zeylanicum Blume)	5
0906.1900	- - Other	5
0906.2000	-Crushed or ground	15
0907.0000	**Cloves (whole fruit, cloves and stems).**	5
09.08	**Nutmeg, mace and cardamoms.**	
0908.1000	-Nutmeg	5
0908.2000	-Mace	5
	-Cardamoms:	
0908.3010	- - - Large	5
0908.3020	- - - Small	5
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**	
0909.1000	-Seeds of anise or badian	0
0909.2000	-Seeds of coriander	0
0909.3000	-Seeds of cumin	0
0909.4000	-Seeds of caraway	0
0909.5000	-Seeds of fennel; juniper berries	0
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**	
0910.1000	-Ginger	15
0910.2000	-Saffron	5
0910.3000	-Turmeric (curcuma)	15
	-Other spices:	
0910.9100	- - Mixtures referred to in Note 1 (b) to this Chapter	15
	- - Other:	
0910.9910	- - - Thyme; bay leaves	5
0910.9990	- - - Other	15
10.01	**Wheat and meslin.**	
1001.1000	-Durum wheat	10
1001.9000	-Other	10
1002.0000	**Rye.**	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1003.0000	**Barley.**	5
1004.0000	**Oats.**	5
10.05	**Maize (corn).**	
1005.1000	-Seed	0
1005.9000	-Other	10
10.06	**Rice.**	
	-Rice in the husk (paddy or rough):	
1006.1010	- - - Seed for sowing	0
1006.1090	- - - Other	10
1006.2000	-Husked (brown) rice	10
	-Semi-milled or wholly milled rice, whether or not polished or glazed:	
1006.3010	- - - Basmati	10
1006.3090	- - - Other	10
1006.4000	-Broken rice	10
1007.0000	**Grain sorghum.**	0
10.08	**Buckwheat, millet and canary seed; other cereals.**	
1008.1000	-Buckwheat	5
1008.2000	-Millet	5
1008.3000	-Canary seed	0
1008.9000	-Other cereals	5
11.01	**Wheat or meslin flour.**	
1101.0010	- - - Of Wheat	0
1101.0020	- - - Of Meslin	10
11.02	**Cereal flours other than of wheat or meslin.**	
1102.1000	-Rye flour	10
1102.2000	-Maize (corn) flour	10
1102.9000	-Other	10
11.03	**Cereal groats, meal and pellets.**	
	-Groats and meal:	
1103.1100	- - Of wheat	15
1103.1300	- - Of maize (corn)	15
1103.1900	- - Of other cereals	15
1103.2000	-Pellets	15
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**	
	-Rolled or flaked grains:	
1104.1200	- - Of oats	15
1104.1900	- - Of other cereals	15
	-Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.2200	- - Of oats	15
1104.2300	- - Of Maize (corn)	15
1104.2900	- - Of other cereals	15
1104.3000	-Germ of cereals, whole, rolled, flaked or ground	15
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**	
1105.1000	-Flour, meal and powder	20
1105.2000	-Flakes, granules and pellets	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**	
1106.1000	-Of the dried leguminous vegetables of heading 07.13	15
1106.2000	-Of sago or of roots or tubers of heading 07.14	15
1106.3000	-Of the products of Chapter-8	15
11.07	**Malt, whether or not roasted.**	
1107.1000	-Not roasted	10
1107.2000	-Roasted	10
11.08	**Starches; inulin.**	
	-Starches:	
1108.1100	- - Wheat starch	15
1108.1200	- - Maize (corn) starch	20
1108.1300	- - Potato starch	10
1108.1400	- - Manioc (cassava) starch	15
1108.1900	- - Other starches	15
1108.2000	-Inulin	15
1109.0000	**Wheat gluten, whether or not dried.**	15
1201.0000	**Soya beans, whether or not broken.**	0
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**	
1202.1000	-In shell	10
1202.2000	-Shelled, whether or not broken	10
1203.0000	**Copra.**	10
1204.0000	**Linseed, whether or not broken.**	0
12.05	**Rape or colza seeds, whether or not broken.**	
1205.1000	-Low erucic acid rape or colza seeds	0
1205.9000	-Other	0
1206.0000	**Sunflower seeds, whether or not broken.**	0
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**	
1207.2000	-Cotton seeds	0
1207.4000	-Sesamum seeds	0
1207.5000	-Mustard seeds	0
	-Other:	
1207.9100	- - Poppy seeds	5
	- - Other:	
1207.9910	- - - Safflower seeds	0
1207.9990	- - - Other	0
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**	
1208.1000	-Of soya beans	10
	-Other:	
1208.9010	- - - Flours of castor	5
1208.9020	- - - Castor meal	5
1208.9090	- - - Other	5
12.09	**Seeds, fruit and spores, of a kind used for sowing.**	
1209.1000	-Sugar beet seed	0
	-Seeds of forage plants:	
1209.2100	- - Lucerne (alfalfa) seed	0
1209.2200	- - Clover (Trifolium spp.) seed	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1209.2300	- - Fescue seed	0
1209.2400	- - Kentucky blue grass (Poa pratensis L.) seed	0
1209.2500	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	0
1209.2900	- - Other	0
1209.3000	-Seeds of herbaceous plants cultivated principally for their flowers	0
	-Other:	
	- - Vegetable seeds:	
1209.9110	- - - Of onion	0
1209.9120	- - - Of tomato	0
1209.9130	- - - Of okra	0
1209.9190	- - - Other	0
1209.9900	- - Other	0
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**	
1210.1000	-Hop cones, neither ground nor powdered, nor in the form of pellets	5
1210.2000	-Hop cones, ground powdered or in the form of pellets; lupulin	5
12.11	**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.**	
1211.2000	-Ginseng roots	5
1211.3000	-Coca leaf	5
1211.4000	-Poppy straw	5
1211.9000	-Other	5
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety** *Cichorium intybus sativum*) **of a kind used primarily for human consumption, not elsewhere specified or included.**	
1212.2000	-Seaweeds and other algae	5
	-Other:	
1212.9100	- - Sugar beet	5
	- - Other:	
1212.9910	- - - Locust beans, including locust bean seeds	0
1212.9990	- - - Other	5
1213.0000	**Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.**	5
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**	
1214.1000	-Lucerne (alfalfa) meal and pellets	5
1214.9000	-Other	5
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**	
1301.2000	-Gum Arabic	15
	-Other:	
1301.9010	- - - Cannabis resins and balsams	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1301.9020	- - - Seed lac	15
1301.9090	- - - Other	15
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**	
	-Vegetable saps and extracts:	
1302.1100	- - Opium	25
1302.1200	- - Of liquorice	15
1302.1300	- - Of hops	15
1302.1900	- - Other	15
1302.2000	-Pectic substances, pectinates and pectates	15
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.3100	- - Agar-agar	15
	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302.3210	- - - Guwar gum	25
1302.3290	- - - Other	15
1302.3900	- - Other	15
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**	
1401.1000	-Bamboos	10
1401.2000	-Rattans	5
1401.9000	-Other	5
[14.02]		
[14.03]		
14.04	**Vegetable products not elsewhere specified or included.**	
1404.2000	-Cotton linters	15
	-Other:	
1404.9010	- - - Tendu leaves (biri leaves)	25
1404.9020	- - - Betel leaves	Rs.200/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.	10
	- - - Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:	
1404.9041	- - - -Broomcorn (Sorghum vulgare var technicum)	20
1404.9049	- - - -Other	20
1404.9050	- - - Hena leave and powder	15
1404.9090	- - - Other	25
15.01	**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**	
1501.0010	- - - Lard including other pig fat	25
1501.0090	- - - Other	10
1502.0000	**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
15.03	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	
1503.0010	- - - Lard stearin, lard oil	25
1503.0090	- - - Other	10
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**	
1504.1000	-Fish-liver oils and their fractions	5
1504.2000	-Fats and oils and their fractions, of fish, other than liver oils	5
1504.3000	-Fats and oils and their fractions, of marine mammals	5
15.05	**Wool grease and fatty substances derived therefrom (including lanolin).**	
1505.0010	- - - Lanolin	10
1505.0090	- - - Other	10
1506.0000	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	5
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**	
1507.1000	-Crude oil, whether or not degummed	Rs.9050/ MT
1507.9000	-Other	Rs.10200/MT
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**	
1508.1000	-Crude oil	Rs.13150/MT
1508.9000	-Other	Rs.14300/MT
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**	
1509.1000	-Virgin	Rs.5000/MT
1509.9000	-Other	Rs.6000/MT
1510.0000	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**	Rs.6000/MT
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**	
1511.1000	-Crude oil	Rs.9000/ MT
	-Other:	
1511.9010	- - - Palm stearin	Rs.9050/ MT
1511.9020	- - - RBD Palm Oil	Rs.10800/ MT
1511.9030	- - - Palm olein	Rs.9050/ MT
1511.9090	- - - Other	Rs.10800/MT
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**	
	-Sunflower-seed or safflower oil and fractions thereof:	
1512.1100	- - Crude oil	Rs.15000/MT
1512.1900	- - Other	Rs.16800/MT
	-Cotton-seed oil and its fractions:	
1512.2100	- - Crude oil, whether or not gossypol has been removed	Rs.15000/MT
1512.2900	- - Other	Rs.16800/MT

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
15.13	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**	
	-Coconut (copra) oil and its fractions:	
1513.1100	- - Crude oil	Rs.9050/ MT
1513.1900	- - Other	Rs.10800/MT
	-Palm kernel or babassu oil and fractions thereof:	
1513.2100	- - Crude oil	Rs.9050/MT
1513.2900	- - Other	Rs.10800/MT
15.14	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**	
	-Low erucic acid rape or colza oil and its fractions:	
1514.1100	- - Crude oil	Rs.15000/MT
1514.1900	- - Other	Rs.16800/MT
	-Other:	
1514.9100	- - Crude oil	Rs.9050/ MT
1514.9900	- - Other	Rs.10200/MT
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**	
	-Linseed oil and its fractions:	
1515.1100	- - Crude oil	Rs.9500/MT
1515.1900	- - Other	Rs.10800/MT
	-Maize (corn) oil and its fractions:	
1515.2100	- - Crude oil	Rs.15000/MT
1515.2900	- - Other	Rs.16600/MT
1515.3000	-Castor oil and its fractions	Rs.9050/MT
1515.5000	-Sesame oil and its fractions	Rs.9050/MT
1515.9000	-Other	Rs.9050/MT
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**	
1516.1000	-Animal fats and oils and their fractions	Rs.10200/MT
	-Vegetable fats and oils and their fractions:	
1516.2010	- - - Vegetable fats and their fractions	Rs.10200/MT
1516.2020	- - - Vegetable oils and their fractions	Rs.10200/MT
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**	
1517.1000	-Margarine, excluding liquid margarine	Rs.10800/MT
1517.9000	-Other	Rs.10800/MT

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1518.0000	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	Rs.10800/MT
[15.19]		
1520.0000	**Glycerol, crude; glycerol waters and glycerol lyes.**	10
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**	
1521.1000	-Vegetable waxes	10
	-Other:	
1521.9010	- - - Bees wax	10
1521.9090	- - - Other	10
15.22	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	
1522.0010	- - - Of animals or vegetable waxes	20
1522.0090	- - - Other	20
1601.0000	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**	25
16.02	**Other prepared or preserved meat, meat offal or blood.**	
1602.1000	-Homogenised preparations	25
1602.2000	-Of liver of any animal	25
	- Of poultry of heading 01.05:	
1602.3100	- - Of turkeys	25
1602.3200	- - Of fowls of the species Gallus domesticus	25
1602.3900	- - Other	25
	-Of swine:	
1602.4100	- - Hams and cuts thereof	25
1602.4200	- - Shoulders and cuts thereof	25
1602.4900	- - Other, including mixtures	25
1602.5000	-Of bovine animals	25
1602.9000	-Other, including preparations of blood of any animal	25
1603.0000	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	20
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**	
	-Fish, whole or in pieces, but not minced:	
1604.1100	- - Salmon	20
1604.1200	- - Herrings	20
1604.1300	- - Sardines, sardinella and brisling or sprats	20
1604.1400	- - Tunas, skipjack and bonito (Sarda spp.)	20
1604.1500	- - Mackerel	20
1604.1600	- - Anchovies	20
1604.1900	- - Other	20
	-Other prepared or preserved fish:	
1604.2010	- - - Fish maws	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1604.2020	- - - Fish fillet	20
1604.2090	- - - Other	20
1604.3000	-Caviar and cavier substitutes	20
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**	
1605.1000	-Crab	20
1605.2000	-Shrimps and prawns	20
1605.3000	-Lobster	20
1605.4000	-Other crustaceans	20
1605.9000	-Other	20
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**	
	-Raw sugar not containing added flavouring or colouring matter:	
1701.1100	- - Cane sugar	25
1701.1200	- - Beet sugar	25
	-Other:	
1701.9100	- - Containing added flavouring or colouring matter	10
	- - Other:	
1701.9910	- - - White crystalline cane sugar	25
1701.9920	- - - White crystalline beet sugar	25
1701.9930	- - - Chemically pure sucrose	10
1701.9990	- - - Other	10
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**	
	-Lactose and lactose syrup:	
	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702.1110	- - - Lactose	10
1702.1120	- - - Lactose syrup	10
1702.1900	- - Other	10
	-Maple sugar and maple syrup:	
1702.2010	- - - Maple sugar	10
1702.2020	- - - Maple syrup	15
1702.3000	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	25
1702.4000	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar.	15
1702.5000	-Chemically pure fructose	15
1702.6000	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar.	15
	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702.9010	- - - Maltose	10
1702.9020	- - - Caramel	10
1702.9030	- - - Malto dextrins	10
1702.9090	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
17.03	**Molasses resulting from the extraction or refining of sugar.**	
1703.1000	-Cane molasses	5
1703.9000	-Other	5
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**	
1704.1000	-Chewing gum, whether or not sugar-coated	35
	-Other:	
1704.9010	- - - White chocolate	35
1704.9090	- - - Other	35
1801.0000	**Cocoa beans, whole or broken, raw or roasted.**	5
1802.0000	**Cocoa shells, husks, skins and other cocoa waste.**	5
18.03	**Cocoa paste, whether or not defatted.**	
1803.1000	-Not defatted	5
1803.2000	-Wholly or partly defatted	5
1804.0000	**Cocoa butter, fat and oil.**	5
1805.0000	**Cocoa powder, not containing added sugar or other sweetening matter.**	5
18.06	**Chocolate and other food preparations containing cocoa.**	
1806.1000	-Cocoa powder, containing added sugar or other sweetening matter	30
	-Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:	
1806.2010	- - - Chocolate preparation	30
1806.2020	- - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	10
1806.2090	- - - Other	30
	-Other, in blocks, slabs or bars:	
1806.3100	- - Filled	30
1806.3200	- - Not filled	30
1806.9000	-Other	30
19.01	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04. 01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**	
1901.1000	-Preparations for infant use, put up for retail sale	20
1901.2000	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	15
	-Other:	
1901.9010	- - - Malt extract	30
1901.9020	- - - Preparations other than in retail packing, not containing cocoa	30
1901.9090	- - - Other	30

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**	
	-Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	- - Containing eggs	30
	- - Other:	
1902.1910	- - - Macaroni raw	30
1902.1920	- - - Vermacelli	30
1902.1990	- - - Other	30
1902.2000	-Stuffed pasta, whether or not cooked or otherwise prepared	30
1902.3000	-Other pasta	30
1902.4000	-Couscous	30
19.03	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	
1903.0010	- - - Sago	15
1903.0090	- - - Other	15
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). cereals [(other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included**	
	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1010	- - - Corn flakes	35
1904.1090	- - - Other	35
1904.2000	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	35
1904.3000	-Bulgur wheat	35
1904.9000	-Other	35
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**	
1905.1000	-Crispbread	35
1905.2000	-Gingerbread and the like	35
	-Sweet biscuits; waffles and wafers:	
1905.3100	- - Sweet biscuits	35
1905.3200	- - Waffles and wafers	35
1905.4000	-Rusks, toasted bread and similar toasted products	35
1905.9000	-Other	35
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**	
2001.1000	-Cucumbers and gherkins	35
	-Other:	
2001.9010	- - - Pickles	35
2001.9090	- - - Other	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**	
2002.1000	-Tomatoes, whole or in pieces	35
	-Other:	
2002.9010	- - - Tomatoes paste	35
2002.9090	- - - Other	35
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**	
2003.1000	-Mushrooms of the genus *Agaricus*	35
2003.2000	-Truffles	35
2003.9000	-Other	35
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**	
2004.1000	-Potatoes	30
2004.9000	-Other vegetables and mixtures of vegetables	30
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**	
2005.1000	-Homogenised vegetables	35
2005.2000	-Potatoes	35
2005.4000	-Peas (*Pisum sativum*)	35
	-Beans (*Vigna spp., Phaseolus spp*.):	
2005.5100	- - Beans, shelled	35
2005.5900	- - Other	35
2005.6000	-Asparagus	35
2005.7000	-Olives	35
2005.8000	-Sweet corn (*Zea mays var. saccharata*)	35
	-Other vegetables and mixtures of vegetables:	
2005.9100	- - Bamboo shoots	35
2005.9900	- - Other	35
2006.0000	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**	35
20.07	**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**	
2007.1000	-Homogenised preparations	35
	-Other:	
2007.9100	- - Citrus fruit	35
2007.9900	- - Other	35
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**	
	-Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.1100	- - Ground-nuts	15
2008.1900	- - Other, including mixtures	15
2008.2000	-Pineapples	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2008.3000	-Citrus fruit	15
2008.4000	-Pears	15
2008.5000	-Apricots	15
2008.6000	-Cherries	15
2008.7000	-Peaches, including nectarines	15
2008.8000	-Strawberries	15
	-Other, including mixtures other than those of subheading 2008.19:	
2008.9100	- - Palm hearts	15
2008.9200	- - Mixtures	30
2008.9900	- - Other	30
20.09	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**	
	-Orange juice:	
2009.1100	- - Frozen	35
2009.1200	- - Not frozen, of a Brix value not exceeding 20	35
2009.1900	- - Other	35
	- Grapefruit (including pomelo) juice :	
2009.2100	- - Of a Brix value not exceeding 20	35
2009.2900	- - Other	35
	-Juice of any other single citrus fruit:	
2009.3100	- - Of a Brix value not exceeding 20	35
2009.3900	- - Other	35
	-Pineapple juice:	
2009.4100	- - Of a Brix value not exceeding 20	35
2009.4900	- - Other	35
2009.5000	-Tomato juice	35
	-Grape juice (including grape must):	
2009.6100	- - Of a Brix value not exceeding 30	35
2009.6900	- - Other	35
	-Apple juice:	
2009.7100	- - Of a Brix value not exceeding 20	35
2009.7900	- - Other	35
2009.8000	-Juice of any other single fruit or vegetable	35
2009.9000	-Mixtures of juices	35
21.01	**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**	
	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	- - Extracts, essences and concentrates:	
2101.1110	- - - Instant coffee in bulk	10
2101.1120	- - - Instant coffee in retail packs	10
2101.1190	- - - Other	10
2101.1200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
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	10
2101.3000	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**	
2102.1000	-Active yeasts	15
2102.2000	-Inactive yeasts; other single-cell micro-organisms, dead	15
2102.3000	-Prepared baking powders	15
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**	
2103.1000	-Soya sauce	35
2103.2000	-Tomato ketchup and other tomato sauces	35
2103.3000	-Mustard flour and meal and prepared mustard	35
2103.9000	-Other	35
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations.**	
2104.1000	-Soups and broths and preparations therefor	35
2104.2000	-Homogenised composite food preparations	35
2105.0000	**Ice cream and other edible ice, whether or not containing cocoa**	35
21.06	**Food preparations not elsewhere specified or included.**	
	-Protein concentrates and textured protein substances:	
2106.1010	- - - Protein hydrolysates	35
2106.1090	- - - Other	35
	-Other:	
2106.9010	- - - Concentrates for aerated beverage in all forms	35
2106.9020	- - - Syrups and squashes	35
2106.9030	- - - Flavouring powders for preparation of food	10
2106.9040	- - - Emulsifing agents for food and dairy products	35
2106.9050	- - - Preparations including tablets consisting of saccharin, lactose	35
2106.9060	- - - Sweet meats	35
2106.9090	- - - Other	35
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**	
	-Mineral waters and aerated waters:	
2201.1010	- - - Mineral waters	35
2201.1020	- - - Aerated waters	35
2201.9000	-Other	35
22.02	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**	
	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2202.1010	- - - Aerated waters	35
2202.1090	- - - Other	35
2202.9000	-Other	35
2203.0000	**Beer made from malt.**	90
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**	
2204.1000	-Sparkling wine	90
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.2100	- - In containers holding 2 l or less	90
2204.2900	- - Other	90
2204.3000	-Other grape must	90
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**	
2205.1000	-In containers holding 2 l or less	90
2205.9000	-Other	90
2206.0000	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**	90
22.07	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**	
2207.1000	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	90
2207.2000	-Ethyl alcohol and other spirits, denatured, of any strength	50
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.**	
2208.2000	-Spirits obtained by distilling grape wine or grape marc	90
2208.3000	-Whiskies	90
2208.4000	- Rum and other spirits obtained by distilling fermented sugar-cane products	90
2208.5000	-Gin and Geneva	90
2208.6000	-Vodka	90
2208.7000	-Liqueurs and cordials	90
2208.9000	-Other	90
2209.0000	**Vinegar and substitutes for vinegar obtained from acetic acid.**	25
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**	
2301.1000	-Flours, meals and pellets, of meat or meat offal; greaves	10
	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
2301.2010	- - - Shrimp meal	5
2301.2090	- - - Other	10
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**	
2302.1000	-Of maize (corn)	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2302.3000	-Of wheat	10
2302.4000	-Of other cereals	10
2302.5000	-Of leguminous plants	10
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**	
2303.1000	-Residues of starch manufacture and similar residues	10
2303.2000	-Beet-pulp, bagasse and other waste of sugar manufacture	10
2303.3000	-Brewing or distilling dregs and waste	10
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.**	10
2305.0000	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**	20
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.**	
2306.1000	-Of cotton seeds	10
2306.2000	-Of linseed	10
2306.3000	-Of sunflower seeds	10
	-Of rape or colza seeds:	
2306.4100	- - Of low erucic acid rape or colza seeds	10
2306.4900	- - Other	10
2306.5000	-Of coconut or copra	10
2306.6000	-Of palm nuts or kernels	10
2306.9000	-Other	10
2307.0000	**Wine lees; argol.**	10
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.**	10
23.09	**Preparations of a kind used in animal feeding.**	
2309.1000	-Dog or cat food, put up for retail sale	30
	-Other:	
2309.9010	- - - Preparations for supplementing farm produced feed (feed supplement)	20
2309.9020	- - - Preparations for use in making the complete feeds or supplementary feeds	20
2309.9090	- - - Other	20
24.01	**Unmanufactured tobacco; tobacco refuse.**	
2401.1000	-Tobacco, not stemmed /striped	5
2401.2000	-Tobacco, partly or wholly stemmed/ stripped	5
2401.3000	-Tobacco refuse	5
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**	
2402.1000	-Cigars, cheroots and cigarillos, containing tobacco	35
2402.2000	-Cigarettes containing tobacco	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2402.9000	-Other	35
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**	
2403.1000	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	35
	-Other:	
2403.9100	- - "Homogenised" or "reconstituted" tobacco	35
	- - Other:	
2403.9910	- - - Tobbaco for chewing	35
2403.9990	- - - Other	35
25.01	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**	
2501.0010	- - - Table salt	20
2501.0020	- - - Rock salt	20
2501.0030	- - - Sea salt	20
2501.0090	- - - Other	20
2502.0000	**Unroasted iron pyrites.**	5
2503.0000	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	5
25.04	**Natural graphite.**	
2504.1000	-In powder or in flakes	5
2504.9000	-Other	5
25.05	**Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.**	
2505.1000	-Silica sands and quartz sands	5
2505.9000	-Other	5
25.06	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	
2506.1000	-Quartz	5
2506.2000	-Quartzite	5
2507.0000	**Kaolin and other kaolinic clays,whether or not calcined.**	0
25.08	**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**	
2508.1000	-Bentonite	5
2508.3000	-Fire-clay	5
2508.4000	-Other clays	5
2508.5000	-Andalusite, kyanite and sillimanite	5
2508.6000	-Mullite	5
2508.7000	-Chamotte or dinas earths	5
2509.0000	**Chalk.**	5
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**	
2510.1000	-Unground	0
2510.2000	-Ground	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**	
2511.1000	-Natural barium sulphate (barytes)	5
2511.2000	-Natural barium carbonate (witherite)	5
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.**	5
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**	
2513.1000	- Pumice stone	5
	-Emery, natural corundum, natural garnet and other natural abrasives:	
2513.2010	- - - Emery	5
2513.2020	- - - Garnet natural	5
2513.2090	- - - Other	5
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.**	5
25.15	**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	
	-Marble and travertine:	
2515.1100	- - Crude or roughly trimmed	15
2515.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2515.2000	-Ecaussine and other calcareous monumental or building stone; alabaster	15
25.16	**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	
	-Granite:	
2516.1100	- - Crude or roughly trimmed	15
2516.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2516.2000	- Sandstone	15
2516.9000	-Other monumental or building stone	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
25.17	**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; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated**	
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	5
2517.2000	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	15
2517.3000	-Tarred macadam	15
	-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
2517.4100	- - Of marble	15
2517.4900	- - Other	15
25.18	**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.**	
2518.1000	-Dolomite, not calcined or sintered	5
2518.2000	-Calcined or sintered dolomite	5
2518.3000	-Dolomite ramming mix	5
25.19	**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**	
2519.1000	-Natural magnesium carbonate (magnesite)	5
	-Other:	
2519.9010	- - - Magnesium oxide	5
2519.9090	- - - Other	5
25.20	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**	
	-Gypsum; anhydrite:	
2520.1010	- - - Gypsum	10
2520.1020	- - - Anhydrite	10
2520.2000	-Plasters	15
2521.0000	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	10
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**	
2522.1000	-Quicklime	15
2522.2000	-Slaked lime	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2522.3000	-Hydraulic lime	15
25.23	**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**	
2523.1000	-Cement clinkers	0
	-Portland cement:	
2523.2100	- - White cement, whether or not artificially coloured	20
2523.2900	- - Other	0
2523.3000	-Aluminous cement	20
2523.9000	-Other hydraulic cements	20
25.24	**Asbestos.**	
2524.1000	- Crocidolite	20
2524.9000	- Other	20
25.25	**Mica, including splittings; mica waste.**	
2525.1000	-Crude mica and mica rifted into sheets or splittings	5
2525.2000	-Mica powder	5
2525.3000	-Mica waste	5
25.26	**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**	
	-Not crushed, not powdered:	
2526.1010	- - - Talc	10
2526.1090	- - - Other	10
2526.2000	-Crushed or powdered	10
[25.27]		
25.28	**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_3BO_3 calculated on the dry weight.**	
2528.1000	-Natural sodium borates and concentrates thereof (whether or not calcined)	5
2528.9000	-Other	5
25.29	**Feldspar; leucite; nepheline and nepheline syenite; fluorspar.**	
2529.1000	- Feldspar	5
	-Fluorspar:	
2529.2100	- - Containing by weight 97 % or less of calcium fluoride	5
2529.2200	- - Containing by weight more than 97 % of calcium fluoride	5
2529.3000	-Leucite; nepheline and nepheline syenite	5
25.30	**Mineral substances not elsewhere specified or included.**	
2530.1000	-Vermiculite, perlite and chlorites, unexpanded	5
2530.2000	-Kieserite, epsomite (natural magnesium sulphates)	5
	-Other:	
2530.9010	- - - Natural manganese dioxide	5
2530.9020	- - - Zirconium silicate	5
2530.9030	- - - Earth colours	10
2530.9090	- - - Other	10
26.01	**Iron ores and concentrates, including roasted iron pyrites.**	
	-Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100	- - Non-agglomerated	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2601.1200	- - Agglomerated	5
2601.2000	-Roasted iron pyrites	5
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.**	0
2603.0000	**Copper ores and concentrates.**	5
2604.0000	**Nickel ores and concentrates.**	5
2605.0000	**Cobalt ores and concentrates.**	5
2606.0000	**Aluminium ores and concentrates.**	5
2607.0000	**Lead ores and concentrates.**	5
2608.0000	**Zinc ores and concentrates.**	5
2609.0000	**Tin ores and concentrates.**	5
2610.0000	**Chromium ores and concentrates.**	0
2611.0000	**Tungsten ores and concentrates.**	5
26.12	**Uranium or thorium ores and concentrates.**	
2612.1000	-Uranium ores and concentrates	5
2612.2000	-Thorium ores and concentrates	5
26.13	**Molybdenum ores and concentrates.**	
2613.1000	-Roasted	5
2613.9000	-Other	5
2614.0000	**Titanium ores and concentrates.**	5
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates.**	
2615.1000	-Zirconium ores and concentrates	0
2615.9000	-Other	5
26.16	**Precious metal ores and concentrates.**	
2616.1000	-Silver ores and concentrates	5
2616.9000	-Other	5
26.17	**Other ores and concentrates.**	
2617.1000	-Antimony ores and cncentrates	5
2617.9000	-Other	5
2618.0000	**Granulated slag (slag sand) from the manufacture of iron or steel.**	5
2619.0000	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	5
26.20	**Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.**	
	-Containing mainly zinc:	
2620.1100	- - Hard zinc spelter	5
2620.1900	- - Other	5
	-Containing mainly lead:	
2620.2100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5
2620.2900	- - Other	5
2620.3000	-Containing mainly copper	5
2620.4000	-Containing mainly aluminium	5
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.	5
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2620.9100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures.	5
2620.9900	- - Other	5
26.21	**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**	
2621.1000	-Ash and residues from the incineration of municipal waste	20
2621.9000	-Other	20
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**	
	-Coal, whether or not pulverised, but not agglomerated:	
2701.1100	- - Anthracite	5
2701.1200	- - Bituminous coal	0
2701.1900	- - Other coal	0
2701.2000	-Briquettes, ovoids and similar soild fuels manufactured from coal	5
27.02	**Lignite, whether or not agglomerated, excluding jet.**	
2702.1000	-Lignite, whether or not pulverised, but not agglomerated	5
2702.2000	-Agglomerated lignite	5
2703.0000	**Peat (including peat litter), whether or not agglomerated.**	5
27.04	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	
2704.0010	- - - Coke of coal	0
2704.0020	- - - Coke of lignite or peat	5
2704.0090	- - - Other	5
2705.0000	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	5
27.06	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	
2706.0010	- - - Coal tar	10
2706.0090	- - - Other	10
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**	
2707.1000	-Benzol (benzene)	5
2707.2000	-Toluol (toluene)	5
2707.3000	-Xylol (xylenes)	5
2707.4000	-Naphthalene	5
2707.5000	-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	20
	-Other:	
2707.9100	- - Creosote oils	10
	- - Other:	
2707.9910	- - - Carbon black oil (carbon black feedstock)	5
2707.9920	- - - Phenols	5
2707.9990	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**	
2708.1000	-Pitch	5
2708.2000	-Pitch coke	5
2709.0000	**Petroleum oils and oils obtained from bituminous minerals, crude**	0
27.10	**Petroleum oils and oils obtained from bituminous minerals, other than crude; 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; waste oils.**	
	-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, other than waste oils:	
	- - Light oils and preparations:	
2710.1110	- - - Motor spirit	0
2710.1120	- - - Aviation spirit	0
2710.1130	- - - Spirit type jet fuel	0
2710.1140	- - - White spirit	10
2710.1150	- - - Solvent oil (non-composite)	10
2710.1190	- - - Other	25
	- - Other:	
	- - - Kerosene, including kerosene type jet fuel:	
2710.1911	- - - -Kerosene	0
2710.1912	- - - -J.P.1	0
2710.1913	- - - -J.P.4	0
2710.1919	- - - -Other	0
	- - - Other medium oils and preparations:	
2710.1921	- - - -Light diesel oil	0
2710.1929	- - - -Other	5
	- - - Gas oils:	
2710.1931	- - - -High speed diesel oil	10
2710.1939	- - - -Other	10
	- - - Fuel oils:	
2710.1941	- - - -Furnace-oil	0
2710.1942	- - - -Petroleum top naptha	20
2710.1949	- - - -Other	25
	- - - Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200°F by Abel's Close Test:	
2710.1951	- - - -In packs not exceeding 10 litres	25
2710.1952	- - - -In packs exceeding 10 litres	25
2710.1953	- - - -In bulk (vessels, bouzers, lorries etc)	25
	- - - Other:	
2710.1991	- - - -Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre.	5
2710.1992	- - - -Mineral greases	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2710.1993	- - - -Base oil for lubricating oils of subheadings 2710.1951& 2710.1952	10
2710.1994	- - - -Brake fluid	20
2710.1995	- - - -Liquid paraffin	15
2710.1996	- - - -White oil	5
2710.1997	- - - -Transformer oil	15
2710.1998	- - - -Spin finish oil	5
2710.1999	- - - -Other	20
	-Waste Oil:	
2710.9100	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20
2710.9900	- - Other	15
27.11	**Petroleum gases and other gaseous hydrocarbons.**	
	-Liquefied:	
2711.1100	- - Natural gas	0
2711.1200	- - Propane	0
2711.1300	- - Butanes	0
2711.1400	- - Ethylene, propylene, butylene and butadiene	0
	- - Other:	
2711.1910	- - - L.P.G.	0
2711.1990	- - - Other	5
	-In gaseous state:	
2711.2100	- - Natural gas	0
2711.2900	- - Other	5
27.12	**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**	
2712.1000	-Petroleum jelly	10
2712.2000	-Paraffin wax containing by weight less than 0.75 % of oil	10
	-Other:	
2712.9010	- - - Slack wax	15
2712.9090	- - - Other	15
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**	
	-Petroleum coke:	
2713.1100	- - Not calcined	5
2713.1200	- - Calcined	0
2713.2000	-Petroleum bitumen	0
	-Other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713.9010	- - - Carbon black oil (carbon black feed stock)	5
2713.9020	- - - Residue carbon oil	25
2713.9090	- - - Other	10
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**	
2714.1000	-Bituminous or oil shale and tar sands	0
2714.9000	-Other	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(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).**	0
2716.0000	**Electrical energy. (optional heading)**	0
	I.CHEMICAL ELEMENTS	
28.01	**Fluorine, chlorine, bromine and iodine.**	
2801.1000	-Chlorine	10
2801.2000	-Iodine	10
2801.3000	-Fluorine; bromine	10
28.02	**Sulphur, sublimed or precipitated; colloidal sulphur.**	
2802.0010	- - - Sublimed or precipitated	5
2802.0020	- - - Colloidal	5
28.03	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	
2803.0010	- - - Carbon black (rubber grade)	25
2803.0020	- - - Acetylene black	5
2803.0090	- - - Other	20
28.04	**Hydrogen, rare gases and other non-metals.**	
2804.1000	-Hydrogen	10
	-Rare gases:	
2804.2100	- - Argon	5
2804.2900	- - Other	5
2804.3000	-Nitrogen	5
2804.4000	-Oxygen	5
2804.5000	-Boron; tellurium	5
	-Silicon:	
2804.6100	- - Containing by weight not less than 99.99 % of silicon	5
2804.6900	- - Other	5
2804.7000	-Phosphorus	5
2804.8000	-Arsenic	5
2804.9000	-Selenium	5
28.05	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.**	
	-Alkali or alkaline-earth metals :	
2805.1100	- - Sodium	5
2805.1200	- - Calcium	5
2805.1900	- - Other	5
2805.3000	-Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	5
2805.4000	-Mercury	5
	II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
28.06	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**	
2806.1000	-Hydrogen chloride (hydrochloric acid)	10
2806.2000	-Chlorosulphuric acid	10
2807.0000	**Sulphuric acid; oleum.**	10
28.08	**Nitric acid; sulphonitric acids.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2808.0010	- - - Nitric acid	5
2808.0090	- - - Sulphonitric acids	5
28.09	**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**	
2809.1000	-Diphosphorus pentaoxide	5
	-Phosphoric acid and polyphosphoric acids:	
2809.2010	- - - Phosphoric acid	5
2809.2090	- - - Other	5
28.10	**Oxides of boron; boric acids.**	
2810.0010	- - - Oxides of boron	10
2810.0020	- - - Boric acid	10
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**	
	-Other inorganic acids:	
2811.1100	- - Hydrogen fluoride (hydrofluoride acid)	10
	- - Other:	
2811.1910	- - - Hydrogen cyanide	10
2811.1920	- - - Phosphorous acid hypo phosphoric acid	10
2811.1990	- - - Other	10
	-Other inorganic oxygen compounds of non-metals:	
2811.2100	- - Carbon dioxide	5
2811.2200	- - Silicon dioxide	5
	- - Other:	
2811.2910	- - - Sulphurous acid gas	5
2811.2990	- - - Other	5
	III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12	**Halides and halide oxides of non-metals.**	
	-Chlorides and chloride oxides:	
2812.1010	- - - Carbonyl dichloride (phosgene)	10
2812.1020	- - - Phosphorus oxychloride; Phosphorus trichloride; Phosphoruspentachloride	10
2812.1030	- - - Sulphur monochloride; Sulphur dichloride	10
2812.1040	- - - Thionyl chloride	10
2812.1050	- - - Arsenic trichloride	10
2812.1090	- - - Other	10
2812.9000	-Other	10
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide.**	
2813.1000	-Carbon disulphide	10
2813.9000	-Other	10
	IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14	**Ammonia, anhydrous or in aqueous solution.**	
2814.1000	-Anhydrous ammonia	5
2814.2000	-Ammonia in augeous solution	5
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**	
	-Sodium hydroxide (caustic soda):	
2815.1100	- - Solid	20
2815.1200	- - In aqueous solution (soda lye or liquid soda)	Rs.4000/MT

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2815.2000	-Potassium hydroxide (caustic potash)	5
2815.3000	-Peroxides of sodium or potassium	5
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**	
	-Hydroxide and peroxide of magnesium:	
2816.1010	- - - Magnesium hydroxide	10
2816.1090	- - - Other	10
2816.4000	-Oxides, hydroxides and peroxides of strontium or barium	5
2817.0000	**Zinc oxide; zinc peroxide.**	5
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**	
2818.1000	-Artificial corundum whether or not chemically defined	5
2818.2000	-Aluminium oxide, other than artificial corundum	5
2818.3000	-Aluminium hydroxide	0
28.19	**Chromium oxides and hydroxides.**	
2819.1000	-Chromium trioxide	5
	-Other:	
2819.9010	- - - Chromium oxide	5
2819.9020	- - - Chromium hydroxide	5
28.20	**Manganese oxides.**	
	-Manganese dioxide:	
2820.1010	- - - Electrolytic	5
2820.1090	- - - Other	5
2820.9000	-Other	5
28.21	**Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3.**	
	-Iron oxides and hydroxides:	
2821.1010	- - - Iron oxide	5
2821.1020	- - - Iron hydroxides	10
2821.2000	-Earth colours	10
2822.0000	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	5
28.23	**Titanium oxides.**	
2823.0010	- - - Titanium dioxides	5
2823.0090	- - - Other	5
28.24	**Lead oxides; red lead and orange lead.**	
2824.1000	-Lead monoxide (litharge, massicot)	5
2824.9000	-Other	5
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**	
2825.1000	-Hydrazine and hydroxylamine and their inorganic salts	5
2825.2000	-Lithium oxide and hydroixde	5
2825.3000	-Vanadium oxides and hydroxides	5
2825.4000	-Nickel oxides and hydroxides	5
2825.5000	-Copper oxides and hydroxides	5
2825.6000	-Germanium oxides and zirconium dioxide	5
2825.7000	-Molybdenum oxides and hydroxides	5
2825.8000	-Antimony oxides	5
2825.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**	
	-Fluorides:	
2826.1200	- - Of aluminium	5
2826.1900	- - Other	5
2826.3000	-Sodium hexafluoroaluminate (synthetic cryolite)	5
2826.9000	-Other	5
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**	
2827.1000	-Ammonium chloride	5
2827.2000	-Calcium chloride	5
	-Other chlorides:	
2827.3100	- - Of magnesium	5
2827.3200	- - Of aluminium	5
2827.3500	- - Of nickel	5
2827.3900	- - Other	5
	-Chloride oxides and chloride hydroxides:	
2827.4100	- - Of copper	5
2827.4900	- - Other	5
	-Bromides and bromide oxides:	
2827.5100	- - Bromides of sodium or of potassium	5
2827.5900	- - Other	5
2827.6000	-Iodides and iodide oxides	5
28.28	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**	
	-Commercial calcium hypochlorite and other calcium hypochlorites:	
2828.1010	- - - Commercial calcium hypochlorite (bleaching powder)	5
2828.1090	- - - Other	5
2828.9000	-Other	5
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**	
	-Chlorates:	
2829.1100	- - Of sodium	5
	- - Other:	
2829.1910	- - - Potassium chlorates	5
2829.1990	- - - Other	5
2829.9000	-Other	0
28.30	**Sulphides; polysulphides, whether or not chemically defined.**	
	-Sodium sulphides:	
2830.1010	- - - Sodium hydrogen sulphide	5
2830.1090	- - - Other	5
2830.9000	-Other	5
28.31	**Dithionites and sulphoxylates.**	
	-Of sodium:	
2831.1010	- - - Dithionites of sodium	5
2831.1090	- - - Other	5
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2831.9010	- - - Formaldehyde sulphoxylates	5
2831.9020	- - - Dithionites	5
2831.9090	- - - Other	5
28.32	**Sulphites; thiosulphates.**	
	-Sodium sulphites:	
2832.1010	- - - Sodium hydrogen sulphite	5
2832.1090	- - - Other	5
	-Other sulphites:	
2832.2010	- - - Ammonium sulphite	5
2832.2090	- - - Other	5
2832.3000	-Thiosulphates	5
28.33	**Sulphates; alums; peroxosulphates (persulphates).**	
	-Sodium sulphates:	
2833.1100	- - Disodium sulphate	15
2833.1900	- - Other	10
	-Other sulphates:	
2833.2100	- - Of magnesium	5
2833.2200	- - Of aluminium	5
2833.2400	- - Of nickel	5
2833.2500	- - Of copper	5
2833.2700	- - Of barium	5
	- - Other:	
2833.2910	- - - Sulphates of ferrous	5
2833.2920	- - - Sulphates of lead	5
2833.2930	- - - Of chromium	15
2833.2940	- - - Of zinc	5
2833.2990	- - - Other	5
2833.3000	-Alums	5
2833.4000	-Peroxosulphates (persulphates)	5
28.34	**Nitrites; nitrates.**	
	-Nitrites:	
2834.1010	- - - Sodium nitrite	5
2834.1090	- - - Other	5
	-Nitrates:	
2834.2100	- - Of potassium	5
2834.2900	- - Other	5
28.35	**Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**	
2835.1000	-Phosphinates (hypophosphites) and phosphonates (phosphites)	5
	-Phosphates:	
	- - Of mono- or disodium:	
2835.2210	- - - Of mono sodium	5
2835.2290	- - - Other	5
2835.2400	- - Of potassium	5
2835.2500	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	5
2835.2600	- - Other phosphates of calcium	5
	- - Other:	
2835.2910	- - - Of aluminium	5
2835.2920	- - - Of sodium	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2835.2930	- - - Of trisodium	5
2835.2990	- - - Other	5
	-Polyphosphates:	
2835.3100	- - Sodium triphosphate (sodium tripolyphosphate)	0
2835.3900	- - Other	10
28.36	**Carbonates;peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**	
2836.2000	-Disodium carbonate	10
2836.3000	-Sodium hydrogencarbonate (Sodium bicarbonate)	20
2836.4000	-Potassium carbonates	5
2836.5000	-Calcium carbonate	5
2836.6000	-Barium carbonate	5
	-Other:	
2836.9100	- - Lithium carbonates	5
2836.9200	- - Strontium carbonate	5
	- - Other:	
2836.9910	- - - Magnesium carbonate	5
2836.9920	- - - Carbonates of ammonium	5
2836.9930	- - - Bicarbonate of ammonium	10
2836.9990	- - - Other	5
28.37	**Cyanides, cyanide oxides and complex cyanides.**	
	-Cyanides and cyanide oxides:	
2837.1100	- - Of sodium	10
2837.1900	- - Other	5
2837.2000	-Complex cyanides	5
[28.38]		
28.39	**Silicates; commercial alkali metal silicates.**	
	-Of sodium:	
2839.1100	- - Sodium metasilicates	5
	- - Other:	
2839.1910	- - - Sodium silicate	5
2839.1990	- - - Other	5
2839.9000	-Other	5
28.40	**Borates; peroxoborates (perborates).**	
	-Disodium tetraborate (refined borax):	
2840.1100	- - Anhydrous	5
2840.1900	- - Other	5
2840.2000	-Other borates	5
2840.3000	-Peroxoborates (perborates)	5
28.41	**Salts of oxometallic or peroxometallic acids.**	
2841.3000	-Sodium dichromate	5
	-Other chromates and dichromates; peroxochromates:	
2841.5010	- - - Sodium chromate	5
2841.5090	- - - Other	5
	-Manganites, manganates and permanganates:	
2841.6100	- - Potassium permanganate	5
2841.6900	- - Other	5
2841.7000	-Molybdates	5
2841.8000	-Tungstates (wolframates)	5
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2841.9010	- - - Sodium stannate	5
2841.9090	- - - Other	5
28.42	**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**	
2842.1000	-Double or complex silicates, including aluminosilicates whether or not chemically defined	5
	-Other:	
2842.9010	- - - Fulminates, cyanates and thiocyanates	5
2842.9090	- - - Other	5
	VI.-MISCELLANEOUS	
28.43	**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**	
2843.1000	-Colloidal precious metals	5
	-Silver compounds:	
2843.2100	- - Silver nitrate	5
2843.2900	- - Other	5
2843.3000	-Gold compounds	5
2843.9000	-Other compounds; amalgams	5
28.44	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**	
2844.1000	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5
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	5
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	5
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	5
2844.5000	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5
28.45	**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**	
2845.1000	-Heavy water (deuterium oxide)	5
2845.9000	-Other	5
28.46	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**	
2846.1000	-Cerium compounds	5
2846.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2847.0000	**Hydrogen peroxide, whether or not solidified with urea.**	5
2848.0000	**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**	5
28.49	**Carbides, whether or not chemically defined.**	
2849.1000	-Of calcium	5
2849.2000	-Of silicon	5
2849.9000	-Other	5
2850.0000	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	5
[28.51]		
2852.0000	**Compounds, inorganic or organic, of mercury, excluding amalgams.**	5
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.**	5
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	**Acyclic hydrocarbons.**	
	-Saturated:	
2901.1010	- - - Butane, pentane and hexane	5
2901.1090	- - - Other	5
	-Unsaturated:	
2901.2100	- - Ethylene	5
2901.2200	- - Propene (propylene)	5
2901.2300	- - Butene (butylene) and isomers thereof	5
2901.2400	- - Buta-1, 3-diene and isoprene	5
	- - Other:	
2901.2910	- - - Heptenes	5
2901.2990	- - - Other	5
29.02	**Cyclic hydrocarbons.**	
	-Cyclanes, cyclenes and cycloterpenes:	
2902.1100	- - Cyclohexane	5
	- - Other:	
2902.1910	- - - Cyclopentane	5
2902.1920	- - - Limonene(Dipentene)	10
2902.1990	- - - Other	5
2902.2000	-Benzene	5
2902.3000	-Toluene	5
	-Xylenes:	
2902.4100	- - *o* -Xylene	5
2902.4200	- - *m* -Xylene	5
2902.4300	- - *p* -Xylene	5
2902.4400	- - Mixed xylene isomers	5
2902.5000	-Styrene	5
2902.6000	-Ethylbenzene	5
2902.7000	-Cumene	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
2902.9010	- - - Naphthalene	10
2902.9090	- - - Other	5
29.03	**Halogenated derivatives of hydrocarbons.**	
	-Saturated chlorinated derivatives of acyclic hydrocarbons:	
	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :	
2903.1110	- - - Chloromethane (methyl chloride)	5
2903.1190	- - - Other	5
2903.1200	- - Dichloromethane (methylene chloride)	5
2903.1300	- - Chloroform (trichloromethane)	5
2903.1400	- - Carbon tetrachloride	5
2903.1500	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5
	- - Other:	
2903.1910	- - - 1,1,1-Trichloroethane (methyl chloroform)	5
2903.1990	- - - Other	5
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100	- - Vinyl chloride (chloroethylene)	5
2903.2200	- - Trichloroethylene	5
2903.2300	- - Tetrachloroethylene (perchloroethylene)	5
2903.2900	- - Other	5
	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
2903.3100	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5
	- - Other:	
2903.3910	- - - Bromomethane (methyl bromide)	5
2903.3920	- - - Difluoromethane	5
2903.3930	- - - Tetrafluoroethane	5
2903.3940	- - - Ingredients for pesticides	5
2903.3950	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	5
2903.3990	- - - Other	5
	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.4100	- - Trichlorofluoromethane	5
2903.4200	- - Dichlorodifluoromethane	5
2903.4300	- - Trichlorotrifluoroethanes	5
2903.4400	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	5
	- - Other derivatives perhalogenated only with fluorine and chlorine:	
2903.4510	- - - Pentachlorofluoroethane; Pentachlorotrifluoropropanes; Pentachlorofluromethane	5
2903.4520	- - - Chloroheptafluoropropanes; Chloropentafluoroethane	5
2903.4530	- - - Tetrachlorodifluoroethanes; Tetrachlorotetrafluoropropanes	5
2903.4540	- - - Heptachlorofluoropropanes	5
2903.4550	- - - Hexachlorodifluoropropoanes	5
2903.4560	- - - Tricholoropentafluoropropanes	5
2903.4570	- - - Dichlorohextafluoropropoanes	5
2903.4580	- - - Chlorotrifluoroethane	5
2903.4590	- - - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2903.4600	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5
2903.4700	- - Other perhalogenated derivatives	5
	- - Other:	
2903.4910	- - - Chlorodilfuoromethane; Chlorotetrafluoroethanes; Chlorodifluoroethanes	5
2903.4920	- - - Dichlorotrifluoroethanes; Dichloropentafluoropropanes; Dichlorofluro ethanes	5
2903.4990	- - - Other	5
	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.5100	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5
2903.5200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO).	5
2903.5900	- - Other	5
	-Halogenated derivatives of aromatic hydrocarbons:	
	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:	
2903.6110	- - - Chlorobenzene	5
2903.6120	- - - *o* -dichlorobenzene	5
2903.6130	- - - *p* -dichlorobenzene	5
2903.6200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	10
2903.6900	- - Other	5
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**	
	-Derivatives containing only sulpho groups, their salts and ethyl esters:	
2904.1010	- - - Benzene sulphonic acid	10
2904.1090	- - - Other	5
	-Derivatives containing only nitro or only nitroso groups:	
2904.2010	- - - Nitrobenzene (mirbane oil)	5
2904.2090	- - - Other	5
	-Other:	
2904.9010	- - - Trichloronitromethane (chloropicrin)	5
2904.9090	- - - Other	5
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.05	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Saturated monohydric alcohols:	
2905.1100	- - Methanol (methyl alcohol)	5
	- - Propan-1-o1 (propyl alcohol) and propan-2-ol (isopropyl alcohol):	
2905.1210	- - - Proply alcohol (1-propanol)	5
2905.1220	- - -Iso propyl alcohol (2-propanol)	5
2905.1300	- - Butan-1-o1 (n-butyl alcohol)	5
2905.1400	- - Other butanols	5
2905.1600	- - Octanol (octyl alcohol) and isomers thereof	5
	- - Dodecan -1-o1(lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2905.1710	- - - Stearyl alcohol	5
2905.1720	- - - Cetyl alcohol	5
	- - Other:	
2905.1910	- - - Iso Nonyl Alcholo (INA)	5
2905.1920	- - - 3,3-dimethylbutan-2-ol (pinacolyl alcohol)	5
2905.1990	- - - Other	5
	-Unsaturated monohydric alcohols:	
2905.2200	- - Acyclic terpene alcohols	5
2905.2900	- - Other	5
	-Diols:	
2905.3100	- - Ethylene glycol (ethanediol) (MEG)	0
2905.3200	- - Propylene glycol (propane-1, 2-diol)	5
2905.3900	- - Other	5
	-Other polyhydric alcohols:	
2905.4100	- - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-dio (trimethylolpropane)	5
2905.4200	- - Pentaerythritol	5
2905.4300	- - Mannitol	5
2905.4400	- - D-glucitol (sorbitol)	20
2905.4500	- - Glycerol	20
2905.4900	- - Other	20
	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.5100	- - Ethchlorvynol (INN)	5
2905.5900	- - Other	5
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Cyclanic, cyclenic or cycloterpenic:	
2906.1100	- - Menthol	5
2906.1200	- - Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	5
2906.1300	- - Sterols and inositols	5
	- - Other:	
2906.1910	- - - Terpineols	5
2906.1990	- - - Other	5
	-Aromatic:	
2906.2100	- - Benzyl alcohol	5
	- - Other:	
2906.2910	- - - Ingredients for pesticides	5
2906.2990	- - - Other	5
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07	**Phenols; phenol-alcohols.**	
	-Monophenols:	
2907.1100	- - Phenol (hydroxybenzene) and its salts	5
2907.1200	- - Cresols and their salts	5
2907.1300	- - Octylphenol, nonylphenol and their isomers; salts thereof	5
2907.1500	- - Naphthols and their salts	5
2907.1900	- - Other	5
	-Polyphenols; phenol-alcohols:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2907.2100	- - Resorcinol and its salts	5
2907.2200	- - Hydroquinone (quinol) and its salts	5
2907.2300	- - 4,4'-Isopropylidienediphenol (bisphenol A,diphenylolpropane)and its salts	5
2907.2900	- - Other	5
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**	
	- Derivatives containing only halogen substituents and their salts :	
2908.1100	- - Pentachlorophenol (ISO)	5
	- - Other:	
2908.1910	- - - 4-chloro, 3-methyl phenol, and chlorohyroquinone	5
2908.1990	- - - Other	5
	- Other :	
2908.9100	- - Dinoseb (ISO) and its salts	5
2908.9900	- - Other	5
	IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.09	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100	- - Diethyl ether	5
	- - Other:	
2909.1910	- - - Methyl tertiary butyle ether (MTBE)	0
2909.1990	- - - Other	5
2909.2000	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.3000	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100	- - 2,2'- Oxydiethanol (diethylene glycol, digol)	5
2909.4300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5
	- - Other monoalkylethers of ethylene glycol or of diethylene glycol:	
2909.4410	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	5
2909.4490	- - - Other	5
	- - Other:	
2909.4910	- - - Ingredients for pesticides	5
2909.4990	- - - Other	5
2909.5000	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2909.6000	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
29.10	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
2910.1000	-Oxirane (ethylene oxide)	5
2910.2000	-Methyloxirane (propylene oxide)	5
2910.3000	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	5
2910.4000	- Dieldrin (ISO, INN)	5
2910.9000	-Other	5
2911.0000	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	5
	V.- ALDEHYDE-FUNCTION COMPOUNDS	
29.12	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**	
	-Acyclic aldehydes without other oxygen function:	
2912.1100	- - Methanal (formaldehyde)	5
2912.1200	- - Ethanal (acetaldehyde)	5
2912.1900	- - Other	5
	-Cyclic aldehydes without other oxygen function:	
2912.2100	- - Benzaldehyde	5
2912.2900	- - Other	5
2912.3000	-Aldehyde-alcohols	5
	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.4100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5
2912.4200	- - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	5
2912.4900	- - Other	5
2912.5000	-Cyclic polymers of aldehydes	5
2912.6000	-Paraformaldehyde	5
2913.0000	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	5
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
29.14	**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Acyclic ketones without other oxygen function:	
2914.1100	- - Acetone	15
2914.1200	- - Butanone (methyl ethyl ketone)	5
2914.1300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5
2914.1900	- - Other	5
	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.2100	- - Camphor	5
2914.2200	- - Cyclohexanone and methylcyclohexanones	5
2914.2300	- - Ionones and methylionones	5
	- - Other:	
2914.2910	- - - Isophorone	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2914.2990	- - - Other	5
	-Aromatic ketones without other oxygen function:	
2914.3100	- - Phenylacetone (phenylpropan-2-one)	5
2914.3900	- - Other	5
2914.4000	-Ketone-alcohols and ketone-aldehydes	5
2914.5000	-Ketone-phenols and ketones with other oxygen function	5
	-Quinones:	
2914.6100	- - Anthraquinone	5
2914.6900	- - Other	5
2914.7000	-Halogenated, sulphonated, nitrated or nitrosated derivatives	5
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Formic acid, its salts and esters:	
2915.1100	- - Formic acid	25
	- - Salts of formic acid:	
2915.1210	- - - Sodium formate	5
2915.1290	- - - Other	5
2915.1300	- - Esters of formic acid	5
	-Acetic acid and its salts; acetic anhydride:	
2915.2100	- - Acetic acid	25
2915.2400	- - Acetic anhydride	10
	- - Other:	
2915.2910	- - - Calcium acetate	5
2915.2920	- - - Lead acetate	5
2915.2930	- - - Sodium acetate	5
2915.2940	- - - Cobalt acetates	5
2915.2990	- - - Other	5
	-Esters of acetic acid:	
2915.3100	- - Ethyl acetate	25
2915.3200	- - Vinyl acetate	5
2915.3300	- - *n*-Butyl acetate	25
2915.3600	- - Dinoseb (ISO) acetate	5
	- - Other:	
2915.3910	- - - Benzyl acetate	5
2915.3920	- - - Amyl acetate	5
2915.3990	- - - Other	5
2915.4000	-Mono-, di- or trichloroacetic acids, their salts and esters	5
2915.5000	-Propionic acid, its salts and esters	5
	-Butanoic acids, pentanoic acids, their salts and esters:	
2915.6010	- - - Butyric acid	5
2915.6020	- - - Salts and ester of butyric acid	5
2915.6030	- - - Salts and ester of valeric acid	5
2915.6090	- - - Other	5
	-Palmitic acid, stearic acid, their salts and esters:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2915.7010	- - - Stearic acid	20
2915.7090	- - - Other	10
2915.9000	-Other	5
29.16	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	- - Acrylic acid and its salts	5
2916.1200	- - Esters of acrylic acid	5
2916.1300	- - Methacrylic acid and its salts	5
2916.1400	- - Esters of methacrylic acid	0
	- - Oleic, linoleic or linolenic acids, their salts and esters:	
2916.1510	- - - Oleic cid	5
2916.1520	- - - Salts and derivatives of oleic acid	5
2916.1590	- - - Other	5
	- - Other:	
2916.1910	- - - Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)	0
2916.1990	- - - Other	5
2916.2000	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Benzoic acid, its salts and esters:	
2916.3110	- - - Benzoic acid	5
2916.3120	- - - Sodium benzoate	5
2916.3190	- - - Other	5
2916.3200	- - Benzoyl peroxide and benzoyl chloride	5
2916.3400	- - Phenylacetic acid and its salts	5
2916.3500	- - Esters of phenylacetic acid	5
2916.3600	- - Binapacryl (ISO)	10
	- - Other:	
2916.3910	- - - Ibuprofen	20
2916.3920	- - - Ingredients for pesticides	5
2916.3990	- - - Other	10
29.17	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Oxalic acid, its salts and esters:	
2917.1110	- - - Oxalic acid	10
2917.1190	- - - Other	5
2917.1200	- - Adipic acid, its salts and esters	5
2917.1300	- - Azelaic acid, sebacic acid, their salts and esters	5
2917.1400	- - Maleic anhydride	10
2917.1900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2917.2000	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3200	- - Dioctyl orthophthalates	20
2917.3300	- - Dinonyl or didecyl orthophthalates	15
	- - Other esters of orthophthalic acid:	
2917.3410	- - - Dibutyl orthophthalates	10
2917.3490	- - - Other	10
2917.3500	- - Phthalic anhydride	15
	- - Terephthalic acid and its salts:	
2917.3610	- - - Pure terephthalic acid (PTA)	15
2917.3690	- - - Other	5
2917.3700	- - Dimethyl terephthalate (DMT)	5
	- - Other:	
2917.3910	- - - Iso phthalic acid	5
2917.3990	- - - Other	5
29.18	**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Lactic acid, its salts and esters:	
2918.1110	- - - Lactic acid	5
2918.1190	- - - Other	5
2918.1200	- - Tartaric acid	5
2918.1300	- - Salts and esters of tartaric acid	5
2918.1400	- - Citric acid	10
	- - Salts and esters of citric acid:	
2918.1510	- - - Sodium citrate	5
2918.1590	- - - Other	5
2918.1600	- - Gluconic acid, its salts and esters	5
2918.1800	- - Chlorobenzilate (ISO)	5
	- - Other:	
2918.1910	- - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5
2918.1990	- - - Other	5
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Salicylic acid and its salts:	
2918.2110	- - - Salicylic acid	5
2918.2120	- - - Sodium salicylate	5
2918.2130	- - - Methyl salicylate	5
2918.2190	- - - Other	5
	- - O-Acetylsalicylic acid, its salts and esters:	
2918.2210	- - - Aspirin	25
2918.2290	- - - Other	10
2918.2300	- - Other esters of salicyclic acid and their salts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2918.2900	- - Other	10
2918.3000	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	- Other :	
2918.9100	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5
	- - Other:	
2918.9910	- - - Ingredients for pesticides	5
2918.9990	- - - Other	5
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.19	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
2919.1000	- Tris(2,3-dibromopropyl) phosphate	5
	- Other:	
2919.9010	- - - Ingredients for pesticides	5
2919.9090	- - - Other	5
29.20	**Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2920.1100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	5
2920.1900	- - Other	5
	-Other:	
2920.9010	- - - Sulphonic esters and derivatives	5
2920.9020	- - - Ingredients for pesticides	5
2920.9030	- - - Diethyl phosphite; Dimethyl phosphite; Trimethyl phosphite; Triethyl phosphite	5
2920.9090	- - - Other	5
	IX.-NITROGEN-FUNCTION COMPOUNDS	
29.21	**Amine-function compounds.**	
	-Acyclic monoamines and their derivatives; salts thereof:	
2921.1100	- - Methylamine, di- or trimethylamine and their salts	5
	- - Other:	
2921.1910	- - - Paraxylidine sulfamic acid	5
2921.1920	- - - Bis(2-chloroethyl) ethylamine	5
2921.1930	- - - Chlormethine (INN) (bis(2-chloroethyl)methylamine)	5
2921.1940	- - - Trichlomethine (INN) (tris(2-chloroethyl)amine)	5
2921.1950	- - - N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines and their protonated salts	5
2921.1990	- - - Other	5
	-Acyclic polyamines and their derivatives; salts thereof:	
2921.2100	- - Ethylenediamine and its salts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2921.2200	- - Hexamethylenediamine and its salts	5
	- - Other:	
2921.2910	- - - Aceto Acetic ortho anisidine	5
2921.2920	- - - Di amino stilbene	5
2921.2990	- - - Other	5
2921.3000	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5
	-Aromatic monoamines and their derivatives; salts thereof:	
	- - Aniline and its salts:	
2921.4110	- - - Aniline	5
2921.4190	- - - Other	5
2921.4200	- - Aniline derivatives and their salts	5
	- - Toluidines and their derivatives; salts thereof:	
2921.4310	- - - Ingredients for pesticides	5
2921.4390	- - - Other	5
2921.4400	- - Diphenylamine and its derivatives; salts thereof	5
	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof:	
2921.4510	- - - Sodium naphthionate	5
2921.4590	- - - Other	5
2921.4600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5
2921.4900	- - Other	5
	-Aromatic polyamines and their derivatives; salts thereof:	
	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:	
2921.5110	- - - Ingredients for pesticides	5
2921.5190	- - - Other	5
2921.5900	- - Other	5
29.22	**Oxygen-function amino-compounds.**	
	-Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.1100	- - Monoethanolamine and its salts	5
2922.1200	- - Diethanolamine and its salts	5
	- - Triethanolamine and its salts:	
2922.1310	- - - Triethanolamine	5
2922.1390	- - - Other	5
2922.1400	- - Dextropropoxyphene (INN) and its salts	5
	- - Other:	
	- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols and their protonated salts:	
2922.1911	- - - - N,N-Dimethyl-2-aminoethanol and its protonated salts	5
2922.1912	- - - - N,N-Diethyl-2-aminoethanol and its protonated salts	5
2922.1919	- - - - Other	5
2922.1920	- - - Ethyldiethanolamine	5
2922.1930	- - - Methyldiethanolamine	5
2922.1990	- - - Other	5
	-Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2922.2100	- - Aminohydroxynaphthalenesulphonic acids and their salts	5
2922.2900	- - Other	5
	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :	
2922.3100	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5
2922.3900	- - Other	5
	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.4100	- - Lysine and its esters, salts thereof	5
	- - Glutamic acid and its salts:	
2922.4210	- - - Monosodium glutamate	5
2922.4290	- - - Other	5
2922.4300	- - Anthranilic acid and its salt	5
2922.4400	- - Tilidine (INN) and its salts	5
	- - Other:	
2922.4910	- - - Alanine	5
2922.4990	- - - Other	5
2922.5000	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**	
2923.1000	-Choline and its salts	5
2923.2000	-Lecithins and other phosphoaminolipids	5
	-Other:	
2923.9010	- - - Betain	5
2923.9090	- - - Other	5
29.24	**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**	
	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.1100	- - Meprobamate (INN)	5
2924.1200	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5
	- - Other:	
2924.1910	- - - Acetamide	5
2924.1920	- - - Acrylamido methyl propane sulphonic acid (AMPS)	0
2924.1990	- - - Other	5
	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100	- - Ureines and their derivatives; salts thereof	5
2924.2300	- - 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	5
2924.2400	- - Ethinamate (INN)	5
	- - Other:	
2924.2910	- - - Paracetamol	25
2924.2920	- - - Aceto acet ortho toluidine	5
2924.2930	- - - Ingredients for pesticides	5
2924.2940	- - - Phenacetine (Aceto-phenetidine)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2924.2990	- - - Other	5
29.25	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**	
	-Imides and their derivatives; salts thereof:	
2925.1100	- - Saccharin and its salts	5
2925.1200	- - Glutethimide (INN)	5
2925.1900	- - Other	5
	- Imines and their derivatives; salts thereof :	
2925.2100	- - Chlordimeform (ISO)	5
	- - Other:	
2925.2910	- - - Diphenyl-guanidine	5
2925.2990	- - - Other	5
29.26	**Nitrile-function compounds.**	
2926.1000	-Acrylonitrile	0
2926.2000	-1-Cyanoguanidine (dicyandiamide)	5
2926.3000	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano- 2- dimethylamino- 4,4- diphenylbutane)	5
	-Other:	
2926.9010	- - - Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-diclord vinyl) 2,2 dimethyl cyclopropane carboxylate	5
2926.9020	- - - (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	5
2926.9030	- - - Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	5
2926.9040	- - - N-methylpyrolidon	5
2926.9050	- - - Ingredients for pesticides	5
2926.9090	- - - Other	5
29.27	**Diazo-, azo- or azoxy-compounds.**	
2927.0010	- - - Benzene-diazonium chloride	5
2927.0020	- - - Azobenzene and azotoluenes	5
2927.0030	- - - Azoxybenzene, azoxybenzoic acid and azoxytoluidine	5
2927.0040	- - - Diazoamino-benzene	5
2927.0090	- - - Other	5
29.28	**Organic derivatives of hydrazine or of hydroxylamine.**	
2928.0010	- - - Phenyl-hydrazine	5
2928.0020	- - - Benzyl-phenyl-hydrazine	5
2928.0090	- - - Other	5
29.29	**Compounds with other nitrogen function.**	
2929.1000	-Isocyanates	5
	-Other:	
2929.9010	- - - Isocyanides	5
2929.9020	- - - N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	10
2929.9030	- - - Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	10
2929.9090	- - - Other	10
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLICCOMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30	**Organo-sulphur compounds.**	
	-Thiocarbamates and dithiocarbamates:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2930.2010	- - - 2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourropane	5
2930.2020	- - - S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	5
2930.2030	- - - Other Ingredients for pesticides	5
2930.2090	- - - Other	5
2930.3000	-Thiuram mono-, di- or tetrasulphides	5
2930.4000	-Methionine	5
2930.5000	- Captafol (ISO) and methamidophos (ISO)	5
	-Other:	
2930.9010	- - - 2- N,N-dimethylamino 1,3 disodium thiosulphate propane	5
2930.9020	- - - O,S-dimethyl phosphoramidothioate	5
2930.9030	- - - Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	5
2930.9040	- - - O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	5
2930.9050	- - - O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	5
2930.9060	- - - O,O duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	5
2930.9070	- - - Ingredients for pesticides	5
	- - - Other:	
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 therof	5
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	5
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)	5
2930.9094	- - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	5
2930.9099	- - - - Other	5
29.31	**Other organo-inorganic compounds.**	
2931.0010	- - - Ingredients for pesticides	5
2931.0020	- - - O-Alkyl(<C10, including cycloalkyl) alkyl (methyl, ethyl, n-propoyl or isopropyl) phosphonofluorodates; O-Alkyl(< C10, including cycloalkyl) N,N-diakyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates; 2-Chlorovinyldichloroarsine; Bis(2-chlorovinyl)chloroarsine; Tris(2-chlorovinyl)arsine;Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2931.0030	- - - [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 methylphosphonoclhoridate; O-Pinacolyl methylphosphonochloridates	5
2931.0040	- - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	5
2931.0090	- - - Other	5
29.32	**Heterocyclic compounds with oxygen hetero-atom(s) only.**	
	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	- - Tetrahydrofuran	5
2932.1200	- - 2-Furaldehyde (furfuraldehyde)	5
2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5
2932.1900	- - Other	5
	-Lactones:	
2932.2100	- - Coumarin, methylcoumarins and ethylcoumarins	5
	- - Other lactones:	
2932.2910	- - - 4,5,6,7- tetrachloropthalide	5
2932.2920	- - - Ingredients for pesticides	5
2932.2930	- - - Isoascorbic acid	5
2932.2990	- - - Other	5
	-Other:	
2932.9100	- - Isosafrole	5
2932.9200	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	5
2932.9300	- - Piperonal	5
2932.9400	- - Safrole	5
2932.9500	- - Tetrahydrocannabinols (all isomers)	5
	- - Other:	
2932.9910	- - - 2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	5
2932.9990	- - - Other	5
29.33	**Heterocyclic compounds with nitrogen hetero-atom(s) only.**	
	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	- - Phenazone (antipyrin) and its derivatives	5
2933.1900	- - Other	5
	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2100	- - Hydantoin and its derivatives	5
2933.2900	- - Other	5
	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	- - Pyridine and its salts	5
2933.3200	- - Piperidine and its salts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(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	5
	- - Other:	
2933.3910	- - - Chloro-phenir-amine and isoniazid	5
2933.3920	- - - Pyrazinamide	20
2933.3930	- - - Ingredients for pesticides	5
2933.3940	- - - 3-Quinuclidinyl benzilate	5
2933.3950	- - - Quniuclidine-3-ol	5
2933.3990	- - - Other	10
	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.4100	- - Levorphanol (INN) and its salts	5
	- - Other:	
2933.4910	- - - Amodiaquine	5
2933.4920	- - - Quinoline	5
2933.4930	- - - Chloroquine sulphate	5
2933.4940	- - - Chloroquine phosphate	5
2933.4990	- - - Other	5
	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.5200	- - Malonylurea (barbituric acid) and its salts	5
2933.5300	- - Allobarbital (INN), amobarbital (INN), barbital INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	5
2933.5400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5
2933.5500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5
	- - Other:	
2933.5910	- - - 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate	5
2933.5920	- - - 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyal thiourean	5
2933.5930	- - - Ciprofloxacin	20
2933.5940	- - - Norfloxacin	20
2933.5950	- - - Ingredients for pesticides	5
2933.5990	- - - Other	10
	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	- - Melamine	5
	- - Other:	
2933.6910	- - - Pyrimethanine	5
2933.6920	- - - Isoniazid	5
2933.6930	- - - Cyanuric chloride	5
2933.6940	- - - Ingredients for pesticides	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2933.6990	- - - Other	5
	-Lactams:	
2933.7100	- - 6-Hexanelactam (epsilon-caprolactam)	5
2933.7200	- - Clobazam (INN) and methyprylon(INN)	5
	- - Other lactams:	
2933.7910	- - - Isatin (lactam of istic acid)	5
2933.7920	- - - 1-Vinyl-2-pyrrol-idone	5
2933.7990	- - - Other	10
	-Other:	
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	10
	- - Other:	
2933.9910	- - - Ingredients for pesticides	5
2933.9990	- - - Other	10
29.34	**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**	
	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	
2934.1010	- - - Ingredients for pesticides	5
2934.1090	- - - Other	10
2934.2000	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5
2934.3000	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5
	-Other:	
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	5
	- - Other:	
2934.9910	- - - Furazolidone	25
2934.9920	- - - Ingredients for pesticides	5
2934.9990	- - - Other	5
29.35	**Sulphonamides.**	
2935.0010	- - - o-Toluene-sulphonamide	5
2935.0020	- - - p-Amino-benzene sulphonamide	5
2935.0030	- - - Sulpha-diazine (INN)	5
2935.0040	- - - Sulphamethexazole	25
2935.0050	- - - Sulpha-thiazolediazine	25
2935.0060	- - - Sulphanilamide	25
2935.0090	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	XI- PRO-VITAMINS, VITAMINS AND HORMONES	
29.36	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**	
	-Vitamins and their derivatives, unmixed:	
2936.2100	- - Vitamins A and their derivatives	5
2936.2200	- - Vitamin B_1 and its derivatives	5
2936.2300	- - Vitamin B_2 and its derivatives	5
2936.2400	- - D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	5
2936.2500	- - Vitamin B_6 and its derivatives	5
2936.2600	- - Vitamin B_{12} and its derivatives	5
2936.2700	- - Vitamin C and its derivatives	5
2936.2800	- - Vitamin E and its derivatives	5
2936.2900	- - Other vitamins and their derivatives	5
2936.9000	-Other, including natural concentrates	5
29.37	**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**	
	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.1100	- - Somatotropin, its derivatives and structural analogues	5
2937.1200	- - Insulin and its salts	5
2937.1900	- - Other	5
	-Steroidal hormones, their derivatives and structural analogues :	
2937.2100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5
2937.2200	- - Halogenated derivatives of corticosteroidal hormones	5
2937.2300	- - Oestrogens and progestogens	5
2937.2900	- - Other	5
	-Catecholamine hormones, their derivatives and structural analogues:	
2937.3100	- - Epinephrine	5
2937.3900	- - Other	5
2937.4000	-Amino- acid derivatives	5
2937.5000	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5
2937.9000	-Other	5
	XII.GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.38	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**	
2938.1000	-Rutoside (rutin) and its derivatives	5
	-Other:	
2938.9010	- - - Ingredients for pesticides	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2938.9090	- - - Other	5
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**	
	-Alkaloids of opium and their derivatives; salts thereof:	
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	5
2939.1900	- - Other	5
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.2010	- - - Quinine sulphate	5
2939.2090	- - - Other	5
2939.3000	-Caffeine and its salts	5
	-Ephedrines and their salts:	
2939.4100	- - Ephedrine and its salts	25
2939.4200	- - Pseudoephedrine (INN) and its salts	25
2939.4300	- - Cathine (INN) and its salts	20
2939.4900	- - Other	20
	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.5100	- - Fenetylline (INN) and its salts	5
2939.5900	- - Other	5
	-Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.6100	- - Ergometrine (INN) and its salts	5
2939.6200	- - Ergotamine (INN) and its salts	5
2939.6300	- - Lysergic acid and its salts	5
2939.6900	- - Other	10
	-Other:	
2939.9100	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5
	- - Other:	
2939.9910	- - - Ingredients for pesticides	5
2939.9990	- - - Other	10
	XIII.-OTHER ORGANIC COMPOUNDS	
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.**	10
29.41	**Antibiotics.**	
2941.1000	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	25
2941.2000	-Streptomycins and their derivatives; salts thereof	5
2941.3000	-Tetracyclines and their derivatives; salts thereof	10
2941.4000	-Chloramphenicol and its derivatives salts thereof	10
2941.5000	-Erythromycin and its derivatives; salts thereof	10
	-Other:	
2941.9010	- - - Cephalexin	20
2941.9020	- - - Gramicid trycidine	5
2941.9030	- - - Thricin	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2941.9040	- - - Cephradine oral	20
2941.9050	- - - Ingredients for pesticides	5
2941.9060	- - - Cefixime in bulk	15
2941.9090	- - - Other	10
2942.0000	**Other organic compounds.**	5
30.01	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included**	
3001.2000	-Extracts of glands or other organs or of their secretion	5
3001.9000	-Other	5
30.02	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products**	
3002.1000	-Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	10
	-Vaccines for human medicine:	
3002.2010	- - - Tetanus toxide	5
3002.2020	- - - For prevention of hepatitis-B	5
3002.2090	- - - Other	10
3002.3000	-Vaccines for veterinary medicine	10
	-Other:	
3002.9010	- - - Human blood	5
3002.9020	- - - Animal blood	5
3002.9030	- - - Saxitoxin	10
3002.9040	- - - Ricin	10
3002.9090	- - - Other	10
30.03	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**	
3003.1000	-Containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10
3003.2000	-Containing other antibiotics	10
	-Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.3100	- - Containing insulin	10
3003.3900	- - Other	10
3003.4000	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	10
	-Other:	
3003.9010	- - - Unani, ayurvedic and other oriental type medicine	10
3003.9020	- - - Homeopathic medicines	10
3003.9090	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
30.04	**Medicaments (excluding goods of heading 30. 02, 30. 05 or 30. 06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**	
	-Containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004.1010	- - - Ampicillin, Amoxcillin and Cloxcillin capsules/ syrup	25
3004.1090	- - - Other	10
3004.2000	-Containing other antibiotics	10
	-Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3004.3100	- - Containing insulin	10
3004.3200	- - Containing corticosteroid hormones, their derivatives or structural analogues	10
3004.3900	- - Other	10
3004.4000	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	10
	-Other medicaments containing vitamins or other products of heading 29.36:	
3004.5010	- - - Cod liver oil	5
3004.5090	- - - Other	10
	-Other:	
3004.9010	- - - Unani ayurvedic and other oriental type medicine	10
3004.9020	- - - Homeopathic medicines	10
3004.9030	- - - Dextrose and saline infusion solution, with infusion set	20
3004.9040	- - - Dextrose and saline infusion solution, without saline infusion set	20
3004.9050	- - - Eye drops	20
3004.9060	- - - Ointments, medicinal	20
3004.9070	- - - Aspirin, medicinal	10
3004.9080	- - - Sulpha drugs	10
	- - - Other:	
3004.9091	- - - - Cough syrups medicinal	10
3004.9092	- - - - Paracetamol	10
3004.9099	- - - - Other	10
30.05	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**	
	-Adhesive dressings and other articles having an adhesive layer:	
3005.1010	- - - Surgical tape in jumbo rolls	20
3005.1090	- - - Other	25
	-Other:	
3005.9010	- - - Acrynol pad	10
3005.9090	- - - Other	25
30.06	**Pharmaceutical goods specified in Note 4 to this Chapter.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.1010	- - - Vascular grafts	5
3006.1090	- - - Other	10
3006.2000	-Blood-grouping reagents	20
3006.3000	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10
3006.4000	-Dental cements and other dental fillings; bone reconstruction cements	10
3006.5000	-First-aid boxes and kits	20
3006.6000	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	5
3006.7000	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	20
	- Other :	
3006.9100	- - Appliances identifiable for ostomy use	20
3006.9200	- - Waste pharmaceuticals	20
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.**	5
31.02	**Mineral or chemical fertilisers, nitrogenous.**	
3102.1000	-Urea, whether or not in aqueous solution	0
	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.2100	- - Ammonium sulphate	0
3102.2900	- - Other	0
3102.3000	-Ammonium nitrate, whether or not in aqueous solution	0
3102.4000	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0
	-Sodium nitrate:	
3102.5010	- - - Crude	0
3102.5090	- - - Other	0
3102.6000	-Double salts and mixtures of calcium nitrate and ammonium nitrate	0
3102.8000	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0
3102.9000	-Other, including mixtures not specified in the foregoing subheadings	0
31.03	**Mineral or chemical fertilisers, phosphatic.**	
3103.1000	-Superphosphates	0
3103.9000	-Other	0
31.04	**Mineral or chemical fertilisers, potassic.**	
3104.2000	-Potassium chloride	0
3104.3000	-Potassium sulphate	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3104.9000	-Other	0
31.05	**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**	
3105.1000	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0
3105.2000	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0
3105.3000	-Diammonium hydrogenorthophosphate (diammonium phosphate)	0
3105.4000	-Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0
	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.5100	- - Containing nitrates and phosphates	0
3105.5900	- - Other	0
3105.6000	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0
3105.9000	-Other	0
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**	
3201.1000	-Quebracho extract	5
3201.2000	-Wattle extract	0
	-Other:	
3201.9010	- - - Acacia catechu (cutch)	5
3201.9020	- - - Oak or chestnut extract	5
3201.9030	- - - Gambier	5
3201.9090	- - - Other	5
32.02	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**	
3202.1000	-Synthetic organic tanning substances	5
	-Other:	
3202.9010	- - - Tanning substances, tanning preparations based on chromium sulphate	20
3202.9090	- - - Other	10
32.03	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin**	
3203.0010	- - - Obtained from acacia catechu (black cutch)	15
3203.0090	- - - Other	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
32.04	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**	
	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.1100	- - Disperse dyes and preparations based thereon	15
3204.1200	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1300	- - Basic dyes and preparations based thereon	0
3204.1400	- - Direct dyes and preparations based thereon	15
	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204.1510	- - - Indigo blue	0
3204.1590	- - - Other	5
3204.1600	- - Reactive dyes and preparations based thereon	15
3204.1700	- - Pigments and preparations based thereon	15
	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:	
3204.1910	- - - Dyes, sulphur	5
3204.1990	- - - Dyes, synthetic	5
3204.2000	-Synthetic organic products of a kind used as fluorescent brightening agents	20
3204.9000	-Other	20
3205.0000	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	10
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**	
	-Pigments and preparations based on titanium dioxide:	
3206.1100	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	5
3206.1900	- - Other	15
	-Pigments and preparations based on chromium compounds:	
3206.2010	- - - Chrome yellow	15
3206.2090	- - - Other	15
	-Other colouring matter and other preparations:	
3206.4100	- - Ultramarine and preparations based thereon	15
	- - Lithopone and other pigments and preparations based on zinc sulphide:	
3206.4210	- - - Lithopone	15
3206.4290	- - - Other	15
	- - Other:	
3206.4910	- - - Master batches (coloured)	15
3206.4920	- - - Pigments and peparations based on cadmium compounds	15
3206.4930	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3206.4990	- - - Other	5
	-Inorganic products of a kind used as luminophores:	
3206.5010	- - - Flourescent powder	5
3206.5090	- - - Inorganic products of a kind used as luminophores	15
32.07	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**	
	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207.1010	- - - Opacifiers	5
3207.1020	- - - Ceramic Colours	0
3207.1090	- - - Other	10
3207.2000	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10
3207.3000	-Liquid lusters and similar preparations	10
	-Glass frit and other glass, in the form of powder, granules or flakes:	
3207.4010	- - - Glass frit	0
3207.4090	- - - Other	0
32.08	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**	
	-Based on polyesters:	
3208.1010	- - - Based on polyamides	10
3208.1020	- - - Varnishes	20
3208.1090	- - - Other	20
	-Based on acrylic or vinyl polymers:	
3208.2010	- - - Varnishes	20
3208.2090	- - - Other	20
	-Other:	
3208.9010	- - - Varnishes	20
3208.9090	- - - Other	20
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**	
	-Based on acrylic or vinyl polymers:	
3209.1010	- - - Varnishes	20
3209.1090	- - - Other	25
	-Other:	
3209.9010	- - - Lacquered blue, golden and silver	5
3209.9090	- - - Other	20
32.10	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3210.0010	- - - Distempers	20
3210.0020	- - - Prepared water pigments of a kind used for finishing leather	20
3210.0090	- - - Other	20
32.11	**Prepared driers.**	
3211.0010	- - - For leather	10
3211.0090	- - - Other	20
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**	
3212.1000	-Stamping foils	20
	-Other:	
3212.9010	- - - Aluminium paste and powder	15
3212.9020	- - - Pigments in paint or enamel media	20
3212.9030	- - - Emitter paste for tube lights	5
3212.9090	- - - Other	20
32.13	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**	
3213.1000	-Colours in sets	20
3213.9000	-Other	20
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.**	
	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	
3214.1010	- - - Glaziers putty (mastic based on oil)	20
3214.1020	- - - Grafting putty (mastic based on wax)	20
3214.1030	- - - Resin cements	20
3214.1050	- - - Capping cement for bulbs and tube lights	5
3214.1090	- - - Other	20
	-Other:	
3214.9010	- - - Silicon sealant	20
3214.9090	- - - Other	20
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**	
	- Printing ink:	
	- - Black:	
3215.1110	- - - Rolling coating printing ink	0
3215.1190	- - - Other	20
	- - Other:	
3215.1910	- - - Flourescent ink	15
3215.1990	- - - Other	20
	-Other:	
3215.9010	- - - Inks for ball points pens, fine liners and fibre tips	10
3215.9090	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
33.01	**Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**	
	-Essential oils of citrus fruit:	
3301.1200	- - Of orange	10
3301.1300	- - Of lemon	10
3301.1900	- - Other	10
	-Essential oils other than those of citrus fruit:	
3301.2400	- - Of peppermint (Mentha piperita)	10
3301.2500	- - Of other mints	10
	- - Other:	
3301.2910	- - - Of citronella	10
3301.2920	- - - Of eucalyptus	10
3301.2990	- - - Other	10
3301.3000	-Resinoids	10
	-Other:	
3301.9010	- - - Concentrates of essential oils	10
3301.9090	- - - Other	10
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**	
	-Of a kind used in the food or drink industries:	
3302.1010	- - - Flavours and concentrates for use in aerated beverages	10
3302.1020	- - - Flavours and concentrates for use in food industry	10
3302.1090	- - - Other	10
	-Other:	
3302.9010	- - - Of a kind used in cosmetics industry	10
3302.9090	- - - Other	10
33.03	**Perfumes and toilet waters.**	
3303.0010	- - - Eau-de-cologne	35
3303.0020	- - - Perfumes	35
3303.0090	- - - Other	35
33.04	**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**	
3304.1000	-Lip make-up preparations	35
3304.2000	-Eye make-up preparations	35
	-Manicure or pedicure preparations:	
3304.3010	- - - Nail polish	35
3304.3090	- - - Other	35
	-Other:	
	- - Powders, whether or not compressed:	
3304.9110	- - - Face powder	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3304.9120	- - - Talcum powder	35
3304.9190	- - - Other	35
	- - Other:	
3304.9910	- - - Face and skin creams and lotions	35
3304.9920	- - - Tonics and skin food	35
3304.9990	- - - Other	35
33.05	**Preparations for use on the hair.**	
3305.1000	-Shampoos	35
3305.2000	-Preparations for permanent waving or straightening	35
3305.3000	- Hair lacquers	35
	-Other:	
3305.9010	- - - Cream for hair	35
3305.9020	- - - Dyes for hair	35
3305.9090	- - - Other	35
33.06	**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**	
	-Dentifrices:	
3306.1010	- - - Tooth paste	35
3306.1090	- - - Other	35
3306.2000	-Yarn used to clean between the teeth (dental floss)	35
3306.9000	-Other	35
33.07	**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**	
3307.1000	-Pre-shave, shaving or after-shave preparations	35
3307.2000	-Personal deodorants and antiperspirants	35
3307.3000	-Perfumed bath salts and other bath preparations	35
	-Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.4100	- - "Agarbatti" and other odoriferous perparations which operate by burning	35
3307.4900	- - Other	35
	-Other:	
3307.9010	- - - Contact lens solution	35
3307.9090	- - - Other	35
34.01	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.1100	- - For toilet use (including medicated products)	35
3401.1900	- - Other	35
3401.2000	-Soap in other forms	35
3401.3000	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	35
34.02	**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**	
	-Organic surface-active agents, whether or not put up for retail sale:	
	- - Anionic:	
3402.1110	- - - Sulphonic acid(Soft)	10
3402.1190	- - - Other	20
	- - Cationic:	
3402.1210	- - - Pharmaceutical grade	10
3402.1220	- - - Other than in retail packing	20
3402.1290	- - - Other	20
3402.1300	- - Non-ionic	20
	- - Other:	
3402.1910	- - - Cocoamidopropyl betaine (CAPB)	5
3402.1990	- - - Other	15
3402.2000	-Preparations put up for retail sale	25
3402.9000	-Other	25
34.03	**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.**	
	-Containing petroleum oils or oils obtained from bituminous minerals:	
	- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.1110	- - - Of a kind used in the leather or like industires	20
3403.1120	- - - Of a kind used in the paper or like industries	20
	- - - Of a kind used in the textile or like industries:	
3403.1131	- - - -Spin finish oil	0
3403.1139	- - - -Other	20
3403.1190	- - - Other	20
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3403.1910	- - - Greases	20
3403.1990	- - - Other	20
	-Other:	
	- - Preparations for the treatment of textile material, leather, furskins or other materials:	
3403.9110	- - - Of a kind used in the leather or like industires including fat liquors	20
3403.9120	- - - Of a kind used in the paper or like industries	20
	- - - Of a kind used in the textile or like industries:	
3403.9131	- - - -Spin finish oil	0
3403.9139	- - - -Other	20
3403.9190	- - - Other	20
	- - Other:	
3403.9910	- - - Mould release preparations	5
3403.9990	- - - Other	20
34.04	**Artificial waxes and prepared waxes.**	
3404.2000	-Of poly (oxyethylene) (polyethylene glycol)	5
	-Other:	
3404.9010	- - - Sealing waxes	10
3404.9020	- - - Of chemically modified lignite	5
3404.9030	- - - Wax for wax jet engraver	0
3404.9040	- - - Wax for fungicides	0
3404.9090	- - - Other	10
34.05	**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.**	
	-Polishes, creams and similar preparations for footwear or leather:	
3405.1010	- - - For footwear	25
3405.1020	- - - For leather	10
3405.2000	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10
3405.3000	-Polishes and similar preparations for coachwork, other than metal polishes	25
3405.4000	-Scouring pastes and powders and other scouring preparations	5
3405.9000	-Other	25
3406.0000	**Candles, tapers and the like.**	25
34.07	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**	
3407.0010	- - - Dental wax and other preparations for use in dentistry	10
3407.0090	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
35.01	**Casein, caseinates and other casein derivatives; casein glues.**	
3501.1000	-Casein	10
3501.9000	-Other	10
35.02	**Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**	
	-Egg albumin:	
3502.1100	- - Dried	10
3502.1900	- - Other	10
3502.2000	-Milk albumin, including concentrates of two or more whey proteins	10
3502.9000	-Other	10
35.03	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**	
3503.0010	- - - Gelatin	10
3503.0020	- - - Gelatin of pharmaceutical grade	5
3503.0090	- - - Other	15
3504.0000	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	5
35.05	**Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**	
	-Dextrins and other modified starches:	
3505.1010	- - - Dextrins	15
3505.1020	- - - Dextrins of pharmaceutical grade	10
3505.1090	- - - Other	20
	-Glues:	
3505.2010	- - - Starch based glues	20
3505.2020	- - - Dextrin based glues	20
3505.2030	- - - Printing gum (pre-gelatinized modified 0% starch for textile printing)	0
3505.2090	- - - Other	20
35.06	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**	
3506.1000	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	20
	-Other:	
	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:	
3506.9110	- - - Shoe adhesives	10
3506.9190	- - - Other	20
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3506.9910	- - - Sealant having methyl ethyl ketone from 60 % to 70 % and ethyl acetate from 10 % to 20 %.	5
3506.9990	- - - Other	20
35.07	**Enzymes; prepared enzymes not elsewhere specified or included.**	
3507.1000	-Rennet and concentrates thereof	10
3507.9000	-Other	10
3601.0000	**Propellent powders**	20
3602.0000	**Prepared explosives, other than propellent powders**	20
3603.0000	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**	20
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**	
3604.1000	-Fireworks	25
3604.9000	-Other	25
3605.0000	**Matches, other than pyrotechnic articles of heading 36.04.**	25
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**	
3606.1000	-Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm^3	20
3606.9000	-Other	20
37.01	**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**	
3701.1000	-For X-ray	5
3701.2000	-Instant print film	5
	-Other plates and film, with any side exceeding 255 mm:	
3701.3010	- - - Of a kind used in textile printing	5
3701.3020	- - - Photo polymers and CTP plates of a kind used in printing Of news papers and magazines	10
3701.3030	- - - Presensitized printing plates	15
3701.3090	- - - Other	20
	-Other:	
3701.9100	- - For colour photography (polychrome)	5
3701.9900	- - Other	5
37.02	**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**	
3702.1000	-For X-ray	5
	-Other film, without perforations, of a width not exceeding 105 mm:	
3702.3100	- - For colour photography (polychrome)	5
3702.3200	- - Other, with silver halide emulsion	5
3702.3900	- - Other	5
	-Other film, without perforations, of a width exceeding 105 mm:	
3702.4100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3702.4200	- - Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	5
3702.4300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5
3702.4400	- - Of a width exceeding 105 mm but not exceeding 610 mm	5
	-Other film, for colour photography (polychrome):	
3702.5100	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m	5
3702.5200	- - Of a width not exceeding 16 mm and of a length exceeding 14 m	5
3702.5300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5
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	5
3702.5500	- - Of a width exceeding16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.5600	- - Of a width exceeding 35 mm	5
	-Other:	
3702.9100	- - Of a width not exceeding 16 mm	5
3702.9300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	5
3702.9400	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.9500	- - Of a width exceeding 35 mm	5
37.03	**Photographic paper, paperboard and textiles, sensitised, unexposed.**	
3703.1000	-In rolls of a width exceeding 610 mm	5
3703.2000	- Other for colour photography (polychrome)	5
3703.9000	-Other	5
3704.0000	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	5
37.05	**Photographic plates and film, exposed and developed, other than cinematographic film.**	
3705.1000	-For offset reproduction	5
	-Other:	
3705.9010	- - - Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	5
3705.9020	- - - Microfiches	5
3705.9090	- - - Other	5
37.06	**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**	
3706.1000	-Of a width of 35 mm or more	5
3706.9000	-Other	5
37.07	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**	
3707.1000	-Sensitising emulsions	5
3707.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
38.01	**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**	
3801.1000	-Artificial graphite	5
3801.2000	-Colloidal or semi-colloidal graphite	5
3801.3000	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	5
3801.9000	-Other	5
38.02	**Activated carbon; activated natural mineral products; animal black, including spent animal black.**	
3802.1000	-Activated carbon	10
3802.9000	-Other	10
3803.0000	**Tall oil, whether or not refined.**	0
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.**	5
38.05	**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent**	
3805.1000	-Gum, wood or sulphate turpentine oils	10
3805.9000	-Other	10
38.06	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**	
	-Rosin and resin acids:	
3806.1010	- - - Gum Rosin	5
3806.1090	- - - Other	10
3806.2000	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10
3806.3000	-Ester gums	10
3806.9000	-Other	10
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.**	10
38.08	**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly papers).**	
	- Goods specified in Subheading Note 1 to this Chapter:	
3808.5010	- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.5090	- - - Other	25
	- Other :	
	- - Insecticides:	
3808.9110	- - - Mosquito coils, mats and the like	25
3808.9120	- - - Napthalene balls	25
3808.9130	- - - Sex pheromone	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3808.9140	- - - PB rope L& LTT	0
3808.9150	- - - Para dichlorobenzene blocks	25
3808.9160	- - - Preparations put up in retail packing for agriculture	5
3808.9170	- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.9180	- - - Phosphatic insecticides	5
	- - - Other:	
3808.9191	- - - - Emamectine benzoate	10
3808.9199	- - - - Other	5
	- - Fungicides:	
3808.9210	- - - Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.9290	- - - Other	0
	- - Herbicides, anti-sprouting products and plant-growth regulators:	
3808.9310	- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.9390	- - - Other	5
3808.9400	- - Disinfectants	5
	- - Other:	
3808.9910	- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.9990	- - - Other	20
38.09	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**	
3809.1000	-With a basis of amylaceous substances	15
	-Other:	
	- - Of a kind used in the textile or like industries:	
3809.9110	- - - Printing gum (preparation of modified starches with other gums having specific application in textile printing	0
3809.9190	- - - Other	15
3809.9200	- - Of a kind used in the paper or like industries	15
3809.9300	- - Of a kind used in the leather or like industries	15
38.10	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**	
3810.1000	-Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	5
3810.9000	-Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
38.11	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**	
	-Anti-knock preparations:	
3811.1100	- - Based on lead compounds	20
3811.1900	- - Other	25
	-Additives for lubricating oils:	
3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals	5
3811.2900	- - Other	5
3811.9000	-Other	5
38.12	**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**	
3812.1000	-Prepared rubber accelerators	5
3812.2000	-Compound plasticizers for rubber or plastics	15
3812.3000	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5
3813.0000	**Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades.**	20
3814.0000	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**	20
38.15	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**	
	-Supported catalysts:	
3815.1100	- - With nickel or nickel compounds as the active substance	5
3815.1200	- - With precious metal or precious metal compounds as the active substance	5
	- - Other:	
3815.1910	- - - Antimony triacetate	5
3815.1990	- - - Other	5
3815.9000	-Other	5
3816.0000	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**	5
3817.0000	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27. 07 or 29. 02.**	5
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.**	5
38.19	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.**	
3819.0010	- - - Hydraulic brake fluids	20
3819.0090	- - - Other	20
3820.0000	**Anti-freezing preparations and prepared de-icing fluids.**	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(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**	5
3822.0000	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.**	20
38.23	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**	
	-Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.1100	- - Stearic acid	20
3823.1200	- - Oleic acid	5
3823.1300	- - Tall oil fatty acids	20
	- - Other:	
3823.1910	- - - Palm fatty acid distillate	15
3823.1920	- - - Palm acid oil	10
3823.1930	- - - Fatty acid distillate	15
3823.1990	- - - Other	15
3823.7000	-Industrial fatty alcohols	15
38.24	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.**	
3824.1000	-Prepared binders for foundry moulds or cores	0
3824.3000	-Non-agglomerated metal carbides mixed together or with metallic binders	10
3824.4000	-Prepared additives for cements, mortars or concretes	20
3824.5000	-Non-refractory mortars and concretes	20
3824.6000	-Sorbitol other than that of subheading No. 2905.44	20
	- Mixtures containing halogenated derivatives of methane, ethane or propane :	
3824.7100	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	15
3824.7200	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10
3824.7300	- - Containing hydrobromofluorocarbons (HBFCs)	10
3824.7400	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	10
3824.7500	- - Containing carbon tetrachloride	10
3824.7600	- - Containing 1,1,1-trichloroethane (methyl chloroform)	10
3824.7700	- - Containing bromomethane (methyl bromide) or bromochloromethane	10
3824.7800	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	15
3824.7900	- - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :	
3824.8100	- - Containing oxirane (ethylene oxide)	10
3824.8200	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10
3824.8300	- - Containing tris(2,3-dibromopropyl) phosphate	10
	-Other:	
3824.9010	- - - Gum base of a kind used for manufacture of chewing gum	10
3824.9020	- - - Ion exchangers	10
3824.9030	- - - Prepared binders	10
3824.9040	- - - Anti-sealing compounds	15
3824.9050	- - - Stencil correctors and other correcting fluids	15
3824.9060	- - - Preparations for electroplating	5
3824.9070	- - - Dialysis bath concentrate in liquid or powder form	5
3824.9080	- - - Chloroparaffins liquid	10
	- - - Other:	
3824.9091	- - - -Diphenylmethane Di-isocynate (MDI)	5
3824.9092	- - - -Preparations of a kind used for water purification	5
3824.9093	- - - -Carburizing preparations of a kind used for hardening of steel	5
3824.9094	- - - -Coated calcium carbonate	5
3824.9095	- - - -Carboxylic acid based anhydride hardener	5
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 :	10
	(1) Mixtures consisting mianly of O-alkly(<C10, including cycloalkyl)alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates	
	(2) Mixtures consisting mainly of O-alkyl(< C10, including cycloalkyl)N,N-dialkyl (methy,ethyl, n-propyl or isopropyl)phosphoramidocyanidates	
	(3) Mixtures consisting mianly of [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; mixtures consisting mainly of alkylated or protonated salts thereof	
	(4) Mixtures consisting mainly of alkyl (methyl, ethyl,n-propyle or isopropyl) phosphonyldifluorides	
	(5) Mixtures consiting mainly of [O-2-dialkyl(methyl, ethyl, n-propyl or isopropyl) aminoethyl]hydrogen alkyl (methyl, ethyl,n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
	(6) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	
	(7) Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(8) Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl orisopropyl)-2-chloroethylamines or their protonated salts	
	(9) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl)-2- aminoethanols or their protonated salts	
	(10) Mixtures consisting mainly of N,N-dimethyl-2-aminoethanol or N,N-diethyl-2-aminoethanol or their protonated salts	
	(11) Mixtures consisting manly or N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)aminoethane-2-thiols or their protonated salts	
	(12) Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	
3824.9097	- - - -Mixture of argon and neon gases	5
3824.9098	- - - -Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate	5
3824.9099	- - - -Other	10
38.25	**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**	
3825.1000	-Municipal waste	20
3825.2000	-Sewage sludge	20
3825.3000	-Clinical waste	20
	-Waste organic solvents :	
3825.4100	- - Halogenated	20
3825.4900	- - Other	20
3825.5000	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	20
	-Other wastes from chemical or allied industries :	
3825.6100	- - Mainly containing organic constituents	20
3825.6900	- - Other	20
3825.9000	-Other	20
	I.-PRIMARY FORMS	
39.01	**Polymers of ethylene, in primary forms.**	
3901.1000	-Polyethylene having a specific gravity of less than 0.94	5
3901.2000	-Polyethylene having a specific gravity of 0.94 or more	5
3901.3000	-Ethylene-Vinyl acetate copolymers	5
3901.9000	-Other	5
39.02	**Polymers of propylene or of other olefins, in primary forms.**	
3902.1000	-Polypropylene	5
3902.2000	-Polyisobutylene	5
3902.3000	-Propylene copolymers	5
3902.9000	-Other	5
39.03	**Polymers of styrene, in primary forms.**	
	-Polystyrene:	
3903.1100	- - Expansible	15
	- - Other:	
3903.1910	- - - General Purpose Polyestyrene (GPPS)	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3903.1920	- - - High Impact Polyestyrene (HIPS)	15
3903.1990	- - - Other	5
3903.2000	-Styrene-acrylonitrile (SAN) copolymers	5
3903.3000	-Acrylonitrile-butadiene-styrene (ABS) copolymers	5
	-Other:	
3903.9010	- - - High Impact Polyestyrene (HIPS)	15
3903.9090	- - - Other	5
39.04	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**	
	-Poly(vinyl chloride), not mixed with any other substances:	
3904.1010	- - - Emulsion grade	10
3904.1090	- - - Other	10
	-Other poly(vinyl chloride):	
3904.2100	- - Non-plasticised	20
3904.2200	- - Plasticised	20
3904.3000	-Vinyl chloride-vinyl acetate copolymers	10
3904.4000	-Other vinyl chloride copolymers	10
3904.5000	-Vinylidene chloride polymers	15
	-Fluoro-polymers:	
3904.6100	- - Polytetrafluoroethylene	10
3904.6900	- - Other	10
3904.9000	-Other	15
39.05	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**	
	-Poly(vinyl acetate)	
3905.1200	- - In aqueous dispersion	20
3905.1900	- - Other	20
	-Vinyl acetate copolymers:	
3905.2100	- - In aqueous dispersion	10
3905.2900	- - Other	10
3905.3000	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5
	-Other:	
3905.9100	- - Copolymers	10
	- - Other:	
3905.9910	- - - Ethers polyvinyl	10
3905.9990	- - - Other	10
39.06	**Acrylic polymers in primary forms.**	
3906.1000	-Poly(methyl methacrylate)	10
	-Other:	
3906.9010	- - - Cyanoacrylate	20
3906.9020	- - - Acrylic binders	20
3906.9030	- - - Pigment thickener	0
3906.9040	- - - Dispersing agent and acrylic thickeners	10
3906.9090	- - - Other	10
39.07	**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**	
3907.1000	-Polyacetals	5
3907.2000	-Other polyethers	5
3907.3000	-Epoxide resins	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3907.4000	-Polycarbonates	5
3907.5000	-Alkyd resins	20
	-Poly (ethylene terephthalate):	
3907.6010	- - - Yarn grade	5
3907.6020	- - - Bottle grade	10
3907.6090	- - - Other	20
3907.7000	- Poly(lactic acid)	20
	-Other polyesters:	
3907.9100	- - Unsaturated	20
3907.9900	- - Other	20
39.08	**Polyamides in primary forms.**	
3908.1000	-Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	5
3908.9000	-Other	5
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms.**	
	-Urea resins; thiourea resins:	
3909.1010	- - - Urea formaldehyde moulding compound	25
3909.1090	- - - Other	20
3909.2000	-Melamine resins	20
3909.3000	-Other amino-resins	20
3909.4000	-Phenolic resins	20
3909.5000	-Polyurethanes	5
3910.0000	**Silicones in primary forms.**	5
39.11	**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**	
	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
3911.1010	- - - Petroleum resins	20
3911.1090	- - - Other	20
3911.9000	-Other	20
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**	
	-Cellulose acetates:	
3912.1100	- - Non-plasticised	10
3912.1200	- - Plasticised	10
	-Cellulose nitrates (including collodions):	
3912.2010	- - - Cellulose nitrates nonplasticised	20
3912.2020	- - - Nitrocellulose binder	5
3912.2090	- - - Other	20
	-Cellulose ethers:	
3912.3100	- - Carboxymethylcellulose and its salts	10
3912.3900	- - Other	10
3912.9000	-Other	10
39.13	**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**	
3913.1000	-Alginic acids, its salts and esters	10
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3913.9010	- - - Protein hardened	10
3913.9090	- - - Other	10
39.14	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	
3914.0010	- - - Ion-exchangers of condensation type	5
3914.0020	- - - Ion-exchangers of the polymerization type	5
	II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15	**Waste, parings and scrap, of plastics.**	
3915.1000	-Of polymers of ethylene	25
3915.2000	-Of polymers of styrene	25
3915.3000	-Of polymers of vinyl chloride	25
3915.9000	-Of other plastics	25
39.16	**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**	
3916.1000	-Of polymers of ethylene	20
3916.2000	-Of polymers of vinyl chloride	20
3916.9000	-Of other plastics:	20
39.17	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**	
3917.1000	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10
	-Tubes, pipes and hoses, rigid:	
3917.2100	- - Of polymers of ethylene	20
3917.2200	- - Of polymers of propylene	20
	- - Of polymers of vinyl chloride:	
3917.2310	- - - Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	5
3917.2390	- - - Other	20
3917.2900	- - Of other plastics	20
	-Other tubes, pipes and hoses:	
3917.3100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
3917.3200	- - Other, not reinforced or otherwise combined with other materials, without fittings:	20
3917.3300	- - Other, not reinforced or otherwise combined with other materials, with fittings	20
	- - Other:	
3917.3910	- - - Heat shrinkable sleeves and tubes	5
3917.3990	- - - Other	20
3917.4000	-Fittings	20
39.18	**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**	
3918.1000	-Of polymers of vinyl chloride	25
3918.9000	-Of other plastics	25
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**	
	-In rolls of a width not exceeding 20 cm:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3919.1010	- - - Insulation tape double sided	0
3919.1020	- - - PVC electric insulation tapes	25
3919.1030	- - - Scotch tape, plastic	25
3919.1090	- - - Other	20
	-Other:	
3919.9010	- - - Oriented Polypropylene (OPP) packing tapes	20
3919.9090	- - - Other	20
39.20	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**	
3920.1000	-Of polymers of ethylene	20
	-Of polymers of propylene:	
3920.2010	- - - Biaxially Oriented Polypropylene (BOPP) film, plain	20
3920.2020	- - - Biaxially Oriented Polypropylene (BOPP) film, printed	20
3920.2030	- - - Biaxially Oriented Polypropylene (BOPP) film, metallized	20
3920.2040	- - - Biaxially Oriented Polypropylene (BOPP) film, laminated	20
3920.2090	- - - Other	20
3920.3000	-Of polymers of styrene	20
	-Of polymers of vinyl chloride:	
3920.4300	- - Containing by weight not less than 6 % of plasticisers	20
	- - Other:	
3920.4910	- - - Polyvinyl Chloride (PVC) Rigid film	20
3920.4990	- - - Other	20
	-Of acrylic polymers:	
3920.5100	- - Of poly(methyl methacrylate)	20
3920.5900	- - Other	20
	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.6100	- - Of polycarbonates	20
3920.6200	- - Of poly(ethylene terephthalate)	20
3920.6300	- - Of unsaturated polyesters	20
3920.6900	- - Of other polyesters	20
	-Of cellulose or its chemical derivatives:	
3920.7100	- - Of regenerated cellulose	20
3920.7300	- - Of cellulose acetate	20
3920.7900	- - Of other cellulose derivatives	20
	-Of other plastics:	
3920.9100	- - Of poly(vinyl butyral)	20
3920.9200	- - Of polyamides	20
3920.9300	- - Of amino resins	20
3920.9400	- - Of phenolic resins	20
3920.9900	- - Of other plastics	20
39.21	**Other plates, sheets, film, foil and strip, of plastics.**	
	-Cellular:	
3921.1100	- - Of polymers of styrene	20
3921.1200	- - Of polymers of vinyl chloride	20
3921.1300	- - Of polyurethanes	20
3921.1400	- - Of regenerated cellulose	20
3921.1900	- - Of other plastics	20
	-Other	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3921.9010	- - - Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm^3	5
3921.9090	- - - Other	20
39.22	**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**	
3922.1000	-Baths, shower-baths, sinks and wash-basins	20
3922.2000	-Lavatory seats and covers	20
3922.9000	-Other	20
39.23	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**	
3923.1000	-Boxes, cases, crates and similar articles	20
	-Sacks and bags (including cones):	
3923.2100	- - Of polymers of ethylene	25
3923.2900	- - Of other plastics	25
	-Carboys, bottles, flasks and similar articles:	
3923.3010	- - - Bottles	20
3923.3090	- - - Other	25
3923.4000	-Spools, cops, bobbins and similar supports	25
3923.5000	-Stoppers, lids, caps and other closures	25
	-Other:	
3923.9010	- - - Preforms made from polyethylene terephthalate	15
3923.9090	- - - Other	25
39.24	**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**	
3924.1000	-Tableware and kitchenware	25
3924.9000	-Other	25
39.25	**Builders' ware of plastics, not elsewhere specified or included.**	
3925.1000	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	25
3925.2000	-Doors, windows and their frames and thresholds for doors	25
3925.3000	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25
3925.9000	-Other	25
39.26	**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**	
3926.1000	-Office or school supplies	25
	-Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.2010	- - - Plastic belts	20
3926.2090	- - - Other	20
3926.3000	-Fittings for furniture, coachwork of the like	20
	-Statuettes and other ornamental articles:	
3926.4010	- - - Ornamental articles of plastics	20
3926.4020	- - - Plastic bangles	20
3926.4030	- - - Spangles of plastics	20
3926.4040	- - - Plastic beads	20
3926.4090	- - - Other	20
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3926.9010	- - - Synthetic floats for fishing nets	20
3926.9020	- - - Coils of plastics (contraceptives and accessories therefor)	5
3926.9030	- - - Transmission, conveyor or elevator belts	20
3926.9040	- - - Laboratory ware	10
3926.9050	- - - Colostomy bags and urine bags	5
3926.9060	- - - Shoe lasts	20
3926.9070	- - - Design patterns, cards for textile and leather garments	5
	- - - Other:	
3926.9091	- - - -Plastic tags and staples for garments	5
3926.9099	- - - -Other	20
40.01	**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**	
4001.1000	-Natural rubber latex, whether or not pre-vulcanised	0
	-Natural rubber in other forms:	
4001.2100	- - Smoked sheets	0
4001.2200	- - Technically specified natural rubber (TSNR)	0
4001.2900	- - Other	0
4001.3000	-Balata, gutta-percha, guayule, chicle and similar natural gums	0
40.02	**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**	
	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.1100	- - Latex	0
4002.1900	- - Other	0
4002.2000	-Butadiene rubber (BR)	0
	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.3100	- - Isobutene-isoprene (butyl) rubber (IIR)	0
4002.3900	- - Other	0
	-Chloroprene (chlorobutadiene) rubber (CR):	
4002.4100	- - Latex	0
4002.4900	- - Other	0
	-Acrylonitrile-butadiene rubber (NBR):	
4002.5100	- - Latex	0
4002.5900	- - Other	0
4002.6000	-Isoprene rubber (IR)	0
4002.7000	-Ethylenepropylene non-conjugated diene rubber (EPDM)	0
4002.8000	-Mixtures of any product of heading 40.01 with any product of this heading	0
	-Other:	
4002.9100	- - Latex	0
4002.9900	- - Other	0
4003.0000	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	5
40.04	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	
4004.0010	- - - Bagomatic bladder scrap	10
4004.0090	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**	
	-Compounded with carbon black or silica:	
4005.1010	- - - Plates	5
4005.1020	- - - Sheets	10
4005.1090	- - - Other	10
4005.2000	-Solutions; dispersions other than those of subheading 4005.10	10
	-Other:	
4005.9100	- - Plates, sheets and strip	10
4005.9900	- - Other	10
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**	
4006.1000	-"Camel-back" strips for retreading rubber tyres	10
4006.9000	-Other	10
40.07	**Vulcanised rubber thread and cord.**	
4007.0010	- - - Single cord	20
4007.0090	- - - Other	20
40.08	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**	
	-Of cellular rubber:	
	- - Plates, sheets and strip:	
4008.1110	- - - Following components for vehicles of chapter 87:-	35
	(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.1190	- - - Other	15
	- - Other:	
4008.1910	- - - Following component for vehicles of chapter 87:-	35
	(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.1990	- - - Other	15
	-Of non-cellular rubber:	
	- - Plates, sheets and strip:	
4008.2110	- - - Following component for vehicles of chapter 87:-	35
	(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.2190	- - - Other	10
	- - Other:	
4008.2910	- - - Following component for vehicles of chapter 87:-	35
	(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.2990	- - - Other	20
40.09	**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**	
	-Not reinforced or otherwise combined with other materials:	
	- - Without fittings:	
4009.1110	- - - Following components for vehicles of chapter 87	35
	(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4)Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.1120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.1130	- - - Other for motor cars and vehicles	35
4009.1190	- - - Other	20
4009.1200	- - With fittings	20
	-Reinforced or otherwise combined only with metal :	
	- - Without fittings:	
4009.2110	- - - Following components for vehicles of chapter 87	35
	(1)Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.2120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.2130	- - - Other other motor cars and vehicles	35
4009.2190	- - - Other	20
4009.2200	- - With fittings	20
	-Reinforced or otherwise combined only with textile materials :	
	- - Without fittings:	
4009.3110	- - - Following components for vehicles of chapter 87	35
	(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 , 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.3120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.3130	- - - For other motor cars and vehicles	35
4009.3190	- - - Other	20
4009.3200	- - With fittings	20
	-Reinforced or otherwise combined with other materials :	
	- - Without fittings:	
4009.4110	- - - Following components for vehicles of chapter 87	35
	(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.4120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars (not exceeding 800cc)	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(3)Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.4130	- - - For other motor cars and vehicles	35
4009.4190	- - - Other	20
4009.4200	- - With fittings	20
40.10	**Conveyor or transmission belts or belting, of vulcanised rubber.**	
	-Conveyor belts or belting:	
4010.1100	- - Reinforced only with metal	15
4010.1200	- - Reinforced only with textile materials	15
4010.1900	- - Other	15
	-Transmission belts or belting:	
	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3110	- - - For vehicles of chapter 87	35
4010.3190	- - - Other	20
	- - Endless transmission belts of trapezoidal cross- section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3210	- - - For vehicles of chapter 87	35
4010.3290	- - - Other	20
	- - Endless transmission belts of trapezoidal cross- section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3310	- - - For vehicles of chapter 87	35
4010.3390	- - - Other	20
	- - Endless transmission belts of trapezoidal cross- section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3410	- - - For vehicles of chapter 87	35
4010.3490	- - - Other	20
	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:	
4010.3510	- - - Timing belts for vehicles of chapter 87	35
4010.3590	- - - Other	20
	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm:	
4010.3610	- - - Timing belts for vehicles of chapter 87	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4010.3690	- - - Other	20
	- - Other:	
4010.3910	- - - Timing belts for vehicles of chapter 87	35
4010.3990	- - - Other	20
40.11	**New pneumatic tyres, of rubber.**	
4011.1000	-Of a kind used on motor cars (including station wagons and racing cars)	25
	-Of a kind used on buses or lorries :	
4011.2010	- - - Of a kind used in light trucks	20
4011.2090	- - - Other	5
4011.3000	-Of a kind used on aircraft	5
4011.4000	-Of a kind used on motorcycles	25
4011.5000	-Of a kind used on bicycles	25
	-Other, having a "herring- bone" or similar tread:	
4011.6100	- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.6200	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	10
4011.6300	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	10
4011.6900	- - Other	15
	-Other:	
4011.9200	- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.9300	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	10
4011.9400	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	10
4011.9900	- - Other	10
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**	
	-Retreaded tyres :	
4012.1100	- - Of a kind used on motor cars (including station wagons and racing cars)	25
4012.1200	- - Of a kind used on buses or lorries	25
4012.1300	- - Of a kind used on aircraft	5
4012.1900	- - Other	25
4012.2000	-Used pneumatic tyres	25
	-Other:	
4012.9010	- - - Flaps for use with tyres / tubes for vehicles of sub - heading 8701.2020, 8701.2090,8701.9040, 8701.9060 and 8704.2219	35
4012.9020	- - - Rim flaps, mud flaps / guards and rubber mouldings (except packing rubber and rubber for on / off switch) for vehicles of heading 87.11	35
4012.9090	- - - Other	25
40.13	**Inner tubes, of rubber.**	
	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4013.1010	- - - Of a kind used on buses, lorries or trucks	5
4013.1020	- - - Of a kind used on motor cars	25
4013.1090	- - - Other	25
4013.2000	-Of a kind used on bicycles	25
	-Other:	
4013.9010	- - - Of a kind used on agricultural tractors	20
4013.9020	- - - Of a kind used on motor cycles	25
4013.9030	- - - Of a kind used on jeeps	25
4013.9090	- - - Other	25
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**	
4014.1000	-Sheath contraceptives	5
4014.9000	-Other	5
40.15	**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**	
	-Gloves, mittens and mitts:	
4015.1100	- - Surgical	20
4015.1900	- - Other	20
4015.9000	-Other	20
40.16	**Other articles of vulcanised rubber other than hard rubber.**	
	-Of cellular rubber:	
4016.1020	- - - Stopper	10
4016.1090	- - - Other	20
	-Other:	
4016.9100	- - Floor coverings and mats	25
	- - Erasers:	
4016.9210	- - - Tip Eraser	10
4016.9290	- - - Other	20
	- - Gaskets, washers and other seals:	
4016.9310	- - - Gaskets of rubber	25
4016.9320	- - - Washers and other seals of rubber	15
4016.9330	- - - Special rubber seals for barrage gates with minimum tensile strength of 210 kg/ sq.cm and shore hardness duromter (type A) 60 to 70 with floro carbon coating	5
4016.9390	- - - Other	20
4016.9400	- - Boat or dock fenders, whether or not inflatable	20
4016.9500	- - Other inflatable articles	20
	- - Other:	
4016.9910	- - - Printing blankets	5
4016.9920	- - - Following component for vehicles of chapter 87	35
	(1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219	
	(2) Cushion for radiator mounting, for vehicles of sub - heading 8704.2299	
	(3) Mud flaps / mud guards for vehicles of sub - headings 8701.2020, 8701.2090,8704.2040,8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(4) Rubber boots, grommets and dampers, for agricultural tractors of sub - heading 8701.9020	
4016.9930	- - - Following component for vehicles of chapter 87	35
	(1) Articles for mounting silencers, exhaust pipes and muffers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190	
	(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
	(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(4) Rubber cushions for bonnet for vehicles of heading 8704.2190	
	(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushons for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.3223	
	(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113 and 8703.2193	
	(7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	
	(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113 and 8703.2193	
4016.9940	- - - For other motor cars and vehicles	35
4016.9990	- - - Other	15
4017.0000	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**	20
41.01	**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**	
4101.2000	-Whole hides and skins, 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	0
	-Whole hides and skins, of a weight exceeding 16 kg:	
4101.5010	- - - Hides, buffalo	0
4101.5020	- - - Hides, cow	0
4101.5090	- - - Other	0
4101.9000	-Other, including butts, bends and bellies	0
41.02	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**	
	-With wool on:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4102.1010	- - - Lamb skins	0
4102.1020	- - - Sheep skins	0
	-Without wool on:	
	- - Pickled:	
4102.2110	- - - Lamb skins without wool	0
4102.2120	- - - Sheep skins without wool	0
4102.2900	- - Other	0
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**	
4103.2000	-Of reptiles	0
4103.3000	-Of swine	25
	-Other:	
4103.9010	- - - Goat skins	0
4103.9020	- - - Kids skins	0
4103.9090	- - - Other	0
41.04	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**	
	-In the wet state (including wet-blue) :	
4104.1100	- - Full grains, unsplit; grain splits	0
4104.1900	- - Other	0
	-In the dry state (crust) :	
4104.4100	- - Full grains, unsplit; grain splits	0
4104.4900	- - Other	0
41.05	**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**	
4105.1000	-In the wet state (including wet- blue)	0
4105.3000	-In the dry state (crust)	0
41.06	**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**	
	-Of goats or kids :	
4106.2100	- - In the wet state (including wet- blue)	0
4106.2200	- - In the dry state (crust)	0
	-Of swine :	
4106.3100	- - In the wet state (including wet- blue)	25
4106.3200	- - In the dry state (crust)	25
4106.4000	-Of reptiles	0
	-Other :	
4106.9100	- - In the wet state (including wet- blue)	0
4106.9200	- - In the dry state (crust)	0
41.07	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41. 14.**	
	-Whole hides and skins :	
4107.1100	- - Full grains, unsplit	0
4107.1200	- - Grain splits	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4107.1900	- - Other	0
	-Other, including sides:	
4107.9100	- - Full grains, unsplit	0
4107.9200	- - Grain splits	0
4107.9900	- - Other	0
[41.08]		
[41.09]		
[41.10]		
[41.11]		
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.**	0
41.13	**Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14**	
4113.1000	-Of goats or kids	0
4113.2000	-Of swine	25
4113.3000	-Of reptiles	0
4113.9000	-Other	0
41.14	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**	
4114.1000	-Chamois (including combination chamois) leather	5
4114.2000	-Patent leather and patent laminated leather; metallised leather	5
41.15	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour**	
4115.1000	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5
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	10
4201.0000	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
42.02	**Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map- cases, cigarette- cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**	
	-Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels and similar containers:	
	- - With outer surface of leather, of composition leather or of patent leather:	
4202.1120	- - - Suit-cases, of leather,composition leather or patent leather	25
4202.1190	- - - Other	25
	- - With outer surface of plastics or of textile materials:	
4202.1210	- - - Travelling bags of plastics or textile materials	25
4202.1220	- - - Suit cases of plastics or textile materials	25
4202.1290	- - - Other	25
4202.1900	- - Other	25
	-Handbags, whether or not with shoulder strap, including those without handle:	
4202.2100	- - With outer surface of leather, of composition leather or of patent leather	25
4202.2200	- - With outer surface of plastic sheeting or of textile materials	25
4202.2900	- - Other	25
	-Articles of a kind normally carried in the pocket or in the handbag:	
4202.3100	- - With outer surface of leather, of composition leather or of patent leather	25
4202.3200	- - With outer surface of plastic sheeting or of textile materials	25
4202.3900	- - Other	25
	-Other:	
4202.9100	- - With outer surface of leather, of composition leather or of patent leather	25
4202.9200	- - With outer surface of plastic sheeting or of textile materials	25
4202.9900	- - Other	25
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**	
	-Articles of apparel:	
4203.1010	- - - Jackets, leather or of composition leather	25
4203.1020	- - - Trouser leather	25
4203.1030	- - - Coats, leather or of composition leather	25
4203.1090	- - - Other	25
	-Gloves, mittens and mitts:	
4203.2100	- - Specially designed for use in sports	25
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4203.2910	- - - Gloves leather fancy	25
4203.2920	- - - Gloves leather industrial	25
4203.2930	- - - Mittens and mitts of leather	25
4203.2990	- - - Other	25
4203.3000	-Belts and bandoliers	25
4203.4000	-Other clothing accessories	25
[42.04]		
42.05	**Other articles of leather or of composition leather.**	
	- - - Of a kind used in machinery or mechanical appliances or for other technical uses:	
4205.0011	- - - - Belting conveyor	5
4205.0012	- - - - Belting machine	5
4205.0013	- - - - Belting transmission	5
4205.0014	- - - - Gas kits of leather	5
4205.0015	- - - - Hosepiping leather	5
4205.0016	- - - - Pickers leather	5
4205.0017	- - - - Washer leather	5
4205.0019	- - - - Other	5
4205.0090	- - - Other	20
4206.0000	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	20
43.01	**Raw furskins (including heads,tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**	
4301.1000	-Of mink, whole, with or without head, tail or paws	5
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	5
4301.6000	-Of fox, whole, with or without head, tail or paws	5
4301.8000	-Other furskins, whole, with or without head, tail or paws	5
4301.9000	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5
43.02	**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**	
	-Whole skins, with or without head, tail or paws, not assembled:	
4302.1100	- - Of mink	5
	- - Other:	
4302.1910	- - - Leather shearling-finished leather with wool	0
4302.1990	- - - Other	5
4302.2000	-Heads, tails, paws and other pieces or cuttings, not assembled	5
4302.3000	-Whole skins and pieces or cuttings thereof, assembled	5
43.03	**Articles of apparel, clothing accessories and other articles of furskin.**	
4303.1000	-Articles of apparel and clothing accessories	25
4303.9000	-Other	0
4304.0000	**Artificial fur and articles thereof.**	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
44.01	**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**	
4401.1000	-Fuel wood, In logs, In billets In twigs, faggots or In similar forms	0
	-Wood in chips or particles:	
4401.2100	- - Coniferous	0
4401.2200	- - Non-coniferous	0
4401.3000	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0
44.02	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**	
4402.1000	- Of bamboo	0
4402.9000	- Other	0
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**	
4403.1000	-Treated with paint, stains, creosote or other preservatives	0
4403.2000	-Other, coniferous	0
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
4403.4100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
	- - Other:	
4403.4910	- - - Sawlogs and veneer logs of non-coniferous species	0
4403.4990	- - - Other	0
	-Other:	
4403.9100	- - Of oak (Quercus spp.)	0
4403.9200	- - Of beech (Fagus spp.)	0
4403.9900	- - Other	0
44.04	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like;chipwood and the like.**	
4404.1000	-Coniferous	0
4404.2000	-Non-coniferous	0
4405.0000	**Wood wool; wood flour.**	0
44.06	**Railway or tramway sleepers (cross-ties) of wood.**	
4406.1000	-Not impregnated	0
4406.9000	-Other	0
44.07	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.**	
4407.1000	-Coniferous	0
	-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4407.2100	- - Mahogany (Swietenia spp.)	0
4407.2200	- - Virola, Imbuia and Balsa	0
4407.2500	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
4407.2600	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4407.2700	- - Sapelli	0
4407.2800	- - Iroko	0
4407.2900	- - Other	0
	-Other:	
4407.9100	- - Of oak (Quercus spp.)	0
4407.9200	- - Of beech (Fagus spp.)	0
4407.9300	- - Of maple (Acer spp.)	0
4407.9400	- - Of cherry (Prunus spp.)	0
4407.9500	- - Of ash (Fraxinus spp.)	0
4407.9900	- - Other	0
44.08	**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**	
4408.1000	-Coniferous	15
	-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4408.3100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15
4408.3900	- - Other	15
	-Other:	
4408.9010	- - - Wood slate	5
4408.9090	- - - Other	15
44.09	**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**	
4409.1000	-Coniferous	15
	- Non-coniferous :	
4409.2100	- - of bamboo	15
4409.2900	- - Other	15
44.10	**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**	
	- Of wood :	
4410.1100	- - Particle board	15
	- - Oriented strand board (OSB):	
4410.1210	- - - Unworked or not further worked than sanded	15
4410.1290	- - - Other	15
4410.1900	- - Other	15
4410.9000	- Other	15
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**	
	- Medium density fibreboard (MDF) :	
4411.1200	- - Of a thickness not exceeding 5 mm	20
4411.1300	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	20
4411.1400	- - Of a thickness exceeding 9 mm	20
	- Other :	
4411.9200	- - Of a density exceeding 0.8 g/cm^2	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Of a density exceeding 0.5 g/cm^2 but not exceeding 0.8 g/cm^2 :	
4411.9310	- - - Not mechanically worked or surface covered	20
4411.9390	- - - Other	20
4411.9400	- - Of a density not exceeding 0.5 g/cm^2	20
44.12	**Plywood, veneered panels and similar laminated wood.**	
4412.1000	- Of bamboo	20
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
4412.3100	- - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	20
4412.3200	- - Other, with at least one outer ply of non-coniferous wood	20
4412.3900	- - Other	20
	- Other :	
4412.9400	- - Blockboard, laminboard and battenboard	20
4412.9900	- - Other	20
4413.0000	**Densified wood, in blocks, plates, strips or profile shapes.**	0
4414.0000	**Wooden frames for paintings, photographs, mirrors or similar objects.**	20
44.15	**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**	
4415.1000	-Cases, boxes, crates, drums and similar packings; cable-drums	20
4415.2000	-Pallets, box pallets and other load boards; pallet collars	20
4416.0000	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	20
44.17	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	
4417.0010	- - - Boot and shoe lasts	20
4417.0020	- - - Other	20
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**	
4418.1000	-Windows, French windows and their frames	20
4418.2000	-Doors and their frames and thresholds	20
4418.4000	-Shuttering for concrete constructional work	20
4418.5000	-Shingles and shakes	20
4418.6000	- Posts and beams	20
	- Assembled flooring panels :	
4418.7100	- - For mosaic floors	20
4418.7200	- - Other, multilayer	20
4418.7900	- - Other	20
	-Other:	
4418.9010	- - - Flouring panels	20
4418.9090	- - - Other	20
4419.0000	**Tableware and kitchenware, of wood.**	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
44.20	**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**	
4420.1000	-Statuettes and other ornaments, of wood	20
	-Other:	
4420.9010	- - - Jewellery boxes	20
4420.9020	- - - Wood marquetry and inlaid wood	20
4420.9090	- - - Other	20
44.21	**Other articles of wood.**	
4421.1000	-Clothes hangers	20
	-Other:	
4421.9010	- - - Bobbins	20
4421.9020	- - - Cops	20
4421.9030	- - - Spools	20
4421.9040	- - - Reels	20
4421.9090	- - - Other	20
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**	
4501.1000	-Natural cork, raw or simply prepared	5
4501.9000	-Other	5
4502.0000	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	5
45.03	**Articles of natural cork.**	
4503.1000	-Corks and stoppers	10
4503.9000	-Other	10
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**	
	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders,including discs:	
4504.1010	- - - Impregnated cork sheets	5
4504.1090	- - - Other	20
4504.9000	-Other	20
46.01	**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**	
	- Mats, matting and screens of vegetable materials :	
4601.2100	- - of bamboo	20
4601.2200	- - Of rattan	20
4601.2900	- - Other	20
	-Other:	
4601.9200	- - Of bamboo	20
4601.9300	- - Of rattan	20
4601.9400	- - Of other vegetable materials	20
4601.9900	- - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
46.02	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**	
	- Of vegetable materials :	
4602.1100	- - Of bamboo	20
4602.1200	- - Of rattan	20
4602.1900	- - Other	20
4602.9000	-Other	20
4701.0000	**Mechanical wood pulp.**	0
4702.0000	**Chemical wood pulp, dissolving grades.**	0
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades.**	
	-Unbleached:	
4703.1100	- - Coniferous	0
4703.1900	- - Non-coniferous	0
	-Semi-bleached or bleached:	
4703.2100	- - Coniferous	0
4703.2900	- - Non-coniferous	0
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**	
	-Unbleached:	
4704.1100	- - Coniferous	0
4704.1900	- - Non-coniferous	0
	-Semi-bleached or bleached:	
4704.2100	- - Coniferous	0
4704.2900	- - Non-coniferous	0
4705.0000	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	0
47.06	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**	
4706.1000	-Cotton linters pulp	5
4706.2000	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
4706.3000	- Other, of bamboo	0
	- Other:	
4706.9100	- - Mechanical	0
4706.9200	- - Chemical	0
4706.9300	- - Semi-chemical	0
47.07	**Recovered (waste and scrap) paper or paperboard.**	
	-Unbleached kraft paper or paperboard or corrugated paper or paperboard:	
4707.1010	- - - In pressed bundles	0
4707.1090	- - - Other	20
	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:	
4707.2010	- - - In pressed bundles	0
4707.2090	- - - Other	20
	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4707.3010	- - - In pressed bundles	0
4707.3090	- - - Other	20
	-Other, including unsorted waste and scrap:	
4707.9010	- - - In pressed bundles	0
4707.9090	- - - Other	20
4801.0000	**Newsprint, in rolls or sheets**	0
48.02	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48. 01 or 48.03; hand-made paper and paperboard.**	
4802.1000	-Hand-made paper and paper board	20
4802.2000	-Paper and paperboard of a kind used as a base for photo-sensitive, heat- sensitive or electro-sensitive paper or paperboard	5
4802.4000	-Wallpaper base	5
	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4802.5400	- - Weighing less than 40 g/ m²:	20
	- - Weighing 40 g/ m² or more but not more than 150 g/ m², in rolls:	
4802.5510	- - - Printing paper	20
4802.5520	- - - Poster paper	20
4802.5530	- - - Graph paper	20
4802.5540	- - - Bond paper	20
4802.5590	- - - Other	20
4802.5600	- - Weighing 40 g/ m² or more but not more than 150 g/ m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	20
4802.5700	- - Other, weighing 40 g/ m² or more but not more than 150 g/ m²	20
	- - Weighing more than 150 g/ m² :	
4802.5810	- - - Art paper	20
4802.5830	- - - Card board	20
4802.5850	- - - Art card	20
4802.5890	- - - Other	20
	-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	
4802.6100	- - In rolls:	20
4802.6200	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	20
	- - Other:	
4802.6910	- - - Carbonising base paper	5
4802.6990	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4803.0000	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**	20
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**	
	-Kraftliner:	
4804.1100	- - Unbleached	20
4804.1900	- - Other	20
	-Sack kraft paper:	
4804.2100	- - Unbleached	15
4804.2900	- - Other	15
	-Other kraft paper and paperboard weighing 150 g/m^2 or less:	
4804.3100	- - Unbleached	20
4804.3900	- - Other	20
	-Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:	
4804.4100	- - Unbleached	20
4804.4200	- - Bleached uniformly throughout the mass and of which more than 95 % byweight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.4900	- - Other	20
	-Other kraft paper and paperboard weighing 225 g/m^2 or more:	
4804.5100	- - Unbleached	20
4804.5200	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	20
4804.5900	- - Other	20
48.05	**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**	
	-Fluting paper:	
4805.1100	- - Semi-chemical fluting paper	20
4805.1200	- - Straw fluting paper	20
4805.1900	- - Other	20
	-Testliner (recycled liner board) :	
4805.2400	- - Weighing 150 g/ m² or less	20
4805.2500	- - Weighing more than 150 g/ m²	20
4805.3000	-Sulphite wrapping paper	10
4805.4000	-Filter paper and paperboard	10
4805.5000	-Felt paper and paperboard	20
	- Other:	
	- - Weighing 150 g/ m² or less:	
4805.9110	- - - Having di-electric strength not less than .5 Kv per milimeter	5
4805.9190	- - - Other	20
	- - Weighing more than 150 g/ m² but less than 225 g/ m²:	
4805.9210	- - - Having di-electric strength not less than .5 Kv per milimeter	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4805.9290	- - - Other	20
	- - Weighing 225 g/ m² or more:	
4805.9310	- - - Having di-electric strength not less than .5 Kv per milimeter	5
4805.9390	- - - Other	20
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers,in rolls or sheets.**	
4806.1000	-Vegetable parchment	20
4806.2000	-Greaseproof papers	20
4806.3000	-Tracing papers	20
	-Glassine and other glazed transparent or translucent papers:	
4806.4010	- - - Glassine	20
4806.4090	- - - Other	20
4807.0000	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	20
48.08	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets,other than paper of the kind described in heading 48.03.**	
4808.1000	-Corrugated paper and paperboard, whether or not perforated	25
4808.2000	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.3000	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.9000	-Other	25
48.09	**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**	
4809.2000	-Self-copy paper	20
4809.9000	-Other	20
48.10	**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**	
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
	- - In rolls:	
4810.1310	- - - Art paper	20
4810.1320	- - - Writing paper, coated or impregnated	20
4810.1390	- - - Other	20
4810.1400	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Other:	
4810.1910	- - - Writing paper	20
4810.1990	- - - Other	20
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4810.2200	- - Light-weight coated paper	20
4810.2900	- - Other	20
	-Kraft paper and paperboard, other than that of a kind use for writing, printing or other graphic purposes:	
4810.3100	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	20
4810.3200	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	20
4810.3900	- - Other	20
	-Other paper and paperboard:	
4810.9200	- - Multi-ply	25
4810.9900	- - Other	25
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**	
4811.1000	-Tarred, bituminised or asphalted paper and paperboard	15
	-Gummed or adhesive paper and paperboard:	
4811.4100	- - Self-adhesive	25
4811.4900	- - Other	25
	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.5100	- - Bleached, weighing more than 150 g/m2	25
	- - Other:	
4811.5910	- - - Thermal fax paper	15
4811.5920	- - - Volatile corrosive inhobitor (VCI) paper	5
4811.5930	- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	25
4811.5990	- - - Other	20
	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.6010	- - - Wax paper	20
4811.6020	- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	25
4811.6090	- - - Other	20
4811.9000	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25
4812.0000	**Filter blocks, slabs and plates, of paper pulp.**	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**	
	-In the form of booklets or tubes:	
4813.1010	- - - In the form of booklets	25
4813.1020	- - - In the form of tubes	25
4813.2000	-In rolls of a width not exceeding 5cm	25
4813.9000	-Other	25
48.14	**Wallpaper and similar wall coverings; window transparencies of paper.**	
4814.1000	- "Ingrain" paper	25
4814.2000	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25
4814.9000	-Other	25
[48.15]		
48.16	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**	
4816.2000	-Self-copy paper	15
4816.9000	-Other	15
48.17	**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**	
4817.1000	-Envelopes	25
4817.2000	-Letter cards, plain post-cards and correspondence cards	25
4817.3000	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25
48.18	**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**	
4818.1000	-Toilet paper	25
4818.2000	-Handkerchiefs, cleansing or facial tissues and towels	25
4818.3000	-Tablecloths and serviettes	25
	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818.4010	- - - Diapers for adults (patients) of weight exceeding 25 kg	10
4818.4020	- - - Diapers for Infants and babies	25
4818.4090	- - - Other	25
4818.5000	-Articles of apparel and clothing accessories	20
4818.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
48.19	**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**	
4819.1000	-Cartons, boxes and cases, of corrugated paper or paperboard	25
4819.2000	-Folding cartons, boxes and cases, of non corrugated paper or paperboard	25
4819.3000	-Sacks and bags, having a base of a width of 40 cm or more	25
4819.4000	-Other sacks and bags, including cones	25
4819.5000	-Other packing containers, including record sleeves	25
4819.6000	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25
48.20	**Registers, account books, note books, order books, receipt books,letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**	
	-Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1010	- - - Note books, order books and receipt books	25
4820.1020	- - - Diaries	25
4820.1090	- - - Other	25
4820.2000	-Exercise books	25
4820.3000	-Binders (other than book covers), folders and file covers	25
4820.4000	-Manifold business forms and interleaved carbon sets	25
4820.5000	-Albums for samples or for collections	25
4820.9000	-Other	25
48.21	**Paper or paperboard labels of all kinds, whether or not printed.**	
	-Printed:	
4821.1010	- - - Paper graphics of a kind used for decoration for vehicles of heading 87.11	25
4821.1020	- - - Paper graphics of a kind used for decoration for vehicles of heading 8701.9020	25
4821.1030	- - - Other for motor cars and vehicles	25
4821.1040	- - - Printed labels of paper	0
4821.1090	- - - Other	25
4821.9000	-Other	25
48.22	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**	
4822.1000	-Of a kind used for winding textile yarn	25
4822.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
48.23	**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**	
4823.2000	-Filter paper and paperboard	20
4823.4000	-Rolls, sheets and dials, printed for self-recording apparatus	15
	- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.6100	- - Of bamboo	25
4823.6900	- - Other	25
4823.7000	-Moulded or pressed articles of paper pulp	25
	-Other:	
4823.9010	- - - Cards for jacquard machines	5
4823.9020	- - - Patterns, design cards for textile and leather garments	5
4823.9030	- - - Diamond dotted paper	5
4823.9040	- - - Double side adhesive tapes	5
4823.9090	- - - Other	25
49.01	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**	
4901.1000	-In single sheets, whether or not folded	10
	-Other:	
4901.9100	- - Dictionaries and encyclopaedias, and serial instalments thereof	0
	- - Other:	
4901.9910	- - - Holy Quran(Arabic text with or without translation)	0
4901.9990	- - - Other	0
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**	
4902.1000	-Appearing at least four times a week	0
4902.9000	- Other	0
4903.0000	**Children's picture, drawing or colouring books.**	0
4904.0000	**Music, printed or in manuscript, whether or not bound or illustrated.**	5
49.05	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**	
4905.1000	-Globes	5
	-Other:	
4905.9100	- - In book form	5
4905.9900	- - Other	5
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.**	5
4907.0000	**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.**	5
49.08	**Transfers (decalcomanias).**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4908.1000	-Transfers (decalcomanias), vitrifiable	5
4908.9000	-Other	20
4909.0000	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	25
4910.0000	**Calendars of any kind, printed, including calendar blocks.**	25
49.11	**Other printed matter, including printed pictures and photographs.**	
4911.1000	-Trade advertising material, commercial catalogues and the like	5
	-Other:	
4911.9100	- - Pictures, designs and photographs	10
4911.9900	- - Other	10
5001.0000	**Silk-worm cocoons suitable for reeling.**	5
5002.0000	**Raw silk (not thrown).**	5
5003.0000	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).**	5
5004.0000	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	5
5005.0000	**Yarn spun from silk waste, not put up for retail sale.**	0
5006.0000	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	5
50.07	**Woven fabrics of silk or of silk waste.**	
5007.1000	-Fabrics of noil silk	15
5007.2000	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	15
5007.9000	-Other fabrics	15
51.01	**Wool, not carded or combed.**	
	-Greasy, including fleece-washed wool:	
5101.1100	- - Shorn wool	0
5101.1900	- - Other	0
	-Degreased, not carbonised:	
5101.2100	- - Shorn wool	0
5101.2900	- - Other	0
5101.3000	-Carbonised	0
51.02	**Fine or coarse animal hair, not carded or combed.**	
	-Fine animal hair:	
5102.1100	- - Of Kashmir (cashmere) goats	5
5102.1900	- - Other	5
5102.2000	-Coarse animal hair	5
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.1000	-Noils of wool or of fine animal hair	5
5103.2000	-Other waste of wool or of fine animal hair	5
5103.3000	-Waste ofcoarse animal hair	5
5104.0000	**Garnetted stock of wool or of fine or coarse animal hair.**	5
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**	
5105.1000	-Carded wool	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Wool tops and other combed wool:	
5105.2100	- - Combed wool in fragments	0
5105.2900	- - Other	0
	-Fine animal hair, carded or combed:	
5105.3100	- - Of Kashmir (cashmere) goats	5
5105.3900	- - Other	5
5105.4000	-Coarse animal hair, carded or combed	5
51.06	**Yarn of carded wool, not put up for retail sale.**	
5106.1000	-Containing 85 % or more by weight of wool	5
5106.2000	-Containing less than 85 % by weight of wool	5
51.07	**Yarn of combed wool, not put up for retail sale.**	
5107.1000	-Containing 85 % or more by weight of wool	5
5107.2000	-Containing less than 85 % by weight of wool	5
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale.**	
5108.1000	-Carded	5
5108.2000	-Combed	5
51.09	**Yarn of wool or of fine animal hair, put up for retail sale.**	
5109.1000	-Containing 85 % or more by weight of wool or of fine animal hair	10
5109.9000	-Other	10
5110.0000	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	10
51.11	**Woven fabrics of carded wool or of carded fine animal hair.**	
	-Containing 85 % or more by weight of wool or of fine animal hair:	
5111.1100	- - Of a weight not exceeding 300 g/m^2	15
5111.1900	- - Other	15
5111.2000	-Other, mixed mainly or solely with man-made filaments	15
5111.3000	-Other, mixed mainly or solely with man-made staple fibre	15
5111.9000	-Other	15
51.12	**Woven fabrics of combed wool or of combed fine animal hair.**	
	-Containing 85 % or more by weight of wool or of fine animal hair:	
5112.1100	- - Of a weight not exceeding 200 g/m^2	15
5112.1900	- - Other	15
5112.2000	-Other, mixed mainly or solely with man-made filaments	15
5112.3000	-Other, mixed mainly or solely with man-made staple fibres	15
5112.9000	-Other	15
5113.0000	**Woven fabrics of coarse animal hair or of horsehair.**	15
52.01	**Cotton, not carded or combed.**	
5201.0010	- - - American	0
5201.0020	- - - Egyptian	0
5201.0090	- - - Other	0
52.02	**Cotton waste (including yarn waste and garnetted stock).**	
5202.1000	-Yarn waste (including thread waste)	10
	-Other:	
5202.9100	- - Garnetted stock	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5202.9900	- - Other	10
5203.0000	**Cotton, carded or combed.**	5
52.04	**Cotton sewing thread, whether or not put up for retail sale.**	
	-Not put up for retail sale:	
5204.1100	- - Containing 85 % or more by weight of cotton	25
5204.1900	- - Other	25
	-Put up for retail sale:	
5204.2010	- - - For sewing	25
5204.2020	- - - For embroidery	25
5204.2090	- - - Other	25
52.05	**Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.**	
	-Single yarn, of uncombed fibres:	
5205.1100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
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)	5
5205.1300	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.1400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.1500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	-Single yarn, of combed fibres:	
5205.2100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
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)	5
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)	5
5205.2400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.2600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
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)	5
5205.2800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5
	-Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.3100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
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)	5
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)	5
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)	5
5205.3500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	-Multiple (folded) or cabled yarn, of combed fibres:	
5205.4100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
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)	5
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)	5
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)	5
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)	5
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)	5
5205.4800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5
52.06	**Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.**	
	-Single yarn, of uncombed fibres:	
5206.1100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
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)	5
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)	5
5206.1400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.1500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	-Single yarn, of combed fibres:	
5206.2100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
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)	5
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)	5
5206.2400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.2500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	-Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.3100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
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)	5
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)	5
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)	5
5206.3500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	-Multiple (folded) or cabled yarn, of combed fibres:	
5206.4100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
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)	5
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)	5
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)	5
5206.4500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
52.07	**Cotton yarn (other than sewing thread) put up for retail sale.**	
5207.1000	-Containing 85 % or more by weight of cotton	10
5207.9000	-Other	10
52.08	**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m^2.**	
	-Unbleached:	
5208.1100	- - Plain weave, weighing not more than 100 g/m^2	25
5208.1200	- - Plain weave, weighing more than 100 g/m^2	25
5208.1300	- - 3-thread or 4-thread twill, including cross twill	25
5208.1900	- - Other fabrics	25
	-Bleached:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5208.2100	- - Plain weave, weighing not more than 100 g/m^2	25
5208.2200	- - Plain weave, weighing more than 100 g/m^2	25
5208.2300	- - 3-thread or 4-thread twill, including cross twill	25
5208.2900	- - Other fabrics	25
	-Dyed:	
5208.3100	- - Plain weave, weighing not more than 100 g/m^2	25
5208.3200	- - Plain weave, weighing more than 100 g/m^2	25
5208.3300	- - 3-thread or 4-thread twill, including cross twill	25
5208.3900	- - Other fabrics	25
	-Of yarns of different colours:	
5208.4100	- - Plain weave, weighing not more than 100 g/m^2	25
5208.4200	- - Plain weave, weighing more than 100 g/m^2	25
5208.4300	- - 3-thread or 4-thread twill, including cross twill	25
5208.4900	- - Other fabrics	25
	-Printed:	
5208.5100	- - Plain weave, weighing not more than 100 g/m^2	25
5208.5200	- - Plain weave, weighing more than 100 g/m^2	25
5208.5900	- - Other fabrics	25
52.09	**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m^2.**	
	-Unbleached:	
5209.1100	- - Plain weave	25
5209.1200	- - 3-thread or 4-thread twill, including cross twill	25
5209.1900	- - Other fabrics	25
	-Bleached:	
5209.2100	- - Plain weave	25
5209.2200	- - 3-thread or 4-thread twill, including cross twill	25
5209.2900	- - Other fabrics	25
	-Dyed:	
5209.3100	- - Plain weave	25
5209.3200	- - 3-thread or 4-thread twill, including cross twill	25
5209.3900	- - Other fabrics	25
	-Of yarns of different colours:	
5209.4100	- - Plain weave	25
5209.4200	- - Denim	25
5209.4300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	25
5209.4900	- - Other fabrics	25
	-Printed:	
5209.5100	- - Plain weave	25
5209.5200	- - 3-thread or 4-thread twill, including cross twill	25
5209.5900	- - Other fabrics	25
52.10	**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.**	
	-Unbleached:	
5210.1100	- - Plain weave	15
5210.1900	- - Other fabrics	15
	-Bleached:	
5210.2100	- - Plain weave	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5210.2900	- - Other fabrics	15
	-Dyed:	
5210.3100	- - Plain weave	15
5210.3200	- - 3-thread or 4-thread twill, including cross twill	15
5210.3900	- - Other fabrics	15
	-Of yarns of different colours:	
5210.4100	- - Plain weave	15
5210.4900	- - Other fabrics	15
	-Printed:	
5210.5100	- - Plain weave	15
5210.5900	- - Other fabrics	15
52.11	**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**	
	-Unbleached:	
5211.1100	- - Plain weave	15
5211.1200	- - 3-thread or 4-thread twill, including cross twill	15
5211.1900	- - Other fabrics	15
5211.2000	- Bleached	15
	-Dyed:	
5211.3100	- - Plain weave	15
5211.3200	- - 3-thread or 4-thread twill, including cross twill	15
5211.3900	- - Other fabrics	15
	-Of yarns of different colours:	
5211.4100	- - Plain weave	15
5211.4200	- - Denim	15
5211.4300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	15
5211.4900	- - Other fabrics	15
	-Printed:	
5211.5100	- - Plain weave	15
5211.5200	- - 3-thread or 4-thread twill, including cross twill	15
5211.5900	- - Other fabrics	15
52.12	**Other woven fabrics of cotton.**	
	-Weighing not more than 200 g/m^2:	
5212.1100	- - Unbleached	25
5212.1200	- - Bleached	25
5212.1300	- - Dyed	25
5212.1400	- - Of yarns of different colours	25
5212.1500	- - Printed	25
	-Weighing more than 200 g/m^2:	
5212.2100	- - Unbleached	25
5212.2200	- - Bleached	25
5212.2300	- - Dyed	25
5212.2400	- - Of yarns of different colours	25
5212.2500	- - Printed	25
53.01	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**	
5301.1000	-Flax, raw or retted	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.2100	- - Broken or scutched	0
5301.2900	- - Other	0
5301.3000	-Flax tow and waste	0
53.02	**True hemp (***Cannabis sativa L.* **), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**	
5302.1000	-True hemp, raw or retted	0
5302.9000	-Other	0
53.03	**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).**	
	-Jute and other textile bast fibres, raw or retted:	
5303.1010	- - - Jute, cutting	0
5303.1020	- - - Jute, waste	0
5303.1090	- - - Other	0
5303.9000	-Other	0
[53.04]		
53.05	**Coconut, abaca (Manila hemp or** *Musa textilis Nee* **), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	
5305.0010	- - - Sisal and other textile fibres of the genus Agave, raw	0
5305.0020	- - - Abaca raw	0
5305.0090	- - - Other	0
53.06	**Flax yarn.**	
5306.1000	-Single	5
5306.2000	-Multiple (folded) or cabled	5
53.07	**Yarn of jute or of other textile bast fibres of heading 53.03.**	
5307.1000	-Single	10
5307.2000	-Multiple (folded) or cabled	10
53.08	**Yarn of other vegetable textile fibres; paper yarn.**	
5308.1000	-Coir yarn	10
5308.2000	-True hemp yarn	10
5308.9000	-Other	10
53.09	**Woven fabrics of flax.**	
	-Containing 85 % or more by weight of flax:	
5309.1100	- - Unbleached or bleached	25
5309.1900	- - Other	25
	-Containing less than 85 % by weight of flax:	
5309.2100	- - Unbleached or bleached	25
5309.2900	- - Other	25
53.10	**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**	
5310.1000	-Unbleached	25
	-Other:	
5310.9010	- - - Jute (hessian cloth)	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5310.9090	- - - Other	25
5311.0000	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	15
54.01	**Sewing thread of man-made filaments, whether or not put up for retail sale.**	
5401.1000	-Of synthetic filaments	10
	-Of artificial filaments:	
5401.2010	- - - Of viscose rayon	5
5401.2090	- - - Other	5
54.02	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**	
	- High tenacity yarn of nylon or other polyamides :	
5402.1100	- - Of aramids	10
5402.1900	- - Other	10
5402.2000	-High tenacity yarn of polyesters	10
	-Textured yarn:	
5402.3100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10
5402.3200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	10
5402.3300	- - Of polyesters	10
5402.3400	- - Of polypropylene	10
5402.3900	- - Other	10
	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
	- - Elastomeric:	
5402.4410	- - - Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	0
5402.4490	- - - Other	10
5402.4500	- - Other, of nylon or other polyamides	10
5402.4600	- - Other, of polyesters, partially oriented	10
5402.4700	- - Other, of polyesters	10
5402.4800	- - Other, of polypropylene	10
5402.4900	- - Other	10
	-Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100	- - Of nylon or other polyamides	5
5402.5200	- - Of polyesters	10
5402.5900	- - Other	10
	-Other yarn, multiple (folded) or cabled:	
5402.6100	- - Of nylon or other polyamides	10
5402.6200	- - Of polyesters	10
5402.6900	- - Other	10
54.03	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**	
5403.1000	-High tenacity yarn of viscose rayon	10
	-Other yarn, single:	
5403.3100	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10
5403.3200	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5403.3300	- - Of cellulose acetate	10
	- - Other:	
5403.3910	- - - Of cuprammonium rayon	5
5403.3990	- - - Other	10
	-Other yarn, multiple (folded) or cabled:	
5403.4100	- - Of viscose rayon	5
5403.4200	- - Of cellulose acetate	10
5403.4900	- - Other	10
54.04	**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.**	
	- Monofilament :	
5404.1100	- - Elastomeric	10
5404.1200	- - Other, of polypropylene	10
5404.1900	- - Other	10
5404.9000	-Other	10
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.**	10
5406.0000	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	10
54.07	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**	
5407.1000	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	15
5407.2000	-Woven fabrics obtained from strip and the like	15
5407.3000	-Fabrics specified in Note 9 to Section XI	15
	-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
5407.4100	- - Unbleached or bleached	15
5407.4200	- - Dyed	15
5407.4300	- - Of yarns of different colours	15
5407.4400	- - Printed	15
	-Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
5407.5100	- - Unbleached or bleached	15
5407.5200	- - Dyed	15
5407.5300	- - Of yarns of different colours	15
5407.5400	- - Printed	15
	-Other woven fabrics, containing 85 % or more by weight of polyester filaments:	
5407.6100	- - Containing 85 % or more by weight of non-textured polyester filaments	15
5407.6900	- - Other	15
	-Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
5407.7100	- - Unbleached or bleached	15
5407.7200	- - Dyed	15
5407.7300	- - Of yarns of different colours	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5407.7400	- - Printed	15
	-Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.8100	- - Unbleached or bleached	15
5407.8200	- - Dyed	15
5407.8300	- - Of yarns of different colours	15
5407.8400	- - Printed	15
	-Other woven fabrics:	
5407.9100	- - Unbleached or bleached	15
5407.9200	- - Dyed	15
5407.9300	- - Of yarns of different colours	15
5407.9400	- - Printed	15
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**	
5408.1000	-Woven fabrics obtained from high tenacity yarn of viscose rayon	15
	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
5408.2100	- - Unbleached or bleached	15
5408.2200	- - Dyed	15
5408.2300	- - Of yarns of different colours	15
5408.2400	- - Printed	15
	-Other woven fabrics:	
5408.3100	- - Unbleached or bleached	15
5408.3200	- - Dyed	15
5408.3300	- - Of yarns of different colours	15
5408.3400	- - Printed	15
55.01	**Synthetic filament tow.**	
5501.1000	-Of nylon or other polyamides	5
5501.2000	-Of polyesters	10
5501.3000	-Acrylic or modacrylic	10
5501.4000	- Of polypropylene	10
5501.9000	-Other	10
55.02	**Artificial filament tow.**	
5502.0010	- - - Of viscose rayon	5
5502.0090	- - - Other	10
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**	
	- Of nylon or other polyamides :	
5503.1100	- - Of aramids	5
5503.1900	- - Other	5
	-Of polyesters:	
5503.2010	- - - Of polyesters not exceeding 2.22 decitex	10
5503.2090	- - - Other	10
5503.3000	-Acrylic or modacrylic	10
5503.4000	-Of polypropylene	10
5503.9000	-Other	10
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**	
5504.1000	-Of viscose rayon	5
5504.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**	
5505.1000	-Of synthetic fibres	10
5505.2000	-Of artificial fibres	10
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**	
5506.1000	-Of nylon or other polyamides	5
5506.2000	-Of polyesters	10
5506.3000	-Acrylic or modacrylic	10
5506.9000	-Other	10
5507.0000	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	5
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**	
5508.1000	-Of synthetic staple fibres	10
5508.2000	-Of artificial staple fibres	10
55.09	**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**	
	-Containing 85 % or more by weight of staple fibres of nylon or other polyamides:	
5509.1100	- - Single yarn	10
5509.1200	- - Multiple (folded) or cabled yarn	10
	-Containing 85 % or more by weight of polyester staple fibres:	
5509.2100	- - Single yarn	10
5509.2200	- - Multiple (folded) or cabled yarn	10
	-Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5509.3100	- - Single yarn	10
5509.3200	- - Multiple (folded) or cabled yarn	10
	-Other yarn, containing 85 % or more by weight of synthetic staple fibres:	
5509.4100	- - Single yarn	10
5509.4200	- - Multiple (folded) or cabled yarn	10
	-Other yarn, of polyester staple fibres:	
5509.5100	- - Mixed mainly or solely with artificial staple fibres	10
5509.5200	- - Mixed mainly or solely with wool or fine animal hair	10
5509.5300	- - Mixed mainly or solely with cotton	10
5509.5900	- - Other	10
	-Other yarn, of acrylic or modacrylic staple fibres:	
5509.6100	- - Mixed mainly or solely with wool or fine animal hair	10
5509.6200	- - Mixed mainly or solely with cotton	10
5509.6900	- - Other	10
	-Other yarn:	
5509.9100	- - Mixed mainly or solely with wool or fine animal hair	10
5509.9200	- - Mixed mainly or solely with cotton	10
5509.9900	- - Other	10
55.10	**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**	
	-Containing 85 % or more by weight of artificial staple fibres:	
5510.1100	- - Single yarn	10
5510.1200	- - Multiple (folded) or cabled yarn	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5510.2000	-Other yarn, mixed mainly or solely with wool or fine animal hair	10
5510.3000	-Other yarn, mixed mainly or solely with cotton	10
5510.9000	-Other yarn	10
55.11	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**	
5511.1000	-Of synthetic staple fibres, containing 85 % or more by weight of such fibres	10
5511.2000	-Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10
5511.3000	-Of artificial staple fibres	10
55.12	**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.**	
	-Containing 85 % or more by weight of polyester staple fibres:	
5512.1100	- - Unbleached or bleached	15
5512.1900	- - Other	15
	-Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5512.2100	- - Unbleached or bleached	15
5512.2900	- - Other	15
	-Other:	
5512.9100	- - Unbleached or bleached	15
	- - Other:	
5512.9910	- - - For Shirtings	15
5512.9990	- - - Other	15
55.13	**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**	
	-Unbleached or bleached:	
5513.1100	- - Of polyester staple fibres, plain weave	15
5513.1200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5513.1300	- - Other woven fabrics of polyester staple fibres	15
5513.1900	- - Other woven fabrics	15
	-Dyed:	
5513.2100	- - Of polyester staple fibres, plain weave	15
5513.2300	- - Other woven fabrics of polyester staple fibres	15
5513.2900	- - Other woven fabrics	15
	-Of yarns of different colours:	
5513.3100	- - Of polyester staple fibres, plain weave	15
5513.3900	- - Other woven fabrics	15
	-Printed:	
5513.4100	- - Of polyester staple fibres, plain weave	15
5513.4900	- - Other woven fabrics	15
55.14	**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.**	
	-Unbleached or bleached:	
5514.1100	- - Of polyester staple fibres, plain weave	15
5514.1200	- - 3-thread or 4-thread twill,including cross twill, of polyester staple fibres	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5514.1900	- - Other woven fabrics	15
	-Dyed:	
5514.2100	- - Of polyester staple fibres, plain weave	15
5514.2200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.2300	- - Other woven fabrics of polyester staple fibres	15
5514.2900	- - Other woven fabrics	15
	- Of yarns of different colours:	
5514.3010	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.3090	- - - Other	15
	-Printed:	
5514.4100	- - Of polyester staple fibres, plain weave	15
5514.4200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.4300	- - Other woven fabrics of polyester staple fibres	15
5514.4900	- - Other woven fabrics	15
55.15	**Other woven fabrics of synthetic staple fibres.**	
	-Of polyester staple fibres:	
	- - Mixed mainly or solely with viscose rayon staple fibres:	
5515.1110	- - - For shirtings	15
5515.1190	- - - Other	15
5515.1200	- - Mixed mainly or solely with man-made filaments	15
5515.1300	- - Mixed mainly or solely with wool or fine animal hair	15
5515.1900	- - Other	15
	-Of acrylic or modacrylic staple fibres:	
5515.2100	- - Mixed mainly or solely with man-made filaments	15
5515.2200	- - Mixed mainly or solely with wool or fine animal hair	15
5515.2900	- - Other	15
	-Other woven fabrics:	
5515.9100	- - Mixed mainly or solely with man-made filaments	15
5515.9900	- - Other	15
55.16	**Woven fabrics of artificial staple fibres.**	
	-Containing 85 % or more by weight of artificial staple fibres:	
5516.1100	- - Unbleached or bleached	15
5516.1200	- - Dyed	15
5516.1300	- - Of yarns of different colours	15
5516.1400	- - Printed	15
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.2100	- - Unbleached or bleached	15
5516.2200	- - Dyed	15
5516.2300	- - Of yarns of different colours	15
5516.2400	- - Printed	15
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.3100	- - Unbleached or bleached	15
5516.3200	- - Dyed	15
5516.3300	- - Of yarns of different colours	15
5516.3400	- - Printed	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.4100	- - Unbleached or bleached	15
5516.4200	- - Dyed	15
5516.4300	- - Of yarns of different colours	15
5516.4400	- - Printed	15
	-Other:	
5516.9100	- - Unbleached or bleached	15
5516.9200	- - Dyed	15
5516.9300	- - Of yarns of different colours	15
5516.9400	- - Printed	15
56.01	**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**	
	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:	
5601.1010	- - - Sanitary towels and tampons	25
5601.1020	- - - Napkins and napkin liners for babies	25
5601.1030	- - - Nappies of wadding	25
5601.1040	- - - Diapers of waddings	25
5601.1090	- - - Other	25
	-Wadding; other articles of wadding:	
5601.2100	- - Of cotton	25
5601.2200	- - Of man-made fibres	25
5601.2900	- - Other	25
5601.3000	-Textile flock and dust and mill neps	10
56.02	**Felt, whether or not impregnated, coated, covered or laminated.**	
5602.1000	-Needleloom felt and stitch bonded fibre fabrics	15
	-Other felt, not impregnated, coated, covered or laminated:	
5602.2100	- - Of wool or fine animal hair	15
5602.2900	- - Of other textile materials	15
5602.9000	-Other	15
56.03	**Nonwovens, whether or not impregnated, coated, covered or laminated.**	
	-Of man-made filaments:	
5603.1100	- - Weighing not more than 25 g/m^2	15
5603.1200	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	15
5603.1300	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	15
5603.1400	- - Weighing more than 150 g/m^2	15
	-Other:	
5603.9100	- - Weighing not more than 25 g/m^2	15
5603.9200	- - Weighing more than 25 g/m^2 but not more than 70 g/m2	20
5603.9300	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	15
5603.9400	- - Weighing more than 150 g/m^2	15
56.04	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**	
5604.1000	-Rubber thread and cord, textile covered	10
5604.9000	-Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
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.**	10
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.**	10
56.07	**Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**	
	-Of sisal or other textile fibres of the genus Agave:	
5607.2100	- - Binder or baler twine	25
5607.2900	- - Other	25
	-Of polyethylene or polypropylene:	
5607.4100	- - Binder or baler twine	25
5607.4900	- - Other	25
5607.5000	-Of other synthetic fibres	25
5607.9000	-Other	25
56.08	**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**	
	-Of man-made textile materials:	
5608.1100	- - Made up fishing nets	0
5608.1900	- - Other	0
5608.9000	-Other	0
5609.0000	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	25
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up.**	
	-Of wool or fine animal hair:	
5701.1010	- - - Carpets	25
5701.1020	- - - Rugs	25
5701.1090	- - - Other	25
5701.9000	-Of other textile materials	25
57.02	**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**	
5702.1000	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	25
5702.2000	-Floor coverings of coconut fibres (coir)	25
	-Other, of pile construction, not made up:	
5702.3100	- - Of wool or fine animal hair	25
	- - Of man-made textile materials:	
5702.3210	- - - Synthetic turf for sports fields	5
5702.3290	- - - Other	25
5702.3900	- - Of other textile materials	25
	-Other, of pile construction, made up:	
	- - Of wool or fine animal hair:	
5702.4110	- - - Carpets machine made	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5702.4190	- - - Other	25
	- - Of man-made textile materials:	
5702.4210	- - - Synthetic turf for sports fields	5
5702.4290	- - - Other	25
5702.4900	- - Of other textile materials	25
5702.5000	- Other, not of pile construction, not made up	25
	-Other, not of pile construction, made up:	
5702.9100	- - Of wool or fine animal hair	25
5702.9200	- - Of man-made textile materials	25
	- - Of other textile materials:	
5702.9910	- - - Rugs of cotton	25
5702.9920	- - - Durries	25
5702.9990	- - - Other	25
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up.**	
5703.1000	-Of wool or fine animal hair	25
	-Of nylon or other polyamides:	
5703.2010	- - - Synthetic turf for sports fields	5
5703.2020	- - - Of a kind used in motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped)	15
5703.2030	- - - Other for motor cars and vehicles	15
5703.2090	- - - Other	10
	-Of other man-made textile materials:	
5703.3010	- - - Synthetic turf for sports fields	5
5703.3020	- - - Of a kind used in vehicles of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190(cut to size and shaped)	15
5703.3030	- - - Other for motor cars and vehicles	15
5703.3090	- - - Other	10
5703.9000	-Of other textile materials	25
57.04	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**	
5704.1000	-Tiles, having a maximum surface area of 0.3 m^2	10
5704.9000	-Other	25
5705.0000	**Other carpets and other textile floor coverings, whether or not made up.**	25
58.01	**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**	
5801.1000	-Of wool or fine animal hair	25
	-Of cotton:	
5801.2100	- - Uncut weft pile fabrics	25
5801.2200	- - Cut corduroy	25
5801.2300	- - Other weft pile fabrics	25
5801.2400	- - Warp pile fabrics, épinglé (uncut)	25
5801.2500	- - Warp pile fabrics, cut	25
5801.2600	- - Chenille fabrics	25
	-Of man-made fibres:	
5801.3100	- - Uncut weft pile fabrics	25
5801.3200	- - Cut corduroy	25
5801.3300	- - Other weft pile fabrics	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5801.3400	- - Warp pile fabrics, épinglé (uncut)	25
5801.3500	- - Warp pile fabrics, cut	25
5801.3600	- - Chenille fabrics	25
5801.9000	-Of other textile materials	25
58.02	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**	
	-Terry towelling and similar woven terry fabrics, of cotton:	
5802.1100	- - Unbleached	25
5802.1900	- - Other	25
5802.2000	-Terry towelling and similar woven terry fabrics, of other textile materials	25
5802.3000	-Tufted textile fabrics	25
5803.0000	**Gauze, other than narrow fabrics of heading 58.06.**	25
58.04	**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**	
5804.1000	-Tulles and other net fabrics	25
	-Mechanically made lace:	
5804.2100	- - Of man-made fibres	25
5804.2900	- - Of other textile materials	25
5804.3000	-Hand made lace	25
5805.0000	**Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up.**	25
58.06	**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**	
5806.1000	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	25
5806.2000	-Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	25
	-Other woven fabrics:	
5806.3100	- - Of cotton	25
5806.3200	- - Of man-made fibres	25
5806.3900	- - Of other textile materials	25
5806.4000	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0
58.07	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**	
	-Woven:	
5807.1010	- - - Badges	25
5807.1020	- - - Ribbons	25
5807.1030	- - - Tapes	25
5807.1040	- - - Webbing	25
5807.1090	- - - Other	25
5807.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
58.08	**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**	
5808.1000	-Braids in the piece	25
5808.9000	-Other	25
5809.0000	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	25
58.10	**Embroidery in the piece, in strips or in motifs.**	
5810.1000	-Embroidery without visible ground	25
	-Other embroidery:	
5810.9100	- - Of cotton	25
5810.9200	- - Of man-made fibres	25
5810.9900	- - Of other textile materials	25
5811.0000	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**	25
59.01	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**	
5901.1000	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	25
	-Other:	
5901.9010	- - - Buckram	25
5901.9090	- - - Other	25
59.02	**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**	
5902.1000	-Of nylon or other polyamides	5
5902.2000	-Of polyesters	5
5902.9000	-Other	5
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**	
5903.1000	-With poly(vinyl chloride)	25
5903.2000	-With polyurethane	25
5903.9000	-Other	25
59.04	**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**	
5904.1000	-Linoleum	25
5904.9000	-Other	25
5905.0000	**Textile wall coverings.**	25
59.06	**Rubberised textile fabrics, other than those of heading 59.02.**	
5906.1000	-Adhesive tape of a width not exceeding 20 cm	25
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5906.9100	- - Knitted or crocheted	25
5906.9900	- - Other	25
5907.0000	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	25
5908.0000	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	25
5909.0000	**Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.**	20
5910.0000	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	25
59.11	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**	
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)	5
5911.2000	-Bolting cloth, whether or not made up	10
	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.3100	- - Weighing less than 650 g/m^2	5
5911.3200	- - Weighing 650 g/m^2 or more	5
5911.4000	-Straining cloth of a kind used in oil presses or the like, including that of human hair	10
	-Other:	
5911.9010	- - - Dryer screen for paper making	5
5911.9090	- - - Other	10
60.01	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**	
6001.1000	-"Long pile" fabrics	25
	-Looped pile fabrics:	
6001.2100	- - Of cotton	25
6001.2200	- - Of man-made fibres	25
6001.2900	- - Of other textile materials	25
	-Other:	
6001.9100	- - Of cotton	25
6001.9200	- - Of man-made fibres	20
6001.9900	- - Of other textile materials	25
60.02	**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60. 01.**	
6002.4000	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6002.9000	-Other	25
60.03	**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**	
6003.1000	-Of wool or fine animal hair	25
6003.2000	-Of cotton	25
6003.3000	-Of synthetic fibres	25
6003.4000	-Of artificial fibres	25
6003.9000	-Other	25
60.04	**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**	
6004.1000	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25
6004.9000	-Other	25
60.05	**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**	
	-Of cotton:	
6005.2100	- - Unbleached or bleached	25
6005.2200	- - Dyed	25
6005.2300	- - Of yarns of different colours	25
6005.2400	- - Printed	25
	-Of synthetic fibres:	
6005.3100	- - Unbleached or bleached	25
6005.3200	- - Dyed	25
6005.3300	- - Of yarns of different colours	25
6005.3400	- - Printed	25
	-Of artificial fibres:	
6005.4100	- - Unbleached or bleached	25
6005.4200	- - Dyed	25
6005.4300	- - Of yarns of different colours	25
6005.4400	- - Printed	25
6005.9000	-Other	25
60.06	**Other knitted or crocheted fabrics.**	
6006.1000	-Of wool or fine animal hair	25
	-Of cotton:	
6006.2100	- - Unbleached or bleached	25
6006.2200	- - Dyed	25
6006.2300	- - Of yarns of different colours	25
6006.2400	- - Printed	25
	-Of synthetic fibres:	
6006.3100	- - Unbleached or bleached	25
6006.3200	- - Dyed	25
6006.3300	- - Of yarns of different colours	25
6006.3400	- - Printed	25
	-Of artificial fibres:	
6006.4100	- - Unbleached or bleached	25
6006.4200	- - Dyed	25
6006.4300	- - Of yarns of different colours	25
6006.4400	- - Printed	25
6006.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
61.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**	
6101.2000	-Of cotton	25
6101.3000	-Of man-made fibres	25
6101.9000	-Of other textile materials	25
61.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**	
6102.1000	-Of wool or fine animal hair	25
6102.2000	-Of cotton	25
6102.3000	-Of man-made fibres	25
6102.9000	-Of other textile materials	25
61.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	
6103.1000	- Suits	25
	-Ensembles:	
6103.2200	- - Of cotton	25
6103.2300	- - Of synthetic fibres	25
6103.2900	- - Of other textile materials	25
	-Jackets and blazers:	
6103.3100	- - Of wool or fine animal hair	25
6103.3200	- - Of cotton	25
6103.3300	- - Of synthetic fibres	25
6103.3900	- - Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
6103.4100	- - Of wool or fine animal hair	25
6103.4200	- - Of cotton	25
6103.4300	- - Of synthetic fibres	25
6103.4900	- - Of other textile materials	25
61.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	
	-Suits:	
6104.1300	- - Of synthetic fibres	25
6104.1900	- - Of other textile materials	25
	-Ensembles:	
6104.2200	- - Of cotton	25
6104.2300	- - Of synthetic fibres	25
6104.2900	- - Of other textile materials	25
	-Jackets and blazers:	
6104.3100	- - Of wool or fine animal hair	25
6104.3200	- - Of cotton	25
6104.3300	- - Of synthetic fibres	25
6104.3900	- - Of other textie materials	25
	-Dresses:	
6104.4100	- - Of wool or fine animal hair	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Of cotton:	
6104.4210	- - - Shisha embroidered dresses	25
6104.4290	- - - Other	25
6104.4300	- - Of synthetic fibres	25
6104.4400	- - Of artificial fibres	25
6104.4900	- - Of other textile materials	25
	-Skirts and divided skirts:	
6104.5100	- - Of wool or fine animal hair	25
6104.5200	- - Of cotton	25
6104.5300	- - Of synthetic fibres	25
6104.5900	- - Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
6104.6100	- - Of wool or fine animal hair	25
6104.6200	- - Of cotton	25
6104.6300	- - Of synthetic fibres	25
6104.6900	- - Of other textile materials	25
61.05	**Men's or boys' shirts, knitted or crocheted.**	
6105.1000	-Of cotton	25
6105.2000	-Of man-made fibres	25
6105.9000	-Of other textile materials	25
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**	
6106.1000	-Of cotton	25
6106.2000	-Of man-made fibres	25
6106.9000	-Of other textile materials	25
61.07	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	
	-Underpants and briefs:	
6107.1100	- - Of cotton	25
6107.1200	- - Of man-made fibres	25
6107.1900	- - Of other textile materials	25
	-Nightshirts and pyjamas:	
	- - Of cotton:	
6107.2110	- - - Nightshirts	25
6107.2120	- - - Pyjamas	25
	- - Of man-made fibres:	
6107.2210	- - - Nightshirts	25
6107.2220	- - - Pyjamas	25
6107.2900	- - Of other textile materials	25
	-Other:	
6107.9100	- - Of cotton	25
6107.9900	- - Of other textile materials	25
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	
	-Slips and petticoats:	
6108.1100	- - Of man-made fibres	25
6108.1900	- - Of other textile materials	25
	-Briefs and panties:	
6108.2100	- - Of cotton	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6108.2200	- - Of man-made fibres	25
6108.2900	- - Of other textile materials	25
	-Nightdresses and pyjamas:	
6108.3100	- - Of cotton	25
6108.3200	- - Of man-made fibres	25
6108.3900	- - Of other textile materials	25
	-Other:	
6108.9100	- - Of cotton	25
6108.9200	- - Of man-made fibres	25
6108.9900	- - Of other textile materials	25
61.09	**T-shirts, singlets and other vests, knitted or crocheted.**	
6109.1000	-Of cotton	25
	-Of other textile materials:	
6109.9010	- - - Baluchi/Peshawari vest	25
6109.9090	- - - Other	25
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**	
	-Of wool or fine animal hair:	
6110.1100	- - Of wool	25
6110.1200	- - Of Kashmir (cashmere) goats	25
6110.1900	- - Other	25
6110.2000	-Of cotton	25
6110.3000	-Of man-made fibres	25
6110.9000	-Of other textile materials	25
61.11	**Babies' garments and clothing accessories, knitted or crocheted.**	
6111.2000	-Of cotton	25
6111.3000	-Of synthetic fibres	25
6111.9000	-Of other textile materials	25
61.12	**Track suits, ski suits and swimwear, knitted or crocheted.**	
	-Track suits:	
6112.1100	- - Of cotton	25
6112.1200	- - Of synthetic fibres	25
6112.1900	- - Of other textile materials	25
6112.2000	-Ski suits	25
	-Men's or boys' swimwear:	
6112.3100	- - Of synthetic fibres	25
6112.3900	- - Of other textile materials	25
	-Women's or girls' swimwear:	
6112.4100	- - Of synthetic fibres	25
6112.4900	- - Of other textile materials	25
6113.0000	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**	25
61.14	**Other garments, knitted or crocheted.**	
6114.2000	-Of cotton	25
6114.3000	-Of man-made fibres	25
6114.9000	-Of other textile materials	25
61.15	**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.1010	- - - Socks	25
6115.1090	- - - Other	25
	- Other panty hose and tights :	
6115.2100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	25
6115.2200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	25
6115.2900	- - Of other textile materials	25
	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:	
6115.3010	- - - Socks	25
6115.3090	- - - Other	25
	-Other:	
6115.9400	- - Of wool or fine animal hair	25
6115.9500	- - Of cotton	25
6115.9600	- - Of synthetic fibres	25
6115.9900	- - Of other textile materials	25
61.16	**Gloves, mittens and mitts, knitted or crocheted.**	
6116.1000	-Impregnated, coated or covered with plastics or rubber	25
	-Other:	
6116.9100	- - Of wool or fine animal hair	25
6116.9200	- - Of cotton	25
6116.9300	- - Of synthetic fibres	25
6116.9900	- - Of other textile materials	25
61.17	**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**	
	-Shawls, scarves, mufflers,mantillas, veils and the like:	
6117.1010	- - - Shawls	25
6117.1020	- - - Scarves	25
6117.1030	- - - Dupatta	25
6117.1040	- - - Veils (burqa)	25
6117.1090	- - - Other	25
6117.8000	-Other accessories	25
6117.9000	-Parts	25
62.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**	
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.1100	- - Of wool or fine animal hair	25
6201.1200	- - Of cotton	25
6201.1300	- - Of man-made fibres	25
6201.1900	- - Of other textile materials	25
	-Other:	
6201.9100	- - Of wool or fine animal hair	25
6201.9200	- - Of cotton	25
6201.9300	- - Of man-made fibres	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6201.9900	- - Of other textile materials	25
62.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**	
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202.1100	- - Of wool or fine animal hair	25
6202.1200	- - Of cotton	25
6202.1300	- - Of man-made fibres	25
6202.1900	- - Of other textile materials	25
	-Other:	
6202.9100	- - Of wool or fine animal hair	25
6202.9200	- - Of cotton	25
6202.9300	- - Of man-made fibres	25
6202.9900	- - Of other textile materials	25
62.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
	-Suits:	
6203.1100	- - Of wool or fine animal hair	25
6203.1200	- - Of synthetic fibres	25
	- - Of other textile materials:	
6203.1910	- - - Men's or boys' suits of cotton	25
6203.1990	- - - Other	25
	-Ensembles:	
6203.2200	- - Of cotton	25
6203.2300	- - Of synthetic fibres	25
6203.2900	- - Of other textile materials	25
	-Jackets and blazers:	
6203.3100	- - Of wool or fine animal hair	25
6203.3200	- - Of cotton	25
6203.3300	- - Of synthetic fibres	25
6203.3900	- - Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
	- - Of wool or fine animal hair:	
6203.4110	- - - Trousers	25
6203.4190	- - - Other	25
6203.4200	- - Of cotton	25
6203.4300	- - Of synthetic fibres	25
6203.4900	- - Of other textile materials	25
62.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
	-Suits:	
6204.1100	- - Of wool or fine animal hair	25
6204.1200	- - Of cotton	25
6204.1300	- - Of synthetic fibres	25
6204.1900	- - Of other textile materials	25
	-Ensembles:	
6204.2100	- - Of wool or fine animal hair	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6204.2200	- - Of cotton	25
6204.2300	- - Of synthetic fibres	25
6204.2900	- - Of other textile materials	25
	-Jackets and blazers:	
6204.3100	- - Of wool or fine animal hair	25
6204.3200	- - Of cotton	25
6204.3300	- - Of synthetic fibres	25
6204.3900	- - Of other textile materials	25
	-Dresses:	
6204.4100	- - Of wool or fine animal hair	25
	- - Of cotton:	
6204.4210	- - - Shisha embroidered dresses	25
6204.4290	- - - other	25
6204.4300	- - Of synthetic fibres	25
6204.4400	- - Of artificial fibres	25
6204.4900	- - Of other textile materials	25
	-Skirts and divided skirts:	
6204.5100	- - Of wool or fine animal hair	25
6204.5200	- - Of cotton	25
6204.5300	- - Of synthetic fibres	25
6204.5900	- - Of other textile materials	25
	-Trousers, bib and brace overalls, breeches and shorts:	
6204.6100	- - Of wool or fine animal hair	25
	- - Of cotton:	
6204.6210	- - - Ghagra	25
6204.6220	- - - Charara	25
6204.6290	- - - Other	25
	- - Of synthetic fibres:	
6204.6310	- - - Ghagra	25
6204.6320	- - - Charara	25
6204.6390	- - - Other	25
	- - Of other textile materials:	
6204.6910	- - - Ghagra	25
6204.6920	- - - Charara	25
6204.6990	- - - Other	25
62.05	**Men's or boys' shirts.**	
	-Of cotton:	
6205.2010	- - - Baluchi kameez	25
6205.2020	- - - Kurta	25
6205.2090	- - - Other	25
6205.3000	-Of man-made fibres	25
	-Of other textile materials:	
6205.9010	- - - Of wool or fine animal hair	25
6205.9090	- - - Other	25
62.06	**Women's or girls' blouses, shirts and shirt-blouses.**	
6206.1000	-Of silk or silk waste	25
6206.2000	-Of wool or fine animal hair	25
	-Of cotton:	
6206.3010	- - - Multani choli	25
6206.3020	- - - Punjabi kameez	25
6206.3030	- - - Baluchi kameez	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6206.3040	- - - Kurta	25
6206.3090	- - - Other	25
	-Of man-made fibres:	
6206.4010	- - - Multani choli	25
6206.4020	- - - Punjabi kameez	25
6206.4030	- - - Baluchi kameez	25
6206.4040	- - - Kurta	25
6206.4090	- - - Other	25
	-Of other textile materials:	
6206.9010	- - - Multani choli	25
6206.9020	- - - Punjabi kameez	25
6206.9030	- - - Baluchi kameez	25
6206.9040	- - - Kurta	25
6206.9090	- - - Other	25
62.07	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**	
	-Underpants and briefs:	
6207.1100	- - Of cotton	25
	- - Of other textile materials:	
6207.1910	- - - Baluchi/Peshawari vest	25
6207.1990	- - - Other	25
	-Nightshirts and pyjamas:	
6207.2100	- - Of cotton	25
6207.2200	- - Of man-made fibres	25
6207.2900	- - Of other textile materials	25
	-Other:	
6207.9100	- - Of cotton	25
6207.9900	- - Of other textile materials	25
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.**	
	-Slips and petticoats:	
6208.1100	- - Of man-made fibres	25
6208.1900	- - Of other textile materials	25
	-Nightdresses and pyjamas:	
6208.2100	- - Of cotton	25
6208.2200	- - Of man-made fibres	25
6208.2900	- - Of other textile materials	25
	-Other:	
6208.9100	- - Of cotton	25
6208.9200	- - Of man-made fibres	25
6208.9900	- - Of other textile materials	25
62.09	**Babies' garments and clothing accessories.**	
	-Of cotton:	
6209.2010	- - - Babies' garments not knitted or crocheted	25
6209.2020	- - - Babies' clothing accessories	25
6209.3000	-Of synthetic fibres	25
	-Of other textile materials:	
6209.9010	- - - Babies' garments	25
6209.9020	- - - Babies' clothing accessories	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6209.9090	- - - Other	25
62.10	**Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**	
6210.1000	-Of fabrics of heading 56.02 or 56.03	25
6210.2000	-Other garments, of the type described in subheadings 6201.11 to 6201.19	25
6210.3000	-Other garments, of the type described in subheadings 6202.11 to 6202.19	25
6210.4000	-Other men's or boys' garments	25
6210.5000	-Other women's or girls' garments	25
62.11	**Track suits, ski suits and swimwear; other garments.**	
	-Swimwear:	
6211.1100	- - Men's or boys'	25
6211.1200	- - Women's or girls'	25
6211.2000	-Ski suits	25
	-Other garments, men's or boys':	
6211.3200	- - Of cotton	25
6211.3300	- - Of man-made fibres	25
6211.3900	- - Of other textile materials	25
	-Other garments, women's or girls':	
6211.4100	- - Of wool or fine animal hair	25
6211.4200	- - Of cotton	25
6211.4300	- - Of man-made fibres	25
6211.4900	- - Of other textile materials	25
62.12	**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**	
6212.1000	-Brassieres	25
6212.2000	-Girdles and panty-girdles	25
6212.3000	-Corselettes	25
6212.9000	-Other	25
62.13	**Handkerchiefs.**	
6213.2000	-Of cotton	25
6213.9000	-Of other textile materials	25
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like.**	
6214.1000	-Of silk or silk waste	25
6214.2000	-Of wool or fine animal hair	25
6214.3000	-Of synthetic fibres	25
6214.4000	-Of artificial fibres	25
	-Of other textile materials:	
6214.9010	- - - Shawls	25
6214.9020	- - - Scarves	25
6214.9030	- - - Dupatta	25
6214.9040	- - - Veils (burqa)	25
6214.9090	- - - Other	25
62.15	**Ties, bow ties and cravats.**	
6215.1000	-Of silk or silk waste	25
6215.2000	-of man-made fibres	25
6215.9000	-Of other textile materials	25
62.16	**Gloves, mittens and mitts.**	
6216.0010	- - - Gloves	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6216.0020	- - - Mittens and mitts	25
62.17	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**	
6217.1000	-Accessories	5
6217.9000	-Parts	5
	I. OTHER MADE UP TEXTILE ARTICLES	
63.01	**Blankets and travelling rugs.**	
6301.1000	-Electric blankets	25
6301.2000	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25
6301.3000	-Blankets (other than electric blankets) and travelling rugs, of cotton	25
6301.4000	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25
6301.9000	-Other blankets and travelling rugs	25
63.02	**Bed linen, table linen, toilet linen and kitchen linen.**	
	-Bed linen, knitted or crocheted:	
6302.1010	- - - Bed sheets	25
6302.1020	- - - Pillow covers	25
6302.1090	- - - Other	25
	-Other bed linen, printed:	
6302.2100	- - Of cotton	25
6302.2200	- - Of man-made fibres	25
6302.2900	- - Of other textile materials	25
	-Other bed linen:	
	- - Of cotton:	
6302.3110	- - - Bed sheets, mill-made	25
6302.3120	- - - Bed sheets, hand-loom made	25
6302.3130	- - - Bed covers, mill-made	25
6302.3140	- - - Bed covers, hand-loom made	25
6302.3150	- - - Pillow-covers, mill-made	25
6302.3160	- - - Pillow-covers, hand-loom made	25
6302.3190	- - - Other	25
6302.3200	- - Of man-made fibres	25
	- - Of other textile materials:	
6302.3910	- - - Bed sheets	25
6302.3920	- - - Bed covers	25
6302.3930	- - - Pillow covers	25
6302.3990	- - - Other	25
6302.4000	-Table linen, knitted or crocheted	25
	-Other table linen:	
	- - Of cotton:	
6302.5110	- - - Table-covers, mill-made	25
6302.5120	- - - Table-covers, hand-loom made	25
6302.5190	- - - Other	25
6302.5300	- - Of man-made fibres	25
6302.5900	- - Of other textile materials	25
	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6302.6010	- - - Towels, mill-made	25
6302.6020	- - - Towels of cotton, hand loom	25
6302.6090	- - - Other	25
	-Other:	
	- - Of cotton:	
6302.9110	- - - Toilet and kitchen linen mill made	25
6302.9120	- - - Toilet and kitchen linen hand loom made	25
6302.9190	- - -Other	25
6302.9300	- - Of man-made fibres	25
6302.9900	- - Of other textile materials	25
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances.**	
	-Knitted or crocheted:	
6303.1200	- - Of synthetic fibres	25
6303.1900	- - Of other textile materials	25
	-Other:	
	- - Of cotton:	
6303.9110	- - - Mill-made	25
6303.9190	- - - Other	25
	- - Of synthetic fibres:	
6303.9210	- - - Mill-made	25
6303.9290	- - - Other	25
6303.9900	- - Of other textile materials	25
63.04	**Other furnishing articles, excluding those of heading 94.04.**	
	-Bedspreads:	
6304.1100	- - Knitted or crocheted	25
6304.1900	- - Other	25
	-Other:	
6304.9100	- - knitted or crocheted	25
6304.9200	- - Not knitted or crocheted, of cotton	25
6304.9300	- - Not knitted or crocheted, of synthetic fibres	25
6304.9900	- - Not knitted or crocheted, of other textile materials	25
63.05	**Sacks and bags, of a kind used for the packing of goods.**	
6305.1000	-Of jute or of other textile bast fibres of heading 53.03	25
6305.2000	-Of cotton	25
	-Of man-made textile materials:	
	- - Flexible intermediate bulk containers:	
6305.3210	- - - Of a capacity of 1,000 Kg or more	10
6305.3290	- - - Other	25
6305.3300	- - other, Of polyethylene or polypropylene strip or the like	25
6305.3900	- - Other	25
6305.9000	-Of other textile materials	25
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.**	
	-Tarpaulins, awnings and sunblinds:	
	- - Of synthetic fibres:	
6306.1210	- - - Tarpaulins	25
6306.1290	- - - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Of other textile materials:	
6306.1910	- - - Tarpaulins	25
6306.1990	- - - Other	25
	-Tents:	
6306.2200	- - Of synthetic fibres	25
	- - Of other textile materials:	
6306.2910	- - - Of cotton	25
6306.2990	- - - Other	25
6306.3000	- Sails	25
6306.4000	- Pneumatic mattresses	25
	-Other:	
6306.9100	- - Of cotton	25
6306.9900	- - Of other textile materials	25
63.07	**Other made up articles, including dress patterns.**	
	-Floor- cloths, dish-cloths, dusters and similar cleaning cloths:	
6307.1010	- - - Dish-cloth	25
6307.1020	- - - Wash-cloth	25
6307.1030	- - - Dusters	25
6307.1040	- - - Bar mops	25
6307.1050	- - - Bath mats	25
6307.1090	- - - Other	25
6307.2000	-Life-jackets and life-belts	5
	-Other:	
6307.9010	- - - Shopping bags, knitted	25
6307.9020	- - - Prayer mats(janamaz)	25
6307.9030	- - - Caps (knitted)	25
6307.9040	- - - Shoe lace	25
6307.9050	- - - Tea cosy	25
6307.9060	- - - Stove pad	25
6307.9070	- - - Terry coverlets	25
6307.9080	- - - Cushion pillows	25
6307.9090	- - - Other	25
	II. SETS	
6308.0000	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	25
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6309.0000	**Worn clothing and other worn articles.**	5
63.10	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**	
6310.1000	-Sorted	25
6310.9000	-Other	25
64.01	**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6401.1000	-Footwear incorporating a protective metal toe-cap	25
	-Other footwear:	
6401.9200	- - Covering the ankle but not covering the knee	25
6401.9900	- - Other	25
64.02	**Other footwear with outer soles and uppers of rubber or plastics.**	
	-Sports footwear:	
6402.1200	- - Ski-boots, cross country ski footwear and snowboard boots	25
6402.1900	- - Other	25
6402.2000	-Footwear with upper straps or thongs assembled to the sole by means of plugs	25
	-Other footwear:	
6402.9100	- - Covering the ankle	25
6402.9900	- - Other	25
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**	
	-Sports footwear:	
6403.1200	- - Ski-boots, cross country ski footwear and snowboard boots	25
6403.1900	- - Other	25
6403.2000	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25
6403.4000	-Other footwear, incorporating a protective metal toe-cap	25
	-Other footwear with outer soles of leather:	
6403.5100	- - Covering the ankle	25
6403.5900	- - Other	25
	-Other footwear:	
6403.9100	- - Covering the ankle	25
6403.9900	- - Other	25
64.04	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**	
	-Footwear with outer soles of rubber or plastics:	
6404.1100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	25
6404.1900	- - Other	25
6404.2000	-Footwear with outer soles of leather or composition leather	25
64.05	**Other footwear.**	
6405.1000	-With uppers of leather or composition leather	25
6405.2000	-With uppers of textile materials	25
	-Other:	
6405.9010	- - - Of canvas	25
6405.9090	- - - Other	25
64.06	**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**	
6406.1000	-Uppers and parts thereof, other than stiffeners	20
	-Outer soles and heels, of rubber or plastics:	
6406.2010	- - - Of rubber	25
6406.2090	- - - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
6406.9100	- - Of wood	25
6406.9900	- - Of other materials	25
6501.0000	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	20
6502.0000	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	20
[65.03]		
65.04	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	
6504.0010	- - - Straw hats	20
6504.0090	- - - Other	20
65.05	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**	
6505.1000	-Hair-nets	20
6505.9000	-Other	20
65.06	**Other headgear, whether or not lined or trimmed.**	
6506.1000	-Safety headgear	20
	-Other:	
6506.9100	- - Of rubber or of plastics	20
6506.9900	- - Of other materials	20
6507.0000	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	20
66.01	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**	
6601.1000	-Garden or similar umbrellas	25
	-Other:	
6601.9100	- - Having a telescopic shaft	25
6601.9900	- - Other	25
66.02	**Walking-sticks, seat-sticks, whips, riding-crops and the like.**	
6602.0010	- - - Walking sticks and seat sticks	25
6602.0090	- - - Other	25
66.03	**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**	
6603.2000	-Umbrella frames including frames mounted on shafts (sticks)	20
6603.9000	-Other	20
6701.0000	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	20
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**	
6702.1000	-Of plastics	25
6702.9000	-Of other materials	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6703.0000	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	20
67.04	**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**	
	-Of synthetic textile materials:	
6704.1100	- - Complete wigs	20
6704.1900	- - Other	20
6704.2000	-Of human hair	20
6704.9000	-Of other materials	20
6801.0000	**Setts, curbstones and flagstones, of natural stone (except slate).**	25
68.02	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**	
6802.1000	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25
	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.2100	- - Marble, travetine and alabaster	35
6802.2300	- - Granite	35
6802.2900	- - Other stone	35
	-Other:	
6802.9100	- - Marble, travertine and alabaster	35
6802.9200	- - Other calcareous stone	35
6802.9300	- - Granite	35
6802.9900	- - Other stone	35
6803.0000	**Worked slate and articles of slate or of agglomerated slate.**	25
68.04	**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials**	
6804.1000	-Millstones and grindstones for milling, grinding or pulping	5
	-Other millstones, grindstones, grinding wheels and the like:	
6804.2100	- - Of agglomerated synthetic or natural diamond	5
6804.2200	- - Of other agglomerated abrasives or of ceramics	5
6804.2300	- - Of natural stone	5
6804.3000	-Hand sharpening or polishing stones	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
68.05	**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**	
6805.1000	-On a base of woven textile fabric only	20
6805.2000	-On a base of paper or paperboard only	20
6805.3000	-On a base of other materials	20
68.06	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**	
6806.1000	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	20
6806.2000	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10
6806.9000	-Other	20
68.07	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**	
6807.1000	-In rolls	25
6807.9000	-Other	25
6808.0000	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**	25
68.09	**Articles of plaster or of compositions based on plaster.**	
	-Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.1100	- - Faced or reinforced with paper or paperboard only	25
6809.1900	- - Other	25
	-Other articles:	
6809.9010	- - - Industrial moulds	10
6809.9090	- - - Other	25
68.10	**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**	
	-Tiles, flagstones, bricks and similar articles:	
6810.1100	- - Building blocks and bricks	25
6810.1900	- - Other	25
	-Other articles:	
6810.9100	- - Prefabricated structural components for building or civil engineering	25
6810.9900	- - Other	25
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**	
6811.4000	- Containing asbestos	25
	- Not containing asbestos :	
6811.8100	- - Corrugated sheets	25
6811.8200	- - Other sheets, panels, tiles and similar articles	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6811.8300	- - Tubes, pipes and tube or pipe fittings	25
6811.8900	- - Other articles	25
68.12	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**	
6812.8000	- Of crocidolite	25
	- Other:	
6812.9100	- - Clothing, clothing accessories, footwear and headgear	25
6812.9200	- - Paper, millboard and felt	25
6812.9300	- - Compressed asbestos fibre jointing, in sheets or rolls	25
6812.9900	- - Other	25
68.13	**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**	
	- Containing asbestos:	
6813.2010	- - - Of asbestos for vehicles of heading 87.11	35
6813.2020	- - - Other for motor cars and vehicles	35
6813.2090	- - - Other	25
	- Not containing asbestos :	
	- - Brake linings and pads:	
6813.8110	- - - Of asbestos for vehicles of heading 87.11	35
6813.8120	- - - Other for motor cars and vehicles	35
6813.8190	- - - Other	25
6813.8900	- - Other	25
68.14	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**	
6814.1000	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	25
6814.9000	-Other	25
68.15	**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**	
6815.1000	-Non electrical articles of graphite or other carbon	5
6815.2000	-Articles of peat	5
	-Other articles:	
6815.9100	- - Containing magnesite, dolomite or chromite	25
	- - Other:	
6815.9910	- - - Of onyx (marbles)	25
6815.9990	- - - Other	25
	I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	
6901.0000	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
69.02	**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**	
	-Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3:	
6902.1010	- - - Capable of resisting temperature upto 1600 ^oC	25
6902.1090	- - - Other	5
	-Containing by weight more than 50 % of alumina(Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products:	
6902.2010	- - - Capable of resisting temperature upto 1600 ^oC	25
6902.2090	- - - Other	10
	-Other:	
6902.9010	- - - Capable of resisting temperature upto 1600 ^oC	25
6902.9090	- - - Other	10
69.03	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**	
6903.1000	-Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	10
	-Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2):	
6903.2010	- - - Cold tundish lining sets, slide gate refractory sets & nozzles	20
6903.2090	- - - Other	10
	-Other:	
6903.9010	- - - Refractory products of a kind used in industrial ovens, kilns and furnaces	15
6903.9020	- - - Saggars and parts thereof	10
6903.9090	- - - Other	25
	II.- OTHER CERAMIC PRODUCTS	
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**	
6904.1000	-Building bricks	25
6904.9000	-Other	25
69.05	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**	
6905.1000	-Roofing tiles	25
6905.9000	-Other	25
6906.0000	**Ceramic pipes, conduits, guttering and pipe fittings.**	25
69.07	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**	
6907.1000	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	25
6907.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
69.08	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**	
6908.1000	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	35
	-Other:	
6908.9010	- - - Tiles	35
6908.9090	- - - Other	35
69.09	**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**	
	-Ceramic wares for laboratory, chemical or other technical uses:	
6909.1100	- - Of porcelain or china	20
6909.1200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	20
6909.1900	- - Other	20
6909.9000	-Other	25
69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**	
	-Of porcelain or china:	
6910.1010	- - - Wash basin	35
6910.1020	- - - Bath tubs ceramic	35
6910.1030	- - - Bidets ceramic	35
6910.1040	- - - Cisterns ceramic	35
6910.1050	- - - Sink ceramic	35
6910.1060	- - - Toilet ceramic	35
6910.1070	- - - Urinals ceramic	35
6910.1080	- - - Water loset pans	35
6910.1090	- - - Other	35
6910.9000	-Other	35
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**	
	-Tableware and kitchenware:	
6911.1010	- - - Dinner sets	35
6911.1020	- - - Dishes	35
6911.1030	- - - Plates	35
6911.1040	- - - Tea cups and saucers	35
6911.1090	- - - Other	35
6911.9000	-Other	35
69.12	**Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china.**	
6912.0010	- - - Tableware and kitchenware	35
6912.0090	- - - Other	35
69.13	**Statuettes and other ornamental ceramic articles.**	
6913.1000	-Of porcelain or china	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
6913.9000	-Other	35
69.14	**Other ceramic articles.**	
6914.1000	-Of porcelain or china	35
6914.9000	-Other	35
7001.0000	**Cullet and other waste and scrap of glass; glass in the mass.**	10
70.02	**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**	
7002.1000	-Balls	20
7002.2000	-Rods	20
	-Tubes:	
7002.3100	- - Of fused quartz or other fused silica	20
7002.3200	- - Of other glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0 ^{o}C to 300 ^{o}C	20
	- - Other:	
7002.3910	- - - Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002.3920	- - - Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by flourescent tube, bulb and auto bulb industry	5
7002.3990	- - - Other	20
70.03	**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**	
	-Non-wired sheets:	
7003.1200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7003.1900	- - Other	25
7003.2000	-Wired sheets	25
7003.3000	-Profiles	25
70.04	**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**	
7004.2000	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7004.9000	-Other glass	25
70.05	**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**	
7005.1000	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	25
	-Other non-wired glass:	
7005.2100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	25
7005.2900	- - Other	25
7005.3000	-Wired glass	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
70.06	**Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	
7006.0010	- - - Glass plates worked	25
7006.0020	- - - Glass sheet worked	25
7006.0090	- - - Other	25
70.07	**Safety glass, consisting of toughened (tempered) or laminated glass.**	
	-Toughened (tempered) safety glass:	
	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
	- - - For vehicles of chapter 87:	
7007.1111	- - - - (1) Rear and window glasses for vehicles of sub - heading 8704.3190 (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.1119	- - - - Other	35
7007.1190	- - - Other	25
7007.1900	- - Other	25
	-Laminated safety glass:	
	- - Of size and shape suitable for incorporation in vehicles, aircraft,spacecraft or vessels:	
	- - - For vehicles of chapter 87:	
7007.2111	- - - - (1) Rear and window glasses for vehicles of sub - heading 8704.3190; (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.2119	- - - - Other	35
7007.2190	- - - Other	25
7007.2900	- - Other	25
7008.0000	**Multiple-walled insulating units of glass.**	25
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors.**	
	-Rear-view mirrors for vehicles:	
7009.1010	- - - Rear view mirrors for motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.3223, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
7009.1090	- - - Other	35
	-Other:	
7009.9100	- - Unframed	25
7009.9200	- - Framed	25
70.10	**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**	
7010.1000	-Ampoules	25
7010.2000	-Stoppers, lids and other closures	25
7010.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
70.11	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**	
7011.1000	-For electric lighting	15
7011.2000	-For cathode-ray tubes	10
7011.9000	-Other	20
[70.12]		
70.13	**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**	
7013.1000	- Of glass-ceramics	25
	- Stemware drinking glasses, other than of glass-ceramics :	
7013.2200	- - Of lead crystal	25
7013.2800	- - Other	25
	- Other drinking glasses, other than of glass ceramics:	
7013.3300	- - Of lead crystal	25
7013.3700	- - Other	25
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :	
7013.4100	- - Of lead crystal	25
7013.4200	- - Of glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 °C to 300 °C	25
7013.4900	- - Other	25
	- Other glassware :	
7013.9100	- - Of lead crystal	25
7013.9900	- - Other	25
70.14	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**	
7014.0010	- - - Glass for head lamps for vehicles of heading 87.11	35
7014.0020	- - - Other for motor cars and vehicles	35
7014.0090	- - - Other	25
70.15	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**	
7015.1000	-Glasses for corrective spectacles	10
7015.9000	-Other	10
70.16	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**	
7016.1000	-Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	25
7016.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**	
	-Of fused quartz or other fused silica:	
7017.1010	- - - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5
7017.1020	- - - Beakers	5
7017.1090	- - - Other	5
7017.2000	-Of other glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0 ^{o}C to 300 ^{o}C	5
7017.9000	-Other	5
70.18	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**	
7018.1000	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15
7018.2000	-Glass microspheres not exceeding 1mm in diameter	10
	-Other:	
7018.9010	- - - Glass eyes	10
7018.9090	- - - Other	25
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**	
	-Slivers, rovings, yarn and chopped strands:	
7019.1100	- - Chopped strands, of a length of not more than 50 mm	10
7019.1200	- - Rovings	10
7019.1900	- - Other	10
	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.3100	- - Mats	5
7019.3200	- - Thin sheets (voiles)	20
7019.3900	- - Other	20
7019.4000	-Woven fabrics of rovings	20
	-Other woven fabrics:	
	- - Of a width not exceeding 30cm:	
7019.5110	- - - Tyre cord fabric	5
7019.5190	- - - Other	20
7019.5200	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex;	20
7019.5900	- - Other	20
	-Other:	
7019.9010	- - - Insulating sleeves	10
7019.9020	- - - Glass wool	10
7019.9090	- - - Other	20
70.20	**Other articles of glass.**	
7020.0010	- - - Articles used for industrial purposes	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7020.0020	- - - For vacuum flasks	25
7020.0030	- - - For other vacuum vessels	25
7020.0090	- - - Other	25
	I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES	
71.01	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**	
7101.1000	-Natural pearls	5
	-Cultured pearls:	
7101.2100	- - Unworked	5
7101.2200	- - Worked	5
71.02	**Diamonds, whether or not worked, but not mounted or set.**	
7102.1000	-Unsorted	0
	-Industrial:	
7102.2100	- - Unworked or simply sawn, cleaved or bruted	5
7102.2900	- - Other	5
	-Non-industrial:	
7102.3100	- - Unworked or simply sawn, cleaved or bruted	0
7102.3900	- - Other	5
71.03	**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport**	
7103.1000	-Unworked or simply sawn or roughly shaped	0
	-Otherwise worked:	
7103.9100	- - Rubies, sapphires and emeralds	5
7103.9900	- - Other	5
71.04	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones,temporarily strung for convenience of transport.**	
7104.1000	-Piezo-electric quartz	5
7104.2000	-Other, unworked or simply sawn or roughly shaped	5
7104.9000	-Other	5
71.05	**Dust and powder of natural or synthetic precious or semi-precious stones.**	
7105.1000	-Of diamond	5
7105.9000	-Other	5
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
71.06	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**	
7106.1000	-Powder	5
	-Other:	
	- - Unwrought:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7106.9110	- - - 50 kg and above	Rs.120/Kg
7106.9190	- - - Other	5
	- - Semi-manufactured:	
7106.9210	- - - 50 kg and above	Rs.120/Kg
7106.9290	- - - Other	5
7107.0000	**Base metals clad with silver, not further worked than semi-manufactured.**	5
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**	
	-Non-monetary:	
7108.1100	- - Powder	5
	- - Other unwrought forms:	
7108.1210	- - - 5 Kg and above	Rs.2500/Kg
7108.1290	- - - Other	5
	- - Other semi-manufactured forms:	
7108.1310	- - - 5 Kg and above	Rs.2500/Kg
7108.1390	- - - Other	5
	-Monetary:	
7108.2010	- - - 5 Kg and above	Rs.2500/Kg
7108.2090	- - - Other	5
7109.0000	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	5
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**	
	-Platinum:	
7110.1100	- - Unwrought or in powder form	5
7110.1900	- - Other	5
	-Palladium:	
7110.2100	- - Unwrought or in powder form	5
7110.2900	- - Other	5
	-Rhodium:	
7110.3100	- - Unwrought or in powder form	5
7110.3900	- - Other	5
	-Iridium, osmium and ruthenium:	
7110.4100	- - Unwrought or in powder form	5
7110.4900	- - Other	5
7111.0000	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	5
71.12	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**	
7112.3000	-Ash containing precious metal or precious metal compounds	5
	-Other:	
7112.9100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5
7112.9200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5
7112.9900	- - Other	5
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
71.13	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**	
	-Of precious metal whether or not plated or clad with precious metal:	
7113.1100	- - Of silver, whether or not plated or clad with other precious metal	5
	- - Of other precious metal, whether or not plated or clad with precious metal:	
7113.1910	- - - Of gold	5
7113.1920	- - - Medals and medollion of precious metals	5
7113.1990	- - - Other	5
7113.2000	-Of base metal clad with precious metal	5
71.14	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**	
	-Of precious metal whether or not plated or clad with precious metal:	
7114.1100	- - Of silver, whether or not plated or clad with other precious metal	5
7114.1900	- - Of other precious metal, whether or not plated or clad with precious metal	5
7114.2000	-Of base metal clad with precious metal	5
71.15	**Other articles of precious metal or of metal clad with precious metal.**	
7115.1000	-Catalysts in the form of wire cloth or grill, of platinum	5
7115.9000	-Other	5
71.16	**Articles of natural or cultured pearls, precious or semi-precious stones(natural, synthetic or reconstructed).**	
7116.1000	-Of natural or cultured pearls	5
7116.2000	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	5
71.17	**Imitation jewellery.**	
	-Of base metal, whether or not plated with precious metal:	
7117.1100	- - Cuff-links and studs	10
7117.1900	- - Other	10
7117.9000	-Other	10
71.18	**Coin.**	
7118.1000	-Coin (other than gold coin), not being legal tender	5
7118.9000	-Other	5
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01	**Pig iron and, spiegeleisen in pigs, blocks or other primary form.**	
7201.1000	-Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0
7201.2000	-Non-alloy pig iron containing by weight more than 0.5 % of phosphorus:	0
7201.5000	-Alloy pig iron; spiegeleisen:	0
72.02	**Ferro-alloys.**	
	-Ferro-manganese:	
7202.1100	- - Containing by weight more than 2 % of carbon	5
7202.1900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Ferro-silicon:	
7202.2100	- - Containing by weight more than 55 % of silicon	5
7202.2900	- - Other	5
7202.3000	-Ferro-silico-managanese	5
	-Ferro-chromium:	
7202.4100	- - Containing by weight more than 4 % of carbon	5
7202.4900	- - Other	5
7202.5000	-Ferro-silico-chromium	5
7202.6000	-Ferro-nickel	5
7202.7000	-Ferro-molybdenum	5
7202.8000	-Ferro-tungsten and ferro-silico-tungsten	5
	-Other:	
7202.9100	- - Ferro-titanium and ferro-silicon-titanium	5
7202.9200	- - Ferro-vanadium	5
7202.9300	- - Ferro-niobium	5
7202.9900	- - Other	5
72.03	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.**	
7203.1000	-Ferrous products obtained by direct reduction of iron ore	0
7203.9000	-Other	0
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**	
	-Waste and scrap of cast iron:	
7204.1010	- - - Re-rollable	0
7204.1020	- - - Waste and scrap of auto parts	35
7204.1090	- - - Other	0
	-Waste and scrap of alloy steel:	
7204.2100	- - Of stainless steel	0
7204.2900	- - Other	0
7204.3000	-Waste and scrap of tinned iron or steel	0
	-Other waste and scrap:	
7204.4100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0
	- - Other:	
7204.4910	- - - Re-rollable	0
7204.4920	- - - Waste and scrap of auto parts	35
7204.4990	- - - Other	0
7204.5000	-Remelting scrap ingots	0
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**	
7205.1000	-Granules	5
	-Powders:	
7205.2100	- - Of alloy steel	5
7205.2900	- - Other	5
	II.-IRON AND NON-ALLOY STEEL	
72.06	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**	
7206.1000	-Ingots	5
7206.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
72.07	**Semi-finished products of iron or non-alloy steel.**	
	-Containing by weight less than 0.25 % of carbon:	
	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
7207.1110	- - - Billets	5
7207.1190	- - - Other	5
	- - Other, of rectangular (other than square) cross-section:	
7207.1210	- - - Billets	5
7207.1290	- - - Other	5
	- - Other:	
7207.1910	- - - Of a cross section 165 X 165 mm and above	5
7207.1920	- - - Billets	5
7207.1990	- - - Other	5
	-Containing by weight 0.25 % or more of carbon:	
7207.2010	- - - Of a cross section 165 mm x 165 mm and above	5
7207.2020	- - - Billets	5
7207.2090	- - - Other	5
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**	
	-In coils, not further worked than hot-rolled, with patterns in relief:	
7208.1010	- - - Of secondary quality	20
7208.1090	- - - Other	10
	-Other, in coils, not further worked than hot-rolled, pickled:	
	- - Of a thickness of 4.75 mm or more:	
7208.2510	- - - Of secondary quality	20
7208.2590	- - - Other	10
	- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.2610	- - - Of secondary quality	20
7208.2690	- - - Other	10
	- - Of a thickness of less than 3 mm:	
7208.2710	- - - Of secondary quality	20
7208.2790	- - - Other	10
	-Other, in coils, not further worked than hot-rolled:	
	- - Of a thickness exceeding 10 mm:	
7208.3610	- - - Of secondary quality	20
7208.3690	- - - Other	10
	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.3710	- - - Of secondary quality	20
7208.3790	- - - Other	10
	- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.3810	- - - Of secondary quality	20
7208.3890	- - - Other	10
	- - Of a thickness of less than 3 mm:	
7208.3910	- - - Of secondary quality	20
7208.3990	- - - Other	10
	-Not in coils, not further worked than hot-rolled, with patterns in relief:	
7208.4010	- - - Of secondary quality	20
7208.4090	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other, not in coils, not further worked than hot-rolled:	
	- - Of a thickness exceeding 10 mm:	
7208.5110	- - - Of secondary quality	20
7208.5190	- - - Other	10
	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.5210	- - - Of secondary quality	20
7208.5290	- - - Other	10
	- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.5310	- - - Of secondary quality	20
7208.5390	- - - Other	10
	- - Of a thickness of less than 3 mm:	
7208.5410	- - - Of secondary quality	20
7208.5490	- - - Other	10
	-Other:	
7208.9010	- - - Of secondary quality	20
7208.9090	- - - Other	10
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**	
	-In coils, not further worked than cold-rolled (cold-reduced):	
	- - Of a thickness of 3 mm or more:	
7209.1510	- - - Of secondary quality	20
7209.1590	- - - Other	10
	- - Of a thickness exceeding 1mm but less than 3 mm:	
7209.1610	- - - Of secondary quality	20
7209.1690	- - - Other	10
	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.1710	- - - Of secondary quality	20
7209.1790	- - - Other	10
	- - Of a thickness of less than 0.5 mm:	
7209.1810	- - - Of secondary quality	20
7209.1890	- - - Other	10
	-Not in coils, not further worked than cold-rolled (cold-reduced):	
	- - Of a thickness of 3 mm or more :	
7209.2510	- - - Of secondary quality	20
7209.2590	- - - Other	10
	- - Of a thickness exceeding 1 mm but less than 3 mm:	
7209.2610	- - - Of secondary quality	20
7209.2690	- - - Other	10
	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.2710	- - - Of secondary quality	20
7209.2790	- - - Other	10
	- - Of a thickness of less than 0.5 mm:	
7209.2810	- - - Of secondary quality	20
7209.2890	- - - Other	10
	-Other:	
7209.9010	- - - Of secondary quality	20
7209.9090	- - - Other	10
72.10	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Plated or coated with tin:	
	- - Of a thickness of 0.5 mm or more:	
7210.1110	- - - Of secondary quality	20
7210.1190	- - - Other	10
	- - Of a thickness of less than 0.5 mm:	
7210.1210	- - - Of secondary quality	20
7210.1290	- - - Other	10
	-Plated or coated with lead, including terne-plate:	
7210.2010	- - - Of secondary quality	20
7210.2090	- - - Other	10
	-Electrolytically plated or coated with zinc:	
7210.3010	- - - Of secondary quality	20
7210.3090	- - - Other	10
	-Otherwise plated or coated with zinc:	
	- - Corrugated:	
7210.4110	- - - Of secondary quality	20
7210.4190	- - - Other	10
	- - Other:	
7210.4910	- - - Of secondary quality	20
7210.4990	- - - Other	10
7210.5000	-Plated or coated with chromium oxides or with chromium and chromium oxides	10
	-Plated or coated with aluminium:	
	- - Plated or coated with aluminium-zinc alloys:	
7210.6110	- - - Of secondary quality	20
7210.6190	- - - Other	10
	- - Other:	
7210.6910	- - - Of secondary quality	20
7210.6990	- - - Other	10
	-Painted, varnished or coated with plastics:	
7210.7010	- - - VCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	5
7210.7020	- - - Of secondary quality	20
7210.7090	- - - Other	10
	-Other:	
7210.9010	- - - Of secondary quality	20
7210.9090	- - - Other	10
72.11	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**	
	-Not further worked than hot-rolled:	
	- - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211.1310	- - - Of secondary quality	20
7211.1390	- - - Other	10
	- - Other, of a thickness of 4.75 mm or more:	
7211.1410	- - - Of secondary quality	20
7211.1490	- - - Other	10
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7211.1910	- - - Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	5
7211.1920	- - - Of secondary quality	20
7211.1990	- - - Other	10
	-Not further worked than cold-rolled (cold-reduced):	
	- - Containing by weight less than 0.25 % of carbon:	
7211.2310	- - - Of secondary quality	20
7211.2390	- - - Other	10
	- - Other:	
7211.2910	- - - Of secondary quality	20
7211.2990	- - - Other	10
	-Other:	
7211.9010	- - - Of secondary quality	20
7211.9090	- - - Other	10
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.**	
7212.1000	-Plated or coated with tin	25
	-Electrolytically plated or coated with zinc:	
7212.2010	- - - Of secondary quality	20
7212.2090	- - - Other	10
	-Otherwise plated or coated with zinc:	
7212.3010	- - - Of secondary quality	20
7212.3090	- - - Other	10
	-Painted, varnished or coated with plastics:	
7212.4010	- - - Of secondary quality	20
7212.4090	- - - Other	10
	-Otherwise plated or coated:	
7212.5010	- - - Of secondary quality	20
7212.5090	- - - Other	10
	-Clad:	
7212.6010	- - - Of secondary quality	20
7212.6090	- - - Other	10
72.13	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**	
	-Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1010	- - - Of secondary quality	20
7213.1090	- - - Other	10
	-Other, of free-cutting steel:	
7213.2010	- - - Of secondary quality	20
7213.2090	- - - Other	10
	-Other:	
	- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.9110	- - - Of secondary quality	20
7213.9190	- - - Other	10
	- - Other:	
7213.9910	- - - Of secondary quality	20
7213.9990	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
72.14	**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**	
	-Forged:	
7214.1010	- - - Of secondary quality	20
7214.1090	- - - Other	10
	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
7214.2010	- - - Of secondary quality	20
7214.2090	- - - Other	10
	-Other, of free-cutting steel:	
7214.3010	- - - Of secondary quality	20
7214.3090	- - - Other	10
	-Other:	
	- - Of rectangular (other than square) cross-section:	
7214.9110	- - - Of secondary quality	20
7214.9190	- - - Other	10
	- - Other:	
7214.9910	- - - Of secondary quality	20
7214.9990	- - - Other	10
72.15	**Other bars and rods of iron or non-alloy steel.**	
	-Of free-cutting steel, not further worked than cold-formed or cold-finished:	
7215.1010	- - - Of secondary quality	20
7215.1090	- - - Other	10
	-Other, not further worked than cold-formed or cold-finished:	
7215.5010	- - - Of secondary quality	20
7215.5090	- - - Other	10
	-Other:	
7215.9010	- - - Of secondary quality	20
7215.9090	- - - Other	10
72.16	**Angles, shapes and sections of iron or non-alloy steel.**	
7216.1000	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	20
	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.2100	- - L sections	20
7216.2200	- - T sections	20
	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
	- - U sections:	
7216.3110	- - - Of a height exceeding 150 mm	5
7216.3190	- - - Other	20
	- - I sections:	
7216.3210	- - - Of a height exceeding 200 mm	5
7216.3290	- - - Other	20
	- - H sections:	
7216.3310	- - - Of a height exceeding 250 mm	5
7216.3390	- - - Other	20
	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7216.4010	- - - Of a height exceeding 150 mm	5
7216.4090	- - - Other	20
7216.5000	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	20
	-Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.6100	- - Obtained from flat-rolled products	20
7216.6900	- - Other	20
	-Other:	
7216.9100	- - Cold-formed or cold-finished from flat-rolled products	20
7216.9900	- - Other	20
72.17	**Wire of iron or non-alloy steel.**	
7217.1000	-Not plated or coated, whether or not polished	20
7217.2000	-Plated or coated with zinc	20
	-Plated or coated with other base metals:	
7217.3010	- - - Of a kind used in manufacture of pneumatic tyres(bead wire)	10
7217.3020	- - - Steel cord wire of specification swg-20 to 34	10
7217.3090	- - - Other	20
7217.9000	-Other	20
	III.- STAINLESS STEEL	
72.18	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**	
7218.1000	-Ingots and other primary forms	5
	-Other:	
7218.9100	- - Of rectangular (other than square) cross-section	5
7218.9900	- - Other	5
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm or more.**	
	-Not further worked than hot-rolled, in coils:	
7219.1100	- - Of a thickness exceeding 10 mm	5
7219.1200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219.1300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5
7219.1400	- - Of a thickness of less than 3 mm	5
	-Not further worked than hot-rolled, not in coils:	
7219.2100	- - Of a thickness exceeding 10 mm	5
7219.2200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
	- - Of a thickness of 3 mm or more but less than 4.75 mm:	
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	5
7219.2390	- - - Other	5
	- - Of a thickness of less than 3 mm:	
7219.2410	- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.2490	- - - Other	5
	-Not further worked than cold-rolled (cold-reduced):	
7219.3100	- - Of a thickness of 4.75 mm or more	5
	- - Of a thickness of 3 mm or more but less than 4.75 mm:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(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	5
7219.3290	- - - Other	5
	- - Of a thickness exceeding 1 mm but less than 3 mm:	
7219.3310	- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3390	- - - Other	5
	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7219.3410	- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3490	- - - Other	5
	- - Of a thickness of less than 0.5 mm:	
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	5
7219.3590	- - - Other	5
	-Other:	
7219.9010	- - - Sheets in circular shape of all sizes	5
7219.9090	- - - Other	5
72.20	**Flat-rolled products of stainless steel, of a width of less than 600 mm.**	
	-Not further worked than hot-rolled:	
7220.1100	- - Of a thickness of 4.75 mm or more	5
	- - Of a thickness of less than 4.75 mm:	
7220.1210	- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.1290	- - - Other	5
	-Not further worked than cold-rolled (cold-reduced):	
7220.2010	- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.2090	- - - Other	5
	-Other:	
7220.9010	- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.9090	- - - Other	5
72.21	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	
7221.0010	- - - Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7221.0090	- - - Other	5
72.22	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**	
	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222.1100	- - Of circular cross-section	5
7222.1900	- - Other	5
7222.2000	-Bars and rods, not further worked than cold-formed or cold-finished	5
7222.3000	-Other bars and rods	5
7222.4000	-Angles, shapes and sections	5
7223.0000	**Wire of stainless steel.**	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
72.24	**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**	
7224.1000	-Ingots and other primary forms	5
7224.9000	-Other	5
72.25	**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**	
	-Of silicon-electrical steel:	
7225.1100	- - Grain-oriented	0
7225.1900	- - Other	0
7225.3000	-Other, not further worked than hot-rolled, in coils	5
7225.4000	-Other, not further worked than hot-rolled, not in coils	5
7225.5000	-Other, not further worked than cold-rolled (cold-reduced)	5
	-Other:	
7225.9100	- - Electrolytically plated or coated with zinc	5
7225.9200	- - Otherwise plated or coated with zinc	5
7225.9900	- - Other	5
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**	
	-Of silicon-electrical steel:	
7226.1100	- - Grain-oriented	5
7226.1900	- - Other	5
7226.2000	-Of high speed steel	5
	-Other:	
7226.9100	- - Not further worked than hot-rolled	5
7226.9200	- - Not further worked than cold-rolled (cold-reduced)	5
7226.9900	- - Other	5
72.27	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**	
7227.1000	-Of high speed steel	5
7227.2000	- Of silico-manganese steel	20
7227.9000	-Other	20
72.28	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**	
7228.1000	-Bars and rods, of high speed steel	5
	-Bars and rods, of silico-manganese steel:	
7228.2010	- - - Spring steel(SUP - 9 and equivalent)	20
7228.2090	- - - Other	5
	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7228.3010	- - - Case hardening steel (conforming to AISI 8620 and equivalent)	20
7228.3090	- - - Other	5
7228.4000	-Other bars rods, not further worked than forged	5
7228.5000	-Other bars and rods, not further worked than cold-formed or cold-finished	5
7228.6000	-Other bars and rods	5
7228.7000	-Angles, shapes and sections	10
7228.8000	-Hollow drill bars and rods	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
72.29	**Wire of other alloy steel.**	
7229.2000	-Of silico- manganese steel	10
7229.9000	-Other	10
73.01	**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**	
7301.1000	-Sheet piling	10
7301.2000	-Angles, shapes and sections	20
73.02	**Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**	
7302.1000	-Rails	15
7302.3000	-Switch blades, crossing frogs, point rods and other crossing pieces	20
7302.4000	-Fish-plates and sole plates	20
7302.9000	-Other	20
7303.0000	**Tubes, pipes and hollow profiles, of cast iron.**	20
73.04	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**	
	-Line pipe of a kind used for oil or gas pipelines:	
7304.1100	- - Of stainless steel	15
7304.1900	- - Other	15
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :	
7304.2200	- - Drill pipe of stainless steel	15
7304.2300	- - Other drill pipe	15
7304.2400	- - Other, of stainless steel	15
7304.2900	- - Other	20
	- Other, of circular cross-section, of iron or non-alloy steel :	
7304.3100	- - Cold-drawn or cold-rolled (cold-reduced)	15
7304.3900	- - Other	15
	-Other, of circular cross-section, of stainless steel:	
7304.4100	- - Cold-drawn or cold-rolled (cold-reduced)	5
7304.4900	- - Other	5
	-Other, of circular cross-section, of other alloy steel:	
7304.5100	- - Cold-drawn or cold-rolled (cold-reduced)	15
7304.5900	- - Other	15
7304.9000	-Other	20
73.05	**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.**	
	-Line pipe of a kind used for oil or gas pipelines:	
7305.1100	- - Longitudinally submerged arc welded	10
7305.1200	- - Other, longitudinally welded	10
7305.1900	- - Other	10
7305.2000	-Casing of a kind used in drilling for oil or gas	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other, welded:	
7305.3100	- - Longitudinally welded	10
7305.3900	- - Other	10
7305.9000	-Other	10
73.06	**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**	
	-Line pipe of a kind used for oil or gas pipelines:	
7306.1100	- - Welded, of stainless steel	15
7306.1900	- - Other	15
	- Casing and tubing of a kind used in drilling for oil or gas :	
7306.2100	- - Welded, of stainless steel	15
7306.2900	- - Other	15
	- Other, welded, of circular cross-section, of iron or non-alloy steel:	
7306.3010	- - - Copper coated mild steel tubes upto 8.5 mm dia	5
7306.3090	- - - Other	15
7306.4000	- Other, welded, of circular cross-section, of stainless steel	5
7306.5000	- Other, welded, of circular cross-section, of other alloy steel	15
	- Other, welded, of non-circular cross-section :	
7306.6100	- - Of square or rectangular cross-section	15
7306.6900	- - Of other non-circular cross-section	15
7306.9000	- Other.	15
73.07	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**	
	-Cast fittings:	
	- - Of non-malleable cast iron:	
7307.1110	- - - In conformance to NACE certification as per MR-175	5
7307.1190	- - - Other	20
	- - Other:	
7307.1910	- - - In conformance to NACE certification as per MR-175	5
7307.1920	- - - Semi finished malleable iron pipe fittings	10
7307.1990	- - - Other	20
	-Other, of stainless steel:	
7307.2100	- - Flanges	5
7307.2200	- - Threaded elbows, bends and sleeves	5
7307.2300	- - Butt welding fittings	5
7307.2900	- - Other	5
	-Other:	
	- - Flanges:	
7307.9110	- - - Flanges for air intake pipes for agricultural tractors (upto 80 HP) of sub - heading 8701.9020 .	35
7307.9120	- - - Other for motor cars and vehicles	35
7307.9190	- - - Other	20
7307.9200	- - Threaded elbows, bends and sleeves	20
7307.9300	- - Butt welding fittings	10
7307.9900	- - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
73.08	**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel**	
7308.1000	-Bridges and bridge sections	20
7308.2000	-Towers and lattice masts	20
7308.3000	-Doors, windows and their frames and thresholds for doors	20
7308.4000	-Equipment for scaffolding, shuttering, propping or pitpropping	20
	-Other:	
7308.9010	- - - Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures.	20
7308.9020	- - - Gangways, girders, hangars, masts, hoists	20
7308.9090	- - - Other	20
7309.0000	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	20
73.10	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**	
7310.1000	-Of a capacity of 50 l or more	20
	-Of a capacity of less than 50 l:	
7310.2100	- - Cans which are to be closed by soldering or crimping	20
7310.2900	- - Other	20
73.11	**Containers for compressed or liquefied gas, of iron or steel.**	
7311.0010	- - - For CNG	0
7311.0020	- - - For LPG	0
73.12	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**	
	-Stranded wire, ropes and cables:	
7312.1010	- - - Wire	20
7312.1020	- - - Rope	20
7312.1090	- - - Other	20
	-Other:	
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	5
7312.9090	- - - Other	20
7313.0000	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
73.14	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**	
	-Woven cloth:	
7314.1200	- - Endless bands for machinery, of stainless steel	5
7314.1400	- - Other woven cloth, of stainless steel	5
	- - Other:	
7314.1910	- - - Steel cord fabric of kind used in manaufacture of tyres	5
7314.1920	- - - Other endless bands for machinery	5
7314.1990	- - - Other	20
7314.2000	-Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	20
	-Other grill, netting and fencing, welded at the inter section:	
7314.3100	- - Plated or coated with zinc	20
7314.3900	- - Other	20
	-Other cloth, grill, netting and fencing:	
7314.4100	- - Plated or coated with zinc	20
7314.4200	- - Coated with plastics	20
7314.4900	- - Other	20
7314.5000	-Expanded metal	20
73.15	**Chain and parts thereof, of iron or steel.**	
	-Articulated link chain and parts thereof:	
	- - Roller chain:	
7315.1110	- - - For vehicles of chapter 87	35
7315.1120	- - - Chain for bicycles of heading 87.12	35
7315.1190	- - - Other	20
7315.1200	- - Other chain	20
	- - Parts:	
7315.1910	- - - Adjuster for chain for vehicles of heading 87.11	35
7315.1920	- - - Other for motor cars and vehicles	35
7315.1990	- - - Other	20
7315.2000	-Skid chain	20
	-Other chain:	
7315.8100	- - Stud-link	20
7315.8200	- - Other, welded link	20
7315.8900	- - Other	25
7315.9000	-Other parts	25
7316.0000	**Anchors, grapnels and parts thereof, of iron or steel.**	20
73.17	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**	
7317.0010	- - - Nails	25
7317.0020	- - - Tacks	25
7317.0030	- - - Drawing pins	25
7317.0090	- - - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
73.18	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**	
	-Threaded articles:	
7318.1100	- - Coach screws	25
7318.1200	- - Other wood screws	25
7318.1300	- - Screw hooks and screw rings	25
7318.1400	- - Self-tapping screws	25
	- - Other screws and bolts, whether or not with their nuts or washers:	
7318.1510	- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1520	- - - (1) U Bolts for leaf springs for vehicles of chapter 87 (2)Wheel nuts for vehicles of chapter 87	35
7318.1590	- - - Other	20
	- - Nuts:	
7318.1610	- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1690	- - - Other	20
7318.1900	- - Other	20
	-Non-threaded articles:	
	- - Spring washers and other lock washers:	
7318.2110	- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.2190	- - - Other	20
	- - Other washers:	
7318.2210	- - - Thrust washers for vehicles of chapter 87	35
7318.2290	- - - Other	20
7318.2300	- - Rivets	20
7318.2400	- - Cotters and cotter-pins	20
7318.2900	- - Other	25
73.19	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**	
7319.2000	-Safety pins	20
7319.3000	-Other pins	20
	-Other:	
7319.9010	- - - Sewing, darning or embroidery needles	10
7319.9090	- - - Other	20
73.20	**Springs and leaves for springs, of iron or steel.**	
	-Leaf-springs and leaves therefor:	
7320.1010	- - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190	35
7320.1020	- - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
7320.1090	- - - Other	35
7320.2000	-Helical springs	25
	-Other:	
7320.9010	- - - Of a kind solely and principally used in manufacture of video cassettes	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7320.9020	- - - Control spring for hydraulic lift for agricultural tractors of sub - heading 8701.9020	35
7320.9090	- - - Other	25
73.21	**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**	
	-Cooking appliances and plate warmers:	
	- - For gas fuel or for both gas and other fuels:	
7321.1110	- - - Cooking ranges	35
7321.1190	- - - Other	35
7321.1200	- - For liquid fuel	35
7321.1900	- - Other, including appliances for solid fuel	35
	-Other appliances:	
7321.8100	- - For gas fuel or for both gas and other fuels	35
7321.8200	- - For liquid fuel	35
7321.8900	- - Other, including appliances for solid fuel	35
7321.9000	-Parts	35
73.22	**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**	
	-Radiators and parts thereof:	
7322.1100	- - Of cast iron	25
7322.1900	- - Other	25
	-Other	
7322.9010	- - - Air heaters and hot air distributors	25
7322.9090	- - - Other	25
73.23	**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**	
7323.1000	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25
	-Other:	
7323.9100	- - Of cast iron, not enamelled	25
7323.9200	- - Of cast iron, enamelled	25
7323.9300	- - Of stainless steel	25
7323.9400	- - Of iron (iron than cast iron) or steel, enamelled	25
7323.9900	- - Other	25
73.24	**Sanitary ware and parts thereof, of iron or steel.**	
	-Sinks and wash basins, of stainless steel:	
7324.1010	- - - Sinks	25
7324.1020	- - - Wash basins	25
	-Baths:	
7324.2100	- - Of cast iron, whether or not enamelled	25
7324.2900	- - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7324.9000	-Other, including parts	25
73.25	**Other cast articles of iron or steel.**	
7325.1000	-Of non-malleable cast iron	25
	-Other:	
7325.9100	- - Grinding balls and similar articles for mills	25
7325.9900	- - Other	25
73.26	**Other articles of iron or steel.**	
	-Forged or stamped, but not further worked:	
7326.1100	- - Grinding balls and similar articles for mills	20
	- - Other:	
7326.1910	- - - Forgings of crank shaft	10
7326.1920	- - - Forgings of surgical & dental instruments	0
7326.1930	- - - Steel forgings exceeding 150kg	5
7326.1990	- - - Other	20
7326.2000	-Articles of iron or steel wire	25
	-Other:	
7326.9010	- - - X-ray film hangers	20
7326.9020	- - - Tool box for agricultural tractors of sub - heading 8701.9020	35
7326.9030	- - - Shoe lasts	5
7326.9040	- - - Steel balls not exceeding 1mm diameter	5
7326.9050	- - - Clips, brackets, stays and other steel fittings for electrical wiring	20
7326.9060	- - - Clamps, hose clips, hangers other than electrical wiring	20
7326.9070	- - - Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets	20
7326.9090	- - - Other	20
7401.0000	**Copper mattes; cement copper (precipitated copper).**	5
7402.0000	**Unrefined copper; copper anodes for electrolytic refining.**	5
74.03	**Refined copper and copper alloys, unwrought.**	
	-Refined copper:	
7403.1100	- - Cathodes and sections of cathodes	0
7403.1200	- - Wire-bars	5
7403.1300	- - Billets	5
7403.1900	- - Other	5
	-Copper alloys:	
7403.2100	- - Copper-zinc base alloys (brass)	5
7403.2200	- - Copper-tin base alloys (bronze)	5
7403.2900	- - Other copper alloys (other than master alloys of heading 74.05)	5
7404.0000	**Copper waste and scrap.**	0
7405.0000	**Master alloys of copper.**	5
74.06	**Copper powders and flakes.**	
7406.1000	-Powders of non-lameller structure	5
7406.2000	-Powders of lameller structure; flakes	5
74.07	**Copper bars, rods and profiles.**	
	-Of refined copper:	
7407.1010	- - - Bars	10
7407.1020	- - - Rods	5
7407.1030	- - - Twisted copper bars	5
7407.1040	- - - Busbars of electrolytic grade of 99.9 % purity	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7407.1090	- - - Other	10
	-Of copper alloys:	
7407.2100	- - Of copper-zinc base alloys (brass)	10
7407.2900	- - Other	5
74.08	**Copper wire.**	
	-Of refined copper:	
7408.1100	- - Of which the maximum cross-sectional dimension exceeds 6 mm	10
7408.1900	- - Other	10
	-Of copper alloys:	
7408.2100	- - Of copper-zinc base alloys (brass)	15
7408.2200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7408.2900	- - Other	10
74.09	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**	
	-Of refined copper:	
7409.1100	- - In coils	10
7409.1900	- - Other	20
	-Of copper-zinc base alloys (brass):	
7409.2100	- - In coils	5
7409.2900	- - Other	15
	-Of copper-tin base alloys (bronze):	
7409.3100	- - In coils	10
7409.3900	- - Other	10
7409.4000	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10
7409.9000	-Of other copper alloys	10
74.10	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.**	
	-Not backed:	
7410.1100	- - Of refined copper	5
7410.1200	- - Of copper alloys	5
	-Backed:	
7410.2100	- - Of refined copper	5
7410.2200	- - Of copper alloys	5
74.11	**Copper tubes and pipes.**	
	-Of refined copper:	
7411.1010	- - - Capillary tube of diameter upto 2.25 mm	5
7411.1020	- - - Internally grooved tubes	5
7411.1090	- - - Other	15
	-Of copper alloys:	
7411.2100	- - Of copper-zinc base alloys(brass)	5
7411.2200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7411.2900	- - Other	5
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**	
7412.1000	-Of refined copper	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7412.2000	-Of copper alloys	15
7413.0000	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	20
[74.14]		
74.15	**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.**	
7415.1000	-Nails and tacks, drawing pins, staples and similar articles	20
	-Other articles, not threaded:	
7415.2100	- - Washers (including spring washers)	20
7415.2900	- - Other	20
	-Other threaded articles:	
7415.3300	- - Screws; bolts and nuts	20
7415.3900	- - Other	20
[74.16]		
[74.17]		
74.18	**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**	
	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418.1100	- - Pot scourers and scouring or polishing pads, gloves and the like	20
7418.1900	- - Other	20
7418.2000	-Sanitary ware and parts thereof	20
74.19	**Other articles of copper.**	
7419.1000	-Chain and parts thereof	20
	-Other:	
7419.9100	- - Cast, moulded, stamped or forged, but not further worked	5
	- - Other:	
7419.9910	- - - Copper springs	15
7419.9990	- - - Other	20
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**	
7501.1000	-Nickel mattes	5
7501.2000	-Nickel oxide sinters and other intermediate products of nickel metallurgy	5
75.02	**Unwrought nickel.**	
7502.1000	-Nickel, not alloyed	5
7502.2000	-Nickel alloys	5
7503.0000	**Nickel waste and scrap.**	5
7504.0000	**Nickel powders and flakes.**	5
75.05	**Nickel bars, rods, profiles and wire.**	
	-Bars, rods and profiles:	
7505.1100	- - Of nickel, not alloyed	5
7505.1200	- - Of nickel alloys	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Wire:	
7505.2100	- - Of nickel, not alloyed	5
7505.2200	- - Of nickel alloys	5
75.06	**Nickel plates, sheets, strip and foil.**	
7506.1000	-Of nickel, not alloyed	5
7506.2000	-Of nickel alloys	5
75.07	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	
	-Tubes and pipes:	
7507.1100	- - Of nickel, not alloyed	15
7507.1200	- - Of nickel alloys	15
7507.2000	-Tube or pipe fittings	15
75.08	**Other articles of nickel.**	
7508.1000	-Cloth, grill and netting, of nickel wire	15
	-Other:	
7508.9010	- - - Nickel rotary printing screen	10
7508.9090	- - - Other	15
76.01	**Unwrought aluminium.**	
7601.1000	-Aluminium, not alloyed	0
7601.2000	-Aluminium alloys	0
76.02	**Aluminium waste or scrap.**	
7602.0010	- - - Of auto parts	30
7602.0090	- - - Other	0
76.03	**Aluminium powders and flakes.**	
7603.1000	-Powders of non-lameller structure	5
7603.2000	-Powders of lamellar structure; flakes	5
76.04	**Aluminium bars, rods and profiles.**	
	-Of aluminium, not alloyed:	
7604.1010	- - - Bars and rods	10
7604.1090	- - - Profiles	20
	-Of aluminium alloys:	
7604.2100	- - Hollow profiles	20
	- - Other:	
7604.2910	- - - Bars and rods	10
7604.2920	- - - With cladding for noclock brazing	5
7604.2990	- - - Profiles	20
76.05	**Aluminium wire.**	
	-Of aluminium, not alloyed:	
7605.1100	- - Of which the maximum cross- sectional dimension exceeds 7 mm	10
7605.1900	- - Other	20
	-Of aluminium alloys:	
7605.2100	- - Of which the maximum cross- sectional dimension exceeds 7 mm	10
7605.2900	- - Other	20
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**	
	-Rectangular (including square):	
7606.1100	- - Of aluminium, not alloyed	10
7606.1200	- - Of aluminium alloys	10
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Of aluminium, not alloyed:	
7606.9110	- - - Aluminum sheet, anodized/polyurethene coated	5
7606.9190	- - - Other	20
	- - Of aluminium alloys:	
7606.9210	- - - Aluminium sheet, anodized/polyurethene coated	5
7606.9290	- - - Other	20
76.07	**Aluminium 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.**	
	-Not backed:	
7607.1100	- - Rolled but not further worked	20
	- - Other:	
7607.1910	- - - Adhesive tape	5
7607.1920	- - - Printed aluminium foil	10
7607.1990	- - - Other:	20
7607.2000	-Backed	20
76.08	**Aluminium tubes and pipes.**	
7608.1000	-Of aluminium, not alloyed	10
7608.2000	-Of aluminium alloys	10
7609.0000	**Aluminium tube or pipe fittings (for example, couplings,elbows, sleeves).**	20
76.10	**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures**	
7610.1000	-Doors, windows and their frames and thresholds for doors	20
7610.9000	-Other	20
7611.0000	**Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	20
76.12	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	
7612.1000	-Collapsible tubular containers	20
	-Other:	
7612.9010	- - - Round cans in diameter exceeding 45 mm	10
7612.9020	- - - Oval cans of all sizes	10
7612.9030	- - - Of a capacity upto 400 ml and bearing brand name and/or logo	10
7612.9090	- - - Other	20
76.13	**Aluminium containers for compressed or liquefied gas.**	
7613.0010	---Aerosol cans with valves and covers	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7613.0090	---Other	20
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**	
7614.1000	-With steel core	20
7614.9000	-Other	20
76.15	**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**	
	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615.1100	- - Pot scourers and scouring or polishing pads, gloves and the like	20
7615.1900	- - Other	20
7615.2000	-Sanitary ware and parts thereof	20
76.16	**Other articles of aluminium.**	
7616.1000	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	20
	-Other:	
7616.9100	- - Cloth, grill, netting and fencing, of aluminium wire	20
	- - Other:	
7616.9910	- - - Castings and forgings	10
7616.9920	- - - Aluminium slugs	20
7616.9930	- - - Pencil ferrules	10
7616.9990	- - - Other	20
78.01	**Unwrought lead.**	
7801.1000	-Refined lead	5
	-Other:	
7801.9100	- - Containing by weight antimony as the principal other element	5
7801.9900	- - Other	5
7802.0000	**Lead waste and scrap.**	0
[78.03]		
78.04	**Lead plates, sheets, strip and foil; lead powders and flakes.**	
	-Plates, sheets, strip and foil:	
7804.1100	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15
7804.1900	- - Other	15
7804.2000	-Powders and flakes	15
[78.05]		
78.06	**Other articles of lead.**	
7806.0010	- - - Wire	10
7806.0020	- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20
7806.0090	- - - Other	20
79.01	**Unwrought zinc.**	
	-Zinc, not alloyed:	
7901.1100	- - Containing by weight 99.99 % or more of zinc	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
7901.1200	- - Containing by weight less than 99.99 % of zinc	5
7901.2000	-Zinc alloys	5
7902.0000	**Zinc waste and scrap.**	5
79.03	**Zinc dust, powders and flakes.**	
7903.1000	-Zinc dust	5
7903.9000	-Other	10
79.04	**Zinc bars, rods, profiles and wire.**	
7904.0010	- - - Wire	10
7904.0090	- - - Other	10
7905.0000	**Zinc plates, sheets, strip and foil.**	10
[79.06]		
79.07	**Other articles of zinc.**	
7907.0010	- - - Zinc slugs for dry battery cell containers	5
7907.0020	- - - Anodes	5
7907.0090	- - - Other	15
80.01	**Unwrought tin.**	
8001.1000	-Tin, not alloyed	5
8001.2000	-Tin alloys	5
8002.0000	**Tin waste and scrap.**	5
8003.0000	**Tin bars, rods, profiles and wire**	5
[80.04]		
[80.05]		
[80.06]		
80.07	**Other articles of tin.**	
8007.0010	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	10
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.	10
8007.0030	- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15
8007.0090	- - - Other	20
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap.**	
8101.1000	-Powders	5
	-Other:	
8101.9400	- - Unwrought tungsten, including bars and rods obtained simply by sintering	5
8101.9600	- - Wire	5
8101.9700	- - Waste and scrap	5
	- - Other:	
8101.9910	- - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5
8101.9990	- - - Other	5
81.02	**Molybdenum and articles thereof, including waste and scrap.**	
8102.1000	-Powders	5
	-Other:	
8102.9400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8102.9500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5
8102.9600	- - Wire	5
8102.9700	- - Waste and scrap	5
8102.9900	- - Other	5
81.03	**Tantalum and articles thereof, including waste and scrap.**	
8103.2000	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5
8103.3000	-Waste and scrap	5
8103.9000	-Other	5
81.04	**Magnesium and articles thereof, including waste and scrap.**	
	-Unwrought magnesium:	
8104.1100	- - Containing at least 99.8 % by weight of magnesium	5
8104.1900	- - Other	5
8104.2000	-Waste and scrap	5
8104.3000	-Raspings, turnings and granules, graded according to size; powders	5
8104.9000	-Other	5
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**	
8105.2000	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5
8105.3000	-Waste and scrap	5
8105.9000	-Other	5
8106.0000	**Bismuth and articles thereof, including waste and scrap.**	5
81.07	**Cadmium and articles thereof, including waste and scrap.**	
8107.2000	-Unwrought cadmium; powders	5
8107.3000	-Waste and scrap	5
8107.9000	-Other	5
81.08	**Titanium and articles thereof, including waste and scrap.**	
8108.2000	-Unwrought titanium; powders	5
8108.3000	-Waste and scrap	5
8108.9000	-Other	5
81.09	**Zirconium and articles thereof, including waste and scrap.**	
8109.2000	-Unwrought zirconium; powders	5
8109.3000	-Waste and scrap	5
8109.9000	-Other	5
81.10	**Antimony and articles thereof, including waste and scrap.**	
8110.1000	-Unwrought antimony; powders	5
8110.2000	-Waste and scrap	5
8110.9000	-Other	5
8111.0000	**Manganese and articles thereof, including waste and scrap.**	5
81.12	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Beryllium:	
8112.1200	- - Unwrought; powders	5
8112.1300	- - Waste and scrap	5
8112.1900	- - Other	5
	-Chromium:	
8112.2100	- - Unwrought; powders	5
8112.2200	- - Waste and scrap	5
8112.2900	- - Other	5
	-Thallium:	
8112.5100	- - Unwrought; powders	5
8112.5200	- - Waste and scrap	5
8112.5900	- - Other	5
	-Other:	
8112.9200	- - Unwrought; waste and scrap; powders	5
8112.9900	- - Other	5
8113.0000	**Cermets and articles thereof, including waste and scrap.**	5
82.01	**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**	
8201.1000	-Spades and shovels	15
8201.2000	-Forks	15
8201.3000	-Mattocks, picks, hoes and rakes	15
8201.4000	-Axes, bill hooks and similar hewing tools	15
8201.5000	-Secateurs and similar one-handed pruners and shears (including poultry shears)	15
8201.6000	-Hedge shears, two-handed pruning shears and similar two-handed shears	15
8201.9000	-Other hand tools of a kind used in agriculture, horticulture or forestry	15
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**	
8202.1000	-Hand saws	10
8202.2000	-Band saw blades	5
	-Circular saw blades (including slitting or slotting saw blades):	
8202.3100	- - With working part of steel	5
8202.3900	- - Other, including parts	5
8202.4000	-Chain saw blades	10
	-Other saw blades:	
8202.9100	- - Straight saw blades, for working metal	10
	- - Other:	
8202.9910	- - - Ginsaw blades	10
8202.9990	- - - Other	10
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**	
8203.1000	-Files, rasps and similar tools	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8203.2000	-Pliers (including cutting pliers), pincers, tweezers and similar tools	10
8203.3000	-Metal cutting shears and similar tools	10
8203.4000	-Pipe-cutters, bolt croppers, perforating punches and similar tools	10
82.04	**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**	
	-Hand-operated spanners and wrenches:	
8204.1100	- - Non-adjustable	5
8204.1200	- - Adjustable	5
8204.2000	-Interchangeable spanner sockets, with or without handles	5
82.05	**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks**	
8205.1000	-Drilling, threading or tapping tools	5
8205.2000	-Hammers and sledge hammers	10
8205.3000	-Planes, chisels, guages and similar cutting tools for working wood	10
8205.4000	-Screwdrivers	10
	-Other hand tools (including glaziers' diamonds):	
8205.5100	- - Household tools	10
8205.5900	- - Other	10
8205.6000	-Blow lamps	10
8205.7000	-Vices, clamps and the like	10
8205.8000	-Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	10
8205.9000	-Sets of articles of two or more of the foregoing subheadings	10
82.06	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	
8206.0010	- - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223,8703.3225 8704.2190 and 8704.3190	35
8206.0020	- - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8206.0030	- - - Other for motor cars and vehicles	35
8206.0090	- - - Other	10
82.07	**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools**	
	-Rock drilling or earth boring tools:	
8207.1300	- - With working part of cermets	5
8207.1900	- - Other, including parts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8207.2000	-Dies for drawing or extruding metal	5
8207.3000	-Tools for pressing, stamping or punching	5
8207.4000	-Tools for trapping or threading	5
	-Tools for drilling, other than for rock drilling:	
8207.5010	- - - Drills other than parallel or straight shank twist drills	5
8207.5090	- - - Other	5
8207.6000	-Tools for boring or broaching	5
8207.7000	-Tools for milling	5
8207.8000	-Tools for turning	5
8207.9000	-Other interchangeable tools	5
82.08	**Knives and cutting blades, for machines or for mechanical appliances.**	
8208.1000	-For metal working	5
8208.2000	-For wood working	5
8208.3000	-For kitchen appliances or for machines used by the food industry	10
8208.4000	-For agricultural, horticultural or forestry machines	5
	-Other:	
8208.9010	- - - Knives and cutting blades for paper and paper board	5
8208.9020	- - - Die steel	20
8208.9090	- - - Other	20
8209.0000	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	5
8210.0000	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**	10
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**	
8211.1000	-Sets of assorted articles	25
	-Other:	
8211.9100	- - Table knives having fixed blades	25
8211.9200	- - Other knives having fixed blades	25
8211.9300	- - Knives having other than fixed blades	25
8211.9400	- - Blades	25
8211.9500	- - Handles of base metal	25
82.12	**Razors and razor blades (including razor blade blanks in strips).**	
8212.1000	-Razors	25
8212.2000	-Safety razor blades, including razor blade blanks in strips	25
8212.9000	-Other parts	25
8213.0000	**Scissors, tailors' shears and similar shears, and blades therefor.**	25
82.14	**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**	
8214.1000	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20
8214.2000	-Manicure or pedicure sets and instruments (including nail files)	20
8214.9000	-Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware.**	
8215.1000	-Sets of assorted articles containing at least one article plated with precious metal	25
8215.2000	-Other sets of assorted articles	25
	-Other:	
8215.9100	- - Plated with precious metal	25
	- - Other:	
8215.9910	- - - Spoons	25
8215.9920	- - - Forks	25
8215.9990	- - - Other	25
83.01	**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**	
8301.1000	-Padlocks	5
	-Locks of a kind used for motor vehicles:	
8301.2010	- - - Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11	35
8301.2090	- - - Other	35
8301.3000	-Locks of a kind used for furniture	25
8301.4000	-Other locks	25
8301.5000	-Clasps and frames with clasps, incorporating locks	20
8301.6000	-Parts	25
8301.7000	-Keys presented separately	25
83.02	**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**	
	-Hinges:	
8302.1010	- - - (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113 (except die casting type, sliding door hinges and quarter window hinges)	35
	(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.3223.	
	(3)Of a kind used in vehicles for rear deck for vehicles of sub-heading 8704.2190 .	
	(4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190	
8302.1020	- - - Of a kind used in doors of vehicles of heading 8704.2299	35
8302.1030	- - - Other for motor cars and vehicles	35
8302.1090	- - - Other	25
8302.2000	-Castors	10
	-Other mountings, fittings and similar articles suitable for motor vehicles:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8302.3010	- - - (1) Latch assembly for hood/doors (mannual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113(except back door latches), 8704.2190 and 8704.3190	35
	(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 (except foamed type), 8703.3223, 8704.2190 and 8704.3190	
	(3) Strikers for latches for motor cars of heading 8703 and vehicles of sub-heading 8703.3223 and 8704.2190	
	(4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.2219 and 8704.3190	
	(5) Tail board fittings for vehicles of heading 87.11	
8302.3090	- - - Other	35
	-Other mountings, fittings and similar articles:	
8302.4100	- - Suitable for buildings	25
8302.4200	- - Other, suitable for furniture	25
8302.4900	- - Other	25
8302.5000	-Hat-racks, hat-pegs, brackets and similar fixtures	25
8302.6000	-Automatic door closers	25
8303.0000	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	25
8304.0000	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**	25
83.05	**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**	
8305.1000	-Fittings for loose-leaf binders or files	25
8305.2000	-Staples in strips	25
8305.9000	-Other, including parts	25
83.06	**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**	
8306.1000	-Bells, gongs and the like	25
	-Statuettes and other ornaments:	
8306.2100	- - Plated with precious metal	25
8306.2900	- - Other	25
8306.3000	-Photograph, picture or similar frames; mirrors	25
83.07	**Flexible tubing of base metal, with or without fittings.**	
8307.1000	-Of iron or steel	25
8307.9000	-Of other base metal	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
83.08	**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**	
	-Hooks, eyes and eyelets:	
8308.1010	- - - Hooks	10
8308.1020	- - - Eyes and eyelets	5
8308.2000	-Tubular or bifurcated rivets	20
	-Other, including parts:	
8308.9010	=- - - Clasps	20
8308.9020	- - - Buckle	20
8308.9030	- - - Frames of hand bags and purses	20
8308.9090	- - - Other	20
83.09	**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**	
8309.1000	-Crown corks	25
8309.9000	-Other	25
83.10	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	
8310.0010	- - - Number plate assembly and parts thereof for agricultural tractors of sub-heading 8701.9020	35
8310.0020	- - - Number plates assembly and parts thereof for vehicles of heading 87.11	35
8310.0030	- - - Number plates assembly and parts thereof for other motor cars and vehicles	35
8310.0090	- - - Other	25
83.11	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**	
8311.1000	-Coated electrodes of base metal, for electric arc-welding	25
8311.2000	-Cored wired of base metal, for electric arc-welding	15
8311.3000	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10
8311.9000	-Other	10
84.01	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**	
8401.1000	-Nuclear reactors	5
8401.2000	-Machinery and apparatus for isotopic separation, and parts thereof	5
8401.3000	-Fuel elements (cartridges) non-irradiated	5
8401.4000	-Parts of nuclear reactors	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**	
	-Steam or other vapour generating boilers:	
	- - Watertube boilers with a steam production exceeding 45 t per hour:	
8402.1110	- - - With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm2 pressure	20
8402.1120	- - - Waste heat boilers (WHB's)	20
8402.1130	- - - Heat recovery steam generators (HRSG's)	20
8402.1190	- - - Other	5
8402.1200	- - Watertube boilers with a steam production not exceeding 45 t per hour	20
	- - Other vapour generating boilers, including hybrid boilers:	
8402.1910	- - - Firetube boilers	20
8402.1920	- - - Waste heat boilers (WHB's)	20
8402.1930	- - - Heat recovery steam generators (HRSG's)	20
8402.1990	- - - Other	10
8402.2000	-Super-heated water boilers	20
	-Parts:	
8402.9010	- - - For machines of heading 8402.1190	5
8402.9020	- - - For machines of heading 8402.1990	10
8402.9090	- - - Other	20
84.03	**Central heating boilers other than those of heading 84.02.**	
8403.1000	-Boilers	20
8403.9000	-Parts	10
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**	
8404.1000	-Auxiliary plants for use with boilers of heading 84.02 or 84.03	10
8404.2000	-Condensers for steam or other vapour power units	20
	-Parts:	
8404.9010	- - - For machines of heading 8404.1000	5
8404.9090	- - - Other	15
84.05	**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.**	
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	5
8405.9000	-Parts	5
84.06	**Steam turbines and other vapour turbines.**	
8406.1000	-Turbines for marine propulsion	5
	-Other turbines:	
8406.8100	- - Of an output exceeding 40 MW	5
8406.8200	- - Of an output not exceeding 40 MW	5
8406.9000	-Parts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**	
8407.1000	-Aircraft engines	5
	-Marine propulsion engines:	
8407.2100	- - Outboard motors	5
8407.2900	- - Other	5
	-Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	
	- - Of a cylinder capacity not exceeding 50 cc:	
8407.3110	- - - For vehicles of heading 87.11	35
8407.3190	- - - Other	35
	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8407.3210	- - - For vehicles of heading 87.11	35
8407.3290	- - - Other	35
	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.3310	- - - For vehicles of sub-headings 8703.2113 and, 8704.3190	35
8407.3390	- - - Other	35
8407.3400	- - Of a cylinder capacity exceeding 1,000 cc	35
	-Other engines:	
8407.9010	- - - Gas engines	5
8407.9020	- - - Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090	- - - Other	20
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**	
8408.1000	-Marine propulsion engines	5
	-Engines of a kind used for the propulsion of vehicles of chapter 87:	
8408.2010	- - - For agricultural tractors of sub - heading 8701.9020	35
8408.2090	- - - Other	35
8408.9000	-Other engines	20
84.09	**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**	
8409.1000	-For aircraft engines	5
	-Other:	
	- - suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.9111	- - - - Following components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers	35
8409.9119	- - - - Other	35
8409.9120	- - - Following parts of engines for vehicles of Chapter 87:	35
	(1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc)and vehicles of sub-heading 8703.2113 and 8704.3190	
	(3) Oil pan, for automotive engines as well as for motor cars of heading 87.03(not exceeding 1200cc) and vehicles of sub-heading 8703.2113 and 8704.3190	
	(4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190	
	(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	
	(6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;	
	(7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;	
	(8) Pipe Water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)	
8409.9130	- - -Following components for vehicles of Chapter 87 (1) Rings and pistons (2) Cylinder Heads (3) Inlet or exhaust valves	35
8409.9140	- - - Other parts of engines for vehicles of Chapter 87	35
8409.9150	- - - Parts for marine engines	5
	- - - Other:	
8409.9191	- - - -CNG kits for vehicles of Chapter 87	35
8409.9192	- - - -Parts for gas engine of heading 8407.9010	5
8409.9199	- - - -Other	35
	- - Other:	
8409.9910	- - - Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders (3) Cylinder Blocks (4) Cylinder Heads (5) Cylinder Liners	35
8409.9920	- - - Following other parts of engines for vehicles of Chapter 87:	35
	(1) Inlet or exhaust valves for agricultural tractors of sub - heading 8701.9020	
	(2) Exhaust manifold, inlet manifold, blanking plate/ cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors)	
	(3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.	
	(4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 55HP)of sub - heading 8701.9020.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(5) Rear end housing for agricultural tractors (upto 55HP) of sub - heading 8701.9020.	
8409.9930	- - - Other for engine of motor cars and vehicles	35
8409.9940	- - - Parts for marine engines	5
	- - - Other:	
8409.9991	- - - -CNG kits for vehicles of Chapter 87	35
8409.9999	- - - -Other	10
84.10	**Hydraulic turbines, water wheels, and regulators therefor.**	
	-Hydraulic turbines and water wheels:	
8410.1100	- - Of a power not exceeding 1,000 kW	10
8410.1200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5
8410.1300	- - Of a power exceeding 10,000 kW	5
	-Parts, including regulators:	
8410.9010	- - - For machines of heading 8410.1100	10
8410.9090	- - - Other	5
84.11	**Turbo-jets, turbo-propellers and other gas turbines.**	
	-Turbo-jets:	
8411.1100	- - Of a thrust not exceeding 25 kN	5
8411.1200	- - Of a thrust exceeding 25 kN	5
	-Turbo-propellers:	
8411.2100	- - Of a power not exceeding 1,100 kW	5
8411.2200	- - Of a power exceeding 1,100 kW	5
	-Other gas turbines:	
8411.8100	- - Of a power not exceeding 5,000 kW	5
8411.8200	- - Of a power exceeding 5,000 kW	5
	-Parts:	
8411.9100	- - Of turbo-jets or turbo-propellers	5
8411.9900	- - Other	5
84.12	**Other engines and motors.**	
8412.1000	-Reaction engines other than turbo-jets	5
	-Hydraulic power engines and motors:	
8412.2100	- - Linear acting (cylinders)	5
8412.2900	- - Other	5
	-Pneumatic power engines and motors:	
8412.3100	- - Linear acting (cylinders)	5
8412.3900	- - Other	5
	-Other:	
8412.8010	- - - Wind engines (wind mills)	5
8412.8090	- - - Other	10
	-Parts:	
8412.9010	- - - For machines of heading 8412.3900 and 8412.8010	5
8412.9020	- - - For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	5
8412.9030	- - - Of wind wheels	5
8412.9040	- - - Of wind engines	5
8412.9050	- - - Of hot air engines	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8412.9060	- - - Of compressed air engines	5
8412.9090	- - - Other	10
84.13	**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**	
	-Pumps fitted or designed to be fitted with a measuring device:	
8413.1100	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10
	- - Other:	
8413.1910	- - - Pumps for dispensing chemicals, fitted with sensor	5
8413.1990	- - - Other	20
8413.2000	-Hand pumps, other than those of subheading 8413.11 or 8413.19	15
	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010	- - - Diesel fuel injection pumps for vehicles of Chapter 87	35
8413.3020	- - - Following parts for Vehicles of sub-heading 8701.9020; (1) Oil pump assembly (2) Water pump for internal combustion piston engines	35
8413.3030	- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	35
8413.3040	- - - Other for the vehicles of chapter 87	35
8413.3090	- - - Other	20
8413.4000	-Concrete pumps	5
8413.5000	-Other reciprocating positive displacement pumps	20
8413.6000	-Other rotary positive displacement pumps	20
	-Other centrifugal pumps:	
8413.7010	- - - Submersible pumps	5
8413.7090	- - - Other	20
	-Other pumps; liquid elevators:	
	- - Pumps:	
8413.8110	- - - Geared pumps	5
8413.8190	- - - Other	20
8413.8200	- - Liquid elevators	10
	-Parts:	
	- - Of pumps:	
8413.9110	- - - Stainless steel impellers	5
8413.9120	- - - Stainless steel fabricated laser welded chamber for pump bowl assembly	5
8413.9130	- - - Other parts for machines of headings 8413.1910, 8413.4000 and 8413.8110	5
8413.9140	- - - Other parts for machines of heading 8413.1100	10
8413.9150	- - - Plunger and other pumps parts for the vehicles of chapter 87	35
8413.9190	- - - Other	20
8413.9200	- - Of liquid elevators	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.14	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**	
8414.1000	-Vacuum pumps	5
8414.2000	-Hand- or foot-operated air pumps	10
	-Compressors of a kind used in refrigerating equipment:	
8414.3010	- - - Used with HCFC and non-CFC gases	5
8414.3090	- - - Other	10
8414.4000	-Air compressors mounted on a wheeled chassis for towing	5
	-Fans:	
	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110	- - - Ceiling fan	35
8414.5120	- - - Pedestal fan	35
8414.5130	- - - Table fan	35
8414.5140	- - - Exhaust fan	35
8414.5190	- - - Other	35
	- - Other:	
8414.5910	- - - Blowers including portable type with self contained electric motor	20
8414.5990	- - - Other	25
8414.6000	-Hoods having a maximum horizontal side not exceeding 120 cm	20
	-Other:	
8414.8010	- - - Piston type air compressors	15
8414.8020	- - - Screw compressors	15
8414.8030	- - - CNG compressors	15
8414.8040	- - - Air curtains	15
8414.8050	- - - Turbo chargers	15
8414.8090	- - - Other	15
	-Parts:	
8414.9010	- - - Of machines of heading 8414.1000 and 8414.3010	5
8414.9020	- - - Of machines of heading 8414.3090	5
8414.9090	- - - Other	15
84.15	**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**	
	-Window or wall types, self-contained or "split-system":	
8415.1010	- - - Window or wall type	35
8415.1020	- - - Self contained or split type comprising of inner and outer unit whether or not imported separately	35
8415.1030	- - - Tropical MPS multi system unit 5 tonnes capacity and above	10
8415.1090	- - - Other	35
	-Of a kind used for persons, in motor vehicles:	
8415.2010	- - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193	35
8415.2090	- - - Other	35
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8415.8100	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	35
8415.8200	- - Other, incorporating a refrigerating unit	35
8415.8300	- - Not incorporating a refrigerating unit	35
	-Parts:	
	- - - Evaporators:	
8415.9011	- - - - Enamelled and coated for antirust purposes for vehicles of chapter 87	35
8415.9019	- - - - Other	15
	- - - Condensors:	
8415.9021	- - - - For vehicles of chapter 87	35
8415.9029	- - - - Other	15
8415.9030	- - - Covers for inner body.	15
	- - - Other:	
8415.9091	- - - - For use with air conditioning machines of PCT headings 8415.2010, 8415.2020, 8415.2030 and 8415.2090	35
8415.9099	- - - - Other	20
84.16	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**	
8416.1000	-Furnace burners for liquid fuel	5
8416.2000	-Other furnace burners, including combination burners	5
8416.3000	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5
8416.9000	-Parts	5
84.17	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**	
	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals:	
8417.1010	- - - Kilns	5
8417.1090	- - - Other	5
8417.2000	-Bakery ovens, including biscuit ovens	5
8417.8000	-Other	5
8417.9000	-Parts	5
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**	
8418.1000	-Combined refrigerator-freezers, fitted with separate external doors	35
	- Refrigerators, household type:	
8418.2100	- - Compression-type	35
8418.2900	- - Other	35
8418.3000	-Freezers of the chest type, not exceeding 800 l capacity	35
8418.4000	-Freezers of the upright type, not exceeding 900 l capacity	35
8418.5000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	35
	-Other refrigerating or freezing equipment; heat pumps:	
8418.6100	- - Heat pumps other than air conditioning machines of heading 84.15.	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Other:	
8418.6910	- - - Milk chillers above 3000 litre capacity	10
8418.6920	- - - Refrigerating machines with engine fitted on a common base for refrigerator containers	10
8418.6990	- - - Other	25
	-Parts:	
8418.9100	- - Furniture designed to receive refrigerating or freezing equipment	25
	- - Other:	
8418.9910	- - - Evaporators (roll bond type)	5
8418.9920	- - - Wire condensers	5
8418.9930	- - - Of machine of heading 8418.6910	10
8418.9990	- - - Other	20
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric**	
	-Instantaneous or storage water heaters, non-electric:	
8419.1100	- - Instantaneous gas water heaters	25
8419.1900	- - Other	25
8419.2000	-Medical, surgical or laboratory sterilisers	5
	-Dryers:	
8419.3100	- - For agricultural products	5
8419.3200	- - For wood, paper pulp, paper or paperboard	5
8419.3900	- - Other	5
8419.4000	-Distilling or rectifying plant	20
8419.5000	-Heat exchange units	20
	-Machinery for liquifying air or other gases:	
8419.6010	- - - Mist eliminator	5
8419.6090	- - - Other	5
	-Other machinery, plant and equipment:	
8419.8100	- - For making hot drinks or for cooking or heating food	20
	- - Other:	
8419.8910	- - - Cooling tower	20
8419.8990	- - - Other	20
	-Parts:	
8419.9010	- - - Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	5
8419.9020	- - - Of machine of heading 8419.4000	15
8419.9090	- - - Other	20
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**	
8420.1000	-Calendering or other rolling machines	5
	-Parts:	
8420.9100	- - Cylinders	5
8420.9900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.21	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**	
	-Centrifuges, including centrifugal dryers:	
8421.1100	- - Cream separators	5
8421.1200	- - Clothes-dryers	20
8421.1900	- - Other	5
	-Filtering or purifying machinery and apparatus for liquids:	
8421.2100	- - For filtering or purifying water	25
8421.2200	- - For filtering or purifying beverages other than water	15
	- - Oil or petrol-filters for internal combustion engines:	
8421.2310	- - - For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	35
8421.2320	- - - For vehicles of sub-heading 8701.9020	35
8421.2390	- - - Other	35
8421.2900	- - Other	25
	-Filtering or purifying mahcinery and apparatus for gases:	
	- - Intake air filters for internal combustion engines:	
8421.3110	- - - For motor cars of heading 8703 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190,8704.3190 and vehicles of heading 87.11 (other than foam type)	35
8421.3190	- - - Other	35
	- - Other:	
8421.3910	- - - Filter driers used with non-CFC refrigerant gases	5
8421.3920	- - - Filter driers used with CFC refrigerant gases	10
8421.3930	- - - Mist eleminator	5
8421.3940	- - - Air filters	25
8421.3950	- - - Filter bags	25
8421.3990	- - - Other	25
	-Parts:	
	- - Of centrifuges, including centrifugal dryers:	
8421.9110	- - - Of machines of heading 8421.1100 & 8421.1900	5
8421.9190	- - - Other	20
	- - Other:	
8421.9910	- - - Of machine of heading 8421.3910, 8421.3920 & 8421.3930	5
8421.9990	- - - Other	20
84.22	**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.**	
	-Dish washing machines:	
8422.1100	- - Of the household type	15
8422.1900	- - Other	15
8422.2000	-Machinery for cleaning or drying bottles or other containers	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(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	5
8422.4000	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5
	-Parts:	
8422.9010	- - - Of dish washing machines	5
8422.9090	- - - Other	5
84.23	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**	
8423.1000	-Personal weighing machines, including baby scales; household scales	5
8423.2000	-Scales for continuous weighing of goods on conveyors	5
8423.3000	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5
	-Other weighing machinery:	
8423.8100	- - Having a maximum weighing capacity not exceeding 30 kg	5
8423.8200	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5
8423.8900	- - Other	5
8423.9000	-Weighing machine weights of all kinds; parts of weighing machinery	5
84.24	**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**	
8424.1000	-Fire extinguishers, whether or not charged	20
	-Spray guns and similar appliances:	
8424.2010	- - - For agriculture	5
8424.2020	- - - For industry	10
8424.2090	- - - Other	20
8424.3000	-Steam or sand blasting machines and similar jet projecting machines	5
	-Other appliances:	
8424.8100	- - Agricultural or horticultural	5
8424.8900	- - Other	5
	-Parts:	
8424.9010	- - - Of machines of heading 8424.2010, 8424.3000 & 8424.8100	5
8424.9090	- - - Other	5
84.25	**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**	
	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100	- - Powered by electric motor	5
8425.1900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other winches; capstans:	
8425.3100	- - Powered by electric motor	5
8425.3900	- - Other	5
	-Jacks; hoists of a kind used for raising vehicles:	
8425.4100	- - Built-in jacking systems of a type used in garages	5
8425.4200	- - Other jacks and hoists, hydraulic	10
8425.4900	- - Other	35
84.26	**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**	
	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
	- - Overhead travelling cranes on fixed support:	
8426.1110	- - - Not exceeding 400 metric ton	10
8426.1190	- - - Other	5
	- - Mobile lifting frames on tyres and straddle carriers:	
8426.1210	- - - Not exceeding 20 t	5
8426.1290	- - - Other	5
	- - Other:	
8426.1910	- - - Upto 400 metric ton	5
8426.1990	- - - Other	5
8426.2000	-Tower cranes	5
8426.3000	-Portal or pedestal jib cranes	5
	-Other machinery, self-propelled:	
8426.4100	- - On tyres	5
8426.4900	- - Other	5
	-Other machinery:	
8426.9100	- - Designed for mounting on road vehicles	10
8426.9900	- - Other	15
84.27	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**	
8427.1000	-Self-propelled trucks powered by an electric motor	5
	-Other self-propelled trucks:	
8427.2010	- - - Of a capacity not exceeding 3 ton	5
8427.2090	- - - Other	5
8427.9000	-Other trucks	5
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**	
	-Lifts and skip hoists:	
8428.1010	- - - Passenger lifts	5
8428.1020	- - - Skip hoists	5
8428.2000	-Pneumatic elevators and conveyors	5
	-Other continuous-action elevators and conveyors, for goods or materials:	
8428.3100	- - Specially designed for underground use	5
8428.3200	- - Other, bucket type	5
8428.3300	- - Other, belt type	5
	- - Other:	
8428.3910	- - - For cement plants	5
8428.3990	- - - Other	5
8428.4000	-Escalators and moving walkways	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8428.6000	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5
	-Other machinery:	
8428.9010	- - - Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub heading 8701.9020	35
8428.9020	- - - Hydraulic lift assembly / lift body (other than electronically controlled)for other vehicles	35
8428.9090	- - - Other	5
84.29	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**	
	-Bulldozers and angledozers:	
8429.1100	- - Track laying	5
8429.1900	- - Other	5
8429.2000	-Graders and levellers	5
8429.3000	-Scrapers	5
8429.4000	-Tamping machines and road rollers	5
	-Mechanical shovels, excavators and shovel loaders:	
8429.5100	- - Front-end shovel loaders	5
8429.5200	- - Machinery with a 360o revolving superstructure	5
8429.5900	- - Other	5
84.30	**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.**	
8430.1000	-Pile-drivers and pile extractors	5
8430.2000	-Snow-ploughs and snow-blowers	5
	-Coal or rock cutters and tunnelling machinery:	
8430.3100	- - Self propelled	5
8430.3900	- - Other	5
	-Other boring or sinking machinery:	
8430.4100	- - Self-propelled	5
8430.4900	- - Other	5
8430.5000	-Other machinery, self-propelled	5
	-Other machinery, not self-propelled:	
8430.6100	- - Tamping or compacting machinery	5
8430.6900	- - Other	5
84.31	**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**	
8431.1000	-Of machinery of heading 84.25	5
8431.2000	-Of machinery of heading 84.27	5
	-Of machinery of heading 84.28:	
8431.3100	- - Of lifts, skip hoists or escalators	5
8431.3900	- - Other	5
	-Of machinery of heading 84.26, 84.29 or 84.30:	
8431.4100	- - Buckets, shovels, grabs and grips	5
8431.4200	- - Bulldozer or angledozer blades	5
8431.4300	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5
8431.4900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**	
	-Ploughs:	
8432.1010	- - - Chisel ploughs	5
8432.1090	- - - Other	5
	-Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100	- - Disc harrows	5
	- - Other:	
8432.2910	- - - Cultivators	5
8432.2990	- - - Other	5
	-Seeders, planters and transplanters:	
8432.3010	- - - Seeding drills	5
8432.3090	- - - Other	5
8432.4000	-Manure spreaders and fertiliser distributors	5
	-Other machinery:	
8432.8010	- - - Rotavators	5
8432.8090	- - - Other	5
8432.9000	-Parts	5
84.33	**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**	
	-Mowers for lawns, parks or sports-grounds:	
8433.1100	- - Powered, with the cutting device rotating in a horizontal plane	5
8433.1900	- - Other	5
8433.2000	-Other mowers, including cutters bars for tractor mounting	5
8433.3000	-Other haymaking machinery	5
8433.4000	-Straw or fodder balers, including pick-up balers	5
	-Other harvesting machinery; threshing machinery:	
8433.5100	- - Combine harvestor-threshers	5
8433.5200	- - Other threshing machinery	5
8433.5300	- - Root or tuber harvesting machines	5
8433.5900	- - Other	5
8433.6000	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5
8433.9000	-Parts	5
84.34	**Milking machines and dairy machinery.**	
8434.1000	-Milking machines	5
8434.2000	-Dairy machinery	5
8434.9000	-Parts	5
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**	
	-Machinery:	
8435.1010	- - - For beverage manufacturing	5
8435.1090	- - - Other	5
8435.9000	-Parts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.36	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**	
8436.1000	-Machinery for preparing animal feeding stuffs	5
	-Poultry-keeping machinery; poultry incubators and brooders:	
8436.2100	- - Poultry incubators and brooders	5
8436.2900	- - Other	5
8436.8000	-Other machinery	5
	-Parts:	
8436.9100	- - Of poultry-keeping machinery or poultry incubators and brooders	5
8436.9900	- - Other	5
84.37	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**	
8437.1000	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5
8437.8000	-Other machinery	5
8437.9000	-Parts	5
84.38	**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**	
8438.1000	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5
8438.2000	-Machinery for the manufacture of confectionery, cocoa or chocolate	5
	-Machinery for sugar manufacture:	
8438.3010	- - - For sugarcane crushers	5
8438.3090	- - - Other	5
8438.4000	-Brewery machinery	20
8438.5000	-Machinery for the preparation of meat or poultry	5
8438.6000	-Machinery for the preparation of fruits, nuts or vegetables	5
	-Other machinery:	
8438.8010	- - - For cereal food manufacture	5
8438.8020	- - - For fish preparation	5
8438.8090	- - - Other	5
	-Parts:	
8438.9010	- - - Of machines of heading 8438.3000 and 8438.4000	10
8438.9090	- - - Other	5
84.39	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**	
8439.1000	-Machinery for making pulp of fibrous cellulosic material	5
8439.2000	-Machinery for making paper or paperboard	5
8439.3000	-Machinery for finishing paper or paperboard	5
	-Parts:	
8439.9100	- - Of machinery for making pulp of fibrous cellulosic material	5
8439.9900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.40	**Book-binding machinery, including book-sewing machines.**	
8440.1000	-Machinery	5
8440.9000	-Parts	5
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**	
8441.1000	-Cutting machines	5
8441.2000	-Machines for making bags, sacks or envelopes	10
8441.3000	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10
8441.4000	-Machines for moulding articles in paper pulp, paper or paperboard	5
8441.8000	-Other machinery	10
	-Parts:	
8441.9010	- - - Of machines of heading 8441.1000 & 8441.4000	5
8441.9090	- - - Other	5
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**	
8442.3000	-Machinery, apparatus and equipment	5
8442.4000	-Parts of the foregoing machinery, apparatus or equipment	5
8442.5000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	5
84.43	**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**	
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
8443.1100	- - Offset printing machinery, reel-fed	5
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)	5
8443.1300	- - Other offset printing machinery	5
8443.1400	- - Letterpress printing machinery, reel fed, excluding flexographic printing	5
8443.1500	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	5
8443.1600	- - Flexographic printing machinery	5
8443.1700	- - Gravure printing machinery	5
	- - Other:	
8443.1910	- - - Hot stamping machines	5
8443.1920	- - - Label printing/embossing machines	5
8443.1930	- - - Flat bed printing presses	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8443.1940	- - - Proof presses	5
	- - - Machinery for printing repetitive word or design or colour:	
8443.1951	- - - -On cotton textile	5
8443.1959	- - - -Other	5
8443.1990	- - - Other	5
	- Other printers, copying machines and facsimile machines, whether or not combined :	
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	5
	- - Other, capable of connecting to an automatic data processing machine or to a network:	
8443.3210	- - - Dot matrix printers	0
8443.3220	- - - Ink jet printers	0
8443.3230	- - - Laser jet printers	0
8443.3240	- - - Line printer	0
8443.3250	- - - Letter quality daisy wheel printer	0
8443.3260	- - - Facsimile machine	5
8443.3290	- - - Other	0
	- - Other:	
8443.3910	- - -Photocopying apparatus	5
8443.3990	- - - Other	5
	- Parts and accessories :	
8443.9100	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5
	- - Other:	
8443.9910	- - - Automatic documents feeders of copying machines	5
8443.9920	- - - Paper feeders of copying machines	5
8443.9930	- - - Sorters of copying machines	5
8443.9940	- - - Other parts of copying machines	5
8443.9950	- - - Toner and ink cartridges for computer printers excluding disposable type	0
8443.9990	- - - Other	5
8444.0000	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	5
84.45	**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**	
	-Machines for preparing textile fibres:	
8445.1100	- - Carding machines	5
8445.1200	- - Combing machines	5
8445.1300	- - Drawing or roving machines	5
	- - Other:	
8445.1910	- - - Blow room machinery	5
8445.1990	- - - Other	5
8445.2000	-Textile spinning machines	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8445.3000	-Textile doubling or twisting machines	5
	-Textile winding (including weft-winding) or reeling machines:	
8445.4010	- - - Weft winding machines	5
8445.4020	- - - Cone/bobbin winding machines	5
8445.4030	- - - Reeling machines	5
8445.4090	- - - Other	5
8445.9000	-Other	5
84.46	**Weaving machines (looms).**	
8446.1000	-For weaving fabrics of a width not exceeding 30cm	15
	-For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.2100	- - Power looms	20
8446.2900	- - Other	5
8446.3000	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	5
84.47	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**	
	-Circular knitting machines:	
8447.1100	- - With cylinder diameter not exceeding 165 mm	5
8447.1200	- - With cylinder diameter exceeding 165 mm	5
8447.2000	-Flat knitting machines; stitch-bonding machines	5
	-Other:	
8447.9010	- - - Multi head embroidery machines	5
8447.9090	- - - Other	5
84.48	**Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**	
	-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.1100	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5
8448.1900	- - Other	5
8448.2000	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5
	-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
	- - Card clothing:	
8448.3110	- - - Tops and flats	15
8448.3190	- - - Other	10
8448.3200	- - Of machines for preparing textile fibres, other than card clothing	5
	- - Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310	- - - Spindle flyers and ring travellers	5
8448.3320	- - - Spindles	5
8448.3330	- - - Spinning rings	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8448.3900	- - Other	5
	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
	- - Reeds for looms, healds and heald-frames:	
8448.4210	- - - Reeds	20
8448.4290	- - - Other	10
	- - Other:	
8448.4910	- - - Shuttles	5
8448.4990	- - - Other	10
	-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.5100	- - Sinkers, needles and other articles used in forming stitches	5
8448.5900	- - Other	5
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.**	5
84.50	**Household or laundry-type washing machines, including machines which both wash and dry.**	
	-Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.1100	- - Fully-automatic machines	35
8450.1200	- - Other machines, with built-in centrifugal drier	35
8450.1900	- - Other	35
8450.2000	-Machines, each of a dry linen capacity exceeding 10 kg	35
8450.9000	-Parts	35
84.51	**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**	
8451.1000	-Dry-cleaning machines	5
	-Drying machines	
8451.2100	- - Each of a dry linen capacity not exceeding 10 kg	5
8451.2900	- - Other	5
8451.3000	-Ironing machines and presses (including fusing presses)	5
	-Washing, bleaching or dyeing machines:	
8451.4010	- - - Washing machine	5
8451.4020	- - - Bleaching machine	5
8451.4030	- - - Dyeing machine	5
8451.5000	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5
	-Other machinery:	
8451.8010	- - - Coating or laminating machine	5
8451.8020	- - - Machinery for pressing	5
8451.8030	- - - Dressing and finishing machine	5
8451.8040	- - - Mercerizing machine	5
8451.8050	- - - Sanforizing machines	5
8451.8060	- - - Stentering machines	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8451.8070	- - - Shrinking machines	5
8451.8090	- - - Other	5
8451.9000	-Parts	5
84.52	**Sewing machines, other than book-sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.**	
	-Sewing machines of the household type:	
8452.1010	- - - In ckd/skd condition	20
8452.1090	- - - Other	20
	-Other sewing machines:	
8452.2100	- - Automatic units	5
8452.2900	- - Other	5
8452.3000	-Sewing machine needles	5
8452.4000	-Furniture, bases and covers for sewing machines and parts thereof	10
	-Other parts of sewing machines:	
8452.9010	- - - Of machine of heading 8452.1090	10
8452.9090	- - - Other	5
84.53	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**	
8453.1000	-Machinery for preparing, tanning or working hides, skins or leather	5
8453.2000	-Machinery for making or repairing footwear	5
8453.8000	-Other machinery	5
8453.9000	-Parts	5
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**	
8454.1000	-Converters	5
8454.2000	-Ingot moulds and ladles	5
8454.3000	-Casting machines	5
8454.9000	-Parts	5
84.55	**Metal-rolling mills and rolls therefor.**	
8455.1000	-Tube mills	5
	-Other rolling mills:	
8455.2100	- - Hot or combination hot and cold	5
8455.2200	- - Cold	5
	-Rolls for rolling mills:	
8455.3010	- - - Cast iron rolls of a diameter not exceeding 91.44 cm (36")	5
8455.3090	- - - Other	5
8455.9000	-Other parts	5
84.56	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.**	
	-Operated by laser or other light or photon beam processes:	
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	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8456.1090	- - - Other	5
	-Operated by ultrasonic processes:	
8456.2010	- - - Machines for dry-etching patterns on semiconductor materials	5
8456.2020	- - - Apparatus for stripping or cleaning semiconductor wafers	5
8456.2090	- - - Other	5
8456.3000	-Operated by electro-discharge processes	5
8456.9000	-Other	5
84.57	**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**	
8457.1000	-Machining centres	5
8457.2000	-Unit construction machines (single station)	5
8457.3000	-Multi-station transfer machines	5
84.58	**Lathes (including turning centres) for removing metal.**	
	-Horizontal lathes:	
8458.1100	- - Numerically controlled	5
8458.1900	- - Other	5
	-Other lathes:	
8458.9100	- - Numerically controlled	5
8458.9900	- - Other	5
84.59	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**	
8459.1000	-Way-type unit head machines	5
	-Other drilling machines:	
8459.2100	- - Numerically controlled	5
	- - Other:	
8459.2910	- - - Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	5
8459.2990	- - - Other	5
	-Other boring-milling machines:	
8459.3100	- - Numerically controlled	5
	- - Other:	
8459.3910	- - - Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	5
8459.3990	- - - Other	5
	-Other boring machines:	
8459.4010	- - - Numerically controlled	5
8459.4090	- - - Other	5
	-Milling machines, knee-type:	
8459.5100	- - Numerically controlled	5
	- - Other:	
8459.5910	- - - Horizontal,vertical or universal versions with longitudnal traverser upto 810 mm and table size upto 1300 x 300 mm	5
8459.5990	- - - Other	5
	-Other milling machines:	
8459.6100	- - Numerically controlled	5
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8459.6910	- - - Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	5
8459.6920	- - - Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	5
8459.6990	- - - Other	5
	-Other threading or tapping machines:	
8459.7010	- - - Numerically controlled	5
8459.7090	- - - Other	5
84.60	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61**	
	-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.1100	- - Numerically controlled	5
8460.1900	- - Other	5
	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.2100	- - Numerically controlled	5
8460.2900	- - Other	5
	-Sharpening (tool or cutter grinding) machines:	
8460.3100	- - Numerically controlled	5
8460.3900	- - Other	5
8460.4000	-Honing or lapping machines	5
	-Other:	
8460.9010	- - - Bench-type grinding machines	5
8460.9090	- - - Other	5
84.61	**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.**	
	-Shaping or slotting machines:	
8461.2010	- - - Shaping machines having stroke not exceeding 45 cm	5
8461.2090	- - - Other	5
8461.3000	-Broaching machines	5
8461.4000	-Gear cutting, gear grinding or gear finishing machines	5
	-Sawing or cutting-off machines:	
8461.5010	- - - High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm	5
8461.5090	- - - Other	5
8461.9000	-Other	5
84.62	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Forging or die-stamping machines (including presses) and hammers	
8462.1010	- - - Numerically controlled	5
8462.1090	- - - Other	5
	-Bending, folding, straightening or flattening machines (including presses):	
8462.2100	- - Numerically controlled	5
8462.2900	- - Other	5
	-Shearing machines (including presses), other than combined punching and shearing machines:	
8462.3100	- - Numerically controlled	5
8462.3900	- - Other	5
	-Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.4100	- - Numerically controlled	5
8462.4900	- - Other	5
	-Other:	
	- - Hydraulic presses:	
8462.9110	- - - Of pressure not exceeding 60.963 metric tons	10
8462.9190	- - - Other	5
8462.9900	- - Other	5
84.63	**Other machine-tools for working metal or cermets, without removing material.**	
8463.1000	-Draw-benches for bars, tubes profiles, wire or the like	5
8463.2000	-Thread rolling machines	5
8463.3000	-Machines for working wire	5
8463.9000	-Other	5
84.64	**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**	
8464.1000	-Sawing machines	5
	-Grinding or polishing machines:	
8464.2010	- - - Grinding machines	5
8464.2090	- - - Polishing machines	5
8464.9000	-Other	5
84.65	**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**	
8465.1000	-Machines which can carry out different types of machining operations without tool change between such operations	5
	-Other:	
	- - Sawing machines:	
8465.9110	- - - Hacksaw machines with blades of length not exceeding 45.7cm	5
8465.9190	- - - Other	5
8465.9200	- - Planing, milling or moulding (by cutting) machines	5
8465.9300	- - Grinding, sanding or polishing machines	5
8465.9400	- - Bending or assembling machines	5
8465.9500	- - Drilling or morticing machines	5
8465.9600	- - Splitting, slicing or paring machines	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8465.9900	- - Other	5
84.66	**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.**	
8466.1000	-Tool holders and self -opening dieheads	5
8466.2000	-Work holders	5
8466.3000	-Dividing heads and other special attachments for machine-tools	5
	-Other:	
8466.9100	- - For machines of heading 84.64	5
8466.9200	- - For machines of heading 84.65	5
	-For machines of headings 84.56 to 84.61:	
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	5
8466.9390	- - - Other	5
	- - For machines of heading 84.62 or 84.63:	
8466.9410	- - - Of machine of heading 8462.1090, 8462.9110 & 8465.9110	5
8466.9490	- - - Other	5
84.67	**Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non-electric motor.**	
	-Pneumatic:	
8467.1100	- - Rotary type (including combined rotary-percussion)	5
8467.1900	- - Other	5
	-With self- contained electric motor:	
8467.2100	- - Drills of all kinds	5
8467.2200	- - Saws	5
8467.2900	- - Other	5
	-Other tools:	
8467.8100	- - Chain saws	5
8467.8900	- - Other	5
	-Parts:	
8467.9100	- - Of chain saws	5
8467.9200	- - Of pneumatic tools	5
8467.9900	- - Other	5
84.68	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances**	
8468.1000	-Hand-held blow pipes	5
8468.2000	-Other gas-operated machinery and apparatus	5
8468.8000	-Other machinery and appratus	5
8468.9000	-Parts	5
8469.0000	**Typewriters other than printers of heading 84.43; word-processing machines.**	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
84.70	**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers**	
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	5
	-Other electronic calculating machines:	
8470.2100	- - Incorporating a printing device	5
8470.2900	- - Other	5
8470.3000	-Other calculating machines	5
8470.5000	-Cash registers	5
8470.9000	-Other	5
84.71	**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**	
	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.3010	- - - Laptop computers, notebooks whether or not incorporating multi media kit	0
8471.3020	- - - Personal computers	0
8471.3090	- - - Other	0
	-Other automatic data processing machines:	
	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471.4110	- - - Micro computer	0
8471.4120	- - - Large or Main frame	0
8471.4190	- - - Other	0
8471.4900	- - Other, presented in the form of systems	0
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	0
	-Input or output units, whether or not containing storage units in the same housing:	
8471.6010	- - - Key boards	0
8471.6020	- - - Mouse and other pointing devices	0
8471.6030	- - - Scanner	0
8471.6090	- - - Other	0
	-Storage units:	
8471.7010	- - - Floppy disk drives	0
8471.7020	- - - Hard disk drive	0
8471.7030	- - - Tape drive	0
8471.7040	- - - CD-ROM drive	0
8471.7050	- - - Digital video disc drive	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8471.7060	- - - Removable or exchangeable disc drives	0
8471.7090	- - - Other	0
	-Other units of automatic data processing machines:	
8471.8010	- - - C.D.ROM writer	0
8471.8090	- - - Other	0
	-Other:	
8471.9010	- - - Control units	0
8471.9020	- - - Multi media kits for PCs	0
8471.9090	- - - Other	0
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)**	
8472.1000	-Duplicating machines	5
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	5
	-Other:	
8472.9010	- - - Automated Teller Machines (ATM)	5
8472.9090	- - - Other	5
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.**	
8473.1000	-Parts and accessories of the machines of heading 84.69	5
	-Parts and accessories of the machines of heading 84.70:	
8473.2100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5
8473.2900	- - Other	5
	-Parts and accessories of the machines of heading 84.71:	
8473.3010	- - - Casings (with power supply) for computers	0
8473.3020	- - - Cleaning discs for computer drives	0
8473.3090	- - - Other	0
8473.4000	-Parts and accessories of the machines of heading 84.72	0
8473.5000	-Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0
84.74	**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**	
	-Sorting, screening, separating or washing machines:	
8474.1010	- - - For cement industry	15
8474.1020	- - - screening plant	5
8474.1090	- - - Other	10
	-Crushing or grinding machines:	
8474.2010	- - - For cement industry	5
8474.2090	- - - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Mixing or kneading machines:	
	- - Concrete or mortar mixers:	
8474.3110	- - - For cement industry	5
8474.3120	- - - Concrete batching plant	5
8474.3130	- - - Concrete transit mixer drum	5
8474.3190	- - - Other	5
	- - Machines for mixing mineral substances with bitumen:	
8474.3210	- - - Not exceeding 150 t/h	5
8474.3290	- - - Other	5
	- - Other:	
8474.3910	- - - Asphalt pavers	5
8474.3990	- - - Other	5
	-Other machinery:	
8474.8010	- - - Hydraulic press for ceramic industry of capacity exceeding 80 tons	5
8474.8090	- - - Other	5
	-Parts:	
8474.9010	- - - Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	5
8474.9020	- - - Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	5
8474.9090	- - - Other	10
84.75	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**	
8475.1000	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5
	-Machines for manufacturing or hot working glass or glassware:	
8475.2100	- - Machines for making optical fibres and preforms thereof	5
8475.2900	- - Other	5
8475.9000	-Parts	5
84.76	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**	
	-Automatic beverage-vending machines:	
8476.2100	- - Incorporating heating or refrigerating devices	10
8476.2900	- - Other	10
	-Other machines:	
8476.8100	- - Incorporating heating or refrigerating devices	10
8476.8900	- - Other	10
8476.9000	-Parts	10
84.77	**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**	
8477.1000	-Injection-moulding machines	5
8477.2000	-Extruders	5
	-Blow moulding machines:	
8477.3010	- - - Of capacity not exceeding 0.22 litres	5
8477.3090	- - - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Vaccum moulding machines and other thermoforming machines:	
8477.4010	- - - Of capacity not exceeding 0.228 litres	5
8477.4090	- - - Other	5
	-Other machinery for moulding or otherwise forming:	
8477.5100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5
8477.5900	- - Other	5
8477.8000	-Other machinery	5
8477.9000	-Parts	5
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**	
8478.1000	-Machinery	5
8478.9000	-Parts	5
84.79	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**	
8479.1000	-Machinery for public works, building or the like	5
8479.2000	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5
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	5
8479.4000	-Rope or cable making machines	5
8479.5000	-Industrial robots, not elsewhere specified or included	5
8479.6000	-Evaporative air coolers	5
	-Other machines and mechanical appliances:	
8479.8100	- - For treating metal, including electric wire coil-winders:	5
	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210	- - - Match making machines	5
8479.8220	- - - Soap making machines	5
8479.8230	- - - Oil refining machines	5
8479.8290	- - - Other	5
	- - Other:	
8479.8910	- - - Eyeleting, fastening and thread sucking machines	5
8479.8920	- - - Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	5
8479.8930	- - - Tableting machines	5
8479.8940	- - - Capsule polishers	5
8479.8950	- - - Tyre changers	5
8479.8990	- - - Other	5
	- - Parts:	
8479.9010	- - - Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290	5
8479.9090	- - - Other	5
84.80	**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**	
8480.1000	-Moulding boxes for metal foundry	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8480.2000	-Mould bases	5
8480.3000	-Moulding patterns	5
	-Moulds for metal or metal carbides:	
8480.4100	- - Injection or compression types	5
8480.4900	- - Other	5
8480.5000	-Moulds for glass	5
8480.6000	-Moulds for mineral materials	5
	-Moulds for rubber or plastics:	
8480.7100	- - Injection or compression types	5
8480.7900	- - Other	5
84.81	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**	
8481.1000	-Pressure-reducing valves	15
8481.2000	-Valves for oleohydraulic or pneumatic transmissions	15
8481.3000	-Check (nonreturn) valves	15
8481.4000	-Safety or relief valves	15
	-Other appliances:	
8481.8010	- - - Cock for fuel tank for agricultural tractors of sub - heading 8701.9020	35
8481.8020	- - - Other cocks for motor cars and vehicles	35
8481.8090	- - - Other	15
8481.9000	-Parts	10
84.82	**Ball or roller bearings.**	
8482.1000	-Ball bearings	5
8482.2000	-Tapered roller bearings, including cone and tapered roller assemblies	10
8482.3000	-Spherical roller bearings	10
8482.4000	-Needle roller bearings	10
8482.5000	-Other cylinderical roller bearings	10
8482.8000	-Other, including combined ball/ roller bearings	10
	-Parts:	
8482.9100	- - Balls, needles and rollers	5
	- - Other:	
8482.9910	- - - Rings for bearings	5
8482.9990	- - - Other	5
84.83	**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**	
	-Transmission shafts (including cam shafts and crank shafts) and cranks:	
	- - - For vehicles of Chapter 87:	
8483.1011	- - - - Following components for agricultural tractors of sub - heading 8701.9020	35
	(1) Cam shafts (for three cylinder engines only)	
	(2) Counter shaft	
	(3) Crown wheel and pinion	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(4) Main shaft	
	(5) Pinion constant mesh	
	(6) Pinion counter shaft (3rd)	
	(7) Pinion counter shaft (high)	
	(8) Pinion differential	
	(9) Pinion intermediate	
	(10) Pinion main drive shaft (upto 80 HP)	
	(11) Pinion main shaft inter	
	(12) Pinion PTO ground speed / PTO input	
	(13) PTO shaft assembly	
	(14)Shaft for driven gear	
	(15) Shaft for driving wheel	
	(16) Shaft for hydraulic lift machinism	
	(17) Shaft for PTO Clutch	
	(18) Shaft for PTO drive	
	(19)Shaft for PTO drive gear	
	(20) Shaft for rear drive (upto 80 HP)	
8483.1012	- - - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	35
8483.1019	- - - - Other	35
8483.1090	- - - Other	20
8483.2000	-Bearing housings, incorporating ball or roller bearings	15
	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.3010	- - - Plain shaft bearing and bushing for the vehicles of chapter 87	35
8483.3020	- - - Other plain shaft bearings and bushings	20
8483.3030	- - - Fabric bearings	5
8483.3090	- - - Other	20
	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
	- - - For vehicles of chapter 87:	
8483.4011	- - - - Following components for agricultural tractors of sub - heading 8701.9020	35
	(1) Carrier assembly planetary gears and parts thereof	
	(2) Carrier, rear axle assembly and parts thereof	
	(3) Drive gears PTO	
	(4) Fly wheel rings	
	(5) Gear 3rd / Gear drive 3rd and reverse	
	(6) Gear assembly and gears driven 3rd	
	(7) Gear assembly and gears driven 4th	
	(8) Gear constant mesh / Gear drive 4th	
	(9) Gear drive 1st and 2nd	
	(10) Gear drive Reverse, 1st and 2nd	
	(11) Gear driven 2nd	
	(12) Gear for hydraulic pump drive (for tractors upto 55 HP)	
	(13) Gear ground speed for PTO / Driven Gear for PTO	
	(14) Gear lubricating oil, (for tractors upto 80 HP)	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(15) Gear main shaft inter and high	
	(16)Gear main shaft low / Gear driven 1st	
	(17) Gear PTO constant mesh / Drive gear PTO	
	(18) Gear PTO driven (for tractorsupto 55 HP)	
	(19) Gears reverse cluster / gear driven reverse	
	(20) Intermediate gear (for tractors upto 55 HP)	
	(21) Planetary gear (for tractors upto 55 HP)	
	(22) Side gears / differential gears	
	(23) Timing gears (for three cylinder engines only)	
8483.4012	- - - - Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	35
8483.4019	- - - - Other	35
8483.4090	- - - Other	20
	-Flywheels and pulleys, including pulley blocks:	
8483.5010	- - - (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, and 704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190 (3) Pullys and pulley blocks for vehicles of heading 87.11	35
8483.5020	- - - (1) Fly wheels (without built-in gear ring) for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of sub-heading 8701.2020 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - heading 8701.9020	35
8483.5030	- - - Other for engine of motor cars and vehicles	35
8483.5090	- - - Other	25
	-Clutches and shaft couplings (including universal joints):	
8483.6010	---Clutches	35
	---Other:	
8483.6091	- - - -Shaft coupling (including Universal Joints) for vehicles of heading 87.11	35
8483.6092	- - - -Other for motor cars and vehicles	35
8483.6099	- - - -Other	25
	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	
8483.9010	- - - Following components for agricultural tractors of sub-heading 8701.9020	35
	(1) Coupler differential lock/actuating collar	
	(2) Coupler PTO	
	(3) Coupler rear drive (for tractors upto 80 HP)	
	(4) Dog splitter	
	(5) Fork for clutch / lever fork for clutch	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(6) Fork shifter planetary / Fork splitter	
	(7) Parts for carrier assembly planetary gears	
	(8) Parts for rear axle carrier assembly	
	(9) Planetary coupler / sleeve sliding gear	
	(10) Shifter fork	
8483.9020	--- For vehicles of heading 87.11	35
8483.9030	--- Other for motor cars and vehicles	35
8483.9090	--- Other	25
84.84	**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals**	
	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.1010	- - - Spiral wound	5
	- - - For vehicles of Chapter 87:	
8484.1021	- - - - Gaskets and joints for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors)	35
8484.1022	- - - - Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	35
8484.1029	- - - - Other	35
8484.1090	- - - Other	25
	-Mechanical seals:	
8484.2010	- - - For use with the machines/ components of vehicles of chapter 87	35
8484.2020	- - - Metal Jacketed gaskets	5
8484.2090	- - - Other	5
8484.9000	-Other	25
[84.85]		
84.86	**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.**	
8486.1000	- Machines and apparatus for the manufacture of boules or wafers	5
8486.2000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5
8486.3000	- Machines and apparatus for the manufacture of flat panel displays	5
8486.4000	- Machines and apparatus specified in Note 9 (C) to this Chapter	5
8486.9000	- Parts and accessories.	5
84.87	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**	
8487.1000	-Ships' or boats' propellers and blades therefor	5
	-Other:	
8487.9010	- - - Oil seals for vehicles of chapter 87	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8487.9090	- - - Other	20
85.01	**Electric motors and generators (excluding generating sets).**	
8501.1000	-Motors of an output not exceeding 37.5 W	5
8501.2000	-Universal AC/DC motors of an output exceeding 37.5 W	5
	-Other DC motors; DC generators:	
8501.3100	- - Of an output not exceeding 750 W	5
8501.3200	- - Of an output exceeding 750 W but not exceeding 75 kW	5
8501.3300	- - Of an output exceeding 75 kW but not exceeding 375 kW	5
8501.3400	- - Of an output exceeding 375 kW	5
	-Other AC motors, single phase:	
8501.4010	- - - Of an output not exceeding 60 watts	5
8501.4090	- - - Other	20
	-Other AC motors, multi-phase:	
	- - Of an output not exceeding 750 W:	
8501.5110	- - - Submersible motors of stainless steel	5
8501.5120	- - - - AC clutch motors for industrial sewing machine	5
8501.5190	- - - Other	20
	- - Of an output exceeding 750 W but not exceeding 75 kW:	
8501.5210	- - - Submersible motors of stainless steel	5
8501.5220	- - - - AC clutch motors for industrial sewing machine	5
8501.5230	- - - Geared motors	20
8501.5290	- - - Other	20
	- - Of an output exceeding 75 kW:	
8501.5310	- - - Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8501.5320	- - - Submersible motors of stainless steel	5
8501.5330	- - - Geared motors	5
8501.5340	- - - H.T Motors with operating input voltage above 1 kV	5
8501.5390	- - - Other	5
	-AC generators (alternators):	
8501.6100	- - Of an output not exceeding 75 kVA	20
8501.6200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501.6300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	20
	- - Of an output exceeding 750 kVA:	
8501.6410	- - - Of an output exceeding 750 kVA but not exceeding 1100 kVA	20
8501.6490	- - - Other	5
85.02	**Electric generating sets and rotary converters.**	
	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
	- - Of an output not exceeding 75 kVA:	
8502.1110	- - - Of an output not exceeding 5 kVA	0
8502.1120	- - - Exceeding 5 KVA but not exceeding 20 KVA	20
8502.1130	- - - Exceeding 20 KVA but not exceeding 50 KVA	20
8502.1190	- - - Other	20
8502.1200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	15
	- - Of an output exceeding 375 kVA:	
8502.1310	- - - Of an output exceeding 375 kVA but not exceeding 1100 kVA	15
8502.1390	- - - Other	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8502.2000	-Generating sets with spark-ignition internal combustion piston engines	10
	-Other generating sets:	
8502.3100	- - Wind-powered	5
8502.3900	- - Other	5
8502.4000	-Electric rotary converters	20
85.03	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	
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	5
8503.0020	- - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	10
8503.0090	- - - Other	15
85.04	**Electrical transformers, static converters (for example, rectifiers) and inductors.**	
8504.1000	-Ballasts for discharge lamps or tubes	20
	-Liquid dielectric transformers:	
8504.2100	- - Having a power handling capacity not exceeding 650 kVA	20
8504.2200	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300	- - Having a power handling capacity exceeding 10,000 kVA	20
	-Other transformers:	
8504.3100	- - Having a power handling capacity not exceeding 1 kVA	20
8504.3200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
8504.3300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
8504.3400	- - Having a power handling capacity exceeding 500 kVA	20
	-Static converters:	
8504.4010	- - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	20
8504.4020	- - - Battery chargers	10
8504.4090	- - - Other	10
8504.5000	-Other inductors	20
	-Parts:	
8504.9010	- - - On load-tape changer for power transformers	5
8504.9020	- - - Bushings for power transformers	5
8504.9030	- - - Of machines of heading 8504.4090	5
8504.9040	- - - Toroidal cores and strips	10
8504.9090	- - - Other	15
85.05	**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**	
	-Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100	- - Of metal	5
8505.1900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8505.2000	-Electro- magnetic couplings, clutches and brakes	5
8505.9000	-Other, including parts	5
85.06	**Primary cells and primary batteries.**	
8506.1000	-Manganese dioxide	10
8506.3000	-Mercuric oxide	10
8506.4000	-Silver oxide	10
8506.5000	-Lithium	10
8506.6000	-Air-zinc	10
8506.8000	-Other primary cells and primary batteries	10
	-Parts:	
8506.9010	- - - Brass caps for dry battery cell	5
8506.9090	- - - Other	5
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square).**	
	-Lead-acid, of a kind used for starting piston engines:	
8507.1010	- - - Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190,8703.3225 and vehicles of heading 87.11	35
8507.1020	- - - Meant for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8507.1090	- - - Other	35
	-Other lead-acid accumulators:	
8507.2010	- - - Sealed lead-acid battries used in telephone exchanges	10
8507.2090	- - - Other	20
8507.3000	-Nickel-cadmium	10
8507.4000	-Nickel-iron	10
8507.8000	-Other accumulators	10
8507.9000	-Parts	10
85.08	**Vacuum cleaners.**	
	- With self-contained electric motor :	
8508.1100	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	20
8508.1900	- - Other	20
	- Other vacuum cleaners:	
8508.6010	- - - Industrial vacuum cleaner	5
8508.6090	- - - Other	20
8508.7000	- Parts	10
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.**	
	-Food grinders and mixers; fruit or vegetable juice extractors:	
8509.4010	- - - Food grinders	30
8509.4020	- - - Fruit mixers	30
8509.4030	- - - Fruit or vegetable juice extractors	30
8509.8000	-Other appliances	30
8509.9000	-Parts	10
85.10	**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**	
8510.1000	-Shavers	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8510.2000	-Hair clippers	5
8510.3000	-Hair- removing appliances	5
8510.9000	-Parts	5
85.11	**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.**	
8511.1000	-Sparking plugs	5
8511.2000	-Ignition magnetos; magneto-dynamos; magnetic flywheels	35
	-Distributors; ignition coils:	
8511.3010	- - - Ignition coils for vehicles of heading 87.11	35
8511.3020	- - - Other for motor cars and vehicles	35
8511.3090	- - -Other	25
	-Starter motors and dual purpose starter-generators:	
	- - - Starter motors:	
8511.4011	- - - -For agricultural tractors of sub - heading 8701.9020	35
8511.4012	- - - -Other for motor cars and vehicles	35
8511.4019	- - - -Other	25
8511.4090	- - - Other	35
	-Other generators:	
8511.5010	- - - Alternator assembly for agricultural tractors of sub - heading 8701.9020	35
8511.5020	- - - Alternator assembly for other motor cars and vehicles	35
8511.5090	- - - Other	20
	-Other equipment:	
8511.8010	- - - Heater/glow plugs for agricultural tractors of sub - heading 8701.9020	35
8511.8020	- - - Heater/glow plugs for other motor cars and vehicles	35
8511.8090	- - - Other	25
	-Parts:	
8511.9010	- - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	35
8511.9020	- - - Other for motor cars and vehicles	35
8511.9090	- - - Other	25
85.12	**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**	
8512.1000	-Lighting or visual signalling equipment of a kind used on bicycles	20
	-Other lighting or visual signalling equipment:	
8512.2010	- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.3223, 8703.3225 and vehicles of heading 87.11	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115 8703.2193, 8703.3225, 8704.3190 and vehicles of heading 87.11	
	(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.	
	(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190	
	(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115,8703.3225, 8704.3190 and 87.11	
	(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 and 8704.3190	
	(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 CC) and vehicles of sub-heading 8703.2115; wincking devices for vehicles of heading 8711.	
	(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.3225	
8512.2020	- - - Following components of motor vehicles; (1) Head light for vehicles of sub-heading 8701.9020	35
	(2) Lamp assembly, front turn signal for vehicles of sub-heading 8701.9020 and 8704.2219.	
	(3) Lamp assembly for illuminating license plate for vehicles of sub-heading 8701.9020	
	(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	
	(5) Lamp assembly, side body turning indicator for vehicles of sub-heading 8701.9020	
	(6) Car ceiling lamp/room lamp for vehicles of sub-heading 8704.2219	
8512.2090	- - - Other	35
	-Sound signalling equipment:	
8512.3010	- - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and heading 87.11	35
8512.3020	- - - For vehicles of sub-headings 8701.9020, 8702.1090 and 8702.9090	35
8512.3030	- - - Anti-theft alarm system for vehicles of chapter 87	35
8512.3090	- - - Other	35
	-Windscreen wipers, defrosters and demisters:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8512.4010	- - - (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.3223, 8703.3225, and 8704.2190 (2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.3223 and 8704.3190	35
8512.4020	- - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	35
8512.4090	- - - Other	35
	-Parts:	
8512.9010	- - - Parts of the products of sub-headings 8512.4010	35
8512.9020	- - - Knobs for light switches for agricultural tractors of sub - heading 8701.9020	35
8512.9030	- - - Knobs for light switches for motor cars and vehicles	35
8512.9090	- - - Other	35
85.13	**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**	
	-Lamps:	
8513.1010	- - - Miners' safety lamps	5
8513.1020	- - - Other safety lamps; Morse signalling lamps; examination lamps	15
8513.1030	- - - Rechargeable emergency light	10
8513.1040	- - - Torches	10
8513.1050	- - - Huricane lanterns	10
8513.1090	- - - Other	15
	-Parts:	
8513.9010	- - - Of Miners' safety lamps	5
8513.9090	- - - Other	10
85.14	**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**	
8514.1000	-Resistance heated furnaces and ovens	5
8514.2000	-Furnaces and ovens functioning by induction or dielectric loss	5
8514.3000	-Other Furnaces and ovens	5
8514.4000	-Other equipment for the heat treatment of materials by induction or dielectric loss	5
8514.9000	-Parts	5
85.15	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**	
	-Brazing or soldering machines and apparatus:	
8515.1100	- - Soldering iron and guns	5
8515.1900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Machines and apparatus for resistance welding of metal:	
8515.2100	- - Fully or partly automatic	5
8515.2900	- - Other	5
	-Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100	- - Fully or partly automatic	5
8515.3900	- - Other	5
8515.8000	-Other machines and apparatus	5
8515.9000	-Parts	5
85.16	**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**	
8516.1000	-Electric instantaneous or storage water heaters and immersion heaters	20
	-Electric space heating apparatus and electric soil heating apparatus:	
8516.2100	- - Storage heating radiators	20
8516.2900	- - Other	20
	-Electro-thermic hair-dressing or hand- drying apparatus:	
8516.3100	- - Hair dryers	30
8516.3200	- - Other hair-dressing apparatus	30
8516.3300	- - Hand-drying apparatus	30
8516.4000	-Electric smoothing irons	30
8516.5000	-Microwave ovens	35
	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010	- - - Electric oven	30
8516.6020	- - - Electric ranges	30
8516.6030	- - - Electric roasters/grillers	30
8516.6090	- - - Other	30
	-Other electro-thermic appliances:	
8516.7100	- - Coffee or tea makers	30
8516.7200	- - Toasters	30
	- - Other:	
8516.7910	- - - Insect killers	25
8516.7990	- - - Other	35
	-Electric heating resistors:	
8516.8010	- - - Electric Heating Element for Refrigerators/Power condensation heater for motors	10
8516.8090	- - - Other	30
8516.9000	-Parts	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
85.17	**Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28**	
	- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.1100	- - Line telephone sets with cordless handsets	20
	- - Telephones for cellular networks or for other wireless networks:	
8517.1210	- - - Cellular mobile phone	Rs.500/set
8517.1220	- - - Fixed wireless terminal and CDMA	15
8517.1290	- - - Other	25
	- - Other:	
8517.1810	- - - Video phones	10
8517.1890	- - - Other	10
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
8517.6100	- - Base stations	20
	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
8517.6210	- - - Voice fequency telegraphy	5
8517.6220	- - - Modems	5
8517.6230	- - - High bit rate digital hierarchy system (SDH)	5
8517.6240	- - - Digital loop carrier system (DLC)	5
8517.6250	- - - Synchronous digital hierarchy system (SDH)	5
8517.6260	- - - Multiplexers, statistical multiplexers	5
8517.6290	- - - Other	20
	- - Other:	
8517.6910	- - - ISDN system	5
8517.6920	- - - ISDN terminal adapters	5
8517.6930	- - - Routers	0
8517.6940	- - - Subscriber end equiment	5
8517.6950	- - - Set top boxes for gaining access to internet	5
8517.6960	- - - Attachements for telephones	5
8517.6970	- - - Networking equipments like LAN bridges, hubs, switches and repeaters	0
8517.6980	- - - Multi-station access units	0
8517.6990	- - - Other	5
8517.7000	- Parts	10
85.18	**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Microphones and stands therefor:	
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	5
8518.1090	- - - Other	15
	-Loudspeakers, whether or not mounted in their enclosures:	
8518.2100	- - Single loudspeakers, mounted in their enclosure	20
8518.2200	- - Multiple loudspeakers, mounted in the same enclosure	20
	- - Other:	
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	5
8518.2990	- - - Other	15
8518.3000	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518.4000	-Audio-frequency electric amplifiers	20
8518.5000	-Electric sound amplifier sets	20
8518.9000	-Parts	15
85.19	**Sound recording or reproducing apparatus.**	
8519.2000	- Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment	20
8519.3000	- Turntables (record-decks)	20
8519.5000	- Telephone answering machines	20
	- Other apparatus:	
	- - Using magnetic, optical or semiconductor media:	
8519.8110	- - - Dubbing system of a kind used in film studios and production houses	5
8519.8190	- - - Other	20
	- - Other:	
8519.8910	- - - Compact disc players	20
8519.8920	- - - Dubbing system of a kind used in film studios and production houses	5
8519.8930	- - - MP-3 player	20
8519.8990	- - - Other	20
[85.20]		
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**	
	-Magnetic tape-type:	
8521.1010	- - - V.C.R.	20
8521.1020	- - - V.C.P.	20
8521.1090	- - - Other	20
	-Other:	
8521.9010	- - - Laser video Disc Player	20
8521.9090	- - - Other	20
85.22	**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.**	
8522.1000	-Pick-up cartridges	5
8522.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
85.23	**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37**	
	-Magnetic media :	
8523.2100	- - Cards incorporating a magnetic stripe	5
	- - Other:	
8523.2910	- - - Magnetic discs	5
8523.2920	- - - Video magnetic tapes including those in hubs and reels, rools, pancakes and jumbo rolls	20
8523.2930	- - - Audio cassettes	20
8523.2940	- - - Video cassettes	20
8523.2990	- - - Other	20
	- Optical media:	
8523.4010	- - - Discs for laser reading systems for reproducing phenomena other than sound or image	5
8523.4030	- - - Discs for laser reading systems for reproducing sound only	20
8523.4040	- - - Compact disc (Audio)	20
8523.4050	- - - Compact disc (Video)	20
8523.4060	- - - Digital video disc	20
8523.4090	- - - Other	20
	- Semiconductor media :	
	- - Solid-state non-volatile storage devices:	
8523.5110	- - - Multimedia memory cards (MMC), SD cards	5
8523.5120	- - - Other multimedia storage devices capable of connecting to an automatic data processing machine	5
8523.5190	- - - Other	5
	- - “Smart cards”:	
8523.5210	- - - SIM cards	5
8523.5220	- - - Memoray cards	5
	- - Other:	
8523.5910	- - - Proximity cards and tags	5
8523.5990	- - - Other	10
	- Other:	
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	5
8523.8020	- - - Gramophone records	20
8523.8030	- - - Information technology software	5
8523.8040	- - - Video tapes of education nature	5
8523.8050	- - - Digital Quran	0
8523.8090	- - - Other	10
[85.24]		
85.25	**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- Transmission apparatus	
8525.5010	- - - Radio broadcast transmitter	15
8525.5020	- - - TV broadcast transmitter	15
8525.5030	- - - Communication jamming equipment	15
8525.5040	- - - Wireless microphone	15
8525.5090	- - - Other	5
	- Transmission apparatus incorporating reception apparatus:	
8525.6010	- - - Blue tooth whether or not capable of connecting to an automatic data processing machine	5
8525.6020	- - - Radio paging apparatus	5
8525.6030	- - - Walkie talkie set	10
8525.6040	- - - VSAT terminals	10
8525.6050	- - - Other satellite communication equipment	10
8525.6060	- - - Vehicle tracking system	5
8525.6070	- - - Modems	5
8525.6090	- - - Other	10
	- Television cameras, digital cameras and video camera recorders:	
8525.8010	- - - Close circuit TV cameras	10
8525.8020	- - - Multimedia still/video camera	5
8525.8030	- - - Television cameras	10
8525.8040	- - - Digital cameras	10
8525.8050	- - - Video cameras recorders	10
8525.8090	- - - Other	5
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**	
8526.1000	-Radar apparatus	5
	-Other:	
8526.9100	- - Radio navigational aid apparatus	5
8526.9200	- - Radio remote control apparatus	5
85.27	**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**	
	- Radio-broadcast receivers capable of operating without an external source of power :	
8527.1200	- - Pocket-size radio cassette-players	30
8527.1300	- - Other Apparatus combined with sound recording or reproducing Apparatus	30
8527.1900	- - Other	30
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
	- - Combined with sound recording or reproducing apparatus:	
8527.2110	- - - For vehicles of chapter 87	35
8527.2190	- - - Other	25
	- - Other:	
8527.2910	- - - For vehicles of chapter 87	35
8527.2990	- - - Other	25
	- Other :	
8527.9100	- - Combined with sound recording or reproducing apparatus	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8527.9200	- - not combined with sound recording or reproducing apparatus but combined with a clock	20
	- - Other:	
8527.9910	- - - Modems	5
8527.9990	- - - Other	20
85.28	**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**	
	- Cathode-ray tube monitors :	
	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.4110	- - - CRT monitors in used/second hand condition	25
8528.4190	- - -Other	0
8528.4900	- - Other	25
	- Other monitors :	
8528.5100	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0
8528.5900	- - Other	25
	- Projectors :	
	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.6110	- - - Multimedia projector	5
8528.6190	- - - Other	5
8528.6900	- - Other	25
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	- - Not designed to incorporate a video display or screen:	
8528.7110	- - - Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	30
8528.7190	- - - Other	35
	- - Other, colour:	
	- - - Television set:	
8528.7211	- - - -Liquid crystal display	35
8528.7212	- - - -Other	35
8528.7220	- - - Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	30
8528.7290	- - - Other	35
8528.7300	- - Other, black and white or other monochrome	35
85.29	**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**	
	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010	- - - Parts and accessories for cable TV/Satellite receiver i.e, (spliter, channel combiners, signal amplifiers etc)	20
8529.1020	- - - LNB, actuators	20
8529.1090	- - - Other	20
	-Other:	
8529.9020	- - - T.V tuners	5
8529.9030	- - - T.V. converter box	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8529.9090	- - - Other	20
85.30	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**	
8530.1000	-Equipment for railways or tramways	5
8530.8000	-Other equipment	5
8530.9000	-Parts	5
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**	
8531.1000	-Burglar or fire alarms and similar apparatus	5
8531.2000	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5
8531.8000	-Other apparatus	10
	-Parts:	
8531.9010	- - - Panic button	5
8531.9020	- - - Parts of apparatus of sub-heading 8531.2000	5
8531.9090	- - - Other	5
85.32	**Electrical capacitors, fixed, variable or adjustable (pre-set).**	
8532.1000	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	25
	-Other fixed capacitors:	
8532.2100	- - Tantalum	10
8532.2200	- - Aluminium electroylic	25
8532.2300	- - Ceramic dielectric, single layer	10
8532.2400	- - Ceramic dielectric, multilayer	10
8532.2500	- - Dielectric of paper or plastics	25
8532.2900	- - Other	25
	-Variable or adjustable (pre-set) capacitors:	
8532.3010	- - - Capacitor for ignition discharge for vehicles of heading 87.11	35
8532.3020	- - - Capacitor for ignition discharge for other motor cars and vehicles	35
8532.3090	- - - Other	25
	-Parts:	
8532.9010	- - - Capaciters decks of metal or plastic with terminals or connectors	10
8532.9020	- - - Capaciters terminals	10
8532.9090	- - - Other	20
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**	
8533.1000	-Fixed carbon resistors, composition or film types	5
	-Other fixed resistors:	
8533.2100	- - For a power handling capacity not exceeding 20 W	5
8533.2900	- - Other	5
	-Wirewound variable resistors, including rheostats and potentiometers:	
8533.3100	- - For a power handling capacity not exceeding 20 W	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8533.3900	- - Other	5
8533.4000	-Other variable resistors, including rheostats and potentiometers	5
8533.9000	-Parts	5
8534.0000	**Printed circuits.**	20
85.35	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**	
8535.1000	-Fuses	20
	-Automatic circuit breakers:	
	- - For a voltage of less than 72.5 kV:	
8535.2110	- - - Upto 17.5 kV	20
8535.2190	- - - Other	10
8535.2900	- - Other	10
	-Isolating switches and make-and- break switches:	
8535.3010	- - - For a voltage upto 145 kV	20
8535.3090	- - - Other	10
	-Lightening arrestors, voltage limiters and surge suppressors:	
8535.4010	- - - For a voltage upto 245 kV	20
8535.4090	- - - Other	10
8535.9000	-Other	10
85.36	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**	
8536.1000	-Fuses	20
	-Automatic circuit breakers:	
8536.2010	- - - Circuit breakers above 10 amp	5
8536.2020	- - - Air Circuit breakers, multi phase	5
8536.2090	- - - Other	20
8536.3000	-Other apparatus for protecting electrical circuits	20
	-Relays:	
8536.4100	- - For a voltage not exceeding 60 V	5
8536.4900	- - Other	5
	-Other switches:	
8536.5010	- - - Pressure switches	10
	- - - Switches for vehicles of chapter 87	
8536.5021	- - - - (1) Ignition switches without combination stearing lock for motor cars of heading 8703 (not exceeding 800 cc)	35
	(2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11	
	(3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8704.3190;	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190	
8536.5022	- - - - Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub-heading 8701.9020	35
8536.5029	- - - -Other	35
	- - - Other:	
8536.5091	- - - -Other for motor cars and vehicles	35
8536.5099	- - - -Other	20
	-Lamp-holders, plugs and sockets:	
8536.6100	- - Lamp-holders	20
	- - Other:	
8536.6910	- - - Plugs & Sockets with pins 16 & above	5
8536.6990	- - - Other	20
8536.7000	- Connectors for optical fibres, optical fibre bundles or cables	20
	-Other apparatus:	
8536.9010	- - - Wafer probers	5
8536.9030	- - - Mangetic contactors/thermal protectors for motors	10
8536.9090	- - - Other	20
85.37	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**	
	-For a voltage not exceeding 1,000 V:	
8537.1010	- - - Fuse boxes for vehicles of heading 87.11	35
8537.1020	- - - Fuse boxes for other motor cars and vehicles	35
8537.1090	- - - Other	25
8537.2000	-For a voltage exceeding 1,000 V	25
85.38	**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**	
8538.1000	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	20
	-Other:	
8538.9010	- - - Vacuum Interrupters for vacuum circuit breakers	5
8538.9090	- - - Other	15
85.39	**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**	
8539.1000	-Sealed beam lamp units	35
	-Other filament lamps, excluding ultra-violet or infra-red lamps:	
	- - Tungsten halogen:	
8539.2110	- - - Bulbs for automotive vehicles	35
8539.2190	- - - Other	10
8539.2200	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8539.2910	- - - For automotive vehicles	35
8539.2920	- - - For flash light	20
8539.2990	- - - Other	20
	-Discharge lamps, other than ultra-violet lamps:	
8539.3100	- - Fluorescent, hot cathode	20
8539.3200	- - Mercury or sodium vapour lamps; metal halide lamps	20
	- - Other:	
8539.3910	- - - Energy saving lamp	0
8539.3990	- - - Other	20
	-Ultra-violet or infra-red lamps; arc-lamps:	
8539.4100	- - Arc-lamps	20
	- - Other:	
8539.4910	- - - Infra-red lamp	20
8539.4920	- - - Ultra-violet lamps	20
	-Parts:	
8539.9010	- - - Tungsten filament and lead in wire for bulbs and tube lights	5
8539.9020	- - - Base cap for bulb	5
8539.9030	- - - Base cap for tube light	10
8539.9040	- - - Parts for energy saving lamps	5
8539.9090	- - - Other	10
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**	
	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.1100	- - Colour	5
8540.1200	- - Black and white or other monochrome	5
8540.2000	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5
8540.4000	-Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5
8540.5000	-Data/graphic display tubes, black and white or other monochrome	5
8540.6000	-Other cathode-ray tubes	5
	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.7100	- - Magnetrons	5
8540.7200	- - Klystrons	5
8540.7900	- - Other	5
	-Other valves and tubes:	
8540.8100	- - Receiver or amplifier valves and tubes	5
8540.8900	- - Other	5
	-Parts:	
8540.9100	- - Of cathode-ray tubes	5
8540.9900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
85.41	**Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.**	
8541.1000	-Diodes, other than photosensitive of light emitting diodes	5
	-Transistors, other than photosensitive transistors:	
8541.2100	- - With a dissipation rate of less than 1 W	5
8541.2900	- - Other	5
8541.3000	-Thyristors, diacs and triacs, other than photosensitive devices	5
8541.4000	-Photosensitive semicondutctor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5
8541.5000	-Other semiconductor devices	5
8541.6000	-Mounted piezo-electric crystals	5
8541.9000	-Parts	5
85.42	**Electronic integrated circuits.**	
	- Electronic integrated circuits :	
8542.3100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5
8542.3200	- - Memories	5
8542.3300	- - Amplifiers	5
8542.3900	- - Other	5
8542.9000	- Parts	5
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**	
8543.1000	- Particle accelerators	10
8543.2000	-Signal generators	10
8543.3000	-Machines and apparatus for electroplating, electrolysis or electrophoresis	5
	- Other machines and apparatus:	
8543.7010	--- Remote control	5
8543.7090	---Other	5
	-Parts:	
8543.9010	- - - Of machines of heading 8543.1900 & 8543.2000	5
8543.9090	- - - Other	5
85.44	**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors**	
	-Winding wire:	
	- - Of copper:	
8544.1110	- - - Enamelled wire with nylon cover	10
8544.1190	- - - Other	20
8544.1900	- - Other	25
8544.2000	-Co-axial cable and other co-axial electric conductors	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
	- - - Of a kind used in vehicles of chapter 87:	
8544.3011	- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.3012	- - - - Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8544.3019	- - - - Other	35
8544.3090	- - - Other	25
	- Other electric conductors, for a voltage not exceeding 1,000 V :	
	- - Fitted with connectors:	
8544.4210	- - - Computer leads	5
	- - - Of a kind used in vehicles of chapter 87:	
8544.4221	- - - -Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.4222	- - - -Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8544.4229	- - - - Other	35
8544.4290	- - - Other	25
	- - Other:	
8544.4910	- - - Telephone cables	25
8544.4920	- - - Multi core, flexible, flat type copper, insulated (all features together)	10
8544.4990	- - - Other	25
8544.6000	-Other electric conductors, for a voltage exceeding 1,000 V	20
8544.7000	-Optical fibre cables	25
85.45	**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**	
	-Electrodes:	
8545.1100	- - Of a kind used for furnaces	5
8545.1900	- - Other	15
8545.2000	-Brushes	15
	-Other:	
8545.9010	- - - For motor vehicles including tractors	35
8545.9020	- - - For dry battery cells	5
8545.9090	- - - Other	15
85.46	**Electrical insulators of any material.**	
8546.1000	-Of glass	25
8546.2000	-Of ceramics	25
8546.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
85.47	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**	
8547.1000	-Insulating fittings of cermics	20
8547.2000	-Insulating fittings of plastics	20
8547.9000	-Other	20
85.48	**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**	
	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
8548.1010	- - - Batteries plates	0
8548.1090	- - - Other	5
8548.9000	-Other	25
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators.**	
8601.1000	-Powered from an external source of electricity	5
8601.2000	-Powered by electric accumulators	5
86.02	**Other rail locomotives; locomotive tenders.**	
8602.1000	-Diesel-electric locomotives	5
8602.9000	-Other	5
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**	
8603.1000	-Powered from an external source of electricity	5
8603.9000	-Other	5
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).**	5
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)**	5
86.06	**Railway or tramway goods vans and wagons, not self-propelled.**	
8606.1000	-Tank wagons and the like	5
8606.3000	-Self-discharging vans and wagons, other than those of subheading 8606.10	5
	-Other:	
8606.9100	- - Covered and closed	5
8606.9200	- - Open, with non-removable sides of a height exceeding 60 cm	5
8606.9900	- - Other	5
86.07	**Parts of railway or tramway locomotives or rolling-stock.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.1100	- - Driving bogies and bissel-bogies	5
8607.1200	- - Other bogies and bissel bogies	5
8607.1900	- - Other, including parts	5
	-Brakes and parts thereof:	
8607.2100	- - Air brakes and parts thereof	5
8607.2900	- - Other	5
8607.3000	-Hooks and other coupling devices, buffers, and parts thereof	5
	-Other:	
8607.9100	- - Of locomotives	5
8607.9900	- - Other	5
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**	5
8609.0000	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	10
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	30
8701.2020	- - - Road tractors for semi-trailers (prime movers) less than 280 HP	30
8701.2030	- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	15
8701.2040	- - - Road tractors for semi-trailers (prime movers) of 280 HP and above	15
8701.2090	- - - Other	10
	-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	15
8701.9020	- - - Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP	15
8701.9030	- - - Components for the assembly/ manufacture of prime movers not exceeding 280 HP, in any kit form	30
8701.9040	- - - Road tractors for trailers (prime movers) less than 280 HP	30
8701.9050	- - - Components for the assembly/ manufacture road tractors for trailers (prime movers) of 280 HP and above, in any kit form	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8701.9060	- - - Road tractors for trailers (prime movers) of 280 HP and above	15
8701.9090	- - - Other	10
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
8702.1020	- - - Fully dedicated CNG buses (CBU)	0
8702.1090	- - - Other	20
	- Other:	
8702.9010	- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.9020	- - - Fully dedicated CNG buses (CBU)	15
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	55
8703.2192	- - - - Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193	- - - - 4x4 vehicles (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	60
8703.2220	- - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc.	60
8703.2290	- - - Other	60
	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - - 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	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 sports utility vehicles, in any kit form	100
8703.3223	- - - - Sports 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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8703.3227	- - - -Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:	20
	(1) Attack resistance central division along with payment tray.	
	(2) Wheel chair compartment with folding ramp	
	(3) Taxi meter and two way radio system	
	(4) Other standard accessories	
8703.3229	- - - - Other	100
	- - 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
8703.9000	-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
8704.2219	- - - - 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
8704.2299	- - - - Other	30
	- - g.v.w. exceeding 20 tonnes:	
8704.2310	- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2390	- - - Other	30
	-Other, with spark-ignition internal combustion piston engine:	
	- - g.v.w. not exceeding 5 tonnes:	
8704.3110	- - - Components for the assembly / manufacture, in any kit form	60
8704.3190	- - - Other	60
	- - g.v.w. exceeding 5 tonnes:	
8704.3210	- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.3290	- - - Other	30
	-Other:	
8704.9010	- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.9090	- - - Other	30

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**	
8705.1000	-Crane lorries	30
8705.2000	-Mobile drilling derricks	30
8705.3000	-Fire fighting vehicles	30
8705.4000	-Concrete-mixer lorries	30
8705.9000	-Other	30
8706.0000	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**	50
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**	
8707.1000	- For vehicles of heading 87.03	50
	-Other:	
8707.9010	- - - For vehicles of headings 8704.2190 and 8704.3190	50
8707.9090	- - - Other	50
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**	
	-Bumpers and parts thereof:	
8708.1010	- - - (1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390	35
8708.1020	- - - (1) Following components for motor cars of heading 87.03 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers	35
	(2) Following components for vehicles of heading 8703.2113 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers	
	(3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.3223	
	(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190	
	(5) Bumpers and parts thereof for vehicles of sub - heading 8703.2115	
	(6) Front bumpers for vehicles of sub - heading 8703.3225	
8708.1090	- - - Other	35
	-Other parts and accessories of bodies (including cabs):	
	- - Safety seat belts:	
8708.2110	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
8708.2120	- - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8708.2190	- - - Other	35
	- - Other:	
	- - - For vehicles of heading 87.01:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8708.2911	- - - - (A) Following components for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	35
	(1) Battery carrier assembly and parts thereof	
	(2) Cabin tilt stay stopper assembly	
	(3) Cross members for frame	
	(4) Floor mat assembly set	
	(5) Foot steps for cabin entry	
	(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner	
	(7) Frame assembly	
	(8) Gussets / stiffeners for frame	
	(9) Licence plate assembly and parts thereof	
	(10) Long members for frame (4x2 vehicles only)	
	(11) Mounting support for spare wheel carrier	
	(12) Rear body trim	
	(13) Rear member assembly for cabin mounting	
	(14) Shroud for fan	
	(15) Sun visor	
	(B) Following components for agricultural tractors of sub - heading 8701.9020	
	(1) Battery box assembly and parts thereof	
	(2) Body shield / guard PTO	
	(3) Cowl radiator assembly and parts thereof	
	(4) Fan shroud assembly and parts thereof	
	(5) Fender assemblies and parts thereof	
	(6) Filler neck for lubricating oil	
	(7) Flaps for front hood	
	(8) Foot rest	
	(9) Foot step / foot board assemblies and parts there of	
	(10) Grill assembly / hood cowling assembly and parts thereof	
	(11) Guard / protector for PTO	
	(12) Heat shields	
	(13) Hood assembly and parts thereof	
	(14) Instrument panels	
	(15) Seat support assembly and parts thereof	
	(16)Side channels	
	(17) Side grill	
	(18) Support for front throttle	
	(19) Warning indicator housing	
8708.2919	- - - -Other	35
8708.2920	- - - Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
	(1)Battery carrier assembly and parts thereof	
	(2) Cross members for frame	
	(3) Engine hood and parts thereof	
	(4) Floor assembly and parts thereof	
	(5) Frame assembly	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(6) Gussets / stiffeners for frame	
	(7) Licence plate assembly	
	(8) Long members for frame (for buses exceeding seating capacity for 35 persons)	
	(9) Outrigger and meter penal for installing instruments (sheet metal)	
	(10) Roof assembly and parts thereof	
	(11) Shroud for fan	
	(12) Side body assembly and parts thereof	
	- - - For vehicels of heading 87.03:	
8708.2931	- - - - (A) Following components for motor cars of heading 87.03	35
	(1) Air outlet assembly	
	(2) Anchor for spare tyre and parts thereof	
	(3) Apron assembly for front fender and parts thereof	
	(4) Arm rest for door trims	
	(5) Ash trays and parts thereof	
	(6) Battery trays, clamps, bands and parts thereof	
	(7) Bezels for inside door handles	
	(8) Bottom channel for holding window glass	
	(9) Bracket rear suspension	
	(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
	(11) Console box assembly and parts thereof	
	(12) Cover assembly for spare wheel and parts thereof (hard board type)	
	(13) Cover Fuel pipe (for vehicles upto 1200cc)	
	(14) Cross member assemblies for floors and parts thereof	
	(15) Cross member for roof	
	(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
	(17) Door assemblies (for vehicles not exceeding 800cc) (complete)	
	(18) Door checker/ stopper assemblies and parts thereof	
	(19) Door gussets (for vehicles upto 800cc)	
	(20) Door handles inside and parts thereof	
	(21) Door handles outside and parts thereof	
	(22) Door seals for service holes (PE Sheet type)	
	(23) Engine compartment assembly (complete)	
	(24) Engine under covers (dust/ mud/ splash protectors)	
	(25) Extensions for rear floor cross members	
	(26) Floor assemblies (complete)	
	(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
	(28) Front floor panels (for vehicles not exceeding1200cc)	
	(29) Front hood assembly (complete)	
	(30) Front radiator grill (non plated) and parts thereof	
	(31) Garnishes and trims (inner/ outer) other than chrome plated	
	(32) Handles window regulator and parts thereof	
	(33) Heat insulators/ baffles for floor insulation from exhaust pipe	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels	
	(35) Housing/ box fuel Inlet	
	(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
	(37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)	
	(38) Inner pillars/ reinforcements for side body	
	(39) Instrument panel complete excluding foamed	
	(40) Linings/ guards for fender and wheel housing	
	(41) Link rods for activating door latches	
	(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
	(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	
	(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
	(45) Member cowl and parts thereof	
	(46) Member for engine mounting (for vehicles not exceeding 800cc)	
	(47) Member steering support and parts thereof	
	(48) Member tail end (for vehicles not exceeding 800cc)	
	(49) Package tray trim/ trim partition	
	(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	
	(51) Panel assembly for head lamp support/ mounting and parts thereof	
	(52) Panel assembly for rear combination lamp mounting and parts thereof	
	(53) Panel complete rear skirt and parts thereof	
	(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)	
	(55) Panel dash side (for vehicles not exceeding 1200cc)	
	(56) Panel front fenders (for vehicles not exceeding 1200cc)	
	(57) Panel grill lower (for vehicles not exceeding 800cc)	
	(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
	(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
	(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
	(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	
	(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	
	(63) Panels for partition and support to package tray trim / and parts thereof	
	(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	
	(65) Panels side body (for vehicles not exceeding 800cc)	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
	(67) Protective moldings for doors	
	(68) Rails for center roof and reinforcements, assemblies and parts thereof	
	(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
	(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)	
	(71) Reinforcements for center floor cross members	
	(72) Reinforcements for strikers and hinges	
	(73) Rod/stay/prop for hood support assembly and parts thereof	
	(74) Roof head lining (except those meant for sunroof)	
	(75) Roof panel (for vehicles not exceeding 800cc) (complete)	
	(76) Shroud for fan	
	(77) Side body assembly (complete)	
	(78) Side member assemblies for rear floors and parts thereof	
	(79) Side members/ reinforcement for main floor and parts thereof	
	(80) Side sill panel assemblies for main floor, and parts thereof	
	(81) Silencer/ insulation sheets inner) for dash panel	
	(82) Sound deadening/ insulation/ silencer sheets for floor	
	(83) Strikers for rear seat holding	
	(84) Sun Visor	
	(85) Torsion bars for hinges of luggage compartment	
	(86) Trim door opening	
	(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)	
	(88) Upper rail/member/frame for back window assembly and parts thereof	
	(89) Wheel housing mudguards/ mud flaps	
	(B) Following components for vehicles of sub-heading 8703.2113	
	(1) Anchor for spare tyre and parts thereof	
	(2) Ash trays and parts thereof	
	(3) Battery trays, clamps, bands, box and parts thereof	
	(4) Bottom channel for holding window glass	
	(5) Bracket/ reinforcement/ hangers for suspension	
	(6) Brackets for seat belts	
	(7) Case/ bazel for inside dooe handles	
	(8) Chasis and parts thereof	
	(9) Cross member assemblies for floor and parts thereof	
	(10) Door assemblies (except front door)	
	(11) Door seals for service holes(PE sheet type)	
	(12) Emblems	
	(13) Engine under cover(dust, mud, splash protectors)	
	(14) Floor assemblies	
	(15) Floor mats	
	(16) Frame floor side	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(17) Frame for front suspension	
	(18) Frame roof front/ plate side and parts thereof	
	(19) Front body	
	(20) Front floor panels and parts thereof	
	(21) Garnish head lamp and centre	
	(22) Garnish, side defroster cover, Control lever	
	(23) Handles, inside pull and parts thereof, except sliding door handles	
	(24) Handles, outside and parts thereof, except sliding door handles	
	(25) Handles, window regulator and parts thereof	
	(26) Inner pillars/ reinforcements for side body	
	(27) Inner/ outer panel for rear quarter	
	(28) Instrument panel complete, excluding foamed	
	(29) Knob door inside lock	
	(30) Link rods for activating door latches	
	(31) Member floor side	
	(32) Member for engine room	
	(33) Pan rear floor and parts thereof	
	(34) Panel engine room	
	(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
	(36) Panels for rear wheel housing (inner) and parts thereof	
	(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
	(38) Pillar front outer	
	(39) Reinforcements floor side	
	(40) Retainer licence plate	
	(41) Service lid, rear floor	
	(42) Shroud for fan	
	(43) Shut stop for center door	
	(44) Side body assembly	
	(45) Side member assemblies for floor and parts thereof	
	(46) Side sills, front and centre (inner)	
	(47) Sill rear side inner	
	(48) Splash plate for radiator	
	(49) Sun visor	
	(50) Trim rail roof	
	(51) Wheel housing mud guards/ mud flaps	
	(C) Following components for vehicles of sub-heading 8703.2193	
	(1) Bar for side window	
	(2) Battery trays, clamps, bands and parts thereof	
	(3) Bezels for inside door handles	
	(4) Bracket rear licence plate	
	(5) Carrier for spare tyre and parts thereof	
	(6) Cover assembly for spare wheel	
	(7) Door handles inside/pull and parts thereof	
	(8) Door handles outside and parts thereof	
	(9) Door seals for service holes (PE Sheet type)	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(10) Duct ventilator/hose defroster	
	(11) Emblems/Stickers	
	(12) Floor mat (plastic)	
	(13) Garnish head lamp	
	(14) Handles window regulator and parts thereof	
	(15) Head lamp support	
	(16) Knob for door lock	
	(17) Mud flaps	
	(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
	(19) Rod/stay/prop hood support assembly and parts thereof	
	(20) Service lid rear floor	
	(21) Sound deadning/ insulation/ silencer sheets for floor	
	(22) Stay for radiator support	
	(23) Stay hood lock opener	
	(24) Sun Visor	
	(D) Following components for vehicles of sub-heading 8703.3223	
	(1) Battery tray assembly and parts thereof	
	(2) Cross member (rear)	
	(3) Door checkers	
	(4) Door handle outside	
	(5) Door handles (inner / outer)	
	(6) Door seals (PE sheet type)	
	(7) Dust cover assembly and parts thereof, for gear change / control lever	
	(8) End plate	
	(9) Filler neck assembly	
	(10) Floor mat assemblies	
	(11) Front grill / radiator grill	
	(12) Gear box cover assembly for dust / mud protection	
	(13) Gusset plates for engine comportment	
	(14) Heat insulators	
	(15) Heat protector for exhaust manifold	
	(16) Hood cover / soft top	
	(17) Hood sticks	
	(18) Lining for roof	
	(19) Mud covers for engine	
	(20) Mudguard / mud flaps	
	(21) Opener filler lid	
	(22) Pad for Roof Headlining	
	(23) Plastic linings for wheel housing / fender	
	(24) Plate assembly for hand brake mounting	
	(25) Plate holder set for mounting cable for hood opening	
	(26) Reinforcement for bumpers	
	(27) Reinforcements for front floor	
	(28) Reinforcements for roof (sheet metal)	
	(29) Reinforcements for seat belts	
	(30) Reinforcements for storage box / jack box	
	(31) Rod/prop for hood support and parts thereof	
	(32) Side body gussets	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(33) Side plates for floor	
	(34) Side sills for floor	
	(35) Sound deadening / silencer sheet	
	(36) Stay for fan shroud	
	(37) Stay for radiator	
	(38) Step assembly rear and mounting brackets	
	(39) Sun visor	
	(40) Windshield header panel / Rail	
	(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115	
	(F) Following components for vehicles of sub - heading 8703.3225	
	(1) Air intake grills for fenders / side grill	
	(2) Bonnet buffer and wind screen staples	
	(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
	(4) Channels for body drain	
	(5) Check link cover (strap) for internal door hinge	
	(6) Cubby box (Console Tunnel base)	
	(7) Door glass holding channel	
	(8) Door Trim (Casing)	
	(9) Emblems	
	(10) Escutcheon (Bazel) for window regulator	
	(11) Escutcheon for sill for lock control	
	(12) Floor mats	
	(13) Gear box tunnel pad (insulation)	
	(14) Handles for tail doors	
	(15) Handles for window regulators	
	(16) Header rails and parts thereof	
	(17) Hood cover (soft top tarpuline)	
	(18) Hood sticks and parts thereof for soft top mounting	
	(19) Inside handles for doors	
	(20) Lamp guards	
	(21) Lid assembly for locker / storage and parts thereof	
	(22) Locking angle for locker / storage lids	
	(23) Plate assembly for hand brake mounting	
	(24) Radiator grill assembly and parts thereof	
	(25) Rear curtain rod and clamp	
	(26) Rear mud flaps	
	(27) Roll over bar assembly and parts thereof	
	(28) Shedder assembly (PE plastic sheet type) for door insulation	
	(29) Side running board	
	(30) Step assemblies and parts thereof	
	(31) Sunvisors	
8708.2939	- - - - Other	35
	- - - For vehicles of heading 87.04:	
8708.2941	- - - - (A) Following components for vehicles of sub - heading 8704.2190	35
	(1) Ash tray and parts thereof	
	(2) Battery tray and parts thereof	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(3) Box for tuner	
	(4) Brace for instrument panel	
	(5) Braces for apron	
	(6) Channel assay roof drip	
	(7) Cross members for front floors	
	(8) Deck assembly and parts thereof	
	(9) Door handle outside	
	(10) Door seals (PE sheet type)	
	(11) Door trims (Board type only)	
	(12) Ducts for heater / defroster / ventilation	
	(13) Dust covers	
	(14) Emblems for vehicles	
	(15) Floor mat assemblies	
	(16) Front grill	
	(17) Garnishes	
	(18) Handle for door window mechanism	
	(19) Heat insulators for floor	
	(20) Inner panel for upper back window	
	(21) Inner side members for front floor	
	(22) Lining for roof	
	(23) Louvers for cowl top	
	(24) Louvers for quarter ventilation	
	(25) Mud covers for engine	
	(26) Mudguard	
	(27) Pad for Roof Headlining	
	(28) Plastic linings for wheel housing / fender	
	(29) Plate for rear wheel housing	
	(30) Reinforcement for bumpers	
	(31) Reinforcement for floor panel / member floor side (cab)	
	(32) Reinforcement for instrument panel or member steering support	
	(33) Rod / prop for hood support	
	(34) Scuff Plates	
	(35) Shroud for fan	
	(36) Side panel for cowl top	
	(37) Sills for floors	
	(38) Sound deadening / Silencer sheet	
	(39) Sun visor	
	(40) Trims for seaming welts	
	(41) Windshield header panel / Rail	
	(B) Following components for vehicles of sub - heading 8704.3190	
	(1) Ash tray and parts thereof	
	(2) Bars for protection rear glass	
	(3) Cases / Bezels for inside handles	
	(4) Channel for glass door support and rubber thereof	
	(5) Chasis and parts thereof excluding frame rear for floor	
	(6) Cover Frame Floor	
	(7) Cross member assemblies and parts thereof (sheet metal)	
	(8) Door handles (inside / Outside)	
	(9) Door trims and parts thereof	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(10) Frame for front floor	
	(11) Frame for front suspension	
	(12) Frame roof front and parts thereof	
	(13) Front / radiator grill and parts thereof	
	(14) Front pillars (inner / outer) and parts thereof	
	(15) Front show and parts thereof	
	(16) Garnishes / Covers / Ventilators and parts thereof	
	(17) Handle for closing deck gate	
	(18) Handle for door window mechanism	
	(19) Holder Jack	
	(20) Instrument panel and parts thereof excluding foamed	
	(21) Insulator for deck floor (sheet metal)	
	(22) Knob for door lock	
	(23) Licence plate, brackets and parts thereof	
	(24) Mat for floor (plastic)	
	(25) Member assemblies for floor and parts thereof (sheet metal)	
	(26) Members, brackets and panels for service lid	
	(27)Mud flaps / mud guards (plastic)	
	(28) Panel / member engine room	
	(29) Panel Cab Back and parts thereof	
	(30) Panel floor front ; floors assemblies and parts thereof (sheet metal)	
	(31) Rear deck and parts thereof	
	(32) Rear Gate and parts thereof	
	(33) Reinforcements for suspension	
	(34) Roof head lining	
	(35) Roof, roof assemblies and parts thereof	
	(36) Seat locks and parts thereof	
	(37) Shroud for fan	
	(38)Side sill	
	(39) Splash panel for engine	
	(40) Splash plate for radiator	
	(41) Sun visor	
	(42) Wheel housing inner and parts thereof	
8708.2942	- - - - (A) Following components for vehicles of sub - heading 8704.2219	35
	(1) Battery Carrier assembly and parts thereof	
	(2) Cabin tilt stay stopper assembly and parts thereof	
	(3) Cargo body / deck and parts thereof	
	(4) Cross member for frame	
	(5) Cushion for engine mounting	
	(6) Door trim assembly (Board / PVC type)	
	(7) Emblems	
	(8) Floor mat	
	(9) Frame assembly	
	(10) Front brackets for cabin mounting	
	(11) Front radiator grill	
	(12) Gussets / stiffeners for frame	
	(13) Licence plate assembly	
	(14) Panel for front corner assembly (sheet metal)	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(15) Rear member assembly for cabin mounting and parts thereof	
	(16) Shroud for fan	
	(17) Splash boards for mud flap mounting	
	(18) Splash covers for engine	
	(19) Sun visors	
	(B) Following components for vehicles of sub - heading 8704.2299	
	(1) Battery Carrier assembly and parts thereof	
	(2) Cabin tilt stay stopper assembly and parts thereof	
	(3) Cargo body / deck and parts thereof	
	(4) Cross members for frame	
	(5) Door trim assembly (Board / PVC type)	
	(6) Dust protection seal for doors (PE sheet type)	
	(7) Entry steps for cabin	
	(8) Floor mat	
	(9) Frame assembly	
	(10) Gussets / stiffeners for frame	
	(11) Licence plate assembly and parts thereof	
	(12) Long members for frame	
	(13) Rod / Prop / support for bonnet	
	(14) Scuff plates	
	(15) Shroud for fan	
	(16) Splash covers for engine	
	(17) Sun visors	
	(18) Trim for front pillar	
	(C) Following components for vehicles of sub - heading 8704.2390	
	(1) Battery Carrier assembly and parts thereof	
	(2) Bracket assembly front for cabin mounting	
	(3) Cabin tilt stay stopper assembly and parts thereof	
	(4) Cross members for frame	
	(5) Dust protection seal for doors (PE sheet type)	
	(6) Entry steps for cabin	
	(7) Floor mat	
	(8) Frame assembly	
	(9) Gussets / stiffeners for frame	
	(10) Licence plate assembly and parts thereof	
	(11) Long members for frame (6x2 vehicles only)	
	(12) Member assembly for mounting engine and parts thereof	
	(13) Rear body trim (other than injection monlded)	
	(14) Rod / prop / support for bonnet	
	(15) Scuff plates	
	(16) Sun visor	
	(17) Trim for front pillar	
8708.2949	- - - - Other	35
8708.2990	- - - Other	35
	- Brakes and servo-brakes; parts thereof:	
8708.3010	--- (A) Following components for vehicles of heading 87.01	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-heading 8701.9020	
	(2) Brake assembly for tractors of sub - heading 8701.9020	
	(3) Brake bands for tractors of sub - heading 8701.9020	
	(4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
	(5) Brake drums for tractors of sub - heading 8701.9020; Mounted brake linings for tractors of sub heading 8701.9020	
	(6) Brake pedal assemblies and parts thereof for tractors of sub - heading 8701.9020	
	(7) Cam shafts for brake for tractors of sub - heading 8701.9020	
	(8) Cross shaft assembly and parts thereof for tractors of sub - heading 8701.9020	
	(9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of subheading 8701.9020	
	(10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
	(11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020	
	(B) Following components for vehicles of heading 8702.1090 and 8702.9090	
	(1) Air tanks and vacuum tanks for brakes	
	(2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons)	
	(3) Oil/air pipes and brake drums,	
	(4) Brake pedal assembly and parts thereof	
8708.3020	--- Following components for vehicles of heading 8703	35
	(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225	
	(2) Brake tubes, pipes and their covers of motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.3223	
	(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.	
	(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113	
	(5) Disc/ drum brake of motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193	
	(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193	
	(7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193 and 8703.3223	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193	
	(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.3223;	
	---For vehicles of heading 87.04:	
8708.3031	---- (A) Following components, of vehicles of sub - heading 8704.2190	35
	(1) Brake Drum	
	(2) Brake tubes	
	(3) Front brake Disc	
	(4) Parking brake cable	
	(B) Following components, of vehicles of sub - heading 8704.3190	
	(1) Brakes	
	(2) Brake tubes/ pipes	
	(3) Brake drums	
	(4) Lever assembly for parking brake and parts thereof	
	(5) Mounted brake linings	
	(6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof	
8708.3032	---- (A) Following components, of vehicles of sub - heading 8704.2219	35
	(1) Air tanks / vacuum tanks	
	(2) Brake drums	
	(3) Lever assembly for parking brake / hand brake	
	(4) Oil and air pipes / tubes	
	(B) Following components, of vehicles of sub - heading 8704.2299	
	(1) Brake drums	
	(2) Lever assembly for parking brake / hand brake	
	(3) Oil and air pipes / tubes	
	(4) Brake pedal assembly and parts thereof	
	(C) Following components, of vehicles of sub - heading 8704.2390	
	(1) Brake drums	
	(2) Lever assembly for parking brake / hand brake	
	(3) Oil and air pipes / tubes	
8708.3039	---- Other	35
8708.3090	--- Other	35
	--- Other	
	-Gear boxes and parts thereof	
8708.4010	--- Following components for agricultural tractors of sub heading 8701.9020	35
	(1) Gear boxes	
	(2) Bottom cover plate for gear box housing	
	(3) Cover / Cup for gear shift lever	
	(4) Cover assembly for drive shift bearing for use in gear box	
	(5) Cover plates for gear box	
	(6) Cover shift tower for gear box	
	(7) Gear box housing	
	(8)Housing for gear shift lever	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(9) Knob for gear shift lever	
	(10) Lever 3rd and 4th / Fork Third (for gear box)	
	(11) Lever assembly transmission / gear shift lever and parts thereof	
	(12) Lever for 1st and 2nd gate / gear	
	(13)Lever for reverse gear	
	(14) Lever planetary / lever assembly splitter and parts thereof	
	(15) Plate for mounting gear shift lever	
	(16) Plunger	
	(17) Plunger / dog for gear box	
	(18) Retainer for main drive shaft for use in gear box	
	(19) Rod splitter for gear box	
	(20) Seat for spring for use in gear box	
	(21) Selector 3rd / Gate 3rd and 4th for gear box	
	(22) Selector for planetary shaft / support for splitter for gear box	
	(23) Shaft / fork for clutch release	
	(24) Shift tower for gear box	
	(25) Shift tower for gear box	
	(26) Shifter rails / rods	
	(27) Shifter rails / rods for gear box	
	(28) Supports for splitters	
	(29) Top cover assembly for gear box and parts thereof	
	(30) Shaft for differential lock	
	(31) Shaft reverse/shaft reverse cluster	
8708.4090	--- Other	35
	-Drive-axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof	
8708.5010	--- (1) Built up drive axles with hub and brake drum for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; (2) Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(3) Built up drive axles for argicultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever,	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	rear Axle Housing/casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 55HP), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020	
	(4) Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 ; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	
	(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub-heading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub heading 8701.9020	
8708.5020	--- (1) Built up drive axles for vehicles of sub - heading 8703.2115; (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115	35
	(3) Built up Non driving axles for motor cars of heading 8703 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113; (4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193; Hub for front axle for vehicle of sub heading 8704.2190; (6) Cap spindle for grease for vehicles of sub heading 8704.3190	
	(7) Propeller shaft for vehicles of sub heading 8703.2193	
	(8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113 and 8704.3190	
8708.5090	--- Other	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Road wheels and parts and accessories thereof:	
8708.7010	--- Road wheels (complet), rims (excluding casted), caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.2115	35
8708.7020	---Road wheels (complet), rims (excluding casted), caps, ornaments and weights for vehicles of sub-headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 (6x2 vehicles only)	35
8708.7090	--- Other	35
	-Suspension System and parts thereof (including Shock absorbers)	
8708.8010	--- (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.3190 and 8703.2115 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115	35
8708.8020	---Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040 and 8701.9060	35
8708.8090	--- Other	35
	-Other parts and accessories:	
	--Radiators and parts thereof	
8708.9110	--- Radiator of a kind with aluminum core	35
8708.9120	--- Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225	35
8708.9130	--- Radiator other than aluminum core, for vehicles of sub-headings 8701.2020 (4x2 vehicles only), 8701.2090,8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
	(2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020	
8708.9190	--- Other	35
	--Silencers (Mufflers) and exhaust pipes; parts thereof	
8708.9210	--- Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225	35
8708.9220	--- Silencers, mufflers and exhaust pipes for vehicles of sub-headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8708.9290	--- Other	35
	--Clutches and parts thereof:	
8708.9310	--- (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200CC for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub-heading 8703.2193	
	(3)Arm clutch release for motor cars of heading 87.03 exceeding 1200cc	
8708.9320	--- Following parts for agricultural tractors of sub-heading 8701.9020 : (1) Clutches (with or without driven plates) (2) Fork for clutches	35
8708.9390	--- Other	35
	--Steering wheels, steering columns and steering boxes; and parts thereof	
8708.9410	--- (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	35
	(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc	
	(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	
	(4) Steering column for vehicles of sub-heading 8703.2113	
	(5) Bracket steering gear box for vehicles of sub- heading 8703.2113; (6) steering wheels, steering columns, steering boxes and Steering stem for vehilces of sub - heading 8703.2115	
8708.9420	--- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219	35
	(2) Steering wheels, stearing columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020	
8708.9490	--- Other	35
8708.9500	--Safety Air bags with inflator system; parts thereof	35
	--Other:	
8708.9910	--- Following components for vehicles of heading 87.01:	35
	(A)For vehicles of heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
	(1) Battery cover	
	(2) Fuel tank	
	(3) Fuel tank bands / supports / brackets / stripes	
	(4) Out side mirror stay assembly	
	(5)Pin for mounting leaf springs (4x2 vehicles only)	
	(6) Retainer / holder for center hearing (4x2 vehicles only)	
	(7) Shackles for leaf spring assembly	
	(8) Stiffener for fly wheel housing (4x2 vehicles only)	
	(9) Towing hooks	
	(10) Upper pad for front leaf assembly (4x2 vehicles only)	
	(B) Following components,of agricultural tractors of sub - heading 8701.9020	
	(1) Adapter plate / engine mounting bracket	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(2) Adaptor for techo meter drive (for tractors upto 80 HP)	
	(3) Air cleaner housing assembly and parts thereof	
	(4) Air intake pipes / tubes (for tractors up to 80 HP)	
	(5) Anchor for check chain	
	(6)Anchor plate	
	(7) Angle drive	
	(8) Arm for hydraulic lift	
	(9) Arm lift ram for hydraulic mechanism	
	(10) Balls (Cat I and II)	
	(11) Battery retainer assembly and parts thereof	
	(12) Brackets excluding those for throttle control, consol panel and stop light switch	
	(13) Cable for tractors meter / hour meter	
	(14) Cam position assembly for hydraulic lift mechanism	
	(15) Cap for lift cover	
	(16) Chain assembly / adjuster lower link and parts thereof	
	(17) Check chain assembly and parts thereof	
	(18) Clutch pedal	
	(19) Collar pre - cleaner / shield air cleaner (for tractors up to 80 HP)	
	(20) Connecting rod for hydraulic mechanism	
	(21) Control Beam	
	(22) Cooling fan blade	
	(23) Cover lift pump for hydraulics	
	(24) Cover starter motor	
	(25) Deck for fuel tank support	
	(26) Deck for mounting seats	
	(27) Drip tray	
	(28) End implement	
	(29) Exhaust elbow	
	(30) Fork for levelling	
	(31) Front moulding (rubber / plastic)	
	(32) Front tube assembly	
	(33) Fuel cut off cable (for tractors upto 80 HP)	
	(34) Fuel pipes	
	(35) Fuel tank assembly and parts thereof	
	(36) Guard / protection for alternator	
	(37) Head for lubricating oil filter	
	(38) High pressure hydraulic pipe	
	(39) Hook support for top link	
	(40) Hose breather / breather assembly	
	(41) Hub / spacer for fan	
	(42) Knuckle for hydraulic mechanism	
	(43) Leveling assembly shaft and parts thereof	
	(44) Lever and cam assembly for hydraulic lift and parts thereof	
	(45) Lever for alternator / brace stretcher	
	(46) Lever for hand throttle	
	(47) Lever for lift control for hydraulic lift	
	(48)Lever for plough lifting mechanics	
	(49) Lever for relay steering control	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(50) Lever for response control for hydraulic lift	
	(51) Lever for steering control	
	(52) Lever inner selector for hydraulic lift	
	(53) Lever quadrant cross shaft hydraulic mechanism	
	(54) Lift rod assembly and parts thereof	
	(55) Link assembly control for hydraulic machinism	
	(56) Link assembly for hydraulic lift	
	(57) Link for pivot pedal	
	(58) Link for PTO clutch	
	(59) Lower link assembly	
	(60) Packing for fuel tank	
	(61) Pad for PTO relay	
	(62) Pads for pedals	
	(63) Parts of fuel sedimentary assembly	
	(64) Pin for beam control	
	(65) Pin for supporting hydraulic mechanism	
	(66) Piston assembly for hydraulic mechanism and parts thereof	
	(67) Pivot shaft for hydraulic lift	
	(68) Plate cover for rear axle	
	(69) Plate draft response for hydraulic lift	
	(70) Plate engine lifting / eye engine lifting	
	(71) Pre cleaner assembly and parts thereof	
	(72) Protection sheet for starter motor	
	(73) Pull rod for stopping engine	
	(74) Quadrant assembly and parts thereof	
	(75) Radiator elbow	
	(76) Response cover assembly for hydraulic lift and parts thereof	
	(77) Retainer for ball	
	(78) Rocker cove	
	(79) Rod / shaft for throttle pedal	
	(80) Sector for draft control	
	(81) Selective assembly and parts thereof	
	(82) Shaft / pin for lower lin	
	(83) Shaft for fuel pump activation	
	(84) Shaft for ram extension	
	(85) Shield for bearing set	
	(86) Shim for fuel tank support	
	(87) Sleeve for lift control	
	(88) Spacer for fuel injection pump	
	(89) Spacer for transmission	
	(90) Spacer rings for fan blades	
	(91) Stand pipe for hydraulic lift mechanism	
	(92) Steering arms	
	(93) Stop reverse shaft	
	(94) Strap for fuel tank (for tractors upto 80 HP)	
	(95) Suction pipe for hydraulic oil	
	(96) Support / bracket for fuel tank (for taractors upto 80 HP)	
	(97) Support for foot steps	
	(98) Support for front axle	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(99) Support for lift pump	
	(100) Support for throttle	
	(101) Support for vacuum pump drive	
	(102) Support for water pump	
	(103) Throttle control	
	(104)Throttle control assembly and parts thereof (for tractors upto 80 HP)	
	(105) Throttle pedal	
	(106) Top link assembly and parts thereof	
	(107) Towing hooks	
	(108) Track rod adjustor	
	(109) Tube assembly for rear axle and parts thereof	
	(110) Water body / elbow water pump	
	(111) Water inlet / water connection	
	(112) Water outlet / pipe outlet	
	(113) Weight for frame	
	(114) Wrapper assembly and parts thereof	
8708.9920	---Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
	(1) Accelerator / Brake / Clutch pedal assemblies and parts thereof	
	(2) Air cleaner housing	
	(3) Battery cover	
	(4) Boot for gear shift	
	(5) Brace for adjusting generator / alternator	
	(6) Brackets for mounting air cleaner	
	(7) Brackets for mounting engine (casting and sheet metal)	
	(8) Brackets for mounting exhaust pipes	
	(9) Brackets for mounting leaf springs	
	(10) Brackets for mounting shock absorbers	
	(11) Fuel tank	
	(12) Fuel tank bands / supports / brackets / stripes	
	(13) Hanger for engine lifting	
	(14) Lever and bracket of stabilizer bar	
	(15) Mounting support for spare wheel carrier	
	(16) Pins for mounting leaf springs	
	(17) Retainer / holder for center bearing	
	(18) Shackles for leaf spring assembly	
	(19) Towing hooks	
	(20) U Bolts for leaf springs	
	(21) Upper pad for front leaf spring assembly	
8708.9930	---For the vehicles of heading 87.03:	35
	(A) Following components for motor cars of heading 87.03	
	(1) Air cleaner housing assembly and parts thereof	
	(2) Arms for fan belt adjusting	
	(3) Bracket for generator	
	(4) Bracket for holding jack	
	(5)Bracket for jacking (for vehicles upto 1200cc)	
	(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
	(7) Bracket front seat inside (for vehicles upto 1200cc)	
	(8) Bracket parking lever	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(9) Cable assembly for choke and parts thereof	
	(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
	(11) Cable for hood latch release and parts thereof	
	(12) Cables for opening fuel lid and parts thereof	
	(13) Cables for opening trunk latch and parts thereof	
	(14) Cap assembly fuel filler maintenance hole	
	(15) Cap assembly fuel filler (for vehicles upto 800cc)	
	(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
	(17)Fuel filler neck and pipe (other than plastic)	
	(18) Fuel pipe (main)	
	(19)Fuel pipe (return)	
	(20) Fuel tank (other than plastic)	
	(21) Fuel tank bands / brackets for mounting	
	(22) Fuel tube protectors (for vehicles upto 1200cc)	
	(23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)	
	(24) Heater unit (using engine heat) and parts thereof	
	(25) Lever fuel lid latch release	
	(26) Lever gear shift control and parts thereof (manual)	
	(27) Lever hood latch release	
	(28) Lever luggage door latch release	
	(29) Lid assembly fuel filler (for vehicles upto 1200cc)	
	(30) Nozzel and hose for wind shield washer	
	(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
	(32) Protectors for fuel filler pipes	
	(33) Protectors fuel tank	
	(34) Reserve tank and hose assembly for radiator tank and parts threreof	
	(35) Seat track adjuster without reclining mechanism	
	(36) Shield fuel tank filler pipe	
	(37) Towing hooks	
	(38) Washer jar	
	(B) Following components for vehicles of heading 8703.2113	
	(1) Air suction assembly for air cleaner	
	(2) Arm for gear select assembly and parts thereof	
	(3) Arms for fan belt adjusting	
	(4) Bracket for brake fluid reservoir	
	(5) Bracket for fuse box	
	(6) Bracket for generator	
	(7) Bracket for holding jack	
	(8) Bracket for mounting radiator	
	(9) Bracket for suspension	
	(10) Brake fluid reservoir assembly and parts thereof	
	(11) Cable assembly for accelerator and parts thereof	
	(12) Cable assembly for choke and parts thereof	
	(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
	(14) Fuel filler neck and pipe	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(15) Fuel tank (other than plastic)	
	(16) Gear shift control rods/ transmission cables	
	(17) Hanger for muffler	
	(18) Hooks for engine lifting	
	(19) Lever gear shift control and parts thereof	
	(20) Nozzel and hose for wind shield washer	
	(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
	(22) Reserve tank and hose assembly for radiator water and parts thereof	
	(23) Spare wheel carrier and bolt assembly	
	(24) Support set for gear shift arm	
	(25) Towing hooks	
	(26) Washer jar	
	(C) Following components for vehicles of sub-heading 8703.2193	
	(1) Arms for fan belt adjusting	
	(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
	(3) Fuel tank	
	(4) Lifting hooks for engine	
	(5) Link rods for activating door latches	
	(6) Nozzel wind shield washer	
	(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
	(8) Plate cylinder block	
	(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies	
	(10) Reserve tank and hose assembly for radiator water and parts thereof	
	(11) Washer jar	
	(D) Following components for vehicles of heading 8703.3223	
	(1) Bands / protective blankets / brackets for fuel tank.	
	(2) Brackets for accelerator cable.	
	(3) Brackets for mounting air cleaner assembly	
	(4) Brackets for mounting bumper	
	(5) Brackets for mounting engine (sheet metal)	
	(6) Brackets for mounting fuse box / relay box	
	(7) Brackets for mounting power stearing tank, power stearing pump and power stearing oil reservoir	
	(8) Brackets for mounting radiator	
	(9) Brackets for mounting silencers / muffers / exhaust pipes	
	(10) Brackets for mounting suspension (sheet metal)	
	(11) Brackets for mounting vacuum tank	
	(12) Brackets for mudguards	
	(13) Brackets for release mechanism for hood opening	
	(14) Brackets for seats	
	(15) Cable for hood latch release	
	(16) Cable for hood lock control	
	(17) Engine cooling system pipes (metal)	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(18) Fuel pipe for inlet fuel	
	(19) Fuel tubes, main and return	
	(20) Knobs for seat reclining knuckles	
	(21) Mounting system for spare wheel	
	(22) Oil cooler pipes (metal)	
	(23) Pedal Assembly for accelerator and parts thereof	
	(24) Pedal assembly for clutch and parts thereof	
	(25)Power adjustment screw for hand brake	
	(26) Radiator pipes	
	(27) Resonator for air intake system.	
	(28) Seat Adjusting Track	
	(29) Spare wheel carrier assembly and parts thereof	
	(30) Towing hook	
	(31) Wire protecting pads (foam)	
	(E) Following components for vehicles of sub heading 8703.2115	
	(1) Air filter assembly and parts thereof	
	(2) Battery carrier assembly and parts thereof	
	(3) Brackets	
	(4) Brake oil tank	
	(5) Breather tube	
	(6) Chasis and parts thereof	
	(7) Control cables assemblies and parts thereof	
	(8) Engine mounting bolt; Engine cover	
	(9) Engine mounting bridge / cross member	
	(10) Fuel pipes	
	(11) Fuel tank assembly and parts thereof; cap fuel tank	
	(12) Fuse box assembly and parts thereof	
	(13) Handle grip	
	(14) Internal cock for handle grip	
	(15) Kick starter assembly and parts thereof	
	(16) Knobs	
	(17) Lever assembly gear shift	
	(18) Sleeve for wheel	
	(19) Spacer for wheel	
	(20) Speedometer cable assembly and parts thereof	
	(21) Torque rod	
	(22) Wheel nuts	
	(F) Following components for vehicles of sub - heading 8703.3225	
	(1) Accelerator cable	
	(2) Accelerator pedal assembly and parts thereof	
	(3) Air cleaner housing assembly and parts thereof	
	(4) Battery tray assembly and parts thereof	
	(5) Bracket for body floor support	
	(6) Bracket for fuel tank pipes	
	(7) Bracket for mounting body on chasis	
	(8) Bracket for mounting internal light	
	(9) Bracket for power stearing oil reservoir	
	(10) Bracket for power stearing pump mounting	
	(11) Bracket for radiator mounting	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(12) Bracket for roll over bar	
	(13) Bracket for silencer / exhaust pipe support	
	(14) Bracket for track rod protection	
	(15) Clutch pipe (feed)	
	(16) Cover for fuse box	
	(17) Cradle / support for fuel tank	
	(18) Cyclone pipe oil drain (sheet metal)	
	(19) Flinger / damper	
	(20) Fuel filler cover assembly and parts thereof	
	(21) Fuel filler neck	
	(22) Gate plate for gear lever retention	
	(23) Hose assembly for washer	
	(24) Internal air duct for heater	
	(25) Lower air duct	
	(26) Lower seat for front spring	
	(27) Pipe assembly for fuel and parts thereof	
	(28) Pipe for heater return	
	(29) Retainer for suspension spring	
	(30) Retaining plate for pulley	
	(31) Rings for securing shock absorbers	
	(32) Spare wheel carrier assembly and parts thereof	
	(33) Stay assembly with cover for roll over bar	
	(34) Strap for fuel tank	
	(35) Strut for air cleaner bracket	
	(36) Top plate (plate grommet) for gear change assembly	
	(37) Towing hook	
	(38) Towing ring recovery and lashing assembly and parts thereof	
	(39) Underside protection bar assembly for propeller shaft	
	(40) Washer tank assembly and cap thereof	
8708.9940	--- Following components for vehicles of sub - heading 87.04	35
	(A) For vehicles of sub-heading 8704.2190:	
	(1) Air cleaner housing (sheet metal type)	
	(2) Air intake duck for air cleaner assembly	
	(3) Bands / protective blankets / brackets for fuel tank.	
	(4) Cable for hood lock control	
	(5) Clutch Oil Tube	
	(6)Duct snorkel	
	(7) Filler neck assembly	
	(8) Fuel tank (metal type)	
	(9) Fuel tubes, main and return (metallic Type)	
	(10) Heat insulators	
	(11) Jar assembly washer	
	(12) Mounting system for spare wheel	
	(13) Neck assembly for fuel tank	
	(14) Pedal Assembly for accelerator and parts thereof	
	(15) Protector for fuel tank	
	(16) Radiator pipes	
	(17) Reserve tank for radiator	
	(18) Resonator for air intake system.	
	(19) Rods for activating door latches	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(20) Rods for radiator support	
	(21) Seat Adjusting Track	
	(22) Shackles / shackle plates / pins / hangers for leaf springs	
	(23) Towing hook	
	(24) U bolt for leaf springs	
	(25) vacuum tank	
	(B) Following components, for vehicles of sub - heading 8704.3190	
	(1) Air suction assembly for air cleaner	
	(2) Arm for gear select assembly and parts thereof	
	(3) Battery box / battery clamp / battery band	
	(4) Battery cover	
	(5) Brackets for brake fluid reservoir, washer tank and water reservoir tank	
	(6) Brackets for fuel box	
	(7) Brackets for mounting alternator	
	(8) Brackets for mounting engine / excluding bracket front mount	
	(9) Brackets for mounting radiator	
	(10) Brackets for mounting rear deck	
	(11) Brackets for mounting stearing gear box	
	(12) Brackets for seat belts	
	(13) Brackets for suspension system	
	(14) Brackets sub - cleaner	
	(15) Brake fluid reservoir assembly and parts thereof	
	(16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs	
	(17) Cable assemblies for accelerator and choke	
	(18) Emblems	
	(19) Fuel pipes	
	(20) Fuel tank and parts thereof	
	(21) Hooks for lifting engine	
	(22) Lever set for gear shift control	
	(23) Nuts for wheels	
	(24) Pedal Brake, clutch and accelerator assemblies and parts thereof	
	(25) Plate cylinder block	
	(26) Rod / Bracket for tension assembly	
	(27) Rod gear shift select	
	(28) Spare wheel carrier and bolt assembly and parts thereof	
	(29) Stay / Brackets for bumpers	
	(30) Support set for gear shift arm	
	(31) Towing hook	
	(32) Washer jar assembly for wind shield	
	(33) Water reservoir tanks	
	(34)Wind shield washer nozzel assembly	
8708.9950	---- Following components, for vehicles of sub - heading 8704.2219	35
	(A) For vehicles of sub-heading 8704.2219:	
	(1) Air cleaner housing (sheet metal)	
	(2) Air intake pipe and its hood	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(3) Battery cover	
	(4) Boot for gear shift lever.	
	(5) Brace for adjusting generator / alternator	
	(6) Bracket for mounting air cleaner	
	(7) Bracket helper spring	
	(8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal)	
	(9) Fuel tank	
	(10) Fuel tank bands / supports / brackets / stripes	
	(11) Hanger for engine lifting	
	(12) Out side mirror stay assembly	
	(13) Pins for mounting leaf springs	
	(14) Pipe air cleaner to engine	
	(15) Rod assembly for cabin locking mechanism	
	(16) Shackles for leaf springs	
	(17) Stay for cabin entry steps	
	(18) Towing hooks	
	(19) U Bolts for leaf springs	
	(20) Upper pad for front leaf spring assembly	
	(B) Following components, for vehicles of sub - heading 8704.2299	
	(1) Accelerator / Brake / Clutch pedal assembly and parts thereof	
	(2) Air / vacuum tanks for brakes	
	(3) Air cleaner housing assembly and parts thereof (sheet metal)	
	(4) Air intake pipe and its hoods	
	(5) Battery cover	
	(6) Brace for adjusting generator / alternator	
	(7) Brackets for mounting air cleaner, leaf springs, helper springs, schock absorbers and exhaust pipes.	
	(8) Brackets for mounting engine (casting and sheet metal)	
	(9) Fuel tank	
	(10) Fuel tank bands / supports / brackets / strips	
	(11) Mounting support for spare wheel carrier	
	(12) Out side mirror stay assembly	
	(13) Pins for mounting leaf springs	
	(14) Retainer / holder for center bearing	
	(15) Shackles for leaf springs assembly	
	(16) Stiffener for fly wheel housing	
	(17) Towing hooks	
	(18) U. Bolts for leaf springs	
	(19) Upper pad for front leaf spring assembly	
	(C) Following components, for vehicles of sub - heading 8704.2390	
	(1) Air / vacuum tanks for brakes	
	(2) Air cleaner housing assembly and parts thereof (sheet metal)	
	(3) Air intake pipe and its hood	
	(4) Battery cover	
	(5) Brace for adjusting generator / alternator	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks	
	(7) Brackets for mounting engine (casting and sheet metal)	
	(8) Fuel tank	
	(9) Fuel tank bands / supports / brackets / stripes	
	(10) Hanger for engine lifting	
	(11) Mounting support for spare wheel carrier	
	(12) Out side mirror stay assembly	
	(13) Pins for mounting leaf springs	
	(14) Pipe air cleaner to engine	
	(15) Retainer / holder for center bearing (6x2 vehicles only)	
	(16) Shackles for leaf spring assembly	
	(17) Stiffener for fly wheel housing (6x2 vehicles only)	
	(18) Towing hooks	
	(19) Upper pad for front leaf spring assembly	
8708.9990	--- Other	35
87.09	**Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles**	
	-Vehicles:	
8709.1100	- - Electrical	30
8709.1900	- - Other	30
8709.9000	-Parts	35
8710.0000	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	20
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	70
8711.1090	- - - Other	70
	-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	70
8711.2090	- - - Other	70
	-With reciprocating internal combustion piston engine of a cylinde capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010	- - - Components for the assembly / manufacture of vehicles, in any kit form	70
8711.3020	- - - Motorbike rikshaws in CBU	70
8711.3090	- - - Other	70
	-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	70
8711.4090	- - - Other	70

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-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	70
8711.5090	- - - Other	70
	-Other:	
8711.9010	- - - Components for the assembly / manufacture of vehicles, in any kit form	70
8711.9090	- - - Other	70
8712.0000	**Bicycles and other cycles (including delivery tricycles), not motorised.**	35
87.13	**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**	
8713.1000	-Not mechanically propelled	5
8713.9000	-Other	5
87.14	**Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.**	
	-Of motorcycles (including mopeds):	
8714.1100	- - Saddles	35
	- - Other:	
8714.1910	- - - Following components for vehicles of heading 87.11	35
	(1) Air cleaner assembly and parts thereof	
	(2) Axles (front, rear, collar) and parts thereof	
	(3) Battery Box	
	(4) Bolt for engine mounting	
	(5) Brake cables and parts thereof	
	(6) Brake drumps	
	(7) Brake padel shaft	
	(8) Brake pads	
	(9) Brake rods, linkages and levers	
	(10) Brake shoes/ Mounted brake lining of asbestos	
	(11) Brakes (complete)	
	(12) Cams for brakes	
	(13) Chain case and parts thereof	
	(14) Clutch cables and parts thereof	
	(15) Complete fuel system	
	(16) Complete wheels	
	(17) Fenders and parts thereof	
	(18) Foot rest and parts thereof	
	(19) Frame / chassis and parts thereof	
	(20) Front fork assembly (complete)	
	(21) Fuel pipes / tubes	
	(22) Fuel tank (whether or not painted)	
	(23) Fuel tank cap (with or without lock)	
	(24) Fuse boxes	
	(25) Gear shift lever pad	
	(26) Grips (whether or not twisting) and parts thereof	
	(27) Handle bar and parts thereof	
	(28)Hubs for wheels	
	(29) Lever set kick starter	
	(30) Levers for front brake and clutch, and parts thereof	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(31) Motorcycle head lamp housing	
	(32) Mudguards / flaps (plastic)	
	(33) Nipples for wheels	
	(34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers	
	(35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds	
	(36) Rear shock absorbers assembly	
	(37) Rim flaps (other than rubber) for wheels	
	(38) Rims for wheels	
	(39) Side covers and parts thereof	
	(40) Side stands / main stands and parts thereof	
	(41) Silencers / exhaust pipes / mufflers and parts thereof	
	(42) Spokes for wheels	
	(43) Sprockets for wheels	
	(44) Swinging arm assembly and parts thereof except collar and bushing	
	(45) Throttle cables and parts thereof	
	(46) Torque link and parts thereof	
	(47) Regulator rectifier	
8714.1990	- - - Other	35
8714.2000	-Of carriages for disabled persons	5
	-Other:	
8714.9100	- - Frames and forks, and parts thereof	25
8714.9200	- - Wheel rims and spokes	25
	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714.9310	- - - Free wheel sprocket wheel for bicycle of heading 87.12	15
8714.9390	- - - Other	25
8714.9400	- - Brakes, including coaster braking hubs and hub brakes,and parts thereof	25
8714.9500	- - Saddles	25
8714.9600	- - Pedals and crank-gear, and parts thereof	25
8714.9900	- - Other	25
8715.0000	**Baby carriages and parts thereof.**	20
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	15
8716.1090	- - - Other	15
	-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	15
8716.2090	- - - Other	15
	-Other trailers and semi-trailers for the transport of goods:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Tanker trailers and tanker semi-trailers:	
8716.3110	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3190	- - - Other	15
	- - Other:	
8716.3910	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3990	- - - Other	15
	-Other trailers and semi-trailers:	
8716.4010	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.4090	- - - Other	15
	-Other vehicles:	
8716.8010	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.8090	- - - Other	15
8716.9000	-Parts	35
8801.0000	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	5
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**	
	-Helicopters:	
8802.1100	- - Of an unladen weight not exceeding 2,000 kg	5
8802.1200	- - Of an unladen weight exceeding 2,000 kg	5
8802.2000	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5
8802.3000	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5
8802.4000	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5
8802.6000	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5
88.03	**Parts of goods of heading 88.01 or 88.02.**	
8803.1000	-Propellers and rotors and parts thereof	5
8803.2000	-Under-carriages and parts thereof	5
8803.3000	-Other parts of aeroplanes or helicopters	5
8803.9000	-Other	5
8804.0000	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	5
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**	
8805.1000	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5
	-Ground flying trainers and parts thereof:	
8805.2100	- - Air combat simulators and parts thereof	5
8805.2900	- - Other	5
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
8901.1000	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	10
8901.2000	-Tankers	10
8901.3000	-Refrigerated vessels, other than those of subheading 8901.20	10
8901.9000	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5
8902.0000	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**	10
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**	
8903.1000	-Inflatable	20
	-Other:	
8903.9100	- - Sailboats, with or without auxiliary motor	20
8903.9200	- - Motorboats, other than outboard motorboats	20
8903.9900	- - Other	20
8904.0000	**Tugs and pusher craft.**	20
89.05	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**	
8905.1000	-Dredgers	0
8905.2000	-Floating or submersible drilling or production platforms	5
8905.9000	-Other	5
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**	
8906.1000	-Warships	5
8906.9000	-Other	5
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**	
8907.1000	-Inflatable rafts	5
8907.9000	-Other	5
8908.0000	**Vessels and other floating structures for breaking up.**	0
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**	
9001.1000	-Optical fibres, optical fibre bundles and cables	20
9001.2000	-Sheets and plates of polarising material	20
9001.3000	-Contact lenses	10
9001.4000	-Spectacle lenses of glass	10
9001.5000	-Spectacle lenses of other materials	10
9001.9000	-Other	20
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**	
	-Objective lenses:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9002.1100	- - For cameras, projectors or photographic enlargers or reducers	5
9002.1900	- - Other	5
9002.2000	-Filters	5
9002.9000	-Other	5
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**	
	-Frames and mountings:	
9003.1100	- - Of plastics	10
9003.1900	- - Of other materials	10
9003.9000	-Parts	10
90.04	**Spectacles, goggles and the like, corrective, protective or other.**	
9004.1000	-Sunglasses	5
9004.9000	-Other	10
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**	
9005.1000	-Binoculars	10
9005.8000	-Other instruments	10
9005.9000	-Parts and accessories (including mountings)	10
90.06	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**	
9006.1000	-Cameras of a kind used for preparing printing plates or cylinders	5
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	5
9006.4000	-Instant print cameras	5
	-Other cameras:	
9006.5100	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	5
9006.5200	- - Other, for roll film of a width less than 35 mm	5
9006.5300	- - Other, for roll film of a width of 35 mm	5
9006.5900	- - Other	5
	-Photographic flashlight apparatus and flashbulbs:	
9006.6100	- - Discharge lamp ("electronic") flashlight apparatus	5
9006.6900	- - Other	5
	-Parts and accessories:	
9006.9100	- - For cameras	5
9006.9900	- - Other	5
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**	
	-Cameras:	
9007.1100	- - For film of less than 16 mm width or for double-8 mm film	5
9007.1900	- - Other	5
9007.2000	-Projectors	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Parts and accessories:	
9007.9100	- - For cameras	5
9007.9200	- - For projectors	5
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**	
9008.1000	-Slide projectors	5
9008.2000	-Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5
9008.3000	-Other image projectors	5
9008.4000	-Photographic (other than cinematographic) enlargers and reducers	5
9008.9000	-Parts and accessories	5
[90.09]		
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**	
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	5
9010.5000	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	5
9010.6000	-Projection screens	5
9010.9000	-Parts and accessories	5
90.11	**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**	
9011.1000	-Stereoscopic microscopes	5
9011.2000	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	5
9011.8000	-Other microscopes	5
9011.9000	-Parts and accessories	5
90.12	**Microscopes other than optical microscopes; diffraction apparatus.**	
9012.1000	-Microscopes other than optical microscopes; diffraction apparatus	5
9012.9000	-Parts and accessories	5
90.13	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**	
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	5
9013.2000	-Lasers, other than laser diodes	5
9013.8000	-Other devices, appliances and instruments	5
9013.9000	-Parts and accessories	5
90.14	**Direction finding compasses; other navigational instruments and appliances.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9014.1000	-Direction finding compasses	5
9014.2000	-Instruments and appliances for aeronautical or space navigation (other than compasses)	5
9014.8000	-Other instruments and appliances	5
9014.9000	-Parts and accessories	5
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**	
9015.1000	-Rangefinders	5
9015.2000	-Theodolites and tachymeters (tacheometers)	5
9015.3000	-Levels	5
9015.4000	-Photogrammetrical surveying instruments and appliances	5
9015.8000	-Other instruments and appliances	5
9015.9000	-Parts and accessories	5
90.16	**Balances of a sensitivity of 5 cg or better, with or without weights.**	
9016.0010	- - - Electronic	5
9016.0090	- - - Other	5
90.17	**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**	
	-Drafting tables and machines, whether or not automatic:	
9017.1010	- - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	5
9017.1090	- - - Other	5
9017.2000	-Other drawing, marking-out or mathematical calculating instruments	10
	-Micrometers, callipers and gauges:	
9017.3010	- - - Micro Meter	10
9017.3020	- - - Callipers and gauges	5
	-Other instruments:	
9017.8010	- - - Measurig rod and tapes	10
9017.8090	- - - Other	10
9017.9000	-Parts and accessories	10
90.18	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**	
	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100	- - Electro-cardiographs	5
9018.1200	- - Ultrasonic scanning apparatus	5
9018.1300	- - Magnetic resonance imaging apparatus	5
9018.1400	- - Scintigraphic apparatus	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9018.1900	- - Other	5
9018.2000	-Ultra-violet or infra-red ray apparatus	5
	-Syringes, needles, catheters, cannulae and the like:	
	- - Syringes, with or without needles:	
9018.3110	- - - With needles	20
9018.3120	- - - Without needles	20
9018.3200	- - Tubular metal needles and needles for sutures	20
	- - Other:	
9018.3910	- - - Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	20
9018.3920	- - - Dextrose and saline infusion giving sets	20
	- - - Catheter:	
9018.3931	- - - -Suction	5
9018.3932	- - - -Pulmonary artery	5
9018.3933	- - - -Foly's	5
9018.3939	- - - -Other	5
9018.3940	- - - Cannula	20
9018.3950	- - - Surgical needles	5
9018.3960	- - - Endo tracheal tube	5
9018.3970	- - - Balloons	5
9018.3990	- - - Other	5
	-Other instruments and appliances, used in dental sciences:	
9018.4100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	5
9018.4900	- - Other	10
9018.5000	-Other ophthalmic instruments and appliances	5
	-Other instruments and appliances:	
9018.9010	- - - Anesthesia aparatus	5
9018.9020	- - - Stethoscopes	5
9018.9030	- - - Surgical scissors	5
9018.9040	- - - Surgical knives	5
9018.9050	- - - Sphygmomano-meter	5
9018.9060	- - - Infant incubators	5
9018.9070	- - - Fibre dializers	5
9018.9090	- - - Other	5
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**	
9019.1000	-Mechano-therapy appliances; massage apparatus; psychological aptitude- testing apparatus	5
	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.2010	- - - Oxygenator with accessories	0
9019.2020	- - - Ozone therapy apparatus	5
9019.2030	- - - Acrosol therapy apparatus	5
9019.2090	- - - Other	5
9020.0000	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	
9020.0010	- - - Gas masks	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9020.0020	- - - Other breathing appliances	5
90.21	**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**	
9021.1000	-Orthopaedic or fracture appliances	5
	-Artificial teeth and dental fittings:	
9021.2100	- - Artificial teeth	5
9021.2900	- - Other	5
	-Other artificial parts of the body :	
9021.3100	- - Artificial joints	5
9021.3900	- - Other	5
9021.4000	-Hearing aids, excluding parts and accessories	5
9021.5000	-Pacemakers for stimulating heart muscles, excluding parts and accessories	5
9021.9000	-Other	5
90.22	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**	
	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1200	- - Computed tomography apparatus	5
9022.1300	- - Other, for dental uses	5
9022.1400	- - Other, for medical, surgical or veterinary uses	5
9022.1900	- - For other uses	5
	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.2100	- - For medical, surgical, dental or veterinary uses	5
9022.2900	- - For other uses	5
9022.3000	-X-ray tubes	5
9022.9000	-Other, including parts and accessories	5
9023.0000	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	5
90.24	**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**	
9024.1000	-Machines and appliances for testing metals	5
9024.8000	-Other machines and appliances	5
9024.9000	-Parts and accessories	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
90.25	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**	
	-Thermometers and pyrometers, not combined with other instruments:	
	- - Liquid-filled, for direct reading:	
9025.1110	- - - Thermometers, clinical	5
9025.1190	- - - Other	5
9025.1900	- - Other	5
	-Other instruments:	
9025.8010	- - - Hydrometers	5
9025.8020	- - - Psychrometers	5
9025.8030	- - - Temperature guages and sensors for agricultural tractors of sub - heading 8701.9020	35
9025.8090	- - - Other	5
9025.9000	-Parts and accessories	5
90.26	**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32**	
	-For measuring or checking the flow or level of liquids:	
9026.1010	- - - Following parts for agricultural tractors of sub-heading 8701.9020: (1) Fuel gauge (2) Oil level indicator (3) Dipstick/guage oil level for engines	35
9026.1020	- - - Dipstick/ gauge oil level for engines of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3225 and 8704.3190	35
9026.1030	- - - Other for motor cars and vehicles	35
9026.1090	- - - Other	5
9026.2000	-For measuring or checking pressure	5
9026.8000	-Other instruments or apparatus	5
9026.9000	-Parts and accessories	5
90.27	**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**	
9027.1000	-Gas or smoke analysis apparatus	0
9027.2000	-Chromatographs and electrophoresis instruments	0
9027.3000	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0
9027.5000	-Other instruments and apparatus using optical radiations (UV, visible,IR)	0
9027.8000	-Other instruments and apparatus	0
9027.9000	-Microtomes; parts and accessories	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**	
9028.1000	-Gas meters	25
9028.2000	-Liquid meters	20
9028.3000	-Electricity meters	25
	-Parts and accessories:	
9028.9010	- - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	10
9028.9020	- - - Other of electricity meters	25
9028.9090	- - - Other	10
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**	
	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1010	- - - Taximeters and pedometers	35
9029.1020	- - - Mileo meters	35
9029.1090	- - - Other	35
	-Speed indicators and tachometers; stroboscopes:	
	- - - Speed indicators and tachometers:	
9029.2011	- - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190	35
9029.2012	- - - - RPM meter for agricultural tractors of sub - heading 8701.9020	35
9029.2013	- - - - Speed indicator and techometers for other motor cars and vehicles	35
9029.2019	- - - - Other	25
9029.2020	- - - Stroboscopes	25
9029.9000	-Parts and accessories	25
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**	
9030.1000	-Instruments and apparatus for measuring or detecting ionising radiations	5
9030.2000	- Oscilloscopes and oscillographs	5
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
9030.3100	- - Multimeters without a recording device	5
9030.3200	- - Multimeters with a recording device	5
	- - Other, without a recording device:	
9030.3310	- - - Battery meters for agricultural tractors of sub - heading 8701.9020	35
9030.3320	- - - Other for motor cars and vehicles	35
9030.3330	- - - Ampere-meter	5
9030.3390	- - - Other	5
9030.3900	- - Other, with a recording device	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9030.4000	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5
	-Other instruments and apparatus:	
9030.8200	- - For measuring or checking semiconductor wafers or devices	5
9030.8400	- - Other, with a recording device	5
9030.8900	- - Other	5
9030.9000	-Parts and accessories	5
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**	
9031.1000	-Machines for balancing mechanical parts	5
9031.2000	-Test benches	5
	-Other optical instruments and appliances:	
9031.4100	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5
9031.4900	- - Other	5
9031.8000	-Other instruments, appliances and machines	5
9031.9000	-Parts and accessories	5
90.32	**Automatic regulating or controlling instruments and apparatus.**	
	-Thermostats:	
9032.1010	- - - Of a kind used in refrigerators and air-conditioners	5
9032.1090	- - - Other	20
9032.2000	-Manostats	5
	-Other instruments and apparatus:	
9032.8100	- - Hydraulic or pneumatic	5
	- - Other:	
9032.8910	- - - Temperature control switches for vehicles of sub - heading 8703.2115	35
9032.8920	- - - Other for motor cars and vehicles	35
9032.8990	- - - Other	5
9032.9000	-Parts and accessories	5
90.33	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	
9033.0010	- - - Of hearings aids	5
9033.0020	- - - Pacing wire	5
9033.0090	- - - Other	15
91.01	**Wrist-watches, pocket- watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**	
	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.1100	- - With mechanical display only	5
9101.1900	- - Other	5
	-Other wrist-watches, whether or not incorporating a stop-watch facility:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9101.2100	- - With automatic winding	5
9101.2900	- - Other	5
	-Other:	
9101.9100	- - Electrically operated	5
9101.9900	- - Other	5
91.02	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**	
	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.1100	- - With mechanical display only	5
9102.1200	- - With opto-electronic display only	5
9102.1900	- - Other	5
	-Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.2100	- - With automatic winding	5
9102.2900	- - Other	5
	-Other:	
9102.9100	- - Electrically operated	5
9102.9900	- - Other	5
91.03	**Clocks with watch movements, excluding clocks of heading 91.04.**	
9103.1000	-Electrically operated	10
9103.9000	-Other	10
91.04	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	
9104.0010	- - - For aircraft and spacecraft	5
9104.0020	- - - For vehicles of sub-heading 8703.3223 and 8704.2190	35
9104.0030	- - - Other for motor cars and vehicles	35
9104.0090	- - - Other	10
91.05	**Other clocks.**	
	-Alarm clocks:	
9105.1100	- - Electrically operated	20
9105.1900	- - Other	20
	-Wall clocks:	
9105.2100	- - Electrically operated	20
9105.2900	- - Other	20
	-Other:	
9105.9100	- - Electrically operated	20
9105.9900	- - Other	20
91.06	**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**	
	-Time-registers, time-recorders:	
9106.1010	- - - Hour meters / tractor meters for agricultural tractors of sub - heading 8701.9020	35
9106.1020	- - - Other for motor cars and vehicles	35
9106.1090	- - - Other	5
9106.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9107.0000	**Time switches with clock or watch movement or with synchronous motor.**	5
91.08	**Watch movements, complete and assembled.**	
	-Electrically operated:	
9108.1100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	10
9108.1200	- - With opto-electronic display only	10
9108.1900	- - Other	10
9108.2000	-With automatic winding	10
9108.9000	-Other	10
91.09	**Clock movements, complete and assembled.**	
	-Electrically operated:	
9109.1100	- - Of alarm clocks	10
9109.1900	- - Other	10
9109.9000	-Other	10
91.10	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**	
	-Of watches:	
9110.1100	- - Complete movements, unassembled or partly assembled (movement sets)	5
9110.1200	- - Incomplete movements, assembled	5
9110.1900	- - Rough movements	5
9110.9000	-Other	5
91.11	**Watch cases and parts thereof.**	
9111.1000	-Cases of precious metal or of metal clad with precious metal	5
9111.2000	-Cases of base metal, whether or not gold- or silver-plated	5
9111.8000	-Other cases	5
9111.9000	-Parts	5
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**	
9112.2000	-Cases	5
9112.9000	-Parts	5
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof.**	
9113.1000	-Of precious metal or of metal clad with precious metal	5
9113.2000	-Of base metal, whether or not gold- or silver-plated	5
9113.9000	-Other	5
91.14	**Other clock or watch parts.**	
9114.1000	-Springs, including hair-springs	5
9114.2000	-Jewels	5
9114.3000	-Dials	5
9114.4000	-Plates and bridges	5
9114.9000	-Other	5
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**	
9201.1000	-Upright pianos	10
9201.2000	-Grand pianos	10
9201.9000	-Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
92.02	**Other string musical instruments (for example, guitars, violins, harps).**	
9202.1000	-Played with a bow	10
9202.9000	-Other	10
[92.03]		
[92.04]		
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**	
9205.1000	-Brass-wind instruments	10
9205.9000	-Other	10
9206.0000	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	10
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**	
9207.1000	-Keyboard instruments, other than accordions	10
9207.9000	-Other	10
92.08	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**	
9208.1000	-Musical boxes	10
9208.9000	-Other	10
92.09	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**	
9209.3000	-Musical instruments strings	10
	-Other:	
9209.9100	- - Parts and accessories for pianos	10
9209.9200	- - Parts and accessories for the musical instruments of heading 92.02	10
9209.9400	- - Parts and accessories for the musical instruments of heading 92.07	10
9209.9900	- - Other	10
93.01	**Military weapons, other than revolvers, pistols and the arms of heading 93. 07.**	
	-Artillery weapons (for example, guns, howitzers and mortars) :	
9301.1100	- - Self- propelled	15
9301.1900	- - Other	15
9301.2000	-Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	15
	-Other:	
9301.9010	- - - Fully automatic shotguns	15
	- - - Rifles:	
9301.9021	- - - -Bolt action	15
9301.9022	- - - - Semi-automatic	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9301.9023	- - - - fully automatic	15
9301.9029	- - - - Other	15
9301.9030	- - - Machine -guns	15
	- - - Sub-machine-guns:	
9301.9041	- - - - Fully automatic pistols	15
9301.9049	- - - - Other	15
9301.9090	- - - Other	15
93.02	**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	
	- - - Of prohibited bore and of calibres higher than 0.32:	
9302.0011	- - - -Revolvers	15
9302.0012	- - - -Pistols, single barrel, semi-automatic or otherwise	15
9302.0013	- - - -Pistols, multiple barrel	15
9302.0019	- - - -Other	15
	- - - Other:	
9302.0091	- - - - Revolvers	25
9302.0092	- - - - Pistols, signle barrel , semi-automatic or otherwise	35
9302.0093	- - - - Pistols, multiple barrel	35
9302.0099	- - - - Other	35
93.03	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**	
9303.1000	-Muzzle-loading firearms	35
	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:	
	- - - Shotguns, single barrel	
9303.2011	- - - - Pump-action	35
9303.2012	- - - - Semi-automatic	35
9303.2019	- - - - Other	35
9303.2020	- - - Shotguns, multiple barrel, including combination guns	35
9303.2090	- - - Other	35
	-Other sporting, hunting or target-shooting rifles:	
9303.3010	- - - Single-shot	35
9303.3020	- - - Semi-automatic	35
9303.3090	- - - Other	35
9303.9000	-Other	35
9304.0000	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	30
93.05	**Parts and accessories of articles of headings 93.01 to 93.04.**	
	-Of revolvers or pistols:	
9305.1010	- - - Firing mechanisms	25
9305.1020	- - - Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers(sound moderators) and parts thereof; Butts; grips and plates	25
9305.1030	- - - Slide (for pistols) and cylinders (for revolvers)	25
9305.1090	- - - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Of shotguns or rifles of heading 93.03:	
9305.2100	- - Shotgun barrels	25
	- - Other:	
9305.2910	- - - Firing mechanisms	25
9305.2920	- - - Frames and receivers, Rilfe barrels, Pistons, looking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	25
9305.2930	- - - Breeches, bolts (gunlocks) and bolt carriers	25
9305.2990	- - - Other	25
	-Other:	
	- - Of military weapons of heading 93. 01:	
9305.9111	- - - - Firing mechanisms	15
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.	15
9305.9113	- - - - Breeches, blts (gunlocks) and bolt carriers	15
9305.9119	- - - -Other	15
9305.9190	- - - Other	15
9305.9900	- - Other	15
93.06	**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**	
	-Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100	- - Cartridges	35
9306.2900	- - Other	35
	-Other cartridges and parts thereof:	
9306.3010	- - - Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	30
9306.3090	- - - Other	35
9306.9000	-Other	30
9307.0000	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	25
94.01	**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**	
9401.1000	-Seats of a kind used for aircraft	5
	-Seats of a kind used for motor vehicles:	
9401.2010	- - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
9401.2020	- - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020,8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.2090	- - - Other	35
9401.3000	-Swivel seats with variable height adjustment	25
9401.4000	-Seats other than garden seats or camping equipment, convertible into beds	25
	- Seats of cane, osier, bamboo or similar materials :	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9401.5100	- - Of bamboo or rattan	25
9401.5900	- - Other	25
	-Other seats, with wooden frames:	
9401.6100	- - Upholstered	25
9401.6900	- - Other	25
	-Other seats, with metal frames:	
9401.7100	- - Upholstered	25
9401.7900	- - Other	25
9401.8000	-Other seats	25
	-Parts:	
9401.9010	- - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 8703 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223,8703.3225, 8704.2190 and 8704.3190	35
9401.9020	- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.9030	- - - Other for motor cars and vehicles	35
9401.9090	- - - Other	25
94.02	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**	
	-Dentists', barbers' or similar chairs and parts thereof:	
9402.1010	- - - Dentists' chairs	10
9402.1090	- - - Other	25
	-Other:	
9402.9010	- - - Operating tables	10
9402.9020	- - - Hospital beds with mechanical fittings	25
9402.9090	- - - Other	25
94.03	**Other furniture and parts thereof.**	
9403.1000	-Metal furniture of a kind used in offices	35
9403.2000	-Other metal furniture	35
9403.3000	-Wooden furniture of a kind used in offices	35
9403.4000	-Wooden furniture of a kind used in the kitchen	35
	-Wooden furniture of a kind used in the bedroom:	
9403.5010	- - - Wooden cabinets	35
9403.5020	- - - Wooden beds	35
9403.5030	- - - Other	35
9403.6000	-Other wooden furniture	35
9403.7000	-Furniture of plastics	35
	- Furniture of other materials, including cane, osier, bamboo or similar materials :	
9403.8100	- - Of bamboo or rattan	35
9403.8900	- - Other	35
9403.9000	-Parts	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
94.04	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered**	
9404.1000	-Mattress supports	25
	-Mattresses:	
9404.2100	- - Of cellular rubber or plastics, whether or not covered	25
9404.2900	- - Of other materials	25
9404.3000	-Sleeping bags	20
9404.9000	-Other	25
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included**	
	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.1010	- - - Chandeliers	35
9405.1020	- - - Fitting of base metal for flourescent tubes	25
9405.1090	- - - Other	35
9405.2000	-Electric table, desk, bedside or floor-standing lamps	35
9405.3000	-Lighting sets of a kind used for Christmas trees	35
	-Other electric lamps and lighting fittings:	
9405.4010	- - - Lighting system of a kind used for film shootings	5
9405.4090	- - - Other	35
9405.5000	-Non-electric lamps and lighting fittings	35
9405.6000	-Illuminated signs, illuminated name-plates and the like	35
	-Parts:	
	- - Of glass:	
9405.9110	- - - Of chandelier	10
9405.9190	- - - Other	25
9405.9200	- - Of plastics	25
9405.9900	- - Other	25
94.06	**Prefabricated buildings.**	
9406.0010	- - - Green houses	25
9406.0020	- - - Dairy, live stock and poultry sheds	25
9406.0030	- - - Silos	25
9406.0040	- - - For cold storage	25
9406.0090	- - - Other	25
[95.01]		
[95.02]		
95.03	**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**	
9503.0010	- - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	25
9503.0020	- - - Garments and accessories therefor, footwear and headgear	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9503.0030	- - - Aero models	5
9503.0040	- - - Parts, accessories, sub-assemblies, mechanical or electrical movements	10
9503.0090	- - - Other	25
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**	
9504.1000	-Video games of a kind used with a television receiver	25
9504.2000	- Articles and accessories for billiards of all kinds	20
9504.3000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	25
9504.4000	-Playing cards	25
	-Other:	
9504.9010	- - - Dice cups	25
9504.9090	- - - Other	25
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**	
9505.1000	-Articles for Christmas festivities	25
9505.9000	-Other	25
95.06	**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**	
	-Snow-skis and other snow-ski equipment:	
9506.1100	- - Skis	10
9506.1200	- - Ski-fastenings (ski-bindings)	10
9506.1900	- - Other	10
	-Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.2100	- - Sailboards	10
9506.2900	- - Other	10
	-Golf clubs and other golf equipment:	
9506.3100	- - Clubs, complete	10
9506.3200	- - Balls	10
9506.3900	- - Other	10
9506.4000	-Articles and equipment for table-tennis	20
	-Tennis, badminton or similar rackets, whether or not strung:	
9506.5100	- - Lawn-tennis rackets, whether or not strung	25
	- - Other:	
9506.5910	- - - Badminton rackets	25
9506.5920	- - - Squash rackets	25
9506.5990	- - - Other	25
	-Balls, other than golf balls and table-tennis balls:	
9506.6100	- - Lawn-tennis balls	20
	- - Inflatable:	
9506.6210	- - - Footballs, soccer balls	20
9506.6220	- - - Footballs, Other than leather	20
9506.6290	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - Other:	
9506.6910	- - - Cricket balls	20
9506.6920	- - - Hockey balls	20
9506.6930	- - - Polo balls	20
9506.6940	- - - Squash balls	20
9506.6950	- - - Tennis balls	20
9506.6960	- - - Table tennis balls	20
9506.6970	- - - Punching balls	20
9506.6980	- - - Badminton shuttle cocks	20
	- - - Other:	
9506.6991	- - - - Volley balls	20
9506.6992	- - - - Basket balls	20
9506.6993	- - - - Net balls	20
9506.6994	- - - - Hand balls	20
9506.6995	- - - - Rugby balls	20
9506.6999	- - - - Other	20
9506.7000	-Ice skates and roller skates, including skating boots with skates attached	10
	-Other:	
9506.9100	- - Articles and equipment for general physical exercise, gymnastics or athletics	10
	- - Other:	
	- - - Bladders and covers of inflattable balls:	
9506.9911	- - - - Football cover	10
9506.9912	- - - - Football bladder	10
9506.9913	- - - - Volley ball cover	10
9506.9914	- - - - Basket ball cover	10
9506.9915	- - - - Net ball cover	10
9506.9916	- - - - Hand ball cover	10
9506.9917	- - - - Rugby ball cover	10
9506.9919	- - - - Other	10
9506.9920	- - - Cricket bats	20
9506.9930	- - - Cricket wickets	20
9506.9940	- - - Cricket pads	20
9506.9950	- - - Cricket sets	20
9506.9960	- - - Hockey sticks	20
9506.9970	- - - Polo sticks	20
9506.9990	- - - Other	20
95.07	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**	
9507.1000	-Fishing rods	10
9507.2000	-Fish-hooks, whether or not snelled	10
9507.3000	-Fishing reels	10
9507.9000	-Other	10
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**	
9508.1000	-Travelling circuses and travelling menageries	10
9508.9000	-Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**	
9601.1000	-Worked ivory and articles of ivory	20
	-Other:	
9601.9010	- - - Worked tortoise-shell	20
9601.9090	- - - Other	20
96.02	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**	
9602.0010	- - - Gelatine capsules	20
9602.0090	- - - Other	20
96.03	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**	
9603.1000	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25
	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.2100	- - Tooth brushes, including dental-plate brushes	25
9603.2900	- - Other	25
9603.3000	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25
9603.4000	-Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	25
9603.5000	-Other brushes constituting parts of machines, appliances or vehicles	25
9603.9000	-Other	25
9604.0000	**Hand sieves and hand riddles.**	25
9605.0000	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	25
96.06	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**	
9606.1000	-Press-fasteners, snap-fasteners and press-studs and parts therefor	25
	-Buttons:	
9606.2100	- - Of plastics, not covered with textile material	25
9606.2200	- - Of base metal, not covered with textile material	25
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
9606.2910	- - - Studs	0
9606.2920	- - - Buttons	25
9606.2990	- - - Other	25
	-Button moulds and other parts of buttons; button blanks:	
9606.3010	- - - Button moulds and other parts of buttons	25
9606.3020	- - - Button blanks	25
96.07	**Slide fasteners and parts thereof.**	
	-Slide fasteners:	
9607.1100	- - Fitted with chain scoops of base metal	20
9607.1900	- - Other	20
9607.2000	-Parts	20
96.08	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09**	
9608.1000	-Ball point pens	25
9608.2000	-Felt tipped and other porous-tipped pens and markers	25
	-Fountain pens, stylograph pens and other pens:	
9608.3100	- - Indian ink drawing pens	20
9608.3900	- - Other	20
9608.4000	-Propelling or sliding pencils	20
9608.5000	-Sets of articles from two or more of the foregoing subheadings	20
9608.6000	-Refills for ball point pens, comprising the ball point and ink-reservoir	20
	-Other:	
9608.9100	- - Pen nibs and nib points	20
	- - Other:	
9608.9910	- - - Pen caps and clips	10
9608.9920	- - - Ball point tips	10
9608.9990	- - - Other	20
96.09	**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**	
9609.1000	-Pencils and crayons, with leads encased in a rigid sheath	20
	-Pencil leads, black or coloured:	
9609.2010	- - - Pencil leads, black	20
9609.2020	- - - Pencil kits, coloured	20
9609.9000	-Other	20
9610.0000	**Slates and boards, with writing or drawing surfaces, whether or not framed.**	20
9611.0000	**Date, sealing or numbering stamps,and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.**	20
96.12	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Ribbons:	
9612.1010	- - - For dot matrix printer	20
9612.1090	- - - Other	20
9612.2000	-Ink-pads	20
96.13	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**	
9613.1000	-Pocket lighters, gas fuelled, non-refillable	10
9613.2000	-Pocket lighters, gas fuelled, refillable	10
	-Other lighters:	
9613.8010	- - - Lighters used with motor cars of heading 8703	35
9613.8020	- - - Lighter for other motor cars and vehicles	35
9613.8090	- - - Other	20
9613.9000	-Parts	5
9614.0000	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	20
96.15	**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**	
	-Combs, hair-slides and the like:	
9615.1100	- - Of hard rubber or plastics	25
9615.1900	- - Other	25
	-Other:	
9615.9010	- - - Hair pins	20
9615.9020	- - - Hair curlers and the like	20
9615.9090	- - - Other	20
96.16	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**	
9616.1000	-Scent sprays and similar toilet sprays, and mounts and heads therefor	35
9616.2000	-Powder-puffs and pads for the application of cosmetics or toilet preparations	30
96.17	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**	
9617.0010	- - - Vacuum flasks	30
9617.0020	- - - Other	30
9618.0000	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	10
97.01	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**	
9701.1000	-Paintings, drawings and pastels	5
9701.9000	-Other	5
9702.0000	**Original engravings, prints and lithographs**	5

9703.0000	Original sculptures and statuary, in any material.	5
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.	5
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5
9706.0000	Antiques of an age exceeding one hundred years.	10

Chapter 98

(SERVICES)

PCT Code	Description	FED
98.01	Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.	15% of the charges
9801.1000	Services provided or rendered by hotels	
9801.2000	Services provided or rendered by restaurants	
9801.3000	Services provided or rendered by marriage halls and lawns	
9801.4000	Services provided or rendered by clubs	
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers	
9801.7000	Services provided or rendered by messes and hostels	
9801.9000	Other	
98.02	Advertisements.	15% of the charges
9802.1000	Advertisement on T.V.	
9802.2000	Advertisement on radio	
9802.3000	Advertisement on closed circuit T.V.	
9802.4000	Advertisement in newspapers and periodicals	
9802.5000	Advertisement on cable T.V network	
9802.9000	Other	
98.03	Facilities for travel.	15% of the charges
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan.	
9803.1100	Travel by air of passengers embarking on international journey from Pakistan	
9803.2000	Domestic travel by train	
9803.2100	International travel by train	
9803.9000	Other	
98.04	Services provided or rendered for inland carriage of goods.	15% of the charges
9804.1000	Carriage of goods by air	
9804.2000	Carriage of goods by train	
9804.9000	Other	

PCT Code	Description	FED
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.	15% of the charges
9805.1000	Shipping agents	
9805.2000	Stevedores	
9805.2100	Ship management service	
9805.3000	Freight forwarding agents	
9805.4000	Customs agents	
9805.5000	Travel agents	
9805.5100	Tour operators	
9805.6000	Recruiting agents	
9805.7000	Advertising agents	
9805.8000	Ship chandlers	
9805.9000	Share transfer agent	
9805.9100	Sponsorship services	
9805.9200	Business support services	
9805.9090	Other	
9807.0000	Services provided or rendered by property developers and promoters.	15% of the charges
9808.0000	Courier services.	15% of the charges
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.	15% of the charges
9810.0000	Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.	15% of the charges
9811.0000	Services provided or rendered by laundries, dry cleaners.	15% of the charges
98.12	Telecommunication services.	15% of the charges
9812.1000	Telephone services	
9812.1100	Fixed line voice telephone service	
9812.1200	Wireless telephone	
9812.1210	Cellular telephone	
9812.1220	Wireless Local Loop telephone	
9812.1300	Video telephone	
9812.1400	Payphone cards	
9812.1500	Pre-paid calling cards	
9812.1600	Voice mail service	
9812.1700	Messaging service	
9812.1710	Short Message service (SMS)	
9812.1720	Multimedia message service (MMS)	
9812.1910	Shifting of telephone connection	
9812.1920	Installation of telephone extension	
9812.1930	Provision of telephone extension	
9812.1940	Changing of telephone connection	
9812.1950	Conversion of NWD connection to non NWD or vice versa	
9812.1960	Cost of telephone set	
9812.1970	Restoration of telephone connection	
9812.1990	Others	
9812.2000	Bandwidth services	
9812.2100	Copper line based	
9812.2200	Fibre-optic based	
9812.2300	Co-axial cable based	
9812.2400	Microwave based	
9812.2500	Satellite based	
9812.2900	Others	

PCT Code	Description	FED
9812.3000	Telegraph	
9812.4000	Telex	
9812.5000	Telefax	
9812.5010	Store and forward fax services	
9812.5090	Others	
9812.6000	Internet services	
9812.6100	Internet services including e-mail services	
9812.6110	Dial-up internet services	
9812.6120	Broadband services for DSL connection	
9812.6121	Copper line based	
9812.6122	Fibre-optic based	
9812.6123	Co-axial cable based	
9812.6124	Wireless based	
9812.6125	Satellite based	
9812.6129	Others	
9812.6130	Internet/e-mail/Data/SMS/MMS services on WLL networks	15% of the charges
9812.6140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks	
9812.6190	Others	
9812.6200	Data Communication Network services (DCNS)	
9812.6210	Copper Line based	
9812.6220	Co-axial cable based	
9812.6230	Fibre-optic based	
9812.6240	Wireless/Radio based	
9812.6250	Satellite based	
9812.6290	Others	
9812.6300	Value added data services	
9812.6310	Virtual private Network service (VPN)	
9812.6320	Digital Signature service	
9812.6390	Others	
9812.9000	Audiotext services	
9812.9100	Teletext services	
9812.9200	Trunk radio services	
9812.9300	Paging services	
9812.9400	Voice paging services	
9812.9410	Radio paging services	
9812.9490	Vehicle tracking services.	
9812.9500	Burglar alarm services.	
9812.9090	Others	

PCT Code	Description	FED
98.13	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.	15% of the charges
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.	
9813.1100	Goods insurance	
9813.1200	Fire insurance	
9813.1300	Theft insurance	
9813.1400	Marine insurance	
9813.1500	Life insurance	
9813.1600	Other insurance	
9813.2000	Services provided or rendered in respect of advances and loans	
9813.3000	Services provided or rendered in respect of leasing.	
9813.3010	Financial leasing	
9813.3020	Commodity or equipment leasing	
9813.3030	Hire-purchase leasing	
9813.3090	Other	
9813.3900	Services provided or rendered in respect of musharika financing	
9813.4000	Services provided or rendered by banking companies in relation to:	
9813.4100	Guarantee	
9813.4200	Brokerage	
9813.4300	Letter of credit	
9813.4400	Issuance of pay order and demand draft	
9813.4500	Bill of exchange	
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	
9813.4700	Bank guarantee	15% of the charges
9813.4800	Bill discounting commission	
9813.4900	Safe deposit lockers	
9813.4910	Safe vaults	
9813.5000	Issuance, processing and operation of credit and debit cards	
9813.6000	Commission and brokerage of foreign exchange	
9813.7000	dealings.	
9813.8000	Automated Teller Machine operations, maintenance and management	
9813.8100	Service provided as banker to an issue	
9813.9000	Other	
	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.	15% of the charges
9814.1000	Architects or town planners	
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works	
9814.3000	Property developers or promoters	
9814.4000	Landscape designers	
9814.9000	Other	

PCT Code	Description	FED
98.15	Services provided or rendered by professionals and consultants etc.	15% of the charges
9815.1000	Medical practitioners and consultants	
9815.2000	Legal practitioners and consultants	
9815.3000	Accountants and auditors	
9815.4000	Management consultants	
9815.5000	Technical, scientific, engineering consultants	
9815.6000	Software or IT based system development consultants	
9815.9000	Other consultants	
9816.0000	Services provided or rendered by pathological laboratories.	15% of the charges
98.17	Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	15% of the charges
9817.1000	Scientific laboratories	
9817.2000	Mechanical laboratories	
9817.3000	Chemical laboratories	
9817.4000	Electrical or electronic laboratories	
9817.9000	Other such laboratories	
98.18	Services provided or rendered by specialized agencies.	15% of the charges
9818.1000	Security agency	
9818.2000	Credit rating agency	
9818.3000	Market research agency	
9818.9000	Other such agencies	
98.19	Services provided or rendered by specified persons or businesses.	15% of the charges
9819.1000	Stockbrokers	
9819.1100	Under writers	
9819.1200	Indenters	
9819.1300	Commission agents	
9819.1400	Packers	
9819.2000	Money exchanger	
9819.3000	Rent a car	
9819.4000	Prize bond dealers	
9819.5000	Surveyors	
9819.6000	Designers	
9819.7000	Outdoor photographer	
9819.8000	Art painter	
9819.9000	Cable TV operators	
9819.9100	Auctioneers	
9819.9200	Public relations services	
9819.9300	Management consultants	
9819.9400	Technical testing and analysis service	
9819.9500	Service provided by a registrar to an issue	
9819.9090	Others	
98.20	Services provided or rendered by specialized workshops or undertakings.	15% of the charges
9820.1000	Auto-workshops	
9820.2000	Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.	
9820.3000	Workshops for electric or electronic equipments or appliances etc. including computer hardware	
9820.4000	Car washing or similar service stations.	
9820.9000	Other workshops	

PCT Code	Description	FED
98.21	Services provided or rendered in specified fields.	15% of the charges
9821.1000	Healthcare centres, gyms or physical fitness centres etc.	
9821.2000	Indoor sports and games centres	
9821.3000	Baby care centres	
9821.4000	Body massage centres	
9821.5000	Pedicure centres	
9821.9000	Similar other centers	
98.22	Services provided or rendered for specified purposes.	15% of the charges
9822.1000	Fumigation services	
9822.2000	Maintenance or cleaning services	
9822.3000	Janitorial services	
9822.4000	Dredging or desilting services	
9822.9000	Other similar services	
9823.0000	Franchise services	15% of the charges
9824.0000	Construction services	15% of the charges

Chapter 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
   (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
   (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
   (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER -I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:
   (i) The importer shall make a declaration on the bill of entry for exemption claimed.
   (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
   (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE	Description	CD (%)

(1)	(2)	(3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act,1948(XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Federal Board of Revenue.	0
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	0
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- <u>Dignitaries of UAE</u> 1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. 2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4. H.E.Sheikh Mubarak Bin Mohammad Al- Nahyan, 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 Tahnoun 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.	0
	9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE. 10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates. 11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai. 12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command. 14 H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard. <u>Dignitaries of Qatar:</u> 1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani	

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. (iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives. (iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers. (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	
9906	(i) Goods imported under the Presidentûs Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975). (ii) Goods imported under the Prime Ministerûs Salary, Allowances and Privileges Order,1975 (Act LIX of 1975). (iii) Goods imported under the Governorûs Salary, Allowances and Privileges, Order,1975 (Presidentûs Order No.5 of 1975). (iv) Goods imported under the Acting Governerûs (Allowance and Privileges) Order,1978 (Presidentûs Order No.19 of 1978). (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.	0

SUB-CHAPTER–II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9907	Goods imported for the Presidentûs Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue	0
9908	Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Church World Service and with the Catholic Relief Service	
9909	Articles, value of which does not exceed Rs.10,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0
9910	Samples of no commercial value imported by manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples	0
9911	(i) Relief goods donated by Foreign Government/ Agencies for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts of NWFP and AJK as certified by ERRA.	0

SUB-CHAPTER III
IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

Note

For the purpose of sub-chapter III the expression:

(i) „Charitable Institution‰ and „Charitable non-profit making institution‰ means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;

(ii) „Gifts or Donations‰ include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and

(iii) „Competent Authority‰ means:

(i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;

(ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public

Institution or any other relevant authority of the Provincial Government; and

(iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9912	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 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); 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) 10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus.(85.27) 14. Ambulances.(87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences.(90.18) 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) 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).	0
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:- (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.	0
9914	Equipment, apparatus, reagents, disposables and spares, imported by: - (i) charitable non profit making institutions operating hospitals of fifty beds or more; and (ii) hospitals run by the Federal Government or a Provincial Government,- Subject to the following conditions: -	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will 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 sales tax in the event of breach of the undertaking. (b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.	
9915	Goods imported by or donated to non profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) tthe importing or receiving institution shall produce a certificate from the competent authority that · (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	0

SUB-CHAPTER-IV

IMPORT OF REPLACEMENT GOODS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i)the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0

SUB-CHAPTER-V

IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9917	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.	0

SUB-CHAPTER-VI

TEMPORARY IMPORT OR EXPORT

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9918	Goods not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation. In case the goods 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 respective PCT heading determined at the time of original import provided the machinery was exported under a contract of alteration, renovation, adddition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import of the goods.	0
9919	Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the Ist Schedule to the Act for such goods and other taxes leviable thereon. 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration , display, test or trial purposes. 6. Dry fruits imported from Afghanistan.	0
9920	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	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Ministry/ Department/ Embassy: 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 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.	
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0
9922	Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

SUB-CHAPTER-VII

MISCELLANEOUS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input output ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	0
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii)Injection wax viii)Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct gold xiv) Mounts and findings of gold, silver and platinum jewelry.	0
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donoted to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	0
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufacted locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicnal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer (iii) ABR (iv) Oto acoustic emission (5) Cochlear implants system. (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312. (ii) 2 pin and 3 pin cords	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material	
	(vi) Manufacturing equipment related to above items. (7) Hearing impairment/deaf related: (i) Printed material (ii) Software (iiii)Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing. (ii) Braille board for alphabet writing. (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine. (v) Mathematics slates for blind. (vi) Abacus frames (maths). (vii) White cane. (viii) Thermofoam duplicating machine. (ix) Manila paper for duplication. (x) Every card for brail writing. (xi) Magnifier glasses for low vision. (xii) Brail printing press.	
9938	Following cardiology/cardiac surgery disposables and other equipment:- A. ANGIOPLASTY PRODUCTS: 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents. 3. Coronary Artery Dilatation Catheters (Balloons). 4. PTCA Guide Wires. 5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. B. ANGIOGRAPHY PRODUCTS: 1. Angiography Catheters. 2. Sheaths. 3.Guidewires 4.Contrast Lines 5. Pressure Lines 6.Mannifolds C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY: 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delviery System 6.Guide Wires 7. Sizing Balloons 8.Sizing Plates. 9.PDA Closure Devices 10. PDA Delivery Systems D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories). E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories)	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	F. HEART FAILURE DEVICES (with Leads, Connectors & accessories) G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories) H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS. 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors I. LEAR CARDIOLOGY PRODUCTS 1. Radioactive isotopes 2. Cold Kits (Cardioloite MAA, DTPA, etc) J CARDICE SURGERY PRODUCTS. 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances. K. EQUIPMENT 1. Cardiac Angiography Machine 2. Echocardiography Machine 3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies.	
9939	Diagnostic kits for HIV and Hepatitis	0
9940	Omitted.	
9941	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 CBR and payment of customs duties and taxes leviable at the time of import 1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000) 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
9942	The re-rollable scrap having width not exceeding 1000 mm with thickness 6 mm and above and a length not exceeding 2.5 meters, consisting of mill rejects and crop ends of ingots, billets, slabs, blooms and including cuttings of sheets and plates, pipes and bars whether in pieces or in rolled strips, cuttings of ships plates, used and pitted rails and girders, whereas in case of girders and pipes length shall be 1.5 meter.	0‰

DECLARATION UNDER THE PROVISIONAL

COLLECTION OF TAXES ACT, 1931 (XVI OF 1931)

(1) The provisions of sub-clause (8) of clause 5, of this Bill shall have effect, for the purpose of this declaration and of the provisions of Provisional Collection of Taxes Act, 1931 (XVI of 1931) as if they were provisions for imposition of duties of customs and it is hereby declared accordingly in terms of section 3 of the Act that it is expedient in the public interest that the provisions of the said clause have effect on 12th June, 2008 under the Act.

(2) The provisions of sub-paragraph (iv) of paragraph (a) of sub-clause (13) of clause 20 of this Bill shall have effect, for the purpose of this declaration and of the provisions of Provisional Collection of Taxes Act, 1931 (XVI of 1931) as if they were provisions for imposition of duties of federal excise and it is hereby declared accordingly in terms of section 3 of the said Act, that it is expedient in the public interest that the provisions of the said clause have immediate effect under that Act.

KARAMAT HUSSAIN NIAZI,
Secretary.

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