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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 30th June, 1974

The following Act of Parliament received the assent of the President on the 30th June, 1974, and is hereby published for general information :—

ACT No. XL OF 1974

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1974, 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, 1974, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows :—

1. **Short title and extent.**—(1) This Act may be called the Finance Act, 1974.

(2) It extends to the whole of Pakistan.

2. **Amendment of Act XI of 1922.**—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely :—

(1) In section 2,—

(a) after clause (2) the following clause shall be inserted, namely :—

"(3) "Appellate Assistant Commissioner" means a person appointed to be an Appellate Assistant Commissioner of Income-tax under section 5;"; and

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(b) for clause (14) the following shall be substituted and shall be deemed always to have been so substituted, namely :—

"(14) "tax" means income-tax, super-tax, surcharge and additional tax chargeable or payable under this Act, and includes any interest, penalty, fee or any sum or amount or other charge leviable or payable under this Act;";

(2) In section 4, in sub-section (3),—

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

"(f) in respect of a building the erection of which is completed at any time between the first day of July, 1974, and the thirtieth day of June, 1980 (both days inclusive) and the building is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the following limits, namely :—

(i) where the annual value does not exceed twelve thousand rupees.	The whole of such value.
(ii) in other cases	Six thousand rupees;";

(b) clause (xiiaa) shall be re-numbered as clause (xiiaaa) and before the said clause (xiiaaa) as so re-numbered, the following clause shall be inserted, namely :—

"(xiiaa) any income chargeable under the head "Income from property" in respect of any unit of a building comprising multi-storeyed flats, apartments or apartment houses if the annual value of the unit does not exceed three thousand and six hundred rupees and the erection of the building is completed at any time between the first day of July, 1974 and the thirtieth day of June, 1980 (both days inclusive), for a period of five years from the date of such completion;";

(c) in clause (xv),—

(a) in sub-clause (1), for the word "two" twice occurring and the word "Two", the word "ten" shall be substituted, and

(b) in sub-clause (2), for the word "two" twice occurring and the word "Two", the word "five" shall be substituted;

(3) in section 5,—

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

"(c) Assistant Commissioners of Income-tax who may be either Appellate Assistant Commissioners of Income-tax or Inspecting Assistant Commissioners of Income-tax;";

(b) in sub-section (3), after the words "as many", the words "Appellate or" shall be inserted;

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

"(4) Appellate Assistant Commissioners of Income-tax shall be under the direct control of the Central Board of Revenue and shall perform their functions in respect of such cases or classes of cases or of such persons or classes of persons or of such incomes or classes of income or in respect of such areas as the Central Board of Revenue may direct, and, where such directions have assigned to two or more Appellate Assistant Commissioners of Income-tax the same cases or classes of cases or the same persons or classes of persons or the same incomes or classes of income or the same area, in accordance with any orders which the Central Board of Revenue may make for the distribution and allocation of the work to be performed.";

(d) in sub-section (6),—

(i) for the words "notification in the official Gazette" the words "an order in writing" shall be substituted;

(ii) after the words and comma "empower Commissioners of Income-tax,", the words "Appellate or" shall be inserted;

(iii) for the words, brackets, and figures beginning with the words "notification" and ending with the brackets and figure "(3)", the words, comma, brackets and figures "order either to the exclusion of, or concurrently with, any other authority appointed under sub-section (2) or (3), as the Central Board of Revenue may direct" shall be substituted;

(e) in sub-section (7),—

(i) for the words "Inspecting Assistant Commissioners" the words "Assistant Commissioners" shall be substituted; and

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

"Provided that no orders, instructions or directions shall be given to the Appellate Assistant Commissioners of Income-tax so as to interfere with their discretion in the exercise of their appellate functions.";

(f) in sub-section (7A), after the words "from one", occurring for the first time, the words "Commissioner or" shall be inserted;

(g) in sub-section (8), the following proviso shall be added at the end, namely:—

"Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.";

(4) for section 15A, the following section shall be substituted, namely :—

"15A. *Exemption of portion of earned income.*—The tax shall not be payable by an assessee in respect of the earned income, if any, subject to the following limits, namely :—

(*a*) where such income is chargeable under the head "Salaries"—

(*i*) where such income does not exceed twelve thousand and five hundred rupees.	The whole of such income or two thousand and five hundred rupees, whichever is the less.
(*ii*) where such income exceeds twelve thousand and five hundred rupees.	Twenty per cent of such income or five thousand rupees, whichever is the less.

(*b*) In other cases—

(*i*) where such income does not exceed ten thousand rupees.	The whole of such income or one housand rupees, whichever is he less.
(*ii*) where such income exceeds ten thousand rupees.	Ten per cent of such income or two thousand rupees, whichever is the less :

Provided that where an assessee derives earned income from "Salaries" and sources other than "salaries", the aggregate amount of income exempt under this section shall not be less than two thousand and five hundred rupees and not more than five thousand rupees.";

(5) after section 15F, the following section shall be inserted, namely :—

"15FF. (1) *Tax credit for investments.*—Where a company invests any amount in the purchase of shares issued by a company which fulfils the conditions specified in sub-section (6), credit for the amount so invested shall be given to the company against the tax payable by it in the manner hereinafter provided, at the following rates, namely :—

Where the industrial undertaking set up by the company is located in—

(*a*) Baluchistan, Tribal Areas, Northern Areas and Azad Kashmir.	Thirty per cent of the amount invested.
(*b*) Other places excluding the Karachi and Hyderabad Talukas and Tehsils of Lyallpur and Lahore and such adjoining areas of Lahore Tehsil as may be notified by the Federal Government.	Fifteen per cent of the amount invested.

(2) The amount of the credit shall be deducted from the tax payable by the company in respect of the previous year in which the investment was made.

(3) Where no tax is payable by a company in respect of the year in which it makes such investment or where the amount of tax payable is less than the amount of credit, the amount of credit or so much of it as

has not been deducted, as the case may be, shall be carried forward and deducted from the tax payable by the company in the following year and so on.

(4) Credit under this section shall not be available in respect of any shares acquired by purchase or transfer from a previous holder of such shares or in respect of any shares sold or transferred or otherwise disposed of within five years from the date of their purchase.

(5) Where any credit is given under this section in any year in respect of any investment made in the purchase of any shares and subsequently such shares are sold, transferred or otherwise disposed of within five years of the date of their purchase, the company shall, notwithstanding anything to the contrary contained in any law for the time-being in force, be liable to pay additional tax equal to the amount of the credit allowed to it in respect of the said shares and all the provisions of this Act shall apply accordingly.

(6) The following are the conditions referred to in sub-section (1) that is to say the company is—

(a) a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of any Federal or Provincial Act;

(b) a public company as defined in the Companies Act, 1913 (VII of 1913); and

(c) a company engaged in an industrial undertaking approved by the Central Board of Revenue for the purposes of this section.

(7) The Central Board of Revenue may make rules regulating the procedure for the grant of the credit and any other matter incidental to the operation of this section.";

(6) in section 17, in sub-section (5), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that as respects the assessments for the years beginning on the first day of July, 1975 and ending on the thirtieth day of June, 1977, income-tax and super-tax shall, subject to the other provisions of this Act, be payable on the total income as reduced by the said income.";

(7) in section 18, in sub-section (3BB), after the words "deemed to be", the word "advance" shall be omitted;

(8) in section 24, in sub-section (2B), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely :—

"Provided that as respects the assessments for the years beginning on the first day of July, 1975 and ending on the thirtieth day of June, 1977, this sub-section shall have effect as if the year beginning on the first day of July, 1977 were the next following year for the years ending on the thirtieth day of June, 1975 and the thirtieth day of June, 1976 and the first proviso were omitted.";

(9) in section 26A,—

(a) in sub-section (3),—

(i) after the word "Act" occurring for the second time, for the commas and words ", or where the firm has already been registered for the immediately preceding year, renew the registration" the words, commas, brackets and figures "and, subject to the provisions of sub-section (4), such firm shall be treated as a registered firm for the assessment year for which it is first registered and all subsequent years for so long as there is no change in the constitution of the firm" shall be substituted;

(b) in sub-section (5) the words, "or renewal of registration" twice occurring shall be omitted;

(10) in section 28,—

(a) in sub-section (1A), after the words "Income-tax Officer" the comma and words ", the Appellate Assistant Commissioner" shall be inserted;

(b) in sub-section (2), after the words "Income-tax Officer", the comma and words "the Appellate Assistant Commissioner" shall be inserted; and

(c) in sub-section (5), for the word "The", the words "An Appellate Assistant Commissioner or the" shall be substituted;

(11) in section 30,—

(a) in sub-section (1),—

(i) for the words, figures and letter "or objecting to any order passed by an Inspecting Assistant Commissioner under section 34A may appeal to the Appellate Tribunal" the words "may appeal to the Appellate Assistant Commissioner" shall be substituted; and

(ii) after the first proviso, the following further proviso shall be inserted, namely :—

"Provided further that no appeal shall be filed under this section in respect of any order in any case where the said order has been passed by an Inspecting Assistant Commissioner exercising the powers conferred on an Income-tax Officer under sub-section (5) of section 5;"; and

(iii) in the third proviso for the words "Appellate Tribunal" the words "Appellate Assistant Commissioner" shall be substituted;

(b) in sub-section (1A), for the words "Appellate Tribunal" the words "Appellate Assistant Commissioner" shall be substituted;

(c) in sub-section (2),—

(i) for the word, figures, letter and comma "section 34A, 48", the word and figure "section 48" shall be substituted;

(ii) for the words "Appellate Tribunal may admit an appeal after the expiration of the period if it" the words "Appellate Assistant Commissioner may admit an appeal after the expiration of the period if he" shall be substituted;

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

"(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of twenty-five rupees.";

(12) After section 30A, the following new section shall be inserted, namely :—

"31. *Hearing of appeal.*—(1) The Appellate Assistant Commissioner shall fix a day and place for the hearing of the appeal, and may from time to time adjourn the hearing.

(2) The Appellate Assistant Commissioner may, before disposing of any appeal, call for such particulars as he may require respecting the matters arising in the appeal, or cause further inquiry to be made by the Income-tax Officer.

(3) The Appellate Assistant Commissioner may, at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Appellate Assistant Commissioner is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable.

(4) When hearing an appeal the Appellate Assistant Commissioner shall not admit any documentary material or evidence which was not produced before the Income-tax Officer, unless the assessee can show that he was prevented by sufficient cause from producing such material evidence.

(5) If the Appellate Assistant Commissioner is satisfied that the assessment or order which is the subject of appeal ought to be interfered with, he shall pass the appropriate order as provided in sub-section (6). If he is not so satisfied he shall reject the appeal and the assessment or order shall stand good.

(6) The Appellate Assistant Commissioner may, in the case of an order of assessment,—

(a) reduce, enhance or annul the assessment,

(b) set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further enquiry as the Income-tax Officer thinks fit or the Appellate Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh assessment and determine where necessary the amount of tax payable on the basis of such fresh assessment;

or, in the case of an order cancelling the registration of a firm under sub-section (4) of section 23 or sub-section (4) of section 26A

or refusing to register a firm under sub-section (4) of section 23 or section 26A,

(c) cancel such order and direct the Income-tax Officer to register the firm or set aside such order and direct the Income-tax Officer to make such further enquiry as he thinks fit or as the Appellate Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such enquiry and shall thereafter make a fresh order registering the firm or refusing to register it or cancelling its registration, as he may think fit,

or, in the case of an order under sub-section (2) of section 25 or sub-section (2) of section 26 or section 48, 49 or 49F,

(d) cancel or vary such order,

or, in the case of an order under sub-section (1) of section 25A,

(e) cancel such order and either direct the Income-tax Officer to make further enquiry and pass a fresh order or to make an assessment in the manner laid down in sub-section (2) of section 25A,

or, in the case of an order under section 28 or sub-section (6) of section 44E or sub-section (5) of section 44F or sub-section (1) of section 46,

(f) cancel such order or vary it so as either to enhance or reduce the penalty or set aside such order and direct the Income-tax Officer to make a fresh order after making such inquiry as the Income-tax Officer thinks fit or as the Appellate Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh order and determine the amount of penalty on the basis of such order,

or, in the case of an appeal against a computation of loss under section 24,

(g) vary such computation;

or, in the case of an appeal under sub-section (1A) of section 30,

(h) decide that the person is or is not liable to make the deduction and in the latter case direct the refund of the sum paid under sub-section (6) of section 18:

Provided that the Appellate Assistant Commissioner shall not enhance an assessment or a penalty unless the appellant has had a reasonable opportunity of showing cause against such enhancement:

Provided further that at the hearing of any appeal against an order of an Income-tax Officer, the Income-tax Officer shall have the right to be heard either in person or by a representative.

(7) Where as the result of an appeal any change is made in the assessment of a firm or association of persons or a new assessment of a firm or association of persons is ordered to be made, the Appellate Assistant Commissioner may authorise the Income-tax Officer to

amend accordingly any assessment made on any partner of the firm or any member of the association.

(8) The Appellate Assistant Commissioner shall, on the conclusion of the appeal, communicate the orders passed by him to the assessee and to the Commissioner.";

(13) in section 33,—

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

"(1) Any assessee objecting to an order passed by—

(a) an Appellate Assistant Commissioner under section 28, section 30 or section 31,

(b) an Inspecting Assistant Commissioner under section 34A, or

(c) an Inspecting Assistant Commissioner exercising the powers conferred on an Income-tax Officer under sub-section (5) of section 5,

may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him:

Provided that no appeal under this sub-section shall lie against any order of the Appellate Assistant Commissioner in respect of an order of assessment unless the assessee has paid half the amount representing the difference between the tax as determined on the basis of the order of the Appellate Assistant Commissioner and the tax payable under section 22A.

(2) The Commissioner may, if he objects to any order passed by an Appellate Assistant Commissioner under section 31, direct the Income-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of the date on which the order is communicated to the Commissioner by the Appellate Assistant Commissioner.

(2A) The Tribunal may admit an appeal after the expiry of the sixty days referred to in sub-sections (1) and (2) if it is satisfied that there was sufficient cause for not presenting it within that period.

(3) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall except in the case of an appeal referred to in sub-section (2), be accompanied by a fee of one hundred rupees."; and

(b) after sub-section (6) the following new sub-section shall be added, namely:—

"(7) Notwithstanding anything to the contrary contained in this Act, all appeals made to the Appellate Tribunal before the first day of July, 1974 shall be disposed of by the Appellate Tribunal as if such appeals had been filed under this section and all the provisions of this Act shall apply accordingly."

(14) in section 33A,—

(a) in sub-section (1), in the first proviso,—

(i) in clause (a), after the words "where an appeal against the order lies" the words "to the Appellate Assistant Commissioner or" shall be inserted; and

(ii) in clause (b), after the words "the order" the words "is pending on an appeal before the Appellate Assistant Commissioner or" shall be inserted;

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

"(a) where an appeal against the order lies to the Appellate Assistant Commissioner or to the Appellate Tribunal but has not been made, the time within which such appeal may be made has not expired, or, in the case of an appeal to the Appellate Tribunal, the assessee has not waived his right of appeal; or

(b) where an appeal against the order has been made to the Appellate Assistant Commissioner, the appeal is pending before the Appellate Assistant Commissioner; or";

(15) in section 34,—

(a) in sub-section (1), the second proviso shall be omitted;

(b) in sub-section (1A), in clause (b), in the proviso, after the words "in pursuance of an order under" the word, figure and comma "section 31," shall be inserted;

(c) in sub-section (2), in the proviso,—

(i) for clauses (ii) and (iii), the following shall be substituted, namely:—

"(ii) where a notice under sub-section (1) was issued, within the time-limit specified in sub-section (1A), the assessment or re-assessment, as the case may be, may be made in pursuance of such notice within one year from the end of the year in which such notice was served;";

(ii) in clause (iv) after the words "an order under" the word, figure and comma "Section 31," shall be inserted; and

(iii) *in Explanation I and II*, after the words "order under section", the figure and comma "31," shall be inserted; and

(d) in sub-section (2A), for the words "of eight years specified in the said sub-section before its" the words brackets, figures, comma and letter "specified in sub-sections (1), (1A) and (2) before their" shall be substituted;

(16) in section 35,—

(a) in sub-section (1), for the words "Inspecting Assistant Commissioner", the words "Assistant Commissioner" shall be substituted; and

(b) in sub-section (5), before the word and figure "section 33", the word, figure and comma "section 31," shall be inserted;

(17) in section 37, in sub-section (1), for the words "Inspecting Assistant Commissioner" twice occurring, the words "Assistant Commissioner" shall be substituted;

(18) in sections 38 and 39, for the words "Inspecting Assistant Commissioner" the words "Assistant Commissioner" shall be substituted;

(19) in section 45, after the words and figure "under section 29", the words and figure "or an order under section 31" shall be inserted;

(20) in section 45A, in the second proviso, after the words "an appeal under", the words and figure "section 31 or" shall be inserted;

(21) in section 48, in sub-section (2), after the word "The", the words "Appellate Assistant Commissioner or the" shall be inserted;

(22) in section 49E, after the words "Income-tax Officer", comma and words ", the Appellate Assistant Commissioner" shall be inserted;

(23) in section 49G, in the *Explanation*, in clause (i), after the words "an appeal under" the words and figure "section 31 or" shall be inserted;

(24) in section 52, for the words and figure "section 30 or" the words, brackets and figures "sub-section (3) of section 30 or sub-section (3) of section 33" shall be substituted;

(25) in section 66,—

(a) for sub-section (1), (2), (3), (4) and (4A), the following sub-section shall be substituted, namely :—

(1) Within sixty days of the date upon which he is served with notice of an order under sub-section (4) of section 33, the assessee or the Commissioner may, by application in the prescribed form, accompanied where application is made by the assessee by a fee of one hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall within ninety days of the receipt of such application draw up a statement of the case and refer it to the High Court.

(2) If on an application made under sub-section (1) the Appellate Tribunal refuses to state the case on the ground that, no question of law arises, the assessee or the Commissioner, as the case may be, may within ninety days from the date on which he is served with notice of the refusal, apply to the High Court and the High Court may if it is not satisfied with the correctness of the decision of the Appellate Tribunal frame a question of law and proceed to hear the case.

(3) In respect of cases referred to in sub-section (5) of section 5 where the Inspecting Assistant Commissioner performs the functions of an Income-tax Officer, reference in sub-section (1) to Commissioner shall be construed as reference to the Central Board of Revenue.

(4) If the High Court is not satisfied that the statements in a case referred under sub-section (1) are sufficient to enable it to determine the question raised thereby the Court may refer the case back to the Appellate Tribunal to make such modifications therein as the Court may direct in that behalf."; and

(b) in sub-section (5), for the words "such application" the words "such case" shall be substituted.

3. **Income-tax and Super-tax.**—(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1974,—

(a) income-tax shall be charged at the rates specified in Part I of the First Schedule; and

(b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), in this section referred to as the said section, be those specified in Part II of the First Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1974,—

(a) Where the total income of an assessee, not being a company, includes any income chargeable under the head 'Interest on Securities' the income-tax payable by the assessee on the part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax and super-tax payable according to the rates applicable under the operation of the Finance Act, 1973 (L of 1973), on his total income the same proportion as the amount of such inclusion bears to his total income; and

(b) where the total income of a company includes any profits and gains from life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consist of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1974, where the assessee is a cooperative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the First Schedule as if the assessee were a company to which the proviso to sub-paragraph (i) of paragraph A of said Part II applied; whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of Part I of the First Schedule, no deduction in respect of any allowance or sums referred to in clause (i) of the proviso to the said paragraph shall be made.

(4) (a) In making any assessment for the year beginning on the first day of July, 1974, where the total income of an assessee, not being a company to which the proviso to sub-paragraph (1) of paragraph A of Part II of the First Schedule does not apply, includes any profits and gains derived from the export of goods out of Pakistan, income-tax and super-tax, if any payable by him in respect of such profits and gains shall, subject to the provisions of clause (b) and (c), be reduced by an amount computed in the manner specified hereunder:—

	Amount
(*i*) Where the goods exported abroad had not been manufactured by the assessee who exported them :—	15 per cent of the income-tax and super-tax, if any, attributable to export sales.
(*a*) and where the export sales during the relevant year exceed the export sales of the preceding year.	*plus* an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 25 per cent.

	(*b*) and where the export sales during the relevant year do not exceed the export sales of the preceding year.	*minus* 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 10 per cent.
(*ii*)	Where the goods exported had been manufactured by the assessee who had exported them :—	
	(*a*) Where the export sales do not exceed 10 per cent of the total sales.	*Nil.*
	(*b*) Where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales.	15 per cent of the income tax and super-tax, if any, attributable to export sales.
	(*c*) Where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales.	20 per cent of the income-tax and super-tax, if any attributable to export sales.
	(*d*) Where the export sales exceed 30 per cent of the total sales.	25 per cent of the income-tax and super-tax, if any, attributable to export sales.

Provided that in the case of a registered firm super-tax payable by it under paragraph C of Part II of the First Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I had it been the total income of an unregistered firm.

(b) Nothing contained in clause (a) shall apply in respect of the following goods or clause of goods, namely :—

(a) raw cotton ;

(b) such other goods as may be notified by the Central Board of Revenue from time to time.

(c) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the said Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates referred to in sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).

(6) For the purposes of making deduction of tax under section 18, of the said Act, the rates specified in Part I and Part II of the First Schedule shall apply as respects the year beginning on the first day of July, 1974, and ending on the thirtieth day of June, 1975.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the

provisions of the said Act; and the expression "public company" means a company—

(i) in which not less than fifty per cent of the shares are held by the Government; or

(ii) whose shares were the subject of dealings in a registered stock exchange in Pakistan at any time during the previous year and remained listed on the stock exchange till the close of that year.

4. **Surcharge under Act XI of 1922.**—Surcharge under the Income Tax Act, 1922 (XI of 1922), shall be charged in respect of any assessment for the year beginning on the first day of July, 1974 at the rates specified in Part III of the First Schedule.

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

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

"(a) "Appellate Assistant Commissioner" means a person empowered to perform the functions of an Appellate Assistant Commissioner of Wealth-tax under section 9;";

(2) in section 5, in sub-section (1), in clause (viii), the comma and words ", subject to a maximum of twenty thousand rupees in value" shall be omitted;

(3) after section 8, the following new section shall be added, namely :—

"9. *Appellate Assistant Commissioner of Wealth-tax.*—The Board may empower as many persons as it thinks fit to exercise, under this Act, the functions of an Appellate Assistant Commissioner of Wealth-tax, and on being so empowered the Appellate Assistant Commissioners shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct; and, where such directions have assigned to two or more Appellate Assistant Commissioners the same area or the same persons or the same classes of persons, they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.";

(4) in section 13, the following proviso shall be added at the end, namely :—

"Provided that no orders, instructions or directions shall be given by the Board so as to interfere with the discretion of the Appellate Assistant Commissioner in the performance of his appellate functions.";

(5) in section 18, in sub-section (1), after the words and comma "Wealth-tax Officer,", the words and comma "Appellate Assistant Commissioner," shall be inserted;

(6) in Chapter VI, before section 24, the following new section shall be inserted, namely:—

"23. *Appeal to the Appellate Assistant Commissioner from orders of Wealth-tax Officer.*—(1) Any assessee objecting to an assessment made, or penalty imposed upon him, or denying

his liability to be assessed under this Act, or objecting to an order under sub-section (2) of section 20 may, within thirty days of the date on which he is served with the notice of demand or copy of order under sub-section (2) of section 20, appeal to the Appellate Assistant Commissioner against such assessment, penalty or order, as the case may be, in the prescribed form and verified in the prescribed manner :

Provided that no appeal shall lie unless the wealth-tax admitted to be due by the appellant has been paid.

(2) The Appellate Assistant Commissioner may admit an appeal after the expiration of the period referred to in sub-section (1) if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(3) The Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being heard, pass such order on the appeal as he may think fit and communicate the order passed by him to the assessee and the Commissioner :

Provided that an order of enhancement shall not be made unless the appellant has been given a reasonable opportunity of showing cause against such enhancement.

(4) When hearing an appeal, the Appellate Assistant Commissioner shall not admit any evidence which was not produced before the Wealth-tax Officer unless he is satisfied that the assessee was prevented by sufficient cause from producing such evidence.";

(7) in section 24,—

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

"(1) Any assessee objecting to an order passed by an Appellate Assistant Commissioner may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him.";

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

"(2) The Commissioner may, if he is not satisfied as to the correctness of any order passed by an Appellate Assistant Commissioner, direct the Wealth-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of the day on which the order is communicated to the Commissioner.";

(c) in sub-section (3),—

(i) for the word "thirty" the word "sixty" shall be substituted; and

(ii) after the word, brackets and figure "sub-sections (1)", the word, brackets and figure "and (2)" shall be inserted;

(d) in sub-section (4), after the words "manner and shall", the commas, words, brackets and figure ", except in the case of an appeal referred to in sub-section (2)," shall be inserted; and

(e) after sub-section (13), the following new sub-section shall be added, namely :—

"(14) Notwithstanding anything to the contrary contained in this Act, all appeals made to the Appellate Tribunal before the first day of July, 1974, shall be disposed of by the Appellate Tribunal as if such appeals had been filed under this section and all the provisions of this Act shall apply accordingly.";

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

(a) in the proviso,—

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

"(a) where an appeal against the order lies to the Appellate Assistant Commissioner, the time within which such appeal can be made has not expired or, where the appeal lies to the Appellate Tribunal, the assessee has not waived his right of appeal;"; and

(ii) in clause (b), after the words "appeal before", the words "the Appellate Assistant Commissioner or" shall be inserted; and

(b) in the Explanation, before clause (b), the following new clause shall be inserted, namely :—

"(a) the Appellate Assistant Commissioner shall be deemed to be an authority subordinate to the Commissioner; and";

(9) in section 26, in sub-section (1), for the word "thirty" the word "sixty" shall be substituted;

(10) in section 27,—

(a) for sub-sections (1), (2), (3), (4) and (5) the following shall be substituted, namely :—

"(1) Within ninety days of the date upon which he is served with an order by the Appellate Tribunal, the assessee or the Commissioner may present an application in the prescribed form and, where the application is by the assessee, accompanied by a fee of one hundred rupees, to the Appellate Tribunal requiring it to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall draw up a statement of the case and refer it to the High Court.

(2) The statement to the High Court shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(3) If the High Court is not satisfied that the statement in a case referred to it under this section is sufficient to enable it to

determine the question of law raised thereby, it may require the Appellate Tribunal to make such modifications therein as it may direct.

(4) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the assessee or the Commissioner, as the case may be, may, within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, frame the question of law and proceed to hear the case.";

and

(b) in sub-section (6), for the word "application" the word "case" shall be substituted;

(11) in section 31B, in sub-section (2), in the second proviso, after the words "appeal under", the words and figure "section 23 or" shall be inserted;

(12) in section 35, after the words "Wealth-tax Officer", twice occurring, the comma and words ", the Appellate Assistant Commissioner" shall be inserted;

(13) in section 36, in sub-section (2), after the word and figure "section 14", the words and figure "or section 23" shall be inserted; and

(14) in section 37, after the words "Tax Recovery Officer", twice occurring, the comma and words ", the Appellate Assistant Commissioner" shall be inserted.

6. **Amendment of Act X of 1950.**—The following amendments shall be made in the Estate Duty Act, 1950 (X of 1950), namely:—

(1) in section 2, in clause (5A), after the word "and", the commas, words, brackets, figures and letters ", except for purposes of sub-sections (2), (2B) and (2C) of section 3A and section 58G," shall be inserted;

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

"(2A) The Board may appoint as many Deputy Controllers and Assistant Controllers as it thinks fit.

(2B) The Deputy Controllers and Assistant Controllers shall, subject to the control of the Controller, perform their functions in respect of such estates or classes of estates and such areas as the Controller may specify.

(2C) The Controller may transfer any case, or any proceedings in respect of any case, from one Deputy Controller or Assistant Controller to another Deputy Controller or Assistant Controller; and any such transfer may be made at any stage of the proceedings and shall not render necessary the re-issue of any notice already issued.";

(3) in section 9, after the words "of the deceased", the words "and on which gift-tax has not been paid" shall be inserted;

(4) in section 11A, figure and comma "9," shall be omitted;

(5) in section 34, for the word "Board" the word "Controller" shall be substituted;

(6) in section 58E, in the second proviso, for the words "an application" the words "a reference" shall be substituted;

(7) after section 58F, the following new section shall be inserted, namely :—

"58G. *Revisional power of Controller.*—The Controller may, either of his own motion or on application made by an accountable person in this behalf, call for the record of any proceeding under this Act in which an order has been passed by any authority subordinate to him, and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, pass such order thereon, not being an order prejudicial to the accountable person, as the Controller thinks fit :

Provided that the Controller shall not revise any order under this section in any case—

(a) where an appeal against the order lies to the Appellate Tribunal, the time within which such appeal can be made has not expired or the accountable person has not waived his right of appeal;

(b) where the order is the subject of an appeal before the Appellate Tribunal;

(c) where the application is made by the accountable person, unless—

(i) the application is accompanied by a fee of twenty-five rupees; and

(ii) the application is made within one year from the date of the order sought to be revised or within such further period as the Controller may think fit to allow on being satisfied that the accountable person was prevented by sufficient cause from making the application within that period;

(d) where the order is sought to be revised by the Controller of his own motion, if such order was made more than one year previously :

Provided that the Controller may, for reasons to be recorded, revise any order made more than one year previously ; and

(e) where the estate duty payable under section 58, has not been paid :

Provided that the Controller may, for reasons to be recorded, entertain an application made under this section without payment of estate duty payable under section 58.

Explanation.—For the purposes of this section, an order by the Controller declining to interfere shall not be deemed to be an order prejudicial to the accountable person.";

(8) in section 59, 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 no appeal under this sub-section shall lie against any order passed under section 58G.";

(9) in section 59A,—

(a) for sub-sections (1), (2), (3), (4) and (5) the following shall be substituted, namely :—

"(1) Within ninety days of the date upon which an order of the Appellate Tribunal under sub-section (3) of section 59 is communicated to him the person accountable or the Controller may present an application in the prescribed form and, where the application is by the accountable person, accompanied by a fee of one hundred rupees, to the Appellate Tribunal requiring it to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall draw up a statement of the case and refer it to the High Court.

(2) The case shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(3) If the High Court is not satisfied that the statement in a case referred to it under this section is sufficient to enable it to determine the questions of law raised thereby, the Court may require the Appellate Tribunal to make such modifications therein as it may direct in this behalf.

(4) If on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the assessee or the Controller, as the case may be, may within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, frame the question of law and proceed to hear the case.";

(10) in section 59B,—

(a) in sub-section (1), for the words "an application has been made" the words "a case has been stated" shall be substituted; and

(b) in sub-section (2), for the words "an application made" the words "a case stated" shall be substituted;

(11) section 64 shall be omitted; and

(12) in section 74B, for sub-section (2) the following shall be substituted, namely :—

"(2) Wherein consequence of any order passed under any law for the time being in force the estate duty is required to be recomputed, such recomputation shall be deemed to be a rectification of a mistake apparent from the record and the provisions of section

35 of the Income-tax Act, 1922 (XI of 1922), shall, so far as may be, apply to such rectification, the period of four years referred to in the said section 35 being computed from the date of the order in consequence of which the estate duty is to be recomputed.".

7. **Amendment of Act III of 1951.**—The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely :—

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

"(1) "Appellate Assistant Commissioner" means a person exercising the powers of an Appellate Assistant Commissioner of Sales Tax under section 5;";

(2) in section 3,—

(A) in sub-section (4),—

(a) in the proviso,—

(i) after the words "payment of duty", the commas and words ", short levy of duty, rectification of mistakes" shall be inserted; and

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

(b) after the proviso amended as aforesaid, the following further proviso shall be added, namely :—

"Provided further that, in the case of goods specified in the First Schedule to the said Act which are for the time being exempt from the payment of the duty of excise, the tax shall, where the Board so directs, be payable at the same time and in the same manner as the duty of excise would have been payable had the goods not been so exempt."; and

(B) in sub-section (5), after the words "relating to the", the words and commas "short levy, rectification of mistakes," shall be inserted;

(3) in section 5,—

(a) in sub-section (1), after the words and comma "Commissioner of Income-tax," and the words and comma "Commissioner of Sales Tax,", the words and comma "Appellate Assistant Commissioner of Income-tax," and the words and comma "Appellate Assistant Commissioner of Sales Tax," shall respectively be inserted;

(b) in sub-section (2), after the words and comma "Commissioner of Sales Tax,", the words and comma "Appellate Assistant Commissioner of Sales Tax," shall be inserted; and

(c) in sub-section (3), the following proviso shall be added at the end, namely :—

"Provided that no orders, instructions or directions shall be given so as to interfere with the discretion of the Appellate Assis-

tant Commissioner of Sales Tax in the exercise of his appellate functions.";

(4) before section 14A, the following new section shall be inserted, namely:—

"14. *Appeal to Appellate Assistant Commissioner.*—(1) Any assessee objecting to an assessment made or a penalty imposed on him may, within thirty days of the date on which he is served with the notice of demand, appeal to the Appellate Assistant Commissioner, in the prescribed form:

Provided that no appeal shall be filed under this sub-section in respect of any order passed by an Inspecting Assistant Commissioner under section 28A:

Provided further that no appeal shall lie unless the tax admitted by the appellant to be due has been paid.

(2) The Appellate Assistant Commissioner may admit an appeal after the expiration of the period referred to in sub-section (1) if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(3) The Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being heard, pass such order on the appeal as he may think fit and communicate the order passed by him to the assessee and the Commissioner:

Provided that an order of enhancement shall not be made unless the appellant has been given a reasonable opportunity of showing cause against such enhancement.

(4) When hearing an appeal, the Appellate Assistant Commissioner shall not admit any evidence which was not produced before the Sales Tax Officer unless he is satisfied that the assessee was prevented by sufficient cause from producing such evidence.";

(5) in section 15,—

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

"(1) Any assessee objecting to an order passed by an Inspecting Assistant Commissioner under section 28A or by an Appellate Assistant Commissioner may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him.";

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

"(2) The Commissioner may, if he objects to an order passed by an Appellate Assistant Commissioner, direct the Sales Tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made within sixty days of the date on which the order is communicated to the Commissioner.";

(c) in sub-section (3), after the brackets and figure "(1)", the word, brackets and figure "and (2)" shall be inserted;

(d) in sub-section (4), after the words "and shall", the commas, words, brackets and figure ", except in the case of an appeal referred to in sub-section (2)," shall be inserted ; and

(e) after sub-section (9), the following new sub-section shall be added, namely :—

"(10) Notwithstanding anything to the contrary contained in the Act, all appeals made to the Appellate Tribunal before the first day of July, 1974, shall be disposed of by the Appellate Tribunal as if such appeals had been filed under this section and all the provisions of this Act shall apply accordingly.";

(6) in section 16,—

(A) in sub-section (1),—

(a) after the words "Sales Tax Officer or", the words "an Appellate Assistant Commissioner or" shall be inserted ;

(b) in the first proviso,—

(i) in clause (a), after the words "lies to", the words "the Appellate Assistant Commissioner or to" shall be inserted ;

(ii) in clause (b), after the words "the order", the words "is pending on an appeal before the Appellate Assistant Commissioner or" shall be inserted ; and

(B) in sub-section (2),—

(a) after the words "Sales Tax Officer or", the words "an Appellate Assistant Commissioner or" shall be inserted ;

(b) in the first proviso,—

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

"(a) where an appeal against the order lies to the Appellate Assistant Commissioner, the time within which such appeal may be made has not expired, or, where an appeal lies to the Appellate Tribunal, the assessee has not waived his right of appeal, or" ; and

(ii) in clause (b), after the word "order", the words "is pending on an appeal before the Appellate Assistant Commissioner or" shall be inserted ;

(7) in section 17,—

(a) for sub-sections (1), (2), (3) and (4) the following shall be substituted, namely :—

"(1) Within sixty days of the date on which an order of the Appellate Tribunal is communicated to him under sub-section (6) of section 15, the assessee or the Commissioner may present an application in the prescribed form and, where the

application is by the assessee, accompanied by a fee of one hundred rupees, to the Appellate Tribunal requiring it to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall draw up a statement of the case and refer it to the High Court.

(2) The statement to the High Court shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(3) If the High Court is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the question of law raised thereby, it may require the Appellate Tribunal to make such modification therein as it may direct.

(4) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the assessee or the Commissioner, as the case may be, may, within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Appellate Tribunal, frame the question of law and proceed to hear the case.",

(b) in sub-section (5), for the words "such application" the words "any such case" shall be substituted;

(8) in section 23,—

(a) in sub-section (1), in clause (iv), after the words and comma "Sales Tax Officer,", the words "the Appellate Assistant Commissioner" shall be inserted; and

(b) in sub-section (1A), after the words and comma "Sales Tax Officer,", the words "Appellate Assistant Commissioner" shall be inserted;

(9) in section 27A, after the words and comma "Sales Tax Officer,", the words "the Appellate Assistant Commissioner" shall be inserted;

(10) in section 27C,—

(a) for the words and commas "by sea into any customs-port from any foreign port, and upon which tax has been paid on importation, are re-exported by sea from such customs-port to any foreign port" the words and comma "into Pakistan by sea or air from any place outside Pakistan and upon which tax has been paid on importation, are re-exported to any place outside Pakistan by sea or air" shall be substituted;

(b) for the words, figures and commas "sections 43, 49, 50, 51 and 52 of Sea Customs Act, 1878," the words, commas and figure "the Customs Act, 1969, relating to drawback of customs duty" shall be substituted;

(11) in Chapter XIV, after section 27D, the following new section shall be added, namely:—

"27E. *Power to deliver certain goods without payment of tax.*— Subject to such conditions, limitations or restrictions as it thinks

fit to impose, the Board may, in such general cases as it may deem fit or in particular cases by special order, authorise the delivery without payment of the whole or any part of the tax payable thereon of goods which are imported only temporarily with a view to subsequent exportation.";

(12) in section 28, after sub-section (1), the following new sub-section shall be added, namely :—

"(1A), Notwithstanding anything contained in this Act, or any judgement or order of any court, tribunal or other authority, any assessment for the tax payable for any period beginning on the first day of April, 1954, and ending on the thirtieth day of June, 1965, made at any time before the first day of July, 1971, shall be deemed to have been validly made and no assessment or re-assessment made, any other proceeding taken or notice issued, shall be called in question by or before any court, tribunal or other authority on the ground that, at the time the assessment or re-assessment was made, proceeding taken or notice issued, the time within which such assessment or re-assessment should have been made, proceeding taken or notice issued under this Act, had expired."; and

(13) in section 30, in sub-section (1), after the word and comma "Commissioner,", the words "the Appellate Assistant Commissioner" shall be inserted.

8. **Amendments of Act I of 1944.**—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), hereinafter referred to as the said Act, namely :—

In the said Act,—

(1) in section 9A, after sub-section (6), the following new sub-sections shall be added, namely :—

"(7) The provisions of Chapter XX of the Code of Criminal Procedure, 1898 (Act V of 1898), shall apply to trial of cases under this Act in so far as they are not inconsistent with the provisions of this Act.

(8) The Federal Government may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Federal Government that such transfer will promote the ends of justice or tend to the general convenience of parties or witnesses.

(9) In respect of a case transferred to a Special Judge by virtue of sub-section (3) or under sub-section (8), such Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness who has given evidence in the case before the transfer and may act on the evidence already recorded by or produced before the court which tried the case before the transfer.";

(2) in section 40,—

(i) sub-section (2) shall be omitted and shall be deemed to have been omitted on the first day of July, 1967; and

(ii) in sub-section (3), after the word "suit", the comma and words ", prosecution or other legal proceeding" shall be inserted;

(3) the First Schedule shall be amended in the manner specified in the Second Schedule to this Act.

9. **Repeal of Ordinance XLVII of 1961.**—The Cement (Surcharge) Ordinance, 1961 (XLVII of 1961), is hereby repealed and shall be deemed to have been so repealed on the eighth day of June, 1974.

10. **Amendment of Act IV of 1969.**—In the Customs Act, 1969 (IV of 1969), in section 185A after sub-section (6), the following sub-sections shall be added, namely :—

"(7) The provisions of Chapter XX of the Code of Criminal Procedure, 1898 (Act V of 1898), shall apply to trial of cases under this Act in so far as they are not inconsistent with the provisions of this Act.

(8) Nothing in this section shall be deemed to affect the power of a court under the Code of Criminal Procedure, 1898 (Act V of 1898), to admit to bail any person accused of any non-bailable offence punishable under this Act who appears or is brought before such court.

(9) The Federal Government may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Federal Government that such transfer will promote the ends of justice or tend to the general convenience of parties or witnesses.

(10) In respect of a case transferred to a Special Judge by virtue of sub-section (3) or under sub-section (9), such Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness who has given evidence in the case before the transfer and may act on the evidence already recorded by or produced before the court which tried the case before the transfer.".

11. **Amendment of Act XXXII of 1934.**—The amendments set out in the Third Schedule shall be made in the First Schedule to the Tariff Act, 1934 (XXXII of 1934).

12. **Amendment of Ordinance I of 1967.**—In the Natural Gas (Development Surcharge) Ordinance, 1967 (I of 1967), in section 2, in clause (4), for the words "ten rupees" the words "twenty rupees" shall be substituted.

13. **Amendment of Act V of 1974.**—In the Finance (Supplementary) Act, 1973 (V of 1974), sections 2 and 3 and the First Schedule and Second Schedule shall be omitted.

THE FIRST SCHEDULE

(*See* section 3)

PART I

RATES OF INCOME TAX

A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this Part applies—

1.	Where the taxable income does not exceed Rs. 2,000.	2.5 per cent of the taxable income.
2.	Where the taxable income exceeds Rs. 2,000 but does not exceed Rs. 4,000.	Rs. 50 plus 10 per cent of the amount exceeding Rs. 2,000.
3.	Where the taxable income exceeds Rs. 4,000 but does not exceed Rs. 7,000.	Rs. 250 plus 15 per cent of the amount exceeding Rs. 4,000.
4.	Where the taxable income exceeds Rs. 7,000 but does not exceed Rs. 10,000.	Rs. 700 plus 20 per cent of the amount exceeding Rs. 7,000.
5.	Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 15,000.	Rs. 1,300 plus 25 per cent of the amount exceeding Rs. 10,000.
6.	Where the taxable income exceeds Rs. 15,000 but does not exceed Rs. 20,000.	Rs. 2,550 plus 30 per cent of the amount exceeding Rs. 15,000.
7.	Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 25,000.	Rs. 4,050 plus 35 per cent of the amount exceeding Rs. 20,000.
8.	Where the taxable income exceeds Rs. 25,000 but does not exceed Rs. 30,000.	Rs. 5,800 plus 40 per cent of the amount exceeding Rs. 25,000.
9.	Where the taxable income exceeds Rs. 30,000 but does not exceed Rs. 35,000.	Rs. 7,800 plus 45 per cent of the amount exceeding Rs. 30,000.
10.	Where the taxable income exceeds Rs. 35,000 but does not exceed Rs. 40,000.	Rs. 10,050 plus 50 per cent of the amount exceeding Rs. 35,000.
11.	Where the taxable income exceeds Rs. 40,000 but does not exceed Rs. 50,000.	Rs. 12,550 plus 55 per cent of the amount exceeding Rs. 40,000.
12.	Where the taxable income exceeds Rs. 50,000 but does not exceed Rs. 70,000.	Rs. 18,050 plus 60 per cent of the amount exceeding Rs. 50,000.
13.	Where the taxable income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000.	Rs. 30,050 plus 65 per cent of the amount exceeding Rs. 70,000.
14.	Where the taxable income exceeds Rs. 1,00,000	Rs. 49,550 plus 70 per cent of the amount exceeding Rs. 1,00,000.

Provided that—

(i) no income-tax shall be payable on a total income which before deduction of the sums, if any, exempt under the first and third proviso to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15F, section 15H, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922) does not exceed Rs. 12,000;

(ii) where the total income of an assessee exceeds Rs. 12,000 but does not exceed Rs. 15,000, the income-tax payable shall not exceed fifty per cent of the amount by which the total income exceeds Rs. 12,000;

(iii) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression "taxable income", as used in this paragraph, means—

(a) in the case of an assessee to whom or to which sub-section (3) of section 3 or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;

(b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15F, section 15H, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every local authority and in every case in which, under the provisions of the Income tax Act, 1922 (XI of 1922), income tax is to be charged at the maximum rate.	30 per cent of the total amount.
C. In the case of every company, being a public company or a foreign association declared to be a company by the Central Board of Revenue under clause (5A) of section 2 of the Income tax Act, 1922 (XI of 1922), on the total income, exluding such part of the total income as consists of any dividends or bonus or bonus shares to which sub-paragraph (3) or sub-paragraph (4) of paragraph A of Part II applies.	30 per cent of such income.
D. In the case of every other company, on the total income excluding such part thereof as consists of any bonus or bonus shares to which sub-paragraph (4) of paragraph A of Part II applies.	30 per cent of such income.

PART II

RATES OF SUPER TAX

	Rates
A. In the case of company,—	
(1) on the total income, excluding such part of the total income as consists of dividends or bonus or bonus shares to which sub-paragraphs (3) and (4) apply, where such company is a company to which paragraph C of Part I applies.	35 per cent of such income in the case of a banking company and 30 per cent of such income in the case of a company other than a Banking company;
(2) on the total income excluding such part of the total income as consists of bonus or bonus shares to which sub-paragraph (4) applies where such company is a company to which sub-paragraph (1) does not apply.	35 per cent of such income in the case of a Banking company and 30 per cent of such income in the case of a company other than a Banking company :

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows :—

(i) a rebate of 5 per cent to such company not being a Banking Company if it is a public company ;

(ii) a rebate of 5 per cent to such company not being a Banking Company, if it is a public company to which clause (iii) does not apply, if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 5,00,000 ;

(iii) a rebate of 5 per cent on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 10,00,000 ;

(iv) a rebate of 10 per cent to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922), applies or which are derived by it in Pakistan from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry ;

(v) a rebate of 15 per cent to such company on so much of the income, profits and gains accruing or arising outside Pakistan to which sub-section (4) of section 3 does not apply as are brought by it in Pakistan.

Explanation.—The term "industrial undertaking", as used in clause (iii) means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(i) engaged in—

(a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition ;

(b) ship-building ;

(c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power ;

(d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income Tax Act, 1922 (XI of 1922), apply ; or

(ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.

(3) to which paragraph C of Part I applies, on the amount representing income from dividends from a company having its registered office in Pakistan.

		Rates
(*a*)	where such dividends are received by a public company and are declared and paid by a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act of the Federal Legislature, in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947.	15 per cent of such amount.
(*b*)	in other cases	20 per cent of such amount.

(4) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its share-holders with a view to increasing its paid-up capital—

		Rates
(*a*)	where a company which issued shares or bonus, as the case may be, is a public company.	15 per cent of such amount.
(*b*)	in other cases	20 per cent of such amount.
B.	In the case of every local authority on the whole of the total income.	12.5 per cent of the total income.
C.	In the case of every registered firm—	
(1)	Where the total income does not exceed Rs. 15,000.	*Nil*
(2)	where the total income exceeds Rs. 15,000 but does not exceed Rs. 30,000.	5 per cent of the amount exceeding Rs. 15,000.
(3)	where the total income exceeds Rs. 30,000 but does not exceed Rs. 60,000.	Rs. 750 plus 10 per cent of the amount exceeding Rs. 30,000.
(4)	where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000.	Rs. 3,750 plus 20 per cent of the amount exceeding Rs. 60,000.
(5)	where the total income exceeds Rs. 1,00,000.	Rs. 11,750 plus 30 per cent of the amount exceeding Rs. 1,00,000.

Explanation.—The term "registered firm" as used in this paragraph means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the said Act.

PART III

(*See* section 4)

RATES OF SURCHARGE

In the case of persons deriving income from the business of manufacture, purchase or sale of jewellery including gold, silver, precious metals, stones and pearls and ornaments or other articles made thereof.	6 per cent of such income.

THE SECOND SCHEDULE

(*See* section 8)

AMENDMENTS TO PART I OF THE FIRST SCHEDULE TO THE CENTRAL EXCISES AND SALT ACT, 1944 (I OF 1944).

(1) **In SECTION III,—**

(a) for item 7 and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

"7. Sugar.—

Sugar, all sorts	For yone rupees and fifty paisa per cwt.";

(b) in item 8, in sub-item II (2),—

(i) in clause (a), under the heading "Surcharge", for clauses (a) and (b) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

"Cigarettes the retail price per ten cigarettes of which—

(*i*) does not exceed 20 paisa	5 paisa.
(*ii*) exceeds 20 paisa but does not exceed 50 paisa	15 paisa.
(*iii*) exceeds 50 paisa but does not exceed 75 paisa	20 paisa.
(*iv*) exceeds 75 paisa but does not exceed one rupee ..	25 paisa.
(*v*) exceeds one rupee	30 paisa.";

(ii) in clause (b), in column (3), for the words "*ad valorem*" the words "of retail price" shall be substituted; and

(iii) the heading "Flood Relief Surcharge" and the entries relating thereto shall be omitted;

(2) In SECTION IV,—

(a) in item 9,—

(i) in sub-item (1), in column (3), for the words "One hundred" the words "One hundred and seven" shall be substituted; and

(ii) in sub-item (2), in column (3), for the word "Thirty-six" the word "Forty-three" shall be substituted; and

(b) in item 12, in column (3), for the words "Forty paisa" the words "One rupee and fifteen paisa" shall be substituted.

THE THIRD SCHEDULE

(*See* section 11)

Amendments in the Tariff Act, 1934 (XXXII of 1934).—

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule,—

(i) the entries in Section or Chapter Titles, Section or Chapter Notes, as the case may be, specified in the first column of Table I below, shall be amended as indicated in the second column of that Table; and

(ii) against Heading Numbers and sub-heads, if any, specified in the first column of Table II below, for the existing entries, relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third columns of the table shall be substituted.

TABLE I

Chapter title and Section or Chapter Notes	Amendments
1	2
CHAPTER 3 Notes	Note 2 shall be omitted.
CHAPTER 4 Title	In Chapter 4, for the title the following shall be substituted, namely:— "DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED."
CHAPTER 9 Notes	In note 2, for paragraph (b) the following shall be substituted, namely:— "(b) Cubeb pepper (Piper cubeba) and other products of heading No. 12.07.'
CHAPTER 11 Notes	For the word 'Note' the word 'Notes' shall be substituted. The existing note shall be numbered as note 1. In note 1, for paragraph (b) the following shall be substituted, namely :— "1 (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;" After note 1, the following new note 2 shall be added, namely :— "2 (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry products : (*a*) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and (*b*) an ash content (after deduction of any added minerals) not exceeding that indicated in column 3. Otherwise, they fall or be classified in heading No. 23.02. (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk guaze or man-made textile sieve with the aperture indicated in column 4 or 5 is not less, by weight, than that shown against the cereal concerned. Otherwise they fall to be classified in heading No. 11.02.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 microns	500 microns
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—

CHAPTER 12 Notes

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

"(*a*) Leguminous vegetables (Chapter 7) ; "

CHAPTER 13 Note

For paragraph (e) the following shall be substituted, namely :—

"(e) Camphor (heading No. 29.13) or glycyrrhizin (heading No. 29.41); "

CHAPTER 21 Notes

After note 2, the following new note 3 shall be added, namely :—

"3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish."

CHAPTER 27 Notes

In note 1.—

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

"(a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;"

(2) In paragraph (b), for the full stop at the end a semi-colon and word "; or' shall be substituted and thereafter the following new paragraph (c) shall be added, namely :—

"(c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07."

In note 3, after the words "similar oils", the following shall be inserted, namely—

", as well as those consisting of mixed unsaturated hydrocarbons."

CHAPTER 28 Notes

For note 1 the following shall be substituted, namely :—

"1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :"

After note 7, the following new note 8 shall be added, namely :—

"8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19."

CHAPTER 30 Notes

In note 2, for paragraph (c) the following shall be substituted, namely:—

"(c) Soap or other products of heading No. 34.01 containing added medicaments."

CHAPTER 31 Notes

For note 4 the following shall be substituted, namely :—

"4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05."

In note 5, for the figures, brackets, letter and word "3 (A) and 4" the word, figure, brackets and letter "and 3 (A)" shall be substituted.

CHAPTER 33 Notes

In note 1, in paragraph (b) after the word soap, the following shall be inserted, namely :—

"or other products"

For note 2 the following shall be substituted, namely :—

"2. **Heading No 33.06 is to be taken to apply, *inter alia*,** to :

(*a*) Prepared room deodorisers, whether or not perfumed ;

(*b*) Products, whether or not mixed (other than those of heading No 33.05), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use."

CHAPTER 34 Title — In the title, the words and hyphon "SURFACE-AGENTS" shall be substituted by the words and hyphon "SURFACE-ACTIVE AGENTS".

CHAPTER 34 Notes — For note 2 the following shall be substituted, namely :—

"2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations"."

CHAPTER 35 Notes — The existing note shall be numbered as note 1. After note 1, the following new note 2 shall be added, namely:—

"2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02."

CHAPTER 38 Notes — In note 1, paragraph (b) shall be numbered as paragraph "(c)", and a new paragraph (b) shall be inserted, namely :—

"(b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07)."

In note 2, for paragraph (g) the following shall be substituted, namely :—

"(g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not whether or not coated with a uniform epitaxial layer.".

CHAPTER 39 Notes — In note 1, (1) for the paragraph (f) the following shall be substituted, namely :—

"(f) Goods falling within Section XI (textiles and textile articles); "

(2) In paragraph (o) after semi-colon the word "and" shall be deleted.

In note 3, for paragraph (d) the following shall be substituted, namely :—

"(d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut in to rectangles but not further worked (even if, when so cut, they become articles ready for use);"

CHAPTER 40 Notes — In note 4, for paragraphs (a), (b) and (c) the following shall be substituted, namely :—

"(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;

(*b*) Thioplasts (TM) ; and

(*c*) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above ".

SECTION XI Notes

In note 3(A), for paragraphs (a) and (b) the following shall be substituted, namely :—

"(*a*) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);"

"(*b*) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1g/m (9,000 denier);"

In note 3(B), for paragraph (b) the following shall be substituted, namely :—

"(*b*) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multi-filament yarn without twist or with a twist of less than 5 turns per metre ;"

CHAPTER 59 Notes

For note 2 the following shall be substituted, namely :—

"2(A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded). " .

It does not, however, cover :

(*a*) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;

(*b*) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30° C (usually Chapter 39) ; or

(*c*) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39)."

(B) Heading No. 59.12 does not apply to :

(*a*) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;

(*b*) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;

(*c*) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or

(*d*) Fabrics finished with normal dressings having a basis of amylaceous or similar substances."

CHAPTER 60 Notes

For note 2 the following shall be substituted, namely :—

"2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof :

(*a*) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length ;

(*b*) Made up, by sewing or otherwise".

In note 5, for paragraph (b) the following shall be substituted, namely :—

"(b) " Rubberised " means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber".

CHAPTER 61 Notes

For note 5, the following shall be substituted, namely :—

"5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length."

CHAPTER 64 Notes

In note 1, for paragraph (a) the following shall be substituted, namely :—

"(*a*) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05) ; "

CHAPTER 70 Notes

For note 3, the following shall be substituted, namely :—

"3. For the purposes of heading No. 70.20, the expression "**wool**" means :

(*a*) Mineral wools with a silica ($Si\,0_2$) content not less than 60% by weight ;

(*b*) Mineral wools with a silica ($Si\,0_2$) content less than 60% but with an alkaline oxide (K_20 and/or Na_20) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.07."

After note 3, the following new note 4 shall be added, namely :—

" 4. For the purposes of the Nomenclature, the expression " glass " is to be taken to extend to fused quartz and fused silica."

SECTION XV Notes

In note 3, in paragraph (d), for the fullstop at the end the brackets and the words " (other than cermets)," shall be added.

In note 5,—

(1) in paragraph (a), the word " and " at the end shall be omitted ;

(2) in paragraph (b), for the fullstop at the end a comma and the word ", and " shall be added ; and

after paragraph (b) amended as aforesaid, a new paragraph (c) shall be added, namely :—

"(*c*) A cermet of heading No. 81.04 is regarded as a single base metal."

CHAPTER 73 Notes

In note 1, for paragraph (c) the following shall be substituted, namely :—

"(*c*) Ferro-alloys (heading No. 73.02) :

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :

more than 8% of silicon, or

more than 30% of manganese, or

more than 30% of chromium, or

more than 40% of tungsten, or

a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron."

CHAPTER 82 Notes — In note 1, for the words "mounted on" the word "with" shall be substituted.

SECTION XVI Notes — After note 4 the last paragraph shall be renumbered to read as note 5.

CHAPTER 84 Notes — For notes 3 and 4 the following shall be substituted, namely :—

"3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means :

(*a*) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run ;

(*b*) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;

(*c*) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :

(*a*) it is connectable to the central processing unit either directly or through one or more other units ;

(*b*) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53."

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 m.m., whichever is less. Other steel balls are to be classified under heading No. 73.40."

After note 4, the following new note 5 shall be added, namely :—

" 5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in Heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials."

CHAPTER 85
Notes

For note 4 the following shall be substituted, namely :—

"4. For the purposes of heading No. 85.19, " printed circuits " are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching), or by the " film circuit " technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term " printed circuits " does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.21."

After note 4, the following new note 5 shall be added, namely :—

" 5. For the purposes of heading No. 85.21 :

(A) " Diodes, transistors and similar semi-conductor devices " are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) " Electronic microcircuits " are to be taken to be :—

(*a*) Microassemblies of the " fagot " module, moulded module, micro-module and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected ;

(*b*) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inter-connections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparatly associated ;

(*c*) Hybrid integrated circuits in which passive and active elements, some obtained by thin or thick-film technology (resistors, capacitors, inter connections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function."

SECTION XVI
Notes

After note 4, a new note 5 shall be added, namely :—

" 5. Air cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

(*a*) In Chapter 86 if designed to travel on a guide-track (hover-trains) ;

(*b*) In Chapter 87 if designed to travel over land or over both land and water ;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hover-train transport systems as traffic control equipment for railways."

CHAPTER 86 Notes — In note 1, for paragraph (a) the following shall be substituted, namely :—

"(*a*) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover-trains (heading No. 44.07 or No. 68.11);"

CHAPTER 95 Notes — In note 1, for paragraph (d) the following shall be substituted, namely :—

"(*d*) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;"

TABLE II

Heading No.	Name of article	Rate of duty
1	2	3
01.01	Live horses, asses, mules and hinnies	*Free]*
01.02	Live animals of the bovine species	25% *ad val.*
01.04	Live sheep and goats	25% *ad val.*
01.05	Live poultry, that is to say, fowls, ducks geese, turkeys and guinea fowls	Free
01.06	Other live animals	25% *ad val.*
03.01	Fish, fresh (live or dead), chilled or frozen :	
	A. Aquarium fish	*Free*
	B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a Pakistan national or by a company incorporated in Pakistan	*Free*
	C. Other	125% *ad val.*
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process :	
	A. Fish, salted, dried, if imported at the port of Gwadur	Free
	B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a Pakistan national or by a company incorporated in Pakistan	Free

1	2	3
	C. Other	125% *ad val.*
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried ; crustaceans in shell, simply boiled in water	125% *ad val.*
04.01	Milk and cream, fresh, not concentrated or sweetened ..	25% *ad val.*
04.02	Milk and cream, preserved, concentrated or sweetened :	
	A. In liquid or semi-solid form	25% *ad val.*
	B. In solid form, such as block or powder	25% *ad val.*
04.03	Butter	40% *ad val.*
04.04	Cheese and Curd	50% *ad val.*
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	25% *ad val.*
04.06	Natural honey	50% *ad val.*
04.07	Edible products of animal origin, not elsewhere specified or included	50% *ad val.*
05.01	Human hair, unworked, whether or not washed or scoured ; waste of human hair	50% *ad val.*
05.02	Pigs', hogs, and boars' bristles or hair ; badger hair and other brush making hair ; waste of such bristles and hair	50% *ad val.*
05.03	Horse-hair and horse-hair waste, whether or not put up on a layer or between two layers of other material	50% *ad val.*
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	50% *ad val.*
05.05	Fish waste	50% *ad val.*
05.06	Sinews and tendons ; parings and similar waste, of raw hides or skins	50% *ad val.*
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edge) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	50% *ad val.*
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised ; powder and waste of these products	50% *ad val.*
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like unworked or simply prepared but not cut to shape, and hair and waste of these products	50% *ad val.*
05.10	Ivory, unworked or simply prepared but not cut to shape ; powder and waste of Ivory	50% *ad val.*
05.11	Tortoise-shells (shells and scales), unworked or simply prepared but not cut to shape ; claws and waste of tortoise-shell ..	50% *ad val.*
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	50% *ad val.*

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05.13	Natural sponges	50% *ad val.*
05.14	Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not dried ; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	50% *ad val.*
05.15	Animal products not elsewhere specified or included ; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	*Free*
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	25% *ad val.*
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	25% *ad val.*
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	25% *ad val.*
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	25% *ad val.*
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	75% *ad val.*
	B. Tomatoes	75% *ad val.*
	C. Seed potatoes, if imported direct by the Ministry of Food and Agriculture, Government of Pakistan, the Department of Agriculture, of a Provincial Government, The Agricultural Development Corporation or under certificate from an officer authorised in this behalf by any of the Provincial Government or by any of the Agricultural Development Corporation to the effect that the potatoes so imported are meant to be used as seed for sowing	Free
	D. Other	75% *ad val.*
07.02	Vegetables (whether or not cooked), preserved by freezing	75% *ad val.*
07.03	Vegetables provisionally preserved in brine, in sulphur, water or in other preservative solutions, but not specially prepared for immediate consumption	75% *ad val.*
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	75% *ad val.*
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split :	
	A. Dried leguminous vegetable seeds; pulses, shelled, whether or not skinned or split	Free
	B. Other	75% *ad val.*
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	37-1/2% *ad val.*
08.01	Dates, bananas, coconuts, Brazil; nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not :	

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	A. Bananas, fresh	62-1/2% *ad val.*
	B. Coconuts, Brazil nuts and cashew nuts, fresh or dried	62-1/2% *ad val.*
	C. Other fresh fruit	62-1/2% *ad val.*
	D. Other dried fruit	62-1/2% *ad val.*
08.02	Citrus fruit, fresh or dried :	
	A. Oranges, tangerines, mandarines and clementines	62-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*
08.03	Figs, fresh or dried :	
	A. Fresh	62-1/2% *ad val.*
	B. Dried	62-1/2% *ad val.*
08.04	Grapes, fresh or dried :	
	A. Fresh	62-1/2% *ad val.*
	B. Dried :	
	(*i*) Currants	Rs. 2.50 per cwt
	(*ii*) Other	62-1/2% *ad val.*
08.05	Nuts other than those falling with heading No. 08.01, fresh or dried, shelled or not :	
	A. Betel Nuts	Rs. 5 per lb.
	B. Other	62-1/2% *ad val.*
08.06	Apples, pears and quinces, fresh :	
	A. Apples	62-1/2% *ad val.*
	B. Pears and quinces	62-1/2% *ad val.*
08.07	Stone fruit, fresh	62-1/2% *ad val.*
08.08	Berries, fresh	62-1/2% *ad val.*
08.09	Other fruit, fresh	62-1/2% *ad val.*
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar.	62-1/2% *ad val.*
08.11	Fruit 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.	62-1/2% *ad val.*
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	62-1/2 *ad val.*
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	62-1/2% *ad val.*
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Coffee and coffee substitutes containing coffee	92-1/2% *ad val.*
	B. Coffee husks and skins	92-1/2% *ad val.*
09.02	Tea	65 pasia per lb.
09.03	Mate	65 paisa per lb.
09.04	Pepper of the genus "Piper" pimento of the genus "Capsicum" or the genus "Pimenta"	50% *ad val.*
09.05	Vanilla	50% *ad val.*
09.06	Cinnamon and cinnamon-tree flowers	50% *ad val.*

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09.07	Cloves (whole fruit, cloves and stems)	50% *ad val.*
09.08	Nutmeg, mace and cardamoms	50% *ad val.*
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	50% *ad val.*
09.10	Thyme, saffron and bay leaves ; other spices	50% *ad val.*
10.01	Wheat and meslin (mixed wheat and rye)	Free
10.02	Rye	Free
10.03	Barley	Free
10.04	Oats	Free
10.05	Maize	Free
10.06	Rice :	
	A. In the husk or husked but not further prepared	Free
	B. Other	Free
10.07	Buckwheat, millet, canary seed and grain sorghum ; other cereals	Free
11.01	Cereal flours :	
	A. Of wheat or of meslin	Free
	B. Other	Free
11.02	Cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice ; germ of cereals, whole, rolled, flaked or ground :	
	A. Groats and meal of wheat or of meslin	25% *ad val.*
	B. Cereal groats and meal (other than of wheat or of meslin)..	25% *ad val.*
	C. Other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) ; germ of cereals, whole, rolled, flaked or ground ..	50% *ad val.*
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	50% *ad val.*
11.04	Flours of the fruits falling within any heading in Chapter 8.	50% *ad val.*
11.05	Flour, meal and flakes of potato	50% *ad val.*
11.06	Flour and meal of sago and of manoic, arrowroot, salep and other roots and tubers falling within heading No. 07.06 ..	50% *ad val.*
11.07	Malt, roasted or not	50% *ad val.*
11.08	Starches ; inulin	50% *ad val.*
11.09	Wheat gluten, whether or not dried	50% *ad val.*
12.01	Oilseeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts	25% *ad val.*
	B. Copra	25% *ad val.*
	C. Palm nuts and kernels	25% *ad val.*
	D. Soya beans	25% *ad val.*
	E. Linseed	25% *ad val.*
	F. Cottonseeds	25% *ad val.*
	G. Castor oilseeds	25% *ad val.*
	H. Other	25% *ad val.*
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour)	75% *ad val.*
12.03	Seeds, fruit and spores, of a kind used for sowing	Free
2.04	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane	Free
12.05	Chicory roots, fresh or dried, whole or cut, unroasted ..	92½% *ad val.*
12.06	Hop cones and lupulin	62½% *ad val.*

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12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes fresh or dried, whole, cut, crushed, ground or powdered :	
	A. Goods of a kind used primarily in perfumery :	
	(*i*) Agarwood	37-1/2% *ad val.*
	(*ii*) Sandal wood imported for religious purposes by a person or institution approved in this behalf by the Supreme Religious Body of the Parsee Community, Karachi	25% *ad val.*
	(*iii*) Other	75% *ad val.*
	B. Goods of a kind used primarily in pharmacy, namely katki, jibanti, ghandhamatric, mitabish, kakuli, khirkakuli, kur, duralava, kankrashringi, sailaj, thaikal, kaladana and tali-ki shapatra	Free
	C. Cinchona bark	Free
	D. Betel leaves	Rs. 25 per lb.
	E. Other	37-1/2 % *ad val.*
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	62-1/2 % *ad val.*
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	25% *ad val.*
12.10	Mangolds, swedes, fodder roots ; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products.	25% *ad val.*
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	25% *ad val.*
13.02	Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum-resins and balsams	62-1/2% *ad val.*
13.03	Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agar-agar and other mucilages and thickeners, derived from vegetable products :	
	A. Opium	Rs. 75 per seer of 80 tolas.
	B. Other	62-1/2% *ad val.*
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	50% *ad val.*
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	50% *ad val.*
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	50% *ad val.*
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	50% *ad val.*
14.05	Vegetable products not elsewhere specified or included :	
	A. Tendu leaves (Biri leaves)	Rs. 2 per lb.
	B. Other	50% *ad val.*
15.01	Lard, other pig fat and poultry fat, rendered or solvent—extracted	50% *ad val.*

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15.02	Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats :	
	A. Tallow	12-1/2% *ad val.*
	B. Other	50% *ad val.*
15.03	Lard stearin, oleostearin and tallow stearin ; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way.	50% *ad val.*
15.04	Fats and oils, of fish and marine mammals, whether or not refined	50% *ad val.*
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	50% *ad val.*
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste)	50% *ad val.*
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified :	
	A. Soya bean oil	Free
	B. Cotton seed oil	Free
	C. Ground-nut oil	Free
	D. Olive oil	50% *ad val.*
	E. Sunflower seed oil	Free
	F. Rape oil, colza oil and mustard oil	50% *ad val.*
	G. Linseed oil	50% *ad val.*
	H. Palm oil	50% *ad val.*
	K. Coconut (copra) oil	50% *ad val.*
	L. Palm kernel oil	50% *ad val.*
	M. Castor oil	50% *ad val.*
	N. Other	50% *ad val.*
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	50% *ad val.*
15.09	Degras	25% *ad val.*
15.10	Fatty acids ; acid oils from refining ; fatty alcohols :	
	A. Fatty acids ; acid oils from refining	25% *ad val.*
	B. Fatty alcohols	25% *ad val.*
15.11	Glycerol and glycerol lyes	50% *ad val.*
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared :	
	A. Animal oils and fats :	
	(*i*) Fish oil and whale oil	Rs. 30 per cwt.
	(*ii*) Other	50% *ad val.*
	B. Other :	
	(*i*) Vegetable ghee	Free

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	(*ii*) Other	62-1/2% *ad val.*
15.13	Margarine, imitation lard and other prepared edible fats ..	62-1/2% *ad val.*
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	62-1/2% *ad val.*
15.15	Beeswax and other insect waxes, whether or not coloured ..	62-1/2% *ad val.*
15.16	Vegetable waxes, whether or not coloured	62-1/2% *ad val.*
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	62-1/2% *ad val.*
16.01	Sausages and the like, of meat, meat offal or animal blood ...	125% *ad val.*
16.02	Other prepared or preserved meat or meat offal	125% *ad val.*
16.03	Meat extracts and meat juices ; fish extracts	125% *ad val.*
16.04	Prepared or preserved fish, including caviar and caviar substitutes	125% *ad val.*
16.05	Crustaceans and molluscs, prepared or preserved	125% *ad val.*
17.01	Beet sugar and cane sugar, solid :	
	A. Not refined	Rs. 7.50 per cwt.
	B. Refined	Rs. 7.50 per cwt.
17.02	Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel :	
	A. Chemically pure glucose	25% *ad val.*
	B. Other	62-1/2% *ad val.*
17.03	Molasses, whether or not decolourised	25% *ad val.*
17.04	Sugar confectionery not containing cocoa	125% *ad val.*
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	62-1/2% *ad val.*
18.01	Cocoa beans, whole or broken, raw or roasted	50% *ad val.*
18.02	Cocoa shells, husks, skins and waste	50% *ad val.*
18.03	Cocoa paste (in bulk or in block), whether or not defatted ...	62-1/2% *ad val.*
18.04	Cocoa butter (fat or oil)	62-1/2% *ad val.*
18.05	Cocoa powder, unsweetened	62-1/2% *ad val.*
18.06	Chocolate and other food preparations containing cocoa ...	125% *ad val.*
19.01	Malt extract	50% *ad val.*
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa :	
	A. Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar ...	50% *ad val.*
	B. Other	37-1/2% *ad val.*
19.03	Macaroni, spaghetti and similar products	75% *ad val.*

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19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	50% *ad val.*
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).	62-1/2% *ad val.*
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	62-1/2% *ad val.*
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.	125% *ad val.*
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	125% *ad val*
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	125% *ad val.*
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	125% *ad val.*
20.03	Fruit preserved by freezing, containing added sugar ..	125% *ad val.*
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystalised)	125% *ad val.*
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.	125% *ad val.*
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	125% *ad val.*
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	125% *ad val.*
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	92-1/2% *ad val.*
21.02	Extracts, essences or concentrates, of coffee, tea or mate ; preparations with a basis of those extracts, essences or concentrates :	
	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates.	92-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
21.03	Mustard flour and prepared mustard	125% *ad val.*
21.04	Sauces ; mixed condiments and mixed seasonings	125% *ad val.*
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations	125% *ad val.*
21.06	Natural yeasts (active or inactive) ; prepared baking powder.	50% *ad val.*
21.07	Food preparations not elsewhere specified or included :	
	A. Flavouring powders and concentrated extracts for the preparation of food and beverages	62-1/2% *ad val.*
	B. Foods for infants and invalids	37-1/2% *ad val.*
	C. Other	125% *ad val.*

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22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Ordinary natural water and natural snow and ice ...	Free
	B. Other	50% *ad val.*
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading 20.07	125% *ad val.*
22.03	**Beer made from malt :**	
	A. In barrels or other containers containing 27 oz. or more ...	Rs. 7.50 per liquid gallon+25% *ad val.*
	B. In bottles containing less than 27 oz. but not less than 20 oz.	Rs 1.50 per bottle + 25% *ad val.*
	C. In bottles containing less than 13-1/2 oz. but not less than 10 oz.	60 paisa per bottle + 25% *ad val.*
	D. In bottles containing less than 6-3/4 oz. but not less than 5 oz.	30 paisa per bottle + 25% *ad val.*
	E. In other containers	Rs. 10.00 per liquid gallon+25% *ad val.*
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	125% *ad val.*
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :	
	A. Wines not containing more than 42% of proof spirit :	
	(*i*) Champagne and other sparkling wines	Rs. 56 per liquid gallon.
	(*ii*) Other sorts	Rs. 32 per liquid gallon.
	B. Wines containing more than 42% of proof spirit ..	Rs. 360 per proof gallon+25% *ad val.*
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The duties applicable to heading No. 22.05.
22.07	**Other fermented beverages (for example, cider, perry and mead):**	
	A. Cider	187-1/2% *ad val.*
	B. Other	The duties applicable to headings No 22.03 and 22.05.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :	
	A. Denatured spirits	62-1/2% *ad val.*
	B. Other	Rs. 360 pe proof gallon +25r% *adval.*
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages ; compound alcoholic preparations	

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	(known as "concentrated extracts") for the manufacture of beverages :	
	A. Brandy, Gin, Whisky and other sorts of spirits, not otherwise specified	Rs. 360 per proof gallon+25% *ad val.*
	B. Liqueurs, cordials and mixtures and other preparation containing spirit, not otherwise specified :	
	(*i*) Entered in such a manner as to indicate that the strength is not to be tested	Rs. 480 per liquid gallon+ 25% *ad val.*
	(*ii*) Not so entered	Rs. 360 per proof gallon+25% *ad val.*
22.10	Vinegar and substitutes for vinegar	125% *ad val.*
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption ; greaves	25% *ad val.*
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	25% *ad val.*
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues	25% *ad val.*
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	25% *ad val.*
23.05	Wine lees ; argol	25% *ad val.*
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included	25% *ad val.*
23.07	Sweetened forage ; other preparations of a kind used in animal feeding	25% *ad val.*
24.01	Unmanufactured tobacco ; tobacco refuse	Rs. 15 per lb
24.02	Manufactured tobacco ; tobacco extracts and essences :	
	A. Cigars and cheroots	250% *ad val.*
	B. Cigarettes	250% *ad val.*
	C. Other manufactured tobacco, extracts and essences :	
	(*i*) Manufactured tobacco	Rs. 60 per lb. plus 25% *ad val.*
	(*ii*) Tobacco extracts and essences	62-1/2 % *ad val.*
25.01	Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors, sea water :	
	A. Common salt :	
	(*i*) Imported in bulk	Rs. 187.50 per ton.
	(*ii*) Other	125% *ad val.*
	B. Pure sodium chloride	25% *ad val.*
	C. Other	37-1/2 % *ad val.*
25.02	Unroasted iron pyrites	12-1/2 % *ad val.*
25.03	Sulphur of all kinds, other than sublim d sulphur, precipitated sulphur and colloidal sulphur	12-1/2 % *ad val.*
25.04	Natural graphite	12-1/2 % *ad val.*

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25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01 ..	25% *ad val.*
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or Squared by sawing	62-1/2 % *ad val.*
25.07	Clay (for example, kaolin and bentonite), andalusite, kayanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite ; chamotte and dinas earths	50% *ad val.*
25.08	Chalk	25% *ad val.*
25.09	Earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides	25% *ad val.*
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	50% *ad val.*
25.11	Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined, other than barium oxide.	25% *ad val.*
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	25% *ad val.*
25.13	Pumice stone ; emery ; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated ..	25% *ad val.*
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	62-1/2% *ad val.*
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing.	62-1/2 % *ad val.*
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing.	62-1/2% *ad val.*
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast ; flint and shingle, whether or not heat-treated ; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16 :	
	A. Flint	62-1/2% *ad val.*
	B. Other	Free
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	62-1/2% *ad val.*
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	25% *ad val.*
25.20	Gypsum ; anhydrite ; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry ..	62-1/2% *ad val.*
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	62-1/2% *ad val.*

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25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	62-1/2% *ad val.*
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :	
	A. Portland cement excluding coloured and white portland cement	Rs. 60 per ton.
	B. Other	62-1/2 % *ad val.*
25.24	Asbestos	25% *ad val.*
25.25	Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar firms not worked after moulding ; jet.	62-1/2 % *ad val.*
25.26	Mica, including splittings ; mica waste	25% *ad val.*
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc.	25% *ad val.*
25.28	Natural cryolite and natural chiolite	12-1/2% *ad val.*
25.29	Natural arsenic sulphides	12-1/2% *ad val.*
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine ; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight	12-1/2% *ad val.*
25.31	Felspar, leucite, nepheline and nepheline syenite ; flourspar ..	25% *ad val.*
25.32	Strontianite (whether or not calcined), other than strontium oxide ; mineral substances not elsewhere specified or included ; broken pottery :	
	A. Ores of the radio-active metals and of the rare earth metals.	12-1/2% *ad val.*
	B. Other	25% *ad val.*
26.01	Metallic ores and concentrates and roasted iron pyrites :	
	A. Iron ore and concentrates (except roasted iron pyrites) ..	12-1/2% *ad val.*
	B. Roasted iron pyrites	12-1/2% *ad val.*
	C. Copper ore and concentrates	12-1/2% *ad val.*
	D. Nickel ore and concentrates	12-1/2% *ad val.*
	E. Bauxite and concentrates	12-1/2% *ad val.*
	F. Lead ore and concentrates	12-1/2% *ad val.*
	G. Zinc ore and concentrates	12-1/2% *ad val.*
	H. Tin ore and concentrates	12-1/2% *ad val.*
	K. Manganese ore and concentrates	12-1/2% *ad val.*
	L. Chromium ore and concentrates	12-1/2% *ad val.*
	M. Tungsten ore and concentrates	12-1/2% *ad val.*

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	N. Ores and concentrates of titaniu, vanadium, molybdenum, tantalum and zirconium	12-1/2% *ad val.*
	P. Base metal ores and concentrates (other than those falling within sub-heads A to N and R)	12-1/2% *ad val.*
	Q. Ores and concentrates of silver, platinum and other metal of the platinum group	12-1/2% *ad val.*
	R. Ores and concentrates of uranium and thorium	12-1/2% *ad val.*
	S. Gold ore	12-1/2% *ad val.*
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	12-1/2% *ad val.*
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	12-1/2% *ad val.*
26.04	Other slag and ash including kelp	12-1/2% *ad val.*
27.01	Coal ; briquettes, ovoids and similar solid fuels manufactured from coal :	
	A. Coal	Free.
	B. Other	Free.
27.02	Lignite, whether or not agglomerated	Free.
27.03	Peat (including peat litter), whether or not agglomerated	Free.
27.04	Coke and semi-coke of coal, of lignite or of peat	25% *ad val.*
27.05	Retort carbon	25% *ad val.*
27.05 (bis)	Coal gas, water gas, producer gas and similar gases	25% *ad val.*
27.06	Tardistilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coaltar distillation products.	25% *ad val.*
27.07	Oils and other products of the distillation of high temperature coaltar ; similar products as defined in Note 2 to this Chapter.	25% *ad val.*
27.08	Pitch and pitch coke, obtained from coaltar or from other mineral tars :	
	A. Pitch	25% *ad val.*
	B. Pitch coke	25% *ad val.*
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :	
	A. Partly refined petroleum, including topped crudes	50% *ad val.*
	B. Motor spirit	Rs. 4 per gallon.
	C. Kerosene, Jet fuels and white spirit :	

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	(*f*) Jet fuels	25 paisa per gallon.
	(*ii*) Other	20 paisa per gallon.
	D. Gas oil, diesel oils and other fuel oils :	
	(*i*) Light diesel oil	57-1/2 paisa per gallon.
	(*ii*) Furnace oil	17-1/2 paisa per gallon.
	(*iii*) High speed diesel oil	Rs. 1.35 per gallon.
	(*iv*) Other	62-1/2% *ad val.*
	E. Lubricating oil and other oils and preparations :	
	(*i*) Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test :	
	(*a*) In packs not exceeding 1 gallon	Rs. 4 per gallon.
	(*b*) Other	Rs. 3 per gallon.
	(*ii*) Other :	
	(*a*) Mineral oil which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is ordinarily used for the batching of jute or other fibre	17-1/2% *ad val.*
	(*b*) Greases	62-1/2% *ad val.*
	(*c*) Other	62-1/2% *ad val.*
27.11	Petroleum gases and other gaseous hydrocarbons	25% *ad val.*
27.12	Petroleum jelly	25% *ad val.*
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.	37-1/2% *ad val.*
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :	
	A. Petroleum coke	37-1/2% *ad val.*
	B. Other	37-1/2% *ad val.*
27.15	Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands	37-1/2% *ad val.*
27.16	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) ..	37-1/2% *ad val.*
27.17	Electric current	Free.
	I. CHEMICAL ELEMENTS	
28.01	Halogens (flourine, chlorine, bromine and iodine) :	
	A. Chlorine	25% *ad val.*

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	B. Other	25% *ad val.*
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur.. ..	25% *ad val.*
28.03	Carbon (including carbon black)	25% *ad val.*
28.04	Hydrogen, rare gases and other non-metals :	
	A. Oxygen	62-1/2% *ad val.*
	B. Nitrogen	62-1/2% *ad val.*
	C. Hydrogen	62-1/2% *ad val.*
	D. Rare gases	25% *ad val.*
	E. Other	25% *ad val.*
28.05	Alkali and alkaline-earth metals ; rare earth metals, yttrium and Scandium and intermixtures or inter-alloys thereof ; mercury :	
	A. Mercury	25% *ad val.*
	B. Other	25% *ad val.*
	II. INORGANIC ACID AND OXYGEN COMPOUNDS OF NON-METALS	
28.06	Hyderochloric acid and chlorosulphonic acid :	
	A. Chlorosulphonic acid	25% *ad val.*
	B. Other	62-1/2% *ad val.*
28.07	Sulphur dioxide	25% *ad val.*
28.08	Sulphuric acid ; oleum	62-1/2% *ad val.*
28.09	Nitric acid ; sulphonitric acids :	
	A. Sulphonitric acids	25% *ad val.*
	B. Other	62-1/2% *ad val.*
28.10	Phosphorus pentoxide and phosphoric acids (meta-,ortho-and pyro-)	25% *ad val.*
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic ..	25% *ad val.*
28.12	Boric oxide and boric acid	25% *ad val.*
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	25% *ad val.*
	III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS	
28.14	Halides, oxyhalides and other halogen compounds of non-metals	25% *ad val.*
28.15	Sulphides of non-metals ; phosphorus trisulphide	25% *ad val.*
	IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES	
28.16	Ammonia, anhydrous or in aqueous solution	62-1/2% *ad val.*
28.17	Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium :	

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	A. Sodium hydroxide (caustic soda)	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	25% *ad val.*
28.19	Zinc oxide and zinc peroxide	25% *ad val.*
28.20	Aluminium oxide and hydroxide ; artificial corundum :	
	A. Aluminium oxide and hydroxide	25% *ad val.*
	B. Artificial corundum	25% *ad val.*
28.21	Chromium oxides and hydroxides	25% *ad val.*
28.22	Manganese oxides	25% *ad val.*
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2 0_3$ ..	25% *ad val.*
28.24	Cobalt oxides and hydroxides	25% *ad val.*
28.25	Titanium oxides	62-1/2% *ad val.*
28.26	Tin oxides (stannous oxide and stannic oxide)	25% *ad val.*
28.27	Lead oxides; red lead and orange lead	25% *ad val.*
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides.	25% *ad val.*
	V. METALLIC SALT AND PEROXYSALTS, OF INORGANIC ACIDS	
28.29	Flourides; flourosilicates, flouroborates and other complex flourine salts	25% *ad val.*
28.30	Chlorides and oxychlorides :	
	A. Ammonium chloride	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.31	Chlorites and hypochlorites	62-1/2% *ad val.*
28.32	Chlorates and Perchlorates	25% *ad val.*
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites	25% *ad val.*
28.34	Iodides, oxyiodides, iodates and periodates	25% *ad val.*
28.35	Sulphides ; polysulphides :	
	A. Sodium sulphide	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.36	Dithionites, including those stablised with organic substances ; sulphoxylates	25% *ad val.*
28.37	Sulphites and thiosulphates :	
	A. Sodium hydrosulphite	62-1/2% *ad val.*
	B. Other	25% *ad val.*

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28.38	Sulphates (including alums) and persulphates :	
	A. Alums ; Aluminium sulphate ; copper sulphate ; magnesium sulphate and sodium sulphate	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.39	Nitrites and nitrates :	
	A. Potassium nitrate and sodium nitrate	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.40	Phosphites, hypophosphites and phosphates	25% *ad val.*
28.41	Arsenites and arsenates	25% *ad val.*
28.42	Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :	
	A. Sodium carbonate neutral	62-1/2% *ad val.*
	B. Other :	
	(*i*) Sodium bicarbonate	62-1/2% *ad val.*
	(*ii*) Other	25% *ad val.*
28.43	Cyanides and complex cyanides	25% *ad val.*
28.44	Fulminates, cyanates and thiocyanates	25% *ad val.*
28.45	Silicates ; commercial sodium and postassium silicates :	
	A. Sodium silicate	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.46	Borates and perborates	25% *ad val.*
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates) :	
	A. Sodium bichromate	62-1/2% *ad val.*
	B. Other	25% *ad val.*
28.48	Other salts and peroxysalts of inorganic acids, but not including azides	25% *ad val.*
	VI. MISCELLANEOUS	
28.49	Colloidal precious metals ; amalgams of precious metals ; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	25% *ad val.*
28.50	Fissile chemical elements and isotopes ; other radio-active chemical elements and radio-active isotopes ; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	25% *ad val.*
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	25% *ad val.*

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28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	25% *ad val.*
28.53	Liquid air (whether or not rare gases have been removed); compressed air	25% *ad val.*
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	62-1/2% *ad val.*
28.55	Phosphides	25% *ad val.*
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides):	
	A. Calcium carbide	25% *ad val.*
	B. Other	25% *ad val.*
28.57	Hydrides, nitrides and azides, silicides and borides	25% *ad val.*
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	25% *ad val.*
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Hydrocarbons:	
	A. Styrene	25% *ad val.*
	B. Other	25% *ad val.*
29.02	Halogenated derivatives of hydrocarbons	25% *ad val.*
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:	
	A. Mirbane oil	62-1/2% *ad val.*
	B. Other	25% *ad val.*
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Methanol (methyl alcohol)	62-1/2% *ad val.*
	B. Other	25% *ad val.*
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Menthol	62-1/2% *ad val.*
	B. Other	25% *ad val.*
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.06	Phenols and phenol-alcohols	25% *ad val.*
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	25% *ad val.*

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	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMI-ACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated, derivatives	25% *ad val.*
29.09	Epoxides, epoxyalocohols, epoxy phenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
	V. ALDEHYDE-FUNCTION COMPOUNDS	
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes ; cyclic polymers of aldehydes; paraformaldehyde	25% *ad val.*
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	25% *ad val.*
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes, and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Acetone and camphor	62-1/2% *ad val.*
	B. Other	25% *ad val.*
	VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Potassium acetate and sodium acetate	62-1/2% *ad val.*
	B. Other	25% *ad val.*
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen function, carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Potassium citrate and sodium citrate	62 1/2% *ad val.*
	B. Other	25% *ad val.*

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	VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
29.18	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% *ad val.*
	IX. NITROGEN-FUNCTION COMPOUNDS	
29.22	Amine-function compounds	25% *ad val.*
29.23	Single or com, lex oxygen-function amino-compounds :	
	A. 4-Aminosalycylic acid ; sodium para-aminosalicylate ; Calcium para-aminosalicylate ; Potassium aminosalicylate ; Phenyl aminosalicylate and Ethambutol Hydrochloride (N/N-Di (1-hydroxy methyl propyl) ethylenediamine dihydrochloride)	Free.
	B. Other	25% *ad val.*
29.24	Quaternary ammonium salts and hydroxides ; lecithins and other phosphoaminolipins	25% *ad val.*
29.25	Carboxyamide-function compounds ; amide-function compounds of carbonic acid :	
	A. Calcium benzamido salicylate..	Free.
	B. Other	25% *ad val.*
29.26	Carboxyamide-function compounds (including orthobenzoic-sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine) :	
	A. Saccharine and its salts (except in tablets falling under heading No. 21.07)	125% *ad val.*
	B. Other :	
	(*i*) Thera Pas. (Calcium benzoyl-p-aminosalicylate) Paludrine, chloroguanide, Proguanil. (1—(P-chlorophenyl) 5-isopropylbiguanide hydrochloride)	Free.
	(*ii*) Other	25% *ad val.*
29.27	Nitrile-function compounds	25% *ad val.*
29.28	Diazo-azo-and azoxy-compounds	25% *ad val.*
29.29	Organic derivatives of hydrazine or of hydroxylamine ..	25% *ad val.*
29.30	Compounds with other nitrogen-functions	25% *ad val.*

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	X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS	
29.31	Organo-sulphur compounds :	
	A. Thiacetazone ; Isoxyl (4-4 Diisoamyloxy-thiocarbanilide) and Thiocarlide (NN-Di (p-isopentyloxynhenyl) thiourea ..	Free.
	B. Allylisothiocynate	62-1/2% *ad val.*
	C. Other	25% *ad val.*
29.32	Organo-arsenic compounds :	
	A. Thiosemicarbazone, Tibione (para-acetylaminobenzaldehyde thiose-micarbazone)	Free.
	B. Other	25% *ad val.*
29.33	Organo-mercury compounds	25% *ad val.*
29.34	Other organo-inorganic compounds	25% *ad val.*
29.35	Heterocyclic compounds ; nucleic acids :	
	A. Heterocyclic compounds :	
	(*i*) Amodiaquine, Camoquine, (7-chloro-4-(3'-diethylamino-methyl-4-hydroxyaniline) quinoline dihydrochloride dihydrate)	Free.
	(*ii*) Daraprim, Pyrimethamine. (2 :4-Diamino-5-p-chloro-phenyl-6-ethylpyrimidine)	Free.
	(*iii*) Mepacrine, Atebrine, Quinacrine. (3-chloro-7-methoxy 9-(1-methyl-4-diethylaminobutylamino) acridine dihydrochloride)	Free.
	(*iv*) Aralen, Chlroquine Sulphate, (7-chloro-4-(4-diethylamino-1-methylbutilamino quinoline sulphate) ..	Free
	(*v*) Oxychloroquin, (7-chloro-4- (3-diethylamino-3-hydroxypropylamino (quinoline)	Free
	(*vi*) Primaquine phosphate. (8-(4-amino-1-methylbutylamino (6- methoxyquinoline phosphate)	Free
	(*vii*) Resochine, Chloroquine phosphate. (7-chloro-4-4-diethylamino-1-methylbutylamino) quinoline diphosphate)	Free
	(*viii*) Pamaquine, (8-(4-diethylamino-1-methylbutylamino)6-methoxy quinoline)	Free
	(*ix*) Pentaquine (SN-13276), (6-methoxy-8 (-5-isoprophylamyl-amino quinoline)	Free
	(*x*) Isoniazid (isonicotinic acid hydrazide)	Free
	(*xi*) Pyrazinamide	Free
	(*xii*) Ethionamide	Free
	(*xiii*) Isoniazid aminosalicylate	Free
	(*xiv*) Phthivasid (4-hydroxy methoxybenzaldehyde pyridine-4- carbonyl hydrazone monohydrate) ..	Free
	(*xv*) Salinazid (O-Hydroxybenzal isonicotinyl hydrazone)	Free

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	B. Other	25% *ad val.*
29.36	Sulphonamides	25% *ad val.*
29.37	Sultones and sultams	25% *ad val.*
	XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES NATURAL OR REPRODUCED BY SYNTHESIS	
29.38	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	25% *ad val.*
29.39	Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones	25% *ad val.*
29.40	Enzymes	25% *ad val.*
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	25% *ad val.*
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives :	
	A. Alkaloids extracted from cinchona bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark; derivatives of Quinine	Free
	B. Ephedrine, its derivatives and caffeine citrate	62-1/2 % *ad val.*
	C. Other	25% *ad val.*
	XIII. OTHER ORGANIC COMPOUNDS	
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42 ..	25% *ad val.*
29.44	Antibiotics	25% *ad val.*
29.45	Other organic compounds	25% *ad val.*
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic-extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Free
30.02	Antisera; microbialvaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products ..	Free
30.03	Medicaments (including veterinary medicaments)	Free
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	37-1/2% *ad val.*

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30.05	Other pharmaceutical goods :	
	A. Opacifying preparations for X-ray examination and diagnostic reagents	Free
	B. Sterile surgical catgut and similar sterile suture materials.	25% *ad val.*
	C. Other	37-1/2% *ad val.*
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free
31.02	Mineral or chemical fertilisers, nitrogenous :	
	A. Sodium nitrate, natural	Free
	B. Other	Free
31.03	Mineral or chemical fertilisers, phosphatic :	
	A. Basic slag	Free
	B. Other	Free
31.04	Mineral or chemical fertilisers, potassic :	
	A. Potassium salts, crude natural	Free
	B. Other	Free
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free
32.01	Tanning extracts of vegetable origin :	
	A. Cutch and Gambier	50% *ad val.*
	B. Other	12-1/2% *ad val.*
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	25% *ad val.*
32.03	Synthetic organic tanning substances and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic or bacterial origin)	12-1/2% *ad val.*
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin	25% *ad val.*
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo	25% *ad val.*
32.06	Colour lakes	62-1/2% *ad val.*
32.07	Other colouring matter ; inorganic products of a kind used as luminophores	62-1/2% *ad val.*
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips) ; glass, frit and other glass, in the form of powder, granules or flakes	62-1/2% *ad val.*

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32.09	Varnishes and lacquers ; distempers ; prepared water pigments of the kind used for finishing leather ; paints and enamels ; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media ; stamping foils ; dyes or other colouring matter in forms or packings of a kind sold by retail :	
	A. Distempers; nitrocellulose Paints	92-1/2% *ad val.*
	B. Other :	
	(*i*) Approved aircraft paint in packings of not less than 5 gallons, imported by PIA, flying clubs and Government Departments	25% *ad val.*
	(*ii*) Prepared water pigments of the kind used for finishing leather	62-1/2% *ad val.*
	(*iii*) Stamping foils	62-1/2% *ad val.*
	(*iv*) Other	92-1/2% *ad val.*
32.10	Artists', students' and signboard painters, colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories :	
	A. Students' colour boxes	25% *ad val.*
	B. Other	62-1/2% *ad val.*
32.11	Prepared driers	62-1/2% *ad val.*
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refactory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements :	
	A. Adhesive cements for use exclusively on aircraft	25% *ad val.*
	B. Other	62-1/2% *ad val.*
32.13	Writing ink, printing ink and other inks :	
	A. Printing ink	25% *ad val.*
	B. Other	25% *ad val.*
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids	52-1/2% *ad val.*
33.02	Terpenic by-products of the deterpenation of essential oils ..	62-1/2% *ad val.*
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration ..	62-1/2% *ad val.*
33.04	Mixtures of two or more odoriferious substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	62-1/2% *ad val.*
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	62-1/2% *ad val.*
33.06	Perfumery, cosmetics and toilet preparations :	
	A. Talcum powder and toothpaste	62-1/2% *ad val.*
	B. Other	125% *ad val.*

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34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	125% *ad val.*
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap :	
	A. Organic surface active agents	25% *ad val.*
	B. Other	75% *ad val.*
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals..	25% *ad val.*
34.04	Artificial waxes (including water-soluble waxes): prepared waxes, not emulsified or containing solvents	..62-1/2% *ad val.*
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04 :	
	A. Valve grinding paste	37-1/2% *ad val.*
	B. Polishes and other preparations used in the finishing (including electroplating) of metal articles	62-1/2% *ad val.*
	C. Other	125% *ad val.*
34.06	Candles, tapers, night-lights and the like	125% *ad val.*
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms	62-1/2% *ad val.*
35.01	Casein, caseinates and other casein derivatives; casein glues ..	37-1/2% *ad val.*
35.02	Albumins, albuminates and other albumin derivatives ..	37-1/2% *ad val.*
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendens or from similar products, and fish glues; isinglass	37-1/2% *ad val.*
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed.	37-1/2% *ad val.*
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	62-1/2% *ad val.*
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	62-1/2% *ad val.*
36.01	Propellent powders :	
	A. Propellent powders for mining purposes..	25% *ad val.*
	B. Other	50% *ad val.*
36.02	Prepared explosives, other than propellent powders	25% *ad val.*
36.03	Mining, blasting and safety fuses	25% *ad val.*

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36.04	Percussion and detonating caps; igniters; detonators :	
	A. Percussion caps for cartridges	92-1/2% *ad val.*
	B. Other	25% *ad val.*
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :	
	A. Fireworks specially prepared as danger or distress lights for the use of ships or for the use of aircraft; railway fog signals	25% *ad val.*
	B. Other	92-1/2% *ad val.*
36.06	Matches (excluding Bengal matches)	Rs. 1.60 per 1440 matches or fraction thereof.
36.07	Ferro-cerium and other pyrophoric alloys in all forms :	
	A. Flints, lighter	92-1/2% *ad val.*
	B. Other	50% *ad val.*
36.08	Other combustible preparations and products :	
	A. Fuel, liquid for mechanical lighters	92-1/2% *ad val.*
	B. Other	50% *ad val.*
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth :	
	A. X-ray plates and film	Free
	B. Other	62-1/2% *ad val.*
37.02	Film in rolls, sensitised, unexposed, perforated or not :	
	A. Cinematograph film	5 paisa per linear foot.
	B. X-ray film	Free
	C. Other	62-1/2% *ad val.*
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	62-1/2% *ad val.*
37.04	Sensitised plates and film, exposed but not developed, negative or positive :	
	A. Cinematograph film	17-1/2 paisa per linear foot.
	B. Other	92-1/2% *ad val.*
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:	
	A. Aerial survey film depicting only topographical feature of a kind suitable for use in making maps or charts; microfilm, being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than trade advertising material	Free
	B. Other	92-1/2% *ad val.*

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37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive.	17-1/2 paisa per linear foot.
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :	
	A. Educational and instructional film	Free
	B. Cinematograph film exposed and developed, whether or not incorporating sound track, negative or positive, other than educational or instructional film	25 paisa per linear foot.
	C. Other	40 paisa per linear foot.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	25% *ad val.*
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	25% *ad val.*
38.02	Animal black (for example, bone black and ivory black), including spent animal black	25% *ad val.*
38.03	Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products	25% *ad val.*
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	25% *ad val.*
38.05	Tall oil	25% *ad val.*
38.06	Concentrated sulphite lye	25% *ad val.*
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods ; crude dipentene ; sulphite turpentine ; pine oil (excluding " pine oils" not rich in terpineol) ..	25% *ad val.*
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05 ; rosin spirit and rosin oils	25% *ad val.*
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18) ; wood creosote; wood naphtha; acetone oil	25% *ad val.*
38.10	Vegetable pitch of all kinds ; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundary core binders based on natural resinous products	25% *ad val.*
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) :	
	A. Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks, candles, fly-papers) excluding mosquito coils	Free

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	B. Mosquito coils	62-1/2% *ad val.*
	C. Other	92-1/2% *ad val.*
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries.	25% *ad val.*
38.13	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 rods and electrodes	25% *ad val.*
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	25% *ad val.*
38.15	Prepared rubber accelerators	25% *ad val.*
38.16	Prepared culture media for development of micro-organisms ...	Free
38.17	Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades	25% *ad val.*
38.18	Composite solvents and thinners for varnishes and similar products	25% *ad val.*
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included :	
	A. Refractory cements or mortars	25% *ad val.*
	B. Ink remover and stencil correctors	50% *ad val.*
	C. Other	25% *ad val.*
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallylesters and other unsaturated polysters, silicones) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	50% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92-1/2% *ad val.*
	C. Synthetic Bond (*e.g.*, 'Durite'), a phenol formaldehyde resin, in liquid or powder form, containing minute quantities of hexamethylenetetramine	25% *ad val.*
	D. Nylon monofilament of a diameter exceeding 1 mm. but not exceeding 1.4 mm.	25% *ad val.*

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	E. Poly hexamethylene-adipine amide ; polymer of hexamethylene diamine and sevacic acids, poly-amide of hexamethylene diamine adipate ; polymer of caprolactam ; superpolyamide of 11-amino	25% *ad val.*
	F. Other	62-1/2% *ad val.*
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(*i*) Polyethylene resins of low density within the range of 0.915—0.929 g/m3 at 23°/c	92-1/2% *ad val.* or Rs. 1.55 per lb. whichever is higher.
	(*ii*) Other	50% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
39.03	Regenerated cellulose ; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid) ; vulcanised fibre :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	50% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92-1/2% *ad val.*
	C. Other :	
	(*i*) Transparent wrapping of regenerated cellulose (Cellophane), of cellulose acetate or of other materials falling under heading No. 39.03	75% *ad val.*
	(*ii*) Other	62-1/2% *ad val.*
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	50% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain	

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	or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	50% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
39.06	Other high polymers, artificial resins and artificial plastic materials, ncluding alginic acid, its salts and esters; linoxyn:	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	50% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:	
	A. Plastic coils (contraceptives) and parts and accessories thereof	Free.
	B. Bobbins, cones, cops, cores, spools and similar supports of a kind used in textile machinery	25% *ad val.*
	C. Gloves, surgical; scientific instruments and parts and accessories thereof	62-1/2% *ad val.*
	D. Other	92-1/2% *ad val.*
	I. RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums	25% *ad val.*
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oil	25% *ad val.*
40.03	Reclaimed rubber	25% *ad val.*

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40.04	Waste and parings of unhardened rubber ; scrap of unhardened rubber, fit only for the recovery of rubber ; powder obtained from waste or scrap of unhardened rubber	25% *ad val.*
	II. UNVULCANISED RUBBER	
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02 ; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation ; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master batch	37-1/2% *ad val.*
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions) ; articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread ; rings and discs)	50% *ad val.*
	III. ARTICLES OF UNHARDENED VULCANISED RUBBER	
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	62-1/2% *ad val.*
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	62-1/2% *ad val.*
40.09	Piping and tubing, of unhardened vulcanised rubber ..	62-1/2% *ad val.*
40.10	Transmission, conveyor or elevator belts or belting, or vulcanised rubber	62-1/2% *ad val.*
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds :	
	A. Rubber tyres, tubes, etc., used exclusively for aeroplanes and tractors	Free.
	B. Rubber tyres, tubes, etc., used exclusively in motorcycles ..	50% *ad val.*
	C. Other	75% *ad val.*
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber :	
	A. Contraceptives all sorts	Free.
	B. Hot water bottles and rubber teats	50% *ad val.*
	C. Other	25% *ad val.*
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	62-1/2% *ad val.*
40.14	Other articles of unhardened vulcanised rubber :	
	A. Rubber sheets for the manufacture of stoppers for pharmaceutical industry	25% *ad val.*
	B. Other	62-1/2% *ad val.*

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	IV. HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes ; scrap, waste and powder, of hardened rubber	62-1/2% *ad val.*
40.16	Articles of hardened rubber (ebonite and vulcanite) :	
	A. Hygienic medical and surgical articles	25% *ad val.*
	B. Other	62-1/2% *ad val.*
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool : ..	
	A. Bovine and equine hides, other than calf skins	25% *ad val.*
	B. Calf skins	25% *ad val.*
	C. Goat skins and kid skins	25% *ad val.*
	D. Sheep and lamb skins with the wool on	25% *ad val.*
	E. Sheep and lamb skins without the wool	25% *ad val.*
	F. Other	25% *ad val.*
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08 :	
	A. Calf leather	62-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	62-1/2% *ad val.*
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	62-1/2% *ad val.*
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	62-1/2% *ad val.*
41.06	Chamois-dressed leather	62-1/2% *ad val.*
41.07	Parchment-dressed leather	62-1/2% *ad val.*
41.08	Patent leather and imitation patent leather ; metallised leather ..	62-1/2% *ad val.*
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather ; leather dust, powder and flour	25% *ad val.*
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	62-1/2% *ad val.*
42.01	Saddlery and harness, of any material (for example saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	92-1/2% *ad val.*
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, sachels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes)	

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	and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	92-1/2% *ad val.*
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	92-1/2% *ad val.*
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes.	25% *ad val.*
42.05	Other articles of leather or of composition leather	92-1/2% *ad val.*
42.06	Articles made from gut (other than silk worm gut), from gold-beater's skin, from bladders or from tendons :	
	A. Tendons made up as machinery belting and laces for machinery belting	25% *ad val.*
	B. Other	92-1/2% *ad val.*
43.01	Raw furskins	62-1/2% *ad val.*
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms ; pieces or cuttings, of furskins, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	92-1/2% *ad val.*
43.03	Articles of furskin	155% *ad val.*
43.04	Artificial fur and articles made thereof	155% *ad val.*
44.01	Fuel wood, in logs, in billets, in twigs or in faggots ; wood waste, including sawdust	50% *ad val.*
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	50% *ad val.*
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down :	
	A. Pulp-wood	50% *ad val.*
	B. Sawlogs and veneer logs, of coniferous species	50% *ad val.*
	C. Sawlogs and veneer logs, of non-coniferous species ..	50% *ad val.*
	D. Pit-props	50% *ad val.*
	E. Other	50% *ad val.*
44.04	Wood, roughly squared or half-squared, but not further manufactured	50% *ad val.*
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm :	
	A. Of coniferous species :	
	(*i*) Pencil slats of cedar, not exceeding 8 inches in length ..	25% *ad val.*
	(*ii*) Other	50% *ad val.*
	B. Other :	
	(*i*) Beach, Birch and Hornbeam wood of a length not exceeding 16 inches for manufacture of bobbins ; blocks of a length not exceeding 20 inches in length for manufacture of cotton textile shuttles and blocks of a length not exceeding 24 inches in length for manufacture	

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	of jute textile Shuttles of Oak, Cornel, Beach, Percimon, Hornbeam and Maple wood	25% *ad val.*
	(*ii*) Other	50% *ad val.*
44.06	Wood paving blocks	50% *ad val.*
44.07	Railway or tramway sleepers of wood	25% *ad val.*
44.08	Riven staves of wood, not further prepared than sawn on one principal surface ; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	50% *ad val.*
44.09	Hoopwood; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; chipwood ; pulpwood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids ..	50% *ad val.*
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handle or the like	50% *ad val.*
44.11	Drawn wood ; match splints ; wooden pegs or pins for footwear	50% *ad val.*
44.12	Wood wool and wood flour	50% *ad val.*
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured :	
	A. Of coniferous species	62-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5mm ; veneer sheets and sheets for plywood, of a thickness not exceeding 5mm ..	62-1/2% *ad val.*
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry	155% *ad val.*
44.16	Cellular wood panels, whether or not faced with base metal ..	62-1/2% *ad val.*
44.17	"Improved" wood, in sheets, blocks or the like	62-1/2% *ad val.*
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	92-1/2% *ad val.*
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	62-1/2% *ad val.*
44.20	Wooden picture frames, photograph frames, mirror frames and the like	125% *ad val.*
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	75% *ad val.*
44.22	Casks, barrels, vats, tubs, buckets and other cooper's products and parts thereof, of wood, other than staves falling within heading No. 44.08	75% *ad val.*

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44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels) ..	75% *ad val.*
44.24	Household utensils of wood	125% *ad val.*
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood ..	25% *ad val.*
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	25% *ad val.*
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood not falling within chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person ; parts of the foregiong articles, of wood	125% *ad val.*
44.28	Other articles of wood	125% *ad val.*
45.01	Natural cork, unworked, crushed, granulated or ground ; waste cork	25% *ad val.*
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	50% *ad val.*
45.03	Articles of natural cork	62-½% *ad val.*
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork :	
	A. Agglomerated cork; in blocks, slabs, sheets, rods and tubes	50% *ad val.*
	B. Articles of agglomerated cork..	62-½% *ad val.*
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	62-½% *ad val.*
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelops for bottles	62-½% *ad val.*
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah ..	125% *ad val.*
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material :	
	A. Mechanical wood pulp	50% *ad val.*
	B. Pulp other than wood pulp	50% *ad val.*
	C. Chemical wood pulp, dissolving grades	50% *ad val.*
	D. Soda wood pulp and sulphate wood pulp, unbleached ..	50% *ad val.*
	E Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades)	50% *ad val.*
	F. Sulphite wood pulp, unbleached	50% *ad val.*
	G. Sulphite wood pulp, bleached (other than dissolving grades).	50% *ad val.*
	H. Semi-chemical wood pulp	50% *ad val.*

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47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in paper-making	25% *ad val.*
	I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets :	
	A. Thin paper weighing not more than 32 grammes per square metre :	
	(*i*) Cigarette paper	25% *ad val.*
	(*ii*) Manifold and similar paper	37-1/2% *ad val.*
	(*iii*) Carbon tissue	37-1/2% *ad val.*
	(*iv*) Other	62-1/2% *ad val.*
	B. Printing and writing paper weighing more than 32 but not more than 220 grammes per square metre :	
	(*i*) Newsprint that is to say, paper in rolls or sheets, having a water absorbency when tested by the one minute Cobb method of not less than 45 grammes per square metre containing not less than 70 per cent of mechanical wood pulp and of weight not less than 48 nor more than 63 grammes per square metre	Free.
	(*ii*) Other	Free.
	C. Wrapping paper weighing more than 32 but not more than 220 grammes per square metre :	
	(*i*) Kraft paper	25% *ad val.*
	(*ii*) Other	62-1/2% *ad val.*
	D. Special purpose paper weighing more than 32 but not more than 220 grammes per square metre :	
	(*i*) Paper for backing abrasives	25% *ad val.*
	(*ii*) Paper for the manufacture of sensitised paper ..	25% *ad val.*
	(*iii*) Filter paper and other absorbent paper	37-1/2% *ad val.*
	(*iv*) Other	62-1/2% *ad val.*
	E. Paper and paperboard weighing more than 220 grammes per square metre :	
	(*i*) Filter paper and paperboard ; blotting or absorbent paper and paperboard	37-1/2% *ad val.*
	(*ii*) Duplex, triplex and similar paper and paperboard consisting of several layers of different qualities of pulp pressed together	25% *ad val.*
	iii) Other	62-1/2% *ad val.*
	F. Other	62-1/2% *ad val.*
48.02	Hand-made paper and paperboard :	
	A. Starch paper for the manufacture of torch cells	50% *ad val.*

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	B. Other	92-1/2% *ad val.*
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets :	
	A. Greaseproof paper ; glazed transparent paper	25% *ad val.*
	B. Other	62-1/2% *ad val.*
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive) not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets ..	62-1/2% *ad val.*
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.	62-1/2% *ad val.*
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	62-1/2% *ad val.*
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets :	
	A. Impregnated paper and paperboard	25% *ad val.*
	B. Coated paper and paperboard :	
	(*i*) Carbon paper	62-1/2% *ad val.*
	(*ii*) Graphite paper	62-1/2% *ad val.*
	(*iii*) Tissue paper for the manufacture of stencils ..	37-1/2% *ad val.*
	(*iv*) Simplex, duplex and triplex paper for the manufacture of transfers	37-1/2% *ad val.*
	(*v*) Other	92-1/2% *ad val.*
	C. Lithographed and microtinted cheque paper	75% *ad val.*
	D. Other	92-1/2% *ad val.*
48.08	Filter blocks, slabs and plates, of paper pulp	62-1/2% *ad val.*
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	75% *ad val.*
	II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes :	
	A. Cigarette paper for use in industrial machines	25% *ad val.*
	B. Other	92-1/2% *ad val.*
48.11	Wallpaper and lincrusta ; window transparancies of paper ..	92-1/2% *ad val.*
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	92-1/2% *ad val.*
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes.	62-1/2% *ad val.*

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48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards ; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	92-1/2% *ad val.*
48.15	Other paper and paperboard, cut to size or shape :	
	A. Note paper in boxes or packets	92-1/2% *ad val.*
	B. Cigarette paper	25% *ad val.*
	C. Other	62-1/2% *ad val.*
48.16	Boxes, bags and other packing containers, of paper or paperboard :	
	A. Paper bags imported by cement, fertilizers and gwargum manufacturing industry for packing these articles ..	37-1/2% *ad val.*
	B. Other	75% *ad val.*
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	92-1/2% *ad val.*
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book covers, of paper or paperboard	92-1/2% *ad val.*
48.19	Paper or paperboard labels, whether or not printed or gummed.	50% *ad val.*
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) ..	50% *ad val.*
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding :	
	A. Cards for statistical machines ; recording dials and sheets and rolls for self-recording apparatus ; beaming paper, cards for jacquard attachment and the like	50% *ad val.*
	B. Other	92-1/2% *ad val.*
49.01	Printed books, booklets, brochures, pamphlets and leaflets ..	Free.
49.02	Newspapers, journals and periodicals, whether or not illustrated.	Free.
49.03	Children's picture books and painting books	Free.
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed ; printed globes (terrestrial or celestial)	Free.
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts ..	Free.
49.07	Unused postage, revenus and similar stamp of current or new issue in the country to which they are destined ; stamp-impres-	

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	sed paper ; bank notes, stock, share and bond certificates and similar documents of title ; cheque books :	
	A. Stock, share, bond certificates and similar documents of title ; cheque books	75% *ad val.*
	B. Other	Free.
49.08	Transfers (decalcomanias)	62-1/2% *ad val.*
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings ..	125% *ad val.*
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	125% *ad val.*
49.11	Other printed matter, including printed pictures and photographs:	
	A. Printed pictures and photographs :	
	(*i*) Wall pictures such as are ordinarily used for instructional purposes	Free.
	(*ii*) Other	125% *ad val.*
	B. Other :	
	(*i*) Posters, pamphlets and other printed material intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency	Free.
	(*ii*) Trade catalogues and advertising circulars ; wall diagrams such as are ordinarily used for instructional purposes ; wall diagrams illustrative of natural science ; charts and schematic maps	Free.
	(*iii*) Other	125% *ad val.*
50.01	Silk-worm cocoons suitable for reeling	37-1/2% *ad val.*
50.02	Raw silk (not thrown)	50% *ad val.*
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	50% *ad val.*
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	62-1/2% *ad val.*
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	62-1/2% *ad val.*
50.06	Yarn spun from noil silk, not put up for retail sale	62-1/2% *ad val.*
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	62-1/2% *ad val.*
50.08	Silk-worm gut ; imitation catgut of silk	25% *ad val.*
50.09	Woven fabrics of silk or of waste silk other than noil ..	187-1/2% *ad val.*
50.10	Woven fabrics of noil silk	187-1/2% *ad val.*
51.01	Yarn of man-made fibres (continuous), not put up for retail sale :	

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	A. of synthetic fibres :	
	(*i*) Nylon yarn of 3 plies or more of a weight not exceeding 1g/m certified by the Provincial Directorate of Fisheries to have been imported for making fishing nets by persons engaged in the operation of fishing	Free.
	(*ii*) Other	Rs. 5 per lb.
	B. of regenerated fibres :	
	(*i*) Cupprammonium rayon	Rs. 3.75 per lb.
	(*ii*) Viscose rayon	Rs. 3.75 per lb.
	(*iii*) Acetate rayon	Rs. 3.75 per lb.
	(*iv*) Other	Rs. 5 per lb.
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :	
	A. "Lurex" yarn or strip and similar products of a width not exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides ..	Rs. 20 per lb.+ 25% *ad val.*
	B. Nylon monofilament of a diameter not less than 0.7 mm and not exceeding 1 mm and of a weight not less than 6.6 mgm/m	37-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
51.03	Yarn of man-made fibres (continuous), put up for retail sale :	
	A. Of synthetic fibres :	
	(*i*) Nylon yarn of 3 plies or more of a weight not exceeding 1 g/m certified by the Provincial Directorate of Fisheries to have been imported for making fishing nets by persons engaged in the operation of fishing	Free.
	(*ii*) Other	Rs. 5 per lb.
	B. Of regenerated fibres :	
	(*i*) Cupprammonium rayon	Rs. 3.75 per lb.
	(*ii*) Viscose rayon	Rs. 3.75 per lb.
	(*iii*) Acetate rayon	Rs. 3.75 per lb.
	(*iv*) Other	Rs. 5 per lb.
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 :	
	A. Tyre fabrics imported by the manufacturers of tyres ..	50% *ad val.*
	B. Karakuli cloth	50% *ad val.*
	C. Other	187-1/2% *ad val.*

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52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process :	
	A. Gold and silver thread	92-1/2% *ad val.*
	B. Other	155% *ad val.*
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.	187-1/2% *ad val.*
53.01	Sheep's or lambs' wool, not carded or combed :	
	A. Greasy or fleece washed	25% *ad val.*
	B. Other	25% *ad val.*
53.02	Other animal hair (fine or coarse) not carded or combed :	
	A. Fine hair	25% *ad val.*
	B. Coarse hair	25% *ad val.*
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	25% *ad val.*
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags).	25% *ad val.*
53.05	Sheeps' or lamb's wool or other animal hair (fine or coarse), carded or combed :	
	A. Wool and other animal hair, carded or combed, other than wool tops	25% *ad val.*
	B. Wool tops	25% *ad val.*
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale :	
	A. Woollen yarn upto and including 4 counts	Free.
	B. Other	50% *ad val.*
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale :	
	A. Worsted yarn up to and including 7 counts	Free.
	B. Other	50% *ad val.*
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	50% *ad val.*
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	50% *ad val.*
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	50% *ad val.*
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair :	
	A. Karakuli cloth	50% *ad val.*
	B. Other	92-1/2% *ad val.*
53.12	Woven fabrics of coarse animal hair other than horsehair	62-1/2% *ad val.*
53.13	Woven fabrics of horsehair	62-1/2% *ad val.*
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)	25% *ad val.*

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54.02	Ramie, raw or processed but not spun ; ramie noils and waste (including pulled or garnetted rags)	25% *ad val.*
54.03	Flax or ramie yarn, not put up for retail sale	37-1/2% *ad val.*
54.04	Flax or ramie yarn, put up for retail sale	37-1/2% *ad val.*
54.05	Woven fabrics of flax or of ramie	62-1/2% *ad val.*
55.01	Cotton, not carded or combed	Rs. 5 per lb.
55.02	Cotton linters	67-1/2 paisa per lb.
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	67-1/2 paisa per lb.
55.04	Cotton, carded or combed	Rs. 1.87-1/2 per lb.
55.05	Cotton yarn, not put up for retail sale	62-1/2% *ad val.*
55.06	Cotton yarn, put up for retail sale	62-1/2% *ad val.*
55.07	Cotton gauze :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres	92-1/2% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres	92-1/2% *ad val.*
	C. Cotton wrapping gauze 3"×4" used in the manufacture of torch cells falling under sub-head A(ii) & B(ii)	62-1/2% *ad val.*
55.08	Terry towelling and similar terry fabrics, of cotton :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres	92-1/2% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres	92-1/2% *ad val.*
55.09	Other woven fabrics of cotton :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres :	
	(*a*) Cotton umbrella grey cloth in pieces not more than 49 inches in width and not more than 100 yards in length, with edge borders 1/8 inch to 3/8 inch on both sides, a blank space from 3/4 inch to 1 inch or over after the edge border and a design border after the blank space ranging from 3/4 inch to 1 inch or	

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	over, the total breadth of the edge border, blank space and design border to be not under 2 inches. After the design border on both sides there shall be blank spaces not more than 20-1/2 inches each and a space not under 4 inches including two of the same design borders and a blank space of 1-1/2 inches to 2 inches or over the centre part of the cloth.	50% *ad val.*
	(*b*) Cotton tyre fabric imported by the manufacturers of tyres	50% *ad val.*
	(*c*) Cotton ribbon fabrics for the manufacture of type-writer ribbons	25% *ad val.*
	(*d*) Other	92-1/2% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres :	
	(*a*) Cotton umbrella cloth dyed fast black, not more than 22 inches in width, with edge border 1/8 inch to 1-1/2 inch on one side or both sides. Blank space after the edge border or the edge from 3/4 inch to 1 inch or over. Design border or borders after the blank space to range from 3/4 inch to 1 inch or 1-1/4 inch. Total breadth of edge border, blank space and border design to be not under 2 inches	50% *ad val.*
	(*b*) Fusing interlining material (textile material for stiffening cuffs and collars) if imported by authorised manufacturers of garments	62-1/2% *ad val.*
	C. Other	94-1/2% *ad val.*
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	62-1/2% *ad val.*
	B. Regenerated fibres	64-1/2% *ad val.*
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) :	
	A. Of synthetic fibres	62-1/2% *ad val.*
	B. Of regenerated fibres	62-1/2% *ad val.*
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	62-1/2% *ad val.*
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	62-1/2% *ad val.*
	B. Regenerated fibres	62-1/2% *ad val.*
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :	
	A. Of synthetic fibres	Rs. 5 per lb.

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	B. Of regenerated fibres :	
	(*i*) Cupprammonium rayon	Rs. 3.75 per lb.
	(*ii*) Viscose rayon	Rs. 3.75 per lb.
	(*iii*) Acetate rayon	Rs. 3.75 per lb.
	(*iv*) Other	Rs. 5 per lb.
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale :	
	A. Of synthetic fibres	Rs. 5 per lb.
	B. Of regenerated fibres :	
	(*i*) Cupprammonium rayon	Rs. 3.75 per lb.
	(*ii*) Viscose rayon	Rs. 3.75 per lb.
	(*iii*) Acetate rayon	Rs. 3.75 per lb.
	(*iv*) Other	Rs. 5 per lb.
56.07	Woven fabrics of man-made fibres (discontinuous or waste) :	
	A. Karakuli cloth	50% *ad val.*
	B. Other	187-1/2% *ad val.*
57.01	True hemp ("cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	37-1/2% *ad val.*
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	37-1/2% *ad val.*
57.03	Jute and other textile bast fibres not elsewhere specified or included raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes) ..	Free
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes) :	
	A. Sisal and other fibres of the agava family and waste of such fibres..	Free
	B. Other	Free
57.05	Yarn of true hemp	50% *ad val.*
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	25% *ad val.*
57.07	Yarn of other vegetable textile fibres	50% *ad val.*
57.08	Paper yarn	50% *ad val.*
57.09	Woven fabrics of true hemp	62-1/2% *ad val.*
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	62-1/2% *ad val.*
57.11	Woven fabrics of other vegetable textile fibres	62-1/2% *ad val.*
57.12	Woven fabrics of paper yarn	62-1/2% *ad val.*

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58.01	Carpets, carpeting and rugs, knotted (made up or not) :	
	A. Of silk or of man-made fibres..	155% *ad val.*
	B. Other	92-1/2% *ad val.*
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie" rugs ad the like (made up or not) :	
	A. Of silk or of man-made fibres..	155% *ad val.*
	B. Coir mats and matting	62-1/2% *ad val.*
	C. Other	92-1/2% *ad val.*
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2 % *ad val.*
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) :	
	A. Of cotton :	
	(*i*) Containing silk or man-made fibres	155% *ad val.*
	(*ii*) Not containing silk or man-made fibres	92-1/2% *ad val.*
	B. Of Silk	187-1/2% *ad val.*
	C. Of wool or of fine animal hair	92-1/2% *ad val.*
	D. Of man-made fibres :	
	(*i*) Of synthetic fibres	187-1/2 %*ad val.*
	(*ii*) Of regenerated fibres	187-1/2% *ad val.*
	E. Other	92-1/2% *ad val.*
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :	
	A. Of silk or of man-made fibres	92-1/2 % *ad val.*
	B. Other :	
	(*i*) Cotton ribbon fabrics for the manufacture of typewriter ribbons	25% *ad val.*
	(*ii*) Other	62-1/2% *ad val.*
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	62-1/2% *ad val.*
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horse hair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like :	

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	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain :	
	A. Of silk or of man-made fibres	187-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured ; hand or mechanically made lace, in the piece, in strips or in motifs :	
	A. Fabrics :	
	(*i*) Of silk or of man-made fibres	187-1/2% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
	B. Other :	
	(*i*) Of silk or of man-made fibres	155% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
58.10	Embroidery, in the piece, in strips or in motifs :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	50% *ad val.*
59.02	Felt and articles of felt, whether or not impregnated or coated ..	62-1/2% *ad val.*
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether, or not impregnated or coated	62-1/2% *ad val.*
59.04	Twine, cordage, ropes and cables, plaited or not :	
	A. Nylon twine	25% *ad val.*
	B. Other	62-1/2% *ad val.*
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	62-1/2% *ad val.*
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics.	62-1/2% *ad val.*
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like ; tracing cloth ; prepared painting canvas ; buckram and similar fabrics for hat foundations and similar uses	50% *ad val.*
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic material :	
	A. Book-binding cloth	50% *ad val.*
	B. Other	62-1/2% *ad val.*
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :	

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	A. Book-binding cloth	50% *ad val.*
	B. Other	62-1/2% *ad val.*
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings ; floor coverings consisting of a coating applied on a textile base, cut to shape or not	62-1/2% *ad val.*
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	62-1/2% *ad val.*
59.12	Textile fabrics otherwise impregnated or coated ; painted canvas being theatrical scenery, studio back-cloths or the like ..	62-1/2% *ad val.*
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	62-1/2% *ad val.*
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gasmantles	50% *ad val.*
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	50% *ad val.*
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	50% *ad val.*
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	50% *ad val.*
60.01	Knitted or crocheted fabric, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	187-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
60.04	Under garments, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) ..	Duties applicable to headings Nos. 60.01 to 60.05.

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61.01	Men's and boys' outer garments :	
	A. Of rubberised, oiled, and similar waterproof materials	92-1/2% *ad val.*
	B. Other :	
	(*i*) Of silk or man-made fibres	187-1/2% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
61.02	Women's, girls' and infants ' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials	92-1/2% *ad val.*
	B. Other :	
	(*i*) Of silk or of man-made fibres	187-1/2% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs :	
	A. Of silk or of man-made fibres	187-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
61.04	Women's, girls' and infants' under garments :	
	A. Of silk or of man-made fibres	187-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
61.05	Handkerchiefs :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
61.06	Shawls, scarves, mufflers, mantillas, veils and the like :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
61.07	Ties, bow ties and cravats :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2 % *ad val.*
61.09	Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic :	
	A. Of silk or of man-made fibres	155% *ad val.*
	B. Other	92-1/2% *ad val.*

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61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :	
	A. Of silk or of man-made fibres..	155% *ad val.*
	B. Other	92-1/2% *ad val.*
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) :	
	A. Of silk or of man-made fibres..	155% *ad val.*
	B. Other	92-1/2% *ad val.*
62.01	Travelling rugs and blankets :	
	A. Of silk or of man-made fibres..	155 % *ad val.*
	B. Other	92-1/2% *ad val.*
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles :	
	A. Of silk or of man-made fibres..	187-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
62.03	Sacks and bags, of a kind used for the packing of goods ..	62-1/2% *ad val.*
62.04	Tarpaulins, sails, awings, sun-blinds, tents and camping goods :	50% *ad val.*
62.05	Other made up textile articles (including dress patterns) :	
	A. Of silk or of man-made fibres..	187-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
63.01	**Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk, bales, sacks or similar bulk packings :**	
	A. Clothing and clothing accessories :	
	(*i*) Of silk or of man-made fibres	187-1/2% *ad val.*
	(*ii*) Second-hand clothing and clothing accessories falling under sub-head "A"	20% *ad val.*
	(*iii*) Other	62-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	50% *ad val.*
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	92-1/2% *ad val.*
64.02	Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material.	92-1/2% *ad val.*
64.03	Footwear with outer soles of wood or cork	92-1/2% *ad val.*
64.04	Footwear with outer soles or other materials	92-1/2% *ad val.*

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64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any materials except metal	62-1/2% *ad val.*
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	62-1/2 % *ad val.*
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	62-1/2% *ad val.*
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims ..	62-1/2% *ad val.*
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	92-1/2% *ad val.*
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed ..	92-1/2% *ad val.*
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed.	92-1/2% *ad val.*
65.06	Other headgear, whether or not lined or trimmed	92-1/2% *ad val.*
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for operahats) peaks and chinstraps, for headgear	62-1/2% *ad val.*
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) ..	92-1/2% *ad val.*
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	125% *ad val.*
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	62-1/2% *ad val.*
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes)	92-1/2% *ad val.*
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	125% *ad val.*
67.03	Human hair, dressed, thined, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	75% *ad val.*
67.04	Wigs, false beards, eyebrows and eye lashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	125% *ad val.*
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	125% *ad val.*
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	Free
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69	75% *ad val.*
68.03	Worked slate and articles of slate, including articles of agglomerated slate	75% *ad val.*

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68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of a natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery :	
	A. Grinding wheels :	
	(*i*) of 24 inches or less in diameter	75% *ad val.*
	(*ii*) Other	25% *ad val.*
	B. Other	37-1/2% *ad val.*
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	62-1/2% *ad val.*
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up ..	62-1/2% *ad val.*
68.07	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 falling in heading No. 68.12 or 68.13, or in Chapter 69	62-1/2% *ad val.*
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coaltar pitch)	75% *ad val.*
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	75% *ad val.*
68.10	Articles of plastering material	75% *ad val.*
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	75% *ad val.*
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like.	75% *ad val.*
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	75% *ad val.*
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	62-1/2% *ad val.*
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	37-1/2% *ad val.*
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :	

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	A. Of carbon or graphite	62-1/2% *ad val.*
	B. Other	75% *ad val.*
	I. HEAT INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	37-1/2% *ad val.*
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	37-1/2% *ad val.*
69.03	Other refractory goods (for example, retorts, rucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) other than goods falling within heading No. 69.01.	37-1/2% *ad val.*
	II. OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	92-1/2% *ad val.*
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	92-1/2% *ad val.*
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	92-1/2% *ad val.*
69.07	Unglazed setts, flags and paving, hearth and wall tiles	92-1/2% *ad val.*
69.08	Glazed setts, flags and paving, hearth and wall tiles	92-1/2% *ad val.*
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	37-1/2% *ad val.*
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	92-1/2% *ad val.*
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	92-1/2% *ad val.*
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	92-1/2% *ad val.*
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	125% *ad val.*
69.14	Other articles	125% *ad val.*
70.01	Waste glass (cullet); glass in the mass (excluding optical glass).	25 % *ad val.*
70.02	Glass of the variety known as " enamel " glass, in the mass, rods and tubes	37-1/2% *ad val.*
70.03	Glass in balls, rods and tubes, unworked (not being optical glass) :	
	A. Glass tubings and rods for the manufacture of electric lamps	25% *ad val.*
	B. Neutral glass tubings for the manufacture of ampoules	Free
	C. Other	30% *ad val.*
70.04	Unworked cast or rolled glass (including flashed or wired glass) whether, figured or not, in rectangles	75% *ad val.*

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70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	75% *ad val.*
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	75% *ad val.*
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like :	
	A. Leaded lights and the like	92-1/2% *ad val.*
	B. Other	75% *ad val.*
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	75% *ad val.*
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	92-1/2% *ad val.*
70.10	Car-boys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.	50% *ad val.*
70.11	Glass envelops (including bulbs and tubes) for electric lamps, electronic valves or the like	50% *ad val.*
70.12	Glass inners for vacuum flasks or for other vacuum vessels ..	62-1/2% *ad val.*
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	92-1/2% *ad val.*
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :	
	A. Glass globes and chimneys for hurricane lanterns ..	62-1/2% *ad val.*
	B. Other	92-1/2 % *ad val.*
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	50% *ad val.*
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slags, plates, panels and similar forms	92-1/2% *ad val.*
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules :	
	A. Glass ampoules	Free
	B. Other	Free
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses ..	25% *ad val.*
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles or glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles	

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	of lamp-worked glass; glass grains (ballotini) :	
	A. Glass beads, imitation pearls, imitation precious stones, fragments and chippings and similar fancy or decorative glass, smallwares and articles of glassware made therefrom; artificial eyes of glass, including those for toys but excluding those for wear by human	50% *ad val.*
	B. Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes ..	50% *ad val.*
	C. Other	92-1/2% *ad val.*
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :	
	A. Yarns	62-1/2% *ad val.*
	B. Fabrics	92-1/2% *ad val.*
	C. Other :	
	(*i*) Glass fibre and chopped strand glass fibre mat ..	62-1/2% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
70.21	Other articles of glass	92-1/2% *ad val.*
	I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) :	
	A. Unworked	37-1/2% *ad val.*
	B. Worked but not set	50% *ad val.*
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	50% *ad val.*
	B. Diamonds other than industrial diamonds :	
	(*i*) Not cut or otherwise worked	37-1/2% *ad val.*
	(*ii*) Cut or otherwise worked	50% *ad val.*
	C. Other :	
	(*i*) Not cut or otherwise worked	37-1/2% *ad val*
	(*ii*) Cut or otherwise worked	50% *ad val.*
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	50% *ad val.*
	B. Other :	
	(*i*) Not cut or otherwise worked	37-1/2% *ad val.*
	(*ii*) Cut or otherwise worked	50% *ad val.*

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71.04	Dust and powder of natural or synthetic precious or semi-precious stones	37-1/2% *ad val.*
	II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured :	
	A. Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling	Rs. 1.25 per oz.
	B. Other :	
	(*i*) Silver thread	92-1/2% *ad val.*
	(*ii*) Other..	125% *ad val.*
71.06	Rolled silver, unworked or semi-manufactured	62-1/2% *ad val.*
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured :	
	A. Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling..	Rs. 45 per tola of 180 grains fine.
	B. Other :	
	(*i*) Gold thread	92-1/2% *ad val.*
	(*ii*) Other..	125% *ad val.*
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	62-1/2% *ad val.*
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	25% *ad val.*
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured ..	25% *ad val.*
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal ..	62-1/2% *ad val.*
	III. JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES.	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	125% *ad val.*
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	125% *ad val.*
71.14	Other articles of precious metal or rolled precious metal :	
	A. Articles of personal use and adornment	125% *ad val.*
	B. Other	50% *ad val.*
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) ..	125% *ad val.*
71.16	Imitation jewellery — — — — —	125% *ad val.*

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72.01	Coin :	
	A. Base metal	50% *ad val.*
	B. Other	The rate applicable to the bullion of the metal of which the coin is made.
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :	
	A. Spiegeleisen	12-1/2% *ad val.*
	B. Other	12-1/2% *ad val.*
73.02	Ferro-alloys :	
	A. Ferro-manganese	12-1/2% *ad val.*
	B. Other	12-1/2% *ad val.*
73.03	Waste and scrap metal of iron or steel	12-1/2% *ad val.*
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel	25% *ad val.*
73.05	Iron or steel powders ; sponge iron or steel :	
	A. Iron or steel powders	25% *ad val.*
	B. Sponge iron or steel	25% *ad val.*
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel :	
	A. Puddled bars and pilings ; blocks, lumps and similar forms.	25% *ad val.*
	B. Ingots	25 % *ad val.*
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel	25% *ad val.*
73.08	Iron or steel coils for re-rolling	25% *ad val.*
73.09	Universal plates of iron or steel :	
	A. Cast iron plates	62-1/2% *ad val.*
	B. Other	25% *ad val.*
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) ; hollow mining drill steel :	
	A. Wire rod	50% *ad val.*
	B. Other	
	(*i*) Bars and rods of 3-in. or less in. diameter	62-1/2% *ad val.*
	(*ii*) Other..	25% *ad val.*

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73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished ; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :	
	A. Angles, shapes and sections 80 mm, or more ; sheet piling :	
	(*i*) Sheet piling	25% *ad val.*
	(*ii*) Angles upto 4-in. × 4-in. × 12 in. : Tees upto 3 in. × 3-in. × 3/8 in. ; Flats up to 4-in. × 3/4 in. ; Joists and beams upto 7-1/2 in. × 4-in. and Channels upto 6-1/4-in. × 3-in. × 3/8-in.	62-1/2% *ad val.*
	(*iii*) Other..	25% *ad val.*
	B. Other	25% *ad val.*
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled :	
	A. Hoop and strip ; the following sizes :	
	(*a*) Cold-rolled 26G × 1/2-in.	62-1/2% *ad val.*
	(*b*) Hot-rolled :	
	(*i*) 20 g × 3/4-in. (*ii*) 19 g × 3/4-in. (*iii*) 18 g × 3/4-in. (*iv*) 16 g × 1 in.	62-1/2% *ad val.*
	B. Other	25% *ad val.*
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled :	
	A. Cast iron plates	62-1/2% *ad val.*
	B. Other	25% *ad val.*
73.14	Iron or steel wire, whether or not coated, but not insulated :	
	A. Of 22 swg or thicker than this	62-1/2% *ad val.*
	B. Other	25% *ad val.*
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14 :	
	A. Puddled bars and pilings ; ingots, blocks, lumps, and similar forms	25% *ad val.*
	B. Blooms and billets, slabs and sheet bars (including tinplate bars) ; pieces roughly shaped by forging ; coils for re-rolling	25% *ad val.*
	C. Universal plates ; sheets and plates, wire and rod ; other bars and rods	25% *ad val.*
	D. Other	25% *ad val.*
73.16	Railway and tramway track construction material of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :	
	A. Rails	25% *ad val.*
	B. Other	25% *ad val.*

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73.17	Tubes and pipes, of cast iron	62-1/2% *ad val.*
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:	
	A. Blanks for tubes and pipes	62-1/2% *ad val.*
	B. " Seamless " tubes and pipes	62-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	62-1/2% *ad val.*
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel :	
	A. Tube and pipe fittings of iron or steel excluding of cast iron, of a kind used solely or principally with tubes or pipes of an internal diameter exceeding 6 inches or of an internal cross sectional area exceeding that of a tube of an internal diameter of 6 inches	25% *ad val.*
	B. Other	62-1/2% *ad val.*
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing framworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel, plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel ..	62-1/2% *ad val.*
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	62-1/2% *ad val.*
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	62-1/2% *ad val.*
73.24	Containers, of iron or steel, for compressed or liquified gas ..	50% *ad val.*
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	50% *ad val.*
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	62-1/2% *ad val.*
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	62-1/2% *ad val.*
73.28	Expanded metal of iron or steel	62-1/2% *ad val.*
73.29	Chain and parts thereof, of iron or steel	62-1/2% *ad val.*
73.30	Anchors and grapnels and parts thereof, of iron or steel ..	50% *ad val.*
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron steel, whether or not with heads of other materials, but not including such articles with heads of copper :	
	A. Protector studs ; round hob nails	25% *ad val.*
	B. Other	62-1/2% *ad val.*

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73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel ; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	62-1/2% *ad val.*
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel :	
	A. Blanks	50% *ad val.*
	B. Other	50% *ad val.*
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel :	
	A. Hairpins, curling pins and curling grips	92-1/2% *ad val.*
	B. Other	50% *ad val.*
73.35	Springs and leaves for springs, of iron or steel :	
	A. Upholstery and mattress wire springs	75% *ad val.*
	B. Other :	
	(*i*) Chassis springs and leaves therefor for automotive vehicles	62-1/2% *ad val.*
	(*ii*) Other	25% *ad val.*
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	75% *ad val.*
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel ; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	75% *ad val.*
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel :	
	A. Domestic articles and parts thereof :	
	(*i*) Aircraft galley and kitchen equipment	Free.
	(*ii*) Other	92-1/2% *ad val.*
	B. Sanitary ware for indoor use and parts thereof	92-1/2% *ad val.*
73.39	Iron or steel wool ; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	62-1/2% *ad val.*
73.40	Other articles of iron or steel :	
	A. Castings or forgings in the rough state	25% *ad val.*
	B. Reservoirs etc., of a capacity of 300 litres or less ..	62-1/2 *ad val.*

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	C. Other :	
	(*i*) Steel balls of 1 mm diameter for the manufacture of ball point pens	25% *ad val.*
	(*ii*) Bead wires for cycle tyres	37-1/2% *ad val.*
	(*iii*) Steel belt-lacing	62-1/2% *ad val.*
	(*iv*) Other	92-1/2% *ad val.*
74.01	Copper matte ; unwrought copper (refined or not); copper waste and scrap :	
	A. Copper matte	12-1/2% *ad val.*
	B. Copper waste and scrap	12-1/2% *ad val.*
	C. Unrefined copper	12-1/2% *ad val.*
	D. Refined copper	12-1/2% *ad val.*
74.02	Master alloys	12-1/2% *ad val.*
74.03	Wrought bars, rods, angles, shapes and sections, of copper ; copper wire :	
	A. Copper wire	62-1/2% *ad val.*
	B. Other	25% *ad val.*
74.04	Wrought plates, sheets and strip, of copper	25% *ad val.*
74.05	Copper foil (whether or not embossed, cut to shape, parforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.	25% *ad val.*
74.06	Copper powders and flakes	25% *ad val.*
74.07	Tubes and pipes and blanks therefor, of copper ; hollow bars of copper :	
	A. Tubes and pipes and blanks therefor, of copper ; hollow bars of copper excluding chromium plated or wholly of brass ..	25% *ad val.*
	B. Other	62-1/2% *ad val.*
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :	
	A. Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper excluding chromium plated or wholly of brass	25% *ad val.*
	B. Other	62-1/2% *ad val.*
74.09	Reservoirs, tanks, vats and similar containers, for any material, (other than compressed or liquefied gas) of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ..	62-1/2% *ad val.*
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	62-1/2% *ad val.*

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74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire.. ..	62-1/2% *ad val.*
74.12	Expanded metal, of copper	62-1/2% *ad val.*
74.13	Chain and parts thereof, of copper	62-1/2% *ad val.*
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	62-1/2% *ad val.*
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper ; rivets, cottors, cotter-pins, washers and spring washers, of copper	62-1/2% *ad val.*
74.16	Springs, of copper	62-1/2% *ad val.*
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	92-1/2% *ad val.*
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	92-1/2% *ad val.*
74.19	Other articles of copper :	
	A. Needles and pins :	
	(*i*) Hairpins, curling pins and curling grips	92-1/2% *ad val.*
	(*ii*) Other	62-1/2% *ad val.*
	B. Doors, window frames and other structural parts ..	62-1/2% *ad val.*
	C. Containers for the conveyance or packing of goods ..	62-1/2% *ad val.*
	D. Other articles :	
	(*i*) Castings or forging in the rough state	25% *ad val.*
	(*ii*) Other :	
	(*a*) Brass ferrules for lead pencils	62-1/2% *ad val.*
	(*b*) Other	92-1/2% *ad val.*
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ; unwrought nickel (excluding electro-plating anodes) ; nickel waste and scrap :	
	A. Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	12-1/2% *ad val.*
	B. Nickel waste and scrap	12-1/2% *ad val.*
	C. Unwrought nickel	12-1/2% *ad val.*
75.02	Wrought bars, rods, angles, shapes and sections, of nickel ; nickel wire :	
	A. Nickel wire	62-1/2% *ad val.*
	B. Other	25% *ad val.*

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75.03	Wrought plates, sheets and strip, of nickel ; nickel foil ; nickel powders and flakes	25% *ad val.*
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	25% *ad val.*
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	25% *ad val.*
75.06	Other articles of nickel :	
	A. Castings or forgings in the rough state	25% *ad val.*
	B. Other	92-1/2% *ad val.*
76.01	Unwrought aluminium ; aluminium waste and scrap :	
	A. Aluminium waste and scrap	12-1/2% *ad val.*
	B. Unwrought aluminium	12-1/2% *ad val.*
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire :	
	A. Aluminium wire	62-1/2% *ad val.*
	B. Other	25% *ad val.*
76.03	Wrought plates, sheets and strip of aluminium	25% *ad val.*
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm :	
	A. Aluminium foil paper backed	62-1/2% *ad val.*
	B. Other	25% *ad val.*
76.05	Aluminium powders and flakes	25% *ad val.*
76.06	Tubes and pipes and blanks therefor, of aluminium ; hollow bars of aluminium	25% *ad val.*
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	25% *ad val.*
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections tubes and the like, prepared for use in structures, of aluminium	75% *ad val.*
76.09	Reservoirs, tanks, vats and similar containers, for any material, (other than compressed or liquefied gas) of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	62-1/2% *ad val.*
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	62-1/2% *ad val.*

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76.11	Containers of aluminium, for compressed or liquefied gas ..	62-1/2% *ad val.*
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	62-1/2% *ad val.*
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	62-1/2% *ad val.*
76.14	Expanded metal, of aluminium	62-1/2% *ad val.*
76.15	Articles of a kind commonly used for domestic purposes, sanitaryware for indoor use, and parts of such articles and ware, of aluminium	92-1/2% *ad val.*
76.16	Other articles of aluminium :	
	A. Nails, bolts, nuts, washers, rivets, screws and similar articles	62-1/2% *ad val.*
	B. Needles and pins :	
	(*i*) Hair and curling pins and curling grips ...	92-1/2% *ad val.*
	(*ii*) Other	62-1/2% *ad val.*
	C. Other articles :	
	(*i*) Castings or forgings of aluminium in the rough state.	25% *ad val.*
	(*ii*) Other :	
	(*a*) Aluminium slugs, round, other than those falling within heading No. 76.03	62-1/2% *ad val.*
	(*b*) Other	92-1/2% *ad val.*
77.01	Unwrought magnesium ; magnesium waste (excluding shavings of uniform size) and scrap :	
	A. Magnesium waste and scrap	12-1/2% *ad val.*
	B. Unwrought magnesium	12-1/2% *ad val.*
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium ; magnesium wire ; wrought plates, sheets and strip, of magnesium ; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium ; tubes and pipes and blanks therefor, of magnesium ; hollow bars of magnesium :	
	A. Tubes and pipes ; foil ; hollow bars	25% *ad val.*
	B. Other	25% *ad val.*
77.03	Other articles of magnesium	92-1/2% *ad val.*
77.04	Beryllium, unwrought or wrought and articles of beryllium :	
	A. Unwrought; scrap and waste	12-1/2% *ad val.*
	B. Wrought	25% *ad val.*
	C. Articles of beryllium	92-1/2% *ad val.*

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78.01	Unwrought lead (including argentiferous lead) ; lead waste and scrap :	
	A. Lead waste and scrap	12-1/2% *ad val.*
	B. Unwrought lead	12-1/2% *ad val.*
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	25% *ad val.*
78.03	Wrought plates, sheets and strip, of lead	25% *ad val.*
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m² ; lead powders and flakes	25% *ad val.*
78.05	Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, (flanges and S-bends), of lead	25% *ad val.*
78.06	Other articles of lead :	
	A. Containers for transport and storage	62-1/2% *ad val.*
	B. Sanitary articles and parts thereof	92-1/2% *ad val.*
	C. Other articles :	
	(*i*) Castings or forgings in the rough state	25% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
79.01	Unwrought zinc ; zinc waste and scrap :	
	A. Zinc waste and scrap	12-1/2% *ad val.*
	B. Unwrought zinc	12-1/2 % *ad val.*
79.02	Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire	25% *ad val.*
79.03	Wrought plates, sheets and strip, of zinc ; zinc foil ; zinc powders and flakes :	
	A. Zinc foil	25% *ad val.*
	B. Zinc dust (blue powder)	25% *ad val.*
	C. Other	25% *ad val.*
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	25% *ad val.*
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	62-1/2% *ad val.*
79.06	Other articles of zinc :	
	A. Nails, bolts, nuts, washers, rivets, screws and similar articles	92-1/2 % *ad val.*
	B. Household utensils ; sanitary articles and parts thereof ..	92-1/2% *ad val.*
	C. Containers for transport and storage	62-1/2% *ad val.*
	D. Other articles :	
	(*i*) Casting or forgings in the rough state	25% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*

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80.01	Unwrought tin ; in waste and scrap :	
	A. Tin waste and scrap	12-1/2% *ad val.*
	B. Unwrought tin	12-1/2% *ad val.*
80.02	Wrought bars, roads, angles, shapes and sections, of tin ; tin wire	25% *ad val.*
80.03	Wrought plates, sheets and strip, of tin	25% *ad val.*
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight(excluding any backing) not exceeding 1 kg/m^2; tin powder and flakes	25% *ad val.*
80.05	Tubes and pipes and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	25% *ad val.*
80.06	Other articles of tin :	
	A. Castings or forgings in the rough state	25% *ad val.*
	B. Other	92-1/2% *ad val.*
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof.	25% *ad val.*
81.02	Molybdenum, unwrought or wrought, and articles thereof ..	25% *ad val.*
81.03	Tantalum, unwrought or wrought, and articles thereof ..	25% *ad val.*
81.04	Other base metals, unwrought or wrought, and articles thereof ; cermets, unwrought or wrought, and articles thereof ..	25% *ad val.*
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry :	
	A. Hoes	62-1/2% *ad val.*
	B. Other	25% *ad val.*
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) :	
	A. Saws, hack saw blades and hand saw blades	62-1/2% *ad val.*
	B. Other	37-1/2 % *ad val.*
82.03	Hand tools, the following : pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and like ; perforating punches ; pipe cutters, spanners and wrenches (but not including tap wrenches) ; files and rasps	37-1/2% *ad val.*
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for , and parts of, machine tools; portable forges ; grinding wheels mounted on frameworks (hand or pedal operated) :	
	A. Grinding wheels mounted on frameworks	62-1/2% *ad val.*
	B. Other	37-1/2% *ad val.*

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82.05	Inter-changeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving) ,including dies for wire drawing, extrusion dies for metal, and rock drilling bits :	
	A. Twist drills paralleled shank, of sizes 0.75mm. to 15mm ..	62-1/2% *ad val.*
	B. Other	37-1/2% *ad val.*
82.06	Knives and cutting blades, for machines or for mechanical appliances	37-1/2% *ad val.*
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungston, molybdenum or vanadium)	37-1/2% *ad val.*
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	125% *ad val.*
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 :	
	A. Table and kitchen knives	125% *ad val.*
	B. Other	62-1/2 % *ad val.*
82.10	Knife blades	62-1/2% *ad val.*
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :	
	A. Blanks of safety razor blades	30% *ad val.*
	B. Other	92-1/2% *ad val.*
82.12	Scissors (including tailors' shears), and blades therefor ..	92-1/2% *ad val.*
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives) ; manicure and chiropody sets and appliances (including nail files)	125% *ad val.*
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	125% *ad val.*
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	62-1/2% *ad val.*
83.01	Locks and padlocks (key, combination or electric ally operated), and parts thereof, of base metal ; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal ; keys for any of the foregoing articles, of base metal	92-1/2% *ad val.*
83.02	Base metal fittings and mountings of a kind suitable for furni ture, doors, staircases, windows, blinds, coachwork, saddlery trunks, caskets and the like (including automatic doors closers); base metal hat-racks, hat-pegs, brackets and the like ..	92-1/2% *ad val.*
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	75% *ad val.*
83.04	Filing cabinets, racks, sorting boxes, paper trays,paerres and similar office equipment, of base mete an office furn ture falling within heading No 94.03	75% *ad val.*

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83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal ; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	75% *ad val.*
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	92-1/2% *ad val.*
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except Heading No. 85.22) :	
	A. Hurricane lanterns	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
83.08	Flexible tubing and piping, of base metal	25% *ad val.*
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	50% *ad val.*
83.10	Beads and spangles, of base metal	50% *ad val.*
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	125% *ad val.*
83.12	Photograph, picture and similar frames, of base metal ; mirrors of base metal	125% *ad val.*
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	50% *ad val.*
83.14	Sign plates, name-plates, numbers, letters, and other signs, of base metal	125% *ad val.*
83.15	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	50% *ad val.*
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers :	
	A. Imported for the use of Pakistan International Airlines ..	Free
	B. Other	20% *ad val.*
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like) ; condensers for vapour engines and power units	20% *ad val.*
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	20% *ad val.*
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	20% *ad val.*

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84.05	Steam and other vapour power units, not incorporating boilers.	20% *ad val.*
84.06	Internal combustion piston engines :	
	A. Complete engines :	
	(*i*) for aircraft	17-1/2% *ad val.*
	(*ii*) for automotive vehicles	The rate applicable to the vehicle in which the engine would be fitted.
	(*iii*) Other :	
	(*a*) Horizontal slow speed oil engines upto and including 50 horse power and high speed oil engines upto and including 20 horse power	62-1/2% *ad val.*
	(*b*) Other	20% *ad val.*
	B. Parts of engines :	
	(*i*) for aircraft	17-1/2% *ad val.*
	(*ii*) Other :	
	(*a*) Parts of horizontal slow speed oil engines upto and including 50 horse power and high speed oil engines upto and including 20 horse power ..	62-1/2% *ad val.*
	(*b*) Parts of engines for automotive vehicles	67-1/2% *ad val.*
	(*c*) Parts and accessories of tractors	10% *ad val.*
	(*d*) Other	20% *ad val.*
	C. Aircraft engines and Parts imported for the use of Pakistan International Airlines	Free
84.07	Hydraulic engines and motors (including water wheels and water turbines)	20% *ad val.*
84.08	Other engines and motors :	
	A. Aircraft engines	17-1/2% *ad val.*
	B. Gas turbines other than for aircraft	20% *ad val.*
	C. Aircraft engines and parts imported for the use of Pakistan International Airlines	Free
	D. Other :	
	(*i*) Spring operated and weight-operated motors ..	62-1/2% *ad val.*
	(*ii*) Other	20% *ad val.*
84.09	Mechanically propelled road rollers	20% *ad val.*
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds :	
	A. Fuel delivery pumps equipped with a measuring device and a self contained electric motor of the kind used in filling stations; centrifugal pumps of flange connection suction and delivery sizes upto and including 8in. into 8in. and Deep Well turbine pumps having capacity range 1 cusec to 4 cusec water	62-1/2% *ad val.*
	B. Other	20% *ad val.*

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84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :	
	A. Foot pumps and hand pumps for motor cars and cycles	67-1/2% *ad val.*
	B. Other	20% *ad val.*
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air :	
	A. Requiring for their operation not more than 3 brake horse power	125% *ad val.*
	B. Other	20% *ad val.*
84.13	Furnace-burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20% *ad val.*
84.14	Industrial and laboratory furnaces and ovens, non-electric ..	20% *ad val.*
84.15	Refrigerators and refrigerating equipment (electrical and other) :	
	A. Refrigerating equipment requiring for their operation not less than one-quarter of one brake horse power	12-1/2% *ad val.*
	B. Refrigerators of a capacity not exceeding 10 cu. ft. and deep freezers of a capacity not exceeding 7 cu. ft. requiring for their operation less than 1/4 B.H.P.; parts such as are specially designed for use with such refrigerators or deep freezers	62-1/2% *ad val.*
	C. Refrigerators of a capacity exceeding 10 cubic feet but not exceeding 15 cubic feet and other refrigerating equipment requiring for its operation less than one quarter of 1 brake horse power..	125% *ad val.*
	D. Other	20% *ad val.*
84.16	Calendering and similar rolling machines (other than metal-working, and metal-rolling machines and glass-working machines) and cylinders therefor	20% *ad val.*
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, 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, evapourising, condensing or cooling not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical :	
	A. Instantaneous and storage water heaters of a capacity not exceeding 4 and 20 gallons, respectively	125% *ad val.*
	B. Other	20% *ad val.*
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :	
	A. Cream separators	20% *ad val.*
	B. Centrifugal laundry driers, requiring for their operation less than one brake horse power	92-1/2% *ad val.*
	C. Parts of motor vehicles	67-1/2% *ad val.*
	D. Other	20% *ad val.*

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84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines :	
	A. Dish washing machines, electric, requiring for their operation not more than one-half of one brake horse power ..	125% *ad val.*
	B. Other	20% *ad val.*
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds :	
	A. Weigh-bridges and automatic weighers (industrial) ..	20% *ad val.*
	B. Spring balances; household and shop scales; baby scales; personal weighing scales (coin operated or not); weight operated counting scales; portable or mobile platform type scales	62-1/2% *ad val.*
	C. Other	92-1/2% *ad val.*
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	20% *ad val.*
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :	
	A. Passenger lifts and escalators and component parts and accessories thereof	62-1/2% *ad val.*
	B. Portable jacks	67-1/2% *ad val.*
	C. Other	20% *ad val.*
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments) :	
	A. Mining machinery and component parts thereof.. ..	12-1/2% *ad val.*
	B. Petroleum and gas-well drilling equipment and component parts thereof	12-1/2% *ad val.*
	C. Other	20% *ad val.*
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers :	
	A. Chaff cutters	62-1/2% *ad val.*
	B. Other	Free
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)..	Free

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84.26	Dairy machinery (including milking machines)	20% *ad val.*
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like ..	20% *ad val.*
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders ..	Free
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.. ..	20% *ad val.*
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing :	
	A. Sugar manufacturing and refining machinery	12-1/2% *ad val.*
	B. Other	20% *ad val.*
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	20% *ad val.*
84.32	Book-binding machinery, including book-sewing machines ..	20% *ad val.*
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard ..	20% *ad val.*
84.34	Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :	
	A. Printing type	12 paisa per lb.
	B. Other	20% *ad val.*
84.35	Other printing machinery ; machines for uses ancillary to printing	20% *ad val.*
84.36	Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling, throwing and reeling (including weft-winding) machines :	
	A. Spinning frames	62-1/2% *ad val.*
	B. Machines for carding, spinning and washing of wool ..	12-1/2% *ad val.*
	C. Other	20% *ad val.*
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net ; machines for preparing yarns for use on such machines, including warping and warp sizing machines :	
	A. Knitting machines ; textile looms	62-1/2% *ad val.*
	B. Other	20% *ad val.*

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84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :	
	A. Parts and accessories suitable for use with carding, spinning and washing machines of wool	12-1/2% *ad val.*
	B. Healds ; reeds ; heald frames ; reaction and plain type shuttles ; traveller rings for spinning frames, parts and accessories of knitting machines excluding hosiery needles ..	62-1/2% *ad val.*
	C. Card clothing ; spinning and doubling rings and textile spindles	50% *ad val.*
	D. Other	20% *ad val.*
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	20% *ad val.*
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery) ; fabric folding, reeling or cutting machines ; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor :	
	A. Washing and drying machines requiring for their operation less than 1 brake horse power	125% *ad val.*
	B. Other	20% *ad val.*
84.41	Sewing machines ; furniture specially designed for sewing machines ; sewing machine needles :	
	A. Sewing machines, electrically operated, requiring for their operation less than one-quarter of 1 brake horse power ; furniture specially designed for such sewing machines and needles therefor	75% *ad val.*
	B. Sewing machines worked by manual labour, furniture specially designed for such sewing machines and needles thereof	62-1/2% *ad val.*
	C. Other	20% *ad val.*
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery) :	
	A. Boot and shoe manufacturing machinery	12-1/2% *ad val.*
	B. Other	20% *ad val.*
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	12-1/2% *ad val.*

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84.44	Rolling mills and rolls thereof :	
	A. Cast iron rolls of 36 inches or less in diameter	62-1/2% *ad val.*
	B. Other	20% *ad val.*
84.45	Machine-tools for working metal or metal carbides not being machines falling within heading No. 84.49 or 84.50 :	
	A. Lathes (turning machines) :	
	(*i*) of 3 feet to 15 feet bed length and height from 4 inches to 14 inches	62-1/2% *ad val.*
	(*ii*) Turret, of spindle upto and including bar size one inch, centre height 4-1/2 inches and thread cutting and tapping capacity upto and including 1/2 inch	62-1/2% *ad val.*
	(*iii*) Other	20% *ad val.*
	B. Drilling machines :	
	(*i*) Pillar type upto and including 25 inches × 32 inches drilling capacity..	62-1/2% *ad val.*
	(*ii*) Upright type upto and including 2 inches drilling capacity	62-1/2% *ad val.*
	(*iii*) Other :	
	(*a*) Having multiple speeds and reversible motors ..	20% *ad val.*
	(*b*) Other	62-1/2% *ad val.*
	C. Shaping machines :	
	(*i*) Having a stroke not exceeding 18 inches ...	62-1/2% *ad val.*
	(*ii*) Other	20% *ad val.*
	D. Sawing machines :	
	(*i*) High speed hacksaw machines for cutting diameter not exceeding 7 inches, of blade length 18 inches ...	62-1/2% *ad val.*
	(*ii*) Other	20% *ad val.*
	E. Grinding machines :	
	(*i*) Bench grinding machines fitted with motors of 50 cycles having RPM over 3000	62-1/2% *ad val.*
	(*ii*) Other	20% *ad val.*
	F. Honing, polishing, tapping and punching machines :	
	(*i*) Having multiple speeds and reversible motors ...	20% *ad val.*
	(*ii*) Other	62-1/2% *ad val.*
	G. Power presses :	
	(*i*) Not exceeding 60 ton pressure	62-1/2% *ad val.*
	(*ii*) Other	20% *ad val.*
	H. Other	20% *ad val.*

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84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. (84.49).	20% *ad val.*
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49 ..	20% *ad val.*
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools ; tool holders for any type of tool or machine-tool for working in the hand :	
	A. Accessories and parts of machine-tools of sub-head A(i), A(ii), B(i), B(ii), B(iii)(b), C(i), D(i), E(i), F(ii) and G(i) of heading No. 84.45	62-1/2% *ad val.*
	B. Other	20% *ad val.*
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	20% *ad val.*
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	20% *ad val.*
84.51	Typewriters, other than typewriters incorporating calculating mechanisms ; cheque-writing machines :	
	A. Urdu and Bengali typewriters..	Free
	B. Other	37-1/2% *ad val.*
84.52	Calculating machines ; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.	37-1/2% *ad val.*
84.53	Automatic data processing machines and units thereof ; magnetic or optical readers, machines for transcribing data into data media in coded form and machines for processing such data, not elsewhere specified or included	37-1/2% *ad val.*
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines) ..	37-1/2% *ad val.*
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54	37-1/2% *ad val.*
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping 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	20% *ad val.*
84.57	Glass-working machines (other than machines for working glass in the cold) ; machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	20% *ad val.*
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	62-1/2% *ad val.*

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84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :	
	A. Nuclear reactors	20% *ad val.*
	B. Other :	
	(*i*) Oil crushing and refining machinery and component parts thereof	12-1/2% *ad val.*
	(*ii*) Other	20% *ad val.*
84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials ..	20% *ad val.*
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves :	
	A. Sanitary or plumbing fittings	62-1/2% *ad val.*
	B. Valves of a kind commonly used with pneumatic tyres and tubes	67-1/2% *ad val.*
	C. Other	20% *ad val.*
84.62	Ball, roller or needle roller bearings :	
	A. Ball and roller bearings over 2 inch bore (internal diameter).	12-1/2% *ad val.*
	B. Other	20% *ad val.*
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings :	
	A. Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven machinery	12-1/2% *ad val.*
	B. Articles for automotive vehicles	67-1/2% *ad val.*
	C. Other	20% *ad val.*
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:	
	A. For automotive vehicles	67-1/2% *ad val.*
	B. Other	20% *ad val.*
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	20% *ad val.*
85.01	Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors :	
	A. Electric motors :	
	(*i*) Of size 1/2 h.p. to 60 h.p.	62-1/2% *ad val.*
	(*ii*) Hollow shaft, for deep well turbine pumps, of sizes 1/2 h.p. to 80 h.p.	62-1/2% *ad val*
	(*iii*) Other	20% *ad val.*

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	B. Transformers :	
	(*i*) Instrument	20% *ad val.*
	(*ii*) Other :	
	(*a*) Rated for use at nominal system voltages upto and including 33000 and having a KVA rating not exceeding 1,500	62-1/2% *ad val.*
	(*b*) Other	20% *ad val.*
	C. Other :	
	(*i*) Ballast chokes of a kind used for fluorescent lighting.	62-1/2% *ad val.*
	(*ii*) Of a kind suitable for use or generally similar to those used, in radio and television transmitters or receivers or audio-amplifiers	62-1/2% *ad val.*
	(*iii*) Other :	
	(*a*) Electric generators, generating sets and component parts thereof	12-1/2% *ad val.*
	(*b*) Other	20% *ad val.*
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and coupling; electro-magnetic brakes ; electro-magnetic lifting heads	20% *ad val.*
85.03	Primary cells and primary batteries :	
	A. Zinc cups and brass caps used in the manufacture of primary cells and batteries	50% *ad val.*
	B. Other	92-1/2% *ad val.*
85.04	Electric accumulators :	
	A. Batteries for Miners' safety lamps and covers and containers therefor	Free
	B. Other	92-1/2% *ad val.*
85.05	Tools for working in the hand, with self-contained electric motor.	20% *ad val.*
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	125% *ad val.*
85.07	Shavers and hair clippers, with self-contained electric motor.	125% *ad val.*
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs) ; generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :	
	A. Articles for use exclusively on aircraft engines imported for the use of Pakistan International Airlines	Free
	B. For aircraft engines	17-1/2% *ad val.*
	C. Other:	
	(*i*) For automotive vehicles excluding sparking plugs of 14 and 18 mm	67-1/2% *ad val.*
	(*ii*) Sparking plugs of 14 and 18 mm	75% *ad val.*
	(*iii*) Other	20% *ad val.*

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85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	75% *ad val.*
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :	
	A. Morse signalling lamps; safety lamps; examination lamps :	
	(*i*) Miners' safety lamps and parts	Free
	(*ii*) Other	37-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*
85.11	Industrial and laboratory electric furnances, ovens and induction and dielectric heating equipment ; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting :	
	A. Electrical welding machines of a capacity not exceeding 300 amps	62-1/2% *ad val.*
	B. Other	20% *ad val.*
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:	
	A. Electrical space heating and soil heating apparatus and electric heating resistors and parts thereof	20% *ad val.*
	B. Other	125% *ad val.*
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	62-1/2% *ad val.*
85.14	Microphones and stands therefor; loud speakers; audio-frequency electric amplifiers :	
	A. Suitable for use solely in telephony	62-1/2% *ad val.*
	B. Other	75% *ad val.*
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television camera; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :	
	A. Radio-broadcasting and television reception apparatus of the domestic or portable type (including sets designed or adapted for fitting to motor vehicles) :	
	(*i*) Television reception apparatus	37-1/2% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
	B. Other :	
	(*i*) Wireless and radio transmission and reception apparatus for installation in aircraft	Free
	(*ii*) Articles imported by or on behalf of Government of Pakistan or a Provincial Government	20% *ad val.*
	(*iii*) Other	62-1/2% *ad val.*

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85.16	Electric traffic control equipment for railways, roads or inland water-ways, and equipment used for similar purposes in port installations or upon airfields	20% *ad val.*
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	62-1/2% *ad val.*
85.18	Electrical capacitors, fixed or variable	20% *ad val.*
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightening arrestors, surge suppressors, plugs, lamp holders and junction boxes) ; resistors, fixed or variable (including potentiometers), other than heating resistors ; printed circuits ; switchboards, (other than telephone switchboards) and control panels :	
	A. Apparatus for making and breaking electrical circuits for the protection of electrical circuits or for making connection to or in electrical circuits :	
	(*i*) Switches :	
	(*a*) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes	62-1/2% *ad val.*
	(*b*) Other	20% *ad val.*
	(*ii*) Fuses :	
	(*a*) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes	62-1/2% *ad val.*
	(*b*) Other	20% *ad val.*
	(*iii*) Switch gear, being switches incorporating protective devices :	
	(*a*) for pressure not exceeding 11000 volts	62-1/2% *ad val.*
	(*b*) Other	20% *ad val.*
	(iv) Other	20% *ad val.*
	B. Resistors, fixed or variable (including potentiometers) other than heating resistors	20% *ad val.*
	C. Switch board and control panels	20% *ad val.*
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs :	
	A. Filament lamps, discharge lamps (including flourescent tubes); electrically ignited photographic flashbulbs :	
	(*i*) Two filament bulbs for miners' safety lamps.. ..	Free
	(*ii*) Filament lamps 500 watts and above	20% *ad val.*
	(*iii*) Other	92-1/2% *ad val.*
	B. Ultra-violet lamps; infra-red lamps; arc-lamps	20% *ad val.*
	C. Parts	20% *ad val.*

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85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes; television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits:	
	A. Cathode ray tubes	20% *ad val.*
	B. Mounted transistor and similar mounted devices incorporating semi-conductors	62-1/2% *ad val.*
	C. Photocells	62-1/2% *ad val.*
	D. Mounted piezo-electric crystals	20% *ad val.*
	E. Other	92-1/2% *ad val.*
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :	
	A. Particle accelerators	20% *ad val.*
	B. Other	20% *ad val.*
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors :	
	A. Wires and cables, any one core of which, not specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires.	62-1/2% *ad val.*
	B. Other	50% *ad val.*
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :	
	A. Electrodes for miners' safety lamps	Free
	B. Other	20% *ad val.*
85.25	Insulators of any material :	
	A. Porcelain insulators	62-1/2% *ad val.*
	B. Other	20% *ad val.*
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly or insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 :	
	A. Designed exclusively for use in circuits of over 30 amperes and at a pressure not exceeding 500 volts ; also those designed exclusively for use in circuits of any amperage provided the pressure exceeds 500 volts	20% *ad val.*
	B. Other	62-1/2% *ad val.*
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	20% *ad val.*

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85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	20% *ad val.*
86.01	Steam rail locomotives and tenders	25% *ad val.*
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	25% *ad val.*
86.03	Other rail locomotives	25% *ad val.*
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys..	25% *ad val.*
86.05	Railway and tramway passenger coaches and luggage vans ; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.	25% *ad val.*
86.06	Railway and tramway rolling-stock, the following : workshops, cranes and other service vehicles	25 % *ad val.*
86.07	Railway and tramway goods vans, goods wagons and trucks ..	25% *ad val.*
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	25% *ad val.*
86.09	Parts of railway and tramway locomotives and rolling-stock ..	25% *ad val.*
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircrafts; parts of the foregoing fixtures, fittings or equipment	25% *ad val.*
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :	
	A. Road tractors for semi-trailors	10% *ad val.*
	B. Other	10% *ad val.*
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) :	
	A. New motor cars including station wagons built on car chassis, the value of which:	
	(*i*) does not exceed Rs. 18000 per vehicle	67-1/2% *ad val.*
	(*ii*) exceeds Rs. 18000 but does not exceed Rs. 25000 per vehicle	125% *ad val.*
	(*iii*) exceeds Rs. 25000 but does not exceed Rs. 35000 per vehicle	187-1/2% *ad val.*
	(*iv*) exceeds Rs. 35000 per vehicle	250% *ad val.*
	B. Used Motor cars including station wagons built on car chassis	The rate applicable to the corresponding new vehicle of the same make.
	C. New motor cars the value of which does not exceed Rs. 18000, falling within sub-head "A(*i*)" of heading No. 87.02 when imported in CKD condition	62-1/2% *ad val.*

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	D. Four wheel drive (4×4) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses	67-1/2% *ad val.*
	E. Four wheel drive (4×4) vehicles such as "Jeeps", "Jeepsters", "Land Rovers" and the like and four wheel drive (4×4) vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable when imported in CKD condition	50% *ad val.*
	F. Station Wagons built on truck chassis, miniature buses and vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable when imported in CKD condition	50% *ad val.*
	G. Three wheeled vehicles or triwheelers having external and mechanical characteristics of a car falling within sub-head "H" of heading No. 87.02 when imported in CKD condition	37-1/2% *ad val.*
	H. Other	50% *ad val.*
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 ..	50% *ad val.*
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Suitable for passenger vehicles including taxis but not including other public service vehicles	The duty applicable to the vehicle of which they form part.
	B. Other :	
	(*i*) For tractors	*Ditto*
	(*ii*) For other vehicles	*Ditto*
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Suitable for passenger vehicles including taxis but not including other public service vehicles	The duty applicable to the vehicles of which they form part.
	B. Other :	
	(*i*) For tractors	*Ditto*
	(*ii*) For other vehicles	*Ditto*
87.06	Parts and accessories of the motor vehicles falling within headings No. 87.01, 87.02 or 87.03 :	
	A. Parts and accessories of tractors	10% *ad val.*
	B. Parts and accessories of motor vehicles	67-1/2% *ad val.*
	C. Other :	
	(*i*) Chassis-frames	The duty applicable to the vehicle of which they form part.
	(*ii*) Other	92-1/2% *ad val.*

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87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	50% *ad val.*
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles ..	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds :	
	A. Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars when imported in CKD condition.	37-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
87.10	Cycles (including delivery tricycles), not motorised	75% *ad val.*
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	37-1/2% *ad val.*
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11 :	
	A. Parts and accessories of motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side-cars ..	92-1/2% *ad val.*
	B. Parts and accessories of cycles, not motorised	62-1/2% *ad val.*
	C. Other	37-1/2% *ad val.*
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	62-1/2% *ad val.*
88.01	Balloons and airships	25% *ad val.*
88.02	Flying machines, gliders and kites; rotochutes :	
	A. Aeroplanes imported for the use of Pakistan International Airlines	Free
	B. Aeroplanes	17-1/2% *ad val.*
	C. Other	20% *ad val.*
88.03	Parts of goods falling in heading No. 88.01 or 88.02 :	
	A. Parts of aeroplanes imported for the use of Pakistan International Airlines	Free
	B. Other	17-1/2% *ad val.*
88.04	Parachutes and parts thereof and the accessories thereto :	
	A. Imported by or on behalf of the Government of Pakistan or Flying Clubs recognized by the Government	25% *ad val.*
	B. Unserviceable parachutes of silk or of man-made fibres ..	155% *ad val.*
	C. Other	The duty applicable to the material of which the article is made.

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88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	25% *ad val.*
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter :	
	A. Combat vessels of all sizes, including submarines and landing-craft	Free
	B. Other ships and boats:	
	(*i*) Lifeboats, imported separately for ocean-going vessels	Free
	(*ii*) Other	25% *ad val.*
89.02	Vessels specially designed for towing (Tugs) or pushing other vessels	25% *ad val.*
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	25% *ad val.*
89.04	Ships, boats and other vessels for breaking up	12-1/2% *ad val.*
	N.B.—Articles contained in any such vessel mentioned above, not forming part of her necessary tackle (*e.g.*, apparel, furniture, crockery, cutlery, and the like) shall be assessed to duty separately under the appropriate headings of the Tariff.	
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	25% *ad val.*
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material ..	37-1/2% *ad val.*
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	37-1/2% *ad val.*
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like :	
	A. Of precious metals or rolled precious metals	125% *ad val.*
	B. Of other materials	50% *ad val.*
90.04	Spectacles, pince-nez, lorgnettes, goggles, and the like, corrective, protective or other:	
	A. Of precious metals or rolled precious metals	125% *ad val.*
	B. Other	50% *ad val.*
90.05	Refracting telescopes (monocular and binocular), prismatic or not :	
	A. Binoculars	50% *ad val.*
	B. Other	Free
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy.	Free
90.07	Photographic cameras; photographic flashlight apparatus ..	92-1/2% *ad val.*

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90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles :	
	A. Cinematographic projectors and sound recorders for films of a width of over 16 mm	12-1/2% *ad val.*
	B. For film of a width of 16mm or less	92-1/2% *ad val.*
	C. Other	62-1/2% *ad val.*
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers.	92-1/2% *ad val.*
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus; screens for projectors ..	62-1/2% *ad val.*
90.11	Microscopes and diffraction apparatus, electron and proton ..	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image ..	Free
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	Free
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders	Free
90.15	Balances of a sensitivity of 5 cg. or better, with or without their weights	Free
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like ; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines) ; profile projectors :	
	A. Geometry boxes	62-1/2% *ad val.*
	B. Other	Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) :	
	A. Electro-medical apparatus	25% *ad val.*
	B. Other :	
	(*a*) of metal :	
	(*i*) Hypodermic and surgical needles; cataract knives; scalpel blades; hypodermic syringes	25% *ad val.*
	(*ii*) Other	50% *ad val.*
	(*b*) Other :	
	(*i*) Blood collection sets with A.C.D.	Free
	(*ii*) Other	25% *ad val.*

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90.18	Mechano-therapy appliances ; massage apparatus ; psychological aptitude-testing apparatus ; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus ; breathing appliances (including gas masks and similar respirators) :	
	A. Gas masks and similar respirators	Free
	B. Other	30% *ad val.*
90.19	Orthopaedic appliances, surgical belts, trusses and the like ; splints and other fracture appliances ; artificial limbs, eyes, teeth and other 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 :	
	A. Deaf aids	Free
	B. Other :	
	(*i*) Artificial limbs and parts thereof	Free
	(*ii*) Other	25% *ad val.*
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio-therapy apparatus) ; X-ray generators ; X-ray tubes ; X-ray screens ; X-ray high tension generators ; X-ray control panels and desks ; X-ray examination or treatment tables, chairs and the like	Free
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free
90.23	Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not any combination of these instruments	Free
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	Free
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus) ; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters) ; instruments and apparatus for measuring or checking quantities of heat, light or sound [such as photometers (including exposure meters), calorimeters] ; microtomes ..	Free
90.26	Gas, liquid and electricity supply or production meters ; calibrating meters therefor :	
	A. Electricity supply meters :	
	(*i*) For a voltage upto and including 440 volts ..	62-1/2% *ad val.*
	(*ii*) Other	25% *ad val.*

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	B. Other :	
	(*i*) Water meters	62-1/2 % *ad val.*
	(*ii*) Other	25% *ad val.*
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) ; stroboscopes :	
	A. Mileometers, revolution counters and speed indicators suitable for use on motor vehicles ; taximeters and pedometers.	62-1/2 % *ad val.*
	B. Other	25% *ad val.*
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus	Free
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28.	The rate applicable to the articles of which goods are parts or accessories.
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches :	
	A. Watches specially designed for the use of the blind ..	Free
	B. Other	75% *ad val.*
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03) :	
	A. Of C & F value up to Rs. 100 per piece	92-1/2% *ad val.*
	B. Other	125% *ad val.*
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels :	
	A. Instrument panel clocks and clocks of a similar type for aircraft	25% *ad val.*
	B. Other	92-1/2% *ad val.*
91.04	Other clocks :	
	A. Of C & F value up to Rs. 100 per piece..	92-1/2 % *ad val.*
	B. Other	125% *ad val.*
91.05	Time of day recording apparatus ; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	62-1/2% *ad val.*
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	62-1/2% *ad val.*
91.07	Watch movement (including stop-watch movements), assembled.	50% *ad val.*
91.08	Clock movements, assembled :	
	A. Movements suitable for articles capable of indicating the time of day..	62-1/2 % *ad val.*
	B. Other movements	50% *ad val.*

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91.09	Watch cases and parts of watch cases	92-1/2% *ad val.*
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :	
	A. For clocks	92-1/2% *ad val.*
	B. Other	50% *ad val.*
91.11	Other clock and watch parts	62-1/2% *ad val.*
92.01	Pianos (including automatic pianos, whether or not with keyboards) harpsichords and other keyboard stringed instruments ; harps but not including aeolian harps	92-1/2% *ad val.*
92.02	Other string musical instruments	92-1/2% *ad val*
92.03	Pipe and reed organs, including harmoniums and the like ..	92-1/2% *ad val.*
92.04	Accordions, concertinas and similar musical instruments ; mouth organs	92 1/2%*ad val.*
92.05	Other wind musical instruments	92-1/2% *ad val.*
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	92-1/2% *ad val.*
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) ..	92-1/2% *ad val.*
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws) ; mechanical singing birds ; decoy calls and effects of all kinds ; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	92-1/2% *ad val.*
92.09	Musical instrument strings	92-1/2 % *ad val.*
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes ; metronomes, tuning forks and pitch pipes of all kinds.	92-1/2% *ad val.*
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads, television image and sound recorders and reproducers, magnetic :	
	A. Dictaphones and other sound recorders and reproducers for office use	37-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
92.12	Gramophone records and other sound or similar recordings ; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :	
	A. Film for mechanical sound recording ; record discs and cylinders for dictaphones and other sound recorders for office use :	
	(*i*) Magnetic film used in the film industry	5 paisa per linear foot.
	(*ii*) Record discs and cylinders, for dictaphones and other sound recorders for office use	37-1/2% *ad val.*
	(*iii*) Other	50% *ad val.*

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	B. Other :	
	(*i*) Prepared media for sound recording	50% *ad val.*
	(*ii*) Sound recorded media :	
	(*a*) Recordings of recitation from Holy Quran	Free
	(*b*) for the reproduction of speech	Free]
	(*c*) for the reproduction of music	92-1/2% *ad val.*
	(*d*) Matrices, impressed	50% *ad val.*
	(*e*) Other	62-1/2% *ad val.*
92.13	Other parts and accessories of apparatus falling within heading No. 92.11 :	
	A. For office machines	37-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor :	
	A. Swords for presentation as naval, military or air-force prizes or as prizes in relation to service under Government of Pakistan, and side-arms forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniforms ..	Free
	B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes ..	50% *ad val.*
	C. Other	92-1/2% *ad val.*
93.02	Revolvers and pistols, being firearms :	
	A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniform	Free
	B. Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at army schools of instructions in Pakistan ..	Free
	C. Other	92-1/2% *ad val*
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military fire-arms and projectors (other than revolvers and pistols)	Free
93.04	Other fire-arms, including Very light pistols, pistols and revolvers for firing blank ammunition only line-throwing guns and the like :	
	A. Fire-arms imported by or on behalf of Government of Pakistan	Free
	B. Other	92-1/2% *ad val.*
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns :	
	A. Rifles of .22 and 7 mm. bores	25% *ad val.*
	B. Other	92-1/2% *ad val.*

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93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms :	
	A. Parts of fire-arms of war, not including parts of revolvers and pistols	Free
	B. Other :	
	(*i*) Imported by or on behalf of the Government of Pakistan	Free
	(*ii*) Other...	50% *ad val.*
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munition of war, and parts thereof ; ammunition and parts thereof, including cartridge wads ; lead shot prepared for ammunition :	
	A. Sporting ammunition :	
	(*i*) Ammunition for rifles of .22 and 7 mm. bores ...	25% *ad val.*
	(*ii*) Other	92-1/2% *ad val.*
	B. Other :	
	(*i*) Imported by or on behalf of the Government of Pakistan	Free
	(*ii*) Forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniform	Free
	(*iii*) Other...	92-1/2% *ad val.*
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	125% *ad val.*
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings) ; dentists' and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles ...	50% *ad val.*
94.03	Other furniture and parts thereof	125% *ad val.*
94.04	Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	92-1/2 % *ad val.*
95.01	Worked tortoise-shell and articles of tortoise-shell :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
95.02	Worked mother of pearl and articles of mother of pearl :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*

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95.03	Worked ivory and articles of ivory :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone) :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
95.06	Worked vegetable carving material (for example, crozo) and articles of vegetable carving material :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances :	
	A. Worked material	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included ; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin :	
	A. Worked, unhardened gelatin	62-1/2% *ad val.*
	B. Articles of medical and pharmaceutical use	Free
	C. Other :	62-1/2% *ad val.*
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles ...	62-1/2% *ad val.*
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines) ; paint rollers ; squeegees (other than roller squeegees) and mops	62-1/2% *ad val.*
96.03	Prepared knots and tufts for broom or brush making ...	62-1/2% *ad val.*
96.04	Feather dusters	125% *ad val.*
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	125% *ad val.*
96.06	Hand seives and hand riddles, of any material :	
	A. Hand seives for use in laboratories	25 % *ad val.*
	B. Other	62-1/2% *ad val.*

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97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars) ; dolls' prams and dolls' push chairs	62-1/2% *ad val.*
97.02	Dolls	62-1/2% *ad val.*
97.03	Other toys ; working models of a kind used for recreational purposes	62-1/2% *ad val.*
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) :	
	A. Table-tennis balls, billiard balls	25% *ad val.*
	B. Other	62-1/2% *ad val.*
97.05	Carnival articles ; entertainment articles (for example, conjuring tricks and novelty jokes) ; Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	92-1/2% *ad val.*
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading 97.04) :	
	A. Tennis balls, squash balls, golf balls, golf sticks and tees	25% *ad val.*
	B. Other	62-1/2% *ad val.*
97.07	Fish-hooks, line fishing rods and tackle ; fish landing nets and butterfly nets ; decoy "birds", lark mirrors and similar hunting or shooting requisites	62-1/2% *ad val.*
97.08	Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circuses, travelling managerie and travelling theatres	92-1/2% *ad val.*
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles :	
	A. Blanks and moulds	62-1/2% *ad val.*
	B. Press-fasteners, including snap-fasteners and press-studs	62-1/2% *ad val.*
	C. Other	92-1/2% *ad val.*
98.02	Slide fasteners and parts thereof	62-1/2% *ad val.*
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05 :	
	A. Ball point pen and pencil refills	92-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*
98.04	Pen nibs and nib points :	
	A. Gold and gold-plated pen nibs	62-1/2% *ad val.*
	B. Other	62-1/2% *ad val.*

1	2	3
98.05	Pencils (other than pencils of heading No. 98.03), pencils, leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks :	
	A. Lead, coloured and copying pencils	92-1/2% *ad val.*
	B. Other	50% *ad val.*
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not :	
	A. Unframed slates with writing surface	25% *ad val.*
	B. Other	50% *ad val.*
98.07	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	50% *ad val.*
98.08	Typewriter and similar ribbons, whether or not on spools ; ink-pads, with or without boxes	37-1/2% *ad val.*
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	50% *ad val.*
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks :	
	A. Mechanical lighters	92-1/2% *ad val.* or Rs. 6.25 per piece whichever is higher.
	B. Other	92-1/2% *ad val.*
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof :	
	A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes	62-1/2% *ad val.*
	B. Other	92-1/2% *ad val.*
98.12	Combs, hair-slides and the like	125% *ad val.*
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	92-1/2% *ad val.*
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	92-1/2% *ad val.*
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	62-1/2% *ad val.*
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	62-1/2% *ad val.*
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand decorated manufactured articles)	50% *ad val.*

1	2	3
99.02	Original engravings, prints and lithographs	50% *ad val.*
99.03	Original sculptures and statuary, in any material	50% *ad val.*
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in Pakistan	50% *ad val.*
99.05	Collections and collectors, pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free
99.06	Antiques of an age exceeding one hundred years	Free

ASLAM ABDULLAH KHAN,
Secretary.

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