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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 28th June, 1977

The following Act of Parliament received the assent of the President on the 27th June, 1977, and is hereby published for general information :—

ACT NO. XXX OF 1977

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1977, 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, 1977, 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, 1977.

(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, in clause (6C), after the words "deemed to be income" appearing at the end, the words, brackets and commas "but does not include, in the case of a shareholder, the amount representing the face value of any bonus shares or the amount of any bonus declared, issued or paid by a company to its shareholders with a view to increasing its paid-up capital" shall be added and shall be deemed always to have been so added ;

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

(a) in clause (xiii), after the words "commencement of the", for the words "Central Board of Revenue" the word "Commissioner" shall be substituted ;

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(b) in clause (xv), after sub-clause (2), the following new sub-clause shall be added, namely :

"(3) in respect of income from dividends declared and paid by any public company registered, at any time between the first day of July, 1977 and the thirtieth day of June, 1982, under the Companies Act, 1913 (VII of 1913) and having its registered office in Pakistan, out of its profits for any year ending on or before the thirtieth day of June, 1982." ; and	The whole of such income.

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

"(xxi) any income derived by an assessee, after the thirtieth day of June, 1977 and before the first day of July, 1982, from the business of fish-farming established on or after the first day of July, 1977." ;

(3) in section 4A, in clause (a),

(a) sub-clause (ii) shall be omitted ; and

(b) in sub-clause (iii), after the words "is in Pakistan", for the words "for any time in that year otherwise than on an occasional or casual visit" the words and commas "in that year for a period of, or for periods amounting in all to, sixty days or more" shall be substituted ;

(4) in section 10,—

(a) in sub-section (2), in clause (vi), in the proviso, after clause (d), the following new clause shall be added, namely :

"(e) where any agreement concluded between the Federal Government and any industrial undertaking provides that depreciation allowance shall be allowed in any other manner, the said allowance shall, notwithstanding anything to the contrary contained in this Act but subject to such rules as may be made in this behalf, be allowed accordingly." ;

(b) in sub-section (5), after clause (b), in the third proviso, for the words "forty thousand" the words "seventy-five thousand" shall be substituted ; and

(c) in sub-section (10), after the words "the Sixth Schedule" appearing at the end, the words and commas "or, at the option of the assessee, in such manner based on the produce index units as may be prescribed in this behalf" shall be added ;

(5) in section 15CC, in sub-section (1), for the words, brackets and figures "sub-sections (3) and (4)" the word, brackets and figure "sub-section (3)" shall be substituted :

(6) in section 15H, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :

"Provided that the aggregate amount of the allowance admissible under clauses (a), (b) and (c) shall not exceed five thousand rupees in any case to which clause (a) applies, and three thousand rupees in other cases." ;

(7) in section 18A, in sub-section (3),

(a) after the words "if his total income", the brackets and words "(excluding income to which the Sixth Schedule applies)" shall be inserted ; and

(b) after the word and figure "section 18", the words "or the Sixth Schedule" shall be inserted ;

(8) in section 22,

(a) in sub-section (1), for the words and brackets "setting forth (alongwith such other particulars as may be prescribed)" the words and brackets "in the prescribed form and verified in the prescribed manner setting forth (alongwith such other particulars, statements or accounts as may be prescribed)" shall be substituted ; and

(b) in sub-section (2), for the words "as may be provided for in the notice" the comma and words ", statements or accounts as may be prescribed" shall be substituted ;

(9) in section 22A,—

(a) after the figure and letter "22A", the words "Payment of tax on the basis of return" shall be inserted ; and

(b) in clause (a), after the words "where the", the words "whole or the" shall be inserted ;

(10) in section 23.—

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

"(1) Where the return of total income and total world income has been furnished by an assessee under sub-section (1) of section 22, the Income-tax Officer may, by order in writing made before the thirtieth day of June of the financial year next following the previous year for which the return has been furnished, determine the total income and total world income of the assessee and the tax payable by him on the basis of such return and the accompanying documents, and in determining such total income and the total world income and the tax payable by the assessee, he may make such adjustments as may be necessary, including adjustments under paragraph (b) of the proviso to clause (vi) of section 10 and sub-section (2) of section 24." ;

(11) in section 24, in sub-section (2B), in the second proviso,—

(a) for the word, comma and figures "June, 1977" the word, comma and figures "June, 1979" shall be substituted ;

(b) for the word, comma and figures "July, 1977" the word, comma and figures "July, 1979" shall be substituted ;

(c) after the word, comma and figures "June, 1975" a comma shall be inserted and the word "and" shall be omitted ; and

(d) after the word, comma and figures "June, 1976", the commas, words and figures ", the thirtieth day of June, 1977 and the thirtieth day of June, 1978" shall be inserted :

(12) in section 26A,

(a) in sub-section (3),

(i) after the words "he may", the commas and words ", by an order in writing passed within three months of the date on which the return of total income was filed or six months of the end of the previous year, whichever is the earlier," shall be inserted ; and

(ii) after the word "firm" appearing at the end, the following shall be added, namely :

"and when he is not so satisfied, he may, by an order in writing passed within the aforesaid period, refuse to register the firm :

Provided that when no such order is passed within the aforesaid period, the firm shall be treated as a registered firm and all the provisions of this Act shall apply accordingly" ; and

(b) in sub-section (4), -

(i) after the words "has been passed", the words "or the firm has been treated as a registered firm" shall be inserted ; and

(ii) for the words "such order was passed without there being a" the words "there was no" shall be substituted ;

(13) in section 28, in sub-section (1A), in the first proviso, for the words "by the assessee himself in accordance with any rules made in this behalf and accepted by the Income-tax Officer as correct" the words, brackets and figures "under sub-section (1) of section 23" shall be substituted ;

(14) in section 34, in sub-section (1),—

(a) after the words "under this Act", the words, brackets and figures "or the total income and the total world income and the tax payable has been determined under sub-section (1) of section 23" shall be inserted ; and

(b) in the second proviso, after the words "Provided further that", the commas, words, brackets and figures ", except in cases in which an order has been made under sub-section (1) of section 23," shall be inserted ;

(15) in section 38, in clause (4), for the full stop at the end the semicolon and word "; and" shall be substituted and thereafter the following new clause shall be added, namely :—

"(5) require any person to furnish such information or such statements or accounts as may be specified in such notice." ;

(16) in section 45A, for the words "eight per cent" the words "fifteen per cent" shall be substituted ;

(17) in section 46, 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 nothing contained in this sub-section shall apply to any tax payable under section 18A." ;

(18) in section 49G, for the words "equal to five per cent per annum" the words "computed at the rate of one per cent above the bank rate" shall be substituted ;

(19) section 50 shall be re-numbered as sub-section (1) of that section and, after sub-section (1) re-numbered as aforesaid, the following new sub-sections shall be added, namely :

"(2) An application for refund under this Chapter shall be made in such form and verified in such manner as may be prescribed.

(3) Where an application for refund is made under sub-section (2), the Income-tax Officer shall, by an order in writing, determine the amount of refund on being satisfied that such amount is due to the assessee, and where he is not so satisfied, he may, by an order in writing, reject the application.

(4) The Income-tax Officer may, before making an order under sub-section (3), call for such documents, particulars or evidence as he may require.

(5) Where no order is made under sub-section (3) on or before the thirtieth day of June of the financial year next following the date on which the application for refund under sub-section (2) was made, the amount of refund claimed in the said application shall be deemed to be due to the assessee.

(6) The provisions of sub-section (5) shall not apply unless a notice stating that no order under sub-section (3) has been made is served on the Commissioner on or before the thirty-first day of May of the said financial year." ;

(20) in section 54, in sub-section (4A), after the words "paid by him" at the end, the words "or any particulars in respect of any case of concealment of income in which prosecution has been instituted" shall be added ;

(21) in section 58G, -

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

"(2) Where the accummulated balance due to an employee becomes payable, such accummulated balance shall be exempt from the payment of income-tax and shall be excluded from the computation of his total income." ; and

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

(22) in section 60, in sub-section (1), after the word "income-tax", the commas and words ", payable in respect of any assessment year or years whether ending before the commencement or at or after the end of the financial year in which such notification is issued," shall be inserted ;

(23) after sub-section 67B, the following new section shall be added, namely :—

"67C.—*Distribution of tax on agricultural income.*—The total tax apportioned to each Province under sub-sections (6A) and (6B) of section 23 shall, on recovery, be distributed to such Province." ;

(24) section 68 shall be omitted ; and

(25) in the Sixth Schedule, in rule 1,—

(a) in clause (iv), after the words "incurred on", the word "current" shall be inserted ; and

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

"(vi) in respect of animals which have been used for purposes of agriculture otherwise than as stock-in-trade and have died or become permanently useless for such purposes, an allowances equal to the difference between the original cost to the assessee of the animals and the amount, if any, realised in respect of the carcasses or animals ;".

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, 1977,—

(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), 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, 1977 where the total income of a company includes any profits and gains from the 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 consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1977, where the assessee is a cooperative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph D 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 paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee.

(4) (a) In making any assessment for the year beginning on the first day of July, 1977, where the total income of an assessee includes any profits and gains derived from export of goods manufactured in Pakistan, income-tax and super-tax, if any, payable in respect of such profits and gains shall, subject to the provisions of clauses (b), (c) and (d), be reduced by an amount equal to fifty per cent of the income-tax and super-tax, if any, attributable to sale proceeds of such goods :

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 so much of such amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I as if it were the total income of an unregistered firm as does not exceed the said super-tax.

(b) Nothing in clause (a) shall apply to a company which has not made such effective arrangements as may be prescribed by the Central Board of Revenue for the declaration and payment in Pakistan of dividends payable out of its profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), and for the deduction of tax from such dividends.

(c) Nothing contained in clauses (a) and (b) shall apply in respect of the following goods or class of goods, namely :—

(i) raw cotton ;

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

(d) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales for the purposes of clause (a) 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).

(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, 1977, and ending on the thirtieth day of June, 1978.

(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, 1977 at the rates specified in Part II of the First Schedule.

5. **Amendment of Act I of 1977.**—Section 3 of the Finance (Supplementary) Act, 1977 (I of 1977) and the Schedule to the said Act shall be omitted.

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 25A, after clause (10), the following new clause shall be inserted and shall be deemed to have been so inserted on the first day of July, 1976, namely :—

"(11) Money paid or payable to the dependents of the deceased as gratuity, which is exempt under the Income-tax Act, 1922 (XI of 1922)" ;

(2) for sub-section (1) of section 61 and the marginal note thereto the following shall be substituted, namely :—

"**Escaped assessments and penalty for non-payment.**- (1) If, for any reason, it is discovered that property on which estate duty is payable has escaped assessment or has been under-assessed or too low a valuation (including a subsequent valuation) was placed on such property or any property was omitted or excessive relief was allowed on account of deductions in respect of debts, expenses, liabilities, or excessive, erroneous or inadmissible exemptions were allowed, the Controller may require an accountable person to submit an account of all property (including property, if any, which was omitted) within such time as may be specified by him in this behalf and the provisions of sections 57, 58, 58A, 58B, 62 and 63 shall thereupon apply as if the said accounts were the accounts, which an accountable person is required to submit under sections 53 and 56 :

Provided that nothing contained in this sub-section shall apply after the expiry of one year from the date of the order allowing excessive, erroneous or inadmissible exemption."

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

"THE SCHEDULE

(*See* Section 4)

1.	Where the principal value of the estate does not exceed Rs. 3,00,000.	*Nil.*
2.	Where the principal value of the estate exceeds Rs. 3,00,000 but does not exceed Rs. 4,00,000.	Rs. 30,000 *plus* 20 *per cent* of the amount exceeding Rs. 3,00,000.
3.	Where the principal value of the estate exceeds Rs. 4,00,000 but does not exceed Rs. 5,00,000.	Rs. 50,000 *plus* 22-1/2 *per cent* of the amount exceeding Rs. 4,00,000.
4.	Where the principal value of the estate exceeds Rs. 5,00,000 but does not exceed Rs. 6,00,000.	Rs. 72,500 *plus* 25 *per cent* of the amount exceeding Rs. 5,00,000.
5.	Where the principal value of the estate exceeds Rs. 6,00,000 but does not exceed Rs. 7,00,000.	Rs. 97,500 *plus* 30 *per cent* of the amount exceeding Rs. 6,00,000.
6.	Where the principal value of the estate exceeds Rs. 7,00,000 but does not exceed Rs. 10,00,000.	Rs. 1,27,500 *plus* 35 *per cent* of the amount exceeding Rs. 7,00,000.
7.	Where the principal value of the estate exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000.	Rs. 2,37,500 *plus* 40 *per cent* of the amount exceeding Rs. 10,00,000.
8.	Where the principal value of the estate exceeds Rs. 15,00,000 but does not exceed Rs. 25,00,000.	Rs. 4,32,500 *plus* 45 *per cent* of the amount exceeding Rs. 15,00,000.
9.	Where the principal value of the estate exceeds Rs. 25,00,000 but does not exceed Rs. 30,00,000.	Rs. 8,82,500 *plus* 50 *per cent* of the amount exceeding Rs. 25,00,000.
10.	Where the principal value of the estate exceeds Rs. 30,00,000 but does not exceed Rs. 35,00,000.	Rs. 11,32,500 *plus* 55 *per cent* of the amount exceeding Rs. 30,00,000.
11.	Where the principal value of the estate exceeds Rs. 35,00,000 but does not exceed Rs. 40,00,000.	Rs. 14,07,500 *plus* 60 *per cent* of the amount exceeding Rs. 35,00,000.
12.	Where the principal value of the estate exceeds Rs. 40,00,000 but does not exceed Rs. 45,00,000.	Rs. 17,07,500 *plus* 65 *per cent* of the amount exceeding Rs. 40,00,000.
13.	Where the principal value of the estate exceeds Rs. 45,00,000 but does not exceed Rs. 50,00,000.	Rs. 20,32,500 *plus* 70 *per cent* of the amount exceeding Rs. 45,00,000.
14.	Where the principal value of the estate exceeds Rs. 50,00,000.	Rs. 23,82,500 *plus* 75 *per cent* of the amount exceeding Rs. 50,00,000.

Provided that where the total value of the estate of the deceased exceeds Rs. 3,00,000 but does not exceed Rs. 4,00,000 the estate duty payable shall not exceed 50 per cent of the amount by which the total value of the estate exceeds Rs. 3,00,000."

7. **Amendment of Act XV of 1963.**—Section 34 of the Wealth-tax Act, 1963 (XV of 1963), shall be omitted.

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

In the aforesaid Act,—

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

"(bb) 'central excise practitioner' means a person registered as a central excise practitioner in the prescribed manner;";

(2) in section 37, in sub-section (2), in clause (xx), for the full stop at the end a semi colon shall be substituted and thereafter the following new clause shall be inserted, namely:—

"(xxi) provide for the registration, and regulating the conduct, of the central excise practitioners appearing before any Central Excise Officer, the Central Board of Revenue, the Federal Government or the standing tribunal constituted under sub-section (6) of section 3 in connection with any proceedings under this Act or the rules made thereunder."; and

(3) for the First Schedule the Schedule set out in the Second Schedule to this Act shall be substituted:

Provided that the substitution of item Nos. 12, 13, 14, 15, 16, 18, 21 and 23 of the said First Schedule shall take effect on the first day of July, 1977.

9. **Amendment of Act IV of 1969.**—The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:—

In the said Act,—

(1) in section 2, after clause (j), the following new clause shall be inserted, namely:-

"(jj) "customs-practitioner" means a person registered as a customs-practitioner in accordance with the rules made by the Central Board of Revenue in this behalf;";

(2) the amendments set out in the Third Schedule shall be made in the First and Second Schedules to the Customs Act, 1969 (IV of 1969); and

(3) in the Third Schedule, after clause 22, the following new clause shall be inserted, namely:—

"22A. Registration, and regulating the conduct, of the customs-practitioners appearing before any officer of customs, the Central Board of Revenue or the Federal Government in connection with any proceedings under this Act or the rules made thereunder.".

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. 5,000.	10 *per cent*.
2. Where the taxable income exceeds Rs. 5,000 but does not exceed Rs. 10,000.	Rs. 500 *plus* 20 *per cent* of the amount exceeding Rs. 5,000.
3. Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 20,000.	Rs. 1,500 *plus* 30 *per cent* of the amount exceeding Rs. 10,000.
4. Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 30,000.	Rs. 4,500 *plus* 40 *per cent* of the amount exceeding Rs. 20,000.
5. Where the taxable income exceeds Rs. 30,000.	Rs. 8,500 *plus* 50 *per cent* of the amount exceeding Rs. 30,000 :

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 15CCC, section 15D, section 15F, section 15H, section 15HH, 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 fifty 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 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 15CCC, section 15D, section 15F, section 15H, section 15HH, 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 income.
C.	In the case of every company being a public company or a foreign association declared to be 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 excluding 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 the total income.
D.	In the case of every other company, on the total income excluding such part thereof 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.

PART II

RATES OF SUPER TAX

Rates

A. In the case of a 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 20 *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 (3) and sub-paragraph (4) apply 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 20 *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 [illegible] last day of the previous year does not exceed Rs. 10,00,000 ;

(*iv*) a rebate of 5 *per cent* on so much of the income, profits and gains of such company, as are derived by it from an industrial undertaking commencing commercial production at any time between the first day of July, 1975 and the thirtieth day of June, 1980 (both dates inclusive) if the original cost of fixed assets (excluding the cost of land) owned by the company and used by the undertaking does not exceed Rs. 30,00,000, so however that no rebate under clauses (ii) and (iii) shall be allowed to such company ;

(*v*) 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 ;

(*vi*) 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 into 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 paragraphs C and D of Part I apply, 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 registerd in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence	10 *per cent* of such amount.

of Parliament in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947.

(b) where such dividends are received by 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). — 15 *per cent* of such amount.

(c) in other cases. — 30 *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 bonus shares or bonus, as the case may be, is a public company.	10 *per cent* of such amount.
(b) in other cases.	15 *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 ornaments or other articles made thereof :	6 *per cent* of such income.

Provided that the surcharge shall not be payable by any person (not being a company) whose total income does not exceed Rs. 12,000.

THE SECOND SCHEDULE

(*See* section 8)

" FIRST SCHEDULE

(*See* section 3)

PART I

Item No.	Description of goods	Rate of duty
1	2	3
	SECTION I	
	VEGETABLE PRODUCTS	
1.	*Betelnuts*	Twenty seven paisa per kg.
2.	*Coffee*	25 per cent *ad valorem.*
3.	*Tea*—	
	(1) Tea not falling under sub-item (2)	One rupee and forty paisa per kg.
	(2) Packed tea, that is to say, tea, packed in any kind of package, container or bag for sale to consumers—	
	(i) if retail price and weight are legibly, prominently and indelibly printed on each package, container or bag	Such rate, not exceeding 30 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions or circumstances.
	(*ii*) if not covered by clause (i)	200 per cent *ad valorem.*
	SECTION II	
	VEGETABLE FATS AND OILS	
4.	*Vegetable Non-Essential Oils*—	
	Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 5	Fourteen paisa per kg.
5.	*Vegetable Product*—	
	" Vegetable Product" means any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption—	
	(1) if packed in containers on which the retail price and the quantity are legibly, prominently and indelibly printed	Two rupees and fifty five paisa per kg.
	(2) if not covered by sub-item (1)	200 per cent *ad valorem.*
	SECTION III	
	PREPARED FOODSTUFFS ; BEVERAGES ; TOBACCO	
6.	*Beverages*—	
	(1) Aerated waters, all sorts (2) Syrups, squashes and fruit juices, all sorts	Twenty five paisa per bottle.
	(*a*) if retail price is legibly, prominently and indeliby printed on each bottle or on the crown cork or on the label	17-1/2 *per cent* of the retail price.
	(*b*) if not covered by clause (a)	200 per cent *ad valorem.*
7.	*Sugar*—	
	Sugar, all sorts	One rupee and thirty-five paisa per kg.
8.	*Tobacco*—	
	"Tobacco " means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes	

1	2	3
	the leaf, stalk and stems of the tobacco plant but does not include any part of a tobacco plant while still attached to the earth—	
	I. Unmanufactured tobacco—	
	(i) used in the manufacture of cigarettes	Two rupees and twenty five paisa per kg.
	(ii) used for other purposes	One rupee and thirty five paisa per kg.
	II. Manufactured tobacco—	
	(1) Cigars and cheroots—	
	(a) if the retail price is legibly, prominently and indelibly printed on each packet or each cigar or cheroot.	75 *per cent* of the retail price.
	(b) if not covered by clause (a)	500 per cent *ad valorem.*
	(2) Cigarettes—	
	(a) if the retail price is legibly, prominently and indelibly printed on each packet and if such retail price per ten cigarettes is—	Per one thousand cigarettes.
	(i) less than thirty paisa	Eight rupees *plus* 50 *per cent* of the retail price in excess of twenty rupees per one thousand cigarettes.
	(ii) thirty paisa or more	Fifteen rupees *plus* 70 *per cent* of the retail price in excess of thirty rupees per one thousand cigarettes.
	(b) if retail price is not legibly, prominently and indelibly printed on each packet.	500 per cent *ad valorem.*
	(3) Smoking mixtures for pipes and cigarettes	Twenty six rupees and fifty paisa per kg.

SECTION IV

MINERAL PRODUCTS

9.	*Cement*—	
	"Cement" includes clinker but does not include products known as or used as cement paints	
	(1) White or coloured cement	One hundred and five rupees and thirty five paisa per tonne.
	(2) All other sorts of cement	Forty two rupees and thirty five paisa per tonne.
10.	*Salt*—	
	"Salt" includes swamp salt, spontaneous salt, and salt or saline solution made or produced from any saline substance or from salt earth	Seven paisa per kg.
11.	*Petroleum oils and oils obtained from Bituminous Minerals, Crude*	Three rupees and ninety five paisa per tonne.
12.	*Petroleum Gases and other Gaseous Hydrocarbons including Natural Gas and Liquified Petroleum Gas*—	
	(1) Natural Gas	Fifty seven paisa *per* deca cubic metre.
	(2) Others	Forty one paisa *per* deca cubic metre.

1	2	3
13.	*Furnace oils, that is to say, any Mineral oil which*— (*i*) has its flashing point at or above fifty four degrees of Centigrade's thermometer, (*ii*) has a flame height of less than ten millimeters, (*iii*) contains 0.25 per cent or more by weight of any bituminous substance, and (*iv*) possesses a kinematic viscosity of 23.7 centistokes or more at thirty eight degrees of Centigrade's thermometer *Explanation I*—"Mineral Oil" means an oil consisting of a single liquid hydro-carbon or a liquid mixture of hydro-carbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise. *Explanation II*—"Flame height" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Federal Government. *Explanation III*—"Flashing point" shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934.	Seventy rupees and fifty paisa *per* tonne.
14.	*High speed diesel oil and vaporising oil, that is to say, any Mineral oil (excluding mineral colza oil and turpentine substitute) which has its flashing point at or above twenty four degrees of Centigrade's thermometer and satisfies either of the following requirements, namely* :— (*i*) the oil has a flame height of ten millimeters or more but less than eighteen millimeters ; or (*ii*) the oil has a flame height of less than ten millimeters, but has a kinematic viscosity of less than 9.4 centistokes at thirty eight degrees of Centigrade's thermometer, and contains less than 0.25 per cent by weight of any bituminous substance.	Thirty paisa *per* litre.
15.	*Diesel oil, not otherwise specified, that is to say, any Mineral oil which*— (*i*) has its flashing point at or above fifty four degrees of Centigrade's thermometer, (*ii*) has a flame height of less than ten millimeters, (*iii*) contains 0.25 *per cent* or more by weight of any bituminous substance, and (*iv*) possesses a kinematic viscosity of 23.7 cent stokes at thirty eight degrees of Centigrade's thermometer.	Thirteen paisa *per* litre.
16.	*Jet Fuels*	Nineteen paisa *per* litre.
17.	*Kerosene*— "Kerosene" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which :— (*i*) is made from petroleum as defined in section 2 of the Petroleum Act, 1934 (XXX of 1934), and (*ii*) is ordinarily used as illuminant or as fuel.	Fourteen paisa *per* litre.
18.	*Motor Spirit*— "*Motor Spirit*" *means* — (*a*) any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonably efficient motive power ; and	Eighty eight paisa *per* litre.

1	2	3
	(b) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated) which either by itself or in admixture with any such hydro-carbon is capable of being used as aforesaid.	
19.	*Petroleum Grease*	50 per cent *ad valorem*.
20.	*Petroleum Jelly*	67-1/2 per cent *ad valorem*.
21.	*Petroleum Lubricating Oils*—	
	Lubricating oils, all sorts—(1) If retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil	Such rate, not exceeding 80 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions or circumstances.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem*.
22.	*Solvent Naphtha and other such Petroleum Products* ..	80 per cent *ad valorem*.
23.	*Asphalt*—	
	"Asphalt" means petroleum bitumen, including rock or lake asphalt with or without mineral matter, either prepared mechanically or occurring naturally possessing characteristic agglomerating properties and substantially soluble in carbon disulphide, including emulsions containing only water, asphaltic bitumen and emulsifying agents	One hundred and twenty seven rupees and ninety five pasia per tonne.
24.	*Petroleum Products, not otherwise specified*	50 per cent *ad valorem*.

SECTION V

PRODUCTS OF CHEMICAL AND ALLIED INDUSTRIES

25.	*Creams and Polishes for Footwear*—	
	Creams and Polishes for footwear, all sorts—	
	(i) If retail price is legibly, prominently and indelibly printed on each container	25 per cent of the retail price.
	(ii) If not covered by sub-item (i)	200 per cent *ad valorem*.
26.	*Chemical Fertilizers*—	
	Chemical Fertilizers, all sorts	$17\frac{1}{2}$ per cent *ad valorem* or Seventy eight rupees and seventy five paisa per tonne whichever is less.
27.	*Paints, Pigments, varnishes and polishes*—	
	All sorts of paints (including products known as or used as cement paints), pigments, distempers, colours, dyes, enamels, varnishes, glazes, lusters, thinners, blacks, cellulose lacquers and polishes (except creams and polishes falling under item No. 25), and their ancillaries, in any form, liquid, solid, semi-solid, paste, powder or granules—	
	(1) If retail price and quantity are legibly, prominently and indelibly printed on each container or package	22 *per cent* of the retail price.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem*.
28.	*Perfumery, Cosmetics and toilet preparations*—	
	Perfumery, Cosmetics and toilet preparations, all sorts, whether medicated or otherwise, including soap not falling under item 29—	

1	2	3
	(1) If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped	28 *per cent* of the retail price.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem*.
29.	*Soaps and Detergents*.	
	Soaps, all sorts, but excluding liquid soap, paste soap, shaving soap and depilatory soap—	
	(1) Soap Flakes, Soap Powders and Detergents, all sorts—	
	(*a*) If retail price and weight are legibly, prominently and indelibly printed on every container or package	20 *per cent* of the retail price.
	(*b*) If not covered by clause (*a*)	200 per cent *ad valorem*.
	(2) Soap other than soap falling under sub-item (1)—	
	(*a*) If weight and retail price are legibly, prominently and indelibly printed on the outer wrapper or package or container of soap or is legibly and prominently embossed on soap which is sold unwrapped or unpacked	Such rate, not exceeding 50 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem*.
30.	*Soda Ash*	Two hundred and ninety rupees and thirty five paisa per tonne.
31.	*Caustic Soda, all sorts*	10 per cent *ad valorem*.

SECTION VI

MATCHES

1	2	3
32.	*Matches* –	
	"Matches" include a fire-work in the form of a match; and where a match stick has more heads than one capable of being ignited by striking, each such head shall be deemed to be a match—	
	(1) Matches in booklets containing on an average—	
	(*i*) not more than 20 matches	One rupee per gross booklets.
	(*ii*) more than 20, but not more than 30 matches ..	One rupee and fifty paisa per gross booklets.
	(2) Matches, manufactured in a factory whose daily output exceed one hundred gross of boxes, in boxes or booklets containing on an average—	Per gross of boxes or booklets.
	(*i*) not more than forty matches	Two rupees.
	(*ii*) more than forty, but not more than fifty matches	Two rupees and fifty paisa.
	(*iii*) more than fifty, but not more than sixty matches	Three rupees.
	(*iv*) more than sixty, but not more than eighty matches	Four rupees.
	(*v*) more than eighty, but not more than one hundred and eighty matches	Nine rupees.
	(*vi*) more than one hundred and eighty, but not more than three hundred and twenty matches.	Sixteen rupees.
	(3) Matches manufactured in a factory whose daily output does not exceed one hundred gross of boxes, in boxes or booklets containing on an average—	Per gross of boxes or booklets.

1	2	3
	(i) not more than forty matches	One rupee and ninety five paisa.
	(ii) more than forty, but not more than fifty matches	Two rupees and forty four paisa.
	(iii) more than fifty, but not more than sixty matches	Two rupees and ninety two paisa.
	(iv) more than sixty, but not more than eighty matches	Three rupees and ninety paisa.
	(4) Matches in boxes containing on an average not more than twelve matches of the type known as Bengal Lights ..	Sixty-two paisa per gross of boxes.
	(5) All other matches	Fifty paisa for every 1,440 matches or fraction thereof.

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, AND ARTICLES THEREOF; CELLOPHANE; RUBBER; SYNTHETIC RUBBER AND ARTICLES THEREOF

1	2	3
33.	*Cellophane, Plastic and Resin Materials*—	
	(1) Cellophane and all plastic materials and synthetic or artificial resins, and all products made wholly or partly of plastic materials or of synthetic or artificial resins, not otherwise specified	10 per cent *ad valorem.*
	(2) Radio and Transistor cabinets made wholly or partly of plastic material or of synthetic or artificial resins—	
	(a) Large size	Five rupees per piece.
	(b) Medium size	Three rupees per piece.
	(c) Small size	Two rupees per piece.
	(3) Telephone and Inter-com instruments made wholly or partly of plastic material or of synthetic or artificial resins.	Five rupees per piece.
	Explanation.—(1) " Plastic materials " include material from which any kind of plastic is made.	
	(2) " Large size " means a cabinet the volume (length × breadth × height) of which exceeds 3280 cubic centimetres.	
	(3) " Medium size " means a cabinet the volume (length × breadth × height) of which exceeds 2542 cubic centimetres but does not exceed 3280 centimetres.	
	(4) " Small size " means a cabinet the volume (length × breadth × height) of which does not exceed 2542 cubic centimetres.	
34.	*Products of Rubber and of Synthetic and Artificial Rubber*—	
	(1) Products made wholly or partly of rubber or artificial rubber or synthetic rubber not otherwise specified including rubberised fabrics of all sorts	10 per cent *ad valorem.*
	(2) Tyres and Tubes—	
	(a) Pneumatic tyres and tubes—	
	(i) Cycle tyres	Seventy five paisa per tyre.
	(ii) Cycle tubes	Twenty five paisa per tube.
	(iii) Tyres and tubes for motor vehicles ..	30 per cent *ad valorem.*
	(iv) All other pneumatic tyres and tubes ..	15 per cent *ad valorem.*
	(b) Other tyres	10 per cent *ad valorem.*

SECTION VIII

LEATHER AND LEATHER GOODS

1	2	3
35.	*Tanned leather, all sorts*	10 per cent *ad valorem.*
36.	*Products made wholly or partly of leather, all sorts*—	
	(1) If retail price is legibly and prominently printed or embossed on each product	15 *per cent* of the retail price.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*

1	2	3

SECTION IX

PAPER, PAPER BOARD AND PAPER PRODUCTS

37. *Paper and Paper-board, all sorts* .. .. Thirty paisa per kg.

38. *Bank cheques, all sorts* .. .. Twenty paisa per cheque.

SECTION X

TEXTILES AND TEXTILE ARTICLES

39. *Cotton Yarn, Twist and Thread* –

" Cotton yarn, twist and thread " means cotton yarn, twist and thread of any description manufactured either wholly or partly from cotton—

(1) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label—

(*a*) Yarn of counts less than 21 .. .. .. One rupee and thirty five paisa per kg.

(*b*) Yarn of counts 21 or more but less than 35 .. Two rupees and sixty five paisa per kg.

(*c*) Yarn of counts 35 or more but less than 48 .. Four rupees and forty five paisa per kg.

(*d*) Yarn of counts 48 or more .. . .. Six rupees and sixty five paisa per kg.

(2) If not covered by sub-item (1) .. .. .. 200 per cent *ad valorem*.

Explanation—" Count " means the count of the basic single yarn as in the English System and any fraction of a count which is one-half or more shall be reckoned as one, while less than one-half shall be ignored.

40. *Cotton Fabrics*

" Cotton Fabrics " means fabrics of any description manufactured either wholly or partly from cotton, and any such fabrics processed in any manner.

I. Grey (unprocessed) fabrics—

(*a*) If retail price is legibly printed or woven on the selvedge or border of every linear metre—

(*i*) Superfine fabrics .. .. .. Ninety six paisa per sq. metre.

(*ii*) Fine fabrics .. .. Sixty paisa per sq. metre.

(*iii*) Medium fabrics .. .. .. Twenty four paisa per sq. metre.

(*iv*) Coarse fabrics .. .. Twelve paisa per sq. metre.

(*v*) Drill, tapestry, curtain fabrics, bed covers and table covers .. .. .. Sixty paisa per sq. metre.

(*b*) If not covered by clause (a) .. .. .. 200 per cent *ad valorem*.

II. Processed fabrics :

(*a*) If retail price is legibly printed or woven on the selvedge or border of every linear metre :—

(*i*) Calendered, Bleached, dyed and/or raised fabrics Four paisa per sq. metre.

(*ii*) Printed fabrics .. .. Six paisa per sq. metre.

(*iii*) Mercerised and/or sanforized fabrics or fabrics which have undergone any compressive shrinkage or any other similar process. Twelve paisa per sq. metre.

(*iv*) Embroidered fabrics or fabrics processed in any other manner. Sixty paisa per sq. metre.

(*b*) If not covered by clause (a) .. .. .. 200 per cent *ad valorem*.

1	2	3

Explanation—

(1) " Superfine fabrics " means fabrics in which the average count of yarn is 48s or more.

(2) " Fine fabrics " means fabrics in which the average count of yarn is 35s or more but less than 48s.

(3) " Medium fabrics " means fabrics in which the average count of yarn is 21s or more but less than 35s.

(4) " Coarse fabrics " means fabrics in which the average count of yarn is less than 21s.

(5) " Drill, tapestry, curtain fabrics, bed covers and table covers " means fabrics commonly known as such, made from yarn of any count.

(6) " Count " means count of yarn as in the English System.

(7) " For the purpose of determining the average count of yarn :—

(*a*) yarn used in the borders or selvedges shall be ignored.

(*b*) for multiple-fold yarn the count of the basic single yarn shall be taken and the number of ends per *inch* in the reed or the number of picks per *inch*, as the case may be, shall be multiplied by the number of plies in the yarn ;

(*c*) the average count shall be obtained by applying the following formula, namely :—

[(count of warp × number of ends per inch in the reed) *plus* (count of weft × number of picks per inch)] ÷ [(number of ends per inch in the reed) *plus* (number of picks per inch)] the result being rounded off, wherever necessary, by treating any fraction which is one-half or more as one, and disregarding any fraction which is less than one-half.

(8) If a fabric has undergone processes which fall under two or more of the clauses of sub-item II (a) in the same factory, duty shall be levied only under the clause carrying the higher or the highest rate, as the case may be.

(9) " Grey (unprocessed) fabrics " means fabrics which have undergone no process of any kind after weaving or knitting or fabrication otherwise.

(10) The liability to duty under sub-item II shall not be affected by any duty paid or payable under sub-item I.

(11) If any fabric is embroidered in the process of weaving or knitting, duty shall be leviable thereon under sub-item II in addition to duty under sub-item I.

41. *Man-Made Fibres and Yarns*.-

" Man-made Fibres and Yarns " does not include knitting yarn of man-made fibres assessable under item No. 46, and any mixed yarn the predominent component of which is man-made fibre shall be treated as man-made yarn —

(1) If weight and retail price are legibly, prominently and indelibly printed on the package, cover, wrapper or label —

	(*i*) Acetate and Viscose fibres and yarns	Five Rupees and fifty five paisa per kg.
	(*ii*) All other man-made fibres and yarns	Eleven rupees and five paisa per kg.
	(2) if not covered by sub-item (1)	20 percent *ad valorem*.

1	2	3
42.	*Fabrics of Man-made Fibres*—	
	"Fabrics of man-made fibres" means fabrics of any description made wholly or partly from man made fibres, and any such fabrics processed in any manner—	
	(1) Carpets and rugs	30 per cent *ad valorem*.
	(2) Blankets—	
	(*a*) If retail price and size are legibly and indelibly printed or woven on every piece or on a label or tag attached to every piece.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) if not covered by clause (a)	200 per cent *ad valorem*.
	(3) Fabrics of man-made fibres, not otherwise specified—	
	(*a*) If retail price is legibly and indelibly printed or woven on the selvedge or border of every linear metre.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem*.
43.	***Jute and Meshta***	Three paisa per kg.
44.	***Jute Manufactures***—	
	(1) Hessian, including sacking and bagging materials and fabrics of all sorts.	One hundred and ninety six rupees and eighty five paisa per tonne.
	(2) All other manufactures	One hundred and twenty three rupees and five paisa per tonne.
45.	*Woollen yarn*	
	Woollen yarn, all sorts, excluding knitting wool or knitting yarn assessable under item No. 46—	
	(1) If weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label.	Such rate not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem*.
46.	*Knitting yarn all sorts, excluding knitting yarn assessable under item Nos.* 39,43 *and* 44—	
	Explanation—"Knitting yarn" means any yarn which is fit for knitting of articles by hand, regardless of the fact whether or not it is fit also for manufacture of anything by machine.	
	(1) If weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.

1	2	3
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*
47.	*Woollen Fabrics*—	
	"Woollen Fabrics" means all varieties of fabrics manufactured wholly or partly from wool	
	(1) Carpets and rugs	30 per cent *ad valorem.*
	(2) Blankets, lohis and shawls	
	(*a*) If retail price and size are legibly and indelibly printed or woven on every piece or on a label or tag attached to every piece.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (*a*)	200 per cent *ad valorem.*
	(3) Knitted woollen articles—	
	(*a*) If retail price is legibly and indelibly printed or woven on every article or on a tag attached to every article.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	(4) Woollen fabrics not otherwise specified—	
	(*a*) If retail price is legibly and indelibly printed or woven on the selvedge or border of every linear metre.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*

SECTION XI

GLASS AND GLASSWARE

48.	*Glass and Glassware, all sorts*	10 per cent *ad valorem.*

SECTION XII

PRECIOUS METALS

49.	*Gold and Silver and products thereof*—	
	(1) Gold, including remelted gold, and products made wholly or partly of gold, all sorts, including ornaments and jewellery.	25 *per cent* of the retail price.
	(2) Silver, including remelted silver, and products made wholly or partly of silver, all sorts, including ornaments and jewellery.	25 *per cent* of the retail price.

SECTION XIII

BASE METAL AND ARTICLES OF BASE METALS

50.	*Metal containers, all sorts, whether made wholly or partly of metal, and parts thereof*	10 per cent *ad valorem.*

1	2	3
51.	*Mild Steel Products*—	
	Mild Steel products, all sorts, including bars, rods, coils, wires, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections.	Such rate, not exceeding eighty *per cent ad valorem*, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to differnt conditions and circumstances.
52.	*Steel Ingots*—	
	"Steel Ingots" means the product obtained by processing iron ore, pig iron or iron scrap or any other ferrous raw material, whether cast into a mould in any shape or form, or whether used in molten or semi finished state for the manufacture of rolled or forged or formed steel products.	Forty nine rupees and twenty five paisa per tonne.
53.	*Stainless Steel*—	
	Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof, including cutlery.	10 per cent *ad valorem*.
54.	*Steel Furniture and Fixtures*—	
	All sorts of furniture, fittings and fixtures made wholly or partly of steel and parts thereof, including frames for doors, windows and ventilators and balustrades.	10 per cent *ad valorem*.

SECTION XIV

MACHINERY, ELECTRICAL AND MECHANICAL EQUIPMENTS, APPARATUS AND APPLIANCES

55.	*Electric Batteries and parts thereof*—	
	(1) Storage batteries—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each battery.	25 *per cent* of the retail price.
	(*b*) If not covered by clause (a)	200 *per cent ad valorem*.
	(2) Primary cells and primary batteries—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each cell, or battery.	Such rate, not exceeding 40 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the officials Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 *per cent ad valorem*.
	(3) Containers, covers and plates of batteries, except containers, covers and plates used as component parts of batteries which are subject to duty under sub-items (1) and (2) above.	50 per cent *ad valorem*.

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56.	*Electric Bulbs and Flourescent Tubes*—	
	(1) Electric Bulbs, all sorts—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each bulb or its package, cover or container.	Such rates, not exceeding 40 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	(2) Flourescent tubes, all sorts—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each tube or its package, cover or container, and such retail price—	
	(*i*) does not exceed two rupees and fifty paisa per 30 centimetres.	35 *per cent* of the retail price.
	(*ii*) exceeds two rupees and fifty paisa per 30 centimetres.	45 *per cent* of the retail price.
	(*b*) If not covered by clause (a)	200 *per cent ad valorem.*
57.	*Electric Fans and Parts thereof*—	
	(1) Cabin, Carriage, Table fans	Twenty five rupees per fan.
	(2) Ceiling fans	Thirty five rupees per fan.
	(3) Pedestal fans	Fifty rupees per fan.
	(4) All other fans	25 per cent *ad valorem* subject to a minimum of fifty rupees per fan.
	(5) Complete motors, stators and rotors other than complete motors, stators and rotors used in the manufacture of fans on which duty is levied under sub-items (1), (2), (3) and (4).	40 per cent *ad valorem.*
58.	*Electrical goods, apparatus and appliances*—	
	Electrical goods, apparatus, appliances, equipment and fittings not otherwise specified, including air-conditioners, boilers, water coolers, refrigerators, freezers, heaters, stoves, cooking ranges, hot plates, juice extracting machines, domestic grinding machines, switches, plugs, regulators, electric irons and kettles, and parts of all such electrical goods, apparatus, appliances, equipment and fittings.	10 per cent *ad valorem.*
59.	*Gas apparatus and appliances*—	
	Gas apparatus and appliances, all sorts, including boilers, heaters, stoves, cookers, cooking ranges and cooling and refrigerating equipment and parts of all such apparatus and appliances.	10 per cent *ad valorem.*
60.	*Wires and Cables*—	
	Electric wires and cables, all sorts, including telephone and telegraph wires and cables.	10 per cent *ad valorem.*

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SECTION XV

SOUND RECORDERS AND REPRODUCERS

61.	*Electrically operated gramophones, record players and other sound recording or reproducing machines*	10 per cent *ad valorem.*
62.	*Gramophone Records*	10 per cent *ad valorem.*

SECTION XVI

MISCELLANEOUS MANUFACTURED ARTICLES

63.	*Mechanical Lighters*—	
	" Mechanical Lighters " means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a factory in an incomplete state or requiring for its completion the addition of a flint	3 rupees per lighter.

PART II

1.	*Services rendered by Hotels and Restaurants* —	
	(1) All services, facilities, and utilities, including catering, supplies and marchandise provided or rendered by an hotel.	15 *per cent* of the charges.
	Explanation—" Hotel " means an establishment, organization or place where rooms or suites of rooms are let out on rent, whether or not it has any arrangement for catering or provides any other services, facilities or utilities, by whatever name called.	
	(2) All services, facilities and utilities, including supplies and merchandise, provided or rendered by a restaurant.	15 *per cent* of the charges.
	Explanation —" Restaurant " means an establishment, organization or place where food or drinks are sold, whether or not it provides any other services, facilities or utilities, by whatever name called, and includes a night club and cabaret.	
2.	*Advertisements* —	
	Advertisements, all sorts, published in newspapers, magazines, journals or periodicals, or displayed on cinema screens, broadcast over radio or telecast on television	10 *per cent* of the charges.

THE THIRD SCHEDULE

(*see* Section 9)

AMENDMENTS IN THE CUSTOMS ACT, 1969 (IV of 1969)

In the Customs Act, 1969 (IV of 1969),—

(a) in the First Schedule, against the heading Nos. specified in the first column of the table below, for the 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 :

Provided that the substitution of the entries relating to "Rate of duty" against heading No. 27.10 of the said First Schedule shall take effect on the first day of July, 1977 ; and

(b) in the Second Schedule, against the item Nos. specified in the first column of the table below, for the 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.

THE FIRST SCHEDULE

TABLE

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	40% *ad val.*
01.03	Live swine	40% *ad val.*
01.04	Live sheep and goats	40% *ad val.*
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	Free.
01.06	Other live animals	40% *ad val.*
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen :	
	A. Meat of bovine animals	160% *ad val.*
	B. Meat of sheep and goats	160% *ad val.*
	C. Meat of swine	160% *ad val.*
	D. Meat of horses, asses, mules and hinnies	160% *ad val.*
	E. Offals	160% *ad val.*
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	160% *ad val.*
02.03	Poultry liver, fresh, chilled, frozen salted or in bri	150% *ad val.*
02.04	Other meat and edible meat offals, fresh, chilled or frozen ..	160% *ad val.*
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	160% *ad val.*

1	2	3
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked :	
	A. Bacon, ham and other pig meat	160% *ad val.*
	B. Other	160% *ad val.*
03.01	Fish, fresh (live or dead), chilled or frozen :	
	A. Acquarient 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	160% *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.
	C. Other	160% *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.	160% *ad val.*
04.01	Milk and cream, fresh, not concentrated or sweetened ..	40% *ad val.*
04.02	Milk and cream, preserved, concentrated or sweetened :	
	A. In liquid or semi-solid form	40% *ad val.*
	B. In solid form, such as block or powder	40% *ad val.*
04.03	Butter	60% *ad val.*
04.04	Cheese and curd	70% *ad val.*
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	40% *ad val.*
04.06	Natural honey	70% *ad val.*
04.07	Edible products of animal origin, not elsewhere specified or included	70% *ad val.*
05.01	Human hair, unworked, whether or not washed or scoured ; waste of human hair	70% *ad val.*
05.02	Pig's, hog's and boar's bristles or hair ; badger hair and other brush making hair ; waste of such bristles and hair	70% *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	70% *ad val.*
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	70% *ad val.*
05.05	Fish waste	70% *ad val.*
05.06	Sinews and tendons ; parings and similar waste, of raw hides or skins	70% *ad val.*
05.07	Skins and other parts of birds, with their feathers or down, feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation ; powder and waste of feathers or parts of feathers	70% *ad val.*

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1	2	3
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	70% *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	70% *ad val.*
05.10	Ivory, unworked or simply prepared but not cut to shape ; powder and waste of ivory	70% *ad val.*
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape ; claws and waste of tortoise-shell	70% *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	70% *ad val.*
05.13	Natural sponges	70% *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	70% *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	40% *ad val.*
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	40% *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	40% *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.	40% *ad val.*
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	100% *ad val.*
	B. Tomatoes	100% *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 authorized 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	100% *ad val.*
07.02	Vegetables (whether or not cooked), preserved by freezing ..	100% *ad val.*
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	100% *ad val.*

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07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	100% *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	100% *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	55% *ad val.*
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not :	
	A. Bananas, fresh.	85% *ad val.*
	B. Coconuts, Brazil nuts and cashew nuts, fresh or dried ..	85% *ad val.*
	C. Other fresh fruit	85% *ad val.*
	D. Other dried fruit	85% *ad val.*
08.02	Citrus fruit, fresh or dried :	
	A. Oranges, tangerines, mandarines and clementines. ..	85% *ad val.*
	B. Other	85% *ad val.*
08.03	Figs, fresh or dried :	
	A. Fresh	85% *ad val.*
	B. Dried	85% *ad val.*
08.04	Grapes, fresh or dried :	
	A. Fresh	85% *ad val.*
	B. Dried :	
	(*i*) Currants	5 paisa per kg + 10% *ad val.*
	(*ii*) Other	85% *ad val.*
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :	
	A. Betelnuts	Rs. 13.20 per kg. +40% *ad val.*
	B. Other	85% *ad val.*
08.06	Apples, pears and quinces, fresh :	
	A. Apples	85% *ad val.*
	B. Pears and quinces	85% *ad val.*
08.07	Stone fruit, fresh	85% *ad val.*
08.08	Berries, fresh	85% *ad val.*
08.09	Other fruit, fresh	85% *ad val.*
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	85% *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	85% *ad val.*
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	85% *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	85% *ad val.*

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09.01	Coffee, whether or not roasted or free of caffeine ; coffee husks and skins ; coffee substitutes containing coffee in any proportion :	
	A. Coffee and coffee substitutes containing coffee ..	150% *ad val.*
	B. Coffee husks and skins	150% *ad val.*
09.02	Tea	40% *ad val.*
09.03	Mate	40% *ad val.*
09.04	Pepper of the genus "Piper" ; pimento of the genus "Capsicum" or the genus "Pimenta" ..	70% *ad val.*
09.05	Vanilla	70% *ad val.*
09.06	Cinnamon and cinnamon-tree flowers	70% *ad val.*
09.07	Cloves (whole fruit, cloves and stems)	70% *ad val.*
09.08	Nutmeg, mace and cardamoms	70% *ad val.*
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	70% *ad val.*
09.10	Thyme, saffron and bay leaves ; other spices :	
	A. Ginger (fresh)	Rs. 5 per kg.
	B. Other	70% *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	40% *ad val.*
	B. Cereal groats and meal (other than of wheat or of meslin) ..	40 % *ad val.*
	C. Other worked cereal grains (for example, rolled, flasked, polished, pearled or kibbled, but not further prepared) ; germ of cereals, whole, rolled, flaked or ground	70% *ad val.*
11.03	Flours of the leguminous vegetables falling within heading No. 07.05.	70% *ad val.*
11.04	Flours of the fruits falling within any headings in Chapter 8 ..	70 % *ad val.*
11.05	Flour, meal and flakes of potato	70% *ad val.*

11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	70% *ad val.*
11.07	Malt, roasted or not	70% *ad val.*
11.08	Starches, inulin	70% *ad val.*
11.09	Wheat gluten, whether or not dried	70% *ad val.*
12.01	Oilseeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts	40% *ad val.*
	B. Copra	40% *ad val.*
	C. Palm nuts and kernels	40% *ad val.*
	D. Soyabeans	40% *ad val.*
	E. Linseed	40% *ad val.*
	F. Cotton seeds	40% *ad val.*
	G. Castor oil seeds	40% *ad val.*
	H. Other	40% *ad val.*
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	100% *ad val.*
12.03	Seeds, fruit and spores, of a kind used for sowing	Free.
12.04	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane	Free.
12.05	Chicory roots, fresh or dried, whole or cut, unroasted ..	120% *ad val.*
12.06	Hop cones and lupulin	115% *ad val.*
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 kind used primarily in perfumery :	
	(*i*) Agarwood	55% *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.	40% *ad val.*
	(*iii*) Other	100% *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 talishapatra	Free.
	C. Cinchona bark	Free.
	D. Betel leaves	Rs. 50 per kg. + 10% *ad val.*
	E. Other	55% *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	85% *ad val.*
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	40% *ad val.*
12.10	Mangolds, swedes, fodder roots ; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	40% *ad val.*
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	40% *ad val.*

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13.02	Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum resins and balsams	85% *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. 100 per kg. + 10% *ad val.*
	B. Other	85% *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)	70% *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 eelgrass)	70% *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	70% *ad val.*
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo, and dom)	70% *ad val.*
14.05	Vegetable products not elsewhere specified or included :	
	A. Tendu leaves (Biri leaves)	Rs. 5 per kg. + 10% *ad val.*
	B. Other	70% *ad val.*
15.01	Lard, other pig fat and poultry fat, renderd or solvent-extracted	70% *ad val.*
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	25% *ad val.*
	B. Other	70 % *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	70% *ad val.*
15.04	Fats and oils, of fish and marine mammals, whether or not refined	70% *ad val.*
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	70% *ad val.*
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste)	70% *ad val.*
15.07	Fixed vegetables oils, fluid or solid, crude, refined or purified :	
	A. Soyabean oil	Free.
	B. Cotton seed oil	Free.
	C. Ground-nut oil	Free.
	D. Olive oil	70% *ad val.*
	E. Sunflower seed oil	Free
	F. Rape oil, colza oil and mustard oil	70% *ad val.*
	G. Linseed oil	70% *ad val.*
	H. Palm oil	70% *ad val.*
	K. Coconut (copra) oil	70% *ad val.*
	L. Palm kernel oil	70% *ad val.*
	M. Castor oil	70% *ad val.*
	N. Other	70% *ad val.*

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15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	70% *ad val.*
15.09	Degras	40% *ad val.*
15.10	Fatty acids ; acids oils from refining : fatty alcohols ;	
	A. Fatty acids ; acid oils from refining	40% *ad val.*
	B. Fatty alcohols	40% *ad val.*
15.11	Glycerol and glycerollyes	70% *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	70 paisa per kg. + 10% *ad val.*
	(*ii*) Other	70% *ad val.*
	B. Other :	
	(*i*) Vegetable ghee	Free.
	(*ii*) Other	85% *ad val.*
15.13	Margarine, imitation lard and other prepared edible fats ..	85% *ad val.*
15.14	Spermaceti, crude, pressed or refined, whether or not coloured.	85% *ad val.*
15.15	Beeswax and other insect waxes, whether or not coloured ..	85% *ad val.*
15.16	Vegetable waxes, whether or not coloured	85% *ad val.*
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	85% *ad val.*
16.01	Sausages and the like, of meat, meat offal or animal blood ..	160% *ad val.*
16.02	Other prepared or preserved meat or meat offal	160% *ad val.*
16.03	Meat extracts and meat juices ; fish extracts	160% *ad val.*
16.04	Prepared or preserved fish, including caviar and caviar substitutes	160% *ad val.*
16.05	Crustaceans and molluscs, prepared or preserved	160% *ad val.*
17.01	Beet sugar and cane sugar, solid ;	
	A. Not refined	Rs. 180 per metric ton + 10% *ad val.*
	B. Refined, ...	Rs. 180 per metric ton + 10% *ad val.*
17.02	Other sugars, sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel ;	
	A. Chemically pure glucose	40% *ad val.*
	B. Other	85% *ad val.*
17.03	Molasses, whether or not decolourised	40% *ad val*
17.04	Sugar confectionary, not containing cocoa	160% *ad val.*
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion.	85% *ad val.*
18.01	Cocoa, beans, whole or broken, raw or roasted	100% *ad val.*
18.02	Cocoa shells, husks, skins and waste	100% *ad val.*

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18.03	Cocoa paste (in bulk or in block) whether or not defatted ..	115% *ad val.*
18.04	Cocoa butter (fat or oil)	115% *ad val.*
18.05	Cocoa powder, unsweetened	115% *ad val.*
18.06	Chocolate and other food preparations containing cocoa ..	190% *ad val.*
19.01	Malt extract	70% *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. ..	70% *ad val.*
	B. Other	55% *ad val.*
19.03	Macaroni, spaghetti and similar products	100% *ad val.*
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	70% *ad val.*
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products puffed rice, corn flakes and similar products).	85% *ad val.*
19.06	Communion wafers, empty cachets of kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	85% *ad val.*
19.07	Bread, ships' biscuits and other ordinary bakers' ware, not containing added sugar, honey, eggs, fats, cheese or fruit ..	160% *ad val.*
19.08	Pastry, biscuits, cakes and other fine bakers wares, whether or not containing cocoa in any proportion	160% *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	160% *ad val.*
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	160% *ad val.*
20.03	Fruit preserved by freezing, containing added sugar . ..	160% *ad val.*
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	160% *ad val.*
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.	160% *ad val.*
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirits	160% *ad val.*
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	160% *ad val.*
21.01	Roasted chicory and other roasted coffee substitutes ; extracts, essences, and concentrates thereof	120% *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.	150% *ad val.*
	B. Other	120% *ad val.*

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21.03	Mustard flour and prepared mustard	160% *ad val.*
21.04	Sauces ; mixed condiments and mixed seasonings	160% *ad val.*
21.05	Soups and broths, in liquid, solid or powder form ; homogenised composite food preparations	160% *ad val.*
21.06	Natural yeasts (active or inactive) ; prepared baking powders	70% *ad val.*
21.07	Food preparations not elsewhere specified or included :	
	A. Flavouring powders and concentrated extracts for the preparation of food and beverages	115% *ad val.*
	B. Foods for infants and invalids	55% *ad val.*
	C. Other	160% *ad val.*
22.01	Waters, including spa waters and aerated waters ; ice and snow :	
	A. Ordinary natural water and natural snow and ice	Free.
	B. Other	70% *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 No. 20.07	160% *ad val.*
22.03	Beer made from malt	Rs. 8.10 per litre + 40% *ad val.*
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	250% *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. 31.70 per litre + 10% *ad val.*
	(*ii*) Other sorts	Rs. 23.80 per litre + 10% *ad val.*
	B. Wines containing more than 42% of proof spirit	Rs. 132 per litre + 40% *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	250% *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	85% *ad val.*
	B. Other	Rs. 132 per litre + 40% *ad val.*
22.09	Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :	
	A. Brandy, Gin, Whisky and other sorts of spirits, not otherwise specified.	Rs. 132 per litre + 40% *ad val.*
	Liqueurs, cordials and mixtures and other preparations containing spirit, not otherwise specified :	

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	(i) Entered in such a manner as to indicate that the strength is not to be tested.	Rs. 211 per litre + 70% *ad val.*
	(ii) Not so entered.	Rs. 132 per litre — 70% *ad val.*
22.10	Vinegar and substitutes for vinegar	160% *ad val.*
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs unfit for human consumption ; greaves	40% *ad val.*
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables ..	40% *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	40% *ad val.*
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	40% *ad val.*
23.05	Wine lees ; argol	40% *ad val.*
23.06	Products of vegetable origin of a kind used for animal food not elsewhere specified or included	40% *ad val.*
23.07	Sweetened forage ; other preparations of a kind used in animal feeding	40% *ad val.*
24.01	Unmanufactured tobacco ; tobacco refuse..	Rs. 40 per kg. + 10% *ad val.*
24.02	Manufactured tobacco ; tobacco extracts and essences :	
	A. Cigars and cheroots	310% *ad val.*
	B. Cigarettes	310% *ad val.*
	C. Other manufactured tobacco, extracts and essences :	
	(i) Manufactured tobacco	Rs. 160 per kg. + 40% *ad val.*
	(ii) Tobacco extracts and essences	85% *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. 222 per metric ton + 10% *ad val.*
	(ii) Other	160% *ad val.*
	B. Pure sodium chloride	40% *ad val.*
	C. Other	55% *ad val.*
25.02	Unroasted iron pyrites	25% *ad val.*
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	25% *ad val.*
25.04	Natural graphite	25% *ad val.*
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01 ..	40% *ad val.*
25.06	Quartz (other than natural sands) ; quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07 ; mullite ; chamotte and dinasearths	40% *ad val.*
25.08	Chalk	10% *ad val.*

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25.09	Earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides	40% *ad val.*
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	40% *ad val.*
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	40% *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	40% *ad val.*
25.13	Pumice stone ; emery ; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	40% *ad val.*
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparant specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.16	Granite, prophyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	40% *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	40% *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).	40% *ad val.*
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	40% *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	40% *ad val.*
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	40% *ad val.*
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	40% *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. 70 per metric ton +10% *ad val.*
	B. Other	85% *ad val.*
25.24	Asbestos	40% *ad val.*

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25.25	Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	85% *ad val.*
25.26	Mica including splittings; mica waste	40% *ad val.*
25.27	Natural steatite including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc	40% *ad val.*
25.28	Natural cryolite and natural chiolite	40% *ad val.*
25.29	Natural arsenic sulphides	40% *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	40% *ad val.*
25.31	Felsper, leucite, nepheline and nepheline syenite, flourspar. ..	40% *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.	25% *ad val.*
	B. Other	40% *ad val.*
26 01	Metallic ores and concentrates and roasted iron pyrites :	
	A. Iron ore and concentrates (except roasted iron pyrites).	25% *ad val.*
	B. Roasted iron pyrites	25% *ad val.*
	C. Copper ore and concentrates	25% *ad val.*
	D. Nickel ore and concentrates	25% *ad val.*
	E. Bauxite and concentrates	25% *ad val.*
	F. Lead ore and concentrates	25% *ad val.*
	G. Zinc ore and concentrates	25% *ad val.*
	H. Tin ore and concentrates	25% *ad val.*
	K. Manganese ore and concentrates	25% *ad val.*
	L. Chromium ore and concentrates	25% *ad val.*
	M. Tungsten ore and concentrates	25% *ad val.*
	N. Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium	25% *ad val.*
	P. Base metal ores and concentrates (other than those falling within sub-heads A to N and R)	25% *ad val.*
	Q. Ores and concentrates of silver, platinum and other metals of the platinum group	25% *ad val.*
	R. Ores and concentrates of uranium and thorium ..	25% *ad val.*
	S. Gold ore	25% *ad val.*
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	25% *ad val.*
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	25% *ad val.*
26.04	Other slag and ash including kelp	25% *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.

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27.04	Coke and semi-coke of coal, of lignite or of peat	35% *ad val.*
27.05	Retort carbon	35% *ad val.*
27.05(bis)	Coal gas, water gas, producer gas and similar gases	35% *ad val.*
27.06	Tar distilled 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	35% *ad val.*
27.07	Oils and other products of the distillation of high temperature coal tar ; similar products as defined in Note 2 to this Chapter	35% *ad val.*
27.08	Pitch and pitch coke, obtained from coaltar or from other mineral tars :	
	A. Pitch	35% *ad val.*
	B. Pitch coke	35% *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 ..	60% *ad val.*
	B. Motor spirit	88 paisa per litre.
	C. Kerosene, Jet fuels and white spirit :	
	(*i*) Jet fuels	6 paisa per litre.
	(*ii*) Other	5 paisa per litre.
	D. Gas oil, diesel oils and other fuel oils :	
	(*i*) Light diesel oil	13 paisa per litre.
	(*ii*) Furnace oil	4 paisa per litre.
	(*iii*) High speed diesel oil	30 paisa per litre.
	(*iv*) Other	72-1/2% *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	88 paisa per litre + 10% *ad val.*
	(*b*) Other	66 paisa per litre + 10% *ad val.*
	(*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	27-1/2% *ad val.*
	(*b*) Greases	72-1/2% *ad val.*
	(*c*) Other	72-1/2% *ad val.*
27.11	Petroleum gases and other gaseous hydrocarbons	35% *ad val.*
27.12	Petroleum jelly	35% *ad val.*
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes whether or not coloured	47-1/2% *ad val.*

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27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :	
	A. Petroleum coke	47-1/2% *ad val.*
	B. Other	47-1/2% *ad val.*
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	47-1/2% *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)	47-1/2% *ad val.*
27.17	Electric current	*Free.*
	I. CHEMICAL ELEMENTS	
28.01	Halogens (fluourine, chlorine, bromine and iodine) :	
	A. Chlorine	40% *ad val.*
	B. Other	40% *ad val.*
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur	40% *ad val.*
28.03	Carbon (including carbon black)	40% *ad val.*
28.04	Hyderogen, rare gases and other non-metals :	
	A. Oxygen	85% *ad val.*
	B. Nitrogen	85% *ad val.*
	C. Hydrogen	85% *ad val.*
	D. Rare gases	40% *ad val.*
	E. Other	40% *ad val.*
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or inter-alloys thereof; mercury :	
	A. Mercury	40% *ad val.*
	B. Other	40% *ad val.*
	II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS	
28.06	Hydrochloric acid and chlorosulphuric acid :	
	A. Chlorosulphuric acid	40% *ad val.*
	B. Other	85% *ad val.*
28.07	Sulphur dioxide	40% *ad val.*
28.08	Sulphuric acid ; oleum	85% *ad val.*
28.09	Nitric acid ; sulphonitric acids :	
	A. Sulphonitric acids	40% *ad val.*
	B. Other	85% *ad val.*
28.10	Phosphorus pentoxide and phosphoric acids (meta-ortho-and pyro)	40% *ad val.*
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic ..	40% *ad val.*
28.12	Boric oxide and boric acid	40% *ad val.*
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	40% *ad val.*
	III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS	
28.14	Halides, oxyhalides and other halogen compounds of non-metals	40% *ad val.*

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28.15	Sulphides of non-metals ; Phosphorus trisulphide	40% *ad val.*
	IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES	
28.16	Ammonia, anhydrous or in aqueous solution	85% *ad val.*
28.17	Sodium hydroxide (caustic soda), potassium hydroxide (caustic potash); peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda)	85% *ad val.*
	B. Other	40% *ad val.*
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	40% *ad val.*
28.19	Zinc oxide and zinc peroxide	40% *ad val.*
28.20	Aluminium oxide and hydroxide ; artificial corundum :	
	A. Aluminium oxide and hydroxide	40% *ad val.*
	B. Artificial corundum	40% *ad val.*
28.21	Chromium oxides and hydroxides	40% *ad val.*
28.22	Manganese oxides	40% *ad val.*
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 ..	40% *ad val.*
28.24	Cobalt oxides and hydroxides	40% *ad val.*
28.25	Titanium oxides	85% *ad val.*
28.26	Tin oxides (stannous oxide and stannic oxide)	40% *ad val.*
28.27	Lead oxides ; red lead and orange lead	40% *ad val.*
28.28	Hydrazine and hydroxylamine and their inorganic salts, other inorganic bases and metallic oxides, hydroxides and peroxides.	40% *ad val.*
	V. METALLIC SALTS AND PEROXYSALTS OF INORGANIC ACIDS	
28.29	Fluorides; fluoro silicates, fluoroborates and other complex fluorine salts.	40% *ad val.*
28.30	Chlorides and oxychlorides :	
	A. Ammonium chloride	85% *ad val.*
	B. Other	40% *ad val.*
28.31	Chlorites and hypochlorites	85% *ad val.*
28.32	Chlorates and perchlorates	40% *ad val.*
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites.	40% *ad val.*
28.34	Iodides, oxyiodides, iodates and periodates	40% *ad val.*
28.35	Sulphides; polysulphides :	
	A. Sodium sulphide	85% *ad val.*
	B. Other	40% *ad val.*
28.36	Dithionites, including those stabilised with organic substances; sulphoxylates :	
	A. Sodium hydrosulphite	85% *ad val.*
	B. Other	40% *ad val.*

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28.37	Sulphites and thiosulphates	40% *ad val.*
28.38	Sulphates (including alums) and persulphates :	
	A. Alums; aluminium sulphate; copper sulphate; magnesium sulphate, sodium sulphate and basic chromium sulphate.	85% *ad val.*
	B. Other	40% *ad val.*
28.39	Nitrites and nitrates :	
	A. Potassium nitrate and sodium nitrate	85% *ad val.*
	B. Other	40% *ad val.*
28.40	Phosphites, hypophosphites and phosphates	40% *ad val.*
28.41	Arsenites and arsenates	40% *ad val.*
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate :	
	A. Sodium carbonate neutral	85% *ad val.*
	B. Other	
	(i) Sodium bicarbonate	85% *ad val.*
	(ii) Other;	40% *ad val.*
28.43	Cyanides and complex cyanides	40% *ad val.*
28.44	Fulminates, cyanates and thiocyanates	40% *ad val.*
28.45	Silicates; commercial sodium and potassium silicates :	
	A. Sodium silicate	85% *ad val.*
	B. Other	40% *ad val.*
28.46	Borates and perborates	40% *ad val.*
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates) :	
	A. Sodium bichromate	85% *ad val.*
	B. Other	40% *ad val.*
28.48	Other salts and peroxysalts of inorganic acids, but not including azides	40% *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	40% *ad val.*
28.50	Fissile chemical elements and isotopes other radio-active chemical 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	40% *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	40% *ad val.*
28.52	Compounds, inorganic or organic of thorium or uranium depleted in U 235 of rare earth metals of yttrium or of scandium, whether or not mixed together.	40% *ad val.*
28.53	Liquid air (whether or not rare gases have been removed); compressed air	40% *ad val.*
28.54	Hydrogen peroxide (including solid hydrogen peroxide) ..	85% *ad val.*

28.55	Phosphides	40% *ad val.*
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides) :	
	A. Calcium carbide	40% *ad val.*
	B. Other	40% *ad val.*
28.57	Hydrides, nitrides and azides, silicides and borides	40% *ad val.*
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	40% *ad val.*
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Hydrocarbons :	
	A. Styrene	40% *ad val.*
	B. Other	40% *ad val.*
29.02	Halogenated derivatives of hydrocarbons	40% *ad val.*
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons :	
	A. Mirbane oil	85% *ad val.*
	B. Other	40% *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)	85% *ad val.*
	B. Other	40% *ad val.*
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Menthol	85 % *ad val.*
	B. Other	40 % *ad val.*
	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.06	Phenols and phenol-alcohols	40% *ad val.*
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	40% *ad val.*
	IV. ETHERS, ALCOHOL PEROXIDE, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenol, alcohol peroxides and ether peroxides, and their halogenated sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*

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	V. ALDEHYDE-FUNCTION COMPOUNDS	
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenoles and other single or complex oxygen-function aldehydes, cyclic polymers of aldehydes, paraformaldehyde.	40% *ad val.*
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11.	40% *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	85% *ad val.*
	B. Other	40% *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	85% *ad val.*
	B. Other	40% *ad val.*
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *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	85% *ad val.*
	B. Other	40% *ad val.*
	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.	40% *ad val.*
29.18	Nitrous and nitric esters and their halogenated, sulphonated, nitrated or nitrosated derivatives.	40% *ad val.*
29.19	Phosphoric esters and their salts including lactophosphates and their halogenated sulphonated nitrated or nitrosated derivatives.	40% *ad val.*
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	40% *ad val.*
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated nitrated or nitrosated derivatives.	40% *ad val.*
	IX. NITROGEN FUNCTION COMPOUNDS	
29.22	Amine-function compounds	40% *ad val.*

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29.23	Single or complex oxygen-function amino-compounds :	
	A. 4-Aminosalicylic acid; sodium para-aminosalicylate; Calcium para-amino salicylate; Potassium aminosalicylate; Phenyl-aminosalicylate and Ethambutol Hydrochloride (N/N Di(l-hydroxy methyl propyl) ethylene diamine dihydrochloride).	Free.
	B. Other	40% ad val.
29.24	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipins.	40% ad val.
29.25	Carboxyamide-function compounds ; amide-function compounds of carbonic acid :	
	A. Calcium benzamide salicylate	Free.
	B. Other	40% ad val.
29.26	Carboxyamide-function compounds (including orthobenzoicsulphimide 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)	160% ad val.
	B. Other :	
	(i) Thera Pas, (Calcium benzoyl-p-aminosalicylate) Paludrine, chloroguanide, Proguanil, (l-(p-chlorophenyl) 5-isopropyl biguanide hydrochloride).	Free.
	(ii) Other	40% ad val.
29.27	Nitrile-function compounds	40% ad val.
29.28	Diazo, azo-and azoxy-compounds	40% ad val.
29.29	Organic derivatives of hydrazine or of hydroxylamine ..	40% ad val.
29.30	Compounds with other nitrogen functions	40% ad val.
	X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS	
29.31	Organo-sulphur compounds. :	
	A. Thiacetazone, Isoxyl (4-4 Diisoamyloxy-thiocarbanilide) and Thiocarlide (NN-Di (pisopentyloxyphenyl) thiourea	Free.
	B. Allylisothiocynate	85% ad val.
	C. Other	40% ad val.
29.32	Organo-arsenic compounds :	
	A. Thiosemicarbazone, Tibione (para-acetylaminobenzaldehyde thiosemicarbazone).	Free.
	B. Other	40% ad val.
29.33	Organo-mercury compounds	40% ad val.
29.34	Other organo-inorganic compounds	40% ad val.
29.35	Heterocyclic compounds; nucleic acids :	
	A. Heterocyclic compounds :	
	(i) Amodiaquine, Camoquine, (7-chloro-4-(3-diethylaminomethyl-4-hydroxyaniline) quinolinedihydrochloride dihydrate).	Free.
	(ii) Daraprim, Pyrimethamine (2;4-Diamino-5-p-chlorophenyl-6-ethylpyrimidine).	Free.
	(iii) Mepacrine, Atebrine, Quinacrine, 3-chloro-7-methyoxy-9-(l-methyl-4-diethylamino butylamino) acridine dihydrochloride).	Free.

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	(iv) Aralen, Chloroquine Sulphate, (7-Chloro-4(4-diethylamino-1-methylbutilamino quinoline sulphate.	*Free.*
	(v) Oxychloroquine, (7-Chloro-4-(3-Diethylamino-2- hydroxypropylamine (quinoline).	*Free.*
	(vi) Primaquine phosphate (8-(4 amino-1-methylbutylamino-)6-methoxyquinoline phosphate).	*Free.*
	(vii) Resochine, Chloroquine phosphate (7-chloro-4-(4- diethylamino-1-methylbutyl aminoquinoline diphosphate).	*Free.*
	(viii) Pamaquine (8-(4-diethylamino-1-methylbutylamino)-6-methoxy quinoline).	*Free.*
	(ix) Pentaquin (SN-13276). (6 methoxy-8 (5-isoprophylamylamino quinoline).	*Free.*
	(x) Isoniazid (isonicotinic acid hydrazide)	*Free.*
	(xi) Pyrazinamide	*Free.*
	(xii) Ethionamide	*Free.*
	(xiii) Isoniazid aminosalicylate	*Free.*
	(xiv) Phthivasid (4-hydroxy-3-methoxybenzaldehyde pyridine-4-carbonyl hydrazone monohydrate).	*Free.*
	(xv) Salinazid (O-Hydroxybenzal isonicotinyl Hydrazone).	*Free.*
	B. Other	*40% ad val.*
29.36	Sulphonamides	*40% ad val.*
29.37	Sultones and sultams	*40% 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.	*40% ad val.*
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof used primarily as hormones; other steroids used primarily as hormones.	*40% ad val.*
29.40	Enzymes	*40% ad vol*
	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.	*40% 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	*85% ad val.*
	C. Other	*40% 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.	*40% ad val.*

29.44	Antibiotics	40% *ad val.*
29.45	Other organic compounds	40% *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; microbial vaccines, toxines, microbal culture (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 Chapter 30.	55% *ad val.*
30.05	Other pharmaceutical goods :	
	A. Opacifying preparations for X-ray examinations and diagnostic reagents	*Free.*
	B. Sterile surgical catgut and similar sterile suture materials.	40% *ad val.*
	C. Other	55% *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 fertilizers, nitrogenous :	
	A. Sodium nitrate, natural	*Free.*
	B. Other	*Free.*
31.03	Mineral or chemical fertilizers, phosphatic :	
	A. Basic slag	*Free.*
	B. Other	*Free*
31.04	Mineral or chemical fertilizers, potassic :	
	A. Potassium salts, crude natural	*Free.*
	B. Other	*Free.*
31.05	Other fertilizers ; 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	100% *ad val.*
	B. Other	25% *ad val.*
32.02	Tannins (tannic acides), including water-extracted gall-nut tannin, and their salts, ethers, esters, and other derivatives.	40% *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).	25% *ad val.*
32.04	Colouring matter of vegetable origin (including dyewood extracts and other vegetable dyeing extracts, but excluding indigo) or of animal origin :	
	A. Food colours	70% *ad val.*
	B. Other	40% *ad val.*

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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 :	
	A. Food colours	70% *ad val.*
	B. Other	40% *ad val.*
32.06	Colour lakes	85% *ad val.*
32.07	Other colouring matter; inorganic products of a kind used as luminophores	85% *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	85% *ad val.*
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 ; netrocellulose paints	120% *ad val.*
	B. Other :	
	(*i*) Approved aircraft paint in packings of not less than 5 gallons, imported by P.I.A., flying clubs and Government Departments	40% *ad val.*
	(*ii*) Prepared water pigments of the kind used for finishing leather	85% *ad val.*
	(*iii*) Food colours.	150% *ad val.*
	(*iv*) Stamping foils	85% *ad val.*
	(*v*) Other	120% *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	40% *ad val.*
	B. Other	85% *ad val.*
32.11	Prepared driers	85% *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.. ..	40% *ad val.*
	B. Other	85% *ad val.*
32.13	Writing ink, printing ink and other inks :	
	A. Printing ink	40% *ad val.*
	B. Others	40% *ad val.*
33.01	Essential oils (terpeneless or not) ; concretes and absolutes ; resinoids	115% *ad val.*
33.02	Terpenic by-products of the deterpenation of essential oils ..	115% *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	115% *ad val.*

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33.04	Mixtures of two or more odoriferous 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	115% *ad val.*
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	85% *ad val.*
33.06	Perfumery, cosmetics and tiolet preparations :	
	A. Talcum powder and toothpaste	85% *ad val.*
	B. Other	160% *ad val.*
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	160% *ad val.*
34.02	Organic surface-active agents ; surface-active preparations and washing preparations, whether or not containing soap :	
	A. Organic surface active agents	40% *ad val.*
	B. Other	100% *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 obtained from bituminous minerals	40% *ad val.*
34.04	Artificial waxes (including water-soluble waxes) ; prepared waxes, not emulsified or containing solvents.	85% *ad val.*
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similars preparations, but excluding prepared waxes falling within heading No. 34.04 :	
	A. Valve grinding paste	55% *ad val.*
	B. Polishes and other preparations used in the finishing (including electroplating) of metal articles.	85% *ad val.*
	C. Other	160% *ad val.*
34.06	Candles, tapers, night-lights and the like?	160% *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.	85% *ad val.*
35.01	Casein, caseinates and other casein derivatives ; casein glues.	55% *ad val.*
35.02	Albumins, albuminates and other albumin derivatives ..	55% *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, tendons or from similar products, and fish glues ; isinglass	55% *ad val.*
35.04	Peptones and other protein substances and their derivatives ; hide powder, whether or not chromed	55% *ad val.*
35.05	Dextrins and dextrin glues ; soluble or roasted starches ; starch glues	85% *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.	85% *ad val.*
36.01	Propellent powders :	
	A. Propellent powders for mining purposes	40% *ad val.*
	B. Other	70% *ad val.*
36.02	Prepared explosives other than propellent powders	40% *ad val.*
36.03	Mining, blasting and safety fuses	40% *ad val.*
36.04	Percussion and detonating caps igniters ; detonators :	
	A. Percussion caps for cartridges..	120% *ad val.*
	B. Other	70% *ad val.*
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :	

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	A. Fireworks specially prepared as danger or distress lights for the use of ships or for the use of aircraft ; railways fog signals	40% *ad val.*
	B. Other	120% *ad val.*
36.06	Matches (excluding Bengal matches)	Rs. 1.92 per 1,440 matches or fraction thereof + 10% *ad val.*
36.07	Ferro-cerium and other pyrophoric alloys in all forms : ..	
	A. Flints, lighter	120% *ad val.*
	B. Other	70% *ad val.*
36.08	Other combustible preparations and products :	
	A. Fuel, liquid for mechanical lighters	120% *ad val.*
	B. Other	70% *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	85% *ad val.*
37.02	Film in rolls, sensitised, unexposed, perforated or not :	
	A. Cinematograph film	20 paisa per meter +10% *ad val.*
	B. X-ray film	*Free.*
	C. Other	85% *ad val.*
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed.	85% *ad val.*
37.04	Sensitised plates and film, exposed but not developed, negative or positive :	
	A. Cinematograph film	70 paisa per meter +10% *ad val.*
	B. Other	120% *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	120% *ad val.*
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive.	70 paisa per meter +10% *ad val.*
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.	Rs. 1 per meter +10% *ad val.*
	C. Other	Rs. 1.60 per meter +10% *ad val.*
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	40% *ad val.*
38.01	Artificial graphite ; colloidal graphite, other than suspensions in oil	40% *ad val.*
38.02	Animal black (for example, bone black and ivory black), including spent, animal black	40% *ad val.*
38.03	Activated carbon (decolourising, depolarising or adsorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products	40% *ad val.*
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	40% *ad val.*
38.05	Tall oil	40% *ad val.*
38.06	Concentracted sulphitelye	40% *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 dipenetene ; sulphite turpentine ; pine oil (excluding " pine oils " not rich interpineol)	40% *ad val.*

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38.08	Rosion and resin acides, and derivatives thereof other than ester gums included in heading No. 39.05 ; resin spirit and rosin oils	40% *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	40% *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	40% *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.*
	B. Mosquito coils	70% *ad val.*
	C. Other	70% *ad val.*
38.12	Prepared glazings, prepared dressings and prepared modrants, of a kind used in the textile, paper, leather or like industries	40% *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 pestes consisting of metal and other materials ; preparations of a kind used as cores or coatings for welding rods and electrodes	40% *ad val.*
38.14	Anti knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	40% *ad val.*
38.15	Prepared rubber accelerators	40% *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	40% *ad val.*
38.18	Composite solvents and thinners for varnishes and similar products	40% *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	40% *ad val.*
	B. Ink removers and stencil correctors	70% *ad val.*
	C. Other	40% *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, ployallyl esters and other un-saturated polysters, silicones) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	70% *ad val.*

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	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	120% *ad val.*
	C. Synthetic Bond (*e.g.*, 'Durite'), a phenol formaldehyde resin, in liquid or powder form, containing minute quantities of hexamethylenetetramine	40% *ad val.*
	D. Nylon monofilament of a diameter exceeding 1 mm, but not exceeding 1.4 mm.	40% *ad val.*
	E. Poly hexamethyleneadipine amide ; polymer of hexamethylene diamine and sebacic acids, polyamide of hexamethylene diamine adipate ; polymer of caprolactam ; superpolyamide of 1.1—amino	40% *ad val.*
	F. Other	85% *ad val.*
39.02	Polymerisation and copolymerisation products (for example, polyethlene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and ploymethacrylic derivatives, coumarone-indene resins) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(*i*) Polyethlene resins of low density within the range of 0.915—0.929 g/m at 23%	120% *ad val.* or Rs. 4.10 per kg. whichever is higher
	(*ii*) Polyvinyl chloride and its compounds ..	120% *ad val.*
	(*iii*) Other	70 %*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	120 % *ad val.*
	C. Other :	
	(*i*) Polyvinyle chloride and its compounds	120% *ad val.*
	(*ii*) Other	85% *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) ; valcanised fibre :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	70% *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	120% *ad val.*
	C. Other :	
	(*i*) Transparent wrapping of regenerated cellulose (Cellophane), of cellulose acetate or of other materials falling under heading No. 39.03	100% *ad val.*

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	(ii) Other	85% *ad val.*
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	70% *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 materials or covered by means of artificial materials on one or both sides.	120% *ad val.*
	C. Other	85% *ad val.*
39.05	Natural resins modified by fusion (run gums) ; artificial resins obtained by esterification of natural resins or 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 :	
	(i) Polyvinyl chloride and its compounds	120% *ad val.*
	(ii) Other	70% *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	120% *ad val.*
	C. Other :	
	(i) Polyvinyle Chloride and its compounds	120% *ad val.*
	(ii) Other	85% *ad val.*
39.06	Other high polymers, artificial resins and artificial plastic materials including alginic acid, its salts and esters ; linoxyn :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(i) Polyvinyl chloride and its compounds	120% *ad val.*
	(ii) Other	70% *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	120% *ad val.*
	C. Other :	
	(i) Polyvinyle chloride and its compounds	120% *ad val.*
	(ii) Other	85% *ad val.*
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :	
	A. Plastic coils (contraceptives) and accessories thereof ..	*Free.*
	B. Bobbins, cones, cops, cores, spools and similar supports of a kind used in textile machinery	40% *ad val.*

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	C. Gloves, surgical ; scientific instruments and parts and accessories thereof	85% *ad val.*
	D. For automotive vehicles	150% *ad val.*
	E. Other	120% *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	40% *ad val.*
40.02	Synthetic rubber latex ; pre-vulcanised synthetic rubber latex ; synthetic rubber ; factice derived from oils	40% *ad val.*
40.03	Reclaimed rubber	40% *ad val.*
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	40% *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	55% *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)	70% *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	85% *ad val.*
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	85% *ad val.*
40.09	Piping and tubing, of unhardened vulcanised rubber ..	85% *ad val.*
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber :	
	A. For automotive vehicles	115% *ad val.*
	B. Other	85% *ad val.*
40.11	Rubber tyres, tyre cases, inter-changeable 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 motor-cycles, scooters and rickshaw	60% *ad val.*
	C. Other	85% *ad val.*

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40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber :	
	A. Contraceptive all sorts	*Free.*
	B. Hot water bottles and rubber teats	70% *ad val.*
	C. Other	40% *ad val.*
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened, vulcanised rubber	85% *ad val.*
40.14	Other articles of unhardened vulcanised rubber :	
	A. Rubber sheets for the manufacture of stoppers for pharmaceutical industry	40% *ad val.*
	B. Other	85% *ad val.*
	IV. HARDENED RUBBER (EBONITE AND VULCANITE) ; ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes ; scrap, waste and powder, of hardened rubber	85 % *ad val.*
40.16	Articles of hardened rubber (ebonite and vulcanite) ;	
	A. Hygienic, medical and surgical articles	40% *ad val.*
	B. Other	85% *ad val.*
41.01	Raw hides and skins (fresh, salted, dried, picked or limed), whether or not split, including sheepskins in the wool :	
	A. Bovine and equine hides, other than calf skins	40% *ad val.*
	B. Calf skins	40% *ad val.*
	C. Goat skins and kid skins	40% *ad val.*
	D. Sheep and lamb skins with the wool on	40% *ad val.*
	E. Sheep and lamb skins without the wool	40% *ad val.*
	F. Other	40% *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	85% *ad val.*
	B. Other	85% *ad val.*
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	85% *ad val.*
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	85% *ad val.*
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	85% *ad val.*
41.06	Chamois-dressed leather	85% *ad val.*
41.07	Parchment-dressed leather	85% *ad val.*
41.08	Patent leather and imitation patent leather, metallised leather ..	85% *ad val.*

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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	40% *ad val.*
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	85% *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	120% *ad val.*
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, toolcases, tobacco pouches, sheaths, cases, boxes (for example for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	120% *ad val.*
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	120% *ad val.*
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	40% *ad val.*
42.05	Other articles of leather or of composition leather .. .	120% *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	40% *ad val.*
	B. Other	120% *ad val.*
43.01	Raw furskins	85% *ad val.*
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms ; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated.)	120% *ad val.*
43.03	Articles of furskin	195% *ad val.*
43.04	Artificial fur and articles made thereof	195% *ad val.*
44.01	Fuel, wood, in logs, in billets, in twigs or in faggots ; wood waste, including sawdust	70 % *ad val.*
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	70 % *ad val.*
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down :	
	A. Teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.04	Wood, roughly squared or half squared, but not further manufactured :	
	A. Teakwood	160% *ad val.*
	B. Other	100% *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	40% *ad val.*
	(ii) Other	100% *ad val.*

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	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 of jute textile shuttles of Oak Cornel, Beach, Percimon, Hornbeam and Maplewood	40% ad val.
	(ii) Teakwood	160% ad val.
	(iii) Other	100% ad val.
44.06	Wood paving blocks :	
	A. Of teakwood	160% ad val.
	B. Other	100% ad val.
44.07	Railway or tramway sleepers of wood :	
	A. Of teakwood	160% ad val.
	B. Other	100% 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 :	
	A. Of teakwood	160% ad val.
	B. Other	100% 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 :	—
	A. Of teakwood	160% ad val.
	B. Other	100% 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 handles or the like :	
	A. Of teakwood	160% ad val.
	B. Other	100% ad val.
44.11	Drawn wood ; match splints ; wooden pegs or pins for footwear	100% ad val.
44.12	Wood wool and wood flour	100% 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	100% ad val.
	B. Other	100% ad val.
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm ; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.	100% ad val.
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry	195% ad val.

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44.16	Cellular wood panels, whether or not faced with base metal ..	100% *ad val.*
44.17	"Improved" wood, in sheets, blocks or the like ..	100% *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	120% *ad val.*
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	100% *ad val.*
44.20	Wooden picture frames, photograph frames, mirror frames and the like	160% *ad val.*
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	100% *ad val.*
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood other than staves falling within heading No. 44.08	100% *ad val.*
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	100% *ad val.*
44.24	Household utensils of wood .	160% *ad val.*
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood	100% *ad val.*
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	40% *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 foregoing articles, of wood	160% *ad val.*
44.28	Other articles of wood	160% *ad val.*
45.01	Natural cork, unworked, crushed, granulated or ground ; waste cork	40% *ad val.*
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	70% *ad val.*
45.03	Articles of natural cork	85% *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, discs, sheets, rods and tubes	70% *ad val.*
	B. Articles of agglomerated cork	85% *ad val.*
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	85% *ad val.*
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles	85% *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	160% *ad val.*

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47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material :	
	A. Mechanical wood pulp	60% *ad val.*
	B. Pulp other than wood pulp	60% *ad val.*
	C. Chemical wood pulp, dissolving grades	60% *ad val.*
	D. Soda wood pulp and sulphate wood pulp, unbleached ..	60% *ad val.*
	E. Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades) .	60% *ad val.*
	F. Sulphite wood pulp unbleached	60% *ad val.*
	G. Sulphite wood pulp bleached (other than dissolving grades)	60% *ad val.*
	H. Semi-chemical wood pulp	60% *ad val.*
47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in papermaking.	35% *ad val.*
	I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machines made, in rolls or sheets :	
	A. Thin paper weighing not more than 32 grammes per square metre :	
	(i) Cigarette paper	40% *ad val.*
	(ii) Manifold and similar paper ..	55% *ad val.*
	(iii) Carbon tissue	55% *ad val.*
	(iv) Other	85% *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 or more than 60 grammes per square metre.	*Free.*
	(ii) Other	60% *ad val.* subject to a minimum of Rs. 1,500 per ton.
	C. Wrapping paper weighing more than 32 but not more than 220 grammes per square metre :	
	(i) Kraft paper	40% *ad val.*
	(ii) Other	85% *ad val.*
	D. Special purpose paper weighing more than 32 but not more than 220 grammes per square metre :	
	(i) Paper for backing abrasives	40% *ad val.*
	(ii) Paper for the manufacture of sensitised paper ..	40% *ad val.*
	(iii) Filter paper and other absorbent paper	55% *ad val.*
	(iv) Other	85% *ad val.*
	E. Paper and paperboard weighing more than 220 grammes per square metre :	
	(i) Filter paper and paper board ; blotting or absorbent paper and paper board.	55% *ad val.*
	(ii) Duplex, triplex and similar paper and paperboard consisting of several layers of different qualities of pulp pressed together.	40% *ad val.*
	(iii) Other	85% *ad val.*
	F. Other	85% *ad val.*

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48.02	Hand-made paper and paperboard :	
	A. Starch paper for the manufacture of torch cell . .	70% *ad val.*
	B. Other	120% *ad val.*
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets :	
	A. Grease proof paper ; glazed transparent paper . ..	40% *ad val.*
	B. Other	85% *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	85% *ad val.*
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embosed or perforated, in rolls or sheets	85% *ad val.*
48.06	Paper and paperboard, ruled lined or squared, but not otherwise printed, in rolls or sheets	85% *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	40% *ad val.*
	B. Coated paper and paperboard :	
	(*i*) Carbon paper	85% *ad val.*
	(*ii*) Graphite paper	85% *ad val.*
	(*iii*) Tissue paper for the manufacture of stencils ..	55% *ad val.*
	(*iv*) Simplex, duplex and striplex paper for the manufacture of transfers.	55% *ad val.*
	(*v*) Other	120% *ad val.*
	C. Lithographed and microtinted cheque paper ..	100% *ad val.*
	D. Other	120% *ad val.*
48.08	Filter blocks, slabes and plates, of paper pulp	85% *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	100% *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 ..	40% *ad val.*
	B. Other	120% *ad val.*
48.11	Wallpaper and lincrusta ; window transparencies of paper ..	120% *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	120% *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	85% *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	120% *ad val*
48.15	Other paper and paperboard, cut to size or shape :	
	A. Note paper in boxes or packets .	120% *ad val.*
	B. Cigarette paper	40% *ad val.*
	C. Other	85% *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.	55% *ad val.*
	B. Other	100% *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	120% *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	120% *ad val.*
48.19	Paper or paperboard labels, whether or not printed or gummed	70% *ad val*
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	70% *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 selfrecording apparatus ; beaming paper, cards for jacquard attachment and the like	70% *ad val*
	B. Other	120% *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, revenue and similar stamps of current or new issue in the country to which they are destined ; stamp impressed 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.	100% *ad val*
	B. Other	*Free*

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49.08	Transfers (decalcomanias)	85% *ad val.*
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	160% *ad val.*
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	160% *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	160% *ad val.*
	B. Other :	
	(*i*) Posters, pamphlets and other printed material intended for tourist propaganda purpose, 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	160% *ad val.*
50.01	Silk-worm cocoons suitable for reeling	55% *ad val.*
50.02	Raw silk (not thrown)	70% *ad val.*
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).	70% *ad val.*
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.	85% *ad val.*
50.05	Yarn spun from silk waste other than noil, not put up for retail sale.	85% *ad val.*
50.06	Yarn spun from noils silk, not put up for retail sale... ..	85% *ad val.*
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale.	85% *ad val.*
50.08	Silk-worm gut ; imitation catgut of silk	40% *ad val.*
50.09	Woven fabrics of silk or of waste silk other than noil .	235% *ad val.*
50.10	Woven fabrics of noil silk	235% *ad val.*
51.01	Yarn of man-made fibres (continuous) not 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. 18.72 per [illegible] 15% *ad val.*

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	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*
51.02	Monofil, strip (artificial staw 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, sanwiched 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. 44 per kg. + 35% *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	47-1/2% *ad val.*
	C. Other	72-1/2% *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. 18.72 per kg. + 35% *ad val.*
	B. Of regenerated fibres :	
	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*
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 ..	60% *ad val.*
	B. Karakuli cloth	60% *ad val.*
	C. Other	197-1/2% *ad val.*
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process :	
	A. Gold and silver thread	120% *ad val.*
	B. Other	195% *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	235% *ad val.*

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53.01	Sheep's or lambs' wool, not carded or combed :	
	A. Greasy or fleece washed	40% *ad val.*
	B. Other	40% *ad val.*
53.02	Other animal hair (fine or coarse), not carded or combed :	
	A. Fine hair	40% *ad val.*
	B. Coarse hair	40% *ad val.*
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	40% *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)	40% *ad val.*
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed :	
	A. Wool and other animal hair, carded or combed, other than wool tops	40% *ad val.*
	B. Wool tops	40% *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	70% *ad val.*
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale :	
	A. Worsted yarn upto and including 7 counts	*Free.*
	B. Other	70% *ad val.*
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	70% *ad val.*
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	70% *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 :	
	A. Knitting wool	100% *ad val.*
	B. Other	70% *ad val.*
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair :	
	A. Karakuli cloth	70% *ad val.*
	B. Other	120% *ad val.*
53.12	Woven fabrics of coarse animal hair other than horsehair ..	85% *ad val.*
53.13	Woven fabrics of horsehair	85% *ad val.*
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)	40% *ad val.*
54.02	Ramie, raw or processed but not spun ; ramie noils and waste including pulled or garnetted rags)	40% *ad val.*

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54.03	Flax or ramie yarn, not put up for retail sale	55% *ad val.*
54.04	Flax or ramie yarn, put up for retail sale	55% *ad val.*
54.05	Woven fabrics of flax or of ramie	85% *ad val.*
55.01	Cotton, not carded or combed	Rs. 13.50 per kg. + 10% *ad val.*
55.02	Cotton linters	Rs. 1.80 per kg. + 10% *ad val.*
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed.	Rs. 1.80 per kg. + 10% *ad val.*
55.04	Cotton, carded or combed	Rs. 4.90 per kg. + 10% *ad val.*
55.05	Cotton yarn, not put up for retail sale	85% *ad val.*
55.06	Cotton yarn, put up for retail sale	85% *ad val.*
55.07	Cotton gauze :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	C. Cotton wrapping gauze 3-in. x 4-in. used in the manufacture of torch cells falling under sub-head A(ii) and B(ii).	85% *ad val.*
55.08	Terry towelling and similar terry fabrics, of cotton :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
55.09	Other woven fabrics of cotton :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	195% *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 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	70% *ad val.*

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	(b) Cotton tyre fabrics imported by the manufacturers of tyres	70% *ad val.*
	(c) Cotton ribbon fabrics for the manufacture of typewriter ribbon	40% *ad val.*
	(d) Other	120% *ad val.*
	B. Other :	
	(i) Containing silk or man-made fibres	195% *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 inches 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	70% *ad val.*
	(b) Fushing interlining material (textile material for stiffening cuffs and collars) if imported by authorised manufacturers of garments ..	85% *ad val.*
	C. Other	120% *ad val.*
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	97-1/2% *ad val.*
	B. Regenerated fibres	97-1/2% *ad val.*
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) :	
	A. Of synthetic fibres	97-1/2% *ad val.*
	B. Of regenerated fibres	97-1/2% *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	97-1/2% *ad val.*
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	97-1/2% *ad val.*
	B. Regenerated fibres	97-1/2% *ad val.*
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :	
	A. Of synthetic fibres	Rs. 18.72 per kg. + 35% *ad val.*
	B. Of regenerated fibres :	
	(i) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(ii) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(iii) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(iv) Other	Rs. 18.72 per kg. + 35% *ad val.*

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56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale :	
	A. Of synthetic fibres	Rs. 18.72 per kg. + 35% *ad val.*
	B. Of regenerated fibres :	
	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*
56.07	Woven fabrics of man-made fibres (discontinuous or waste) :	
	A. Karakuli cloth	60% *ad val.*
	B. Other	197-1/2% *ad val.*
57.01	True hemp ("cannabis sativa"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	55% *ad val.*
57.02	Manila hemp (abaca) ("Musa textiles"), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	55% *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 agave family and waste of such fibres	*Free.*
	B. Other	*Free.*
57.05	Yarn of true hemp	70% *ad val.*
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	40% *ad val.*
57.07	Yarn of other vegetable textile bast fibres	70% *ad val.*
57.08	Paper yarn	70% *ad val.*
57.09	Woven fabrics of true hemp	85% *ad val.*
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	85% *ad val.*
57.11	Woven fabrics of other vegetable textile fibres	85% *ad val.*
57.12	Woven fabrics of paper yarn	85% *ad val.*
58.01	Carpets, carpeting and rugs, knotted (made up or not) :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*

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58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie" rugs and the like (made up or not) :	
	A. Of silk or of man-made fibres..	195% *ad val.*
	B. Coir mats and matting	85% *ad val.*
	C. Other	120% *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..	195% *ad val.*
	B. Other	120% *ad val.*
58.04	Woven pile fabrics and chenille fabrics (other than tery 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	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	B. of silk	235% *ad val.*
	C. Of wool or of fine animal hair	120% *ad val.*
	D. Of man-made fibres :	
	(*i*) Of synthetic fibres	235% *ad val.*
	(*ii*) Of regenerated fibres	235% *ad val.*
	E. Other	120% *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..	120% *ad val.*
	B. Other :	
	(*i*) Cotton ribbon fabrics for the manufacture of typewriter ribbons	40% *ad val.*
	(*ii*) Other	85% *ad val.*
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	85% *ad val.*
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metalised yarn of heading No. 52.01 and gimped horsehair yarn) ; braids and ornamental trimmings in the piece; tassels, pompons and the like :	
	A. Of silk or of man-made fibres..	195% *ad val.*
	B. Other	120% *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..	235% *ad val.*
	B. Other	120% *ad val.*

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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	235% *ad val.*
	(ii) Other	120% *ad val.*
	B. Other:	
	(i) Of silk or of man-made fibres	195% *ad val.*
	(ii) Other :	120% *ad val.*
58.10	Embroidery, in the piece, in strips or in motifs :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	70% *ad val.*
59.02	Felt and articles of felt, whether or not impregnated or coated ..	85% *ad val.*
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	85% *ad val.*
59.04	Twine, cordage, ropes and cables, plaited or not ;	
	A. Nylon twine	40% *ad val*
	B. Other	85% *ad val.*
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	85% *ad val.*
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics ..	85% *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	70% *ad val.*
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials :	
	A. Book-binding cloth	70% *ad val.*
	B. Other	85% *ad val.*
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :	
	A. Book-binding cloth	70% *ad val.*
	B. Other	85% *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	85% *ad val.*
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	85% *ad val.*

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59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like ..	85% *ad val.*
59.13	Elastic fabrics and trimmings (other than, knitted or crocheted goods) consisting of textile materials combined with rubber threads	85% *ad val.*
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gasmantle fabric and incandescent gasmantles	70% *ad val.*
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	70% *ad val.*
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	70% *ad val.*
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	70% *ad val.*
60.01	Knitted or crocheted fabrics, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *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	195% *ad val.*
	B. Other	120% *ad val.*
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic kneecaps and elastic stockings)	The duties applicable to headings No. 60.01 to 60.05.
61.01	Men's and boys' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials ..	120% *ad val.*
	B. Other :	
	(i) Of silk or of man-made fibres	235% *ad val.*
	(ii) Other	120% *ad val.*
61.02	Women's, girls' and infants' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials ..	120% *ad val.*

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	B. Other :	
	(*i*) Of silk or of man-made fibres	235% *ad val.*
	(*ii*) Other	120% *ad val.*
61.03	Men's and boys' under garments including collars, shirt fronts and cuffs :	
	A. Of silk or of man-made fibres..	235% *ad val.*
	B. Other	120% *ad val.*
61.04	Women's, girls' and infants' under garments :	
	A. Of silk or of man-made fibres..	235% *ad val.*
	B. Other	120% *ad val.*
61.05	Handkerchiefs :	
	A. Of silk or of man-made fibres..	195% *ad val.*
	B. Other	120% *ad val.*
61.06	Shawls, scarves, mufflers, mantillas, veils and the like :	
	A. Of silk or of man-made fibres..	195% *ad val.*
	B. Other	120% *ad val.*
61.07	Ties, bow ties and cravats :	
	A. Of silk or of man-made fibres..	195% *ad val.*
	B. Other	120% *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..	195% *ad val.*
	B. Other	120% *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..	195% *ad val.*
	B. Other	120% *ad val.*
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :	
	A. Of silk or of man-made fibres..	195% *ad val.*
	B. Other	120% *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	195% *ad val.*
	B. Other	120% *ad val.*

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62.01	Travelling rugs and blankets :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
62.02	Bed linen, table linen, toilet lineen and kitchen linen ; curtains and other furnishing articles :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
62.03	Sacks and bags, of a kind used for the packing of goods ..	85% *ad val.*
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods.	70% *ad val.*
62.05	Other made up textile articles (including dress patterns) :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *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 or in bales, sacks or similar bulk packings :	
	A. Clothing and clothing accessories :	
	(*i*) Of silk or of man-made fibres..	235% *ad val.*
	(*ii*) Second-hand clothing and clothing accessories falling under sub head "A"	35% *ad val.*
	(*iii*) Other	85% *ad val.*
	B. Other	85% *ad val.*
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	70% *ad val.*
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	120% *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	120% *ad val.*
64.03	Footwear with outer soles of wood or cork	120% *ad val.*
64.04	Footwear with outer soles of other materials	120% *ad val.*
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any materials except metal	85% *ad val.*
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	85% *ad val.*
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims ; plan teaux and manchons, (including slit manchons), of felt	85% *ad val.*
65.02	Hat-shapes, platted or made from plaited or other strips of any material, neither blocked to shape nor with made brims ..	85% *ad val.*

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65.03	Felt hats and other felt headgear, being headgear made from the felthoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	120% *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 ..	120% *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 ..	120% *ad val.*
65.06	Other headgear, whether or not lined or trimmed	120% *ad val.*
65.07	Head-bands, linings, covers, hat foundations, hat frames including spring frames for opera hats), peaks and chinstraps, for headgear	85% *ad val.*
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	120% *ad val.*
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	160% *ad val.*
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	85% *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 quils and scapes)	120% *ad val.*
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	160% *ad val.*
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	100% *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)	160% *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	160% *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	100% *ad val.*
68.03	Worked slate and articles of slate, including articles of agglomerated slate	100% *ad val.*
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 sores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels of 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	100% *ad val.*
	(*ii*) Other	40% *ad val.*
	B. Other	55% *ad val.*

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68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	85% *ad val.*
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up	85% *ad val.*
68.07	Slag wool, rock wool and similar mineral wools ; exfoliated bermiculite, 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	85% *ad val.*
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	100% *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	100% *ad val.*
68.10	Articles of plastering material	100% *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	100% *ad val.*
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	100% *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 magnesium carbonate, and articles of such mixtures	100% *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 :	
	A. For automotive vehicles	115% *ad val.*
	B. Other	85% *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)	55% *ad val.*
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :	
	A. Of carbon or graphite	85% *ad val.*
	B. Other	100% *ad val.*
	I. HEAT-INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	55% *ad val.*
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	55% *ad val.*
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	55% *ad val.*

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	II. OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	120% *ad val.*
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	120% *ad val.*
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	120% *ad val.*
69.07	Unglazed setts, flags and paving, hearth and wall tiles..	120% *ad val.*
69.08	Glazed setts, flags and paving, hearth and wall tiles ...	120% *ad val.*
69.09	Laboratory, chemical or industrialwares ; 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	55% *ad val.*
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	120% *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)	120% *ad val.*
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	120% *ad val.*
69.13	Statuettes and other ornaments, and articles of personal adornment ; articles of furniture	160% *ad val.*
69.14	Other articles	160% *ad val.*
70.01	Waste glass (cullet) ; glass in the mass (excluding optical glass)	40% *ad val.*
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	55% *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	40% *ad val.*
	B. Neutral glass tubings for the manufacture of ampoules ...	*Free.*
	C. Other	45% *ad val.*
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	100% *ad val.*
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	100% *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	100% *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	120% *ad val.*
	B. Other	100% *ad val.*
70.08	Safety glass consisting of toughened or laminated glass, shaped or not :	

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	A. For automotive vehicles	130% *ad val.*
	B. Other	130% *ad val.*
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed :	
	A. For automotive vehicles	150% *ad val.*
	B. Other	150% *ad val.*
70.10	Carboys, 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	70% *ad val.*
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	70% *ad val.*
70.12	Glass inners for vacuum flasks or for other vacuum vessels ..	85% *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	120% *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 ..	85% *ad val.*
	B. Other	120% *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	70% *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, slabs, plates, panels and similar forms	120% *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	35% *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 of 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 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 humans	70% *ad val.*
	B. Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes	70% *ad val.*
	C. Other	120% *ad val.*

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70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :	
	A. Yarns	85% *ad val.*
	B. Fabrics	120% *ad val.*
	C. Other :	
	(*i*) Glass fibre and chopped strand glass fibre mat	85% *ad val.*
	(*ii*) Other	120% *ad val.*
70.21	Other articles of glass	120% *ad val.*
	I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mountd, set or strung (except ungraded pearls temporarily strung for convenience of transport) :	
	A. Unworked	80% *ad val.*
	B. Worked but not set	100% *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	70% *ad val.*
	B. Diamonds other than industrial diamonds :	
	(*i*) Not cut or otherwise worked	80% *ad val.*
	(*ii*) Cut or otherwise worked	100% *ad val.*
	C. Other :	
	(*i*) Not cut or otherwise worked	80% *ad val.*
	(*ii*) Cut or otherwise worked	100% *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	70% *ad val.*
	B. Other :	
	(*i*) Not cut or otherwise worked	80% *ad val.*
	(*ii*) Cut or otherwise worked	100% *ad val.*
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	80% *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	100% *ad val.*
	B. Other :	
	(*i*) Silver thread	120% *ad val.*
	(*ii*) Other	150% *ad val.*
71.06	Rolled silver, unworked or semi-manufactured	80% *ad val.*

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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.	100% *ad val.*
	B. Other :	
	(*i*) Gold thread	120% *ad val.*
	(*ii*) Other	150% *ad val.*
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	80% *ad val.*
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	80% *ad val.*
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	80% *ad val.*
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	80% *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	160% *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.	160% *ad val.*
71.14	Other articles of precious metal or rolled precious metal:	
	A. Articles of personal use and adornment	160% *ad val.*
	B. Other	100% *ad val.*
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	160% *ad val.*
71.16	Imitation jewellery	160% *ad val.*
72.01	Coin :	
	A. Base metal	70% *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	30% *ad val.*
	B. Other	30% *ad val.*
73.02	Ferro-alloys :	
	A. Ferro-manganese	30% *ad val.*
	B. Other	30% *ad val.*
73.03	Waste and scrap metal of iron or steel	30% *ad val.*
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel	30% *ad val*

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73.05	Iron or steel powders ; sponge iron or steel :	
	A. Iron or steel powders	30% *ad val.*
	B. Sponge iron or steel	30% *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 ..	40% *ad val.*
	B. Ingots	40% *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	40% *ad val.*
73.08	Iron or steel coils for re-rolling	40% *ad val.*
73.09	Universal plates of iron or steel :	
	A. Cast iron plates	60% *ad val.*
	B. Other	60% *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	60% *ad val.*
	B. Other :	
	(*i*) Bars and rods of 3in. or less in diameter	60% *ad val.*
	(*ii*) Other	60% *ad val.*
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	60% *ad val.*
	(*ii*) Angles up to 4in. × 4in. × 1/2in. Tees up to 3in. × 3in. × 3/8in. Flats up to 4in. × 3/4in. Joists and beams upto 7-1/2in. × 4in. and Channel upto 6-1/4in. × 3in. × 3/8in.	60% *ad val.*
	(*iii*) Other	60% *ad val.*
	B. Other	60% *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 26 g × 1/2in.	60% *ad val.*
	(*b*) Hot-rolled :	
	(*i*) 20 g × 3/4in.	60% *ad val.*
	(*ii*) 19 g × 3/4in.	
	(*iii*) 18 g × 3/4in.	
	(*iv*) 16 g × 1in.	
	B. Other	60% *ad val.*
73.13	Sheets and plates, of iron or steel, hot-rolled or cold rolled :	
	A. Cast iron plates	60% *ad val.*
	B. Other	60% *ad val.*

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73.14	Iron or steel wire, whether or not coated, but not insulated :	
	A. Of 22 SWG or thicker than this	60 % *ad val.*
	B. Other	60 % *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	50 % *ad val.*
	B. Blooms and billets, slabs and sheet bars (including tinplate bars) ; pieces roughly shaped by forging ; coils for re-rolling	50 % *ad val.*
	C. Universal plates ; sheets and plates, wire rod ; other bars and rods,	60% *ad val.*
	D. Other	60% *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	40% *ad val.*
	B. Other	40% *ad val.*
73.17	Tubes and pipes, of cast iron	70% *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. G.I. pipes, tubes and blanks thereof	115% *ad val.*
	B. Other	70% *ad val.*
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	70% *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	70% *ad val.*
	B. Other	70% *ad val.*
73.21	Structures and parts of structures (for example, hangers and other buildings, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing frame works, door and window 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	80% *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	80% *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	80% *ad val.*

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73.24	Containers, of iron or steel, for compressed or liquefied gas ..	80% *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	80% *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	80% *ad val.*
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	80% *ad val.*
73.28	Expanded metal, of iron or steel	80% *ad val.*
73.29	Chain and parts thereof, of iron or steel	80% *ad val.*
73.30	Anchors and grapnels and parts thereof, of iron or steel ..	80% *ad val.*
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper :	
	A. Protector studs ; round hob nails	80% *ad val.*
	B. Other	80% *ad val.*
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	80% *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	80% *ad val.*
	B. Other	80% *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	80% *ad val.*
	B. Other	80 % *ad val.*
73.35	Springs and leaves for springs, of iron or steel :	
	A. Upholstery and mattress wire springs ..	80% *ad val.*
	B. Other :	
	(*i*) Chassis springs and leaves therefor for automotive vehicles	80% *ad val*
	(*ii*) Other	80% *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	110% *ad val*

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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	110% *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 part thereof :	
	(*i*) Aircraft galley and kitchen equipment	*Free.*
	(*ii*) Other	110% *ad val.*
	B. Sanitary ware for indoor use and parts thereof :	
	(*i*) Stainless steel sinks and chromium plated sanitary wares	110% *ad val.*
	(*ii*) Other	110% *ad val.*
73.39	Iron or steel wool ; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	80% *ad val.*
73.40	Other articles of iron or steel :	
	A. Castings or forgings in the rough state	40% *ad val.*
	B. Reservoirs etc., of a capacity of 300 litres or less	80% *ad val.*
	C. Other :	
	(*i*) Steel balls of 1 mm diameter for the manufacture of ball point pens.	40% *ad val.*
	(*ii*) Bead wires for cycle tyres	50% *ad val.*
	(*iii*) Steel belt-lacing	80% *ad val.*
	(*iv*) Other	110% *ad val.*
74.01	Copper matte ; unwrought copper (refined or not) ; copper waste and scrap :	
	A. Copper matte	30% *ad val.*
	B. Copper waste and scrap	30% *ad val.*
	C. Unrefined copper	30% *ad val.*
	D. Refined copper	30% *ad val.*
74.02	Master alloys	30% *ad val.*
74.03	Wrought bars, rods, angles, shapes and sections, of copper ; copper wire :	
	A. Copper wire	60% *ad val.*
	B. Other	30% *ad val.*
74.04	Wrought plates, sheets and strip, of copper .. .	60% *ad val.*
74.05	Copper 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 0.15 mm.	60% *ad val.*

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74.06	Copper powders and flakes	60% *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	70% *ad val.*
	B. Other	70% *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	70% *ad val.*
	B. Other	70% *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	80% *ad val.*
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	80% *ad val.*
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	80% *ad val.*
74.12	Expanded metal, of copper	80% *ad val.*
74.13	Chain and parts thereof, of copper	80% *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	80% *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, cotters, cotter-pins, washers and spring washers, of copper	80% *ad val.*
74.16	Springs, of copper	80% *ad val.*
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	110% *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	110% *ad val.*
74.19	Other articles of copper :	
	A. Needles and pins :	
	(*i*) Hairpins, curling pins and curling grips ..	80% *ad val.*
	(*ii*) Other	80% *ad val.*
	B. Doors, window frames and other structural parts ..	80% *ad val.*
	C. Containers for the conveyance or packing of goods ..	80% *ad val.*
	D. Other articles :	
	(*i*) Castings or forgings in the rough state	70% *ad val.*
	(*ii*) Other ;	
	(*a*) Brass ferrules for lead pencils	80% *ad val.*
	(*b*) Other	110% *ad val.*

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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.	30% *ad val.*
	B. Nickel waste and scrap	30% *ad val.*
	C. Unwrought nickel	30% *ad val.*
75.02	Wrought bars, rods, angles, shapes and sections, of nickel ; nickel wire :	
	A. Nickel wire	60% *ad val.*
	B. Other	60% *ad val.*
75.03	Wrought plates, sheets and strip, of nickel ; nickel foil ; nickel powders and flakes.	60% *ad val.*
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars. and tube and pipe fittings (for example, joints, elbow, sockets and flanges), of nickel	70% *ad val.*
75.05	Electro-plaiting anodes, of nickel, wrought or unwrought, including those produced by electrolysis	50% *ad val.*
75.06	Other articles of nickel :	
	A. Castings or forgings in the rough state	70% *ad val.*
	B. Other	110% *ad val.*
76.01	Unwrought aluminium ; aluminium waste and scrap :	
	A. Aluminium waste and scrap	30% *ad val.*
	B. Unwrought aluminium	30% *ad val.*
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire :	
	A. Aluminium wire	60% *ad val.*
	B. Other	60% *ad val.*
76.03	Wrought plates, sheets and strip of aluminium	60% *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	70% *ad val.*
	B. Other	70% *ad val.*
76.05	Aluminium powders and flakes	70% *ad val.*
76.06	Tubes and pipes and blanks therefore, of aluminium ; hollow bars of aluminium	70% *ad val*
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of aluminium	70% *ad val.*
76.08	Structures and parts of Structures (for example, hangars and other, buildings, bridges and bridge-sections, towers, lattice masts roofs, roofing frameworks, door and window frames,	80% *ad val.*

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	balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of aluminium	80% *ad val.*
76.09	Reservoirs, tanks, vats and similar containers, for any materials (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	80% *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	80% *ad val.*
76.11	Containers, of aluminium, for compressed or liquefied gas ..	80% *ad val.*
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	80% *ad val.*
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials of aluminium wire	80% *ad val.*
76.14	Expanded metal, of aluminium	80% *ad val.*
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium.	110% *ad val.*
76.16	Other aritcles of aluminium :	
	A. Nails, bolts, nuts washers, rivets, screws and similar articles	80% *ad val.*
	B. Needles and pins :	
	(*i*) Hair and curling pins and curling grips	80% *ad val.*
	(*ii*) Other	80% *ad val.*
	C. Other articles :	
	(*i*) Castings or forgings of aluminium in the rought state.	70% *ad val.*
	(*ii*) Other :	
	(*a*) Aluminium slugs, round, other than those falling within heading No. 76.03	70% *ad val.*
	(*b*) Other	110% *ad val.*
77.01	Unwrought magnesium ; magnesium waste (excluding shavings of uniform size) and scrap :	
	A. Magnesium waste and scrap	30% *ad val.*
	B. Unwrought magnesium	30% *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	70% *ad val.*
	B. Other	70% *ad val.*
77.03	Other articles of magnesium	110% *ad val.*

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77.04	Beryllium, unwrought or Wrought, and articles of beryllium :	
	A. Unwrought : scrap and waste	30% *ad val.*
	B. Wrought	70% *ad val.*
	C. Articles of beryllium	110% *ad val.*
78.01	Unwrought lead (including argentiferous lead) ; lead waste and scrap :	
	A. Lead waste and scrap	30% *ad val.*
	B. Unwrought lead	30% *ad val.*
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	60% *ad val.*
78.03	Wrought plates, sheets and strip, of lead	60% *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.	70% *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	70% *ad val.*
78.06	Other articles of lead :	
	A. Containers for transport and storage	80% *ad val.*
	B. Sanitary articles and parts thereof	110% *ad val.*
	C. Other articles :	
	(*i*) Castings or forgings in the rough state	70% *ad val.*
	(*ii*) Other	110% *ad val.*
79.01	Unwrought zinc ; zinc waste and scrap :	
	A. Zinc waste and scrap	30% *ad val.*
	B. Unwrought zinc	30% *ad val.*
79.02	Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire.	60% *ad val.*
79.03	Wrought plates ; sheets and strip, of zinc ; zinc foil ; zinc powders and flakes :	
	A. Zinc foil	60% *ad val.*
	B. Zinc dust (blue powder)	60% *ad val.*
	C. Other	60% *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	70% *ad val.*
79.05	Gutters, roof capping, skylight frames and other fabricated building components, of zinc	80% *ad val.*
79.06	Other articles of zinc :	
	A. Nails, bolts, nuts, washers, rivets, screws, and similar articles	80% *ad val.*
	B. Household utensils ; sanitary articles and parts thereof..	110% *ad val.*
	C. Containers for transport and storage	80% *ad val.*
	D. Other articles :	
	(*i*) Castings or forgings in the rough state	70% *ad val.*
	(*ii*) Other	110% *ad val.*

80.01	Unwrought tin ; tin waste and scrap :	
	A. Tin waste and scrap	30% *ad val.*
	B. Unwrought tin	30% *ad val.*
80.02	Wrought bars, rods, angles, shapes and sections, of tin ; tin wire	60% *ad val.*
80.03	Wrought plates, sheets and strip, of tin	60% *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 1kg. /m2; tin powders and flakes	60% *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	70% *ad val.*
80.06	Other articles of tin :	
	A. Castings or forgings in the rough state	70% *ad val.*
	B. Other	110% *ad val.*
81.01	Tungsten (wolfram), unwrought or wrought and articles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
81.02	Molybdenum, unwrought or wrought and aticles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
81.03	Tantalum, unwrought or wrought and articles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
81.04	Other base metals, unwrought or wrought and articles thereof ; cermets, unwrought or wrought and articles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools, other tools of a kind wedges and agriculture, horticulture or forestry :	
	A. Hoes	85% *ad val.*
	B. Other	40% *ad val.*
82.02	Saws non-mechanical and blades for hand or machine saws (including toothless saw blades):	
	A. Saws, hacksaw blades and bandsaw blades	85% *ad val.*
	B. Other	55% *ad val.*

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82.03	Hand tools, the following : pliers (including cutting pliers, tweezers, tinmens' snips, bolt croppers and the like; perforating punches; pipe cutters ; spanners and wrenches (but not including tap wrenches); files and rasps	55% *ad val.*
82.04	Hand tools, including 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 with frame works (hand or pedal operated) :	
	A. Grinding wheels with frame works	85% *ad val.*
	B. Other	55% *ad val.*
82.05	Interchangeable tools for hand tools, for machine tools or for poweroperated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, breaching, milling, cutting, turning, dressing, morticing or screwdriving) including dies for wire drawing, extrusion dies for metal, and rock drilling bits ;	
	A. Twist drills paralleled shank, of sizes 0.75 mm to 15mm.	85% *ad val.*
	B. Other	55% *ad val.*
82.06	Knives and cutting blades, for machines or for mechanical appliances	55 %*ad val.*
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	55% *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	160% *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	160% *ad val.*
	B. Other	85% *ad val.*
82.10	Knife blades	85% *ad val.*
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :	
	A. Blanks of safety razor blades	45% *ad val.*
	B. Other	120% *ad val.*
82.12	Scissors (including tailors' shears) and blades therefor ..	120% *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)	160% *ad val.*
82.14	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware	160% *ad val.*
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	85% *ad val.*
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal, frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metals ; keys for any of the foregoing articles, of base metal	120% *ad val.*

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83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	120% *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	100% *ad val.*
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	100% *ad val.*
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	100 % *ad val.*
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	120% *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	85% *ad val.*
	B. Other	120% *ad val.*
83.08	Flexible tubing and piping of base metal	40% *ad val.*
83.09	Clasps, frames with clasps for handbags and the like, buckets, 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	70% *ad val.*
83.10	Beads and spangles of base metel	70% *ad val.*
83.11	Bells and gongs, non electric, of base metal, and parts thereof, of base metal	160% *ad val.*
83.12	Photograph, picture and similar frames, of base metal, mirrors of base metal	160% *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	70% *ad val.*
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	160% *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	70% *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	30% *ad val.*
84.02	Auxiliary plant for use with boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	30% *ad val.*

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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	30% *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	30% *ad val.*
84.05	Steam and other vapour power units, not incorporating boilers	30% *ad val.*
84.06	Internal combustion piston engines :	
	A. Complete engines :	
	(*i*) for aircraft	30% *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 up to and including 50 horse power and high speed oil engines up to and including 20 horse power	85% *ad val.*
	(*b*) Other	30% *ad val.*
	B. Parts of engines :	
	(*i*) for aircraft	30% *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	85% *ad val.*
	(*b*) Parts of engines for automotive vehicles ..	100% *ad val.*
	(*c*) Parts and accessories of tractors	25% *ad val.*
	(*d*) Other	30% *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)	30% *ad val.*
84.08	Other engines and motors :	
	A. Aircraft engines	30% *ad val.*
	B. Gas turbines other than for aircraft	30% *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 ..	85% *ad val.*
	(*ii*) Other	30% *ad val.*
84.09	Mechanically propelled road rollers	30% *ad val.*
84.10	Pumps (including motors pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds :	

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	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 8 in. into 8 in. (excluding pumps for automotives vehicles) and Deep Well turbine pumps having capacity range 1 cusec to 4 cusec water ..	85% *ad val.*
	B. For automotive vehicles	100% *ad val.*
	C. Other	30% *ad val.*
84.11	Air pumps, vaccum 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 ..	85% *ad val.*
	B. Compressors for refrigerators and airconditioners ..	65% *ad val.*
	C. Other	30% *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 horse power ..	160% *ad val.*
	B. Other	160% *ad val.*
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas : mechanical stockers, mechanical grates, mechanical ash dischargers and similar appliances ..	30% *ad val.*
84.14	Industrial and laboratory furnaces and ovens, non-electric ..	30% *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 horse power	100% *ad val.*
	B. Refrigerators of 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 H.P.; parts such as are specially designed for use with such refrigerators or deep freezers ..	100% *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 horse power	100% *ad val.*
	D. Other	100% *ad val.*
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	30% *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, vapourising, 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	160% *ad val.*
	B. Other	30% *ad val.*

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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	30% *ad val.*
	B. Centrifugal laundry driers requiring for their operation less than one horse power	160% *ad val.*
	C. Parts of motor vehicles	100 %*ad val.*
	D. Other	30% *ad val.*
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 horse power	160% *ad val.*
	B. Other	30% *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) ..	30% *ad val.*
	B. Spring balances ; house-hold and shop scales; baby scales ; personal weighing scales (coin operated or not) ; weight operated counting scales; portable or mobile platform type scales	85% *ad val.*
	C. Other	85% *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	30% *ad val.*
84.22	Lifting, handling, loading or unloading machinery, teiphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle belt conveyors and telefercs) not being machinery falling within heading No. 84.23 :	
	A. Passenger lifts and escalators and component parts and accessories thereof	85% *ad val.*
	B. Portable jacks	85% *ad val.*
	C. Other	30% *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); piledrivers, snow-ploughs, not self-propelled (including snow-plough attachments) :	
	A. Mining machinery and component parts thereof.. ..	25% *ad val.*
	B. Petroleum and gas-well drilling equipment and component parts thereof	25% *ad val.*
	C. Other	30% *ad val.*

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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	85% *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.*
84.26	Dairy machinery (including milking machines)	30% *ad val.*
84.27	Presses, crushers and other machinery, of a kind used in wine-making cider-making, fruit juice preparations or the like ..	30% *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 far type machinery) for the working of cereals or dried leguminous vegetables	30% *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	25% *ad val.*
	B. Other	30% *ad val.*
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board	30% *ad val.*
84.32	Book-binding machinery, including book-sewing machines ..	30% *ad val.*
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paper-board ..	30% *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, cylinders and lithographic stones, prepared for printing purposes (for example, planed grained or polished) :	
	A. Printing type	30 Paisa per kg.
	B. Other	30% *ad val.*
84.35	Other printing machinery ; machines for uses ancillary to printing	30% *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	85% *ad val.*
	B. Machines for carding, spinning and washing of wool ..	25% *ad val.*
	C. Other	30% *ad val.*

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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	85% *ad val.*
	B. Other	30% *ad val.*
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	25% *ad val.*
	B. Healds ; reeds ; heald frames ; reaction and plain types shuttles ; travellers rings for spinning frames ; parts and accessories of knitting machines excluding hosiery needles..	85% *ad val.*
	C. Card clothing ; spinning and doubling rings and textile spindles	70% *ad val.*
	D. Other	30% *ad val.*
84.39	Machinery for the manufacture of finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	30% *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); fabrics 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 over all 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 horse power	160 % *ad val.*
	B. Other	30% *ad val.*
84.41	Sewing machines ; furniture specially designed for sewing machines, sewing machines needles :	
	A. Sewing machines, electrically operated, requiring for their operation less than one-quarter of 1 horse power ; furniture specially designed for such sewing machines and needles therefor	100% *ad val.*
	B. Sewing machines worked by manual labour ; furniture specially designed for such sewing machines and needles therefor — — — — — —	85% *ad val.*
	C. Other — — — — — —	30% *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	25% *ad val.*
	B. Other — — — — — —	30% *ad val.*

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84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	25% *ad val.*
84.44	Rolling mills and rolls therefor:	
	A. Cast iron rolls of 36 inches or less in diameter	85% *ad val.*
	B. Other	30% *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	85% *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 ...	85% *ad val.*
	(*iii*) Other	30% *ad val.*
	B. Drilling machines :	
	(*i*) Piller type up to and including 25 inches × 32 inches drilling capacity	85% *ad val.*
	(*ii*) Upright type up to and including 2 inches drilling capacity	85% *ad val.*
	(*iii*) Other :	
	(*a*) Having multiple speeds and reversible motors ...	30% *ad val.*
	(*b*) Other	85% *ad val.*
	C. Shaping machines :	
	(*i*) Having a stroke not exceeding 18 inches	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	D. Sewing machines :	
	(*i*) High speed hacksaw machines for cutting diameter not exceeding 7 inches, of blade length 18 inches ...	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	E. Grinding machines :	
	(*i*) Bench grinding machines fitted with motors of 50 cycles having RPM over 3000	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	F. Honing, polishing, tapping and punching machines :	
	(*i*) Having multiple speed and reversible motors ...	30% *ad val.*
	(*ii*) Other	85% *ad val.*
	G. Power presses :	
	(*i*) Not exceeding 60 ton pressure	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	H. Other	30% *ad val.*
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 ...	30% *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 ...	30% *ad val.*

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84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings No. 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	85% *ad val.*
	B. Other	30% *ad val.*
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	30% *ad val.*
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	30% *ad val.*
84.51	Typewriters, other than typewriters incorporating calculating mechanism; cheque-writing machines :	
	A. Urdu typewriters	*Free.*
	B. Other	55% *ad val.*
84.52	Calculating machines : accounting machines, cash registers, postage franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	55% *ad val.*
84.53	Automatic data processing machines and units thereof ; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included	55% *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).. ..	55% *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...	55% *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	30% *ad val.*
84.57	Glass-working machines (other than machines for working glass in the cold) : machines for assembling electric and electronic and similar tubes and valves	30% *ad val.*
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	85% *ad val.*
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter ;	
	A. Nuclear reactors	30% *ad val.*
	B. Other :	
	(*i*) Oil crushing and refining machinery and component parts thereof	25% *ad val.*
	(*ii*) Other	30% *ad val.*

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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 ..	30% *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	100% *ad val.*
	B. Valves of a kind commonly used with pneumatic tyres and tubes	85% *ad val.*
	C. Other	30% *ad val.*
84.62	Ball, roller or needle roller bearings :	
	A. Ball and roller bearings over 2 inch bore (internal diameter).	25% *ad val.*
	B. Other	30% *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), fly-wheels, 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	25% *ad val.*
	B. Articles for automotive vehicles	100% *ad val.*
	C. Other	30% *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	100% *ad val.*
	B. Other	30% *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	30% *ad val.*
85.01	Electrical goods of the following descriptions ; generators, motors, converters (rotary or static), transformers, rectifires and rectifying apparatus, inductors :	
	A. Electric motors :	
	(*i*) Of size 1/2 h.p. to 60 h.p.	85% *ad val.*
	(*ii*) Hollow shaft, for deep well turbine pumps, of sizes 1/2 h.p. to 80 h.p.	85% *ad val.*
	(*iii*) Other	85% *ad val.*
	B. Transformers :	
	(*i*) Instrument	30% *ad val.*

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	(ii) Other :	
	(a) Rated for use at nominal system voltages upto and including 33000 and having a KVA rating not exceeding 1500	85% *ad val.*
	(b) Other	30% *ad val.*
	C. Other :	
	(i) Ballast chokes of a kind used for flourscent lighting ..	85% *ad val.*
	(ii) Of a kind suitable for use or generally similar to those used, in radio and television transmitters or receivers or audio-amplifires..	85% *ad val.*
	(iii) Other :	
	(a) Electric generators, generating sets and component parts thereof	25% *ad val.*
	(b) Other	30% *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 couplings, electro-magnetic brackes ; electro-magnetic lifting heads	30% *ad val.*
85.03	Primary cells and primary batteries :	
	A. Zinc cups and brass caps used in the manufacture of primary cells and batteries	70 % *ad val.*
	B. Other	100% *ad val.*
85.04	Electric accumulators :	
	A. Batteries for Miner's safety lamps and covers and containers thereof	*Free.*
	B. Other	100% *ad val.*
85.05	Tools for working in the hand with self-contained electric motor.	30% *ad val.*
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	160% *ad val.*
85.07	Shavers and hair clippers, with self-contained electric motor ..	160% *ad val.*
85.08	Electric starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition erals, starter motors, sparking plugs and glow plugs); gen daitors (dynamos and alter-generators) and cut-outs for use in conjunction with such engines :	
	A. Articles for use exclusively on aricraft engines imported for the use of Pakistan International Airlines	*Free.*
	B. For aircraft engines	35% *ad val.*
	C. Other :	
	(i) For automotive vehicles excluding sparking plugs of 14 and 18 mm.	100% *ad val.*
	(ii) Sparking plugs of 14 and 18 mm	130% *ad val.*
	(iii) Other	30% *ad val.*

85.09	Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles :	
	A. For automotive vehicles	100% *ad val.*
	B. Other	85% *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*) Miner's safety lamp and parts	*Free.*
	(*ii*) Other	55% *ad val.*
	B. Other	85% *ad val.*
85.11	Industrial and laboratory electric furnaces, 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.	85% *ad val.*
	B. Other	30% *ad val.*
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; eletric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons ; electro-thermic domestic applicances ; electric heating resistors, other than those of carbon :	
	A. Electrical space heating and soil heating apparatus and electric heating resistors and parts thereof	30% *ad val.*
	B. Other	160% *ad val.*
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	100% *ad val.*
85.14	Microphones and stands therefor ; loudspeakers ; audio-frequency electric amplifiers :	
	A. Suitable for use solely in telephony	85% *ad val.*
	B. Other	85% *ad val.*
85.15	Radio telegraphic and radiotelephonic transmission and reception apparatus ; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television camdra ; 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	50% *ad val.*
	(*ii*) Other	120% *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	30% *ad val.*
	(*iii*) Other	85% *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	30% *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	85% *ad val.*
85.18	Electrical capacitors, fixed or variable	30% *ad val.*
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of elecrical circuits, or for making connections to or in electrical circuit (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lampholders and junction boxes) ; resistor, 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	85% *ad val.*
	(*b*) Other	30% *ad val.*
	(*ii*) Fuses :	
	(*a*) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes..	85% *ad val.*
	(*b*) Other	30% *ad val.*
	(*iii*) Switch gear, being switches incorporating protective devices :	
	(*a*) for pressure not exceeding 11000 volts	85% *ad val.*
	(*b*) Other	30% *ad val.*
	(*iv*) Other	30% *ad val.*
	B. Resistors, fixed or variable (including potentiometers) other than heating resistors	30% *ad val.*
	C. Switch board and control panels	30% *ad val.*
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps) arc lamps ; electrically ignited photographic flash bulbs :	
	A. Filament lamps ; discharge lamps (including flourescent tubes) ; electrically ignited photographic flash bulbs :	
	(*i*) Two filament bulbs for miner's safety lamps ..	*Free.*
	(*ii*) Filament lamps 500 watts and above	30% *ad val.*
	(*iii*) Other	160% *ad val.*
	B. Ultra-violet lamps ; infra-red lamps ; arc-lamps	30% *ad val.*
	C. Parts	30% *ad val.*
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying	

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	valves and tubes) ; photocells ; mounted piezo-electric crystals ; diodes, transistors and similar semi-conductor devices ; electronic microcircuits :	
	A. Cathode ray tubes	30% *ad val.*
	B. Mounted transistor and similar mounted devices incorporating semi-conductors	85% *ad val.*
	C. Photocells	85% *ad val.*
	D. Mounted piezo-electric crystals	30% *ad val.*
	E. Other	100% *ad val.*
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :	
	A. Particle accelerators	30% *ad val.*
	B. Other	30% *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 designated as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires	85% *ad val.*
	B. Other :	
	(*i*) Enamelled copper wire	100% *ad val.*
	(*ii*) Other	70% *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. For automotive vehicles	65% *ad val.*
	C. Other	30% *ad val.*
85.25	Insulators of any material :	
	A. Porcelain insulators	85% *ad val.*
	B. Other	30% *ad val.*
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholy of 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	30% *ad val.*
	B. Other	85% *ad val.*
85.27	Electrical conduit tubing and joints therefore, of base metal lined with insulating material	30% *ad val.*
85.28	Electrical part to machinery and apparatus, not being goods falling within any of the preceeding headings of this Chapter	30% *ad val.*

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86.01	Steam rail locomotives and tenders	35% *ad val.*
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	35% *ad val.*
86.03	Other rail locomotives	35% *ad val.*
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	35% *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.	35% *ad val.*
86.06	Railway and tramway rolling-stock, the following : workshops, cranes and other service vehicles	35% *ad val.*
86.07	Railway and tramway goods vans, goods wagons and trucks ..	35% *ad val.*
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	35 % *ad val.*
86.09	Parts of railway and tramway locomotives and rolling-stock ..	35% *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 aircraft; parts of the foregoing fixtures, fitting or equipment	35% *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	25% *ad val.*
	B. Other	25% *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. 18,000 per vehicle	100% *ad val.*
	(ii) exceeds Rs. 18,000 but does not exceed Rs. 25,000 per vehicle	160% *ad val.*
	(iii) exceeds Rs. 25,000 but does not exceed Rs. 35,000 per vehicle	225% *ad val.*
	(iv) exceeds Rs. 35,000 per vehicle	300% *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. 18,000 falling within sub-head "A (i)" of heading No. 87.02 when imported in CKD condition	70% *ad val.*
	D. Four wheel drive (4×4) vehicles, station wagons built on truck chassis, vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses	100% *ad val.*
	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 interchangeable or inter-adjustable when imported in CKD condition	60% *ad val.*

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	F. Station wagons built on truck chassis, miniature buses and vehicles of a type where goods and passenger space is interchangeable or inter-adjustable when imported in CKD condition	60% *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	47-1/2% *ad val.*
	H. Other	60% *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 work-shop and mobile radiological units), but not including the motor vehicles of heading No. 87.02	60% *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	Ditto.
	B. Other :	
	(*i*) For tractors	Ditto.
	(*ii*) For other vehicles	Ditto.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Parts and accessories of tractors	25% *ad val.*
	B. Parts and accessories of motor vehicles	100% *ad val.*
	C. Other :	
	(*i*) Chassis-frames	The duty applicable to the vehicle of which they form part.
	(*ii*) Other	100% *ad val.*
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 ;	
	A. Parts of the foregoing vehicles	85% *ad val.*
	B. Other	60% *ad val.*

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88.05	Catapults and similar aircraft launching gear ; ground flying trainers ; parts of any of the foregoing articles	35% *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) Life boats, imported separately for ocean-going vessel.	*Free.*
	(ii) Other	35% *ad val.*
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	35% *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	35% *ad val.*
89.04	Ships, boats and other vessels for breaking up	40% *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, cofferdams, landing stages, buoys and beacons)	35% *ad val.*
90.01	Lenses, prisms and other optical elements, of any material, unmounted, other than such elements of glass not optically worked ; sheets or plates, of polarising material	55% *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	55% *ad val.*
90.03	Frames and mountings, and parts thereof, for spectacles pincenez, lorgnettes, goggles and the like :	
	A. Of precious metals or rolled precious metals	160 % *ad val.*
	B. Of other materials	70% *ad val.*
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective protective or other :	
	A. Of precious metals or rolled precious metals	160% *ad val.*
	B. Other	70% *ad val.*
90.05	Refracting telescopes (monocular and binocular), prismatic or not :	
	A. Binoculars	70% *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 ..	120% *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	25% *ad val.*
	B. For film of a width of 16 mm or less	120% *ad val.*
	C. Other	85% *ad val.*
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers	120% *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 ; photocopying, apparatus (whether incorporating an optical system or of the contact-type) and theromcopying apparatus ; screens of projectors	85% *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 photogram material 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	85% *ad val.*
	B. Other	*Free.*
90.17	Medical, dental, surgical and verterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments :	
	A. Electro-medical apparatus	40% *ad val.*
	B. Others :	
	(*a*) Wholly of metal :	
	(*i*) Hypodermic and surgical needles ; cataract knives ; scalpel blades ; hypodermic syringes	40% *ad val.*
	(*ii*) Other	70% *ad val.*
	(*b*) Other :	
	(*i*) Blood collecting sets with ACD	*Free.*
	(*ii*) Other	40% *ad val.*
90.18	Mechano-therapy applicances ; 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 .. —	45% *ad val.*

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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. Hearing aids	*Free.*
	B. Other :	
	(*i*) Artificial limbs and parts thereof	*Free.*
	(*ii*) Other	40% *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 temprature (for example, pressure gauges, thermostat, 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	85% *ad val.*
	(*ii*) Other	40% *ad val.*
	B. Other :	
	(*i*) Water meters	85% *ad val.*
	(*ii*) Other	60% *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	100% *ad val.*
	B. Taximeters and pedometers	85% *ad val.*
	C. Other	40% *ad val.*

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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 other watches, including stop-watches :	
	A. Watches specially designed for the use of the blind ..	*Free.*
	B. Other	85% *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	100% *ad val.*
	B. Other	150% *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	40% *ad val.*
	B. Other	100% *ad val.*
91.04	Other clocks :	
	A. Of C&F value up to Rs. 100 per piece	100% *ad val.*
	B. Other	150% *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	85% *ad val.*
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	85% *ad val.*
91.07	Watch movements (including stopwatch movements), assembled ...	70% *ad val.*
91.08	Clock movements, assembled :	
	A. Movements suitable for articles capable of indicating the time of day	85% *ad val.*
	B. Other movements	70% *ad val.*
91.09	Watch cases and parts of watch cases	100% *ad val.*
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :	
	A. For clocks	100% *ad val.*
	B. Other	70% *ad val.*
91.11	Other clock and watch parts	85% *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	120% *ad val.*
92.02	Other string musical instruments	120% *ad val.*
92.03	Pipe and reed organs, including harmoniums and the like ...	120% *ad val.*
92.04	Accordions, concertinas and similar musical instruments ; mouth organs	120% *ad val.*
92.05	Other wind musical instruments	120% *ad val.*

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92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	120% *ad val.*
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	120% *ad val.*
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouthblown sound signalling instruments (for example, whistles and boatswains' pipes)	120% *ad val.*
92.09	Muscial instrument strings — — — —	120% *ad val.*
92.10	Parts and accessories of musical instrument (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomies, tuning forks and pitch pipes of all kinds	120% *ad val.*
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including recordplayers 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	150% *ad val.*
	B. Other — — — — —	150% *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 — —	20 paisa per meter +10% *ad val.*
	(*ii*) Record discs and cylinders, for dictaphones and other sound recorders for office use	60% *ad val.*
	(*iii*) Other — — — — —	60% *ad val.*
	B. Other:	
	(*i*) Prepared media for sound recording — —	60% *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 — —	100% *ad val.*
	(*d*) Matrices, impressed — — —	100% *ad val.*
	(*e*) Other — — — — —	100% *ad val.*
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:	
	A. For office machines — — — —	100% *ad val.*
	B. Other — — — — — —	100% *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 airforce 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, airforce or police uniforms	*Free.*

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	B. Theatrical and fancy dress swords, prodvided they are virtually useless for offensive or defensive purpose	100% *ad val.*
	C. Other – – – – – –	100% *ad val.*
93.02	**Revolvers and pistols, being fire-arms :**	
	A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government or Pakistan entitled to wear diplomatic, military, naval, airforce 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 – – – – – –	150% *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 firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like :	
	A. Firearms imported by or on behalf of Government of Pakistan	*Free.*
	B. Other – – – – – –	150% *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 – – –	70% *ad val.*
	B. Other – – – – – –	150% *ad val.*
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms :	
	A. Parts of firearms 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 – – – – – – –	70% *ad val.*
93.07	Bombs, grenades, tarpedoes mines, guided weapons and missiles and similar munitions of war, and parts thereof, including cartridge wads ; lead shot prepared for ammunition :	
	A. Sporting ammunition :	
	(*i*) Ammunition for rifles of 0.22 and 7 mm. bores. –	70% *ad val.*
	(*ii*) Other – – – – – – –	150% *ad val.*
	B. Other :	
	(*i*) Imported by or on behalf of 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 – – – – – – –	120% *ad val.*

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94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	160% *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	70% *ad val.*
94.03	Other furniture and parts thereof	160% *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)	160% *ad val.*
95.01	Worked tortoise-shell and articles of tortoise shell:	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.02	Worked mother of pearl and articles of mother of pearl:	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.03	Worked ivory and articles of ivory:	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone):	
	A. Worked material	85% *ad val.*
	B. Other	120% *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	85% *ad val.*
	B. Other	120% *ad val.*
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:	
	A. Worked material	85% *ad val.*
	B. Other	120% *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	85% *ad val.*
	B. Other	120% *ad val.*
95.08	Moulded or carved articles or wax, of stearin, of natural gums or natural resins (for example, copal of 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	85% *ad val.*
	B. Articles of medical and pharmaceutical use	*Free.*
	C. Other	85% *ad val.*

1	2	3
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 ..	75% *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	75% *ad val.*
96.03	Prepared knots and tufts for broom or brush making ..	75% *ad val.*
96.04	Feather dusters	150% *ad val.*
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	150% *ad val.*
96.06	Hand sieves and hand riddles, of any material :	
	A. Hand seives for use in laboratories	60% *ad val.*
	B. Other	60% *ad val.*
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	85% *ad val.*
97.02	Dolls	85% *ad val.*
97.03	Other toys ; working models of a kind used for recreational purposes	85% *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	40% *ad val.*
	B. Other	85% *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)	120% *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 ..	40% *ad val.*
	B. Other	85% *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	85% *ad val.*
97.08	Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circuses, travelling menageries and travelling theatres	120% *ad val.*

98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snapfasteners and press-studs ; blanks and parts of such articles :	
	A. Blanks and moulds	85% *ad val.*
	B. Press-fasteners, including snap-fasteners and press-studs ..	85% *ad val.*
	C. Other	120% *ad val.*
98.02	Slide fasteners and parts thereof	85% *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	120% *ad val.*
	B. Other	85% *ad val.*
98.04	Pen nibs and nib points :	
	A. Gold and gold-plated pen nibs	85% *ad val.*
	B. Other	85% *ad val.*
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks ; tailors and billiards chalks :	
	A. Lead, coloured and copying pencils	120% *ad val.*
	B. Other	70% *ad val.*
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not :	
	A. Unframed slates with writing surface	40% *ad val.*
	B. Other	70% *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	70% *ad val.*
98.08	Typewriter and similar ribbons, whether or not on spools ; ink-pads, with or without boxes	50% *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	70% *ad val.*
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks :	
	A. Mechanical lighters	120% *ad val.*
	B. Other	120% *ad val.*

1	2	3
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	85% *ad val.*
	B. Other	120% *ad val.*
98.12	Combs, hair-slides and the like	160% *ad val.*
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	120% *ad val.*
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	120% *ad val.*
98.15	Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof, other than glass inners	85% *ad val.*
98.16	Tailors' dummies and other lay figures ; automata and other animated displays of a kind used for shop window dressing ..	85% *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)	70% *ad val.*
99.02	Original engravings, prints and lithographs	70% *ad val.*
99.03	Original sculptures and statuary, in any material	70% *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 the country to which they are destined	70% *ad val.*
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, ethnographic or numismatic interest	*Free.*
99.06	Antiques of an age exceeding one hundred years	*Free.*

THE SECOND SCHEDULE

TABLE

1. Meshta fibre and raw jute :	
A. Cuttings	Rs. 10 per bale.
B. All other descriptions :	
(i) In pucca bales	Rs. 20 per bale.
(ii) Loose or in kutcha bales	Rs. 20 per bale.
2. Jute Manufacturers, when not in actual use as coverings, receptacles or binding for other goods :	
A. Sacking (cloth bags, twist yarn, rope and twine) ..	Rs. 50 per metric ton.
B. Hessian and all other description of jute manufactures not otherwise specified	Rs. 80 per metric ton.
4. Rice, husked or unhusked including rice flour but excluding rice bran and rice dust :	
A. Rice basmati	65 paisa per kg.
B. Other	30% *ad val.*
5 Tea	80 paisa per kg.
9. Cement	Rs. 10 per metric ton.
10. Fish :	
A. Fresh	13 paisa per kg.
B. Salted dry	10 paisa per kg.
C. Unsalted dry	16 paisa per kg.
12. Wool raw	Rs. 3 per kg.
13. Cotton yarn :	
A. Of counts 21 to 24	88 paisa per kg. + 40% *ad val* subject to maximum of Rs. 12 per kg.
B. Other	40% *ad val.* subject to a maximum of Rs. 11 per kg.
14. Grey cloth	18 paisa per square meter.

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DECLARATION UNDER THE PROVISIONAL COLLECTION OF TAXES ACT, 1931 (XVI of 1931)

The provisions of clauses 8 and 9 of this Bill shall have effect, for the purposes of this declaration and of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), as if they were provisions for the imposition of duties of central excise and customs respectively and it is hereby declared accordingly that it is expedient in the public interest that the provisions of the said clauses shall have immediate effect under that Act.

M. A. HAQ,
Secretary.

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