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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 2nd July, 1995

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 29th June, 1995, and is hereby published for general information :—

ACT NO. I OF 1995

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1995, 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, 1995, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 1995.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

(503)

Price: Rs. 8.44

[1224 Ex. Gaz.]

2. **Amendment of Act I of 1944.**—The following further amendments shall be made in the Central Excises Act, 1994 (I of 1944), namely :—

(1) for section 2 the following shall be substituted, namely :—

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(1) 'accountant' means—

- (i) a chartered accountant who is a chartered accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961), and includes a fellow member thereunder;
- (ii) a cost and management accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966); and
- (iii) a member of any association of accountants recognized in this behalf by the Central Board of Revenue;

(2) 'adjudicating authority' means any authority competent to pass any order or decision under this Act or the rules made thereunder, but does not include the Central Board of Revenue, Collector of Central Excise (Appeals) or Appellate Tribunal;

(3) 'advocate' means an advocate entered in any roll under the provisions of the Legal Practitioners and Bar Councils Act, 1973 (XXXV of 1973), and includes a legal practitioner as defined thereunder and an income tax practitioner within the meaning of the Income Tax Ordinance, 1979 (XXXI of 1979);

(4) 'Appellate Tribunal' means the Customs, Excise and Sales Tax Appellate Tribunal constituted under section 194 of the Customs Act, 1969 (IV of 1969);

(5) 'broker' or 'commission agent' means a person who, in the ordinary course of business, makes contract for others for the sale or purchase of excisable goods or for providing or rendering excisable services;

(6) 'caterer' means a person or establishment, not being a restaurant, whatever name called, which in ordinary course of business and in relation to functions, provides food, beverage and entertainment or supplies, furniture or ornamental or decorative accessories or lighting for illumination, on hire;

(7) 'Central Board of Revenue' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (V of 1924);

(8) 'Central Excise Officer' means any officer of the Central Excise Department, or any person (including an officer of the Provincial Government) invested by the Central Board of Revenue with any of the powers of a Central Excise Officer under this Act;

(9) 'Central Excise Practitioner' means a person registered as central excise practitioner in the prescribed manner;

- (10) 'club' means an establishment, organization or place, other than a hotel or restaurant, the membership of which is restricted to a particular class of people or which is run on the basis of mutuality and provides outdoor games, food or drinks, whether or not it has any arrangement for boarding and lodging;
- (11) 'construction contractor' means a contractor engaged in any business of construction, including the following works :—
 - (i) building and road;
 - (ii) electrical and mechanical work;
 - (iii) air-conditioning;
 - (iv) water-supply and sanitary work;
 - (v) furniture and fittings;
 - (vi) horticulture work; and
 - (vii) multi-discipline works that is, buildings, water supply and sanitary installations and electrification;
- (12) 'conveyance' means any means of transport used for carrying goods or passengers such as vessel, aircraft, vehicle or animal;
- (13) 'curing' includes wilting, drying, fermenting and any process of rendering an unmanufactured product fit for marketing or manufacture;
- (14) 'customs agent' means a person licensed as an agent under the Customs Act, 1969 (IV of 1969), and the rules made thereunder for the transaction of any business relating to the entrance or clearance of import or export or transshipment of any goods or baggage in a custom house or customs station;
- (15) 'distributor' means a person appointed by a manufacturer in or for a specified area to purchase excisable goods from him for sale to a wholesale dealer in that Area;
- (16) 'doctor' means a registered dentist or registered medical practitioner as defined in the Medical and Dental Council Ordinance, 1962 (XXXII of 1962);
- (17) 'duty' includes additional duty, regulatory duty and any other sum payable under any of the provisions of this Act or the rules made thereunder;
- (18) 'establishment' includes an undertaking, firm or company, whether incorporated or not, an association of persons and an individual;
- (19) 'excisable goods' means goods specified in the First Schedule and includes goods manufactured or produced in non-tariff area and brought for consumption to tariff area;

- (20) 'excisable services' means services, facilities and utilities specified in the First Schedule read with Chapter 98 thereof, including the services, facilities and utilities originating from Pakistan or its tariff area or terminating in Pakistan or its tariff area;
- (21) 'factory' means any premises, including the precincts thereof, wherein or in any part of which excisable goods are manufactured, or wherein or in any part of which any manufacturing process connected with the production of these goods is being carried on or is ordinarily carried on;
- (22) 'freight forwarding agent' includes a person who in the ordinary course of business assembles and consolidates small shipments into a single lot and assumes responsibility for transportation of such property from point of receipt to point of destination;
- (23) 'goods insurance' includes fire, marine, theft, accident and other such miscellaneous insurance;
- (24) '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 of catering or provides any other services, facilities or utilities, by whatever name called;
- (25) 'manufacture' includes any process incidental or ancillary to the completion of a manufactured product and any process of re-manufacture, remarking, reconditioning or repair and the process of packing or repacking such product; and, in relation to tobacco, includes the preparation of cigarette, cigars, cheroots, biris, cigarette and pipe or *hookah* tobacco, chewing tobacco or snuff, and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account if those goods are intended for sale and, in respect of gold and silver and products thereof, also any person dealing in gold and silver and products thereof who, whether or not he carries out any process of manufacture himself or through his employees or relatives, gets any process of manufacture carried out on his behalf by any person who is not in his employ, and any person so dealing in gold and silver and products thereof shall be deemed to have manufactured for all purposes of this act, all products of gold or silver in which he deals in any capacity whatever;
- (26) 'marriage hall and lawn' means a premises or a portion thereof, not being part of a duty paying hotel, restaurant or club or the premises or precincts thereof, where parties and social functions, more particularly, relating to matrimonial ceremonies and other related functions are held;
- (27) 'non-tariff area' means Azad Jammu and Kashmir, Northern Areas and such other territories are areas to which this Act does not apply;

- (28) 'officer' means a Central Excise Officer;
- (29) 'person' includes a company, an association, a body of individuals, whether incorporated or not, a public or local authority, a Provincial Government or the Federal Government;
- (30) 'prescribed' means prescribed by rules made under this Act;
- (31) 'restaurant' means an establishment, organization or place, by whatever name called, where food or drinks are sold, whether or not it provides any other services, facilities or utilities and includes a club, night club, cabaret and establishments meant for holding ceremonies;
- (32) 'sale' and 'purchase' with their grammatical variations and cognate expressions, mean any transfer of the possession of goods by one person to another in the ordinary course of trade or business for cash or deferred payment or other consideration;
- (33) 'ship chandler' means a person licensed as a customs ship chandler under the Customs Act, 1969 (IV of 1969), and the rules made thereunder;
- (34) 'shipping agent' means a person licensed as an agent under the Customs Act, 1969 (IV of 1969), and the rules made thereunder for the transaction of any business, in a custom house or customs station, relating to the entrance or clearance of any conveyance;
- (35) 'tariff area' means other than the non-tariff area;
- (36) 'travel agent' means a person licenced to operate as a travel agency under the Travel Agencies Act, 1976 (XXX of 1976), and the rules made thereunder; and
- (37) 'wholesale dealer' means a person who buys or sells excisable goods wholesale for the purpose of trade or manufacture, and includes a broker or commission agent who, in addition to making contracts for the sale or purchase of excisable goods for others, stocks such goods belonging to others as an agent for the purpose of sale.”;

(2) in section 3,—

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

“Provided that where any goods are chargeable to duty on the basis of retail price in terms of sub-section (2) of section 4 and the retail price is not printed or embossed in a manner specified in the proviso thereof, the duty shall be charged at the rate of—

- (a) 500 per cent *ad valorem* in case of cigarettes; and
 - (b) 100 per cent *ad valorem* in case of goods other than cigarettes.”;
- and

- (ii) in sub-section (2), after the words "*ad valorem*", the words "or on the basis of retail price" shall be inserted;
- (3) in section 3-C, in sub-section (1), for the words "tariff value" occurring twice, the words and commas "value, retail price, tariff value" shall be substituted;
- (4) in section 4,—
 - (a) in sub-section (2), the words and comma "and octroi," shall be omitted; and
 - (b) in sub-section (3), in clause (a), for the colon at the end a full stop shall be substituted and the proviso thereafter shall be omitted;
- (5) in section 6, for clause (b), the following shall be substituted, namely:—
 - "(b) the wholesale purchase, sale, distribution, marketing, possession or storage (whether on his own account or as a broker or commission agent or otherwise) of any excisable goods as may be specified by the Central Board of Revenue, or";
- (6) section 8 shall be omitted; and
- "(6A) in section 37, in sub-section (2),—
 - (i) in clause (xxii), the word "and" at the end shall be omitted;
 - (ii) in a clause (xxiii), for full stop at the end a semi-colon and word "; and" shall be substituted and thereafter the following new clause be added, namely:—
 - "(xxiv) provide for deduction of duties of excise at the time of making payment for supply of excisable goods or for providing or rendering excisable services to a person, including Government, semi-Government department, local authority, autonomous body, corporation, company, firm, foreign contractor or consultant or consortium or institution and for deposit of the deducted amount in the treasury."; and
- (6B) in the First Schedule,—
 - (a) in the Table relating to Chapter 98, in the first column,—
 - (i) in heading No. 9807.0000, in the second column, for the words "Services provided or rendered by property developers and promoters", the words and commas "Services provided or rendered by architects, town planners, construction contractors and property developers and promoters" shall be substituted;
 - (ii) after heading 9813.9000 and the entries relating thereto in second and third columns, the following new heading numbers and the entries relating thereto shall be inserted, namely:—

| | |
|------------|---|
| "9814.0000 | Services provided or rendered by doctors. |
|------------|---|

| | | |
|-----------|---|-----------------------|
| 9815.0000 | Services provided or rendered by accountants. | 50% of the charges. |
| 9816.0000 | Services provided or rendered by advocates; and | 50% of the charges.”; |

(7) the Second Schedule shall be omitted.

3. **Repeal of Act XXIX of 1947.**—The Capital issues (Continuance of Control) Act, 1947 (XXIX of 1947), is hereby repealed:

Provided that nothing contained herein shall affect the consent given by the Federal Government or licences issued under section 3 of the said Act.”.

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

(1) In the said Act, in section 2,—

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

“(hh) “Director-General of Intelligence and Investigation” means a person appointed to be a Director General of Intelligence and Investigation under section 4 of the Income Tax Ordinance, 1979 (XXXI of 1979), and includes a person appointed to be a Director or an Additional Director or Deputy Director or an Assistant Director of Investigation and Intelligence or any other officer, howsoever designated, appointed by the Central Board of Revenue for the purpose of any or all functions performed by Director-General of Intelligence and Investigation and any other function that may be assigned to him;”;

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

“(u) “Director-General of Inspection” means a person appointed to be a Director-General of Inspection under section 138L of the Income Tax Ordinance, 1979 (XXXI of 1979), and includes the Directors, Additional Directors, Deputy Directors and Assistant Directors of Inspection; and

(v) “Director-General of Training and Research” means a person appointed to be a Director-General Training and Research under section 4 of the Income Tax Ordinance, 1979 (XXXI of 1979).”;

(2) in section 7, in sub-section (2), in clause (aa), in sub-clause (i), for the words “two hundred” the words “two hundred and fifty” shall be substituted;

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

“(b) Director-General of Investigation and Intelligence;” and

(b) after clause (b), substituted as aforesaid, the following new clauses shall be inserted, namely:—

“(bb) Director-General of Inspection; and

(bbb) Director-General of Training and Research;”;

(3) in section 9, in sub-section (1), for the words and commas “Director of Survey, Vigilance, Inspection and Audit” the words and comma “Director-General of Investigation and Intelligence and Director-General of Training and Research” shall be substituted;

(4) in section 10, in sub-section (1), in clause (a), for the words and commas “Director of Survey, Vigilance, Inspection and Audit” the words “Director-General of Investigation and Intelligence and Director-General of Training and Research” shall be substituted;

(5) in section 14,—

(a) in sub-section (1), in clause (b), after the word, figure and letter “section 80B”, the words and comma “or a person whose declared income for the relevant year or the last declared or assessed income is less than one hundred thousand rupees,” shall be inserted; and

(b) in sub-section (1A),—

(i) in the first proviso, for the figure, letters and words “31st day of August” the figure, letters and words “30th day of September” shall be substituted; and

(ii) in the second proviso, for the figure, letters and words “31st day of August” the figure, letters and words “30th day of September” shall be substituted;

(6) in section 17, in sub-section (1), for the words “eight years” the words “five years” shall be substituted;

(7) in section 17A,—

(a) in sub-section (2), in clause (b), for the words “four years” the words “two years” shall be substituted; and

- (b) in sub-section (3), for the words "four years" the words "two years" shall be substituted;
- (8) after section 25, the following new sections shall be inserted namely:—
 - "25A. *Settlement of cases.*—The provisions of Chapter XIII A of the Income Tax Ordinance, 1979 (XXXI of 1979), shall, *mutatis mutandis*, apply for settlement of cases under this Act.
 - 25B. *Director-General of Inspection.*—The provisions of Chapter XIII B of the Income Tax Ordinance, 1979 (XXXI of 1979), shall, *mutatis mutandis*, apply for inspection, investigation, audit and other related matters in cases under this Act."; and
- (9) in the Schedule, in part II, for the word and comma "located," the words "located or any other law for the time being in force" shall be substituted.

5. **Amendment of Ordinance I of 1967.**—The following amendment shall be made in the Natural Gas (Development Surcharge) Ordinance, 1967 (I of 1967):—

In section 3, in sub-section (3), for the words "twelve per cent" the words "twenty per cent" shall be substituted.

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

- (1) In section 193, in sub-section (1), after the words "Collector of Customs", the commas, words and figures "other than a notice of demand served under section 202," shall be inserted;
- (2) In section 194-A, in sub-section (1),—
 - (i) in clause (d), the comma and words "as it stood immediately before the appointed day" shall be omitted; and
 - (ii) in the first proviso, in clause (d), for the colon at the end a semi-colon shall be substituted and thereafter the following new clause shall be added, namely:—

"(e) notice served or action taken under section 202,"; and

- (3) for section 195 the following shall be substituted, namely:—

"195. *Powers of Board or Collector of Customs to pass certain orders.*—

- (1) The Board or the Collector of Customs may, within his

jurisdiction, call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed by a subordinate officer and may pass such order as it or he may think fit:

Provided that no order confiscating goods of greater value or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorized by him.

(2) No record of any proceedings relating to any decision or order passed by an officer of customs shall be called for or examined under sub-section (1) after the expiry of two years from the date of such decision or order.”; and

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

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

- (1) In section 2, after clause (aa), the following new clause shall be inserted, namely:—

“(aaa) Authority means the Corporate Law Authority constituted under the Companies Ordinance, 1984 (XLVII of 1984);

- (2) in section 3, the existing section shall be re-numbered as sub-section (1) of that section and thereafter the following new sub-section shall be added, namely:—

“(2) The Authority shall determine the number and places for the establishment of stock exchanges.”;

- (3) in section 4,—

(a) in sub-section (1), for the words “and to protect investors” the comma and words “protection of investors and its sustainable economic viability” shall be substituted; and

(b) in sub-section (2),—

- (i) in clause (c), for the words “of the Federal Government” the words “from a class or classes of persons or professions” shall be substituted; and
- (ii) in clause (f), after the word “accounts”, the words “and records” shall be inserted;

(4) in section 5, in sub-section (1), for the words “and manner” the comma and words “,manner and on payment of such fee” shall be substituted.

(5) after CHAPTER III, the following new Chapter shall be inserted, namely:—

“CHAPTER III-A INSIDER TRADING

15A. Prohibition on stock exchange deals by insiders.—No person who is, or has been, at any time during the preceding six months, associated with a company shall, directly or indirectly, deal on a stock exchange in any listed securities of that or any other company or cause any other person to deal in securities of such company, if he has information which—

- (a) is not generally available;
- (b) would, if it were so available, be likely to materially affect the price of those securities; or
- (c) relates to any transaction (actual or contemplated) involving such company.

Explanation.—For the purpose of this section, the expression “associated with” shall mean a person associated with a company, if he—

- (i) is an officer or employee of that company or an associated company, or
- (ii) occupies a position which gives him access thereto by reason of any professional or business relationship between him or his employer or a company or associated company of which he is a director.

15B. Liability for contravention of section 15A.—(1) Where a person contravenes the provisions of section 15A, the Authority may, by a notice in writing, ask such person to show cause for compensating any person who has suffered loss for such contravention and initiating prosecution against him.

(2) Where a person to whom a notice has been issued under sub-section (1) satisfy the Authority that—

- (a) any dealing on stock exchange or communication of any information was not made with the intent of making any profit or causing a loss to any person or company; or

(b) the dealing on stock exchange or any information was communicated in good faith in discharge of his legal responsibilities,
the Authority may withdraw such notice.

(3) Where the Authority is not satisfied with the explanation of the person given in response to the show cause notice served upon him under sub-section (1), it may direct him to pay any other person who has suffered loss for any contravention of section 15A, compensation which shall not be less than the amount of loss sustained by any other person as a result of such dealing or communication of information:

Provided that where the person who has suffered any loss for any contravention of section 15A is not determined, the amount of compensation equivalent to the gain accrued or the loss avoided by such contravention, shall be payable to the Federal Government.

(4) In addition to compensation payable under sub-section (3), a person contravening the provisions of section 15A shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to the three times the amount of gain accrued or loss avoided by such contravention, or with both.

(5) Any compensation payable under this section shall be recoverable as arrear of land revenue.”; and

(6) after section 18, the following new section shall be inserted, namely:—

“18-A. *Prohibition of making fictitious and multiple applications for new issues.*—(1) No person or any other person on his behalf shall make a fictitious application or submit more than one application for shares of companies offered to the public.

(2) In case of contravention of the provisions of sub-section (1), the application money shall be liable to confiscation:

Provided that no action under this sub-section shall be taken without giving the applicant an opportunity of being heard.”.

8. **Amendment of Act XIV of 1976.**—The following amendment shall be made in the Employees Old-age Profit Institution Act, 1976 (XIV of 1976), namely:—

“9A. *Contribution by Government.*—The Federal Government may make such contribution to the Institution as it may determine from time to time.”

9. **Amendment of Ordinance XXXI of 1979.**—(1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely:—

1. In the said Ordinance, in section 2,—

(i) for clause (19) the following shall be substituted,

“(19) “Director-General of Intelligence and Investigation” means a person appointed to be a Director-General of Intelligence and

Investigation under section 4 and includes a person appointed to be a Director of Intelligence and Investigation, an Additional Director of Intelligence and Investigation, a Deputy Director of Intelligence and Investigation, and Assistant Director of Intelligence and Investigation or any other officer, howsoever designated, appointed by the Central Board of Revenue for the purposes of any or all functions performed by the Director-General of Intelligence and Investigation and any other function that may be assigned to him;";

- (ii) after clause (19), substituted as aforesaid, the following new clause shall be inserted, namely:—

“(19A) “Director-General of Training and Research” means a person appointed to be a Director-General of Training and Research under section 4 and includes a person appointed to be a Director of Training and Research, an Additional Director of Training and Research, a Deputy Director of Training and Research, an Assistant Director of Training and Research or any other officer, howsoever designated, appointed by the Central Board of Revenue for the purposes of any or all functions performed by the Director-General of Training and Research and any other function that may be assigned to him;”; and

- (iii) in clause (26),—

- (a) sub-clause (b) shall be omitted; and
- (b) in sub-clause (c), in the Explanation, in paragraph (a), subparagraphs (i) and (ii) shall be omitted;

2. in section 3, in sub-section (1),—

- (i) in clause (b), for the words and commas “Director of Survey, Vigilance, Inspection and Audit” the words “Director-General of Investigation and Intelligence” shall be substituted;

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

“(bb) Director-General of Training and Research;”; and

- (iii) in clause (1A), the words and commas “Directors of Survey, Vigilance, Inspection and Audit” shall be omitted;

3. in section 4, in sub-section (1), for the words and commas “Directors of Survey, Vigilance, Inspection and Audit” the words and commas “Director-General of Training and Research, Directors-General of Investigation and Intelligence” shall be substituted;

4. in section 5, in sub-section (1), in clause (a), for the words and commas “Directors of Survey, vigilance, Inspection and Audit” the words and

commas "Director-General of Training and Research, Directors-General of Investigation and Intelligence";

5. in section 14, after sub-section (1), the following new sub-section shall be added, namely:—

“(2) the Federal Government may, from time to time, by notification in the official Gazette, make such amendment in the Second Schedule by—

(a) adding any clause or condition therein;

(b) omitting any clause or condition therein; and

(c) making any change in any clause or condition therein,

as it may think fit, and all such amendments shall have effect in respect of any such year beginning on any date before or after the commencement of the financial year in which the said notification is issued:

Provided that the Federal Government shall place before the National Assembly all amendments made by it in the Second Schedule during a financial year.”;

6. in section 24, for clause (c) the following shall be substituted namely:—

“(c) any sum paid to any person on account of salary, interest or profit, services rendered, brokerage or commission or rent of house property on which tax is deductible under section 50, unless such tax has been paid or deducted and paid under section 50, as the case may be;”;

7. in section 32, in sub-section (4), in the first proviso, for the colon at the end a full stop shall be substituted and thereafter the second proviso shall be omitted;

8. in section 50,—

(a) in sub-section (2A), for the words, brackets, letters and figures “company referred to in sub-clause (a) and (b) of clause (16) of section 2 or any finance society” the words “financial institutions” shall be substituted;

(b) in sub-section (2B), in the proviso,—

(i) after the word and comma “Pakistan,” the word “and” shall be omitted; and

(ii) after the word “transaction”, the words and commas “and the payments in respect of which the drawer furnishes a statement to the bank in the prescribed manner providing particulars of payment, including the name and address of payer and payee, the national identity card number, national tax number, the amount and purpose of payment and nature of instrument” shall be added;

(c) in sub-section (3),—

(i) for the words, brackets, figure and letter “or sub-section (6A)” the words, brackets, figures and letters “or sub-section (4A) or sub-section (6A) or sub-section (7A)” shall be substituted; and

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

“Provided that nothing contained in this sub-section shall apply to any payment made to a branch in Pakistan of a non-resident company.”;

(d) in sub-section (4), after clause (b), for the proviso the following shall be substituted, namely:—

“Provided that—

(i) nothing contained in clause (a) or clause (b) shall apply to any payment made on account of the refund of any security deposit; and

(ii) nothing contained in sub-section (10) shall apply to companies as payers.”;

(e) in sub-section (5) in clause (a), for the word “leviable” the word “levied” shall be substituted;

(f) after sub-section (5A), the following new sub-section (5B) shall be inserted, namely:

“(5B) On encashment of any bearer certificate (whether in Pakistan rupee or foreign currency) purchased on or after the 15th day of June, 1995, issued by or on behalf of the Government, banking company, financial institution or any company referred to in sub-clause (a) or sub-clause (b) of clause (16) of section 2, any local authority or any finance society, any person responsible for encashment of such certificate shall deduct advance tax, at the time of encashment of such certificate, at the rate specified in the First Schedule.”; and

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

“(10) Notwithstanding the omission of the first proviso to sub-section (2A), clause (c) of sub-section (4), and the provisos to sub-section (4A), sub-section (5), sub-section (5A), sub-section (6A), sub-section (7B) and sub-section (7BB), and substitution of the proviso to sub-section (4), under the Finance Act, 1994 (XII of

1994), and without prejudice to the provisions of section 6 or section 24 of the General Clauses Act, 1897 (X of 1897), all the notifications issued under the aforesaid provisions till the 30th day of June, 1994, shall be deemed to have been validly made and continue to remain in force until specifically repealed or amended.”;

9. in section 53, sub-section (4) shall be omitted;

10. in section 55,

(a) in sub-section (1), in the second proviso, after brackets, letters, word, figures and comma, “(XV of 1963),” the words and comma “and persons whose declared income for the relevant year or the last declared or assessed income is less than one hundred thousand rupees,” shall be inserted; and

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

“(2) The return of total income under sub-section (1) shall be furnished—

(a) in the case of a company, in respect of the income year ending at any time between the first day of January and the thirtieth day of June, both days inclusive, on or before the thirty-first day of December next following the income year; and

(b) in the case of an assessee other than referred to in clause (a), on or before the thirtieth day of September next following the income year.”;

11. in section 55A, the words and commas “such authorized officer or officers in such income tax office or offices, as the Central Board of Revenue may, by notification in the official Gazettee, specify” the words “the officer having jurisdiction or such other officer which the Commissioner of Income tax may specify”;

12. in section 59, in sub-section (4), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that if such order is not passed by such date, the acknowledgement issued under section 55A in respect of the return of

total income shall be deemed to be the assessment order and notice of demand referred to in section 85.”;

13. after section 62A, a new section shall be inserted, namely:—

“62B. In making any assessment for the year beginning on the first day of July, 1995, the ‘income year’ shall be deemed to include the period, if any comprised in the ‘income year’ as defined in the repealed clause (b) of sub-section (26) of section 2, for which the assessment would have been made if the said clause had not been repealed and where such income year exceeds a period of twelve months, the total income and the tax payable shall be prorated on the basis of the average income of a period of twelve months.”;

14. in section 65, sub-section (4) shall be omitted;

15. in section 80B, in sub-section (2), after clause (b), the following new clause shall be inserted, namely:—

“(bb) the amount received on encashment of bearer certificates on which tax is deductible under sub-section (5B) of section 50;”;

16. in section 125, for the words “Central Board of Revenue” the word “Commissioner” shall be substituted;

17. in section 129, in sub-section (2), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the total amount payable under this sub-section shall not exceed by twenty per cent of the total tax assessed for the preceding year.”;

18. in section 138C, after sub-section (2), the following new sub-section shall be inserted, namely:—

“(2A) The functions of the Commission shall be —

(a) to process and decide applications filed by assesseees declaring income not hitherto declared;

(b) to process and decide applications filed by the assesseees regarding tax disputes arising out of an assessment order or an order passed by an Appellate Additional Commissioner;

(c) to process departmental appeals filed before the Income Tax Appellate Tribunal for settlement or withdrawal thereof; and

(d) any other function specifically assigned by the Federal Government to the Commission.”;

19. in section 138D, in sub-section (1),—

(i) in first proviso, for the words “such return exceeds fifty thousand rupees” the words “such application exceeds twenty-five thousand rupees” shall be substituted; and

(ii) the second proviso shall be omitted;

20. after Chapter XIII-A, the following new Chapter shall be inserted, namely:—

“CHAPTER-XIII—B

DIRECTORATE GENERAL OF INSPECTION

138L. Appointment of Directorate General of Inspection.—(1) The Federal Government shall appoint a Directorate General of Inspection to exercise the powers and discharge the functions conferred on it under this Chapter.

(2) The Directorate-General shall consist of a Director-General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors, Extra-Assistant Directors and Inspectors, as the Director-General may deem necessary to be appointed from amongst the officers of Income Tax Group.

138M. Definitions.—In this Chapter, unless the context otherwise requires,—

(a) “Director-General” means a person appointed to be the Director-General of Inspection;

(b) “Director” means a person appointed to be a Director of Inspection;

(c) “Additional Director” means a person appointed to be an Additional Director of Inspection;

(d) “Deputy Director” means a person appointed to be a Deputy Director of Inspection and includes an Assistant Director of Inspection and an Extra Assistant Director of Inspection; and

(e) "Inspector" means a person appointed to be an Inspector of Inspection.

138N. **Inspection authorities.**—(1) There shall be the following classes of inspection authorities for the purposes of this Ordinance, namely:—

- (a) Director-General of Inspection;
- (b) Directors of Inspection;
- (c) Additional Directors of Inspection;
- (d) Deputy Directors of Inspection; and
- (e) Inspectors of Inspection.

(2) The Directors of Inspection, Additional Directors of Inspection, Deputy Directors of Inspection and Inspectors of Inspection shall be subordinate to the Director-General of Inspection.

(3) Additional Directors of Inspection, Deputy Directors of Inspection and Inspectors of Inspection shall be subordinate to the Director of Inspection within whose jurisdiction they perform their functions.

(4) Deputy Directors of Inspection and Inspectors of Inspection shall be subordinate to the Additional Director of Inspection within whose jurisdiction they perform their functions.

(5) Inspectors of Inspection shall be subordinate to the Deputy Director of Inspection within whose jurisdiction they perform their functions.

138 O. **Jurisdiction of Inspection Authorities.**—(1) Subject to the provisions of this Chapter,—

- (a) the Directors of Inspection, Additional Directors of Inspection, Deputy Directors of Inspection and Inspectors of Inspection shall perform their functions in respect of such persons or classes of persons or such areas as may be assigned to them by the Director-General;
- (b) the Additional Directors of Inspection, Deputy Directors of Inspection and Inspectors of Inspection shall perform their functions in respect of such persons or classes of persons or such areas as may be assigned to them by the Director of Inspection.

(2) The Director-General or the Director may assign any function or functions in respect of any area, office or offices located within an area, case, class of cases, person or classes of persons, to any inspection authority working under his control.

138P. Functions and Powers of Directorate-General.—(1) The functions of the Directorate-General of Inspection shall be—

- (a) to carry out inspections of income tax cases and offices;
- (b) to investigate or cause investigation to be carried out in respect of—
 - (i) cases involving leakage of revenue or evasion of taxes; and
 - (ii) officers and staff of the income tax offices allegedly involved in corruption and malpractice and recommend to competent authority appropriate disciplinary action;
- (c) to carry out audit of cases or offices involving income tax revenues;
- (d) to recommend the Central Board of Revenue in matters of tax policy, tax administration and tax operations;
- (e) to furnish an annual report about the working of Income Tax Offices to the Central Board of Revenue by the thirty-first day of December, following the end of the financial year to which it relates; and
- (f) any other work or function that may be assigned to it by the Federal Government.

(2) In discharge of its functions under sub-section (1), the Directorate-General shall have the powers specified in section 148.”;

21. in section 139,—

- (i) the words and comma “on or before the first day of September in each year” shall be omitted;
- (ii) the words “in the prescribed form and verified” shall be omitted; and
- (iii) in clause (a), for the words “preceding financial year” the words “period for which each statement is being furnished” shall be substituted.

22. in section 140,—

- (i) the words and comma “on or before the first day of September in each year” shall be omitted;
- (ii) the words “in the prescribed form and verified” shall be omitted; and

- (iii) in clause (a), for the words "preceding financial year" the words "the period for which each statement is being furnished" shall be substituted.

23. in section 141,—

- (i) the words "on or before the first day of September in each year" shall be omitted;
- (ii) the words "in the prescribed form and verified" shall be omitted; and
- (iii) in clause (a), for the words "preceding financial year" the words "the period for which each statement is being furnished" shall be substituted.

24. in section 142,—

- (i) the words and comma "on or before the first day of September in each year" shall be omitted;
- (ii) the words "in the prescribed form and verified" shall be omitted; and
- (iii) in clause (a), for the words "preceding financial year" the words "the period for which each statement is being furnished" shall be substituted.

25. in section 143,—

- (i) the words "on or before the first day of September in each year" shall be omitted;
- (ii) the words "in the prescribed form and verified" shall be omitted;

26. in section 146, the words and comma "Directors of Survey, Vigilance, Inspection and Audit" the words "Director-General of Investigation and Intelligence" shall be substituted;

27. in section 157, in sub-section (2), in clause (c), the words "educational or accountancy" shall be omitted.

28. in First Schedule,—

(A) in part-I,—

(I) in paragraph A,—

(i) in the proviso, in clause (a),—

- (a) in sub-clause (i), for the figure "40,000" the figure "50,000" shall be substituted;
- (b) in sub-clause (ia), for the figure "45,000" the figure "55,000" shall be substituted; and

(c) in sub-clause (ii), for the figure "30,000" the figure "40,000" shall be substituted;

(ii) in clause (b),—

(a) in sub-clause (i), for the figure "4,000" the figure "5,000" shall be substituted;

(b) in sub-clause (ia), for the figure "4,500" the figure "5,500" shall be substituted; and

(c) in sub-clause (ii), for the figure "3,000" the figure "4,000" shall be substituted;

(II) in paragraph CC, after clause (d), the following new clause shall be added, namely:—

“(e) on the amount received on encashment of:

| | |
|--|-------------------|
| (i) bearer certificates (other than the Foreign Exchange Bearer Certificates) issued on behalf of the Government, banking company, financial institution or any company referred to in sub-clause (a) or sub-clause (b) of clause (16) of section 2, any local authority or any finance society. | 2% of the amount. |
|--|-------------------|

| | |
|--|---------------------|
| (ii) Foreign Exchange Bearer Certificates. | 1% of the amount.”; |
|--|---------------------|

(III) in paragraph CCC,

(a) in sub-paragraph (i),—

(i) in clause (a), in the second column, for the word “Three” the word “Five” shall be substituted; and

(ii) in clause (d), in the second column, for the word “Two” the word “Four” shall be substituted; and

“(b) in sub-paragraph (ii),—

“(i) for clause (a), the following shall be substituted

namely:—

- “(a) execution of contracts, six per cent of the other than those mentioned amount of payment.”; in sub-clause (b), (c) and (d).
- (ii) in clause (b), in the second column, for the word “seven” the word “eight” shall be substituted;
- (iii) in clause (c), in the first column, after the words “power projects”, brackets and the words “other than hydel power projects) and transmission line projects” shall be added; and
- (iv) after clause (c), the following new clause (d), shall be added, namely:—
“(d) execution of contracts, five per cent of the or sub-contractors for amount of payment.”; designing supply of plant and equipment and construction of hydel power project.

(IV) for paragraph D the following shall be substituted, namely:—

“D. *Rates of income tax for deduction under sub-section (2) section 50,—*

- (i) *Residents*.—On the whole of 30% of such income income chargeable under the head ‘Interest on securities’ (not being interest payable on debentures issued by or on behalf of a local authority or a company).
- (ii) *Non-Residents*.—On the whole of income chargeable under the head ‘Interest on securities’ paid to a non-resident—
 - (a) where such person is a the rate applicable to a company;
 - (b) where such person is not a the rate applicable to a resident person not being a company.”;

(V) in paragraph E,—

- (i) in sub-paragraph (i) in clause (a), the word “three” shall be substituted by the word “five”;

“(ii) in sub-paragraph (ii),—

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

“(a) execution of contracts six per cent of the

other than those mentioned amount of payment.”;
in sub-clause (b), (c) and (d).

(ii) in clause (b), in the second column, for the word “seven” the word “eight” shall be substituted;

(iii) in clause (c), in the first column, after the words “power projects”, brackets and the words “other than hydel power projects) and transmission line projects” shall be added; and

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

“(d) execution of contracts five per cent of the
or sub-contractors for design amount of payment.”;
ning supply of plant and
equipment and construction
of hydel power project.

(VI) in paragraph F, the word “Two”, shall be substituted by the word “Four”;

(VII) after paragraph FF, the following new paragraph shall be inserted, namely:—

“FFF. Rates for collection of income tax under sub-section (5B) of section 50 at the time of encashment of—

(i) bearer certificates other than 2% of the amount.
Foreign Exchange Bearer Certificates.

(ii) Foreign Exchange Bearer Certificates. 1% of the amount.”;

(VIII) after paragraph GG, the following new paragraph shall be inserted, namely:—

“GGG. Rates of withholding of income tax under sub-section (7) of section 50,—

(a) Where the company which issued 10 per cent of such
bonus shares or the bonus is a amount.
public company.

(b) in other cases. 15 per cent of such
amount.”;

(B) in part-V, in paragraph D, in clause (c), in the second paragraph, after the word “generation”, the words “and transmission line projects” shall be added;

29. in Second Schedule,—

(I) in Part-I,—

(i) the following sub-clause and clauses and the enteries relating

thereto shall be omitted, namely:—

- (a) (80) (g)
- (b) (102A)
- (c) (102B)
- (d) (108)
- (e) (118C)
- (f) (118D)
- (g) (118E)
- (h) (118F)
- (i) (118G)
- (j) (118H)
- (k) (118I)
- (l) (124A)
- (m) (125)
- (n) (125A); and
- (o) (125B);

- (ii) for clause (38A), the following new clause shall be substituted, namely:—

“Cost of living allowance

(38A), Any income representing cost of living allowance admissible to the Government employees at the rate of 7% with effect from the first day of July, 1995.”;

- (iii) in clause (72), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

“Provided further that exemption under this clause shall not be available in respect of bearer certificates (under whatever nomenclature) purchased on or after the 15th June, 1995.”;

- (iv) in clause (139),—

(A) in sub-clause (a), the words “approved by the Central Board of Revenue” shall be omitted; and

(B) in sub-clause (b),—

(a) for the words “approved by the Central Board of Revenue” the words “entered into” shall be substituted;

(b) in the proviso, in clause (i), after the semi-colon at the end the word “and” shall be added;

(c) in clause (ii), for the semi-colon and the word “and” at the end shall be substituted by a full stop; and

(d) clause (iii) shall be omitted;

- (v) in clause (171), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that exemption under this clause shall not be available in respect of certificates purchased on or after the 15 June, 1995.”;

- (vi) in clause (171A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that exemption under this clause shall not be available in respect of certificates purchased on or after the 15 June, 1995.”;

- (vii) after clause (177), the following new clause shall be inserted, namely:—

“*Private Transmission Line Project* :—(178) Profits and gains derived by an assessee from transmission line project set up in Pakistan on or after the 1st day of July, 1995.

The exemption under this clause shall apply to such project which is—

- (a) owned and managed by a company formed for operating the said project and registered under the Companies Ordinance, 1984 (XLVII of 1984), and having its registered office in Pakistan;
 - (b) not formed by splitting up, reconstruction or reconstitution of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business; and
 - (c) owned by a company fifty per cent of whose shares are not held by the Federal Government or Provincial Government or a local authority or which is not controlled by the Federal Government or a Provincial Government or a local authority.”;
- (II) In Part-II,—in clause (10), after the words “power project”, the words “and transmission line projects” shall be inserted;
- (III) In Part-III, in clause (7),—
- (i) the words “approved by the Central Board of Revenue” shall be omitted; and

(ii) proviso (ii), be omitted ;”

(IV) in Part-IV,—

(i) in clause (3), for the words “owned or” the words “owned and” shall be substituted;

(ii) clauses (8), (8A), (10), (11) and (13) shall be omitted ; and

“(iia) in clause (9A), after the word “power”, the words “and transmission line” shall be inserted.”

(iii) in clause (20), after the brackets and figure “(176)”, the words, bracket and figure “and clause (178)” shall be inserted; and

30. In the Third Schedule, in rule (5) in sub-rule (1),

(i) for the figure “1991” the figure “2000” shall be substituted ; and

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

“Provided that in addition to the initial depreciation allowance admissible under this clause to an industrial undertaking, an additional allowance of initial depreciation, shall be admissible for the next year (following the first year of admissibility of such allowance), which:

(a) is set-up after the 30 June, 1995; and

(b) manufactures engineering goods.”

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

(1) In section 57,—

(a) in sub-section (1), for the word and comma “securities”, the words “securities and no other person” shall be substituted;

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

“(2) The Authority may, while according approval under sub-section (1), impose such conditions as it may deem necessary.”;

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

“62A. *Issue of securities outside Pakistan.*—No company shall, except with the prior approval of the Authority, issue any security outside Pakistan.”;

(3) in section 86,—

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

“Provided that the Federal Government may, on an application made by any public company on the basis of a special resolution passed by it, allow such company to raise its further capital without issue of right shares.”;

- (b) sub-section (6) shall be omitted; and

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

“(7) If the whole or any part of the shares offered under sub-section (1) is declined or is not subscribed, the directors may allot and issue such shares in such manner as they may deem fit.”;

- (4) in section 120, in sub-section (4), the words, brackets, commas, figures and letters “or the Capital Issues (Continuance of Control) Act, 1947 (XXIX of 1947)”, shall be omitted;

(5) in section 208,—

- (a) in sub-section (1),—

- (i) after the words “authority of a”, the word “special” shall be inserted;

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

“Provided that—

- (a) the aggregate investment in associated companies, except a wholly owned subsidiary company, shall not exceed thirty per cent of the paid up capital *plus* free reserves of the investing company at any point of time;

- (b) the return on investment in the form of loan shall not be less than the borrowing cost of the investing company:

Provided further that the Federal Government may, in respect of any company having foreign investment, relax the application of clause (a) of the first proviso.”; and

- (iii) for the explanation, the following shall be substituted, namely:—

“*Explanation.*—The expression “investment” shall include loans, advances equity, by whatever name called, or

any amount which is not in the nature of normal trade credit.”;

- (b) in sub-section (2), after the words “authority of a”, the word “special” shall be inserted; and
- (c) sub-sections (3) and (4) shall be omitted; and
- (6) in section 506, in sub-section (1), in clause (a), the word “and” at the end shall be omitted and thereafter the following new clause shall be inserted, namely:—
 - “(aa) for establishment and regulating the activities of any company or class of companies; and”.

11. Amendment of Sales Tax Act, 1990.—The following amendments shall be made in the Sales Tax Act, 1990, namely:—

(1) In section 2,—

- (a) in clause (19A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the retail price and the amount of sales tax shall be legibly, prominently and indelibly printed or embossed on each article, packet, container, package, cover or label, as the case may be;”;

- (b) after clause (21A), the following new clause shall be inserted, namely:—

“(21B) “Special Judge” means the Special Judge appointed under section 185 of the Customs Act, 1969 (IV of 1969);”;
and

- (c) in clause (31), in sub-clause (d), after the word “customs-duties”, the words “and central excise duty” shall be inserted;

(2) after Section 37A, following new section shall be inserted, namely:—

“37B. *Procedure to be followed on arrest of a person.*—(1) When a Sales Tax Officer authorized in this behalf arrests a person under section 37A, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such Officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.

(2) Notwithstanding anything contained in the sub-section (1), any person arrested under this Act shall be produced before the Special

Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.

(3) When any person is produced under sub-section (2) before the Special Judge, he may, on the request of such person, after perusing the record, if any, and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purposes of this Act.

(4) When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorizing his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Judicial Magistrate from remanding any such person to the custody of the Sales Tax Officer holding inquiry against that person if such Officer makes a request in writing to that effect, and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

Provided that in no case the period of such custody shall exceed fourteen days.

(6) When any person is arrested under this Act, the Sales Tax Officer shall record the fact of arrest and other relevant particulars in the register specified in sub-section (10) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person

before the Special Judge or the nearest Judicial Magistrate, make a request for his further detention in his custody.

(7) While holding an inquiry under sub-section (6), the Sales Tax Officer shall exercise the same powers as are exercisable by an officer in charge of a police station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such Officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(8) If the Sales Tax Officer, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(9) The Special Judge to whom a report has been made under sub-section (8), may, after the perusal of record of the inquiry and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceeding against such person, proceed with his trial and direct the prosecution to produce evidence.

(10) The Sales Tax Officer empowered to hold inquiry under this section shall maintain a register to be called "Register of Arrests and Detention" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day; and such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such Officer is so directed by him.

(11) After completing the inquiry, the Sales Tax Officer shall, as early as possible, submit to the Special Judge a complaint in the same form and manner in which the officer in charge of a police-station submits a report before a court.

(12) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in accordance with the

provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(13) Without prejudice to the foregoing provisions of this section, the Federal Government may, by notification in the official Gazette, authorize any other officer working under the Central Board of Revenue to exercise the powers and perform the functions of a Sales Tax Officer under this section, subject to such conditions, if any, that it may deem fit to impose.”; and

(3) after section 40A, the following new section shall be inserted, namely:—

“40B. **Power to stop and search conveyances.**—(1) Where the Sales Tax Officer has reason to believe that within the territories of Pakistan, including territorial waters, any conveyance has been, is being, or is about to be, used in the removal of any taxable goods or in the carriage of any illegal removal of taxable goods, he may, at any time, stop any such conveyance and—

- (a) rummage and search any part of the conveyance;
- (b) examine and search any goods thereon; and
- (c) break open the lock of any door, fixture or package for making search.

(2) Where in the circumstances referred to in sub-section (1), it becomes necessary to stop any conveyance, the Sales Tax Officer may use or cause to be used all lawful means for stopping it or preventing its escape including, if all other means fail, firing upon it.”.

12. **Repeal of certain laws.**—The following laws are hereby repealed, namely:—

- (i) The Wealth-tax (Amendment) Ordinance, 1995 (XXVI of 1995);
- (ii) The Income Tax (Third Amendment) Ordinance, 1995 (XXVII of 1995);
- (iii) The Income Tax (Fourth Amendment) Ordinance, 1995 (XLVIII of 1995); and
- (iv) The Income Tax (Fifth Amendment) Ordinance, 1995 (LX of 1995).

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

It is hereby declared in terms of section 3 of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), that it is expedient in the public interest that the provisions of clause 6(4) and 11(1) (c) of this Bill shall have immediate effect under the said Act.

STATEMENT OF OBJECTS AND REASONS

The purpose of this Bill is to make financial provisions for the year beginning on the first day of July, 1995. The various provisions have been explained in the Notes on Clauses.

MAKHDOOM SHAHAB-UD-DIN,
Minister of State for Finance.

THE FIRST SCHEDULE

[See clause 6(4)]

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

In the Customs Act, 1969, in the First Schedule, against Heading Nos. and sub-heading Nos., as the case may be, specified in columns (1) and (2) of the table below, for the entries relating to the "Description of Goods" and "Rate of Duty" the following corresponding entries in Columns (3) and (4) of the table shall be substituted.

TABLE

| Heading No. | Sub Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|-------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 0201.1000 - | Carcasses and half-carcasses. | 65% <i>ad val.</i> |
| | 0201.2000 - | Other cuts with bone in. | 65% <i>ad val.</i> |
| | 0202.1000 - | Carcasses and half-carcasses. | 65% <i>ad val.</i> |
| | 0202.2000 - | Other cuts with bone in. | 65% <i>ad val.</i> |
| | 0202.3000 - | Boneless. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0203.1100 -- | Carcasses and half-carcasses. | 65% <i>ad val.</i> |
| | 0203.1200 -- | Hams, shoulders and cuts thereof, with bone in. | 65% <i>ad val.</i> |
| | 0203.1900 -- | Other. | 65% <i>ad val.</i> |
| | 0203.2100 -- | Carcasses and half-carcasses. | 65% <i>ad val.</i> |
| | 0203.2200 -- | Hams, shoulders and cuts thereof, with bone in. | 65% <i>ad val.</i> |
| | 0203.2900 -- | Other. | 65% <i>ad val.</i> |
| | 0204.1000 - | Carcasses and half-carcasses of lamb, fresh or chilled. | 65% <i>ad val.</i> |
| | 0204.2100 -- | Carcasses and half-carcasses. | 65% <i>ad val.</i> |
| | 0204.2200 -- | Other cuts with bone in. | 65% <i>ad val.</i> |
| | 0204.2300 -- | Boneless. | 65% <i>ad val.</i> |
| | 0204.3000 - | Carcasses and half-carcasses of lamb, frozen. | 65% <i>ad val.</i> |
| | 0204.4100 -- | Carcasses and half-carcasses. | 65% <i>ad val.</i> |
| | 0204.4200 -- | Other cuts with bone in. | 65% <i>ad val.</i> |
| | 0204.4300 -- | Boneless. | 65% <i>ad val.</i> |
| | 0204.5000 - | Meat of goats. | 65% <i>ad val.</i> |
| 02.05 | 0205.0000 | Meat of horses, asses, mules or hinnies fresh, chilled or frozen. | 65% <i>ad val.</i> |
| | 0206.1000 - | Of bovine animals, fresh or chilled. | 65% <i>ad val.</i> |
| | 0206.2100 -- | Tongues. | 65% <i>ad val.</i> |
| | 0206.2200 -- | Livers. | 65% <i>ad val.</i> |
| | 0206.2900 -- | Other. | 65% <i>ad val.</i> |
| | 0206.3000 - | Of swine, fresh or chilled. | 65% <i>ad val.</i> |
| | 0206.4100 -- | Livers. | 65% <i>ad val.</i> |
| | 0206.4900 -- | Other. | 65% <i>ad val.</i> |
| | 0206.8000 - | Other, fresh or chilled. | 65% <i>ad val.</i> |
| | 0206.9000 - | Other, frozen. | 65% <i>ad val.</i> |
| | 0207.1000 - | Poultry not cut in pieces, fresh or chilled. | 65% <i>ad val.</i> |
| | 0207.2100 -- | Fowls of the species <i>Gallus domesticus</i> . | 65% <i>ad val.</i> |
| | 0207.2200 -- | Turkeys. | 65% <i>ad val.</i> |
| | 0207.2300 -- | Ducks, geese and guinea fowls. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0207.3100 -- | Fatty livers of geese or ducks. | 65% <i>ad val.</i> |
| | 0207.3900 -- | Other. | 65% <i>ad val.</i> |
| | 0207.4100 -- | Of fowls of the species <i>Gallus domesticus</i> . | 65% <i>ad val.</i> |
| | 0207.4200 -- | Of turkeys. | 65% <i>ad val.</i> |
| | 0207.4300 -- | Of ducks, geese or guinea fowls. | 65% <i>ad val.</i> |
| | 0207.5000 -- | Poultry livers, frozen. | 65% <i>ad val.</i> |
| | 0208.1000 -- | Of rabbits or hares. | 65% <i>ad val.</i> |
| | 0208.2000 -- | Frogs' legs. | 65% <i>ad val.</i> |
| | 0208.9000 -- | Other. | 65% <i>ad val.</i> |
| 02.09 | 0209.0000 | Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked. | 65% <i>ad val.</i> |
| | 0210.1100 -- | Hams, shoulders and cuts thereof, with bone in. | 65% <i>ad val.</i> |
| | 0210.1200 -- | Bellies (streaky) and cuts thereof. | 65% <i>ad val.</i> |
| | 0210.1900 -- | Other. | 65% <i>ad val.</i> |
| | 0210.2000 -- | Meat of bovine animals. | 65% <i>ad val.</i> |
| | 0210.9000 -- | Other, including edible flours and meals of meat or meat offal. | 65% <i>ad val.</i> |
| | 0301.9100 -- | Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>). | 65% <i>ad val.</i> |
| | 0301.9200 -- | Eels (<i>Anguilla</i> spp.) | 65% <i>ad val.</i> |
| | 0301.9300 -- | Carp. | 65% <i>ad val.</i> |
| | 0301.9900 -- | Other. | 65% <i>ad val.</i> |
| | 0302.1100 -- | Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>). | 65% <i>ad val.</i> |
| | 0302.1200 -- | Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>). | 65% <i>ad val.</i> |
| | 0302.1900 -- | Other. | 65% <i>ad val.</i> |
| | 0302.2100 -- | Halibut (<i>reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> , <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i>). | 65% <i>ad val.</i> |
| | 0302.2200 -- | Plaice (<i>Pleuronectes platessa</i>). | 65% <i>ad val.</i> |
| | 0302.2300 -- | Sole (<i>Solea</i> spp.) | 65% <i>ad val.</i> |
| | 0302.2900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0302.3100 -- | Albacore or long finned tunas (<i>Thunnus alalunga</i>). | 65% <i>ad val.</i> |
| | 0302.3200 -- | Yellowfin tunas (<i>Thunnus albacares</i>). | 65% <i>ad val.</i> |
| | 0302.3300 -- | Skipjack or stripe-bellied bonito. | 65% <i>ad val.</i> |
| | 0302.3900 -- | Other. | 65% <i>ad val.</i> |
| | 0302.4000 - | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes. | 65% <i>ad val.</i> |
| | 0302.5000 - | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes. | 65% <i>ad val.</i> |
| | 0302.6100 -- | Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), Sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>). | 65% <i>ad val.</i> |
| | 0302.6200 -- | Haddock (<i>Melanogrammus aeglefinus</i>). | 65% <i>ad val.</i> |
| | 0302.6300 -- | Coalfish (<i>Pollachius virens</i>). | 65% <i>ad val.</i> |
| | 0302.6400 -- | Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>). | 65% <i>ad val.</i> |
| | 0302.6500 -- | Dogfish and other sharks. | 65% <i>ad val.</i> |
| | 0302.6600 -- | Eels (<i>Anguilla</i> spp.). | 65% <i>ad val.</i> |
| | 0302.6900 -- | Other. | 65% <i>ad val.</i> |
| | 0302.7000 - | Livers and roes. | 65% <i>ad val.</i> |
| | 0303.1000 - | Pacific salmon (<i>Oncorhynchus</i> spp.), excluding liver and roes. | 65% <i>ad val.</i> |
| | 0303.2100 -- | Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gila</i>). | 65% <i>ad val.</i> |
| | 0303.2200 -- | Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>). | 65% <i>ad val.</i> |
| | 0303.2900 -- | Other. | 65% <i>ad val.</i> |
| | 0303.3100 -- | Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>). | 65% <i>ad val.</i> |
| | 0303.3200 -- | Plaice (<i>Pleuronectes platessa</i>). | 65% <i>ad val.</i> |
| | 0303.3300 -- | Sole (<i>Solea</i> spp.). | 65% <i>ad val.</i> |
| | 0303.3900 -- | Other. | 65% <i>ad val.</i> |
| | 0303.4100 -- | Albacore or longfinned tunas (<i>Thunnus alalunga</i>). | 65% <i>ad val.</i> |
| | 0303.4200 -- | Yellowfin tunas (<i>Thunnus albacares</i>). | 65% <i>ad val.</i> |
| | 0303.4300 -- | Skipjack or stripe-bellied bonito. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0303.4900 -- | Other. | 65% <i>ad val.</i> |
| | 0303.5000 - | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes. | 65% <i>ad val.</i> |
| | 0303.6000 - | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes. | 65% <i>ad val.</i> |
| | 0303.7100 -- | Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>). | 65% <i>ad val.</i> |
| | 0303.7200 -- | Haddock (<i>Melanogrammus aeglefinus</i>). | 65% <i>ad val.</i> |
| | 0303.7300 -- | Coalfish (<i>Pollachius virens</i>). | 65% <i>ad val.</i> |
| | 0303.7400 -- | Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>). | 65% <i>ad val.</i> |
| | 0303.7500 -- | Dogfish and other sharks. | 65% <i>ad val.</i> |
| | 0303.7600 -- | Eels (<i>Anguilla</i> spp.) | 65% <i>ad val.</i> |
| | 0303.7700 -- | Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>). | 65% <i>ad val.</i> |
| | 0303.7800 -- | Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | 65% <i>ad val.</i> |
| | 0303.7900 -- | Other. | 65% <i>ad val.</i> |
| | 0303.8000 - | Livers and roes. | 65% <i>ad val.</i> |
| | 0304.1000 - | Fresh or chilled. | 65% <i>ad val.</i> |
| | 0304.2000 - | Frozen fillets. | 65% <i>ad val.</i> |
| | 0304.9000 - | Other. | 65% <i>ad val.</i> |
| | 0305.2000 - | Livers and roes, dried, smoked, salted or in brine. | 65% <i>ad val.</i> |
| | 0305.4100 -- | Pacific salmon (<i>Oncorhynchus</i> spp.) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>). | 65% <i>ad val.</i> |
| | 0305.4200 -- | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>). | 65% <i>ad val.</i> |
| | 0305.4900 -- | Other. | 65% <i>ad val.</i> |
| | 0305.5100 -- | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>). | 65% <i>ad val.</i> |
| | 0305.5900 -- | Other. | 65% <i>ad val.</i> |
| | 0305.6100 -- | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>). | 65% <i>ad val.</i> |
| | 0305.6200 -- | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>). | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0305.6300 -- | Anchovies (<i>Engraulis</i> spp.) | 65% <i>ad val.</i> |
| | 0305.6900 -- | Other. | 65% <i>ad val.</i> |
| | 0306.1100 -- | Rock lobster and other sea crawfish (<i>Palinurus</i> spp. <i>Jasus</i> spp. <i>Panulirus</i> spp., <i>Jasus</i> spp.) | 65% <i>ad val.</i> |
| | 0306.1200 -- | Lobsters (<i>Homarus</i> spp.) | 65% <i>ad val.</i> |
| | 0306.1300 -- | Shrimps and prawns. | 65% <i>ad val.</i> |
| | 0306.1400 -- | Crabs | 65% <i>ad val.</i> |
| | 0306.1900 -- | Other, including flours, meals and pellets of crustaceans, fit human consumption. | 65% <i>ad val.</i> |
| | 0306.2100 -- | Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.) | 65% <i>ad val.</i> |
| | 0306.2200 -- | Lobsters (<i>Homarus</i> spp.) | 65% <i>ad val.</i> |
| | 0306.2400 -- | Crabs. | 65% <i>ad val.</i> |
| | 0306.2900 -- | Other, including flours, meals and pellets of crustaceans, fit for human consumption. | 65% <i>ad val.</i> |
| | 0307.1000 - | Oysters. | 65% <i>ad val.</i> |
| | 0307.2100 -- | Live, fresh or chilled. | 65% <i>ad val.</i> |
| | 0307.2900 -- | Other. | 65% <i>ad val.</i> |
| | 0307.3100 -- | Live, fresh or chilled. | 65% <i>ad val.</i> |
| | 0307.3900 -- | Other. | 65% <i>ad val.</i> |
| | 0307.4100 -- | Live, fresh or chilled. | 65% <i>ad val.</i> |
| | 0307.4900 -- | Other. | 65% <i>ad val.</i> |
| | 0307.5100 -- | Live, fresh or chilled. | 65% <i>ad val.</i> |
| | 0307.5900 -- | Other. | 65% <i>ad val.</i> |
| | 0307.6000 - | Snails, other than sea anails. | 65% <i>ad val.</i> |
| | 0307.9100 -- | Live, fresh or chilled. | 65% <i>ad val.</i> |
| | 0307.9900 -- | Other. | 65% <i>ad val.</i> |
| | 0401.1000 - | Of a fat content, by weight not exceeding 1%. | 65% <i>ad val.</i> |
| | 0401.2000 - | Of a fat content, by weight, exceeding 1% but not exceeding 6%. | 65% <i>ad val.</i> |
| | 0401.3000 - | Of a fat content, by weight, exceeding 6%. | 65% <i>ad val.</i> |
| | 0405.0010 -- | Butter. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|--------------|------------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0405.0090 --- | Other fats and oils derived from milk. | 65% <i>ad val.</i> |
| | 0407.0010 --- | Birds' eggs in shell, fresh. | 65% <i>ad val.</i> |
| | 0407.0090 --- | Other. | 65% <i>ad val.</i> |
| | 0408.1100 -- | Dried. | 65% <i>ad val.</i> |
| | 0408.1900 -- | Other. | 65% <i>ad val.</i> |
| | 0408.9100 -- | Dried. | 65% <i>ad val.</i> |
| | 0408.9900 -- | Other. | 65% <i>ad val.</i> |
| 04.09 | 0409.0000 | Natural honey. | 65% <i>ad val.</i> |
| 04.10 | 0410.0000 | Edible products of animal origin, not elsewhere specified or included. | 65% <i>ad val.</i> |
| | 0502.9090 --- | Other. | 65% <i>ad val.</i> |
| 05.09 | 0509.0000 | Natural sponges of animals origin. | 65% <i>ad val.</i> |
| | 0511.9911 ---- | Of pigs, swine, hogs or boars. | 65% <i>ad val.</i> |
| | 0511.9919 ---- | Other. | 65% <i>ad val.</i> |
| | 0511.9921 ---- | Of pigs, swine, hogs or boars. | 65% <i>ad val.</i> |
| | 0511.9929 ---- | Other. | 65% <i>ad val.</i> |
| | 0801.1000 - | Coconuts. | 65% <i>ad val.</i> |
| | 0809.1000 - | Apricots. | 65% <i>ad val.</i> |
| | 0809.2000 - | Cherries. | 65% <i>ad val.</i> |
| | 0809.3000 - | Peaches, including nectarines. | 65% <i>ad val.</i> |
| | 0809.4000 - | Plums and sloes. | 65% <i>ad val.</i> |
| | 0810.1000 - | Strawberries. | 65% <i>ad val.</i> |
| | 0810.2000 - | Raspberries, Blackberries, mulberries and loganberries. | 65% <i>ad val.</i> |
| | 0810.3000 - | Black, white or red currants and gooseberries. | 65% <i>ad val.</i> |
| | 0810.4000 - | Cranberries, Bilberries and other fruits of the genus <i>Vaccinium</i> . | 65% <i>ad val.</i> |
| | 0810.9000 - | Other. | 65% <i>ad val.</i> |
| | 0813.4010 --- | Tamarind. | 65% <i>ad val.</i> |
| 09.05 | 0905.0000 | Vanilla. | 65% <i>ad val.</i> |
| | 0910.1010 --- | Ginger, fresh. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 0910.1020 --- | Ginger, dried. | 65% <i>ad val.</i> |
| | 1212.1000 - | Locust beans, including locust bean seeds. | 65% <i>ad val.</i> |
| | 1212.3000 - | Apricot, peach or plum stones and kernels. | 65% <i>ad val.</i> |
| | 1212.9900 -- | Other. | 65% <i>ad val.</i> |
| | 1301.1000 - | Lac. | 65% <i>ad val.</i> |
| | 1301.2000 - | Gum Arabic. | 65% <i>ad val.</i> |
| | 1301.9010 --- | Cannabis resin and cannabis balsams. | 65% <i>ad val.</i> |
| | 1301.9090 --- | Other. | 65% <i>ad val.</i> |
| | 1302.1100 -- | Opium. | 65% <i>ad val.</i> |
| | 1302.1200 -- | Of liquorice. | 65% <i>ad val.</i> |
| | 1302.1300 -- | Of hops. | 65% <i>ad val.</i> |
| | 1302.1400 -- | Of pyrethrum or of the roots of plants containing rotenone. | 65% <i>ad val.</i> |
| | 1302.1920 -- | Concentrates of poppy straw; extracts and linctures of cannabis | 65% <i>ad val.</i> |
| | 1302.1990 -- | Other | 65% <i>ad val.</i> |
| | 1302.2000 -- | Pectic substances, pectinates and pectates | 65% <i>ad val.</i> |
| | 1302.3100 -- | Agar-agar | 65% <i>ad val.</i> |
| | 1302.3200 -- | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seeds | 65% <i>ad val.</i> |
| | 1302.3900 -- | Other | 65% <i>ad val.</i> |
| | 1403.1000 -- | Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>) | 65% <i>ad val.</i> |
| | 1403.9010 -- | Broom sticks | 65% <i>ad val.</i> |
| | 1404.9010 -- | Tendu leaves (<i>biri</i> leaves) | 65% <i>ad val.</i> |
| | 1501.0010 | Lard; other pig fat | 65% <i>ad val.</i> |
| | 1502.0010 --- | Edible tallow including "premier jus" | 65% <i>ad val.</i> |
| | 1509.1000 - | Virgin | 65% <i>ad val.</i> |
| | 1509.9000 - | Other | 65% <i>ad val.</i> |
| 15.10 | 1510.0000 | Other oils and fractions thereof, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09 | 65% <i>ad val.</i> |
| | 1513.1100 -- | Crude oil | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 1513.1900 -- | Other | 65% <i>ad val.</i> |
| | 1513.2100 -- | Crude oil | 65% <i>ad val.</i> |
| | 1513.2900 -- | Other | 65% <i>ad val.</i> |
| | 1515.1100 -- | Crude oil | 65% <i>ad val.</i> |
| | 1515.1900 -- | Other | 65% <i>ad val.</i> |
| | 1515.2100 -- | Crude oil | 65% <i>ad val.</i> |
| | 1515.2900 -- | Other | 65% <i>ad val.</i> |
| | 1516.1010 --- | Fish and whale oil | 65% <i>ad val.</i> |
| | 1516.1090 --- | Other | 65% <i>ad val.</i> |
| | 1516.2000 - | Vegetable fats and oils and their fractions | 65% <i>ad val.</i> |
| | 1517.1000 - | Margarine, excluding liquid margarine | 65% <i>ad val.</i> |
| | 1517.9000 - | Other | 65% <i>ad val.</i> |
| 15.18 | 1518.0000 | Animal or vegetable fats and oils and their fraction, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | 65% <i>ad val.</i> |
| | 1519.1100 -- | Stearic acid | 65% <i>ad val.</i> |
| 15.22 | 1522.0000 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | 65% <i>ad val.</i> |
| | 1602.1000 - | Homogenised preparations | 65% <i>ad val.</i> |
| | 1602.2000 - | Of liver of any animal | 65% <i>ad val.</i> |
| | 1602.3100 -- | Of turkeys | 65% <i>ad val.</i> |
| | 1602.3900 -- | Other | 65% <i>ad val.</i> |
| | 1602.4100 -- | Hams and cuts thereof | 65% <i>ad val.</i> |
| | 1602.4200 -- | Shoulders and cuts thereof | 65% <i>ad val.</i> |
| | 1602.4900 -- | Other, including mixtures | 65% <i>ad val.</i> |
| | 1602.5000 - | Of bovine animals | 65% <i>ad val.</i> |
| | 1602.9000 - | Other, including preparations of blood of any animal | 65% <i>ad val.</i> |
| | 1604.1900 -- | Other | 65% <i>ad val.</i> |
| | 1604.3000 - | Caviar and caviar substitutes | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 1702.1000 - | Lactose and lactose syrup. | 65% <i>ad val.</i> |
| | 1702.2000 - | Maple sugar and maple syrup. | 65% <i>ad val.</i> |
| | 1702.3000 - | Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose. | 65% <i>ad val.</i> |
| | 1702.4000 - | Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. | 65% <i>ad val.</i> |
| | 1702.6000 - | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose. | 65% <i>ad val.</i> |
| | 1702.9020 --- | Caramel. | 65% <i>ad val.</i> |
| | 1702.9090 --- | Other. | 65% <i>ad val.</i> |
| | 1901.1090 --- | Other. | 65% <i>ad val.</i> |
| | 1901.2000 - | Mixes and doughs for the preparation of bakers' wares of heading No. 19.05. | 65% <i>ad val.</i> |
| | 1901.9090 --- | Other. | 65% <i>ad val.</i> |
| | 1902.1100 -- | Containing eggs. | 65% <i>ad val.</i> |
| | 1902.1900 -- | Other. | 65% <i>ad val.</i> |
| | 1902.2000 - | Stuffed pasta, whether or not cooked or otherwise prepared. | 65% <i>ad val.</i> |
| | 1902.3000 - | Other pasta. | 65% <i>ad val.</i> |
| | 1902.4000 - | Cuscouis. | 65% <i>ad val.</i> |
| | 1903.0010 --- | Of Sago. | 65% <i>ad val.</i> |
| | 1903.0090 --- | Other. | 65% <i>ad val.</i> |
| | 1904.1000 - | Prepared foods obtained by the swelling or roasting of cereals or cereal products. | 65% <i>ad val.</i> |
| | 1904.9000 - | Other. | 65% <i>ad val.</i> |
| | 1905.3000 - | Sweet biscuits; waffles and wafers. | 45% <i>ad val.</i> |
| | 1905.4000 - | Rusks, toasted bread and similar toasted products. | 65% <i>ad val.</i> |
| | 1905.9000 - | Other. | 65% <i>ad val.</i> |
| | 2001.1000 - | Cucumbers and gherkins. | 65% <i>ad val.</i> |
| | 2001.2000 - | Onions. | 65% <i>ad val.</i> |
| | 2001.9000 - | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 2002.1000 - | Tomatoes, whole or in pieces. | 65% <i>ad val.</i> |
| | 2002.9000 - | Other. | 65% <i>ad val.</i> |
| | 2003.1000 - | Mushrooms. | 65% <i>ad val.</i> |
| | 2003.2000 - | Truffles. | 65% <i>ad val.</i> |
| | 2005.1000 - | Homogenised vegetables. | 65% <i>ad val.</i> |
| | 2005.2000 - | Potatoes. | 65% <i>ad val.</i> |
| | 2005.3000 - | Sauerkraut. | 65% <i>ad val.</i> |
| | 2005.4000 - | Peas (<i>Pisum sativum</i>). | 65% <i>ad val.</i> |
| | 2005.5100 - | Beans, shelled. | 65% <i>ad val.</i> |
| | 2005.5900 - | Other. | 65% <i>ad val.</i> |
| | 2005.6000 - | Asparagus. | 65% <i>ad val.</i> |
| | 2005.7000 - | Olives. | 65% <i>ad val.</i> |
| | 2005.8000 - | Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>). | 65% <i>ad val.</i> |
| | 2005.9000 - | Other vegetables and mixtures of vegetables. | 65% <i>ad val.</i> |
| 20.06 | 2006.0000 | Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised). | 65% <i>ad val.</i> |
| | 2101.1000 - | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences of concentrates or with a basis of coffee. | 65% <i>ad val.</i> |
| | 2101.2010 - | Tea preparations consisting of a mixture of tea, milk powder and sugar. | 65% <i>ad val.</i> |
| | 2101.2090 - | Other. | 65% <i>ad val.</i> |
| | 2101.3000 - | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. | 65% <i>ad val.</i> |
| | 2102.1000 - | Active yeasts. | 65% <i>ad val.</i> |
| | 2102.2000 - | Inactive yeasts; other single-cell microorganisms, dead. | 65% <i>ad val.</i> |
| | 2102.3000 - | Prepared baking powders. | 65% <i>ad val.</i> |
| | 2104.1000 - | Soups and broths and preparations therefor. | 65% <i>ad val.</i> |
| | 2104.2000 - | Homogenised composite food preparations. | 65% <i>ad val.</i> |
| 21.05 | 2105.0000 | Ice cream and other edible ice, whether or not containing cocoa. | 65% <i>ad val.</i> |
| | 2106.1000 - | Protein concentrates and textured protein substances. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 2106.9010 --- | Flavouring powders and concentrated extracts for preparation of food and beverages. | 65% <i>ad val.</i> |
| | 2106.9090 --- | Other. | 65% <i>ad val.</i> |
| | 2202.1010 --- | Aerated waters, packed in plastic bottles. | 65% <i>ad val.</i> |
| | 2202.1090 --- | Other. | 35% <i>ad val.</i> |
| | 2207.2000 - | Ethyl alcohol and other spirits, denatured, of any strength. | 65% <i>ad val.</i> |
| | 2401.1000 - | Tobacco, not stemmed/stripped. | 65% <i>ad val.</i> |
| | 2401.2000 - | Tobacco, partly or wholly stemmed/stripped | 65% <i>ad val.</i> |
| | 2401.3000 - | Tobacco, refuse | 65% <i>ad val.</i> |
| | 2402.2000 - | Cigarettes containing tobacco | 65% <i>ad val.</i> |
| | 2402.9000 - | Other | 65% <i>ad val.</i> |
| | 2403.1000 - | Smoking tobacco, whether or not containing tobacco substitutes in any proportion | 65% <i>ad val.</i> |
| | 2403.9100 -- | "Homogenised" or "reconstituted" tobacco | 65% <i>ad val.</i> |
| | 2403.9910 --- | Tobacco extracts and essences | 65% <i>ad val.</i> |
| | 2403.9990 --- | Other | 65% <i>ad val.</i> |
| | 2523.1000 - | Cement clinkers | 25% <i>ad val.</i> |
| | 2523.2100 -- | White cement, whether or not artificially coloured | 25% <i>ad val.</i> |
| | 2523.2900 -- | Other | 25% <i>ad val.</i> |
| | 2523.3000 - | Aluminous cement | 25% <i>ad val.</i> |
| | 2523.9000 - | Other hydraulic cements | 25% <i>ad val.</i> |
| | 2707.1000 - | Benzole. | 65% <i>ad val.</i> |
| | 2707.2000 - | Toluole. | 65% <i>ad val.</i> |
| | 2707.3000 - | Xylole. | 65% <i>ad val.</i> |
| | 2707.4000 - | Naphthalene. | 65% <i>ad val.</i> |
| | 2707.5000 - | Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250° C by the ASTM D 86 method. | 65% <i>ad val.</i> |
| | 2707.6000 - | Phenols. | 65% <i>ad val.</i> |
| | 2707.9100 -- | Creosote oils. | 65% <i>ad val.</i> |
| | 2707.9900 -- | Other. | 65% <i>ad val.</i> |
| | 2710.0039 ---- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 2710.0059 ---- | Other. | 65% <i>ad val.</i> |
| | 2710.0069 ---- | Other gas oils. | 65% <i>ad val.</i> |
| | 2710.0079 ---- | Other. | 65% <i>ad val.</i> |
| | 2710.0094 ---- | Liquid paraffin. | 65% <i>ad val.</i> |
| | 2710.0095 ---- | White oil. | 65% <i>ad val.</i> |
| | 2710.0099 ---- | Other. | 65% <i>ad val.</i> |
| | 2917.3600 -- | Terephthalic acid and its salts | 15% <i>ad val.</i> |
| | 2933.7100 -- | 6-Hexan lactam (epsilon-caprolactum) | 15% <i>ad val.</i> |
| | 3006.6000 -- | Chemical contraceptive preparations based on hormones or spermicides | Free |
| | 3202.9010 --- | Tanning substances, tanning preparations based on chromium sulphate | 40% <i>ad val.</i> |
| | 3208.1000 - | Based on polyesters | 65% <i>ad val.</i> |
| | 3208.2000 - | Based on acrylic or vinyl polymers | 65% <i>ad val.</i> |
| | 3208.9000 - | Other | 65% <i>ad val.</i> |
| | 3209.1000 - | Based on acrylic or vinyl polymers | 65% <i>ad val.</i> |
| | 3209.9000 - | Other | 65% <i>ad val.</i> |
| | 3210.0010 --- | Distempers | 65% <i>ad val.</i> |
| | 3210.0090 --- | Other | 65% <i>ad val.</i> |
| 32.11 | 3211.0000 | Prepared driers. | 65% <i>ad val.</i> |
| | 3212.9000 - | Other | 65% <i>ad val.</i> |
| | 3214.1000 - | Mastics; painters' fillings | 65% <i>ad val.</i> |
| | 3214.9000 - | Other | 65% <i>ad val.</i> |
| | 3301.1100 -- | Of bergamot | 65% <i>ad val.</i> |
| | 3301.1200 -- | Of orange | 65% <i>ad val.</i> |
| | 3301.1300 -- | Of lemon | 65% <i>ad val.</i> |
| | 3301.1400 -- | Of lime | 65% <i>ad val.</i> |
| | 3301.1900 -- | Other | 65% <i>ad val.</i> |
| | 3301.2100 -- | Of geranium | 65% <i>ad val.</i> |
| | 3301.2200 -- | Of jasmin | 65% <i>ad val.</i> |
| | 3301.2300 -- | Of lavender or of lavandin | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 3301.2400 -- | Of peppermint (<i>Mentha piperita</i>) | 65% <i>ad val.</i> |
| | 3301.2500 -- | Of other mints | 65% <i>ad val.</i> |
| | 3301.2600 -- | Of vetiver | 65% <i>ad val.</i> |
| | 3301.2900 -- | Other | 65% <i>ad val.</i> |
| | 3301.3000 - | Resinoids | 65% <i>ad val.</i> |
| | 3301.9000 - | Other | 65% <i>ad val.</i> |
| | 3302.1000 - | Of a kind used in the food or drink industries | 65% <i>ad val.</i> |
| | 3302.9000 - | Other | 65% <i>ad val.</i> |
| | 3307.4100 --- | "Agarbatti" and other odoriferous preparations which operate by burning | 65% <i>ad val.</i> |
| | -- | Anionic | |
| | 3402.1110 --- | Branched alkylbenzene sulphonates including dodecylbenzene sulphonate and tridecyl benzene sulphonate | 50% <i>ad val.</i> |
| | 3402.1190 --- | Other. | 35% <i>ad val.</i> |
| | 3402.2000 - | Preparations put up for retail sale. | 65% <i>ad val.</i> |
| | 3402.9010 --- | Surface active preparations. | 65% <i>ad val.</i> |
| | 3402.9091 ---- | Washing preparations (detergents). | 65% <i>ad val.</i> |
| | 3402.9099 ---- | Other. | 65% <i>ad val.</i> |
| | 3404.2000 - | Of polyethylene glycol. | 65% <i>ad val.</i> |
| | 3404.9000 - | Other. | 65% <i>ad val.</i> |
| | 3405.1000 - | Polishes, creams and similar preparations for footwear or leather. | 65% <i>ad val.</i> |
| | 3405.2000 - | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work. | 65% <i>ad val.</i> |
| | 3405.9010 --- | Valve grinding paste. | 65% <i>ad val.</i> |
| | 3405.9090 --- | Other. | 65% <i>ad val.</i> |
| 34.06 | 3406.0000 | Candles, tapers and the like. | 65% <i>ad val.</i> |
| | 3407.0090 --- | Other. | 65% <i>ad val.</i> |
| | 3501.1000 - | Casein. | 65% <i>ad val.</i> |
| | 3501.9000 - | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 3502.1000 - | Egg albumin. | 65% <i>ad val.</i> |
| | 3502.9000 - | Other. | 65% <i>ad val.</i> |
| 35.03 | 3503.0000 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01. | 65% <i>ad val.</i> |
| 35.04 | 3504.0000 | Peptones and their derivatives; other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed. | 65% <i>ad val.</i> |
| | 3505.1000 - | Dextrins & other modified starches. | 65% <i>ad val.</i> |
| | 3505.2000 - | Glues. | 65% <i>ad val.</i> |
| | 3506.1000 - | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. | 65% <i>ad val.</i> |
| | 3506.9100 -- | Adhesives based on rubber or plastics (excluding artificial resins). | 65% <i>ad val.</i> |
| | 3506.9900 -- | Other. | 65% <i>ad val.</i> |
| | 3604.1000 - | Fireworks | 65% <i>ad val.</i> |
| | 3606.1000 - | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ | 65% <i>ad val.</i> |
| | 3606.9010 --- | Flints for lighters and ignitors | 65% <i>ad val.</i> |
| | 3606.9090 --- | Other | 65% <i>ad val.</i> |
| | 3705.1000 - | For offset reproduction | 65% <i>ad val.</i> |
| | 3705.9010 --- | Areal survey films depicting only topographical features of a kind suitable for use in making maps or charts | 65% <i>ad val.</i> |
| | 3705.9090 --- | Other | 65% <i>ad val.</i> |
| | 3808.1010 --- | Mosquito coils, mats and the like | 65% <i>ad val.</i> |
| | 3808.1020 --- | Napthalene balls | 65% <i>ad val.</i> |
| | 3808.4010 --- | In packings for sale by retail | 65% <i>ad val.</i> |
| | 3808.9000 - | Other | 65% <i>ad val.</i> |
| | 3810.9000 - | Other | 65% <i>ad val.</i> |
| | 3811.1100 -- | Based on lead compounds | 65% <i>ad val.</i> |
| | 3811.1900 -- | Other | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 3811.2100 -- | Containing petroleum oils or oil obtained from bituminous minerals | 65% <i>ad val.</i> |
| | 3811.2900 -- | Other | 65% <i>ad val.</i> |
| | 3811.9000 - | Other | 65% <i>ad val.</i> |
| | 3812.1000 - | Prepared rubber accelerators | 65% <i>ad val.</i> |
| | 3812.2000 - | Compound plasticisers for rubber or plastics | 65% <i>ad val.</i> |
| | 3812.3000 - | Anti-oxidising preparations and other compound stabilisers for rubber or plastics | 65% <i>ad val.</i> |
| 38.14 | 3814.0000 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | 65% <i>ad val.</i> |
| 38.16 | 3816.0000 | Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01. | 65% <i>ad val.</i> |
| 38.19 | 3819.0000 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. | 65% <i>ad val.</i> |
| | 3823.2000 - | Naphthenic acids, their water-insoluble salts and their esters | 65% <i>ad val.</i> |
| | 3823.3000 - | Non-agglomerated metal carbides mixed together or with metallic binders. | 65% <i>ad val.</i> |
| | 3823.4000 - | Prepared additives for cements, mortars or concretes | 65% <i>ad val.</i> |
| | 3823.5000 - | Non-refractory mortars and concretes | 65% <i>ad val.</i> |
| | 3823.9000 - | Other | 65% <i>ad val.</i> |
| | 3901.1000 - | Polyethylene having a specific gravity of less than 0.94 | 65% <i>ad val.</i> |
| | 3901.2000 - | Polyethylene having a specific gravity of 0.94 or more | 65% <i>ad val.</i> |
| | 3901.3000 - | Ethylene-vinyl acetate copolymers | 65% <i>ad val.</i> |
| | 3901.9000 - | Other | 65% <i>ad val.</i> |
| | 3902.1000 - | Polypropylene | 65% <i>ad val.</i> |
| | 3902.2000 - | Polyisobutylenc | 65% <i>ad val.</i> |
| | 3902.3000 - | Propylene copolymers | 65% <i>ad val.</i> |
| | 3902.9000 - | Other | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 3903.1100 -- | Expansible | 65% <i>ad val.</i> |
| | 3903.1900 -- | Other | 65% <i>ad val.</i> |
| | 3903.2000 - | Styrene-acrylonitrile (SAN) copolymers | 65% <i>ad val.</i> |
| | 3903.3000 - | Acrylonitrile-butadiene-styrene (ABS) copolymers | 65% <i>ad val.</i> |
| | 3903.9000 - | Other | 65% <i>ad val.</i> |
| | 3904.1000 - | Polyvinyl chloride, not mixed with any other substance | 65% <i>ad val.</i> |
| | 3904.2100 -- | Non-plasticised | 65% <i>ad val.</i> |
| | 3904.2200 -- | Plasticised | 65% <i>ad val.</i> |
| | 3904.3000 - | Vinyl chloride-vinyl acetate copolymers | 65% <i>ad val.</i> |
| | 3904.4000 - | Other vinyl chloride copolymers | 65% <i>ad val.</i> |
| | 3904.5000 - | Vinylidene chloride polymers | 65% <i>ad val.</i> |
| | 3904.6100 -- | Polytetrafluoroethylene | 65% <i>ad val.</i> |
| | 3904.6900 -- | Other | 65% <i>ad val.</i> |
| | 3904.9000 - | Other | 65% <i>ad val.</i> |
| | 3906.1000 - | Polymethyl methacrylate | 65% <i>ad val.</i> |
| | 3906.9000 - | Other | 65% <i>ad val.</i> |
| | 3907.1000 - | Polyacetals | 65% <i>ad val.</i> |
| | 3907.2000 - | Other polyethers | 65% <i>ad val.</i> |
| | 3907.3000 - | Epoxide resins | 65% <i>ad val.</i> |
| | 3907.4000 - | Polycarbonates | 65% <i>ad val.</i> |
| | 3907.5000 - | Alkyd resins | 65% <i>ad val.</i> |
| | 3907.6000 - | Polyethylene terephthalate | 65% <i>ad val.</i> |
| | 3907.9100 -- | Unsaturated | 65% <i>ad val.</i> |
| | 3907.9900 -- | Other | 65% <i>ad val.</i> |
| | 3908.1000 - | Polyamide-6,-11,-12,-6,6,-6,9,-6,10 or 6,12 | 65% <i>ad val.</i> |
| | 3908.9000 - | Other | 65% <i>ad val.</i> |
| | 3909.1000 - | Urea resins; thiourea resins | 65% <i>ad val.</i> |
| | 3909.2000 - | Melamine resins | 65% <i>ad val.</i> |
| | 3909.3000 - | Other amino-resins | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|--------------|------------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 3909.4000 - | Phenolic resins. | 65% <i>ad val.</i> |
| | 3909.5000 - | Polyurethanes. | 65% <i>ad val.</i> |
| 39.10 | 3910.0000 | Silicones in primary forms. | 65% <i>ad val.</i> |
| | 3911.1000 - | Petroleum resins, coumarone, indene or coumaroncindene resins and polyterpenes. | 65% <i>ad val.</i> |
| | 3911.9000 - | Other. | 65% <i>ad val.</i> |
| | 3912.1100 -- | Non-plasticised. | 65% <i>ad val.</i> |
| | 3912.1200 -- | Plasticised. | 65% <i>ad val.</i> |
| | 3912.2000 - | Cellulose nitrates (including collodions). | 65% <i>ad val.</i> |
| | 3912.3100 -- | Carboxymethylcellulose and its salts. | 65% <i>ad val.</i> |
| | 3912.3900 -- | Other. | 65% <i>ad val.</i> |
| | 3912.9000 - | Other. | 65% <i>ad val.</i> |
| 39.14 | 3914.0000 | Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms. | 65% <i>ad val.</i> |
| | 3915.1000 - | Of polymers of ethylene | 65% <i>ad val.</i> |
| | 3915.2000 - | Of polymers of styrene | 65% <i>ad val.</i> |
| | 3915.3000 - | Of polymers of vinyl chloride | 65% <i>ad val.</i> |
| | 3915.9000 - | Of other plastics | 65% <i>ad val.</i> |
| | 3916.1000 - | Of polymers of ethylene | 65% <i>ad val.</i> |
| | 3916.2000 - | Of polymers of vinyl chloride | 65% <i>ad val.</i> |
| | 3916.9000 - | Of other plastics | 65% <i>ad val.</i> |
| | 3917.1000 - | Artificial guts (sausage casings) of hardened protein or of cellulosic materials | 65% <i>ad val.</i> |
| | 3917.2100 -- | Of polymers of ethylene | 65% <i>ad val.</i> |
| | 3917.2200 -- | Of polymers of propylene | 65% <i>ad val.</i> |
| | 3917.2300 -- | Of polymers of vinyl chloride | 65% <i>ad val.</i> |
| | 3917.2900 -- | Of other plastics | 65% <i>ad val.</i> |
| | 3917.3100 -- | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 65% <i>ad val.</i> |
| | 3917.3200 -- | Other, not reinforced or otherwise combined with other materials, without fittings | 65% <i>ad val.</i> |
| | 3917.3300 -- | Other, not reinforced or otherwise combined with other materials, with fittings | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 3917.3900 -- | Other | 65% <i>ad val.</i> |
| | 3917.4000 - | Fittings | 65% <i>ad val.</i> |
| | 3918.1000 - | Of polymers of vinyl chloride. | 65% <i>ad val.</i> |
| | 3918.9000 - | Of other plastics. | 65% <i>ad val.</i> |
| | 3919.1000 - | In roll of a width not exceeding 20cm. | 65% <i>ad val.</i> |
| | 3919.9000 - | Other. | 65% <i>ad val.</i> |
| | 3920.1000 - | Of polymers of ethylene. | 65% <i>ad val.</i> |
| | 3920.2000 - | Of polymers of propylene. | 65% <i>ad val.</i> |
| | 3920.3000 - | Of polymers of styrene. | 65% <i>ad val.</i> |
| | 3920.4100 -- | Rigid. | 65% <i>ad val.</i> |
| | 3920.4200 -- | Flexible. | 65% <i>ad val.</i> |
| | 3920.5110 --- | Plates and sheets. | 65% <i>ad val.</i> |
| | 3920.5190 --- | Other. | 65% <i>ad val.</i> |
| | 3920.5910 --- | Plates and sheets. | 65% <i>ad val.</i> |
| | 3920.5990 --- | Other. | 65% <i>ad val.</i> |
| | 3920.6100 -- | Of polycarbonates. | 65% <i>ad val.</i> |
| | 3920.6200 -- | Of polyethylene terephthalate. | 65% <i>ad val.</i> |
| | 3920.6300 -- | Of unsaturated polyester. | 65% <i>ad val.</i> |
| | 3920.6900 -- | Of other polyesters. | 65% <i>ad val.</i> |
| | 3920.7100 -- | Of regenerated cellulose. | 65% <i>ad val.</i> |
| | 3920.7200 -- | Of vulcanised fibre. | 65% <i>ad val.</i> |
| | 3920.7300 -- | Of cellulose acetate. | 65% <i>ad val.</i> |
| | 3920.7900 -- | Of other cellulose derivatives. | 65% <i>ad val.</i> |
| | 3920.9100 -- | Of polyvinyl butyral. | 65% <i>ad val.</i> |
| | 3920.9200 -- | Of polyamides. | 65% <i>ad val.</i> |
| | 3920.9300 -- | Of amino-resins. | 65% <i>ad val.</i> |
| | 3920.9400 -- | Of phenolic resins. | 65% <i>ad val.</i> |
| | 3920.9900 -- | Of other plastics. | 65% <i>ad val.</i> |
| | 3921.1100 -- | Of polymers of styrene. | 65% <i>ad val.</i> |
| | 3921.1200 -- | Of polymers of vinyl chloride. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 3921.1300 -- | Of polyurethanes. | 65% <i>ad val.</i> |
| | 3921.1400 -- | Of regenerated cellulose. | 65% <i>ad val.</i> |
| | 3921.1900 -- | Of other plastics. | 65% <i>ad val.</i> |
| | 3921.9000 - | Other. | 65% <i>ad val.</i> |
| | 3922.1000 - | Baths, shower-baths and wash-basins. | 65% <i>ad val.</i> |
| | 3922.2000 - | Lavatory seats and covers. | 65% <i>ad val.</i> |
| | 3922.9000 - | Other. | 65% <i>ad val.</i> |
| | 3923.1000 - | Boxes, cases, crates and similar articles. | 65% <i>ad val.</i> |
| | 3923.2100 -- | Of polymers of ethylene. | 65% <i>ad val.</i> |
| | 3923.2900 -- | Of other plastics. | 65% <i>ad val.</i> |
| | 3923.3000 - | Carboys, bottles, flasks and similar articles. | 65% <i>ad val.</i> |
| | 3923.4000 - | Spools, cops, bobbins and similar supports | 65% <i>ad val.</i> |
| | 3923.5000 - | Stoppers, lids, caps and other closures. | 65% <i>ad val.</i> |
| | 3923.9000 - | Other. | 65% <i>ad val.</i> |
| | 3925.2000 - | Doors, windows and their frames and thresholds for doors. | 65% <i>ad val.</i> |
| | 3925.3000 - | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof. | 65% <i>ad val.</i> |
| | 3925.9000 - | Other. | 65% <i>ad val.</i> |
| | 3926.1020 --- | Punch binding strips. | 65% <i>ad val.</i> |
| | 3926.1090 --- | Other. | 65% <i>ad val.</i> |
| | 3926.2090 --- | Other. | 65% <i>ad val.</i> |
| | 3926.3000 - | Fittings for furniture, coachwork or the like. | 65% <i>ad val.</i> |
| | 3926.4000 - | Statuettes and other ornamental articles. | 65% <i>ad val.</i> |
| | 3926.9010 --- | Drinking pots for poultry birds. | 65% <i>ad val.</i> |
| | 3926.9030 --- | Plastic coils (contraceptives) and accessories thereof. | Free |
| | 3926.9040 --- | Transmission, conveyor or elevator belts | 65% <i>ad val.</i> |
| | 3926.9060 --- | Spangles. | 65% <i>ad val.</i> |
| | 3926.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4001.1000 - | Natural rubber latex, whether or not pre-vulcanised | 10% <i>ad val.</i> |
| | 4001.2100 -- | Smoked sheets | 10% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 4001.2200 -- | Technically specified natural rubber (TSNR) | 10% <i>ad val.</i> |
| | 4001.2900 -- | Other | 10% <i>ad val.</i> |
| | 4001.3000 - | Balata, gutta-percha, guayule, chicle and similar natural gums | 10% <i>ad val.</i> |
| | 4002.1100 -- | Latex | 10% <i>ad val.</i> |
| | 4002.1900 -- | Other | 10% <i>ad val.</i> |
| | 4002.2000 - | Butadiene rubber (BR) | 10% <i>ad val.</i> |
| | 4002.3100 -- | Isobutene-isoprene (butyl) rubber (IIR) | 10% <i>ad val.</i> |
| | 4002.3900 -- | Other | 10% <i>ad val.</i> |
| | 4002.4100 - | Latex | 10% <i>ad val.</i> |
| | 4002.4900 -- | Other | 10% <i>ad val.</i> |
| | 4002.5100 -- | Latex | 10% <i>ad val.</i> |
| | 4002.5900 -- | Other | 10% <i>ad val.</i> |
| | 4002.6000 - | Isoprene rubber (IR) | 10% <i>ad val.</i> |
| | 4002.7000 - | Ethylene-propylene-non-conjugated diene rubber (EPDM) | 10% <i>ad val.</i> |
| | 4002.8000 - | Mixtures of any product of heading No. 40.01 with any product of this heading. | 10% <i>ad val.</i> |
| | 4002.9100 -- | Latex | 10% <i>ad val.</i> |
| | 4002.9900 -- | Other | 10% <i>ad val.</i> |
| | 4004.1100 -- | Waste and scrap in the form of uncut tyres, tubes, plates and sheets, rubber coated canvas and rubber belting. | 65% <i>ad val.</i> |
| | 4005.1000 - | Compounded with carbon black or silica. | 65% <i>ad val.</i> |
| | 4005.2000 - | Solutions; dispersions other than those of sub-heading No. 4005.1000. | 65% <i>ad val.</i> |
| | 4005.9100 -- | Plates, sheets and strip. | 65% <i>ad val.</i> |
| | 4005.9900 -- | Other. | 65% <i>ad val.</i> |
| | 4006.1000 - | "Camel-back" strips for retreading rubber tyres. | 65% <i>ad val.</i> |
| | 4006.9000 - | Other. | 65% <i>ad val.</i> |
| 40.07 | 4007.0000 | Vulcanised rubber thread and cord. | 65% <i>ad val.</i> |
| | 4008.1100 -- | Plates, sheets and strip. | 65% <i>ad val.</i> |
| | 4008.1900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 4008.2100 -- | Plates, sheets and strip. | 65% <i>ad val.</i> |
| | 4008.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4009.1000 - | Not reinforced or otherwise combined with other materials, without fittings. | 65% <i>ad val.</i> |
| | 4009.2000 - | Reinforced or otherwise combined only with metal, without fittings. | 65% <i>ad val.</i> |
| | 4009.3000 - | Reinforced or otherwise combined only with textile materials, without fittings. | 65% <i>ad val.</i> |
| | 4009.4000 - | Reinforced or otherwise combined without fittings. | 65% <i>ad val.</i> |
| | 4009.5000 - | With fittings. | 65% <i>ad val.</i> |
| | 4010.1000 - | Of trapezoidal cross-section (V-belts and V-beltting). | 65% <i>ad val.</i> |
| | 4010.9100 -- | Of a width exceeding 20 cm. | 65% <i>ad val.</i> |
| | 4010.9900 -- | Other. | 65% <i>ad val.</i> |
| | 4011.1000 - | Of a kind used on motor cars (including station wagons and racing cars). | 65% <i>ad val.</i> |
| | 4011.2000 - | Of a kind used on buses, lorries or trucks. | 15% <i>ad val.</i> |
| | 4011.4000 - | Of a kind used on motorcycles. | 65% <i>ad val.</i> |
| | 4011.5000 - | Of a kind used on bicycles. | 65% <i>ad val.</i> |
| | 4011.9190 --- | Other. | 65% <i>ad val.</i> |
| | 4011.9990 --- | Other. | 65% <i>ad val.</i> |
| | 4012.1090 --- | Other. | 65% <i>ad val.</i> |
| | 4012.2000 - | Used pneumatic tyres. | 65% <i>ad val.</i> |
| | 4012.9000 - | Other. | 65% <i>ad val.</i> |
| | 4013.1000 - | Of a kind used on motor car (including station wagons and racing cars), buses or lorries. | 65% <i>ad val.</i> |
| | 4013.2000 - | Of a kind used on bicycles. | 65% <i>ad val.</i> |
| | 4013.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4014.1000 - | Sheath contraceptives. | Free |
| | 4014.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4015.1900 -- | Other. | 65% <i>ad val.</i> |
| | 4015.9000 - | Other. | 65% <i>ad val.</i> |
| | 4016.1000 - | Of cellular rubber. | 65% <i>ad val.</i> |

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| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 4016.9100 -- | Floor covering and mats. | 65% <i>ad val.</i> |
| | 4016.9300 -- | Gaskets, washers and other seals. | 65% <i>ad val.</i> |
| | 4016.9400 -- | Boat or dock fenders, whether or not inflatable. | 65% <i>ad val.</i> |
| | 4016.9500 -- | Other inflatable articles. | 65% <i>ad val.</i> |
| | 4016.9900 -- | Other. | 65% <i>ad val.</i> |
| | 4107.1000 - | Of swine | 65% <i>ad val.</i> |
| | 4107.2100 -- | Vegetable pre-tanned. | 65% <i>ad val.</i> |
| | 4107.2900 -- | Other | 65% <i>ad val.</i> |
| | 4107.9000 - | Of other animals. | 65% <i>ad val.</i> |
| 41.08 | 4108.0000 | Chamois (including combination chamois) leather. | 65% <i>ad val.</i> |
| 41.09 | 4109.0000 | Patent leather and patent laminated leather, metallised leather. | 65% <i>ad val.</i> |
| 41.11 | 4111.0000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls. | 65% <i>ad val.</i> |
| 42.01 | 4201.0000 | Saddlery and harness for any animal (including traces, leads, knee pads muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 65% <i>ad val.</i> |
| | 4202.1100 -- | With outer surface of leather, of composition leather or of patent leather. | 65% <i>ad val.</i> |
| | 4202.1200 -- | With outer surface of plastics or of textile materials. | 65% <i>ad val.</i> |
| | 4202.1900 -- | Other. | 65% <i>ad val.</i> |
| | 4202.2100 -- | With outer surface of leather of composition leather or of patent leather. | 65% <i>ad val.</i> |
| | 4202.2200 -- | With outer surface of plastic sheeting or of textile materials. | 65% <i>ad val.</i> |
| | 4202.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4202.3100 -- | With outer surface of leather, of composition leather or of patent leather. | 65% <i>ad val.</i> |
| | 4202.3200 -- | With outer surface of plastic sheeting or of textile materials. | 65% <i>ad val.</i> |
| | 4202.3900 -- | Other. | 65% <i>ad val.</i> |
| | 4202.9100 -- | With outer surface of leather, of composition leather or of patent leather. | 65% <i>ad val.</i> |
| | 4202.9200 -- | With outer surface of plastic sheeting or of textile materials. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 4202.9900 -- | Other. | 65% <i>ad val.</i> |
| | 4203.1000 - | Articles of apparel. | 65% <i>ad val.</i> |
| | 4203.2100 -- | Specially designed for use in sports. | 65% <i>ad val.</i> |
| | 4203.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4203.3000 - | Belts and bandoliers. | 65% <i>ad val.</i> |
| | 4203.4000 - | Other clothing accessories. | 65% <i>ad val.</i> |
| | 4206.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4303.1000 + | Articles of apparel and clothing accessories. | 65% <i>ad val.</i> |
| | 4303.9000 - | Other. | 65% <i>ad val.</i> |
| | 4304.0090 --- | Other. | 65% <i>ad val.</i> |
| | 4404.1000 - | Coniferous | 65% <i>ad val.</i> |
| | 4404.2010 --- | Of Teakwood. | 65% <i>ad val.</i> |
| | 4404.2090 --- | Other | 65% <i>ad val.</i> |
| 44.05 | 4405.0000 | Wood wool; wood flour. | 65% <i>ad val.</i> |
| | 4406.1010 --- | Of teakwood. | 65% <i>ad val.</i> |
| | 4406.1090 --- | Other. | 65% <i>ad val.</i> |
| | 4406.9010 --- | Of teakwood. | 65% <i>ad val.</i> |
| | 4406.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4407.2110 --- | Teak. | 65% <i>ad val.</i> |
| | 4407.2190 --- | Other. | 65% <i>ad val.</i> |
| | 4407.2200 -- | Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Maore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe. | 65% <i>ad val.</i> |
| | 4407.2300 -- | Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa | 65% <i>ad val.</i> |
| | 4408.1000 - | Coniferous. | 65% <i>ad val.</i> |
| | 4408.2000 - | Of the following tropical woods; Dark Red Meranti, Light Red Meranti, White Laurus, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil and Bois de Rose femelle. | 65% <i>ad val.</i> |
| | 4408.9000 - | Other. | 65% <i>ad val.</i> |
| | 4409.1000 - | coniferous | 65% <i>ad val.</i> |
| | 4410.1000 - | Of wood. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 4410.9000 - | Of other ligneous materials. | 65% <i>ad val.</i> |
| | 4411.1100 -- | Not mechanically worked or surface covered | 65% <i>ad val.</i> |
| | 4411.1900 -- | Other | 65% <i>ad val.</i> |
| | 4411.2100 -- | Not mechanically worked or surface covered. | 65% <i>ad val.</i> |
| | 4411.2900 -- | Other | 65% <i>ad val.</i> |
| | 4411.3100 -- | Not mechanically worked or surface covered | 65% <i>ad val.</i> |
| | 4411.3900 -- | Other | 65% <i>ad val.</i> |
| | 4411.9100 -- | Not mechanically worked or surface covered. | 65% <i>ad val.</i> |
| | 4411.9900 -- | Other | 65% <i>ad val.</i> |
| | 4412.1100 -- | With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia</i> spp.), Palissandre du Bresil or Bois de Rose femelle. | 65% <i>ad val.</i> |
| | 4412.1200 -- | Other, with at least one outer ply of non-coniferous wood. | 65% <i>ad val.</i> |
| | 4412.1900 -- | Other. | 65% <i>ad val.</i> |
| | 4412.2100 -- | Containing at least one layer of particle board. | 65% <i>ad val.</i> |
| | 4412.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4412.9100 -- | Containing at least one layer of particle board. | 65% <i>ad val.</i> |
| | 4412.9900 -- | Other. | 65% <i>ad val.</i> |
| | 4420.1000 - | Statuettes and other ornaments, of wood. | 65% <i>ad val.</i> |
| | 4420.9000 - | Other. | 65% <i>ad val.</i> |
| | 4421.1000 - | Clothes hangers. | 65% <i>ad val.</i> |
| | 4421.9010 --- | Spools, cops, bobbins, sewing thread reels and the like. | 65% <i>ad val.</i> |
| | 4421.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4503.1000 - | Corks and stoppers. | 65% <i>ad val.</i> |
| | 4503.9000 - | Other. | 65% <i>ad val.</i> |
| | 4504.1000 - | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs. | 65% <i>ad val.</i> |
| | 4504.9000 - | Other. | 65% <i>ad val.</i> |
| | 4602.1000 - | Of vegetable materials. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 4602.9000 - | Other. | 65% <i>ad val.</i> |
| 48.01 | 4801.0000 | Newsprint, in rolls or sheets. | 65% <i>ad val.</i> |
| | 4802.1000 - | Hand-made paper and paperboard. | 65% <i>ad val.</i> |
| | 4802.4000 - | Wall paper base. | 65% <i>ad val.</i> |
| | 4802.5100 -- | Weighing less than 40 g/m ² | 65% <i>ad val.</i> |
| | 4802.5200 -- | Weighing 40 g/m ² or more but not more than 150 g/m ² | 65% <i>ad val.</i> |
| | 4802.5300 -- | Weighing more than 150 g/m ² | 65% <i>ad val.</i> |
| | 4802.6000 - | Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process. | 65% <i>ad val.</i> |
| 48.03 | 4803.0000 | Toilet or facial tissue stock, towel or napkin similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state. | 65% <i>ad val.</i> |
| | 4804.1100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 4804.1900 -- | Other. | 65% <i>ad val.</i> |
| | 4804.2100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 4804.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4804.3100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 4804.3900 -- | Other. | 65% <i>ad val.</i> |
| | 4804.4100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 4804.4200 -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process. | 65% <i>ad val.</i> |
| | 4804.4900 -- | Other. | 65% <i>ad val.</i> |
| | 4804.5100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 4804.5200 -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process. | 65% <i>ad val.</i> |
| | 4804.5900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 4805.1000 - | Semi-chemical fluting paper (corrugating medium). | 65% <i>ad val.</i> |
| | 4805.2100 -- | Each layer bleached. | 65% <i>ad val.</i> |
| | 4805.2200 -- | With only one outer layer bleached. | 65% <i>ad val.</i> |
| | 4805.2300 -- | Having three or more layers, of which only the two outer layers are bleached. | 65% <i>ad val.</i> |
| | 4805.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4805.3000 - | Sulphite wrapping paper. | 65% <i>ad val.</i> |
| | 4805.4000 - | Filter paper and paperboard. | 65% <i>ad val.</i> |
| | 4805.5000 - | Felt paper and paperboard. | 65% <i>ad val.</i> |
| | 4805.6000 - | Other paper and paperboard, weighing 150 g/m ² or less. | 65% <i>ad val.</i> |
| | 4805.7000 - | Other paper and paper-board, weighing more than 150 g/m ² but less than 225 g/m ² | 65% <i>ad val.</i> |
| | 4805.8000 - | Other paper and paper board, weighing 225 g/m ² or more. | 65% <i>ad val.</i> |
| | 4806.1000 - | Vegetable parchment. | 65% <i>ad val.</i> |
| | 4806.2000 - | Greaseproof papers. | 65% <i>ad val.</i> |
| | 4806.3000 - | Tracing papers. | 65% <i>ad val.</i> |
| | 4806.4000 - | Glassine and other glazed transparent or translucent papers. | 65% <i>ad val.</i> |
| | 4807.1000 - | Paper and paperboard, laminated internally with bitumen, tar or asphalt. | 65% <i>ad val.</i> |
| | 4807.9100 - | Straw paper and paperboard, whether or not covered with paper other than straw paper. | 65% <i>ad val.</i> |
| | 4807.9900 - | Other. | 65% <i>ad val.</i> |
| | 4808.1000 - | Corrugated paper and paperboard, whether or not perforated. | 65% <i>ad val.</i> |
| | 4808.2000 - | Sack kraft paper, creped or crinkled, whether or not embossed or perforated. | 65% <i>ad val.</i> |
| | 4808.3000 - | Other kraft paper, creped or crinkled, whether or not embossed or perforated. | 65% <i>ad val.</i> |
| | 4808.9000 - | Other. | 65% <i>ad val.</i> |
| | 4809.1000 - | Carbon or similar copying papers. | 65% <i>ad val.</i> |
| | 4809.2000 - | Self-copy paper | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 4809.9000 - | Other. | 65% <i>ad val.</i> |
| | 4810.1100 - | Weighing not more than 150 g/m ² | 65% <i>ad val.</i> |
| | 4810.1200 -- | Weighing more than 150 g/m ² . | 65% <i>ad val.</i> |
| | 4810.2100 -- | Light-weight coated paper. | 65% <i>ad val.</i> |
| | 4810.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4810.3100 -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less. | 65% <i>ad val.</i> |
| | 4810.3200 -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² . | 65% <i>ad val.</i> |
| | 4810.3900 -- | Other. | 65% <i>ad val.</i> |
| | 4810.9100 -- | Multi-ply. | 65% <i>ad val.</i> |
| | 4810.9900 -- | Other. | 65% <i>ad val.</i> |
| | 4811.1000 - | Tarred, bituminised or asphalted paper and paperboard. | 65% <i>ad val.</i> |
| | 4811.2100 -- | Self-adhesive. | 65% <i>ad val.</i> |
| | 4811.2900 -- | Other. | 65% <i>ad val.</i> |
| | 4811.4010 --- | Printed paper and paper board meant for packing of confectionary, soap and the like. | 65% <i>ad val.</i> |
| | 4811.9000 - | Other paper, paperboard, cellulose wadding and webs of cellulose fibres. | 65% <i>ad val.</i> |
| 48.12 | 4812.0000 | Filter blocks, slabs and plates, of paper pulp. | 65% <i>ad val.</i> |
| | 4813.1000 - | In the form of booklets or tubes. | 65% <i>ad val.</i> |
| | 4814.1000 - | "Ingrain" paper. | 65% <i>ad val.</i> |
| | 4814.2000 - | Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured design-printed or otherwise decorated layer of plastics. | 65% <i>ad val.</i> |
| | 4814.3000 - | Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven. | 65% <i>ad val.</i> |
| | 4814.9000 - | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| 48.15 | 4815.0000 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 65% <i>ad val.</i> |
| | 4816.1000 - | Carbon or similar copying papers. | 65% <i>ad val.</i> |
| | 4816.2000 - | Self-copy paper. | 65% <i>ad val.</i> |
| | 4816.3000 - | Duplicator stencils. | 65% <i>ad val.</i> |
| | 4816.9000 - | Other. | 65% <i>ad val.</i> |
| | 4817.1000 - | Envelopes. | 65% <i>ad val.</i> |
| | 4817.2000 - | Letter cards, plain post cards and correspondence cards. | 65% <i>ad val.</i> |
| | 4817.3000 - | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | 65% <i>ad val.</i> |
| | 4818.1000 - | Toilet paper. | 65% <i>ad val.</i> |
| | 4818.2000 - | Handkerchiefs, cleansing or facial tissues and towels. | 65% <i>ad val.</i> |
| | 4818.3000 - | Tablecloths and serviettes. | 65% <i>ad val.</i> |
| | 4818.4000 - | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles. | 65% <i>ad val.</i> |
| | 4818.5000 - | Articles of apparel and clothing accessories. | 65% <i>ad val.</i> |
| | 4818.9000 - | Other. | 65% <i>ad val.</i> |
| | 4819.1000 - | Cartons, boxes and cases, of corrugated paper or paperboard. | 65% <i>ad val.</i> |
| | 4819.2000 - | Folding cartons, boxes and cases, of non-corrugated paper or paperboard. | 65% <i>ad val.</i> |
| | 4819.3000 - | Sacks and bags, having a base of a width of 40 cm or more. | 65% <i>ad val.</i> |
| | 4819.4000 - | Other sacks and bags, including cones. | 65% <i>ad val.</i> |
| | 4819.5000 - | Other packing containers, including record sleeves. | 65% <i>ad val.</i> |
| | 4819.6000 - | Box file, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like. | 65% <i>ad val.</i> |
| | 4820.1000 - | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles. | 65% <i>ad val.</i> |
| | 4820.2000 - | Exercise books. | 65% <i>ad val.</i> |
| | 4820.3000 - | Binders (other than book covers), folders and file covers. | 65% <i>ad val.</i> |
| | 4820.4090 - - - | -Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|---------------------------------------|
| 1 | 2 | 3 | 4 |
| | 4820.5000 - | Albums for samples or for collections. | 65% <i>ad val.</i> |
| | 4820.9000 - | Other. | 65% <i>ad val.</i> |
| | 4821.1000 - | Printed. | 65% <i>ad val.</i> |
| | 4821.9000 - | Other. | 65% <i>ad val.</i> |
| | 4822.1000 - | Of a kind used for winding textile yarn. | 65% <i>ad val.</i> |
| | 4822.9000 - | Other. | 65% <i>ad val.</i> |
| | 4823.1100 -- | Self-adhesive. | 65% <i>ad val.</i> |
| | 4823.1900 -- | Other. | 65% <i>ad val.</i> |
| | 4823.2000 - | Filter paper and paperboard. | 65% <i>ad val.</i> |
| | 4823.3000 - | Cards, not punched, for punch card machines, whether or not in strips. | 65% <i>ad val.</i> |
| | 4823.4000 - | Rolls, sheets and dials, printed for self-recording apparatus. | 65% <i>ad val.</i> |
| | 4823.5100 -- | Printed, embossed or perforated. | 65% <i>ad val.</i> |
| | 4823.5900 -- | Other. | 65% <i>ad val.</i> |
| | 4823.6000 - | Trays, dishes, plates cups and the like, of paper or paperboard. | 65% <i>ad val.</i> |
| | 4823.7000 - | Moulded or pressed articles of paper pulp. | 65% <i>ad val.</i> |
| | 4823.9010 --- | Cards for Jacquard machines. | 65% <i>ad val.</i> |
| | 4823.9090 --- | Other. | 65% <i>ad val.</i> |
| | 4906.0010 --- | Manuscripts. | 65% <i>ad val.</i> |
| | 4907.0010 --- | Cheque books and cheque forms. | Rs. 2 per cheque + 25% <i>ad val.</i> |
| | 4907.0020 --- | Stock, share, bond certificates and similar documents of title. | 65% <i>ad val.</i> |
| | 4907.0030 --- | Travellers' cheques. | Rs. 2 per cheque + 25% <i>ad val.</i> |
| | 4908.1000 - | Transfers (decalcomanias), vitrifiable. | 65% <i>ad val.</i> |
| | 4908.9000 - | Other. | 65% <i>ad val.</i> |
| 49.09 | 4909.0000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trammings. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| 49.10 | 4910.0000 | Calendars of any kind, printed, including calendar blocks. | 65% <i>ad val.</i> |
| | 4911.9100 -- | Pictures, designs and photographs. | 65% <i>ad val.</i> |
| | 4911.9990 --- | Other. | 65% <i>ad val.</i> |
| | 5003.1000 - | Not carded or combed. | 65% <i>ad val.</i> |
| | 5003.9000 - | Other. | 65% <i>ad val.</i> |
| 50.04 | 5004.0000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 65% <i>ad val.</i> |
| 50.05 | 5005.0000 | Yarn spun from silk waste not put up for retail sale. | 65% <i>ad val.</i> |
| 50.06 | 5006.0000 | Silk yarn and yarn spun from silk waste, put up for retail sales; silk worm gut. | 65% <i>ad val.</i> |
| | 5007.1010 --- | Tafetta. | 65% <i>ad val.</i> |
| | 5007.1090 --- | Other. | 65% <i>ad val.</i> |
| | 5007.2010 --- | Tafetta. | 65% <i>ad val.</i> |
| | 5007.2090 --- | Other. | 65% <i>ad val.</i> |
| | 5007.9010 --- | Tafetta. | 65% <i>ad val.</i> |
| | 5007.9090 --- | Other. | 65% <i>ad val.</i> |
| | 5108.1000 - | Carded. | 65% <i>ad val.</i> |
| | 5108.2000 - | Combed. | 65% <i>ad val.</i> |
| | 5109.1000 - | Containing 85% or more by weight of wool or of fine animal hair. | 65% <i>ad val.</i> |
| | 5109.9000 - | Other. | 65% <i>ad val.</i> |
| 51.10 | 5110.0000 | Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale. | 65% <i>ad val.</i> |
| | 5111.1100 -- | Of a weight not exceeding 300 g/m ² . | 65% <i>ad val.</i> |
| | 5111.1900 -- | Other. | 65% <i>ad val.</i> |
| | 5111.2000 - | Other, mixed mainly or solely with man-made filaments. | 65% <i>ad val.</i> |
| | 5111.3000 - | Other, mixed mainly or solely with man-made staple fibres. | 65% <i>ad val.</i> |
| | 5111.9000 - | Other. | 65% <i>ad val.</i> |
| | 5112.1100 -- | Of a weight not exceeding 200 gm/m ² . | 65% <i>ad val.</i> |
| | 5112.1900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5112.2000 - | Other, mixed mainly or solely with man-made filaments. | 65% <i>ad val.</i> |
| | 5112.3000 - | Other, mixed mainly or solely with man-made staple fibres. | 65% <i>ad val.</i> |
| | 5112.9000 - | Other. | 65% <i>ad val.</i> |
| 51.13 | 5113.0000 | Woven fabrics of coarse animal hair or of horsehair. | 65% <i>ad val.</i> |
| | 5208.1100 -- | Plain weave, weighing not more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.1200 -- | Plain weave, weighing more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.1300 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5208.1900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5208.2100 -- | Plain weave, weighing not more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.2200 -- | Plain weave, weighing more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.2300 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5208.2900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5208.3100 -- | Plain weave, weighing not more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.3200 -- | Plain weave, weighing more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.3300 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5208.3900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5208.4100 -- | Plain weave, weighing not more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.4200 -- | Plain weave, weighing more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.4300 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5208.4900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5208.5100 -- | Plain weave, weighing not more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.5200 -- | Plain weave, weighing more than 100 g/m ² . | 65% <i>ad val.</i> |
| | 5208.5300 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5208.5900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5209.1100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5209.1200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5209.1900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5209.2100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5209.2200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 5209.2900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5209.3100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5209.3200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5209.3900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5209.4100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5209.4200 -- | Denim. | 65% <i>ad val.</i> |
| | 5209.4300 -- | Other fabrics of 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5209.4900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5209.5100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5209.5200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5209.5900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5210.1100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5210.1200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5210.1900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5210.2100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5210.2200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5210.2900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5210.3100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5210.3200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5210.3900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5210.4100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5210.4200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5210.4900 -- | Other Fabrics. | 65% <i>ad val.</i> |
| | 5210.5100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5210.5200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5210.5900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5211.1100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5211.1200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5211.1900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5211.2100 -- | Plain weave. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 5211.2200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5211.2900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5211.3100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5211.3200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5211.3900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5211.4100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5211.4200 -- | Denim. | 65% <i>ad val.</i> |
| | 5211.4300 -- | 3-thread or 4-thread twill including cross twill. | 65% <i>ad val.</i> |
| | 5211.4900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5211.5100 -- | Plain weave. | 65% <i>ad val.</i> |
| | 5211.5200 -- | 3-thread or 4-thread twill, including cross twill. | 65% <i>ad val.</i> |
| | 5211.5900 -- | Other fabrics. | 65% <i>ad val.</i> |
| | 5212.1100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 5212.1200 -- | Bleached. | 65% <i>ad val.</i> |
| | 5212.1300 -- | Dyed. | 65% <i>ad val.</i> |
| | 5212.1400 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5212.1500 -- | Printed. | 65% <i>ad val.</i> |
| | 5212.2100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 5212.2200 -- | Bleached. | 65% <i>ad val.</i> |
| | 5212.2300 -- | Dyed. | 65% <i>ad val.</i> |
| | 5212.2400 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5212.2500 -- | Printed. | 65% <i>ad val.</i> |
| | 5309.1100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5309.1900 -- | Other. | 65% <i>ad val.</i> |
| | 5309.2100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5309.2900 -- | Other. | 65% <i>ad val.</i> |
| | 5310.1000 - | Unbleached. | 65% <i>ad val.</i> |
| | 5310.9000 - | Other. | 65% <i>ad val.</i> |
| 53.11 | 5311.0000 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5401.1000 - | Of synthetic filaments. | 35% <i>ad val.</i> |
| | 5401.2000 - | Of artificial filaments. | 35% <i>ad val.</i> |
| | 5402.1000 - | High tenacity yarn of nylon or other polyamides. | 35% <i>ad val.</i> |
| | 5402.2000 - | High tenacity yarn of polyesters. | 35% <i>ad val.</i> |
| | 5402.3100 -- | Of nylon or other polyamides, measuring per single yarn not more than 50 tex. | 25% <i>ad val.</i> |
| | 5402.3200 -- | Of nylon or other polyamides, measuring per single yarn more than 50 tex. | 35% <i>ad val.</i> |
| | 5402.3300 -- | Of polyesters. | 35% <i>ad val.</i> |
| | 5402.3900 -- | Other. | 35% <i>ad val.</i> |
| | 5402.4100 -- | Of nylon or other polyamides. | 35% <i>ad val.</i> |
| | 5402.4200 -- | Of polyesters, partially oriented. | 35% <i>ad val.</i> |
| | 5402.4300 -- | Of polyesters, other. | 35% <i>ad val.</i> |
| | 5402.4900 -- | Other. | 35% <i>ad val.</i> |
| | 5402.5100 -- | Of nylon or other polyamides. | 35% <i>ad val.</i> |
| | 5402.5200 -- | Of polyesters. | 35% <i>ad val.</i> |
| | 5402.5900 -- | Other. | 35% <i>ad val.</i> |
| | 5402.6100 -- | Of nylon or other polyamides. | 35% <i>ad val.</i> |
| | 5402.6200 -- | Of polyesters. | 35% <i>ad val.</i> |
| | 5402.6900 -- | Other. | 35% <i>ad val.</i> |
| | 5403.1000 - | High tenacity yarn of viscose rayon. | 35% <i>ad val.</i> |
| | 5403.2000 - | Textured Yarn, Other yarn, single: | 35% <i>ad val.</i> |
| | 5403.3100 -- | Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre. | 35% <i>ad val.</i> |
| | 5403.3200 -- | Of viscose rayon, with a twist exceeding 120 turns per metre. | 35% <i>ad val.</i> |
| | 5403.3300 -- | Of cellulose acetate. | 35% <i>ad val.</i> |
| | 5403.3900 -- | Other. | 35% <i>ad val.</i> |
| | 5403.4100 -- | Of viscose rayon. | 35% <i>ad val.</i> |
| | 5403.4200 -- | Of cellulose acetate. | 35% <i>ad val.</i> |
| | 5403.4900 -- | Other. | 35% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 5404.1000 - | Monofilament. | 35% <i>ad val.</i> |
| | 5404.9010 --- | Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides. | 35% <i>ad val.</i> |
| | 5404.9090 --- | Other. | 35% <i>ad val.</i> |
| | 5405.0010 --- | Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic materials or covered by means of artificial or other materials on one or both sides. | 35% <i>ad val.</i> |
| | 5405.0090 --- | Other. | 35% <i>ad val.</i> |
| | 5406.1000 - | Synthetic filament yarn. | 35% <i>ad val.</i> |
| | 5406.2000 - | Artificial filament yarn. | 35% <i>ad val.</i> |
| | 5407.1000 - | Woven fabric obtained from high tenacity yarn of nylon or other polyamides or of polyesters. | 65% <i>ad val.</i> |
| | 5407.2000 - | Woven fabrics obtained from strip or the like. | 65% <i>ad val.</i> |
| | 5407.3000 - | Fabrics specified in Note 9 to Section XI. | 65% <i>ad val.</i> |
| | 5407.4100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5407.4200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5407.4300 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5407.4400 -- | Printed. | 65% <i>ad val.</i> |
| | 5407.5100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5407.5200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5407.5300 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5407.5400 -- | Printed. | 65% <i>ad val.</i> |
| | 5407.6000 - | Other woven fabrics containing 85% or more by weight of textured polyester filaments. | 65% <i>ad val.</i> |
| | 5407.7100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5407.7200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5407.7300 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5407.7400 -- | Printed colours. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 5407.8100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5407.8200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5407.8300 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5407.8400 -- | Printed. | 65% <i>ad val.</i> |
| | 5407.9100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5407.9200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5407.9300 -- | Of yarns of different colour. | 65% <i>ad val.</i> |
| | 5407.9400 -- | Printed. | 65% <i>ad val.</i> |
| | 5408.1000 -- | Woven fabrics obtained from high tenacity yarn, of viscose rayon. | 65% <i>ad val.</i> |
| | 5408.2100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5408.2200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5408.2300 -- | Of yarns of different colour. | 65% <i>ad val.</i> |
| | 5408.2400 -- | Printed. | 65% <i>ad val.</i> |
| | 5408.3100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5408.3200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5408.3300 -- | Of yarns of different colour. | 65% <i>ad val.</i> |
| | 5408.3400 -- | Printed. | 65% <i>ad val.</i> |
| | 5503.2000 - | Of polyesters. | 20% <i>ad val.</i> |
| | 5506.2000 - | Of polyesters. | 20% <i>ad val.</i> |
| | 5508.1000 - | Of synthetic staple fibres. | 35% <i>ad val.</i> |
| | 5508.2000 - | Of artificial staple fibres. | 35% <i>ad val.</i> |
| | 5509.1100 -- | Single yarn. | 35% <i>ad val.</i> |
| | 5509.1200 -- | Multiple (folded) or cabled yarn. | 35% <i>ad val.</i> |
| | 5509.2100 -- | Single yarn. | 35% <i>ad val.</i> |
| | 5509.2200 -- | Multiple (folded) or cabled yarn. | 35% <i>ad val.</i> |
| | 5509.3100 -- | Single yarn. | 35% <i>ad val.</i> |
| | 5509.3200 -- | Multiple (folded) or cabled yarn. | 35% <i>ad val.</i> |
| | 5509.4100 -- | Single yarn. | 35% <i>ad val.</i> |
| | 5509.4200 -- | Multiple (folded) or cabled yarn. | 35% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5509.5100 -- | Mixed mainly or solely with artificial staple fibres. | 35% <i>ad val.</i> |
| | 5509.5200 -- | Mixed mainly or solely with wool or fine animal hair. | 35% <i>ad val.</i> |
| | 5509.5300 -- | Mixed mainly or solely with cotton. | 35% <i>ad val.</i> |
| | 5509.5900 -- | Other. | 35% <i>ad val.</i> |
| | 5509.6100 -- | Mixed mainly or solely with wool or fine animal hair. | 35% <i>ad val.</i> |
| | 5509.6200 -- | Mixed mainly or solely with cotton. | 35% <i>ad val.</i> |
| | 5509.6900 -- | Other. | 35% <i>ad val.</i> |
| | 5509.9100 -- | Mixed mainly or solely with wool or fine animal hair. | 35% <i>ad val.</i> |
| | 5509.9200 -- | Mixed mainly or solely with cotton. | 35% <i>ad val.</i> |
| | 5509.9900 -- | Other. | 35% <i>ad val.</i> |
| | 5510.1100 -- | Single yarn. | 35% <i>ad val.</i> |
| | 5510.1200 -- | Multiple (folded) or cabled yarn. | 35% <i>ad val.</i> |
| | 5510.2000 - | Other yarn, mixed mainly or solely with wool or fine animal hair. | 35% <i>ad val.</i> |
| | 5510.3000 - | Other yarn, mixed mainly or solely with cotton. | 35% <i>ad val.</i> |
| | 5510.9000 - | Other yarn. | 35% <i>ad val.</i> |
| | 5511.1000 - | Of synthetic staple fibres, containing 85% or more by weight of such fibres. | 35% <i>ad val.</i> |
| | 5511.2000 - | Of synthetic staple fibres, containing less than 85% by weight of such fibres. | 35% <i>ad val.</i> |
| | 5511.3000 - | Of artificial staple fibres. | 35% <i>ad val.</i> |
| | 5512.1100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5512.1900 -- | Other. | 65% <i>ad val.</i> |
| | 5512.2100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5512.2900 -- | Other. | 65% <i>ad val.</i> |
| | 5512.9100 -- | Unbleached or bleached. | 65% <i>ad val.</i> |
| | 5512.9900 -- | Other. | 65% <i>ad val.</i> |
| | 5513.1100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5513.1200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.1300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.1900 -- | Other woven fabrics. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5513.2100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5513.2200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.2300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.2900 -- | Other woven fabrics. | 65% <i>ad val.</i> |
| | 5513.3100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5513.3200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.3300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.3900 -- | Other woven fabrics. | 65% <i>ad val.</i> |
| | 5513.4100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5513.4200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.4300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5513.4900 -- | Other woven fabrics. | 65% <i>ad val.</i> |
| | 5514.1100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5514.1200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5514.1300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5514.1900 -- | Other woven fabrics. | 65% <i>ad val.</i> |
| | 5514.2100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5514.2200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5514.2300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5514.2900 -- | Other woven fabrics. | 65% <i>ad val.</i> |
| | 5514.3100 -- | Of polyester staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5514.3200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5514.3300 -- | Other woven fabrics of polyester staple fibres. | 65% <i>ad val.</i> |
| | 5514.3900 -- | Other woven fabrics. | 65% <i>ad val.</i> |
| | 5514.4100 -- | Of polyesters staple fibres, plain weave. | 65% <i>ad val.</i> |
| | 5514.4200 -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres. | 65% <i>ad val.</i> |

| No. | No. | Duty |
|-----|--------------|---|
| 1 | 2 | 3 |
| | | 4 |
| | 5514.4300 -- | Other woven fabrics of polyester staple fibres. 65% <i>ad val.</i> |
| | 5514.4900 -- | Other woven fabrics. 65% <i>ad val.</i> |
| | 5515.1100 -- | Mixed mainly or solely with viscose rayon staple fibres. 65% <i>ad val.</i> |
| | 5515.1200 -- | Mixed mainly or solely with man made filaments. 65% <i>ad val.</i> |
| | 5515.1300 -- | Mixed mainly or solely with wool or fine animal hair. 65% <i>ad val.</i> |
| | 5515.1900 -- | Other. 65% <i>ad val.</i> |
| | 5515.2100 -- | Mixed mainly or solely with man made filaments. 65% <i>ad val.</i> |
| | 5515.2200 -- | Mixed mainly or solely with wool or fine animal hair. 65% <i>ad val.</i> |
| | 5515.2900 -- | Other. 65% <i>ad val.</i> |
| | 5515.9100 -- | Mixed mainly or solely with man-made filaments. 65% <i>ad val.</i> |
| | 5515.9200 -- | Mixed mainly or solely with wool or fine animal hair. 65% <i>ad val.</i> |
| | 5515.9900 -- | Other. 65% <i>ad val.</i> |
| | 5516.1100 -- | Unbleached or bleached. 65% <i>ad val.</i> |
| | 5516.1200 -- | Dyed. 65% <i>ad val.</i> |
| | 5516.1300 -- | Of yarns of different colours. 65% <i>ad val.</i> |
| | 5516.1400 -- | Printed. 65% <i>ad val.</i> |
| | 5516.2100 -- | Unbleached or bleached. 65% <i>ad val.</i> |
| | 5516.2200 -- | Dyed. 65% <i>ad val.</i> |
| | 5516.2300 -- | Of yarns of different colours. 65% <i>ad val.</i> |
| | 5516.2400 -- | Printed. 65% <i>ad val.</i> |
| | 5516.3100 -- | Unbleached or bleached. 65% <i>ad val.</i> |
| | 5516.3200 -- | Dyed. 65% <i>ad val.</i> |
| | 5516.3300 -- | Of yarns of different colours. 65% <i>ad val.</i> |
| | 5516.3400 -- | Printed. 65% <i>ad val.</i> |
| | 5516.4100 -- | Unbleached or bleached. 65% <i>ad val.</i> |
| | 5516.4200 -- | Dyed. 65% <i>ad val.</i> |
| | 5516.4300 -- | Of yarns of different colours. 65% <i>ad val.</i> |
| | 5516.4400 -- | Printed. 65% <i>ad val.</i> |
| | 5516.9100 -- | Unbleached or bleached. 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5516.9200 -- | Dyed. | 65% <i>ad val.</i> |
| | 5516.9300 -- | Of yarns of different colours. | 65% <i>ad val.</i> |
| | 5516.9400 -- | Printed. | 65% <i>ad val.</i> |
| | 5601.1000 - | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding. | 65% <i>ad val.</i> |
| | 5601.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 5601.2200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 5601.2900 -- | Other. | 65% <i>ad val.</i> |
| | 5602.1000 - | Needleloom felt and stitchbonded fibre fabrics. | 65% <i>ad val.</i> |
| | 5602.2100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5602.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 5602.9000 - | Other. | 65% <i>ad val.</i> |
| 56.03 | 5603.0000 | Nonwovens, whether or not impregnated, coated, covered or laminated. | 65% <i>ad val.</i> |
| | 5604.1000 - | Rubber thread and cord, textile covered. | 65% <i>ad val.</i> |
| | 5604.2000 - | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated. | 65% <i>ad val.</i> |
| | 5604.9000 - | Other. | 65% <i>ad val.</i> |
| 56.06 | 5606.0000 | Gimped yarn and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 65% <i>ad val.</i> |
| | 5607.1000 - | Of jute or other textile bast fibre of heading No. 53.03. | 65% <i>ad val.</i> |
| | 5607.2100 -- | Binder or baler twine. | 65% <i>ad val.</i> |
| | 5607.2900 -- | Other. | 65% <i>ad val.</i> |
| | 5607.3000 - | Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibres. | 65% <i>ad val.</i> |
| | 5607.4100 -- | Binder or baler twine. | 65% <i>ad val.</i> |
| | 5607.4900 -- | Other. | 65% <i>ad val.</i> |
| | 5607.5000 - | Of other synthetic fibres. | 65% <i>ad val.</i> |
| | 5607.9000 - | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5608.1100 -- | Made up fishing nets. | 65% <i>ad val.</i> |
| | 5608.1900 -- | Other. | 65% <i>ad val.</i> |
| | 5608.9000 - | Other. | 65% <i>ad val.</i> |
| | 5609.0011 ---- | Of jute. | 65% <i>ad val.</i> |
| | 5609.0019 ---- | Other. | 65% <i>ad val.</i> |
| | 5609.0090 --- | Other. | 65% <i>ad val.</i> |
| | 5701.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5701.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 5702.1000 - | "Kelem", "Schumacks", "karamanic" and similar hand-woven rugs. | 65% <i>ad val.</i> |
| | 5702.2000 - | Floor coverings of coconut fibres (coir). | 65% <i>ad val.</i> |
| | 5702.3100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5702.3210 --- | Synthetic turf for hockey fields. | 65% <i>ad val.</i> |
| | 5702.3290 --- | Other. | 65% <i>ad val.</i> |
| | 5702.3900 -- | Of other, textile materials. | 65% <i>ad val.</i> |
| | 5702.4100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5702.4210 --- | Synthetic turf for hockey fields. | 65% <i>ad val.</i> |
| | 5702.4290 --- | Other. | 65% <i>ad val.</i> |
| | 5702.4900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 5702.5100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5702.5200 -- | Of man-made textile materials. | 65% <i>ad val.</i> |
| | 5702.5900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 5702.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5702.9200 -- | Of man-made textile materials. | 65% <i>ad val.</i> |
| | 5702.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 5703.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 5703.2010 --- | Synthetic turf for hockey fields. | 65% <i>ad val.</i> |
| | 5703.2090 --- | Other. | 65% <i>ad val.</i> |
| | 5703.3010 --- | Synthetic turf for hockey fields. | 65% <i>ad val.</i> |
| | 5703.3090 --- | Other | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 5703.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 5704.1000 - | Tiles, having a maximum surface area of 0.3 m ² . | 65% <i>ad val.</i> |
| | 5704.9000 - | Other. | 65% <i>ad val.</i> |
| 57.05 | 5705.0000 | Other carpets and other textile floor coverings, whether or not made up. | 65% <i>ad val.</i> |
| | 5801.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | - | Of cotton: | |
| | 5801.2100 -- | Uncut weft pile fabrics. | 65% <i>ad val.</i> |
| | 5801.2200 -- | Cut corduroy. | 65% <i>ad val.</i> |
| | 5801.2300 -- | Other weft pile fabrics. | 65% <i>ad val.</i> |
| | 5801.2400 -- | Warp pile fabrics, epingle (uncut). | 65% <i>ad val.</i> |
| | 5801.2500 -- | Warp pile fabrics, cut. | 65% <i>ad val.</i> |
| | 5801.2600 -- | Chenille fabrics. | 65% <i>ad val.</i> |
| | 5801.3100 -- | Uncut weft pile fabrics. | 65% <i>ad val.</i> |
| | 5801.3200 -- | Cut corduroy. | 65% <i>ad val.</i> |
| | 5801.3300 -- | Other weft pile fabrics. | 65% <i>ad val.</i> |
| | 5801.3400 -- | Warp pile fabrics, epingle (uncut). | 65% <i>ad val.</i> |
| | 5801.3500 -- | Warp pile fabrics, cut. | 65% <i>ad val.</i> |
| | 5801.3600 -- | Chenille fabrics. | 65% <i>ad val.</i> |
| | 5801.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 5802.1100 -- | Unbleached. | 65% <i>ad val.</i> |
| | 5802.1900 -- | Other. | 65% <i>ad val.</i> |
| | 5802.2000 - | Terry towelling and similar woven terry fabrics, of other textile materials. | 65% <i>ad val.</i> |
| | 5802.3000 - | Tufted textile fabrics. | 65% <i>ad val.</i> |
| | 5803.1000 - | Of cotton. | 65% <i>ad val.</i> |
| | 5803.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 5804.1000 - | Tulles and other net fabrics. | 65% <i>ad val.</i> |
| | 5804.2100 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 5804.3090 --- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------|
| 1 | 2 | 3 | 4 |
| 58.05 | 5805.0000 | Hand-woven tapestries of the type Gobelins, flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. | 65% ad val. |
| | 5806.1000 - | Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics. | 65% ad val. |
| | 5806.2000 - | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread. | 65% ad val. |
| | 5806.3100 -- | Of cotton. | 65% ad val. |
| | 5806.3200 -- | Of man-made fibres. | 65% ad val. |
| | 5806.3900 -- | Of other textile materials. | 65% ad val. |
| | 5806.4000 - | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). | 65% ad val. |
| | 5807.1000 - | Woven. | 65% ad val. |
| | 5807.9000 - | Other. | 65% ad val. |
| | 5808.1000 - | Braids in the piece. | 65% ad val. |
| | 5808.9090 --- | Other | 65% ad val. |
| 58.09 | 5809.0000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics of for similar purposes, not elsewhere specified or included. | 65% ad val. |
| | 5810.1000 - | Embroidery without visible ground. | 65% ad val. |
| | 5810.9100 -- | Of cotton. | 65% ad val. |
| | 5810.9200 -- | Of man-made fibres. | 65% ad val. |
| | 5810.9990 --- | Other. | 65% ad val. |
| 58.11 | 5811.0000 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10. | 65% ad val. |
| | 5901.1000 - | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like. | 65% ad val. |
| | 5901.9000 - | Other. | 65% ad val. |
| | 5903.1000 - | With polyvinyl chloride. | 65% ad val. |
| | 5903.2000 - | With polyurethane. | 65% ad val. |
| | 5903.9000 - | Other. | 65% ad val. |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 5904.1000 - | Linoleum. | 65% <i>ad val.</i> |
| | 5904.9100 -- | With a base consisting of needle-loom felt or nonwovens. | 65% <i>ad val.</i> |
| | 5904.9200 -- | With other textile base. | 65% <i>ad val.</i> |
| 59.05 | 5905.0000 | Textile wall coverings. | 65% <i>ad val.</i> |
| | 5906.1000 - | Adhesive tape of a width not exceeding 20 cm. | 65% <i>ad val.</i> |
| | 5906.9100 -- | Knitted or crocheted. | 65% <i>ad val.</i> |
| | 5906.9900 -- | Other. | 65% <i>ad val.</i> |
| | 5907.0011 ---- | For book binding or electric insulation. | 65% <i>ad val.</i> |
| | 5907.0019 ---- | Other. | 65% <i>ad val.</i> |
| | 5907.0090 --- | Other. | 65% <i>ad val.</i> |
| 59.08 | 5908.0000 | Textile wicks, woven plaited or knitted, for lamps, stoves, lighters, candles or the likes; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated. | 65% <i>ad val.</i> |
| 59.09 | 5909.0000 | Textile hosepipling and similar textile tubing, with or without lining armour or accessories of other materials. | 65% <i>ad val.</i> |
| 59.10 | 5910.0000 | Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material. | 65% <i>ad val.</i> |
| | 6001.1000 - | "Long pile" fabrics. | 65% <i>ad val.</i> |
| | 6001.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6001.2200 -- | Of man-made fabrics. | 65% <i>ad val.</i> |
| | 6001.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6001.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6001.9200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6001.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6002.1000 - | Of a width not exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread. | 65% <i>ad val.</i> |
| | 6002.2000 - | Other, of a width not exceeding 30 cm. | 65% <i>ad val.</i> |
| | 6002.3000 - | Of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread. | 65% <i>ad val.</i> |
| | 6002.4100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 6002.4200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6002.4300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6002.4900 -- | Other. | 65% <i>ad val.</i> |
| | 6002.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6002.9200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6002.9300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6002.9900 -- | Other. | 65% <i>ad val.</i> |
| | 6002.4900 -- | Other | 65% <i>ad val.</i> |
| | 6002.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6002.9200 -- | Of cotton | 65% <i>ad val.</i> |
| | 6002.9300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6002.9900 -- | Other. | 65% <i>ad val.</i> |
| | 6101.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6101.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6101.3000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6101.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6102.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6102.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6102.3000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6102.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6103.1100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6103.1200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6103.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6103.2100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6103.2200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6103.2300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6103.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6103.3100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6103.3200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6103.3300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 6103.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6103.4100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6103.4200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6103.4300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6103.4900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6104.1100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6104.1200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6104.1300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6104.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6104.2100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6104.2200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6104.2300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6104.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6104.3100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6104.3200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6104.3300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6104.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6104.4100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6104.4200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6104.4300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6104.4400 -- | Of artificial fibres. | 65% <i>ad val.</i> |
| | 6104.4900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6104.5100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6104.5200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6104.5300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6104.5900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6104.6100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6104.6200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6104.6300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6104.6900 -- | Of other textile materials. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 6105.1000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6105.2000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6105.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6106.1000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6106.2000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6106.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6107.1100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6107.1200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6107.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6107.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6107.2200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6107.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6107.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6107.9200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6107.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6108.1100 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6108.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6108.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6108.2200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6108.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6108.3100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6108.3200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6108.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6108.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6108.9200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6108.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6109.1000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6109.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6110.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6110.2000 - | Of cotton. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 6110.3000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6110.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6111.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6111.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6111.3000 - | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6111.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6112.1100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6112.1200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6112.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6112.2000 - | Ski suits. | 65% <i>ad val.</i> |
| | 6112.3100 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6112.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6112.4100 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6112.4900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| 61.13 | 6113.0000 | Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07. | 65% <i>ad val.</i> |
| | 6114.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6114.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6114.3000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6114.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6115.1100 -- | Of synthetic fibres, measuring per single yarn less than 67 decitex. | 65% <i>ad val.</i> |
| | 6115.1200 -- | Of synthetic fibres, measuring per single yarn 67 decitex or more. | 65% <i>ad val.</i> |
| | 6115.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6115.2000 - | Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex. | 65% <i>ad val.</i> |
| | 6115.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6115.9200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6115.9300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6115.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 6116.1000 - | Gloves impregnated, coated or covered with plastics or rubber. | 65% <i>ad val.</i> |
| | 6116.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6116.9200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6116.9300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6116.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6117.1000 - | Shawls, scarves, mufflers, mantillas, veils and the like. | 65% <i>ad val.</i> |
| | 6117.2000 - | Ties, bow ties and cravats. | 65% <i>ad val.</i> |
| | 6117.8000 - | Other accessories. | 65% <i>ad val.</i> |
| | 6117.9010 --- | Elastic straps and bands. | 65% <i>ad val.</i> |
| | 6117.9090 --- | Other. | 65% <i>ad val.</i> |
| | 6201.1100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6201.1200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6201.1300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6201.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6201.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6201.9200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6201.9300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6201.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6202.1100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6202.1200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6202.1300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6202.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6202.9100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6202.9200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6202.9300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6202.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6203.1100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6203.1200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 6203.1900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6203.2100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6203.2200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6203.2300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6203.2900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6203.3100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6203.3200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6203.3300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6203.3900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6203.4100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6203.4200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6203.4300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6203.4900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6204.1100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6204.1200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6204.1300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6204.1900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6204.2100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6204.2200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6204.2300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6204.2900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6204.3100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6204.3200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6204.3300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6204.3900 -- | Of other textile materials, | 65% <i>ad val.</i> |
| | 6204.4100 -- | Of wool or fine animal hair, | 65% <i>ad val.</i> |
| | 6204.4200 -- | Of cotton, | 65% <i>ad val.</i> |
| | 6204.4300 -- | Of synthetic fibres, | 65% <i>ad val.</i> |
| | 6204.4400 -- | Of artificial fibres, | 65% <i>ad val.</i> |
| | 6204.4900 -- | Of other textile materials, | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|------------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | 6204.5100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6204.5200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6204.5300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6204.5900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6204.6100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6204.6200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6204.6300 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6204.6900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6205.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6205.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6205.3000 - | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6205.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6206.1000 - | Of silk or silk waste. | 65% <i>ad val.</i> |
| | 6206.2000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6206.3000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6206.4000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6206.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6207.1100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6207.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6207.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6207.2200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6207.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6207.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6207.9200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6207.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6208.1100 -- | Of man-made fibres. | 765% <i>ad val.</i> |
| | 6208.1900 -- | Of other textile materials. | 765% <i>ad val.</i> |
| | 6208.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6208.2200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6208.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 6208.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6208.9200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6208.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6209.1000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6209.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6209.3000 - | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6209.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6210.1000 - | Of fabrics of heading No. 56.02 or 56.03. | 65% <i>ad val.</i> |
| | 6210.2000 - | Other garments, of the type described in sub-headings 6201.1100 to 6201.1900. | 65% <i>ad val.</i> |
| | 6210.3000 - | Other garments, of the type described in sub-heading 6202.1900. | 65% <i>ad val.</i> |
| | 6210.4000 - | Other men's or boys' garments. | 65% <i>ad val.</i> |
| | 6210.5000 - | Other women's or girls' garments. | 65% <i>ad val.</i> |
| | 6211.1100 -- | Men's or boys'. | 65% <i>ad val.</i> |
| | 6211.1200 -- | Women's or girls'. | 65% <i>ad val.</i> |
| | 6211.2000 - | Ski suits. | 65% <i>ad val.</i> |
| | 6211.3100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6211.3200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6211.3300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6211.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6211.4100 -- | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6211.4200 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6211.4300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6211.4900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6212.1000 - | Brassieres. | 65% <i>ad val.</i> |
| | 6212.2000 - | Girdles and panty-girdles. | 65% <i>ad val.</i> |
| | 6212.3000 - | Corselettes. | 65% <i>ad val.</i> |
| | 6212.9000 - | Other. | 65% <i>ad val.</i> |
| | 6213.1000 - | Of silk or silk waste. | 65% <i>ad val.</i> |
| | 6213.2000 - | Of cotton. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 6213.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6214.1000 - | Of silk or silk waste. | 65% <i>ad val.</i> |
| | 6214.2000 - | Of wool or fine animal hair. | 65% <i>ad val.</i> |
| | 6214.3000 - | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6214.4000 - | Of artificial fibres. | 65% <i>ad val.</i> |
| | 6214.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6215.1000 - | Of silk or silk waste. | 65% <i>ad val.</i> |
| | 6215.2000 - | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6215.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| 62.16 | 6216.0000 | Gloves, mittens and mitts. | 65% <i>ad va.</i> |
| | 6217.1010 --- | Shoulder or other pads. | 65% <i>ad val.</i> |
| | 6217.1090 - | Other. | 65% <i>ad val.</i> |
| | 6217.9000 - | Parts. | 65% <i>ad val.</i> |
| | 6301.1000 - | Electric blankets. | 65% <i>ad val.</i> |
| | 6301.2000 - | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair. | 65% <i>ad val.</i> |
| | 6301.3000 - | Blankets (other than electric blankets) and travelling rugs, of cotton. | 65% <i>ad val.</i> |
| | 6301.4000 - | Blankets (other than electric blankets) and travelling rugs, of synthetic fibres. | 65% <i>ad val.</i> |
| | 6301.9000 - | Other blankets and travelling rugs. | 65% <i>ad val.</i> |
| | 6302.1000 - | Bed linen, knitted or crocheted. | 65% <i>ad val.</i> |
| | 6302.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6302.2200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6302.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6302.3100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6302.3200 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6302.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6302.4000 - | Table linen, knitted or crocheted. | 65% <i>ad val.</i> |
| | 6302.5100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6302.5200 -- | Of flax. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 6302.5300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6302.5900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6302.6000 - | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton. | 65% <i>ad val.</i> |
| | 6302.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6302.9200 -- | Of flax. | 65% <i>ad val.</i> |
| | 6302.9300 -- | Of man-made fibres. | 65% <i>ad val.</i> |
| | 6302.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6303.1100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6303.1200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6303.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6303.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6303.9200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6303.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6304.1100 -- | Knitted or crocheted. | 65% <i>ad val.</i> |
| | 6304.1900 -- | Other. | 65% <i>ad val.</i> |
| | 6304.9100 -- | Knitted or crocheted. | 65% <i>ad val.</i> |
| | 6304.9200 -- | Not knitted or crocheted, of cotton. | 65% <i>ad val.</i> |
| | 6304.9300 -- | Not knitted or crocheted, of synthetic fibres. | 65% <i>ad val.</i> |
| | 6304.9900 -- | Not knitted or crocheted, of other textile materials. | 65% <i>ad val.</i> |
| | 6305.1010 --- | Of jute. | 65% <i>ad val.</i> |
| | 6305.1090 --- | Other. | 65% <i>ad val.</i> |
| | 6305.2000 - | Of cotton. | 65% <i>ad val.</i> |
| | 6305.3100 -- | Of polyethylene or polypropylene strip or the like. | 65% <i>ad val.</i> |
| | 6305.3900 -- | Other. | 65% <i>ad val.</i> |
| | 6305.9000 - | Of other textile materials. | 65% <i>ad val.</i> |
| | 6306.1100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6306.1200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6306.1900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6306.2100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6306.2200 -- | Of synthetic fibres. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 6306.2900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6306.3100 -- | Of synthetic fibres. | 65% <i>ad val.</i> |
| | 6306.3900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6306.4100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6306.4900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6306.9100 -- | Of cotton. | 65% <i>ad val.</i> |
| | 6306.9900 -- | Of other textile materials. | 65% <i>ad val.</i> |
| | 6307.1000 - | Floor-cloths, dish-cloths, dusters and similar cleaning cloths. | 65% <i>ad val.</i> |
| | 6307.2000 - | Life-jackets and life belts. | 65% <i>ad val.</i> |
| | 6307.9000 - | Other. | 65% <i>ad val.</i> |
| 63.08 | 6308.0000 | Sets consisting of woven fabric and yarn whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 65% <i>ad val.</i> |
| | 6601.1000 - | Garden or similar umbrellas. | 65% <i>ad val.</i> |
| | 6601.9100 -- | Having a telescopic shaft. | 65% <i>ad val.</i> |
| | 6601.9900 -- | Other. | 65% <i>ad val.</i> |
| 66.02 | 6602.0000 | Walking-sticks, seat-sticks, whips, riding crops and the like. | 65% <i>ad val.</i> |
| | 6603.1000 - | Handles and knobs. | 65% <i>ad val.</i> |
| | 6603.2000 - | Umbrella frames, (including frames mounted on shafts (sticks)) | 65% <i>ad val.</i> |
| | 6603.9000 - | Other. | 65% <i>ad val.</i> |
| 67.01 | 6701.0000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes). | 65% <i>va val.</i> |
| | 6702.1000 - | Of plastic. | 65% <i>ad val.</i> |
| | 6702.9000 - | Of other materials. | 65% <i>ad val.</i> |
| 67.03 | 6703.0000 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 65% <i>ad val.</i> |
| | 6704.1100 -- | Complete wigs. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 6704.1900 -- | Other. | 65% <i>ad val.</i> |
| | 6704.2000 - | Of human hair. | 65% <i>ad val.</i> |
| | 6704.9000 - | Of other materials. | 65% <i>ad val.</i> |
| | 6802.1000 - | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder. | 65% <i>ad val.</i> |
| | 6802.2100 -- | Marble, travertine and alabaster. | 65% <i>ad val.</i> |
| | 6802.2200 -- | Other calcareous stone. | 65% <i>ad val.</i> |
| | 6802.2300 -- | Granite. | 65% <i>ad val.</i> |
| | 6802.2900 -- | Other stone. | 65% <i>ad val.</i> |
| | 6802.9100 -- | Marble, travertine and alabaster. | 65% <i>ad val.</i> |
| | 6802.9200 -- | Other calcareous stone. | 65% <i>ad val.</i> |
| | 6802.9300 -- | Granite. | 65% <i>ad val.</i> |
| | 6802.9900 -- | Other stone. | 65% <i>ad val.</i> |
| 68.03 | 6803.0000 | Worked slate and articles of slate or of agglomerated slate. | 65% <i>ad val.</i> |
| | 6804.2100 -- | Of agglomerated synthetic or natural diamond. | 65% <i>ad val.</i> |
| | 6804.2290 --- | Other | 65% <i>ad val.</i> |
| | 6804.2390 --- | Other. | 65% <i>ad val.</i> |
| | 6804.3000 - | Hand sharpening or polishing stones. | 65% <i>ad val.</i> |
| | 6805.1000 - | On a base of woven textile fabric only. | 65% <i>ad val.</i> |
| | 6805.2000 - | On a base of paper or paper board only. | 65% <i>ad val.</i> |
| | 6805.3000 - | On a base of other materials. | 65% <i>ad val.</i> |
| | 6806.1000 - | Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 65% <i>ad val.</i> |
| | 6806.2000 - | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof). | 65% <i>ad val.</i> |
| | 6806.9000 - | Other. | 65% <i>ad val.</i> |
| | 6807.1000 - | In rolls. | 65% <i>ad val.</i> |
| | 6807.9000 - | Other. | 65% <i>ad val.</i> |
| | 6808.0010 --- | Tiles, blocks and similar articles. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 6808.0090 --- | Other. | 65% <i>ad val.</i> |
| | 6809.1100 -- | Faced or reinforced with paper or paperboard only. | 65% <i>ad val.</i> |
| | 6809.1900 -- | Other. | 65% <i>ad val.</i> |
| | 6809.9090 --- | Other. | 65% <i>ad val.</i> |
| | 6810.1100 -- | Building blocks, and bricks. | 65% <i>ad val.</i> |
| | 6810.1900 -- | Other. | 65% <i>ad val.</i> |
| | 6810.2000 - | Pipes | 65% <i>ad val.</i> |
| | 6810.9100 -- | Prefabricated structural components for building or civil engineering. | 65% <i>ad val.</i> |
| | 6810.9900 -- | Other. | 65% <i>ad val.</i> |
| | 6811.1000 - | Corrugated sheets. | 65% <i>ad val.</i> |
| | 6811.2000 - | Other sheets, panels, tiles and similar articles. | 65% <i>ad val.</i> |
| | 6811.3000 - | Tubes, pipes and tube or pipe fittings. | 65% <i>ad val.</i> |
| | 6811.9000 - | Other articles. | 65% <i>ad val.</i> |
| | 6812.1000 - | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate. | 65% <i>ad val.</i> |
| | 6812.2000 - | Yarn and thread. | 65% <i>ad val.</i> |
| | 6812.3000 - | Cords and string whether or not plated. | 65% <i>ad val.</i> |
| | 6812.4000 - | Woven or knitted fabric. | 65% <i>ad val.</i> |
| | 6812.5010 --- | Clothing. | 65% <i>ad val.</i> |
| | 6812.5090 --- | Other. | 65% <i>ad val.</i> |
| | 6812.6000 - | Paper, milboard and felt. | 65% <i>ad val.</i> |
| | 6812.7000 - | Compressed asbestos fibre jointing, in sheets or rolls. | 65% <i>ad val.</i> |
| | 6812.9000 - | Other. | 65% <i>ad val.</i> |
| | 6813.9000 - | Other. | 65% <i>ad val.</i> |
| | 6814.1000 - | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support. | 65% <i>ad val.</i> |
| | 6814.9000 - | Other. | 65% <i>ad val.</i> |
| | 6815.1000 - | Non-electrical articles of graphite or other carbon. | 65% <i>ad val.</i> |
| | 6815.2000 - | Articles of peat. | 65% <i>ad val.</i> |
| | 6815.9100 -- | Containing magnesite, dolomite or chromite. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 6815.9900 -- | Other. | 65% <i>ad val.</i> |
| | 6905.1000 - | Roofing tiles. | 65% <i>ad val.</i> |
| | 6905.9000 - | Other. | 65% <i>ad val.</i> |
| | 6907.9000 - | Other. | 65% <i>ad val.</i> |
| | 6908.1000 - | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm. | 65% <i>ad val.</i> |
| | 6908.9000 - | Other. | 65% <i>ad val.</i> |
| | 6910.1000 - | Of porcelain or china. | 65% <i>ad val.</i> |
| | 6910.9000 - | Other. | 65% <i>ad val.</i> |
| | 6911.1000 - | Tableware and kitchenware. | 65% <i>ad val.</i> |
| | 6911.9000 - | Other. | 65% <i>ad val.</i> |
| | 6912.0010 --- | Tableware and kitchenware. | 65% <i>ad val.</i> |
| | 6912.0090 --- | Other. | 65% <i>ad val.</i> |
| | 6914.1000 - | Of porcelain or china. | 65% <i>ad val.</i> |
| | 6914.9010 --- | Radiant plates for gas heaters. | 65% <i>ad val.</i> |
| | 6914.9020 --- | Filter elements. | 65% <i>ad val.</i> |
| | 6914.9090 --- | Other. | 65% <i>ad val.</i> |
| | 7003.1100 -- | Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer. | 65% <i>ad val.</i> |
| | 7003.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7003.2000 - | Wired sheets. | 65% <i>ad val.</i> |
| | 7003.3000 - | Profiles. | 65% <i>ad val.</i> |
| | 7004.1000 - | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer. | 65% <i>ad val.</i> |
| | 7004.9000 - | Other glass. | 65% <i>ad val.</i> |
| | 7005.1000 - | Non-wired glass, having an absorbent or reflecting layer. | 65% <i>ad val.</i> |
| | 7005.2100 -- | Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground. | 65% <i>ad val.</i> |
| | 7005.2900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7005.3000 - | Wired glass. | 65% <i>ad val.</i> |
| 70.06 | 7006.0000 | Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | 65% <i>ad val.</i> |
| | 7007.1100 -- | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels. | 65% <i>ad val.</i> |
| | 7007.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7007.2100 -- | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels. | 65% <i>ad val.</i> |
| | 7007.2900 -- | Other. | 65% <i>ad val.</i> |
| 70.08 | 7008.0000 | Multiple-walled insulating units of glass. | 65% <i>ad val.</i> |
| | 7009.1000 - | Rear-view mirrors for vehicles. | 65% <i>ad val.</i> |
| | 7009.9100 -- | Unframed. | 65% <i>ad val.</i> |
| | 7009.9200 -- | Framed. | 65% <i>ad val.</i> |
| | 7010.9000 - | Other. | 65% <i>ad val.</i> |
| | 7011.1000 - | For electric lighting. | 65% <i>ad val.</i> |
| | 7011.2000 - | For cathode-ray tubes. | 65% <i>ad val.</i> |
| | 7011.9000 - | Other. | 65% <i>ad val.</i> |
| 70.12 | 7012.0000 | Glass inners for vacuum flasks or for other vacuum vessels. | 65% <i>ad val.</i> |
| | 7013.1000 - | Of glass-ceramics. | 65% <i>ad val.</i> |
| | 7013.2100 -- | Of lead crystal. | 65% <i>ad val.</i> |
| | 7013.2900 - | Other. | 65% <i>ad val.</i> |
| | 7013.3100 -- | Of lead crystal. | 65% <i>ad val.</i> |
| | 7013.9100 - | Of lead crystal. | 65% <i>ad val.</i> |
| | 7013.9900 -- | Other. | 65% <i>ad val.</i> |
| | 7014.0010 --- | Signalling glassware. | 65% <i>ad val.</i> |
| | 7015.9000 - | Other. | 65% <i>ad val.</i> |
| | 7016.1000 - | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes. | 65% <i>ad val.</i> |
| | 7016.9010 --- | Leaded lights and the like. | 65% <i>ad val.</i> |
| | 7016.9090 --- | Other. | 65% <i>ad val.</i> |
| | 7018.9090 --- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7019.2000 - | Woven fabrics, including narrow fabrics. | 65% <i>ad val.</i> |
| | 7019.9090 --- | Other. | 65% <i>ad val.</i> |
| | 7020.0010 --- | Articles used for industrial purposes. | 65% <i>ad val.</i> |
| | 7020.0090 --- | Other. | 65% <i>ad val.</i> |
| | 7115.1000 - | Catalysts in the form of wire cloth or grill, of platinum. | 65% <i>ad val.</i> |
| | 7115.9090 --- | Other. | 65% <i>ad val.</i> |
| | 7206.1000 - | Ingots. | 65% <i>ad val.</i> |
| | 7206.9000 - | Other. | 65% <i>ad val.</i> |
| | 7208.1100 -- | Of a thickness exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.1200 -- | Of a thickness of 4.75 mm or more but not exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.1300 -- | Of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7208.1400 -- | Of a thickness of less than 3 mm. | 65% <i>ad val.</i> |
| | 7208.2100 -- | Of a thickness exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.2200 -- | Of a thickness of 4.75 mm or more but not exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.2300 -- | Of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7208.2400 -- | Of a thickness of less than 3 mm. | 65% <i>ad val.</i> |
| | 7208.3100 -- | Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief. | 65% <i>ad val.</i> |
| | 7208.3200 -- | Other, of a thickness exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.3300 -- | Other, of a thickness 4.75 mm or more but not exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.3400 -- | Other, of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7208.3500 -- | Other, of a thickness of less than 3 mm. | 65% <i>ad val.</i> |
| | 7208.4100 -- | Rolled on four faces or in a closes box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief. | 65% <i>ad val.</i> |
| | 7208.4200 -- | Other, of a thickness exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7208.4300 -- | Other, of a thickness of 4.75mm or more but not exceeding 10mm. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 7208.4400 -- | Other, of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7208.4500 -- | Other, of a thickness of less than 3 mm. | 65% <i>ad val.</i> |
| | 7208.9000 - | Other. | 65% <i>ad val.</i> |
| | 7209.1100 -- | Of a thickness of 3 mm or more. | 65% <i>ad val.</i> |
| | 7209.1200 -- | Of a thickness exceeding 1 mm but less than 3 mm. | 65% <i>ad val.</i> |
| | 7209.1300 -- | Of a thickness of 0.5 mm or more but not exceeding 1 mm. | 65% <i>ad val.</i> |
| | 7209.1400 -- | Of a thickness of less than 0.5 mm. | 65% <i>ad val.</i> |
| | 7209.2100 -- | Of a thickness of 3 mm or more. | 65% <i>ad val.</i> |
| | 7209.2200 -- | Of a thickness exceeding 1 mm but less than 3 mm. | 65% <i>ad val.</i> |
| | 7209.2300 -- | Of a thickness of 0.5 mm or more but not exceeding 1 mm. | 65% <i>ad val.</i> |
| | 7209.2400 -- | Of a thickness of less than 0.5 mm. | 65% <i>ad val.</i> |
| | 7209.3100 -- | Of a thickness of 3 mm or more. | 65% <i>ad val.</i> |
| | 7209.3200 -- | Of a thickness exceeding 1 mm but less than 3 mm. | 65% <i>ad val.</i> |
| | 7209.3300 -- | Of a thickness of 0.5 mm or more but not exceeding 1 mm. | 65% <i>ad val.</i> |
| | 7209.3400 -- | Of a thickness of less than 0.5 mm. | 65% <i>ad val.</i> |
| | 7209.4100 -- | Of a thickness of 3 mm or more. | 65% <i>ad val.</i> |
| | 7209.4200 -- | Of a thickness exceeding 1 mm but less than 3 mm. | 65% <i>ad val.</i> |
| | 7209.4300 -- | Of a thickness of 0.5 mm or more but not exceeding 1 mm. | 65% <i>ad val.</i> |
| | 7209.4400 -- | Of a thickness of less than 0.5 mm. | 65% <i>ad val.</i> |
| | 7209.9000 - | Other. | 65% <i>ad val.</i> |
| | 7210.1100 -- | Of a thickness of 0.5 mm or more. | 65% <i>ad val.</i> |
| | 7210.1200 -- | Of a thickness of less than 0.5 mm. | 65% <i>ad val.</i> |
| | 7210.2000 - | Plated or coated with lead, including terne-plate. | 65% <i>ad val.</i> |
| | 7210.3100 -- | Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa. | 65% <i>ad val.</i> |
| | 7210.3900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7210.4100 -- | Corrugated. | 65% <i>ad val.</i> |
| | 7210.4900 -- | Other. | 65% <i>ad val.</i> |
| | 7210.5000 - | Plated or coated with chromium oxides or with chromium and chromium oxides. | 65% <i>ad val.</i> |
| | 7210.6000 - | Plated or coated with aluminium. | 65% <i>ad val.</i> |
| | 7210.7000 - | Painted, varnished or coated with plastics. | 65% <i>ad val.</i> |
| | 7210.9000 - | Other. | 65% <i>ad val.</i> |
| | 7211.1100 -- | Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief. | 65% <i>ad val.</i> |
| | 7211.1200 -- | Other, of a thickness of 4.75 mm or more. | 65% <i>ad val.</i> |
| | 7211.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7211.2100 -- | Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief. | 65% <i>ad val.</i> |
| | 7211.2200 -- | Other, of a thickness of 4.75 mm or more. | 65% <i>ad val.</i> |
| | 7211.2900 -- | Other. | 65% <i>ad val.</i> |
| | 7211.3000 - | Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa. | 5% <i>ad val.</i> |
| | 7211.4100 -- | Containing by weight less than 0.25% of carbon. | 65% <i>ad val.</i> |
| | 7211.4900 -- | Other. | 65% <i>ad val.</i> |
| | 7211.9000 -- | Other. | 65% <i>ad val.</i> |
| | 7212.1000 - | Plated or coated with tin. | 65% <i>ad val.</i> |
| | 7212.2100 -- | Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa. | 65% <i>ad val.</i> |
| | 7212.2900 -- | Other. | 65% <i>ad val.</i> |
| | 7212.3000 - | Otherwise plated or coated with zinc. | 65% <i>ad val.</i> |
| | 7212.4000 - | Painted, varnished or coated with plastics. | 65% <i>ad val.</i> |
| | 7212.5000 - | Otherwise plated or coated. | 65% <i>ad val.</i> |
| | 7212.6000 - | Clad. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7215.1000 - | Of free-cutting steel, not further worked than cold-formed or cold-finished. | 65% <i>ad val.</i> |
| | 7215.2000 - | Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon. | 65% <i>ad val.</i> |
| | 7215.3000 - | Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon. | 65% <i>ad val.</i> |
| | 7215.4000 - | Other, not further worked than cold formed or cold-finished, containing by weight 0.6% or more of carbon. | 65% <i>ad val.</i> |
| | 7215.9000 - | Other | 65% <i>ad val.</i> |
| | 7219.1100 -- | Of a thickness exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7219.1200 -- | Of a thickness of 4.75 mm or more but not exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7219.1300 -- | Of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7219.1400 -- | Of a thickness of less than 3 mm. | 65% <i>ad val.</i> |
| | 7219.2100 -- | Of a thickness exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7219.2200 -- | Of a thickness of 4.75 mm or more but not exceeding 10 mm. | 65% <i>ad val.</i> |
| | 7219.2300 -- | Of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7219.2400 -- | Of a thickness of less than 3 mm. | 65% <i>ad val.</i> |
| | 7219.3100 -- | Of a thickness of 4.75 mm or more. | 65% <i>ad val.</i> |
| | 7219.3200 -- | Of a thickness of 3 mm or more but less than 4.75 mm. | 65% <i>ad val.</i> |
| | 7219.3300 -- | Of a thickness exceeding 1 mm but less than 3 mm. | 65% <i>ad val.</i> |
| | 7219.3400 -- | Of a thickness of 0.5 mm or more but not exceeding 1 mm. | 65% <i>ad val.</i> |
| | 7219.3500 -- | Of a thickness of less than 0.5 mm. | 65% <i>ad val.</i> |
| | 7219.9000 - | Other. | 65% <i>ad val.</i> |
| | 7220.1100 -- | Of a thickness of 4.75 mm or more. | 65% <i>ad val.</i> |
| | 7220.9000 - | Other | 65% <i>ad val.</i> |
| 72.21 | 7221.0000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7229.1000 - | Of high speed steel. | 65% <i>ad val.</i> |
| | 7229.2000 - | Of silico-manganese steel. | 65% <i>ad val.</i> |
| | 7229.9000 - | Other. | 65% <i>ad val.</i> |
| | 7301.1000 - | Sheet piling. | 65% <i>ad val.</i> |
| | 7301.2000 - | Angles, shapes and sections. | 65% <i>ad val.</i> |
| | 7304.1000 | Line pipe of a kind used for oil or gas pipelines. | 65% <i>ad val.</i> |
| | 7304.2000 - | Casing, tubing and drill pipe, of a kind used in drilling for oil or gas. | 65% <i>ad val.</i> |
| | 7304.3100 -- | Cold-drawn or cold-rolled (cold-reduced). | 65% <i>ad val.</i> |
| | 7304.3900 -- | Other. | 65% <i>ad val.</i> |
| | 7304.4100 -- | Cold-drawn or cold-rolled (cold-reduced). | 65% <i>ad val.</i> |
| | 7304.4900 -- | Other. | 65% <i>ad val.</i> |
| | 7304.5100 -- | Cold-drawn or cold-rolled (cold-reduced). | 65% <i>ad val.</i> |
| | 7304.5900 -- | Other. | 65% <i>ad val.</i> |
| | 7304.9000 - | Other. | 65% <i>ad val.</i> |
| | 7305.1100 -- | Longitudinally sub-merged arc welded. | 65% <i>ad val.</i> |
| | 7305.1200 -- | Other, longitudinally welded. | 65% <i>ad val.</i> |
| | 7305.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7305.2000 - | Casing of a kind used in drilling for oil or gas. | 65% <i>ad val.</i> |
| | 7305.3100 -- | Longitudinally welded. | 65% <i>ad val.</i> |
| | 7305.3900 -- | Other. | 65% <i>ad val.</i> |
| | 7305.9000 - | Other. | 65% <i>ad val.</i> |
| | 7306.1000 - | Line pipe of a kind used for oil or gas pipelines. | 65% <i>ad val.</i> |
| | 7306.2000 - | Casing and tubing of a kind used in drilling for oil or gas. | 65% <i>ad val.</i> |
| | 7306.3000 - | Other, welded, of circular cross-section, of iron or non-alloy steel. | 65% <i>ad val.</i> |
| | 7306.4000 - | Other, welded, of circular cross-section, of other alloy steel. | 65% <i>ad val.</i> |
| | 7306.5000 - | Other, welded, of circular cross-section, of stainless steel. | 65% <i>ad val.</i> |
| | 7306.6000 - | Other, welded, of non-circular cross-section. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 7306.9000 - | Other. | 65% <i>ad val.</i> |
| | 7307.1100 -- | Of non-malleable cast iron. | 65% <i>ad val.</i> |
| | 7307.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7307.2100 -- | Flanges. | 65% <i>ad val.</i> |
| | 7307.2200 -- | Threaded elbows, bends and sleeves. | 65% <i>ad val.</i> |
| | 7307.2300 -- | Butt welding fittings. | 65% <i>ad val.</i> |
| | 7307.2900 -- | Other. | 65% <i>ad val.</i> |
| | 7307.9100 -- | Flanges. | 65% <i>ad val.</i> |
| | 7307.9200 -- | Threaded elbows, bends and sleeves. | 65% <i>ad val.</i> |
| | 7307.9300 -- | Butt welding fittings. | 65% <i>ad val.</i> |
| | 7307.9900 -- | Other. | 65% <i>ad val.</i> |
| | 7308.1000 - | Bridges and bridge-sections. | 65% <i>ad val.</i> |
| | 7308.2000 - | Towers and lattice masts. | 65% <i>ad val.</i> |
| | 7308.3000 - | Doors, windows and their frames and thresholds for doors. | 65% <i>ad val.</i> |
| | 7308.4000 - | Equipment for scaffolding, shuttering, propping or pit-propping. | 65% <i>ad val.</i> |
| | 7308.9000 - | Other. | 65% <i>ad val.</i> |
| 73.09 | 7309.0000 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 65% <i>ad val.</i> |
| | 7310.1000 -- | Of a capacity of 501 or more. | 65% <i>ad val.</i> |
| | 7310.2100 --- | Cans which are to be closed by soldering or crimping. | 65% <i>ad val.</i> |
| | 7310.2900 -- | Other. | 65% <i>ad val.</i> |
| 73.11 | 7311.0000 | Containers for compressed or liquefied gas, of iron or steel. | 65% <i>ad val.</i> |
| | 7312.1000 - | Stranded wire, ropes and cables. | 65% <i>ad val.</i> |
| | 7312.9000 - | Other. | 65% <i>ad val.</i> |
| 73.13 | 7313.0000 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. | 65% <i>ad val.</i> |
| | 7314.1100 - | Of stainless steel. | 65% <i>ad val.</i> |
| | 7314.1900 -- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 7314.2000 - | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-section dimension of 3 mm or more and having a mesh size of 100 cm ² or more. | 65% <i>ad val.</i> |
| | 7314.3000 - | Other grill, netting and fencing, welded at the intersection. | 65% <i>ad val.</i> |
| | 7314.4100 -- | Plated or coated with zinc. | 65% <i>ad val.</i> |
| | 7314.4200 -- | Coated with plastics. | 65% <i>ad val.</i> |
| | 7314.4900 -- | Other. | 65% <i>ad val.</i> |
| | 7314.5000 - | Expanded metal. | 65% <i>ad val.</i> |
| | 7315.1110 --- | For cycles. | 65% <i>ad val.</i> |
| | 7315.1190 --- | Other. | 65% <i>ad val.</i> |
| | 7315.1210 --- | For cycles. | 65% <i>ad val.</i> |
| | 7315.1290 --- | Other. | 65% <i>ad val.</i> |
| | 7315.1900 - | Parts. | 65% <i>ad val.</i> |
| | 7315.2000 - | Skid chain. | 65% <i>ad val.</i> |
| | 7315.8100 -- | Stud-link. | 65% <i>ad val.</i> |
| | 7315.8200 -- | Other, welded link. | 65% <i>ad val.</i> |
| | 7315.8900 -- | Other. | 65% <i>ad val.</i> |
| | 7315.9000 - | Other parts. | 65% <i>ad val.</i> |
| 73.16 | 7316.0000 | Anchors, grapnels and parts thereof, of iron or steel. | 65% <i>ad val.</i> |
| 73.17 | 7317.0000 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. | 65% <i>ad val.</i> |
| | 7318.1100 -- | Coach screws. | 65% <i>ad val.</i> |
| | 7318.1200 -- | Other wood screws. | 65% <i>ad val.</i> |
| | 7318.1300 -- | Screw hooks and screw rings. | 65% <i>ad val.</i> |
| | 7318.1400 -- | Self-tapping screws. | 65% <i>ad val.</i> |
| | 7318.1500 -- | Other screws and bolts, whether or not with their nuts or washers. | 65% <i>ad val.</i> |
| | 7318.1600 -- | Nuts. | 65% <i>ad val.</i> |
| | 7318.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7318.2100 -- | Spring washers and other lock washers. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 7318.2200 -- | Other washers. | 65% <i>ad val.</i> |
| | 7318.2300 -- | Rivets. | 65% <i>ad val.</i> |
| | 7318.2400 -- | Cotters and cotter-pins. | 65% <i>ad val.</i> |
| | 7318.2900 -- | Other. | 65% <i>ad val.</i> |
| | 7319.1000 - | Sewing, darning or embroidery needles. | 65% <i>ad val.</i> |
| | 7319.2000 - | Safety pins. | 65% <i>ad val.</i> |
| | 7319.3000 - | Other pins. | 65% <i>ad val.</i> |
| | 7319.9000 - | Other. | 65% <i>ad val.</i> |
| | 7320.1000 - | Leaf-springs and leaves therefor. | 65% <i>ad val.</i> |
| | 7320.2000 - | Helical springs. | 65% <i>ad val.</i> |
| | 7320.9000 - | Other. | 65% <i>ad val.</i> |
| | 7321.1100 -- | For gas fuel or for both gas and other fuels. | 65% <i>ad val.</i> |
| | 7321.1200 -- | For liquid fuel. | 65% <i>ad val.</i> |
| | 7321.1300 -- | For solid fuel. | 65% <i>ad val.</i> |
| | 7321.8100 -- | For gas fuel or for both gas and other fuels. | 65% <i>ad val.</i> |
| | 7321.8200 -- | For liquid fuel. | 65% <i>ad val.</i> |
| | 7321.8300 -- | For solid fuel. | 65% <i>ad val.</i> |
| | 7321.9000 - | Parts. | 65% <i>ad val.</i> |
| | 7322.1100 -- | Of cast iron. | 65% <i>ad val.</i> |
| | 7322.1900 -- | Other. | 65% <i>ad val.</i> |
| | 7322.9000 - | Other. | 65% <i>ad val.</i> |
| | 7323.1000 - | Iron or steel wool; potscourers and scouring or polishing pads, gloves and the like. | 65% <i>ad val.</i> |
| | 7323.9100 -- | Of cast iron, not enamelled. | 65% <i>ad val.</i> |
| | 7323.9200 -- | Of cast iron, enamelled. | 65% <i>ad val.</i> |
| | 7323.9300 -- | Of stainless steel. | 65% <i>ad val.</i> |
| | 7323.9400 -- | Of iron (other than cast iron) or steel, enamelled. | 65% <i>ad val.</i> |
| | 7323.9900 -- | Other. | 65% <i>ad val.</i> |
| | 7324.1010 --- | Sinks. | 65% <i>ad val.</i> |
| | 7324.1090 --- | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7324.2110 --- | Enamelled. | 65% <i>ad val.</i> |
| | 7324.2190 --- | Other. | 65% <i>ad val.</i> |
| | 7324.2910 --- | Enamelled. | 65% <i>ad val.</i> |
| | 7324.2990 --- | Other. | 65% <i>ad val.</i> |
| | 7324.9010 --- | Enamelled iron sinks and wash basins. | 65% <i>ad val.</i> |
| | 7324.9090 --- | Other. | 65% <i>ad val.</i> |
| | 7325.1000 - | Of non-malleable cast iron. | 65% <i>ad val.</i> |
| | 7325.9100 -- | Grinding balls and similar articles for mills. | 65% <i>ad val.</i> |
| | 7325.9900 -- | Other. | 65% <i>ad val.</i> |
| | 7326.1100 -- | Grinding balls and similar articles for mills. | 65% <i>ad val.</i> |
| | 7326.1990 --- | Other. | 65% <i>ad val.</i> |
| | 7326.2020 --- | X-ray film hangers. | 65% <i>ad val.</i> |
| | 7326.2040 --- | Cages. | 65% <i>ad val.</i> |
| | 7326.2050 --- | Steel belt lacing. | 65% <i>ad val.</i> |
| | 7326.9000 - | Other. | 65% <i>ad val.</i> |
| | 7410.1100 - | Of refined copper. | 65% <i>ad val.</i> |
| | 7410.1200 - | Of copper alloys. | 65% <i>ad val.</i> |
| | 7410.2100 - | Of refined copper. | 65% <i>ad val.</i> |
| | 7410.2200 - | Of copper alloys. | 65% <i>ad val.</i> |
| | 7411.1000 -- | Of refined copper. | 65% <i>ad val.</i> |
| | 7411.2100 - | Of copper-zinc base alloys (brass). | 65% <i>ad val.</i> |
| | 7411.2200 - | Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver). | 65% <i>ad val.</i> |
| | 7411.2900 -- | Other. | 65% <i>ad val.</i> |
| | 7412.1010 --- | Chromium plated. | 65% <i>ad val.</i> |
| | 7412.1090 --- | Other. | 65% <i>ad val.</i> |
| | 7412.2010 --- | Chromium plated. | 65% <i>ad val.</i> |
| | 7412.2090 --- | Other. | 65% <i>ad val.</i> |
| 74.13 | 7413.0000 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 65% <i>ad val.</i> |
| | 7414.1000 - | Endless bands, for machinery. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7414.9000 - | Other. | 65% <i>ad val.</i> |
| | 7415.1000 - | Nails and tacks, drawing pins, staples and similar articles. | 65% <i>ad val.</i> |
| | 7415.2100 -- | Washers (including spring washers). | 65% <i>ad val.</i> |
| | 7415.2900 -- | Other. | 65% <i>ad val.</i> |
| | 7415.3100 -- | Screws for wood. | 65% <i>ad val.</i> |
| | 7415.3200 -- | Other screw; bolts and nuts. | 65% <i>ad val.</i> |
| | 7415.3900 -- | Other. | 65% <i>ad val.</i> |
| 74.16 | 7416.0000 | Copper springs. | 65% <i>ad val.</i> |
| 74.17 | 7417.0000 | Cooling or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper. | 65% <i>ad val.</i> |
| | 7418.1000 - | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like. | 65% <i>ad val.</i> |
| | 7418.2000 - | Sanitary ware and parts thereof. | 65% <i>ad val.</i> |
| | 7419.1000 - | Chain and parts thereof. | 65% <i>ad val.</i> |
| | 7419.9910 --- | Reservoirs, tanks, vats and similar containers. | 65% <i>ad val.</i> |
| | 7419.9920 --- | Other needles & pins. | 65% <i>ad val.</i> |
| | 7419.9930 --- | Pencil ferrules. | 65% <i>ad val.</i> |
| | 7419.9940 --- | Doors, window frames and other structural parts. | 65% <i>ad val.</i> |
| | 7419.9990 --- | Other. | 65% <i>ad val.</i> |
| | 7507.1100 -- | Of nickel, not alloyed. | 65% <i>ad val.</i> |
| | 7507.1200 -- | Of nickel alloys. | 65% <i>ad val.</i> |
| | 7507.2000 - | Tube or pipe fittings. | 65% <i>ad val.</i> |
| | 7508-0090 --- | Other. | 65% <i>ad val.</i> |
| | 7607.1100 -- | Rolled but not further worked. | 65% <i>ad val.</i> |
| | 7607.1900 -- | Other | 65% <i>ad val.</i> |
| | 7607.2000 - | Backed | 65% <i>ad val.</i> |
| | 7608.1000 - | Of aluminium, not alloyed. | 65% <i>ad val.</i> |
| | 7608.2000 - | Of aluminium alloys. | 65% <i>ad val.</i> |
| 76.09 | 7609.0000 | Aluminium tube or pipe fittings (for Example, couplings, elbows, sleeves). | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 7610.1000 - | Doors, windows and their frames and thresholds for doors. | 65% <i>ad val.</i> |
| | 7610.9000 - | Other | 65% <i>ad val.</i> |
| 76.11 | 7611.0000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 65% <i>vd val.</i> |
| | 7612.1000 - | Collapsible tubular containers. | 65% <i>ad val.</i> |
| | 7612.9000 - | Other. | 65% <i>ad val.</i> |
| 76.13 | 7613.0000 | Aluminium containers for compressed or liquefied gas. | 65% <i>ad val.</i> |
| | 7614.1000 - | With steel core. | 65% <i>ad val.</i> |
| | 7614.9000 - | Other. | 65% <i>ad val.</i> |
| | 7615.1000 - | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like. | 65% <i>ad val.</i> |
| | 7615.2000 - | Sanitary ware and parts thereof. | 65% <i>ad val.</i> |
| | 7616.1000 - | Nails, tacks, staples (other than those of heading No. 83.50), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles. | 65% <i>ad val.</i> |
| | 7616.9020 --- | Of a kind used in machinery. | 65% <i>ad val.</i> |
| | 7616.9050 --- | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire. | 65% <i>ad val.</i> |
| | 7616.9090 --- | Other. | 65% <i>ad val.</i> |
| | 7804.1120 --- | Foils | 65% <i>ad val.</i> |
| | 7804.1900 --- | Other | 65% <i>ad val.</i> |
| 78.05 | 7805.0000 | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 65% <i>ad val.</i> |
| | 7806.0010 --- | Containers for transport and storage. | 65% <i>ad val.</i> |
| | 7806.0090 --- | Other. | 65% <i>ad val.</i> |
| 79.06 | 7906.0000 | Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 65% <i>ad val.</i> |
| | 7907.1000 - | Gutters, roof capping, skylight frames and other fabricated building components | 65% <i>ad val.</i> |
| | 7907.9020 --- | Anodes | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 7907.9090 --- | Other. | 65% <i>ad val.</i> |
| | 8005.1000 - | Foil. | 65% <i>ad val.</i> |
| 80.06 | 8006.0000 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 65% <i>ad val.</i> |
| | 8007.0010 --- | Anodes. | 65% <i>ad val.</i> |
| | 8007.0090 --- | Other. | 65% <i>ad val.</i> |
| | 8101.9900 -- | Other | 65% <i>ad val.</i> |
| | 8102.9900 -- | Other | 65% <i>ad val.</i> |
| | 8103.9090 --- | Other | 65% <i>ad val.</i> |
| | 8104.9090 --- | Other. | 65% <i>ad val.</i> |
| | 8105.9090 --- | Other. | 65% <i>ad val.</i> |
| | 8106.0090 --- | Other. | 65% <i>ad val.</i> |
| | 8107.9090 --- | Other | 65% <i>ad val.</i> |
| | 8108.9090 --- | Other | 65% <i>ad val.</i> |
| | 8109.9090 --- | Other. | 65% <i>ad val.</i> |
| | 8110.0090 --- | Other. | 65% <i>ad val.</i> |
| | 8111.0090 --- | Other. | 65% <i>ad val.</i> |
| | 8112.1990 --- | Other. | 65% <i>ad val.</i> |
| | 8112.2090 --- | Other. | 65% <i>ad val.</i> |
| | 8112.3090 --- | Other. | 65% <i>ad val.</i> |
| | 8112.4090 --- | Other | 65% <i>ad val.</i> |
| | 8112.9990 --- | Other. | 65% <i>ad val.</i> |
| | 8113.0090 --- | Other. | 65% <i>ad val.</i> |
| | 8201.1000 - | Spades and shovels | 65% <i>ad val.</i> |
| | 8201.2000 - | Forks. | 65% <i>ad val.</i> |
| | 8201.3000 - | Mattocks, picks, hoes and rakes. | 65% <i>ad val.</i> |
| | 8201.4000 - | Axes, bill hooks and similar hewing tools. | 65% <i>ad val.</i> |
| | 8201.5000 - | Secateurs and similar one-handed pruners and shears (including poultry shears). | 65% <i>ad val.</i> |
| | 8201.6000 - | Hedge shears, two-handed pruning shears and similar two-handed shears. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8201.9000 - | Other hand tools of a kind used in agriculture, horticulture or forestry. | 65% <i>ad val.</i> |
| | 8202.1000 - | Hand saws. | 65% <i>ad val.</i> |
| | 8202.9100 -- | Straight saw blades, for working metal. | 65% <i>ad val.</i> |
| | 8202.9900 -- | Other. | 65% <i>ad val.</i> |
| | 8203.2000 - | Pliers (including cutting pliers), pincers, tweezers and similar tools. | 65% <i>ad val.</i> |
| | 8203.4000 - | Pipe-cutters, bolt croppers, perforating punches and similar tools. | 65% <i>ad val.</i> |
| | 8204.1100 -- | Non-adjustable. | 65% <i>ad val.</i> |
| | 8204.1200 -- | Adjustable. | 65% <i>ad val.</i> |
| | 8204.2000 - | Interchangeable spanner sockets, with or without handles. | 65% <i>ad val.</i> |
| | 8205.1000 - | Drilling, threading or tapping tools. | 65% <i>ad val.</i> |
| | 8205.2000 - | Hammers and sledge hammers. | 65% <i>ad val.</i> |
| | 8205.3000 - | Planes, chisels, gouges and similar cutting tools for working wood. | 65% <i>ad val.</i> |
| | 8205.4000 - | Screwdrivers. | 65% <i>ad val.</i> |
| | 8205.5100 -- | Household tools. | 65% <i>ad val.</i> |
| | 8205.5990 --- | Other. | 65% <i>ad val.</i> |
| | 8205.6000 - | Blow lamps. | 65% <i>ad val.</i> |
| | 8205.7000 - | Vices, clamps and the like. | 65% <i>ad val.</i> |
| | 8205.8000 - | Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks. | 65% <i>ad val.</i> |
| | 8205.9000 - | Sets of articles of two or more of the foregoing subheadings. | 65% <i>ad val.</i> |
| 82.06 | 8206.0000 | Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale. | 65% <i>ad val.</i> |
| | 8207.5000 - | Tools for drilling, other than for rock drilling. | 65% <i>ad val.</i> |
| | 8211.1000 - | Sets of assorted articles. | 65% <i>ad val.</i> |
| | 8211.9100 -- | Table knives having fixed blades. | 65% <i>ad val.</i> |
| | 8211.9200 -- | Other knives having fixed blades. | 65% <i>ad val.</i> |
| | 8211.9300 -- | Knives having other than fixed blades. | 65% <i>ad val.</i> |
| | 8211.9400 -- | Blades. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8212.1090 --- | Other. | 65% <i>ad val.</i> |
| | 8212.9090 --- | Other. | 65% <i>ad val.</i> |
| 82.13 | 8213.0000 | Scissors, tailors' shears and similar shears, and blades therefor. | 65% <i>ad val.</i> |
| | 8215.9100 -- | Plated with precious metal. | 65% <i>ad val.</i> |
| | 8215.9900 -- | Other. | 65% <i>ad val.</i> |
| | 8301.2000 - | Locks of a kind used for motor vehicles. | 65% <i>ad val.</i> |
| | 8301.3000 - | Locks of a kind used for furniture. | 65% <i>ad val.</i> |
| | 8301.4000 - | Other locks. | 65% <i>ad val.</i> |
| | 8302.1000 - | Hinges. | 65% <i>ad val.</i> |
| | 8302.2000 - | Castors. | 65% <i>ad val.</i> |
| | 8302.4200 -- | Other, suitable for furniture. | 65% <i>ad val.</i> |
| | 8302.4900 -- | Other. | 65% <i>ad val.</i> |
| 83.03 | 8303.0000 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 65% <i>ad val.</i> |
| | 8305.1000 - | Fittings for loose-leaf binders or files. | 65% <i>ad val.</i> |
| | 8305.2000 - | Staples in strips. | 65% <i>ad val.</i> |
| | 8305.9000 - | Other, including parts. | 65% <i>ad val.</i> |
| | 8306.1000 - | Bells, gongs and the like. | 65% <i>ad val.</i> |
| | 8306.2100 -- | Plated with precious metal. | 65% <i>ad val.</i> |
| | 8306.2900 -- | Other. | 65% <i>ad val.</i> |
| | 8306.3000 - | Photograph, picture or similar frames; mirrors. | 65% <i>ad val.</i> |
| | 8307.1000 - | Of iron or steel. | 65% <i>ad val.</i> |
| | 8307.9000 - | Of other base metal. | 65% <i>ad val.</i> |
| | 8308.1000 - | Hooks, eyes and cyclelets. | 65% <i>ad val.</i> |
| | 8308.2000 - | Tubular or bifurcated rivets. | 65% <i>ad val.</i> |
| | 8308.9000 - | Other, including parts. | 65% <i>ad val.</i> |
| | 8309.1000 - | Crown corks. | 65% <i>ad val.</i> |
| | 8309.9000 - | Other. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| 83.10 | 8310.0000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05. | 65% <i>ad val.</i> |
| | 8311.1000 - | Coated electrodes of base metal, for electric arc-welding. | 65% <i>ad val.</i> |
| | 8311.2000 - | Cored wire of base metal, for electric arc-welding. | 65% <i>ad val.</i> |
| | 8311.3000 - | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame. | 65% <i>ad val.</i> |
| | 8311.9000 - | Other, including parts. | 65% <i>ad val.</i> |
| | 8401.1000 - | Nuclear reactors. | 10% <i>ad val.</i> |
| | 8401.2000 - | Machinery and apparatus for isotopic separation, and parts thereof. | 10% <i>ad val.</i> |
| | 8401.3000 - | Fuel elements (cartridges), non-irradiated. | 10% <i>ad val.</i> |
| | 8401.4000 - | Parts of nuclear reactor. | 10% <i>ad val.</i> |
| | 8402.1110 --- | Water tube upto 150 ton per hour steam and 80 kg per square centimeter pressure | 65% <i>ad val.</i> |
| | 8402.1190 --- | Other. | 65% <i>ad val.</i> |
| | 8402.1210 --- | Fire tube upto 25 tons 1 hour steam and 24 kg per square centimeter pressure. | 65% <i>ad val.</i> |
| | 8402.1290 --- | Other. | 65% <i>ad val.</i> |
| | 8402.1910 --- | Fire tube upto 25 ton per hour steam and 24 kg/cm ² pressure. | 65% <i>ad val.</i> |
| | 8402.1990 --- | Other. | 65% <i>ad val.</i> |
| | 8402.2010 --- | Water tube upto 100 ton per hour steam and 80 kg/cm ² pressure. | 65% <i>ad val.</i> |
| | 8402.2020 --- | Fire tube upto 25 ton per hour steam and 24 kg/cm ² pressure. | 65% <i>ad val.</i> |
| | 8402.2090 --- | Other. | 65% <i>ad val.</i> |
| | 8402.9000 - | Parts. | 65% <i>ad val.</i> |
| | 8403.1000 - | Boilers. | 65% <i>ad val.</i> |
| | 8403.9000 - | Parts. | 65% <i>ad val.</i> |
| | 8406.1100 - | For marine propulsion | 20% <i>ad val.</i> |
| | 8406.1900 -- | Other. | 20% <i>ad val.</i> |
| | 8406.9000 - | Parts. | 20% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|--------------|-----------------|--|--|
| 1 | 2 | 3 | 4 |
| 8407.1000 - | | Aircraft engines. | 10% <i>ad val.</i> |
| 8407.3100 -- | | Of a cylinder capacity not exceeding 50cc. | 65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher. |
| 8407.3200 -- | | Of a cylinder capacity exceeding 50cc but not exceeding 250cc | 65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher. |
| 8407.3300 -- | | Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc. | 65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher. |
| 8408.3400 -- | | Of a cylinder capacity exceeding 1,000cc. | 65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher. |
| 8408.2000 - | | Engines of a kind used for the propulsion of vehicles of Chapter 87. | 65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher. |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8408.9010 --- | Horizontal slow speed diesel engine not exceeding 5,000cc and high speed diesel engine not exceeding 2,000cc. | 65% <i>ad val.</i> |
| | 8409.1000 - | For aircraft engines. | 10% <i>ad val.</i> |
| | 8409.9190 --- | Other. | 40% <i>ad val.</i> |
| | 8409.9920 --- | For engines of the subheading 8408.9010. | 40% <i>ad val.</i> |
| | 8409.9990 --- | Other. | 40% <i>ad val.</i> |
| | 8412.8020 --- | Spring operated or weight operated motors. | 65% <i>ad val.</i> |
| | 8413.3090 --- | Other. | 40% <i>ad val.</i> |
| | 8413.7010 --- | Deep well vertical turbine pumps, of line shaft including submersible types, of capacity not exceeding 4 cusecs. | 65% <i>ad val.</i> |
| | 8413.7020 --- | Other centrifugal pumps including self-priming, of suction and delivery sizes not exceeding 20.3 cm x 20.3 cm. | 65% <i>ad val.</i> |
| | 8414.1000 - | Vacuum pumps. | 40% <i>ad val.</i> |
| | 8414.2000 - | Hand-or foot-operated air pumps | 65% <i>ad val.</i> |
| | 8414.5100 -- | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W. | 65% <i>ad val.</i> |
| | 8414.6000 - | Hoods having a maximum horizontal side not exceeding 120 cm | 65% <i>ad val.</i> |
| | 8415.1000 - | Window or wall types, self-contained. | 55% <i>ad val.</i> |
| | 8415.8100 -- | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle. | 55% <i>ad val.</i> |
| | 8415.8200 -- | Other, incorporating a refrigerating unit. | 55% <i>ad val.</i> |
| | 8415.8300 -- | Not incorporating a refrigerating unit. | 55% <i>ad val.</i> |
| | 8415.9000 - | Parts | 55% <i>ad val.</i> |
| | 8416.1000 - | Furnaces burners for liquid fuel. | 20% <i>ad val.</i> |
| | 8416.2000 - | Other furnace burners, including combination burners. | 20% <i>ad val.</i> |
| | 8416.3000 - | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | 20% <i>ad val.</i> |
| | 8416.9000 - | Parts. | 20% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8417.1000 - | Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals. | 20% <i>ad val.</i> |
| | 8418.1010 --- | Not exceeding 700l capacity (house hold type). | 65% <i>ad val.</i> |
| | 8418.1090 --- | Other. | 65% <i>ad val.</i> |
| | 8418.2100 -- | Compression-type | 65% <i>ad val.</i> |
| | 8418.2200 -- | Absorption-type, electrical | 65% <i>ad val.</i> |
| | 8418.2900 -- | Other | 65% <i>ad val.</i> |
| | 8418.3000 - | Freezers of the chest type, not exceeding 800l capacity. | 65% <i>ad val.</i> |
| | 8418.4000 - | Freezers of the upright type, not exceeding 900l capacity. | 65% <i>ad val.</i> |
| | 8418.5000 - | Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture. | 65% <i>ad val.</i> |
| | 8418.6100 -- | Compression type units whose condensers are heat exchangers. | 65% <i>ad val.</i> |
| | 8418.6900 -- | Other. | 65% <i>ad val.</i> |
| | 8418.9100 -- | Furniture designed to receive refrigerating or freezing equipment. | 65% <i>ad val.</i> |
| | 8418.9900 -- | Other. | 65% <i>ad val.</i> |
| | 8419.1100 -- | Instantaneous gas water heaters | 65% <i>ad val.</i> |
| | 8419.1900 -- | Other | 65% <i>ad val.</i> |
| | 8419.2000 - | Medical, surgical or laboratory sterilisers | 10% <i>ad val.</i> |
| | 8419.3100 -- | For agricultural products. | 20% <i>ad val.</i> |
| | 8419.3200 -- | For wood, paper pulp, paper or paperboard. | 20% <i>ad val.</i> |
| | 8419.3900 -- | Other. | 20% <i>ad val.</i> |
| | 8419.4000 - | Distilling or rectifying plant. | 20% <i>ad val.</i> |
| | 8419.5000 - | Heat exchange units. | 20% <i>ad val.</i> |
| | 8419.6000 - | Machinery for liquefying air or other gases. | 20% <i>ad val.</i> |
| | 8419.8910 --- | Asphalt heating machines | 20% <i>ad val.</i> |
| | 8419.8920 --- | Wood steaming plants. | 10% <i>ad val.</i> |
| | 8419.8990 --- | Other. | 20% <i>ad val.</i> |
| | 8420.1000 - | Calendering or other rolling machines. | 20% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8420.9100 -- | Cylinders. | 20% <i>ad val.</i> |
| | 8420.9900 -- | Other. | 20% <i>ad val.</i> |
| | 8421.1210 --- | Requiring for their operation less than 746 watts. | 45% <i>ad val.</i> |
| | 8421.1290 --- | Other | 20% <i>ad val.</i> |
| | 8421.1900 -- | Other | 20% <i>ad val.</i> |
| | 8421.2310 --- | For engines of vehicles of Chapter 87 | 40% <i>ad val.</i> |
| | 8421.2390 --- | Other | 40% <i>ad val.</i> |
| | 8421.2900 -- | Other | 40% <i>ad val.</i> |
| | 8421.3110 --- | For engines of vehicles of Chapter 87 | 40% <i>ad val.</i> |
| | 8421.3190 --- | Other | 40% <i>ad val.</i> |
| | 8421.3900 -- | Other | 40% <i>ad val.</i> |
| | 8422.2010 --- | For beverages | 65% <i>ad val.</i> |
| | 8422.3010 --- | For beverages. | 65% <i>ad val.</i> |
| | 8422.4000 - | Other packing or wrapping machinery | 25% <i>ad val.</i> |
| | 8423.1000 - | Personal weighing machines, including baby scales; household scales | 65% <i>ad val.</i> |
| | 8423.8100 -- | Having a maximum weighing capacity not exceeding 30 kg. | 65% <i>ad val.</i> |
| | 8423.8200 -- | Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg. | 65% <i>ad val.</i> |
| | 8423.9010 --- | Weights | 65% <i>ad val.</i> |
| | 8424.3000 - | Steam or sand blasting machines and similar jet projecting machines | 25% <i>ad val.</i> |
| | 8426.1110 --- | Upto 125 metric tons | 45% <i>ad val.</i> |
| | 8426.1190 --- | Other | 45% <i>ad val.</i> |
| | 8426.1200 -- | Mobile lifting frames on tyres and straddle carriers | 25% <i>ad val.</i> |
| | 8426.1911 ---- | Upto 125 metric ton | 25% <i>ad val.</i> |
| | 8426.1919 ---- | Other | 25% <i>ad val.</i> |
| | 8426.1920 --- | Bridge cranes | 25% <i>ad val.</i> |
| | 8426.1990 --- | Other | 25% <i>ad val.</i> |
| | 8427.2090 --- | Other | 45% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8427.9000 - | Other trucks | 45% <i>ad val.</i> |
| | 8428.1000 - | Lifts and skip hoists | 65% <i>ad val.</i> |
| | 8428.3100 -- | Specially designed for underground use | 25% <i>ad val.</i> |
| | 8428.3200 -- | Other, bucket type | 25% <i>ad val.</i> |
| | 8428.3300 -- | Other, belt type | 25% <i>ad val.</i> |
| | 8428.3900 -- | Other | 25% <i>ad val.</i> |
| | 8428.4000 - | Escalators and moving walk ways | 65% <i>ad val.</i> |
| | 8428.5000 - | Mine wagon pushers locomotive or wagon traversers, wagon trippers and similar railway wagon handling equipment | 25% <i>ad val.</i> |
| | 8428.6000 - | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 25% <i>ad val.</i> |
| | 8428.9000 - | Other machinery | 25% <i>ad val.</i> |
| | 8429.4000 - | Tamping machines and road rollers. | 45% <i>ad val.</i> |
| | 8431.2000 - | Of machinery of heading No. 84.27 | 45% <i>ad val.</i> |
| | 8431.3100 -- | Of lifts, skip hoists or escalators | 65% <i>ad val.</i> |
| | 8431.3900 -- | Other | 25% <i>ad val.</i> |
| | 8431.4910 --- | Parts of tamping machines and road rollers. | 45% <i>ad val.</i> |
| | 8432.2200 -- | Tobacco inter cultivator | 55% <i>ad val.</i> |
| | 8432.2300 -- | Sub-soiler | 55% <i>ad val.</i> |
| | 8432.2400 -- | Mould Board plough | 55% <i>ad val.</i> |
| | 8432.2500 -- | Rotary tiller | 55% <i>ad val.</i> |
| | 8432.2600 -- | Tool bar fitted with rigid tine, ridger and disk | 55% <i>ad val.</i> |
| | 8432.3010 --- | Seed drill or seed <i>cum</i> cultivator drill | 55% <i>ad val.</i> |
| | 8432.3020 --- | Cane, potato and tree planters | 55% <i>ad val.</i> |
| | 8432.3030 --- | Rice and tobacco transplanter | 55% <i>ad val.</i> |
| | 8432.8010 --- | Lawn and sport ground roller | 55% <i>ad val.</i> |
| | 8432.8090 --- | Other | 55% <i>ad val.</i> |
| | 8433.5100 -- | Combine harvester-threshers | 20% <i>ad val.</i> |
| | 8433.5300 -- | Root or rubber harvesting machines | 20% <i>ad val.</i> |
| | 8433.6000 - | Machines for cleaning, sorting or grading egg, fruit or other agricultural produce | 10% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8433.9000 - | Parts | 20% <i>ad val.</i> |
| | 8434.1000 - | Milking machines | 20% <i>ad val.</i> |
| | 8434.2000 - | Dairy machinery | 20% <i>ad val.</i> |
| | 8434.9000 - | Parts | 20% <i>ad val.</i> |
| | 8436.1000 - | Machinery for preparing animal-feeding stuffs | 55% <i>ad val.</i> |
| | 8436.2100 -- | Poultry incubators and brooders | 10% <i>ad val.</i> |
| | 8436.2900 -- | Other | 10% <i>ad val.</i> |
| | 8436.8000 - | Other machinery | 10% <i>ad val.</i> |
| | 8436.9100 -- | Of poultry-keeping machinery or poultry incubators and brooders | 10% <i>ad val.</i> |
| | 8436.9990 --- | Other | 10% <i>ad val.</i> |
| | 8437.1000 - | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | 10% <i>ad val.</i> |
| | 8437.8000 - | Other machinery | 20% <i>ad val.</i> |
| | 8437.9010 --- | Of machinery falling under sub-heading No. 8437.1000 | 10% <i>ad val.</i> |
| | 8437.9090 --- | Other | 20% <i>ad val.</i> |
| | 8438.1000 - | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products. | 20% <i>ad val.</i> |
| | 8438.2000 - | Machinery for the manufacture of confectionery, cocoa or chocolate | 20% <i>ad val.</i> |
| | 8438.3010 --- | Sugar cane crushers | 55% <i>ad val.</i> |
| | 8438.3090 --- | Other | 55% <i>ad val.</i> |
| | 8438.4000 - | Brewery machinery | 65% <i>ad val.</i> |
| | 8438.6000 - | Machinery for the preparation of fruits, nuts or vegetables | 15% <i>ad val.</i> |
| | 8438.8010 --- | Beverage manufacturing machinery | 65% <i>ad val.</i> |
| | 8439.1000 - | Machinery for making pulp of fibrous cellulosic material | 20% <i>ad val.</i> |
| | 8439.2000 - | Machinery for making paper or paperboard | 20% <i>ad val.</i> |
| | 8439.3000 - | Machinery for finishing paper or paperboard | 20% <i>ad val.</i> |
| | 8439.9100 -- | Of machinery for making pulp of fibrous cellulosic material | 20% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8439.9900 -- | Other | 20% <i>ad val.</i> |
| | 8440.1000 - | Machinery | 20% <i>ad val.</i> |
| | 8440.9000 - | Parts | 20% <i>ad val.</i> |
| | 8441.1010 --- | For photographic prints | 55% <i>ad val.</i> |
| | 8441.4000 - | Machines for moulding articles in paperpulp, paper or paper board | 20% <i>ad val.</i> |
| | 8442.1000 - | Phototype-setting and composing machines | 10% <i>ad val.</i> |
| | 8442.2000 - | Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device. | 10% <i>ad val.</i> |
| | 8442.3000 - | Other machinery, apparatus and equipment | 10% <i>ad val.</i> |
| | 8442.4000 - | Parts of the foregoing machinery, apparatus or equipment | 10% <i>ad val.</i> |
| | 8442.5010 --- | Printing type | 20% <i>ad val.</i> |
| | 8442.5090 --- | Other | 20% <i>ad val.</i> |
| | 8443.1100 -- | Reel fed | 15% <i>ad val.</i> |
| | 8443.1200 -- | Sheet fed, office type (sheet size not exceeding 22 × 36cm) | 15% <i>ad val.</i> |
| | 8443.1900 -- | Other | 15% <i>ad val.</i> |
| | 8443.2100 -- | Reel fed | 15% <i>ad val.</i> |
| | 8443.2900 --- | Other | 15% <i>ad val.</i> |
| | 8443.3000 - | Flexographic printing machinery | 15% <i>ad val.</i> |
| | 8443.4000 - | Gravure printing machinery | 15% <i>ad val.</i> |
| | 8443.5000 - | Other printing machinery | 15% <i>ad val.</i> |
| | 8443.6000 - | Machines for uses ancillary to printing | 15% <i>ad val.</i> |
| | 8443.9000 - | Parts | 15% <i>ad val.</i> |
| 84.44 | 8444.0000 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | 20% <i>ad val.</i> |
| | 8445.1100 -- | Carding machine | 20% <i>ad val.</i> |
| | 8445.1200 -- | Combing machines | 10% <i>ad val.</i> |
| | 8445.1300 -- | Drawing or roving machines | 20% <i>ad val.</i> |
| | 8445.1900 -- | Other | 20% <i>ad val.</i> |
| | 8445.2000 - | Textile spinning machines | 20% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8445.3000 - | Textile doubling or twisting machines | 20% <i>ad val.</i> |
| | 8445.4000 - | Textile, winding (including weft-winding) or reeling machines | 20% <i>ad val.</i> |
| | 8445.9000 - | Other | 20% <i>ad val.</i> |
| | 8446.2900 -- | Other | 10% <i>ad val.</i> |
| | 8446.3000 - | For weaving fabrics of a width exceeding 30cm, shuttleless type | 10% <i>ad val.</i> |
| | 8447.1100 -- | With cylinder diameter not exceeding 165 mm | 10% <i>ad val.</i> |
| | 8447.1200 -- | With cylinder diameter exceeding 165 mm | 10% <i>ad val.</i> |
| | 8447.2000 - | Flat knitting machines; stitch-bonding machines | 10% <i>ad val.</i> |
| | 8447.9000 - | Other | 10% <i>ad val.</i> |
| | 8448.1100 -- | Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use there with | 20% <i>ad val.</i> |
| | 8448.1900 -- | Other | 20% <i>ad val.</i> |
| | 8448.2000 - | Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery | 20% <i>ad val.</i> |
| | 8448.3100 -- | Card clothing | 55% <i>ad val.</i> |
| | 8448.3200 -- | Of machines for preparing textile fibres, other than card clothing. | 20% <i>ad val.</i> |
| | 8448.3310 --- | Spindles. | 55% <i>ad val.</i> |
| | 8448.3320 --- | Bolsters and parts of spindles. | 55% <i>ad val.</i> |
| | 8448.3390 --- | Other. | 20% <i>ad val.</i> |
| | 8448.3900 -- | Other. | 20% <i>ad val.</i> |
| | 8448.4100 -- | Shuttles. | 55% <i>ad val.</i> |
| | 8448.5100 -- | Sinkers, needles and other articles used in forming stitches | 20% <i>ad val.</i> |
| | 8448.5900 -- | Other. | 20% <i>ad val.</i> |
| 84.49 | 8449.0000 | Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. | 20% <i>ad val.</i> |
| | 8450.1100 -- | Fully-automatic machines. | 55% <i>ad val.</i> |
| | 8450.1200 -- | Other machines, with built-in centrifugal drier. | 55% <i>ad val.</i> |
| | 8450.1900 -- | Other. | 55% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8450.2000 - | Machines, each of a dry linen capacity exceeding 10 kg. | 55% <i>ad val.</i> |
| | 8450.9000 - | Parts. | 55% <i>ad val.</i> |
| | 8451.1000 - | Dry-cleaning machines. | 25% <i>ad val.</i> |
| | 8451.2100 -- | Each of a dry linen capacity not exceeding 10 kg. | 55% <i>ad val.</i> |
| | 8451.4000 - | Washing, bleaching or dyeing machines. | 15% <i>ad val.</i> |
| | 8451.5000 - | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics. | 15% <i>ad val.</i> |
| | 8451.8000 - | Other machinery. | 15% <i>ad val.</i> |
| | 8452.1000 - | Sewing machines of the household type | 65% <i>ad val.</i> |
| | 8452.2100 -- | Automatic units. | 10% <i>ad val.</i> |
| | 8452.2900 -- | Other. | 10% <i>ad val.</i> |
| | 8452.3000 - | Sewing machine needles. | 10% <i>ad val.</i> |
| | 8452.9000 - | Other parts of sewing machines. | 10% <i>ad val.</i> |
| | 8453.1000 - | Machinery for preparing, tanning or working hides, skins or leather. | 10% <i>ad val.</i> |
| | 8453.2000 - | Machinery for making or repairing footwear. | 10% <i>ad val.</i> |
| | 8453.8000 - | Other machinery. | 20% <i>ad val.</i> |
| | 8453.9000 - | Parts. | 10% <i>ad val.</i> |
| | 8454.1000 - | Converters. | 15% <i>ad val.</i> |
| | 8454.2000 - | Ingot moulds and ladles. | 15% <i>ad val.</i> |
| | 8454.3000 - | Casting machines. | 15% <i>ad val.</i> |
| | 8454.9000 - | Parts. | 15% <i>ad val.</i> |
| | 8455.1000 - | Tube mills | 20% <i>ad val.</i> |
| | 8455.2100 -- | Hot or combination hot and cold. | 20% <i>ad val.</i> |
| | 8455.2200 -- | Cold. | 20% <i>ad val.</i> |
| | 8455.3010 --- | Cast iron rolls of a diameter not exceeding 91.44 Cm (36") | 55% <i>ad val.</i> |
| | 8455.3090 --- | Other rolls. | 20% <i>ad val.</i> |
| | 8455.9000 - | Other parts. | 20% <i>ad val.</i> |
| | 8456.1000 - | Operated by laser or other light or photon beam processes. | 10% <i>ad val.</i> |
| | 8456.2000 - | Operated by ultrasonic processes. | 10% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8456.3000 - | Operated by electro-discharge processes. | 10% <i>ad val.</i> |
| | 8456.9000 - | Other. | 10% <i>ad val.</i> |
| | 8457.1000 - | Machining centres. | 10% <i>ad val.</i> |
| | 8457.2000 - | Unit construction machines (single station). | 10% <i>ad val.</i> |
| | 8457.3000 - | Multi-station transfer machines. | 10% <i>ad val.</i> |
| | 8458.1100 -- | Numerically controlled. | 10% <i>ad val.</i> |
| | 8458.1900 -- | Other | 55% <i>ad val.</i> |
| | 8458.9100 -- | Numerically controlled. | 10% <i>ad val.</i> |
| | 8458.9900 -- | Other | 55% <i>ad val.</i> |
| | 8459.1000 - | Way-type unit head machines. | 15% <i>ad val.</i> |
| | 8459.2100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8459.2910 --- | Pillar type machines of a drilling capacity not exceeding 1.98 Cm | 15% <i>ad val.</i> |
| | 8459.2920 --- | Upright type machines of a drilling capacity not exceeding 5.08 Cm | 15% <i>ad val.</i> |
| | 8459.2990 --- | Other | 15% <i>ad val.</i> |
| | 8459.3100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8459.3900 -- | Other. | 15% <i>ad val.</i> |
| | 8459.4000 - | Other boring machines. | 15% <i>ad val.</i> |
| | 8459.5100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8459.5900 -- | Other. | 15% <i>ad val.</i> |
| | 8459.6100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8459.6910 --- | Milling machines of longitudinal travel not exceeding 810mm, cross travel not exceeding 310mm, vertical travel not exceeding 400 mm, table size not exceeding 1300 x 330 mm | 55% <i>ad val.</i> |
| | 8459.6990 --- | Other. | 15% <i>ad val.</i> |
| | 8459.7000 - | Other threading or tapping machines. | 15% <i>ad val.</i> |
| | 8460.1100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8460.2100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8460.3100 -- | Numerically controlled | 15% <i>ad val.</i> |
| | 8460.4000 - | Honing or lapping machines. | 15% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8460.9010 --- | Bench type grinding machines fitted with motors of 50 cycles exceeding 3000 r.p.m. | 55% <i>ad val.</i> |
| | 8460.9090 --- | Other. | 15% <i>ad val.</i> |
| | 8461.1000 - | Planing machines. | 15% <i>ad val.</i> |
| | 8461.2010 --- | Shaping machines having stroke not exceeding 45 cm | 55% <i>ad val.</i> |
| | 8461.2090 --- | Other. | 15% <i>ad val.</i> |
| | 8461.3000 - | Broaching machines. | 15% <i>ad val.</i> |
| | 8461.4000 - | Gear cutting, gear grinding or gear finishing machines. | 10% <i>ad val.</i> |
| | 8461.5010 --- | High speed hack-saw machines of cutting diameter not exceeding 17.5 cm or blades of length 45 cm | 55% <i>ad val.</i> |
| | 8461.5090 --- | Other. | 15% <i>ad val.</i> |
| | 8461.9000 - | Other. | 15% <i>ad val.</i> |
| | 8462.1000 - | Forging or die-stamping machines (including presses) and hammers. | 10% <i>ad val.</i> |
| | 8462.2100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8462.2900 -- | Other. | 15% <i>ad val.</i> |
| | 8462.3100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8462.3900 -- | Other. | 15% <i>ad val.</i> |
| | 8462.4100 -- | Numerically controlled. | 15% <i>ad val.</i> |
| | 8462.4900 -- | Other. | 15% <i>ad val.</i> |
| | 8462.9110 --- | Of pressure not exceeding 60.963 metric tons | 55% <i>ad val.</i> |
| | 8462.9190 --- | Other. | 15% <i>ad val.</i> |
| | 8462.9900 -- | Other. | 15% <i>ad val.</i> |
| | 8463.1000 - | Draw-benches for bars, tubes, profiles, wire or the like. | 15% <i>ad val.</i> |
| | 8463.2000 - | Thread rolling machines. | 15% <i>ad val.</i> |
| | 8463.3000 - | Machines for working wire. | 15% <i>ad val.</i> |
| | 8463.9000 - | Other. | 15% <i>ad val.</i> |
| | 8464.1000 - | Sawing machines. | 15% <i>ad val.</i> |
| | 8464.2000 - | Grinding or polishing machines. | 15% <i>ad val.</i> |
| | 8464.9000 - | Other. | 15% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8465.1000 - | Machines which can carry out different types of machining operations without tool change between such operations. | 10% <i>ad val.</i> |
| | 8465.9110 --- | Hacksaw machines of blade length not exceeding 45.7 cm. | 55% <i>ad val.</i> |
| | 8465.9120 --- | Other hacksaw machines. | 15% <i>ad val.</i> |
| | 8465.9190 --- | Other. | 15% <i>ad val.</i> |
| | 8465.9200 -- | Planing, milling or moulding (by cutting) machines. | 15% <i>ad val.</i> |
| | 8465.9300 -- | Grinding, sanding or polishing machines. | 15% <i>ad val.</i> |
| | 8465.9400 -- | Bending or assembling machines. | 15% <i>ad val.</i> |
| | 8465.9500 -- | Drilling or morticing machines. | 15% <i>ad val.</i> |
| | 8465.9600 -- | Splitting, slicing or paring machines. | 15% <i>ad val.</i> |
| | 8465.9900 -- | Other. | 15% <i>ad val.</i> |
| | 8466.9400 -- | For machines of heading No. 84.62 or 84.63. | 25% <i>ad val.</i> |
| | 8467.1100 -- | Rotary type (including combined rotary-percussion). | 20% <i>ad val.</i> |
| | 8467.1900 -- | Other. | 20% <i>ad val.</i> |
| | 8467.8100 -- | Chain saws. | 20% <i>ad val.</i> |
| | 8467.8900 -- | Other. | 20% <i>ad val.</i> |
| | 8467.9100 -- | Of chain saws. | 20% <i>ad val.</i> |
| | 8467.9200 -- | Of pneumatic tools. | 20% <i>ad val.</i> |
| | 8467.9900 -- | Other. | 20% <i>ad val.</i> |
| | 8468.1000 - | Hand-held blow pipes. | 25% <i>ad val.</i> |
| | 8468.2000 - | Other gas-operated machinery and apparatus. | 25% <i>ad val.</i> |
| | 8468.8000 - | Other machinery and apparatus. | 25% <i>ad val.</i> |
| | 8468.9000 - | Parts. | 25% <i>ad val.</i> |
| | 8469.1090 --- | Word processing machines. | 10% <i>ad val.</i> |
| | 8471.1000 - | Analogue or hybrid automatic data processing machines. | 10% <i>ad val.</i> |
| | 8471.2000 - | Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined. | 10% <i>ad val.</i> |
| | 8471.9100 -- | Digital processing units, whether or not presented with the rest of a system, which may contain in the | 10% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | | same housing one or two of the following types of unit: storage units, input units, output units. | |
| | 8471.9200 -- | Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing. | 10% <i>ad val.</i> |
| | 8471.9300 -- | Storage units, whether or not presented with the rest of a system. | 10% <i>ad val.</i> |
| | 8471.9900 -- | Other. | 10% <i>ad val.</i> |
| | 8473.3000 - | Parts and accessories of the machines of heading No. 84.71 | 10% <i>ad val.</i> |
| | 8475.2000 - | Machines for manufacturing or hot working glass or glassware. | 20% <i>ad val.</i> |
| | 8476.1900 -- | Other. | 55% <i>ad val.</i> |
| | 8476.9000 - | Parts. | 55% <i>ad val.</i> |
| | 8477.1010 --- | Of capacity not exceeding 0.228 liters | 20% <i>ad val.</i> |
| | 8477.1090 --- | Other. | 20% <i>ad val.</i> |
| | 8477.2010 --- | Plastic extruders of capacity not exceeding 76.2 mm diameter | 20% <i>ad val.</i> |
| | 8477.2090 --- | Other. | 20% <i>ad val.</i> |
| | 8477.3010 --- | Of capacity not exceeding 0.228 liters | 20% <i>ad val.</i> |
| | 8477.3090 --- | Other. | 20% <i>ad val.</i> |
| | 8477.4010 --- | Of capacity not exceeding 0.228 liters | 20% <i>ad val.</i> |
| | 8477.4090 --- | Other. | 20% <i>ad val.</i> |
| | 8477.5100 -- | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes. | 20% <i>ad val.</i> |
| | 8477.5900 -- | Other. | 20% <i>ad val.</i> |
| | 8477.8000 - | Other machinery. | 20% <i>ad val.</i> |
| | 8479.1000 - | Machinery for public works, building or the like. | 25% <i>ad val.</i> |
| | 8479.2000 - | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils. | 55% <i>ad val.</i> |
| | 8479.3000 - | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork. | 25% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8479.4000 - | Rope or cable-making machines. | 25% <i>ad val.</i> |
| | 8479.8100 -- | For treating metal, including electric wire coil-winders. | 25% <i>ad val.</i> |
| | 8479.8200 -- | Mixing, kneading, crushing, grinding screening, sifting, homogenising, emulsifying or stirring machines. | 25% <i>ad val.</i> |
| | 8479.8910 --- | Cosmetic manufacturing machine | 55% <i>ad val.</i> |
| | 8479.8990 --- | Other. | 25% <i>ad val.</i> |
| | 8480.1000 - | Moulding boxes for metal foundry. | 10% <i>ad val.</i> |
| | 8480.2000 - | Moulds bases. | 10% <i>ad val.</i> |
| | 8480.3000 - | Moulding patterns. | 10% <i>ad val.</i> |
| | 8480.4100 -- | Injection or compression types. | 10% <i>ad val.</i> |
| | 8480.4900 -- | Other. | 10% <i>ad val.</i> |
| | 8480.5000 - | Moulds for glass. | 10% <i>ad val.</i> |
| | 8480.6000 - | Moulds for mineral materials. | 10% <i>ad val.</i> |
| | 8480.7100 -- | Injection or compression types. | 10% <i>ad val.</i> |
| | 8480.7900 -- | Other. | 10% <i>ad val.</i> |
| | 8481.8011 ---- | Chromium plated | 55% <i>ad val.</i> |
| | 8481.8019 ---- | Other | 55% <i>ad val.</i> |
| | 8482.1000 - | Ball bearings. | 10% <i>ad val.</i> |
| | 8482.2000 - | Tapered roller bearings, including cone and tapered roller assemblies. | 10% <i>ad val.</i> |
| | 8482.3000 - | Spherical roller bearings. | 10% <i>ad val.</i> |
| | 8482.4000 - | Needle roller bearings. | 10% <i>ad val.</i> |
| | 8482.5000 - | Other cylindrical roller bearings. | 10% <i>ad val.</i> |
| | 8482.8000 - | Other, including combined ball/roller bearings. | 10% <i>ad val.</i> |
| | 8482.9100 -- | Balls, needles and rollers. | 10% <i>ad val.</i> |
| | 8482.9900 -- | Other. | 10% <i>ad val.</i> |
| | 8501.1000 - | Motors of an output not exceeding 37.5 W | 65% <i>ad val.</i> |
| | 8501.2000 - | Universal AC/DC motors of an output exceeding 37.5 W | 65% <i>ad val.</i> |
| | 8501.3100 -- | Of an output not exceeding 750 W | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8501.3200 -- | Of an output exceeding 750 W but not exceeding 75 kW | 65% <i>ad val.</i> |
| | 8501.4000 - | Other AC motors, single-phase | 65% <i>ad val.</i> |
| | 8501.5100 -- | Of an output not exceeding 750 W | 65% <i>ad val.</i> |
| | 8501.5200 -- | Of an output exceeding 750 W but not exceeding 75 kW | 65% <i>ad val.</i> |
| | 8501.5300 -- | Of an output exceeding 75 kW | 65% <i>ad val.</i> |
| | 8504.1000 - | Ballasts for discharge lamps or tubes. | 65% <i>ad val.</i> |
| | 8504.2100 -- | Having a power handling capacity not exceeding 650 kVA. | 65% <i>ad val.</i> |
| | 8504.2200 -- | Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA. | 65% <i>ad val.</i> |
| | 8504.3100 -- | Having a power handling capacity not exceeding 1kVA. | 65% <i>ad val.</i> |
| | 8504.3200 -- | Having a power handling capacity exceeding 1kVA but not exceeding 16 kVA. | 65% <i>ad val.</i> |
| | 8504.3300 -- | Having a power handling capacity exceeding 16 kVA but not exceeding 500kVA. | 65% <i>ad val.</i> |
| | 8504.3400 -- | Having a power handling capacity exceeding 500 kVA. | 65% <i>ad val.</i> |
| | 8506.9000 - | Parts. | 30% <i>ad val.</i> |
| | 8509.1000 - | Vacuum cleaners. | 45% <i>ad val.</i> |
| | 8509.2000 - | Floor polishers | 45% <i>ad val.</i> |
| | 8509.3000 - | Kitchen waste disposers | 45% <i>ad val.</i> |
| | 8509.4000 - | Food grinders and mixers; fruit or vegetable juice extractors. | 45% <i>ad val.</i> |
| | 8509.8000 - | Other appliances | 45% <i>ad val.</i> |
| | 8512.1000 - | Lighting or visual signalling equipment of a kind used on bicycles | 55% <i>ad val.</i> |
| | 8512.2000 - | Other lighting or visual signalling equipment | 55% <i>ad val.</i> |
| | 8512.3000 - | Sound signalling equipment. | 55% <i>ad val.</i> |
| | 8512.4000 - | Windscreen wipers, defrosters and demisters | 55% <i>ad val.</i> |
| | 8512.9000 - | Parts | 55% <i>ad val.</i> |
| | 8513.1010 --- | Miner's safety lamps. | 10% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 8513.1020 --- | Other safety lamps; Morse signalling lamps; examination lamps. | 55% <i>ad val.</i> |
| | 8513.1090 --- | Other | 55% <i>ad val.</i> |
| | 8513.9010 --- | Of miner's safety lamps. | 10% <i>ad val.</i> |
| | 8513.9020 --- | Of subheading No. 8513.1020. | 55% <i>ad val.</i> |
| | 8513.9090 --- | Other. | 55% <i>ad val.</i> |
| | 8514.1000 - | Resistance heated furnaces and ovens. | 15% <i>ad val.</i> |
| | 8514.2000 - | Induction or dielectric furnaces and ovens. | 15% <i>ad val.</i> |
| | 8514.3000 - | Other furnaces and ovens. | 15% <i>ad val.</i> |
| | 8514.4000 - | Other induction or dielectric heating equipment. | 15% <i>ad val.</i> |
| | 8514.9000 - | Parts. | 15% <i>ad val.</i> |
| | 8515.1100 -- | Soldering irons and guns. | 20% <i>ad val.</i> |
| | 8515.1900 -- | Other. | 20% <i>ad val.</i> |
| | 8515.2110 --- | Of a rated capacity not exceeding 300 Amps | 55% <i>ad val.</i> |
| | 8515.2190 --- | Other. | 20% <i>ad val.</i> |
| | 8515.2900 -- | Other. | 20% <i>ad val.</i> |
| | 8515.3100 -- | Fully or partly automatic. | 20% <i>ad val.</i> |
| | 8515.3900 -- | Other. | 20% <i>ad val.</i> |
| | 8515.8000 - | Other machines and apparatus. | 20% <i>ad val.</i> |
| | 8516.1000 - | Electric instantaneous or storage water heaters and immersion heaters. | 65% <i>ad val.</i> |
| | 8516.2900 -- | Other | 35% <i>ad val.</i> |
| | 8516.4000 - | Electric smoothing irons. | 55% <i>ad val.</i> |
| | 8516.8000 - | Electric heating resistors. | 55% <i>ad val.</i> |
| | 8517.1000 - | Telephone sets. | 65% <i>ad val.</i> |
| | 8517.2000 - | Teleprinters | 65% <i>ad val.</i> |
| | 8517.3000 - | Telephonic or telegraphic switching apparatus | 65% <i>ad val.</i> |
| | 8517.4000 - | Other apparatus, for carrier current line systems | 65% <i>ad val.</i> |
| | 8517.8100 -- | Telephonic | 65% <i>ad val.</i> |
| | 8517.8200 -- | Telegraphic | 65% <i>ad val.</i> |
| | 8517.9000 - | Parts | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|---------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| 8518.1000 - | | Microphones and stands therefor | 65% <i>ad val.</i> |
| 8518.2100 -- | | Single loudspeakers, mounted in their enclosures | 65% <i>ad val.</i> |
| 8518.2200 -- | | Multiple loudspeakers, mounted in the same enclosure | 65% <i>ad val.</i> |
| 8518.2900 -- | | Other | 65% <i>ad val.</i> |
| 8518.3000 - | | Headphones, earphones and combined microphones/speaker sets | 65% <i>ad val.</i> |
| 8518.4000 - | | Audio frequency electric amplifiers | 65% <i>ad val.</i> |
| 8518.5000 - | | Electric sound amplifiers sets | 65% <i>ad val.</i> |
| 8523.1110 --- | | Audio cassettes | 40% <i>ad val.</i> |
| 8523.1120 --- | | Video cassettes | 40% <i>ad val.</i> |
| 8523.1190 --- | | Other | 40% <i>ad val.</i> |
| 8523.1210 --- | | Video cassettes | 40% <i>ad val.</i> |
| 8523.1290 --- | | Other | 40% <i>ad val.</i> |
| 8523.1310 --- | | Video cassettes | 40% <i>ad val.</i> |
| 8523.1390 --- | | Other | 40% <i>ad val.</i> |
| 8523.2010 --- | | Computer discs. | 10% <i>ad val.</i> |
| 8523.2020 --- | | Other lacquered discs. | 40% <i>ad val.</i> |
| 8523.2090 --- | | Other | 40% <i>ad val.</i> |
| 8523.9000 - | | Other | 40% <i>ad val.</i> |
| 8524.1000 - | | Gramophone records. | 40% <i>ad val.</i> |
| 8524.2110 --- | | Audio cassettes. | 40% <i>ad val.</i> |
| 8524.2190 --- | | Other. | 40% <i>ad val.</i> |
| 8524.2200 -- | | Of a width exceeding 4 mm but not exceeding 6.5 mm | 40% <i>ad val.</i> |
| 8524.2300 -- | | Of a width exceeding 6.5 mm | 40% <i>ad val.</i> |
| 8524.9000 - | | Other. | 40% <i>ad val.</i> |
| 8525.1000 - | | Transmission apparatus. | 65% <i>ad val.</i> |
| 8525.2000 - | | Transmission apparatus incorporating reception apparatus. | 65% <i>ad val.</i> |
| 8531.1000 - | | Burglar or fire alarms and similar apparatus. | 15% <i>ad val.</i> |
| 8531.2000 - | | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED). | 15% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8531.8000 - | Other apparatus. | 15% <i>ad val.</i> |
| | 8532.1000 - | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitor). | 10% <i>ad val.</i> |
| | 8532.2100 -- | Tantalum. | 10% <i>ad val.</i> |
| | 8532.2200 -- | Aluminium electrolytic. | 10% <i>ad val.</i> |
| | 8532.2300 -- | Ceramic dielectric, single layer. | 10% <i>ad val.</i> |
| | 8532.2400 -- | Ceramic dielectric, multilayer. | 10% <i>ad val.</i> |
| | 8532.2500 -- | Dielectric of paper or plastics. | 10% <i>ad val.</i> |
| | 8532.2900 -- | Other. | 10% <i>ad val.</i> |
| | 8532.3000 - | Variable or adjustable (pre-set) capacitors. | 10% <i>ad val.</i> |
| | 8532.9000 - | Parts. | 10% <i>ad val.</i> |
| | 8533.1000 - | Fixed carbon resistors, composition or film types. | 10% <i>ad val.</i> |
| | 8533.2100 -- | For a power handling capacity not exceeding 20w. | 10% <i>ad val.</i> |
| | 8533.2900 -- | Other. | 10% <i>ad val.</i> |
| | 8533.3100 -- | For a power handling capacity not exceeding 20 W. | 10% <i>ad val.</i> |
| | 8533.3900 -- | Other. | 10% <i>ad val.</i> |
| | 8533.4000 - | Other variable resistors, including rheostats and potentiometers. | 10% <i>ad val.</i> |
| | 8533.9000 - | Parts. | 10% <i>ad val.</i> |
| | 8536.5000 - | Other switches. | 65% <i>ad val.</i> |
| | 8537.1000 - | For a voltage not exceeding 1,000 V. | 55% <i>ad val.</i> |
| | 8537.2000 - | For a voltage exceeding 1,000 V. | 55% <i>ad val.</i> |
| | 8538.1000 - | Broads, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus. | 55% <i>ad val.</i> |
| | 8538.9000 - | Other. | 55% <i>ad val.</i> |
| | 8539.2100 -- | Tungsten halogen. | 55% <i>ad val.</i> |
| | 8539.2200 -- | Other, of a power not exceeding 200 W and for a voltage exceeding 100 V. | 55% <i>ad val.</i> |
| | 8539.2900 -- | Other. | 55% <i>ad val.</i> |
| | 8539.3100 -- | Fluorescent, hot cathode | 55% <i>ad val.</i> |
| | 8539.3900 -- | Other. | 55% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8539.4000 - | Ultra-violet or infra-red lamps; arc lamps. | 55% <i>ad val.</i> |
| | 8539.9000 - | Parts. | 55% <i>ad val.</i> |
| | 8540.4100 -- | Magnetrons | 10% <i>ad val.</i> |
| | 8540.4200 -- | Klystrons | 10% <i>ad val.</i> |
| | 8540.4900 -- | Other | 10% <i>ad val.</i> |
| | 8540.8100 -- | Receiver or amplifier valves and tubes | 10% <i>ad val.</i> |
| | 8540.8900 -- | Other | 10% <i>ad val.</i> |
| | 8540.9100 -- | Of cathode-ray tubes | 10% <i>ad val.</i> |
| | 8540.9900 -- | Other | 10% <i>ad val.</i> |
| | 8541.1000 - | Diodes, other than photosensitive or light emitting diodes. | 10% <i>ad val.</i> |
| | 8541.2100 -- | With a dissipation rate of less than 1 W. | 10% <i>ad val.</i> |
| | 8541.2900 -- | Other. | 10% <i>ad val.</i> |
| | 8541.3000 - | Thyristors, diacs and triacs, other than photosensitive devices. | 10% <i>ad val.</i> |
| | 8541.4000 - | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes. | 10% <i>ad val.</i> |
| | 8541.5000 - | Other semiconductor devices. | 10% <i>ad val.</i> |
| | 8541.6000 - | Mounted piezo-electric crystals. | 10% <i>ad val.</i> |
| | 8541.9000 - | Parts. | 10% <i>ad val.</i> |
| | 8542.1100 -- | Digital. | 10% <i>ad val.</i> |
| | 8542.1900 -- | Other. | 10% <i>ad val.</i> |
| | 8542.2000 - | Hybrid integrated circuits. | 10% <i>ad val.</i> |
| | 8542.8000 - | Other. | 10% <i>ad val.</i> |
| | 8542.9000 - | Parts. | 10% <i>ad val.</i> |
| | 8543.1000 - | Particle accelerator. | 25% <i>ad val.</i> |
| | 8543.2000 - | Signal generators. | 25% <i>ad val.</i> |
| | 8543.3000 - | Machines and apparatus for electro-plating, electrolysis or electro-phoresis. | 25% <i>ad val.</i> |
| | 8543.8000 - | Other machines and apparatus. | 25% <i>ad val.</i> |
| | 8543.9000 - | Parts. | 25% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 8544.1100 -- | Of copper. | 65% <i>ad val.</i> |
| | 8544.1900 -- | Other. | 65% <i>ad val.</i> |
| | 8544.2000 - | Co-axial cable and other co-axial electric conductors. | 65% <i>ad val.</i> |
| | 8544.3000 - | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships. | 65% <i>ad val.</i> |
| | 8544.4100 -- | Fitted with connectors. | 65% <i>ad val.</i> |
| | 8544.4900 -- | Other. | 65% <i>ad val.</i> |
| | 8544.5100 -- | Fitted with connectors. | 65% <i>ad val.</i> |
| | 8544.5900 -- | Other. | 65% <i>ad val.</i> |
| | 8544.6000 - | Other electric conductors, for a voltage exceeding 1,000 V. | 65% <i>ad val.</i> |
| | 8544.7000 - | Optical fibre cables. | 65% <i>ad val.</i> |
| | 8546.2000 - | Of ceramics. | 65% <i>ad val.</i> |
| | 8547.1000 - | Insulating fittings of ceramics. | 65% <i>ad val.</i> |
| | 8804.0020 --- | Unserviceable parachutes of silk or of man made fibres | 65% <i>ad val.</i> |
| | 9005.8090 --- | Other | 65% <i>ad val.</i> |
| | 9005.9090 --- | Other | 65% <i>ad val.</i> |
| | 9006.1000 - | Cameras of a kind used for preparing printing plates or cylinders | 15% <i>ad val.</i> |
| | 9006.2000 - | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 15% <i>ad val.</i> |
| | 9006.3000 - | Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes. | 15% <i>ad val.</i> |
| | 9006.4000 - | Instant print cameras | 15% <i>ad val.</i> |
| | 9006.5100 -- | With a through-the-lens view-finder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm | 15% <i>ad val.</i> |
| | 9006.5200 -- | Other, for roll film of a width less than 35 mm | 15% <i>ad val.</i> |
| | 9006.5300 -- | Other, for roll film of a width of 35 mm | 15% <i>ad val.</i> |
| | 9006.5900 -- | Other | 15% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 9006.6100 -- | Discharge ('electronic') flash-light apparatus | 15% <i>ad val.</i> |
| | 9006.6200 -- | Flashbulbs, flashcubes and the like | 15% <i>ad val.</i> |
| | 9006.6900 -- | Other | 15% <i>ad val.</i> |
| | 9006.9100 -- | For cameras | 15% <i>ad val.</i> |
| | 9006.9900 -- | Other | 15% <i>ad val.</i> |
| | 9007.1100 -- | For film of less than 16 mm width or for double-8 mm film | 15% <i>ad val.</i> |
| | 9007.1900 -- | Other | 15% <i>ad val.</i> |
| | 9007.2100 -- | For film of less than 16 mm width | 15% <i>ad val.</i> |
| | 9007.2900 -- | Other | 15% <i>ad val.</i> |
| | 9007.9100 -- | For cameras | 15% <i>ad val.</i> |
| | 9007.9200 -- | For projectors | 15% <i>ad val.</i> |
| | 9008.1000 - | Slide projectors | 55% <i>ad val.</i> |
| | 9008.2000 - | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 55% <i>ad val.</i> |
| | 9008.3000 - | Other image projectors | 55% <i>ad val.</i> |
| | 9008.4000 - | Photographic (other than cinematographic) enlargers and reducers | 55% <i>ad val.</i> |
| | 9008.9000 - | Parts and accessories | 55% <i>ad val.</i> |
| | 9009.1100 -- | Operating by reproducing the original image directly onto the copy (direct process). | 55% <i>ad val.</i> |
| | 9009.1200 -- | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 55% <i>ad val.</i> |
| | 9009.2100 -- | Incorporating an optical system | 55% <i>ad val.</i> |
| | 9009.2200 -- | Of the contact type | 55% <i>ad val.</i> |
| | 9009.3000 - | Thermo-copying apparatus | 55% <i>ad val.</i> |
| | 9009.9000 - | Part and accessories | 55% <i>ad val.</i> |
| | 9010.1090 --- | Other | 25% <i>ad val.</i> |
| | 9010.2010 --- | Optical printers for microfilms | 25% <i>ad val.</i> |
| | 9010.2090 --- | Other | 25% <i>ad val.</i> |
| | 9010.3000 - | Projection screens | 25% <i>ad val.</i> |
| | 9010.9000 - | Parts and accessories | 25% <i>ad val.</i> |
| | 9013.1000 - | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, | 10% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | | appliances, instruments or apparatus of this Chapter or Section XVI. | |
| | 9013.2000 - | Lasers, other than laser diodes. | 10% <i>ad val.</i> |
| | 9013.8000 - | Other devices, appliances and instruments | 10% <i>ad val.</i> |
| | 9013.9000 - | Parts and accessories. | 10% <i>ad val.</i> |
| | 9015.2000 - | Theodolites and tachometers. | 25% <i>ad val.</i> |
| | 9015.3000 - | Levels | 25% <i>ad val.</i> |
| | 9017.2010 - | Drawing and marking out instruments not exceeding 20cm in length whether or not put up in sets. | 55% <i>ad val.</i> |
| | 9019.1000 - | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus. | 25% <i>ad val.</i> |
| 90.20 | 9020.0000 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | 25% <i>ad val.</i> |
| | 9024.1000 - | Machines and appliances for testing metals. | 15% <i>ad val.</i> |
| | 9024.8000 - | Other machines and appliances. | 15% <i>ad val.</i> |
| | 9024.9000 - | Parts and accessories | 15% <i>ad val.</i> |
| | 9026.1000 - | For measuring or checking the flow or level of liquids. | 35% <i>ad val.</i> |
| | 9026.2000 - | For measuring or checking pressure. | 35% <i>ad val.</i> |
| | 9026.8000 - | Other instruments or apparatus. | 35% <i>ad val.</i> |
| | 9026.9000 - | Parts and accessories. | 35% <i>ad val.</i> |
| | 9027.1000 - | Gas or smoke analysis apparatus. | 15% <i>ad val.</i> |
| | 9027.2000 - | Chromatographs and electrophoresis instruments. | 15% <i>ad val.</i> |
| | 9027.3000 - | Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR). | 15% <i>ad val.</i> |
| | 9027.4000 - | Exposure meters. | 15% <i>ad val.</i> |
| | 9027.5000 - | Other instruments and apparatus using optical radiations (UV, visible, IR). | 15% <i>ad val.</i> |
| | 9027.8000 - | Other instruments and apparatus. | 15% <i>ad val.</i> |
| | 9027.9000 - | Microtomes, parts and accessories. | 15% <i>ad val.</i> |
| | 9028.1000 - | Gas meters. | 55% <i>ad val.</i> |
| | 9028.2000 - | Liquid meters. | 55% <i>ad val.</i> |
| | 9028.3010 - | For voltage not exceeding 999. | 55% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 9028.3090 --- | Other. | 55% <i>ad val.</i> |
| | 9029.1010 --- | Taximeters and pedometers. | 55% <i>ad val.</i> |
| | 9029.1020 --- | Other mileometers, revolution counters, suitable for use on motor vehicles. | 55% <i>ad val.</i> |
| | 9029.1090 --- | Other. | 55% <i>ad val.</i> |
| | 9029.2000 - | Speed indicators and tachometers; stroboscopes. | 55% <i>ad val.</i> |
| | 9029.9000 - | Parts and accessories. | 55% <i>ad val.</i> |
| | 9030.1000 - | Instruments and apparatus for measuring or detecting ionising radiations. | 15% <i>ad val.</i> |
| | 9030.2000 - | Cathode-ray oscilloscopes and cathode-ray oscillographs. | 15% <i>ad val.</i> |
| | 9030.3100 -- | Multimeters. | 15% <i>ad val.</i> |
| | 9030.3900 -- | Other. | 15% <i>ad val.</i> |
| | 9030.4000 - | Other instruments and apparatus: specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers). | 15% <i>ad val.</i> |
| | 9030.8100 -- | With a recording device. | 15% <i>ad val.</i> |
| | 9030.8900 -- | Other. | 15% <i>ad val.</i> |
| | 9030.9000 - | Parts and accessories. | 15% <i>ad val.</i> |
| | 9031.1000 - | Machines for balancing mechanical parts. | 15% <i>ad val.</i> |
| | 9031.2000 - | Test benches. | 15% <i>ad val.</i> |
| | 9031.3000 - | Profile projectors. | 15% <i>ad val.</i> |
| | 9031.4000 - | Other optical instruments and appliances. | 15% <i>ad val.</i> |
| | 9031.8000 - | Other instruments, appliances and machines. | 15% <i>ad val.</i> |
| | 9031.9000 - | Parts and accessories. | 15% <i>ad val.</i> |
| | 9032.1000 - | Thermostats. | 30% <i>ad val.</i> |
| | 9032.2000 - | Manostats. | 30% <i>ad val.</i> |
| | 9105.2100 -- | Battery, accumulator or mains powered. | 40% <i>ad val.</i> |
| | 9105.2900 -- | Other. | 40% <i>ad val.</i> |
| | 9112.1000 - | Cases of metal. | 30% <i>ad val.</i> |
| | 9112.8010 --- | Of precious metal or of metal clad with precious metal. | 30% <i>ad val.</i> |
| | 9112.8090 --- | Other. | 30% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 9112.9000 - | Parts. | 30% <i>ad val.</i> |
| | 9201.1000 - | Upright pianos. | 65% <i>ad val.</i> |
| | 9201.2000 - | Grand pianos. | 65% <i>ad val.</i> |
| | 9201.9000 - | Other. | 65% <i>ad val.</i> |
| | 9202.1000 - | Played with a bow. | 65% <i>ad val.</i> |
| | 9202.9000 - | Other. | 65% <i>ad val.</i> |
| 92.03 | 9203.0000 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds. | 65% <i>ad val.</i> |
| | 9204.1000 - | Accordions and similar instruments. | 65% <i>ad val.</i> |
| | 9204.2000 - | Mouth organs. | 65% <i>ad val.</i> |
| | 9205.1000 - | Brass-wind instruments. | 65% <i>ad val.</i> |
| | 9205.9000 - | Other. | 65% <i>ad val.</i> |
| 92.06 | 9206.0000 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas). | 65% <i>ad val.</i> |
| | 9207.1000 - | Keyboard instruments, other than accordions. | 65% <i>ad val.</i> |
| | 9207.9000 - | Other. | 65% <i>ad val.</i> |
| | 9208.1000 - | Musical boxes. | 65% <i>ad val.</i> |
| | 9208.9000 - | Other. | 65% <i>ad val.</i> |
| | 9209.1000 - | Metronomes, tuning forks and pitch pipes. | 65% <i>ad val.</i> |
| | 9209.2000 - | Mechanisms for musical boxes. | 65% <i>ad val.</i> |
| | 9209.3000 - | Musical instrument strings. | 65% <i>ad val.</i> |
| | 9209.9100 -- | Parts and accessories for pianos. | 65% <i>ad val.</i> |
| | 9209.9200 -- | Parts and accessories for the musical instruments of heading No. 92.02. | 65% <i>ad val.</i> |
| | 9209.9300 -- | Parts and accessories for the musical instruments of heading No. 92.03. | 65% <i>ad val.</i> |
| | 9209.9400 -- | Parts and accessories for the musical instruments of heading No. 92.07. | 65% <i>ad val.</i> |
| | 9209.9900 -- | Other. | 65% <i>ad val.</i> |
| 93.01 | 9301.0000 | Military weapons, other than revolvers, pistols and the arms of heading No. 93.07. | 65% <i>ad val.</i> |
| | 9302.0010 --- | Of prohibited bore and of calibres higher than 0.32. | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 9302.0090 --- | Other. | 65% <i>ad val.</i> |
| | 9303.1000 - | Muzzle-loading firearms. | 65% <i>ad val.</i> |
| | 9303.2010 --- | Arms of calibre higher than 12 bore shotguns. | 65% <i>ad val.</i> |
| | 9303.2090 --- | Other. | 65% <i>ad val.</i> |
| | 9303.3010 --- | Rifles of 7mm bore. | 65% <i>ad val.</i> |
| | 9303.3020 --- | Arms of prohibited bores and rifles of 8mm and 9mm bore. | 65% <i>ad val.</i> |
| | 9303.3030 --- | Arms of calibre higher than 0.22 Rifles. | 65% <i>ad val.</i> |
| | 9303.3090 --- | Other. | 65% <i>ad val.</i> |
| | 9303.9000 - | Other. | 65% <i>ad val.</i> |
| 93.04 | 9304.0000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07. | 65% <i>ad val.</i> |
| | 9305.1000 - | Of revolvers or pistols. | 65% <i>ad val.</i> |
| | 9305.2100 -- | Shotgun barrels. | 65% <i>ad val.</i> |
| | 9305.2900 -- | Other | 65% <i>ad val.</i> |
| | 9305.9010 --- | Barrel blanks for recoilles rifles, guns and mortars. | 65% <i>ad val.</i> |
| | 9305.9090 --- | Other. | 65% <i>ad val.</i> |
| | 9306.1000 - | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof. | 65% <i>ad val.</i> |
| | 9306.2110 --- | For weapons of prohibited bores. | 65% <i>ad val.</i> |
| | 9306.2190 --- | Other. | 65% <i>ad val.</i> |
| | 9306.2900 -- | Other. | 65% <i>ad val.</i> |
| | 9306.3011 ---- | Cartridges. | 65% <i>ad val.</i> |
| | 9306.3019 ---- | Parts. | 65% <i>ad val.</i> |
| | 9306.3021 ---- | Cartridges. | 65% <i>ad val.</i> |
| | 9306.3029 ---- | Parts. | 65% <i>ad val.</i> |
| | 9306.3090 --- | Other. | 65% <i>ad val.</i> |
| | 9306.9000 - | Other. | 65% <i>ad val.</i> |
| 93.07 | 9307.0000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 65% <i>ad val.</i> |
| | 9401.1000 - | Seats of a kind used for aircraft | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 9401.2000 - | Seats of a kind used for motor vehicles. | 65% <i>ad val.</i> |
| | 9401.3000 - | Swivel seats with variable height adjustment. | 65% <i>ad val.</i> |
| | 9401.4000 - | Seats other than garden seats or camping equipment, convertible into beds. | 65% <i>ad val.</i> |
| | 9401.5000 - | Seats of cane, osier, bamboo or similar materials. | 65% <i>ad val.</i> |
| | 9401.6100 -- | Upholstered. | 65% <i>ad val.</i> |
| | 9401.6900 -- | Other. | 65% <i>ad val.</i> |
| | 9401.7100 -- | Upholstered. | 65% <i>ad val.</i> |
| | 9401.7900 -- | Other. | 65% <i>ad val.</i> |
| | 9401.8000 - | Other seats. | 65% <i>ad val.</i> |
| | 9401.9000 - | Parts. | 65% <i>ad val.</i> |
| | 9402.1090 --- | Other. | 65% <i>ad val.</i> |
| | 9402.9000 - | Other. | 65% <i>ad val.</i> |
| | 9403.1000 - | Metal furniture of a kind used in offices. | 65% <i>ad val.</i> |
| | 9403.2000 - | Other metal furniture. | 65% <i>ad val.</i> |
| | 9403.3000 - | Wooden furniture of a kind used in offices. | 65% <i>ad val.</i> |
| | 9403.4000 - | Wooden furniture of a kind used in the kitchen. | 65% <i>ad val.</i> |
| | 9403.5000 - | Wooden furniture of a kind used in the bedroom. | 65% <i>ad val.</i> |
| | 9403.6000 - | Other wooden furniture. | 65% <i>ad val.</i> |
| | 9403.7000 - | Furniture of plastics. | 65% <i>ad val.</i> |
| | 9403.8000 - | Furniture of other materials, including cane, osier, bamboo or similar materials | 65% <i>ad val.</i> |
| | 9403.9000 - | Parts | 65% <i>ad val.</i> |
| | 9404.1000 - | Mattress supports | 65% <i>ad val.</i> |
| | 9404.2100 -- | Of cellular rubber or plastics, whether or not covered | 65% <i>ad val.</i> |
| | 9404.2900 -- | Of other materials | 65% <i>ad val.</i> |
| | 9404.3000 - | Sleeping bags | 65% <i>ad val.</i> |
| | 9404.9000 - | Other | 65% <i>ad val.</i> |
| | 9405.1000 - | Chandeliers and other electric ceiling or wall fittings, excluding those of a kind used for lighting public open spaces or thorough fares | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|---|--------------------|
| 1 | 2 | 3 | 4 |
| | 9405.2000 - | Electric table, desk, beside or floor-standing lamps | 65% <i>ad val.</i> |
| | 9405.3000 - | Lighting sets of a kind used for Christmas trees | 65% <i>ad val.</i> |
| | 9405.5000 - | Non-electrical lamps and lighting fittings | 65% <i>ad val.</i> |
| | 9405.6000 - | Illuminated signs, illuminated name-plates and the like | 65% <i>ad val.</i> |
| | 9405.9100 -- | Of glass | 65% <i>ad val.</i> |
| | 9405.9200 -- | Of plastics | 65% <i>ad val.</i> |
| | 9405.9900 -- | Other | 65% <i>ad val.</i> |
| 94.06 | 9406.0000 | Prefabricated buildings. | 65% <i>ad val.</i> |
| | 9504.2090 --- | Other | 65% <i>ad val.</i> |
| | 9504.3000 - | Other games, coin-or disc-operated, other than bowling alley equipment | 65% <i>ad val.</i> |
| | 9504.9010 --- | Parlour games | 65% <i>ad val.</i> |
| | 9504.9090 --- | Other | 65% <i>ad val.</i> |
| | 9505.1000 - | articles for Christmas festivities | 65% <i>ad val.</i> |
| | 9505.9000 - | Other | 65% <i>ad val.</i> |
| | 9506.1100 -- | Skis | 65% <i>ad val.</i> |
| | 9506.1200 -- | Ski-fastenings (ski-bindings) | 65% <i>ad val.</i> |
| | 9506.1900 -- | Other | 65% <i>ad val.</i> |
| | 9506.2100 -- | Sailboards | 65% <i>ad val.</i> |
| | 9506.2900 -- | Other | 65% <i>ad val.</i> |
| | 9506.4090 --- | Other | 65% <i>ad val.</i> |
| | 9506.5100 -- | Lawn—tennis rackets, whether or not strung | 65% <i>ad val.</i> |
| | 9506.5900 -- | Other | 65% <i>ad val.</i> |
| | 9506.6200 -- | Inflatable | 65% <i>ad val.</i> |
| | 9506.6990 --- | Other | 65% <i>ad val.</i> |
| | 9506.7000 - | Ice skates and roller skates, including skating boots with skates attached | 65% <i>ad val.</i> |
| | 9506.9100 -- | Articles and equipment for general physical exercise, gymnastics or athletics | 65% <i>ad val.</i> |
| | 9506.9900 -- | Other | 65% <i>ad val.</i> |
| | 9507.1000 - | Fishing rods | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 9507.3000 - | Fishing reels | 65% <i>ad val.</i> |
| | 9507.9090 --- | Other | 65% <i>ad val.</i> |
| | 9508.0010 --- | Gambling equipment | 65% <i>ad val.</i> |
| | 9508.0090 --- | Other | 65% <i>ad val.</i> |
| | 9601.1000 - | Worked ivory and articles of ivory | 65% <i>ad val.</i> |
| | 9601.9000 - | Other | 65% <i>ad val.</i> |
| | 9602.0020 --- | Gelatine spangles | 65% <i>ad val.</i> |
| | 9602.0090 --- | Other | 65% <i>ad val.</i> |
| | 9603.1000 - | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 65% <i>ad val.</i> |
| | 9603.2100 -- | Tooth brushes, including dental-plate brushes | 65% <i>ad val.</i> |
| | 9603.2910 --- | Shaving brushes | 65% <i>ad val.</i> |
| | 9603.2990 --- | Other | 65% <i>ad val.</i> |
| | 9603.3000 - | Artistes' brushes, writing brushes and similar brushes for the application of cosmetics | 65% <i>ad val.</i> |
| | 9603.4000 - | Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No. 9603.3000); paint pads and rollers | 65% <i>ad val.</i> |
| | 9603.5000 - | Other brushes constituting parts of machines, appliances or vehicles | 65% <i>ad val.</i> |
| | 9603.9000 - | Other | 65% <i>ad val.</i> |
| 96.04 | 9604.0000 | Hand sleeves and hand riddles. | 65% <i>ad val.</i> |
| 96.05 | 9605.0000 | Travel sets for personal toilet, sewing or shoes or clothes cleaning. | 65% <i>ad val.</i> |
| 96.10 | 9610.0000 | Slates and boards, withwriting or drawing surfaces, whether or not framed. | 65% <i>ad val.</i> |
| 96.11 | 9611.0000 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. | 65% <i>ad val.</i> |
| | 9612.1000 - | Ribbons | 65% <i>ad val.</i> |
| | 9612.2000 - | Ink-pads | 65% <i>ad val.</i> |
| | 9614.1000 - | Roughly shaped blocks of wood or root, for the manufacture of pipes | 65% <i>ad val.</i> |

| Heading No. | Sub-Heading No. | Description of Goods | Rate of Duty |
|-------------|-----------------|--|--------------------|
| 1 | 2 | 3 | 4 |
| | 9614.2000 - | Pipes and pipe bowls | 65% <i>ad val.</i> |
| | 9614.9000 - | Other | 65% <i>ad val.</i> |
| | 9615.1100 - | Of hard rubber or plastics | 65% <i>ad val.</i> |
| | 9615.1900 - | Other | 65% <i>ad val.</i> |
| | 9615.9000 - | Other | 65% <i>ad val.</i> |
| | 9616.1000 - | Scent sprays and similar toilet sprays and mounts and heads therefor | 65% <i>ad val.</i> |
| | 9616.2000 - | Powder-puffs and pads for the application of cosmetics or toilet preparations | 65% <i>ad val.</i> |
| 96.18 | 9618.0000 | Tailors, dummies and other lay figures; automata and other animated displays used for shop window dressing | 65% <i>ad val.</i> |
| | 9701.1000 - | Paintings, drawings and pastels | 65% <i>ad val.</i> |
| | 9701.9000 - | Other | 65% <i>ad val.</i> |
| 97.02 | 9702.0000 | Original engravings, prints and lithographs. | 65% <i>ad val.</i> |
| 97.03 | 9703.0000 | Original sculptures and statuary, in any material | 65% <i>ad val.</i> |
| 97.04 | 9704.0000 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined. | 65% <i>ad val.</i> |

ABDUL RAUF KHAN LUGHMANI,
Secretary.