

[AS PASSED BY THE NATIONAL ASSEMBLY]

A

BILL

to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2015, 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, 2015, 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, 2015.

(2) It extends to the whole of Pakistan.

(3) It shall come into force from the first day of July, 2015, except clauses (9) and (10) of section 2 which shall have effect from the next day of assent given to this Act by the President of the Islamic Republic of Pakistan.

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

(1) in section 19,—

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

“(1) The Federal Government pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in the emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in duties, development of backward areas and implementation of bilateral and multilateral agreements, subject to such conditions, limitations or restrictions, if any, as it deems fit to impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.”; and

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

"(4) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

(5) Any notification issued under sub-section (1) after the commencement of the Finance Act, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.;"

(2) section 20 shall be omitted;

(3) in section 32, in sub-section (3), in the proviso, for the words "one hundred", the words "twenty thousand" shall be substituted;

(4) in section 79, in sub-section (1),—

(a) after the word "warehousing", the words "or transhipment" shall be inserted; and

(b) in clause (b), after the second proviso, the following explanation shall be added, namely:—

"Explanation.—For the purposes of this clause, the assessment and paying of duty, taxes and other charges in respect of transhipment shall be at the port of destination.";

(5) in section 80, in sub-section (4), after the words "examined" the words "and assessed" shall be inserted".

(6) in section 121, 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 at customs-station where the Customs Computerized System is operational, the system may automatically authorize transhipment to other customs-station subject to risk selectivity criteria.";

(7) in section 123, after sub-section (2), the following shall be added, namely:—

"Explanation.—For the purpose of transhipment of LCL goods, the customs-station of first entry shall be the customs-station where the goods are de-consolidated.";

(8) in section 156, in sub-section (1), in the Table,—

(a) S.No.1 shall be re-numbered as S.No.1(i) of that Table and thereafter the following new clause and the entries relating thereto in columns (1), (2) and (3) shall be added, namely:—

(ii) If any person contravenes the requirement of placement of invoice and packing list inside the import container or consignment, such person shall be liable to a penalty not exceeding fifty thousand rupees. General"; and

(b) against serial number 64, in column (1), for the existing entry, the following shall be substituted:—

"If any person contravenes any rule or condition relating to section 128 or section 129, or makes an untrue declaration relating to transit goods or illegally removes or conceals any transit goods,";

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

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

3. Amendment of Ordinance, XXXVI OF 1971.— In the Workers Welfare Fund Ordinance, 1971 (XXXVI Of 1971), in section 2, in clause (f), for the semi-colon occurring at the end, the expression "or mutual funds and collective investment schemes including National Investment (Unit) Trust or REIT Scheme" shall be substituted;

4. Amendment of Act XXVII of 1974.— In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974),—

(1) in section 3, for the words "twenty-seven thousand three hundred seventy-seven" the words "thirty-six thousand four hundred and twenty-three" shall be substituted.

(2) in section 10, in sub-section (1),—

(i) the words "within Pakistan" shall be omitted; and

(ii) for the words "by air or by rail", the words "by Pakistan International Airlines or by Pakistan Railways" shall be substituted.

(3) in section 13A, in the explanation, the commas and words ", namely, the Committee on Government Assurances, Committee on problems of Less Developed Areas, Committee on Human Rights and Committee on Rules of Procedure and Privileges" shall be omitted.;

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

(1) in section 2,—

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

"(1) "active taxpayer" means a registered person who does not fall in any of the following categories, namely:—

- (a) who is blacklisted or whose registration is suspended or is blocked in terms of section 21;
- (b) who fails to file the return under section 26 by the due date for two consecutive tax periods;
- (c) who fails to file an Income Tax return under section 114 or statement under section 115, of the Income Tax Ordinance, 2001(XLIX of 2001), by the due date; and
- (d) who fails to file two consecutive monthly or an annual withholding tax statement under section 165 of the Income Tax Ordinance, 2001(XLIX of 2001);

(1A) "Appellate Tribunal" means the Appellate Tribunal Inland Revenue established under section 130 of the Income Tax Ordinance, 2001 (XLIX of 2001);

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

(c) in clause (28), the comma, words and figures ", and his total turnover per annum shall be taken into account for the purposes of registration under section 14" shall be omitted; and

(d) in clause (33),—

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

(b) in sub-clause (c), for the colon at the end, a semi-colon and the word "and" shall be substituted, and thereafter the following new clause shall be added, namely:—

"(d) in case of manufacture of goods belonging to another person, the transfer or delivery of such goods to the owner or to a person nominated by him:"

(e) after clause (46), the following new clause shall be added, namely:—

"(46A) "whistleblower" means whistleblower as defined in section 72D of the Sales Tax Act, 1990";

(2) in section 3,—

(a) in sub-section (1A), for the word "one", the word "two" shall be substituted;

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

"(b) the Federal Government may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, declare that in respect of any taxable goods, the tax shall be charged, collected and paid in such manner and at such higher or lower rate or rates as may be specified in the said notification."; and

(c) in sub-section (8), after the word "thereunder", the comma and words ", but subject to the provisions of clause (b) of sub-section (2)" shall be inserted;

(3) in section 6, in sub-section (1), after the word "enforcement", the words "including recovery" shall be inserted;

(4) in section 7, in sub-section (2), in clause (ii), after the figure "79", the expression ", section 81" shall be inserted;

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

(a) in clause (h),—

(a) after the word "excluding", the words "pre-fabricated buildings and" shall be inserted; and

(b) the word "and" occurring at the end shall be omitted;

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

"(j) services in respect of which input tax adjustment is barred under the respective provincial sales tax law;

(k) import or purchase of agricultural machinery or equipment subject to sales tax at the rate of 7% under Eighth Schedule to this Act; and

(l) from the date to be notified by the Board, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return.";

(6) in section 8A, after the word "unpaid", occurring for the first time, the expression ", of which the burden to prove shall lie on the department" shall be inserted;

(7) in section 13,—

(a) in sub-section (2),—

(i) in clause (a), after the word "may", the commas and the words ", pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas and implementation of bilateral and multilateral agreements" shall be inserted and thereafter the word "and" at the end shall be omitted; and

(ii) clause (b) shall be omitted;

(b) in sub-section (3), the expression "or, as the case may be, order made under clause (b) of that sub-section" shall be omitted;

(c) after already omitted sub-section (5), the following new sub-sections shall be added, namely:—

"(6) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

(7) Any notification issued under sub-section (2), after the 1st July, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.";

(8) for section 14, the following shall be substituted, namely:—

"14. Registration.—(1) Every person engaged in making taxable supplies in Pakistan, including zero-rated supplies, in the course or furtherance of any taxable activity carried on by him, falling in any of the following categories, if not already registered, is required to be registered under this Act, namely:—

(a) a manufacturer who is not running a cottage industry;

(b) a retailer who is liable to pay sales tax under this Act or rules made thereunder, excluding such retailer required to pay sales tax through his electricity bill under sub-section (9) of section 3;

(c) an importer;

- (d) an exporter who intends to obtain sales tax refund against his zero-rated supplies;
- (e) a wholesaler, dealer or distributor; and
- (f) a person who is required, under any other Federal law or Provincial law, to be registered for the purpose of any duty or tax collected or paid as if it were a levy of sales tax to be collected under this Act;

(2) Persons not engaged in making of taxable supplies in Pakistan, if required to be registered for making imports or exports, or under any provisions of this Act, or any other Federal law, may apply for registration.

(3) The registration under this Act shall be regulated in such manner as the Board may, by notification in the official Gazette, prescribe.”;

(9) after section 21, the following new section shall be inserted, namely:—

“21A. Active taxpayers list.—The Board shall have the power to maintain active taxpayers list in the manner as may be prescribed by rules and such rules may provide for the restrictions and limitations to be imposed on a person who ceases to be an active taxpayer.”;

(10) in section 25, in sub-section (3), the words, figures and comma “or section 36, as the case may be” shall be omitted;

(11) in section 32A,—

(a) in the heading, for the words “Special Audit by Chartered Accountants or Cost Accountants”, the words “Audit by Special Audit Panels” shall be substituted;

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

“(1) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following,—

- (a) an officer or officers of Inland Revenue;
- (b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);
- (c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or
- (d) any other person as directed by the Board,

to conduct audit of a registered person or persons, including audit of refund claims and forensic audit and the scope of such audit shall be determined by the Board or the Commissioner Inland Revenue on a case-to-case basis. In addition, the Board may, where it considers appropriate, also get such audit conducted jointly with similar audits being conducted by provincial administrations of sales tax on services.”;

- (c) in sub-section (2), for the word “an auditor”, the words “special audit panel” shall be substituted;
- (d) in sub-section (3), for the words “An auditor”, the words “Every member of special audit panel” shall be substituted; and
- (e) after sub-section (3), amended as aforesaid, the following new sub-sections shall be added, namely:—

“(4) Each special audit panel shall be headed by a chairman who shall be an officer of Inland Revenue.

(5) If any one member of the special audit panel, other than the chairman, is absent from conducting an audit, the proceedings of the audit may continue and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

(6) The Board may prescribe rules in respect of constitution, procedure and working of special audit panel.”;

- (12) in section 33, in the Table, in column (1), —

- (a) against serial number 1, in column (2), in the proviso, for the word “fifteen”, the word “ten” shall be substituted; and
- (b) against serial number 5, in column (2), in the first proviso, for the word “fifteen”, the word “ten” shall be substituted;

- (13) in section 40C,—

- (a) in sub-section (2), after the word “labels”, the word and comma “barcodes,” shall be inserted; and
- (b) after sub-section (2), amended as aforesaid, the following new sub-section shall be added, namely:—

“(3) Such tax stamps, banderoles, stickers, labels, barcodes etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board for the purpose, against price approved by the Board, which shall include the cost of equipment installed by such licensee in the premises of the said registered person.”;

(14) in section 45A, in sub-section (1), after the word "motion", the words ", or otherwise," shall be inserted;

(15) after section 56, the following new sections shall be inserted, namely:—

"56A. Agreement for the exchange of information.—(1) The Federal Government may enter into bilateral or multilateral agreements with provincial governments or with governments of foreign countries for the exchange of information, including electronic exchange of information, with respect to sales tax imposed under this Act or any other law of Pakistan and under the corresponding laws of such countries and may, by notification in the official Gazette, make such provisions as may be necessary for implementing such agreements.

(2) The provisions of section 107 of the Income Tax Ordinance, 2001 (XLIX of 2001) shall, *mutatis mutandis*, apply to the provisions of this section.

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

(2) The provisions of section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001), shall, *mutatis mutandis*, apply to the provisions of this section.

56C. Prize schemes to promote tax culture.—The Board may prescribe prize schemes to encourage general public to make purchases only from registered persons issuing tax invoices.”;

(16) after section 72C, the following new section 72D shall be added, namely:—

"72D. Reward to whistleblowers.—(1) The Board may sanction reward to whistleblowers in cases of concealment or evasion of tax, tax fraud, corruption or misconduct providing credible information leading to such detection of tax fraud.

(2) The Board may, by notification in the official Gazette, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers.

(3) The claim for reward by the whistleblower shall be rejected, if—

- (a) the information provided is of no value;
- (b) the Board already had the information;
- (c) the information was available in public records; or

(d) no collection of taxes is made from the information provided from which the Board can pay the reward.

(4) For the purpose of this section, "whistleblower" means a person who reports concealment or evasion of sales tax and tax fraud leading to detection or collection of taxes, fraud, corruption or misconduct, to the competent authority having power to take action against the person or a sales tax authority committing fraud, corruption, misconduct or involved in concealment or evasion of taxes.;

(17) in the Fifth Schedule, in column (1),—

(a) against serial number 6, in column (2), the words "to the Export Processing Zones and" shall be omitted;

(b) after serial number 6, amended as aforesaid, the following new serial number and the entry relating thereto in column (2) shall be inserted, namely:—

"6A. Supplies of locally manufactured plant and machinery of the following specifications, to manufacturers in the Export Processing Zone, subject to the conditions, restrictions and procedure given below, namely:—

(i) Plant and machinery, operated by power of any description, as is used for the manufacture or production of goods by that manufacturer;

(ii) Apparatus, appliances and equipments specifically meant or adapted for use in conjunction with the machinery specified in clause (i);

(iii) Mechanical and electrical control and transmission gear, meant or adapted for use in conjunction with machinery specified in clause (i); and

(iv) Parts of machinery as specified in clauses (i), (ii) and (iii) identifiable for use in or with such machinery.

Conditions, restrictions and procedures:—

(a) the supplier of the machinery is registered under the Act;

(b) proper bill of export is filed showing registration number;

(c) the purchaser of the machinery is an established manufacturer located in the Export Processing Zone and holds a certificate from the Export Processing Zone Authority to that effect;

(d) the purchaser submits an indemnity bond in proper form to the satisfaction of the concerned Commissioner Inland Revenue that the machinery shall, without prior permission from the said Commissioner, not be sold, transferred or otherwise moved out of the Export Processing Zone before a period of five years from the date of entry into the Zone;

(e) if the machinery is brought to tariff area of Pakistan, sales tax shall be charged on the value assessed on the bill of entry; and

(f) breach of any of the conditions specified herein shall attract legal action under the relevant provisions of the Act, besides recovery of the amount of sales tax along with default surcharge and penalties involved.”;

(c) against serial number 9, in column (2), the words “who makes local supplies of both taxable and exempt goods” shall be omitted;

(d) against serial number 12, in column (2), in clause (ix), the words “including flavored milk” and the word and figure “and 0402.9900” shall be omitted; and thereafter clauses (x) to (xvi) shall be omitted;

(18) in the Sixth Schedule, —

(a) in Table-1, in column (1), —

(i) against serial number 19, in column (3), the comma and figure “1006.1010,” shall be omitted;

(ii) against serial number 20, in column (3), for the figure “1209.1000”, the figures and comma “1006.1010, 1209.1000” shall be substituted;

(iii) serial numbers 28, 39 and 56 and entries relating thereto in columns (2) and (3) shall be omitted;

(iv) for serial numbers 73 to 80 and the entries relating thereto in columns (2) and (3), the following serial numbers and the entries relating thereto shall be substituted, namely:—

“73.	Milk	04.01
73A.	Milk and cream, concentrated or containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name	04.01 and 04.02

74.	Flavored milk, excluding that sold name	0402.9000
75.	Yogurt, excluding that sold in retail packing under a brand name	0403.1000
76.	Whey, excluding that sold in retail packing under a brand name	04.04
77.	Butter, excluding that sold in retail packing under a brand name	0405.1000
78.	Desi ghee, excluding that sold in retail packing under a brand name	0405.9000
79.	Cheese, excluding that sold in retail packing under a brand name	0406.1010
80.	Processed cheese not grated or powdered, excluding that sold in retail packing under a brand name	0406.3000";

(v) against serial number 105, in column (2), after the word "Schedule", the words "or Fifth Schedule" shall be inserted;

(vi) against serial number 114,—

(A) in column (2), in clause (1), after the word "equipment", the words and comma "consisting of plastic covering and mulch film, anti-insect net and shade net" shall be inserted; and

(B) in column (3), for the figures and comma "8430.3100, 8430.3900", the figures and commas "3920.1000, 3926.9099, 5608.1900, 5608.9000" shall be substituted;

(vii) after serial number 116 and the entries relating thereto in columns (2) and (3), the following new serial numbers and entries relating thereto in columns (1), (2) and (3) shall be added, namely:—

"117	Appliances for colostomy	3006.9100
118	Colostomy and urostomy bags	3926.9050

119 Tubular day lighting devices (TDDs) 8539.3930

120 Diagnostic kits or equipment, namely:— 3822.0000

HIV Kits

4C Es Trionyx

5C Cell control Lnormal

Bovine precision multi sera

Pregnancy test

DNA SSP DRB Generic IC

Reticulocyte count (control) retic

C Control

Kit for vitamin B₁₂ estimation

Ferritin kit

HEV (Hepatitis E virus)

ID-DA Cell

Urine Analysis Strips

Albumin beg

Cratinin sysi

Ring

Detektiion cups

ISE Standard

Alkaline phosphatase (Alb)

Bilirubin kit

HDL Cholesterol

Ck creatinin kinase (mb)

Ck nac

Glucose kit

Ammonia Modular

Lac

Ldh kit (lactate dehydrogenase kit)

Urea uv kit

Ua plus

Tina quant

Crp control

Aslo tin

Proteins

Lipids

HDL/LDL cholesterol
 Protein kit
 U
 Control Sera
 Pac
 Control
 HCV
 UIBC (Unsaturated iron binding capacity)
 U/CSF
 Inorganic Phosphorus kit
 Kit amplicon kit (for PCR)
 Ige
 Lc hsv
 Oligo
 NAK/CL
 Hcy
 Standard [or calibrated]
 Hla B27
 Liss Coombs
 Typhoid kit
 HCV amp
 Urine test strips
 Strips for sugar test
 Blood glucose test strips
 Kits for automatic cell separator for collection of platelets
 Elisa or Eclia kit
 PCR kits
 Immunoblast (western blot test).
 I.C.T. (Immunochromatographic kit)
 CBC Reagent (For hematology analyzer) Complete blood count reagent

121	Blood Bag CPDA-1 with blood transfusion set pack in aluminum foil with set.	Respective headings
122	Urine drainage bags	Respective headings

123	Aircraft, whether imported or acquired on wet or dry lease	8802.4000
124	Maintenance kits for use in trainer aircrafts of PCT headings 8802.2000 and 8802.3000	Respective headings
125	Spare parts for use in aircrafts, trainer aircrafts or simulators	Respective headings
126	Machinery, equipment and tools for setting up maintenance, repair and overhaul (MRO) workshop by MRO company recognized by Aviation Division	Respective headings
127	Operational tools, machinery, equipment and furniture and fixtures on one-time basis for setting up Greenfield airports by a company authorized by Aviation Division	Respective headings
128	Aviation simulators imported by airline company recognized by Aviation Division	Respective headings
129	Import of plant, machinery and production line equipment used for the manufacturing of mobile phones by the local manufacturers of mobile phones duly certified by the Pakistan Telecommunication Authority	Respective headings;

(b) in Table-2, in column (1), -

- (a) serial numbers 13 and 14 and the entries relating thereto in columns (2) and (3) shall be omitted;
- (b) after serial number 16 and entries relating thereto in columns (2) and (3), the following new serial numbers and entries

relating thereto in columns (1), (2) and (3) shall be added, namely:—

17.	Raw and pickled hides and skins, wet blue hides and skins	41.03, 4104.1000, 4105.1000, 4106.2100, 4106.3000, 4106.9000
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18.	Supplies made by manufacturers of marble and granite having annual turnover less than five million rupees even if their annual utility bill is more than eight hundred thousand rupees	Respective headings
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19	Bricks (up to 30 th June, 2018)	6901.1000
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20	Crushed stone (up to 30 th June, 2018)	2517.1000
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21	Poultry feed, cattle feed, sunflower seed meal, rape seed meal and canola seed meal	2306.3000, 2306.4900, and respective headings";
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and

- (c) in Table-3, in the Annexure, in column (1), serial numbers 10 and 16 and entries relating thereto in columns (2), (3) and (4) shall be omitted;

(19) in the Eighth Schedule, —

(a) in Table-1, in column (1), —

- (i) against serial No. 1, in column (4), for the figure "5%", the figure "10%" shall be substituted;
- (ii) serial number 3 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;
- (iii) against serial number 6, in column (4), for the figure "5%", the figure "10%" shall be substituted; and

- (iv) after serial number 6 and the entries relating thereto in columns (2), (3), (4) and (5), amended as aforesaid, the following new serial numbers and entries relating thereto in columns (1), (2), (3), (4) and (5) shall be inserted; namely:—

*7.	Flavoured milk	0402.9900	10%	Sold in retail packing under a brand name
8.	Yogurt	0403.1000	10%	Sold in retail packing under a brand name
9.	Cheese	0406.1010	10%	Sold in retail packing under a brand name
10.	Butter	0405.1000	10%	Sold in retail packing under a brand name
11.	Cream	04.01 and 04.02	10%	Sold in retail packing under a brand name
12.	Desi ghee	0405.9000	10%	Sold in retail packing under a brand name
13.	Whey	04.04	10%	Sold in retail packing under a brand name
14.	Milk and cream, concentrated and added sugar or other sweetening matter	0402.1000	10%	Sold in retail packing under a brand name
15.	Ingredients of poultry feed, cattle feed, except soya bean meal of PCT heading 2304.0000 and oil-cake of cottonseed falling under PCT heading 2306.1000	2301.2090, 2305.0000, 2306.2000, 2306.4100, 2306.5000, 2309.9010, 2309.9020, 2309.9090, 2936.2100, 2936.2200, 2936.2300, 2936.2400, 2936.2500, 2936.2600, 2936.2700, 2936.2800, and 2308.9000 (Guar Meal), 2303.1000	5%	

(Corn Gluten
 Feed/Maize),
 2303.1000
 (Residues of
 starch
 manufacture
 and similar
 residues),
 3507.9000
 (Enzymes-
 other),
 2302.1000
 (Maize Bran),
 2302.2000
 (Rice Bran),
 2302.3000
 (Wheat Bran),
 2302.4000
 (Other
 Cereals),
 2302.5000
 (Bran of
 Leguminous
 Plants),
 2306.7000
 (Oil-cake and
 other solid
 residues of
 Maize (corn)
 germ),
 2306.4900
 (Sesame
 Cake),
 2306.9000
 (Sesame
 Meal/other
 Meal),
 2842.1000
 (Double or
 complex
 silicates
 including
 aluminosilicat
 es whether or
 not chemically
 defined),
 2301.2010
 (Fish Meal),
 0505.9000
 (Poultry by
 product Meal),
 and the
 following
 items only of
 Feed Grade:
 2827.6000

(Potassium
Iodide),
2833.2990
(Manganese
Sulphate),
2833.2600
(Zinc
Sulphate),
2817.4000
(Zinc Oxide),
2833.2500
(Copper
Sulphate),
2833.2910
(Ferrous
Sulphate),
2915.5000
(Propionic
acid, its salts
and esters),
2930.4000
(DL
Methionine),
2930.4000
(Methionine
Hydroxy
Analogue
(liquid)),
2922.4100
(Lysine
Monohydro
Chloride
/sulphate),
2923.2000
(Lecithins),
2923.9000
(Betafin),
2922.4290
(Arganine),
2934.9910
(Furazolidone)
, 2922.5000
(Threonine),
2835.2600
(Mono
Calcium
Phosphate),
2835.2500
(Di Calcium
Phosphate),
and
2835.2600
(Mono Di
Calcium
Phosphate)

16.	Incinerators of disposal of waste management, motorized sweepers and snow ploughs	8417.8000, 8430.2000 and 8479.8990	5%	
17.	Re-importation of foreign origin goods which were temporarily exported out of Pakistan	99.18	5%	Subject to similar conditions as are envisaged for the purposes of customs duty under the Customs Act, 1969, and taxable value shall be the value determined under PCT heading 99.18 of the said Act increased by customs duty payable
18.	Reclaimed lead	Respective headings	5%	If supplied to recognized manufacturers of lead and lead batteries
19.	Waste paper	47.07	5%	If supplied locally
20.	Plant, machinery, equipment and specific items used in production of bio-diesel	Respective headings	5%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B, as given in the Sixth Schedule, that the imported goods are bonafide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import

21.	Rapeseed, sunflower seed and canola seed	1205.0000, 1206.0000	16%	On import by solvent extraction industries
22.	Soya bean seed	1201.1000	6%	On import by solvent extraction industries, subject to the condition that no refund of input tax shall be admissible*;
23.	Secondhand and worn clothing or footwear	6309.0000	5%	
25.	Agricultural tractors	8701.9020	10%	
26.	Tillage and seed bed preparation equipment:		7%	
	(i) Rotavator	8432.8010		
	(ii) Cultivator	8432.2910		
	(iii) Ridger	8432.8090		
	(iv) Sub soiler	8432.3090		
	(v) Rotary slasher	8432.8090		
	(vi) Chisel plow	8432.1010		
	(vii) Ditcher	8432.1090		
	(viii) Border disc	8432.2990		
	(ix) Disc harrow	8432.2100		
	(x) Bar harrow	8432.2990		
	(xi) Mould board plow	8432.1090		
	(xii) Tractor rear or front blade	8430.6900		
	(xiii) Land leveller or land planer	8430.6900		
	(xiv) Rotary tiller	8432.8090		
	(xv) Disc plow	8432.1090		
	(xvi) Soil-scrapper	8432.8090		
	(xvii) K.R.Karundi	8432.8090		
	(xviii) Tractor mounted trancher	8701.9020		
	(xix) Land leveler	8430.6900		
27.	Seeding or planting equipment:		7%	
	(i) Seed-cum-fertilizer drill (wheat, rice barley, etc.)	8432.3010		

	(ii)	Cotton or maize planter with fertilizer attachment	8432.3090	
	(iii)	Potato planter	8432.3090	
	(iv)	Fertilizer or manure spreader or broadcaster	8432.4000	
	(v)	Rice transplanter	8432.3090	
	(vi)	Canola or sunflower drill	8432.3010	
	(vii)	Sugarcane planter	8432.3090	
28.		Irrigation, drainage and agro-chemical application equipment:		7%
			8421.2100,	
			8421.9990	
	(i)	Tubewells filters or strainers	8424.2010	
	(ii)	Knapsack sprayers	8424.2010	
	(iii)	Granular applicator	8424.2010	
	(iv)	Boom or field sprayers		
	(v)	Self propelled sprayers		
	(vi)	Orchard sprayer		
29.	(i)	Harvesting, threshing and storage equipment:		7%
			8433.5200	
			8433.5200	
	(ii)	Wheat thresher	8433.5900	
	(iii)	Maize or groundnut thresher or sheller	8433.5300	
			8433.5200	
			8433.5900	
	(iv)	Groundnut digger	8433.4000	
	(v)	Potato digger or harvester	8433.5900	
			8433.5900	
	(vi)	Sunflower thresher	8433.5900	
	(vii)	Post hole digger	8433.5900	
	(viii)	Straw balers	8433.5200	
	(ix)	Fodder rake	8433.5200	
	(x)	Wheat or rice reaper	8716.8090	
	(xi)	Chaff or fodder cutter	8433.5900	
			8433.5100	
	(xii)	Cotton picker	8433.5900	
	(xiii)	Onion or garlic harvester		

	(xiv)	Sugar harvester			
	(xv)	Tractor trolley or forage wagon			
	(xvi)	Reaping machines			
	(xvii)	Combined harvesters			
	(xviii)	Pruner/shears			
30		Post-harvest handling and processing & miscellaneous machinery:		7%	
	(i)	Vegetables and fruits cleaning and sorting or grading equipment	8437.1000		
	(ii)	Fodder and feed cube maker equipment	8433.4000		
31		Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971 (II of 1971), stabilizers, emulsifiers and solvents, namely:-	38.08	7%	In case of supplies, no input tax credit shall be admissible, except that of the tax paid under this serial number.;
		Xylol (xylenes)	2707.3000		
		- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990		
		Toluene	2902.3000		
		Mixed xylene isomers	2902.4400		
		Naphthalene	2902.9010		
		Solvesso-100, 150, 200	2902.9090		
		Ingredients for pesticides	2903.3040		
		Cadusafos Technical Material	2903.6900		
		Methanol (methyl alcohol)	2905.1100		
		Propylene glycol (propane-1, 2-diol)	2905.3200		
		- Adhesives Polyvinyl Acetate	2905.4900		
		- Polyvinyl Alcohol			
		Ingredients for pesticides	2906.2910		

Other Ingredients for pesticides	2906.2990
metoxy 2-propanol	
- Methylglycol Acetate	
Methanal (formaldehyde)	2912.1100
Cyclo-hexanone and methyl- cyclo-hexanones	2914.2200
- Cyclohexanon	2914.2990
- Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	
Acetic anhydride	2915.2400
Ingredients for pesticides	2916.3920
Dioctyl orthophthalates	2917.3200
Ingredients for pesticides	2918.9010
Ingredients for pesticides	2919.0010
Other Ingredients for pesticides	2919.0090
Endosulfan Technical Material	2920.9020
Other Ingredients for pesticides	2920.9090
Diethylamine and its salts	2921.1200
Ingredients for pesticides	2921.4310
Other Ingredients for pesticides	2921.4390
Ingredients for pesticides	2921.5110
Triethanolamine and its salts	2922.1300
Dimethyl Formamide (DMF)	2924.1990
Ingredients for pesticides	2924.2930

Other Ingredients for pesticides	2924.2990
Alpha cyano, 3-phenoxybenzyl (-) cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	2926.9020
Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030
- Cypermethrin, Alpha Cypermethrin, Beta-Cypermethrin, Zeta-Cypermethrin, Lambda Cyalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin	2926.9050
Technical Material-Acetamiprid, Imidacloprid	
Technical Material-Monomehypo, Chlorothalonil Technical Material-Bromoxynil Technical Material	
Other nitrite compounds-Cyfluthrin, Beta Cyfluthrin	2926.9090
Technical Material	
2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourpane	2930.2010
Ingredients for pesticides	2930.2020
2- N,N-dimethyamino 1,3 disodium thiosulphate propane	2930.9010
O,S-dimethyl phosphoramidothioate	2930.9020
S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	2930.9030

Diathethiuran technical (tertbutyl) 3-2-6 disopropyl (4- phenoxyphenyl) thiourene	2930.9040
O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	2930.9050
O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	2930.9060
O,O duethyl O-(3,5,6- trichloro 2-pyridyl) phosphorothioate	2930.9070
Ingredients for pesticides	2930.9080
Other organosulphur compounds	2930.9090
- Ethion, Methamidophos Technical Material	
- Dimethylsulfoxid	
Ingredients for pesticides	2931.0010
Other Ingredients for pesticides	2931.0090
Ingredients for pesticides	2932.2920
2,3 Dihydro 2-2 dimethyl- 7 benzo furanyl methyl- carbamate	2932.9910
Other ingredients for pesticides	2932.9990
- Carbosulfan Technical Material	
Fipronil	2933.1900
Ingredients for pesticides	2933.3930
Other Ingredients for pesticides	2933.3990
- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950
Other Ingredients for pesticides	2933.5990
Pyrimethanin	2933.6910
Ingredients for pesticides	2933.6940

- Atrazine Technical Material	2933.6990
Isatin (lactam of isic acid)	2933.7910
1-Vinyl-2-pyrrol-idone	2933.7920
- Triazophos Technical Material	2933.9910
Ingredients for pesticides	2934.1010
Ingredients for pesticides	2934.9920
-Methyl benzimidazol – 2 – ylcarbamate.	2938.9010
-Dicopper chloride trihydroxide	
Ingredients for pesticides	2939.9910
- Abamectin, Emamectin Technical Material	2941.9050
Other Ingredients for pesticides	2941.9090
Sulphonic acid (Soft)	3402.1110
Other surface active agents	3402.1190
Cationic	3402.1290
Non ionic surface active agents	3402.1300
Other organic surface active agents	3402.1990
Chemical preparations	3824.9099

; and

(b) in Table-2,–

- (i) in the preamble, after the words “five percent”, the commas and words “, except goods mentioned in serial numbers 1, 5 and 6 of the Annexure which shall be charged at the rate of ten percent,” shall be inserted; and
- (ii) in the Annexure, in column (1), serial numbers 3 and 7 and entries relating thereto in columns (2), (3) and (4) shall be omitted; and

(20) in the Ninth Schedule,–

- (a) in the Table, -
 - (i) in column (3), in the heading, for the expression "(payable by importer at the time of import)", the words "or local supply" shall be substituted; and
 - (ii) in column (1), against S. No. 2, in columns (3) and (4), -
 - (A) for the figure "150", the figure "300" shall be substituted;
 - (B) for the figure "250", the figure "500" shall be substituted; and
 - (C) for the figure "500", the figure "1000" shall be substituted; and
- (b) under the heading "LIABILITY, PROCEDURE AND CONDITIONS", after clause (vi), the following new clause shall be inserted, namely:-

"(via) The sales tax as indicated in column (3) of the Table above shall be paid by the importer, in case of imports and by the manufacturer, in case of locally manufactured cellular mobile phones;"

7. Amendment of Ordinance XXIII of 2001.—In the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 (XXIII of 2001), after section 19, the following new section shall be inserted, namely:—

"19A. Sanctions accorded by the Auditor-General.—The President may appoint an independent officer to audit sanctions to expenditure accorded by the Auditor-General. The Auditor-General shall produce for inspection by that officer all books and other documents relating thereto and give him such information as he may require for the purpose of audit;"

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

- (1) in section 3, -
 - (a) in sub-section (1), for the words "rate of sixteen per cent" the words "rates specified in column (4) of the Schedule to this Ordinance" shall be substituted;
 - (b) in sub-section (2), after the words "specified in", the words brackets and figure "column (2) of" shall be inserted; and
- (2) for the Schedule, the following shall be substituted, namely:—

"THE SCHEDULE

[See section 3(2)]

S. No.	Description	PCT Heading, if applicable	Rate of Tax
(1)	(2)	(3)	(4)
1	Services provided or rendered by hotels, motels, guest houses, marriage halls and lawns (by whatever name called) including "panda" and "shamiana" services, clubs including race clubs, and caterers.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000	Sixteen per cent
2	Advertisement on television and radio, excluding advertisements— (a) sponsored by an agency of the Federal or Provincial Government for health education; (b) sponsored by the Population Welfare Division relating to educational promotion campaign; (c) financed out of funds provided by a Government under grant-in-aid agreement; and (d) conveying public service messages, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF)	9802.1000 and 9802.2000	Sixteen per cent
3	Services provided by persons authorized to transact business on behalf of others— (a) stevedore; (b) customs agents; and (c) ship chandlers.	9805.2000 9805.4000 and 9805.8000	Sixteen per cent
4	Courier services and cargo services by road provided by courier companies;	9808.0000 9804.9000	Sixteen per cent
5	Construction services, excluding: (i) construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs. 50 million per annum.	9824.0000 and 9814.2000	Sixteen per cent

(ii) the cases where sales tax is otherwise paid as property developers or promoters.

(iii) Government civil works including Cantonment Boards.

(iv) construction of industrial zones, consular buildings and other organizations exempt from income tax.

(v) construction work under international tenders against foreign grants-in-aid.

(vi) Residential construction projects where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments.

6	Services provided by property developers and promoters (including allied services) excluding the actual purchase value or documented cost of land.	9807.0000 and respective sub-headings of heading 98.14	Rs.100 per square yard for land development, and Rs.50 per square feet for building construction
7	Services provided by persons engaged in contractual execution of work, excluding: (i) annual total value of the contractual works or supplies does not exceed Rs.50 million; (ii) the contract involving printing or supplies of books.	9809.0000	Sixteen per cent
8	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours/clinics, but excluding: (i) annual turnover does not exceed Rs.3.6 million; or (ii) the facility of air-conditioning is not installed or available in the premises.	9810.0000 9821.4000 and 9821.5000	Sixteen per cent
9	Management consultancy services	9815.4000, 9819.9300	Sixteen per cent
10	Services provided by freight forwarding agents, and packers and movers.	9805.3000, 9819.1400	Sixteen per cent or Rs. 400 per bill of lading, whichever is higher

11	Services provided by software or IT-based system development consultants.	9815.6000	Sixteen per cent
12	Services provided by technical, scientific and engineering consultants.	9815.5000	Sixteen per cent
13	Services provided by other consultants including but not limited to human resource and personnel development services; market research services and credit rating services.	9815.9000 9818.3000 9818.2000	Sixteen per cent
14	Services provided by tour operators and travel agents including all their allied services or facilities (other than Hajj and Umrah).	9805.5100 9805.5000 9803.9000	Sixteen per cent
15	Manpower recruitment agents including labour and manpower supplies.	9805.6000	Sixteen per cent
16	Services provided by security agencies.	9818.1000	Sixteen per cent
17	Services provided by advertising agents.	9805.7000	Sixteen per cent
18	Share transfer or depository agents including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives.	9805.9000	Sixteen per cent
19	Business support services.	9805.9200	Sixteen per cent
20	Services provided by fashion designers, whether relating to textile, leather, jewellery or other product regimes, including allied services, marketing, packing, delivery and display, etc.	9819.6000	Sixteen per cent
21	Services provided by architects, town planners and interior decorators.	9814.1000 9814.9000	Sixteen per cent
22	Services provided in respect of rent-a-car.	9819.3000	Sixteen per cent
23	Services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc; workshops for electric or electronic equipments or appliances etc. including computer hardware; car washing or similar service stations and other workshops).	98.20	Sixteen per cent

24	Services provided for specified purposes and repair (including building and equipment maintenance and repair including after sale services) or cleaning services, janitorial services, dredging or de-silting services and other similar services etc.	98.22	Sixteen per cent
25	Services provided by underwriters, indenters, commission agents including brokers (other than stock) and auctioneers.	9819.1100, 9819.1200, 9819.1300 and 9819.9100	Sixteen per cent
26	Services provided by laboratories other than services relating to pathological or diagnostic tests for patients.	98.17	Sixteen per cent
27	Services provided by health clubs, gyms, physical fitness centres, indoor sports and games centres and body or sauna massage centres.	9821.1000 and 9821.2000 9821.4000	Sixteen per cent
28	Services provided by laundries and dry cleaners.	9811.0000	Sixteen per cent
29	Services provided by cable TV operators.	9819.9000	Sixteen per cent
	Technical analysis and testing services.	9819.9400	Sixteen per cent
30	Services provided by TV or radio program producers or production houses.	—	Sixteen per cent
31	Transportation through pipeline and conduit services.	—	Sixteen per cent
32	Fund and asset (including investment) management services.	—	Sixteen per cent
33	Services provided by inland port operators (including airports and dry ports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses, excluding the amounts received by way of fee under any law or by-law.	—	Sixteen per cent

34	Technical inspection and certification services and quality control (standards' certification) services.	—	Sixteen per cent
35	Erection, commissioning and installation services.	—	Sixteen per cent
36	Event management services.	—	Sixteen per cent
37	Valuation services (including competency and eligibility testing services).	—	Sixteen per cent
38	Exhibition or convention services.	—	Sixteen per cent
39	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities.	—	Sixteen per cent
40	Services provided by property dealers and realtors.	—	Sixteen per cent
41	Call centres.	—	Eighteen and a half per cent
42	Services provided by car/automobile dealers.	—	Sixteen per cent*.

9. **Amendment of Income Tax Ordinance, (XLIX of 2001).**— In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

(1) in section 2,—

(a) after clause (13A), the following new clause shall be inserted, namely:—

“(13AA) “consumer goods” means goods that are consumed by the end consumer rather than used in the production of another good;”;

(b) after clause (17), the following new clause shall be inserted, namely:—

“17A. “Developmental REIT Scheme” means Developmental REIT Scheme as defined under the Real Estate Investment Trust Regulations, 2015”;

(c) after clause (22), the following new clause shall be inserted, namely:—

- "(22A) "fast moving consumer goods" means consumer goods which are supplied in retail marketing as per daily demand of a consumer;"
- (d) after clause (28), the following new clause shall be inserted, namely:—
- "(28A) "imputable income" in relation to an amount subject to final tax means the income which would have resulted in the same tax, had this amount not been subject to final tax;"
- (e) in clause (29), for the word and figure "and 236M" a comma, the word and figures ", 236M and 236N" shall be substituted;
- (f) after clause (42), the following new clause shall be inserted, namely:—
- "(42A) "PMEX" means Pakistan Mercantile Exchange Limited a futures commodity exchange company incorporated under the Companies Ordinance, 1984 (XLVII of 1984) and is licensed and regulated by the Securities and Exchange Commission of Pakistan;"
- (g) for clause (47A), the following shall be substituted, namely:—
- "(47A) "REIT Scheme" means a REIT Scheme as defined in the Real Estate Investment Trust Regulations, 2015;"
- (h) in clause (47B),—
- (i) for the letters "REITMC" the letters "RMC" shall be substituted;
- (ii) for the figure "2008" the figure "2015" shall be substituted;
- (i) after clause (47B), amended as aforesaid, the following new clauses shall be inserted, namely:—
- "(47C) "Rental REIT Scheme" means a Rental REIT Scheme as defined under the Real Estate Investment Trust Regulations, 2015;"
- (j) in clause (59A), in sub-clause (i), for the word "twenty-five", the word "fifty" shall be substituted; and
- (k) after clause (74), the following new clause shall be added, namely:—
- "(75) "whistleblower" means whistleblower as defined in section 227B;"

- (2) after section 4, the following new section shall be inserted, namely:—

“4B. Super tax for rehabilitation of temporarily displaced persons.—(1) A super tax shall be imposed for rehabilitation of temporarily displaced persons, for tax year 2015, at the rates specified in Division IIA of Part I of the First Schedule, on income of every person specified in the said Division.

(2) For the purposes of this section, “income” shall be the sum of the following:—

- (i) profit on debt, dividend, capital gains, brokerage and commission;
- (ii) taxable income under section (9) of this Ordinance, if not included in clause (i);
- (iii) imputable income as defined in clause (28A) of section 2 excluding amounts specified in clause (i); and
- (iv) income computed under Fourth, Fifth, Seventh and Eighth Schedules.

(3) The super tax payable under sub-section (1) shall be paid, collected and deposited on the date and in the manner as specified in sub-section (1) of section 137 and all provisions of Chapter X of the Ordinance shall apply.

(4) Where the super tax is not paid by a person liable to pay it, the Commissioner shall by an order in writing, determine the super tax payable, and shall serve upon the person, a notice of demand specifying the super tax payable and within the time specified under section 137 of the Ordinance.

(5) Where the super tax is not paid by a person liable to pay it, the Commissioner shall recover the super tax payable under sub-section (1) and the provisions of Part IV, X, XI and XII of Chapter X and Part I of Chapter XI of the Ordinance shall, so far as may be, apply to the collection of super tax as these apply to the collection of tax under the Ordinance.

(6) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

- (3) after section 5, the following new section shall be inserted, namely:—

“5A. Tax on undistributed reserves.—(1) Subject to this Ordinance, a tax shall be imposed at the rate of ten percent, on every public company other than a scheduled bank or a modaraba, that derives profits for a tax year but does not distribute cash dividends within six months of the end of the said tax year or distributes dividends to such an extent that its reserves, after such distribution, are in excess of hundred

company:

Provided that for tax year 2015, cash dividends may be distributed before the due date mentioned in sub-section (2) of section 118, for filing of return for tax year 2015.

(2) The provisions of sub-section (1) shall not apply to—

- (a) a public company which distributes profit equal to either forty per cent of its after tax profits or fifty per cent of its paid up capital, whichever is less, within six months of the end of the tax year;
- (b) a company qualifying for exemption under clause (132) of Part I of the Second Schedule; and
- (c) a company in which not less than fifty percent shares are held by the Government.

(3) For the purpose of this section, 'reserve' includes amounts set-aside out of revenue or other surpluses excluding capital reserves, share premium reserves and reserves required to be created under any law, rules or regulations.”;

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

“7A. Tax on shipping of a resident person.—(1) In the case of any resident person engaged in the business of shipping, a presumptive income tax shall be charged in the following manner, namely:—

- (a) ships and all floating crafts including tugs, dredgers, survey vessels and other specialized craft purchased or bare-boat chartered and flying Pakistan flag shall pay tonnage tax of an amount equivalent to one US \$ per gross registered tonnage per annum; and
- (b) ships, vessels and all floating crafts including tugs, dredgers, survey vessels and other specialized craft not registered in Pakistan and hired under any charter other than bare-boat charter shall pay tonnage tax of an amount equivalent to fifteen US cents per ton of gross registered tonnage per chartered voyage provided that such tax shall not exceed one US \$ per ton of gross registered tonnage per annum:

Explanation.— For the purpose of this section, the expression “equivalent amount” means the rupee equivalent of a US dollar according to the exchange rate prevalent on the first day of December in the case of a company and the first day of September in other cases in the relevant assessment year.

(2) The provisions of this section shall not be applicable after the 30th June, 2020.”;

(5) after section 7A, inserted as aforesaid, the following new section shall be added, namely,—

“7B. Tax on profit on debt.—(1) Subject to this Ordinance, a tax shall be imposed, at the rate specified in Division IIIA of Part I of the First Schedule, on every person, other than a company, who receives a profit on debt from any person mentioned in clauses (a) to (d) of sub-section (1) of section 151.

(2) The tax imposed under sub-section (1) on a person, other than a company, who receives a profit on debt shall be computed by applying the relevant rate of tax to the gross amount of the profit on debt.

(3) This section shall not apply to a profit on debt that is exempt from tax under this Ordinance.”;

(6) in section 8,—

(a) for the word and figures “6 and 7”, wherever occurring, the expression “5A, 6, 7, 7A and 7B” shall be substituted; and

(b) in clause (d) for the word and figures “6 or 7”, the expression “5A, 6, 7, 7A or 7B” shall be substituted;

(7) in section 12, in sub-section (2), in clause (a), for the colon at the end a semicolon shall be substituted and thereafter the proviso shall be omitted;

(8) in section 15A, in sub-section (1), for clause (h), the following shall be substituted, namely:—

“(h) any expenditure, not exceeding six per cent of the rent chargeable to tax in respect of the property for the year computed before any deduction allowed under this section, paid or payable by the person in the year wholly and exclusively for the purpose of deriving rent chargeable to tax under the head, “Income from Property” including administration and collection charges;”;

(9) in section 23A, in sub-section (1), after the word “areas” the words “or engaged in the manufacturing of cellular mobile phones and qualifying for exemption under clause (126N) of Part I of the Second Schedule” shall be inserted;

(10) in section 37A, in sub-section (1), the words “held for a period of less than a year” shall be omitted;

(11) in section 53:—

(a) in sub-section (2), after the word “time”, occurring for the second time, the commas and words “pursuant to the approval of the

Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas and implementation of bilateral and multilateral agreements" shall be inserted;

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

"(4) Any notification issued under sub-section (2) after the commencement of the Finance Act, 2015, shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.";

- (12) in section 62, in sub-section (2), in clause (c), after the word "one", the words "and a half" shall be inserted;
- (13) section 64 shall be omitted and thereafter the following new sections shall be inserted, namely:—

"64A. Deductible allowance for profit on debt. — (1) Every individual shall be entitled to a deductible allowance for the amount of any profit or share in rent and share in appreciation for value of house paid by the individual in a tax year on a loan by a scheduled bank or non-banking finance institution regulated by the Securities and Exchange Commission of Pakistan or advanced by Government or the Local Government, Provincial Government or a statutory body or a public company listed on a registered stock exchange in Pakistan where the individual utilizes the loan for the construction of a new house or the acquisition of a house.

(2) The amount of an individual's deductible allowance allowed under sub-section (1) for a tax year shall not exceed fifty percent of taxable income or one million rupees, whichever is lower.

(3) Any allowance or part of an allowance under this section for a tax year that is not able to be deducted for the year shall not be carried forward to a subsequent tax year.

64B. Tax credit for employment generation by manufacturers.—(1) Where a taxpayer being a company formed for establishing and operating a new manufacturing unit sets up a new manufacturing unit between the 1st day of July, 2015 and the 30th day of June, 2018, (both days inclusive) it shall be given a tax credit for a period of ten years.

(2) The tax credit under sub-section (1) for a tax year shall be equal to one percent of the tax payable for every fifty employees registered with

The Employees Old Age Benefits Institution or the Employees Social Security Institutions of Provincial Governments during the tax year, subject to a maximum of ten percent of the tax payable.

(3) Tax credit under this section shall be admissible where—

- (a) the company is incorporated and manufacturing unit is setup between the first day of July, 2015 and the 30th day of June, 2018, both days inclusive;
- (b) employs more than fifty employees in a tax year registered with The Employees Old Age Benefits Institution and the Employees Social Security Institutions of Provincial Governments;
- (c) manufacturing unit is managed by a company formed for operating the said manufacturing unit and registered under the Companies Ordinance, 1984 (XLVII of 1984) and having its registered office in Pakistan; and
- (d) the manufacturing unit is not established by the splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from an undertaking established in Pakistan at any time before the 1st July 2015.

(4) Where any credit is allowed under this section and subsequently it is discovered, on the basis of documents or otherwise, by the Commissioner that any of the conditions specified in this section were not fulfilled, the credit originally allowed shall be deemed to have been wrongly allowed and the Commissioner may, notwithstanding anything contained in this Ordinance, re-compute the tax payable by the taxpayer for the relevant year and the provisions of this Ordinance shall, so far as may be, apply accordingly.

(5) For the purposes of this section, a manufacturing unit shall be treated to have been setup on the date on which the manufacturing unit is ready to go into production, whether trial production or commercial production.”;

(14) in section 65, after sub-section (5), the following new sub-section shall be added, namely:—

“(6) Where the person is entitled to a tax credit under section 65B, 65D or 65E, provisions of clause (d) of sub-section (2) of section 169 and clause (d) of sub-section (1) of section 113 shall not apply.”;

(15) in section 65B, in sub-section (2), for the figure “2015” the figure “2016” shall be substituted;

- (16) in section 65C, in sub-section (1), for the word "fifteen", the word, "twenty" shall be substituted;
- (17) in section 65E, in sub-section (5), for the words, brackets and figure "in respect of the tax year in which the plant or machinery referred to in sub-section (1) is installed and for the subsequent four years" the commas and words ", for a period of five years beginning from the date of setting up or commencement of commercial production from the new plant or expansion project, whichever is later" shall be substituted;
- (18) in section 94, in sub-section (2), the word "resident" shall be omitted;
- (19) in section 100C,—
 - (a) in sub-section (1), before the word "Non-profit" the words "The income of" shall be inserted; and
 - (b) in sub-section (2),
 - (i) after the word "Persons" the word "and incomes" shall be inserted; and
 - (ii) in clause (c), the word and hyphen "sub-" shall be omitted;
- (20) in section (107),—
 - (a) for sub-section (1), the following shall be substituted, namely:—

"(1) The Federal Government may enter into an agreement, bilateral or multilateral with the government or governments of foreign countries or tax jurisdictions for the avoidance of double taxation and the prevention of fiscal evasion and exchange of information including automatic exchange of information with respect to taxes on income imposed under this Ordinance or any other law for the time being in force and under the corresponding laws in force in that country, and may, by notification in the official Gazette, make such provisions as may be necessary for implementing the agreement."; and

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

"(1A) Notwithstanding anything contained in any other law to the contrary, the Board shall have the powers to obtain and collect information when solicited by another country under a tax treaty, a tax information exchange agreement, a multilateral convention, an inter-governmental agreement, a similar arrangement or mechanism.

(1B) Notwithstanding the provisions of the Freedom of Information Ordinance, 2002 (XCVI of 2002), any information

received or supplied, and any concomitant communication or correspondence made, under a tax treaty, a tax information exchange agreement, a multilateral convention, a similar arrangement or mechanism, shall be confidential subject to sub-section (3) of section 216.”;

- (21) in section 113A, after sub-section (2), the following new sub-section shall be added, namely:—

“(3) This section shall not have effect till the 30th June, 2018.”;

- (22) in section 113B, for the expression “at the rates as the Federal Government may notify in the official Gazette” the words “at the rate of two per cent of the value of land notified by any authority for the purpose of stamp duty” shall be substituted;

- (23) in section 113C,—

- (a) in sub-section (1), after the word “company” the expression “in respect of income which is subject to tax under Division II of Part I of the First Schedule or minimum tax under any of the provisions of this Ordinance” shall be inserted;

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

“(c) “corporate tax” means higher of tax payable by the company under Division II of Part I of the First Schedule and minimum tax payable under any of the provisions of this Ordinance.”;

- (c) in sub-section (8), —

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

“(ii) income which is subject to tax other than under Division II of Part I of the First Schedule or minimum tax under any of the provisions of this Ordinance.”;

- (ii) in clause (iii), for the expression “ and 65E;” the expression “, 65E and 100C” shall be substituted;

- (iii) clauses (iv) and (v) shall be omitted;

- (d) in sub-section (10), for the word “section” the words and figures “sections 64B and” shall be substituted;

- (e) after sub-section (11), the following explanation shall be added, namely:—

“Explanation.— For the removal of doubt, it is clarified that taxes paid or payable other than payable under Division II of Part I of the First Schedule shall remain payable in

accordance with the mode or manner prescribed under the respective provisions of this Ordinance.”;

- (24) in section 114, in sub-section (6), in the proviso, for full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

“Provided further that the condition specified in clause (ba) shall not apply if revised return is filed within sixty days of filing of return:

Provided also that where the Commissioner has not made an order of approval in writing, for revision of return, before the expiration of sixty days from the date when the revision of return was sought, the approval required under clause (ba) shall be deemed to have been granted by the Commissioner, and condition specified in clause (ba) shall not apply:

Provided further that the mode and manner for seeking the revision shall be as prescribed by the Board.”;

- (25) in section 118, in sub-section (2A), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Board may amend the condition specified in this sub-section or direct that the said condition shall not apply for a tax year.”;

- (26) in section 121, in sub-section (1), in clause (d), after the word “or”, occurring for the first time, the expression “a special audit panel appointed under sub-section (11) of section 177 or” shall be substituted;

- (27) in section 128, after sub-section (1A), the following new sub-section shall be inserted, namely:—

“(1AA) The Commissioner (Appeals), after affording opportunity of being heard to the Commissioner against whose order appeal has been made, may stay the recovery of such tax for a further period of thirty days, provided that the order on appeal shall be passed within the said period of thirty days.”;

- (28) in section 137, in sub-section (2),—

- (a) for the word “fifteen” the word “thirty” shall be substituted;
- (b) in the first proviso, for the word “sixty”, the word, “forty-five” shall be substituted; and
- (c) in the second proviso, for the word “sixty”, the word, “forty-five” shall be substituted;

- (29) in section 147, for sub-section (4A), the following shall be substituted, namely:—

“(4A) Any taxpayer who is required to make payment of advance tax in accordance with sub-section (4), shall estimate the tax payable for the relevant tax year, at any time before the second installment is due. In case the tax payable is likely to be more than the amount that the taxpayer is required to pay under sub-section (4), the taxpayer shall furnish to the Commissioner on or before the due date of the second quarter an estimate of the amount of tax payable by the taxpayer and thereafter pay fifty per cent of such amount by the due date of the second quarter of the tax year after making adjustment for the amount, if any, already paid in terms of sub-section (4). The remaining fifty per cent of the estimate shall be paid after the second quarter in two equal installments payable by the due date of the third and fourth quarter of the tax year.”;

- (30) in section 148, sub-section (2) shall be omitted and thereafter the following new sub-section shall be inserted namely:—

“(2A) Notwithstanding omission of sub-section (2), any notification issued under the said sub-section and for the time being in force, shall continue to remain in force, unless rescinded by the Board through notification in the official Gazette.”;

- (31) after section 148, the following new section shall be inserted, namely:—

“148A. Tax on local purchase of cooking oil or vegetable ghee by certain persons.— (1) The manufacturers of cooking oil or vegetable ghee, or both, shall be chargeable to tax at the rate of two per cent on purchase of locally produced edible oil.

(2) The tax payable under sub-section (1) shall be final tax in respect of income accruing from locally produced edible oil.”;

- (32) in section 151, for sub-section (3), the following shall be substituted, namely:—

“(3) Tax deductible under this section shall be a final tax on the profit on debt arising to a taxpayer, except where —

- (a) taxpayer is a company; or
- (b) profit on debt is taxable under section 7B.”;

- (33) in section 152, after sub-section (4), the following new sub-section shall be inserted; namely:—

“(4A) The Commissioner may, on application made by the recipient of a payment referred to in sub-section (2A) and after making such inquiry as the Commissioner thinks fit, may allow in cases where the tax deductible under sub-section (2A) is adjustable, by order in writing, any

person to make the payment, without deduction of tax or deduction of tax at a reduced rate.”;

- (34) in section 153, in sub-section (3), in the proviso, in clause (c), for full stop, at the end, a semicolon and the word “and” shall be substituted and thereafter the following new clause shall be added, namely:—

“(d) tax deducted under clause (c) of sub-section (1) in respect of a sportsperson shall be final tax with effect from tax year 2013.”;

- (35) in section 154, after sub-section (4), the following new sub-section shall be added, namely:—

“(5) The provisions of sub-section (4) shall not apply to a person who opts not to be subject to final taxation:

Provided that this sub-section shall be applicable from tax year 2015 and the option shall be exercised every year at the time of filing of return under section 114:

Provided further that the tax deducted under this sub-section shall be minimum tax.”;

- (36) in section 158, in clause (b) for full stop a semicolon and the word “and” shall be substituted and thereafter, the following new clause shall be added, namely:—

“(c) amount actually paid shall have the meaning as may be prescribed.”;

- (37) in section 159, sub-sections (3), (4) and (5) shall be omitted and thereafter the following new sub-section shall be inserted, namely:—

“(6) Notwithstanding omission of sub-sections (3), (4) and (5), any notification issued under the said sub-sections and for the time being in force, shall continue to remain in force, unless rescinded by the Board through notification in the official Gazette.”;

- (38) in section 161, in sub-section (1B), for the word “eighteen” the word “twelve” shall be substituted;

- (39) after section 165A, the following new section shall be inserted, namely:—

“165B. Furnishing of information by financial institutions including banks.—(1) Notwithstanding anything contained in any law for the time being in force including but not limited to the Banking Companies Ordinance, 1962 (LVII of 1962), the Protection of Economic Reforms Act, 1992 (XII of 1992), the Foreign Exchange Regulation Act, 1947 (VII of 1947) and any regulations made under the State Bank of Pakistan Act, 1956 (XXXIII of 1956) on the subject, every financial institution shall make arrangements to provide information regarding non-resident persons to the Board in the prescribed form and manner for the purpose of automatic

exchange of information under bilateral agreement or multilateral convention.

(2) Subject to section 216, all information received under this section shall be used only for tax and related purposes and kept confidential.”;

(40) in section 169, in sub-section (1),—

- (a) after the word “collected” the words “or paid” shall be inserted; and
- (b) in clause (a), after the figure “148”, the comma and figure “, 148A” shall be inserted;

(41) in section 171, in sub-section (1), for the word “fifteen” the expression “KIBOR plus 0.5 per cent” shall be substituted;

(42) in section 176,—

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

“(a) to furnish to the Commissioner or an authorised officer, any information relevant to any tax leviable under this Ordinance or to fulfill any obligation under any agreement with foreign government or governments or tax jurisdiction, as specified in the notice; or”; and

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

“(1A) A special audit panel appointed under sub-section (11) of section 177, for any tax year, may, with the prior approval of the Commissioner concerned, enter the business premises of a taxpayer, to obtain any information, require production of any record, on which the required information is stored and examine it within such premises and such panel may if specifically delegated by the Commissioner, also exercise the powers as provided in sub-section (4).”;

(43) in section 177, after sub-section (10), the following new sub-sections shall be added, namely:—

“(11) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following:—

- (a) an officer or officers of Inland Revenue;
- (b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);
- (c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or
- (d) any other person as directed by the Board,

to conduct an audit, including a forensic audit, of the income tax affairs of any person or classes of persons and the scope of such audit shall be as determined by the Board or the Commissioner on case-to-case basis.

(12) Special audit panel under sub-section (1) shall be headed by a Chairman who shall be an officer of Inland Revenue.

(13) Powers under sections 175 and 176 for the purposes of conducting an audit under sub-section (11), shall only be exercised by an officer or officers of Inland Revenue, who are member or members of the special audit panel, and authorized by the Commissioner.

(14) Notwithstanding anything contained in sub-sections (2) and (6), where a person fails to produce before the Commissioner or a special audit panel under sub-section (11) to conduct an audit, any accounts, documents and records, required to be maintained under section 174 or any other relevant document, electronically kept record, electronic machine or any other evidence that may be required by the Commissioner or the panel, the Commissioner may proceed to make best judgment assessment under section 121 and the assessment treated to have been made on the basis of return or revised return filed by the taxpayer shall be of no legal effect.

(15) If any one member of the special audit panel, other than the Chairman, is absent from conducting an audit, the proceedings of the audit may continue, and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

(16) Functions performed by an officer or officers of Inland Revenue as members of the special audit panel, for conducting audit, shall be treated to have been performed by special audit panel.

(17) The Board may prescribe the mode and manner of constitution, procedure and working of the special audit panel.”;

(44) in section 181, in sub-section (3), for colon at the end a full stop shall be substituted and the proviso thereafter shall be omitted and thereafter the following new sub-section shall be added, namely:—

“(4) From tax year 2015 and onwards, in case of individuals having Computerized National Identity Card (CNIC) issued by the National Database and Registration Authority, CNIC shall be used as National Tax Number.”;

(45) in section 182, in sub-section (1), in the Table, in column (1),—

(a) against S.No. (1A), in column (3), for the word “fifty”, the word “ten” shall be substituted;

- (b) against S.No. (IAA), in column (3), for the expression "Rs.100 for each day of default.", the expression "0.1% of the taxable income per week or Rs.20,000, whichever is higher." shall be substituted;
- (46) in section 195, in sub-section (3), for the expression "Sub-section (3) of section 187" the expression "Entry against S.No 10 in column (2) of the Table in sub-section (1) of section 182" shall be substituted;
- (47) in section 205, for the figure "18", wherever occurring, the figure "12" shall be substituted;
- (48) in section 207, in sub-section (1), after clause (g), the following new clause (ga) shall be inserted, namely:—
 "(ga) special audit panel;";
- (49) in section 210, for sub-section (1B), the following shall be substituted, namely:—
 "(1B) The Commissioner may, by an order in writing, delegate to a special audit panel appointed under sub-section (11) of section 177, or to a firm of chartered accountants or a firm of cost and management accountants appointed by the Board or the Commissioner to conduct an audit of person under section 177, all or any of the powers or functions to conduct an audit under this Ordinance.";
- (50) in section 211, in sub-section (1), after the word "Revenue" the words, brackets and figures "or by a special audit panel appointed under sub-section (11) of section 177" shall be inserted;
- (51) after section 214C, the following new section shall be inserted, namely:—
 "**214D. Automatic selection for audit.**—(1) A person shall be automatically selected for audit of its income tax affairs for a tax year, if—
 (a) the return is not filed within the date it is required to be filed as specified in section 118, or, as the case may be, not filed within the time extended by the Board under section 214A or further extended for a period not exceeding thirty days by the Commissioner under section 119; or
 (b) the tax payable under sub-section (1) of section 137 has not been paid.
 (2) Audit of income tax affairs of persons automatically selected under sub-section (1) shall be conducted as per procedure given in section 177 and all the provisions of this Ordinance shall apply accordingly;

Provided that audit proceedings shall only be initiated after the expiry of ninety days from the date as mentioned in sub-section (1).

(3) Subject to section 182, 205 and 214C, sub-section (1) shall not apply if the person files the return within ninety days from the date as mentioned in sub-section (1) and—

- (a) twenty-five percent higher tax, than the tax paid during immediately preceding tax year, has been paid by a person on the basis of taxable income and had declared taxable income in the return for immediately preceding tax year; or
- (b) tax at the rate of two percent of the turnover or the tax payable under Part I of the First Schedule, whichever is higher, has been paid by a person alongwith the return and in the immediately preceding tax year has either not filed a return or had declared income below taxable limit:

Provided that where return has been filed for the immediately preceding tax year, turnover declared for the tax year is not less than the turnover declared for the immediately preceding tax year.

(4) The provisions of sub-section (1) and sections 177 and 214C shall not apply, for a tax year, to a person registered as retailer under rule (4) of the Sales Tax Special Procedure Rules, 2007 subject to the condition that name of the person registered under rule (4) of the Sales Tax Special Procedure Rules, 2007 remained on the sales tax active taxpayers' list throughout the tax year.

(5) Sub-section (4) shall have effect from the date as the Board may, by notification in the official Gazette, appoint.”;

(52) after section 227A, the following new section shall be inserted, namely:—

“227B. Reward to whistleblowers.—(1) The Board may sanction reward to whistleblowers in cases of concealment or evasion of income tax, fraud, corruption or misconduct providing credible information leading to such detection of tax.

(2) The Board may, by notification in the official Gazette, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers.

(3) The claim for reward by the whistleblower shall be rejected, if—

- (a) the information provided is of no value;
- (b) the Board already had the information;

- (c) the information was available in public records; or
- (d) no collection of taxes is made from the information provided from which the Board can pay the reward.

(4) For the purpose of this section, "whistleblower" means a person who reports concealment or evasion of income tax leading to detection or collection of taxes, fraud, corruption or misconduct, to the competent authority having power to take action against the person or an income tax authority committing fraud, corruption, misconduct, or involved in concealment or evasion of taxes.";

(53) in section 231A, sub-section (2) shall be omitted;

(54) in section 231AA, in sub-section (1),—

- (a) for colon at the end a full stop shall be substituted and thereafter the proviso shall be omitted; and
- (b) sub-section (4) shall be omitted;

(55) in section 231B,—

- (a) in sub-section (3), for the words "car or jeep" the word "vehicle" shall be substituted; and
- (b) after sub-section (5), the following new sub-sections shall be added, namely:—

"(6) For the purposes of this section the expression "date of first registration" means—

- (a) the date of issuance of broad arrow number in case a vehicle is acquired from the Armed Forces of Pakistan;
- (b) the date of registration by the Ministry of Foreign Affairs in case the vehicle is acquired from a foreign diplomat or a diplomatic mission in Pakistan;
- (c) the last day of the year of manufacture in case of acquisition of an unregistered vehicle from the Federal or a Provincial Government; and
- (d) in all other cases the date of first registration by the Excise and Taxation Department.

(7) For the purpose of this section "motor vehicle" includes car, jeep, van, sports utility vehicle, pick-up trucks for private use, caravan automobile, limousine, wagon and any other automobile used for private purpose.";

(56) in section 234, after sub-section (5), the following new sub-section shall be added, namely:—

"(6) For the purpose of sub-sections (1) and (2) "motor vehicle" shall include the vehicles specified in sub-section (7) of section 231B.";

(57) in section 236,—

(a) in the marginal note, after the word "Telephone", the words "and internet" shall be inserted;

(b) in sub-section (1),—

(i) In clause (b), the word "and" shall be omitted; and

(ii) in clause (c), for full stop at the end, a semi-colon and the word "; and" shall be substituted and thereafter the following clauses shall be added, namely:—

"(d) internet bill of a subscriber; and

(e) prepaid cards for internet.";

(c) in sub-section (2), after the word "telephone", wherever occurring, the words "or internet" shall be inserted; and

(d) in sub-section (3), after the word "telephones", the words "or internet" shall be inserted;

(58) in section 236B,

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

"Provided that this section shall not apply to routes of Baluchistan coastal belt, Azad Jammu and Kashmir, Federally Administered Tribal Areas, Gilgit-Baltistan and Chitral."; and

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

(59) in section 236C, sub-section (3) shall be omitted;

(60) in section 236H, in sub-section (1),—

(i) the word and comma "fertilizer," shall be omitted;

(ii) after the word "retailers", the words ", and every distributor or dealer to another wholesaler in respect of the said sectors" shall be inserted;

(61) in section 236I, after sub-section (5), the following new sub-section shall be added, namely:—

"(6) Advance tax under this section shall not be collected from a person who is a non-resident and,—

(i) furnishes copy of passport as an evidence to the educational institution that during previous tax year, his stay in Pakistan was less than one hundred eighty-three days;

(ii) furnishes a certificate that he has no Pakistan-source income; and

(iii) the fee is remitted directly from abroad through normal banking channels to the bank account of the educational institution.”;

(62) in section 236K,—

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

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

“Provided that the mode of payment by the expatriate Pakistanis in the said scheme or schemes shall be in the foreign exchange remitted from outside Pakistan through normal banking channels.”;

(63) after section 236N, the following new sections shall be inserted, namely:—

“236O. Advance tax under this chapter.—The advance tax under this chapter shall not be collected in the case of withdrawals made by—

(a) the Federal Government or a Provincial Government;

(b) a foreign diplomat or a diplomatic mission in Pakistan; or

(c) a person who produces a certificate from the Commissioner that his income during the tax year is exempt.

236P. Advance tax on banking transactions otherwise than through cash.— (1) Every banking company shall collect advance adjustable tax from a non-filer at the time of sale of any instrument, including demand draft, pay order, special deposit receipt, cash deposit receipt, short term deposit receipt, call deposit receipt, rupee traveller's cheque or any other instrument of such nature.

(2) Every banking company shall collect advance adjustable tax from a non-filer at the time of transfer of any sum through cheque or clearing, interbank or intra bank transfers through cheques, online transfer, telegraphic transfer, mail transfer, direct debit, payments through internet, payments through mobile phones, account to account funds transfer, third party account to account funds transfers, real time account to account funds transfer, real time third party account to account fund transfer, automated teller machine (ATM) transfers, or any other mode of electronic or paper based funds transfer.

specified in Division XXI of Part IV of the First Schedule, where the sum total of payments for all transactions mentioned in sub-section (1) or sub-section (2), as the case may be, exceed fifty thousand rupees in a day.

(4) Advance tax under this section shall not be collected in the case of Pakistan Realtime Interbank Settlement Mechanism (PRISM) transactions or payments made for Federal, Provincial or local Government taxes.

236Q. Payment to residents for use of machinery and equipment.—(1) Every prescribed person making a payment in full or in part including a payment by way of advance to a resident person for use or right to use industrial, commercial and scientific equipment shall deduct tax from the gross amount at the rate specified in Division XXIII of Part IV of the First Schedule.

(2) Every prescribed person making a payment in full or in part including a payment by way of advance to a resident person on account of rent of machinery shall deduct tax from the gross amount at the rate specified in Division XXIII of Part IV of the First Schedule.

(3) The tax deductible under sub-sections (1) and (2) shall be final tax on the income of such resident person.

(4) In this section "prescribed person" means a prescribed person as defined in sub-section (7) of section 153.

(5) The provisions of sub-section (1) and (2) shall not apply to—

- (a) agricultural machinery; and
- (b) machinery leased by a leasing company, an investment bank or a modaraba or a scheduled bank or a development finance institution in respect of assets owned by the leasing company or an investment bank or a modaraba or a scheduled bank or a development finance institution.

236R. Collection of advance tax on education related expenses remitted abroad.—(1) There shall be collected advance tax at the rate specified in Division XXIV of Part-IV of the First Schedule on the amount of education related expenses remitted abroad.

(2) Banks, financial institutions, foreign exchange companies or any other person responsible for remitting foreign currency abroad shall collect advance tax from the payer of education related expenses.

(3) Tax collected under this section shall be adjustable against the income of the person remitting payment of education related expenses.

(4) For the purpose of this section, "education related expenses" includes tuition fee, boarding and lodging expenses, any payment for

distant learning to any institution or university in a foreign country and any other expense related or attributable to foreign education.

236S. Dividend in specie.—Every person making payment of dividend-in-specie shall collect tax from the gross amount of the dividend in specie paid at the rate specified in Division I of Part III of the First Schedule.

236T. Collection of tax by Pakistan Mercantile Exchange Limited (PMEX).—(1) Pakistan Mercantile Exchange Limited (PMEX) shall collect advance tax—

- (a) at the rates specified in Division XXII of Part IV of First Schedule from its members on purchase of futures commodity contracts;
- (b) at the rates specified in Division XXII of Part IV of First Schedule from its members on sale of futures commodity contracts; and

(2) The tax collected under clauses (a) and (b) of sub-section (1) shall be an adjustable tax.;

(64) in the First Schedule,—

(A) in Part I,—

(a) in Division-I,—

(i) in paragraph (1),—

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

TABLE

S.No.	Taxable Income	Rate of tax
(1)	(2)	(3)
1.	Where the taxable income does not exceed Rs 400,000	0%
2.	Where the taxable income exceeds Rs 400,000 but does not exceed Rs 500,000	7% of the amount exceeding Rs 400,000
3.	Where the taxable income exceeds Rs 500,000 but does not exceed Rs 750,000	Rs 7,000 + 10% of the amount exceeding Rs 500,000
4.	Where the taxable income exceeds Rs 750,000 but does not exceed Rs 1,500,000	Rs 32,000 + 15% of the amount exceeding Rs 750,000
5.	Where the taxable income exceeds Rs 1,500,000 but does not exceed Rs 2,500,000	Rs 144,500 + 20% of the amount exceeding Rs 1,500,000

(1)	(2)	(3)
6.	Where the taxable income exceeds Rs 2,500,000 but does not exceed Rs 4,000,000	Rs 344,500 + 25% of the amount exceeding Rs 2,500,000
7.	Where the taxable income exceeds Rs 4,000,000 but does not exceed Rs 6,000,000	Rs 719,500 + 30% of the amount exceeding Rs 4,000,000
8.	Where the taxable income exceeds Rs 6,000,000	Rs 1,319,500 + 35% of the amount exceeding Rs 6,000,000*

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

“Provided that in the case of an association of persons that is a professional firm prohibited from incorporating by any law or the rules of the body regulating their profession, the 35% rate of tax mentioned against serial number 8 of the Table shall be 32% for tax year 2016 and onwards;”

(II) in paragraph (1A),—

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

“TABLE

S.No	Taxable Income	Rate of tax
(1)	(2)	(3)
1.	Where the taxable income does not exceed Rs 400,000	0%
2.	Where the taxable income exceeds Rs 400,000 but does not exceed Rs 500,000	2% of the amount exceeding Rs 400,000
3.	Where the taxable income exceeds Rs 500,000 but does not exceed Rs 750,000	Rs 2,000 + 5% of the amount exceeding Rs 500,000
4.	Where the taxable income exceeds Rs 750,000 but does not exceed Rs 1,400,000	Rs 14,500 + 10% of the amount exceeding Rs 750,000
5.	Where the taxable income exceeds Rs 1,400,000 but does not exceed Rs 1,500,000	Rs 79,500 + 12.5% of the amount exceeding Rs 1,400,000

(1)	(2)	(3)
6.	Where the taxable income exceeds Rs 1,500,000 but does not exceed Rs 1,800,000	Rs 92,000 + 15% of the amount exceeding Rs 1,500,000
7.	Where the taxable income exceeds Rs 1,800,000 but does not exceed Rs 2,500,000	Rs 137,000 + 17.5% of the amount exceeding Rs 1,800,000
8.	Where the taxable income exceeds Rs 2,500,000 but does not exceed Rs 3,000,000	Rs 259,500 + 20% of the amount exceeding Rs 2,500,000
9.	Where the taxable income exceeds Rs 3,000,000 but does not exceed Rs 3,500,000	Rs 359,500 + 22.5% of the amount exceeding Rs 3,000,000
10.	Where the taxable income exceeds Rs 3,500,000 but does not exceed Rs 4,000,000	Rs 472,000 + 25% of the amount exceeding Rs 3,500,000
11.	Where the taxable income exceeds Rs 4,000,000 but does not exceed Rs 7,000,000	Rs 597,000 + 27.5% of the amount exceeding Rs 4,000,000
12.	Where the taxable income exceeds Rs 7,000,000	Rs 1,422,000 + 30% of the amount exceeding Rs 7,000,000

(ii) the proviso, the semicolon at the end of proviso and the word "and" shall be omitted;

(iii) in paragraph (1B), for sub-paragraph (ii), the following shall be substituted, namely:—

"(ii) a taxpayer of the age of not less than sixty years on the first day of that tax year, the tax liability on such income shall be reduced by fifty per cent.";

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

"Provided further that the rate of tax imposed on taxable income of a company, other than banking company shall be 32% for the tax year 2016, 31% for tax year 2017 and 30% for tax year 2018 and onwards.";

(c) after Division II, the following new Division shall be inserted, namely:—

"Division IIA

Person	Rate of super tax
Banking Company	4% of the income
Person, other than a banking company, having income equal to or exceeding Rs.500 million	3% of the income";

(d) in Division-III,

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

"(b) 12.5%, in cases other than mentioned in clauses (a) and (c);

(c) 10%, in case of dividend received by a person from a mutual fund.";

(ii) in the second proviso, after the word "scheme", the comma and words, ", REIT Scheme" shall be inserted; and

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

"Provided also that if a Developmental REIT Scheme with the object of development and construction of residential buildings is set up by thirtieth day of June, 2018, tax imposed on dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from thirtieth day of June, 2018.";

(e) after Division III, the following new Division shall be inserted, namely:—

"Division IIIA

Rate for Profit on Debt

The rate of tax for profit on debt imposed under section 7B shall be—

TABLE

S.No	Profit on Debt	Rate of tax
(1)	(2)	(3)
1.	Where profit on debt does not exceed Rs 25,00,000	10%
2.	Where profit on debt exceeds Rs 25,00,000 but does not exceed Rs 50,00,000	2,500,000 + 12.5% of the amount exceeding Rs 25,00,000
3.	Where profit on debt exceeds Rs 50,00,000	Rs 5,625,000 + 15% of the amount exceeding Rs 50,00,000;

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

"Division VII

Capital Gains on disposal of Securities

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

S.No.	Period	Tax Year 2015	Tax Year 2016
(1)	(2)	(3)	(4)
1.	Where holding period of a security is less than twelve months	12.5%	15%
2.	Where holding period of a security is twelve months or more but less than twenty four months	10%	12.5%
3.	Where holding period of a security is twenty four months or more but less than four years	0%	7.5%
4.	Where holding period is more than four years	0%	0%

Provided that the rate for companies shall be as specified in Division II of Part I of First Schedule, in respective of debt securities;

Provided further that a mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax at the rates as specified below, on redemption of securities as prescribed, namely:—

Category	Rate
Individual and association of persons	10% for stock funds 10% for other funds
Company	10% for stock funds 25% for other funds

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%:

Provided further that no capital gains tax shall be deducted, if the holding period of the security is more than four years.”;

(g) in Division IX, in the Table, in column (1),—

(i) against S.No 1, in column (2), after clause (c), following new clause shall be inserted, namely:—

“(d) Dealers or distributors of fertilizers.”; and

(ii) against S.No 2, in column (2), in clause (a), the word “fertilizers” and “consumer goods including” shall be omitted;

(B) For Part II, the following shall be substituted, namely:—

“PART II

RATES OF ADVANCE TAX

[See Division II of Part V of Chapter X]

The rate of advance tax to be collected by the Collector of Customs under section 148 shall be—

S.No.	Persons	Rate	
		Filer	Non-Filer
(1)	(2)	(3)	(4)
1.	(i) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use;	1% of the import value as increased by customs-duty, sales tax and federal excise duty	1.5% of the import value as increased by customs-duty, sales tax and federal excise duty

(1)	(2)	(3)	(4)
	(i) Persons importing potassic fertilizers in pursuance of Economic Coordination Committee of the cabinet's decision No.ECC-155/12/2004 dated the 9 th December, 2004;		
	(ii) Persons importing urea;		
	(iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011;		
	(v) Persons importing Gold;		
	(vi) Persons importing Cotton; and		
	(vii) Designated buyer of LNG on behalf of Government of Pakistan, to import LNG		
2.	Persons importing pulses	2% of the import value as increased by customs-duty, sales tax and federal excise duty	3% of the import value as increased by customs-duty, sales tax and federal excise duty
3.	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.	3% of the import value as increased by customs-duty, sales tax and federal excise duty	4.5% of the import value as increased by customs-duty, sales tax and federal excise duty
4.	Ship breakers on import of ships	4.5%	6.5%
5.	Industrial undertakings not covered under S. Nos. 1 to 4	5.5%	8%
6.	Companies not covered under S. Nos. 1 to 5	5.5%	8%
7.	Persons not covered under S. Nos. 1 to 6	6%	9%;

(C) In Part III,—

(I) in Division I,—

- (i) after the figure "150" the word and figure " and 236S" shall be inserted; and
- (ii) in paragraph (b), for the figure "10" the figure "12.5" shall be substituted and in paragraph (c),—
 - (a) for the figure "15" the figure "17.5" shall be substituted; and
 - (b) in the first proviso,

- (i) after the word "scheme" a comma and words ", REIT Scheme" shall be inserted; and
- (ii) in the Table, in the third column, in the heading, after the word "or" the expression "REIT Scheme or" shall be inserted; and
- (iii) for full stop at the end of second proviso a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided further that if a Developmental REIT Scheme with the object of development and construction of residential buildings is set up by thirtieth day of June, 2018, rate of tax on dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from thirtieth day of June, 2018.";

(II) in Division IA, for the figure "15%" the figure "17.5%" shall be substituted;

(III) in Division II,—

- (i) for paragraph (4), the following shall be substituted, namely:—

"(4) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be—

- (i) in case of a company, 4% of the gross amount payable, if the company is a filer and 6% if the company is a non-filer; and
- (ii) in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer.";

- (ii) in paragraph (5), for sub-paragraph (ii), the following shall be substituted, namely:—

"(ii) in cases other than transport,—

- (a) in case of a company, 8% of the gross amount payable, if the company is a filer and 12% if the company is a non-filer; and
- (b) in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;"

- (iii) for paragraph (6), the following shall be substituted, namely:—

"(6) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,—

(i) 10% of the gross amount payable in case of sportspersons;

(ii) in case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and

(iii) in any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.";

- (IV) in Division III,—

- (i) in paragraph (1), in sub-paragraph (b), for clauses (i) and (ii), the following shall be substituted, namely:—

"(i) in case of a company, 4% of the gross amount payable, if the company is a filer and 6% if the company is a non-filer; and

(ii) in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer";

- (ii) in paragraph (2), in sub-paragraph (ii), for clauses (a) and (b), the following shall be substituted, namely:—

"(a) in case of a company, 8% of the gross amount payable, if the company is a filer and 12% if the company is a non-filer; and

(b) in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

(c) in respect of persons making payments to electronic and print media for advertising services,—

(i) in case of a filer, 1% of the gross amount payable; and

(ii) in case of a non-filer, 12% of the gross amount payable, if the non-filer is a company and 15% if the non-filer is other than a company.";

- (iii) in paragraph (3), for sub-paragraphs (i), (ii) and (ii), the following shall be substituted, namely:—

- "(i) 10% of the gross amount payable in case of sportspersons;
 - (ii) in case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and
 - (iii) in any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.";
- (V) in Division VIA, after the word "payment" the word and figure " for filers and 15% for non-filers" shall be inserted;
- (D) in Part IV,—
- (a) for Division II, the following shall be substituted, namely:—

"Division II

Brokerage and Commission

The rate of collection under sub-section (1) of section 233 shall be,—

- (i) in case of filers, —
 - (a) 10% of the amount of the payment, in case of advertising agents; and
 - (b) 12% of the amount of payment in all other cases; and
- (ii) in case of non-filers, 15% of the amount of payment.";

(b) in Division III,—

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

"(1) In case of goods transport vehicles, tax of two rupees and fifty paise per kilogram of the laden weight shall be charged for filer and four rupees per kilogram of the laden weight for non-filer.";

- (ii) in paragraph (2), for the Table, the following shall be substituted, namely:—

S.No.	Capacity	Rs per seat per annum	
		Filer	Non-Filer
(i)	Four or more persons but less than ten persons.	50	100
(ii)	Ten or more persons but less than twenty persons.	100	200
(iii)	Twenty persons or more.	300	500; and

(iii) in paragraph (3),—

- (a) for the word "cars", the word "vehicles" shall be substituted; and
- (b) for the Table, the following shall be substituted, namely:—

*S. No.	Engine capacity	for filers	for non-filer
(1)	(2)	(3)	(4)
1.	upto 1000cc	Rs. 800	Rs. 1,200
2.	1001cc to 1199cc	Rs. 1,500	Rs. 4,000
3.	1200cc to 1299cc	Rs. 1,750	Rs. 5,000
4.	1300cc to 1499cc	Rs. 2,500	Rs. 7,500
5.	1500cc to 1599cc	Rs. 3,750	Rs. 12,000
6.	1600cc to 1999cc	Rs. 4,500	Rs. 15,000
7.	2000cc & above	Rs. 10,000	Rs. 30,000*

- (c) in Division V, for clause (b) the following shall be substituted, namely:—

- (b) in the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card 14% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form";

- (d) in Division VI, for the figure "0.5" the figure "0.6" shall be substituted;

- (e) in Division VIA, after the word "transactions" the words and figure "for filers and 0.6% for non-filers" shall be inserted;

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

"DIVISION VII

Advance Tax on Purchase, Registration and Transfer of Motor Vehicles

- (1) The rate of tax under sub-sections (1) and (3) of section 231B shall be as follows:—

S. No.	Engine capacity	For filers	Tax for non-filer
(1)	(2)	(3)	(4)
1.	upto 850cc	Rs. 10,000	Rs. 10,000
2.	851cc to 1000cc	Rs. 20,000	Rs. 25,000
3.	1001cc to 1300cc	Rs. 30,000	Rs. 40,000
4.	1301cc to 1600cc	Rs. 50,000	Rs. 100,000
5.	1601cc to 1800cc	Rs. 75,000	Rs. 150,000
6.	1801cc to 2000cc	Rs. 100,000	Rs. 200,000
7.	2001cc to 2500cc	Rs. 150,000	Rs. 300,000
8.	2501cc to 3000cc	Rs. 200,000	Rs. 400,000
9.	Above 3000cc	Rs. 250,000	Rs. 450,000"

(2) The rate of tax under sub-section (2) of section 231B shall be as follows:—

S. No.	Engine capacity	For filers	Tax for non-filer
(1)	(2)	(3)	(4)
1.	upto 850cc	-	5000
2.	851cc to 1000cc	5,000	15,000
3.	1001cc to 1300cc	7,500	25,000
4.	1301cc to 1600cc	12,500	65,000
5.	1601cc to 1800cc	18,750	100,000
6.	1801cc to 2000cc	25,000	135,000
7.	2001cc to 2500cc	37,500	200,000
8.	2501cc to 3000cc	50,000	270,000
9.	Above 3000cc	62,500	300,000

Provided that the rate of tax to be collected shall be reduced by 10% each year from the date of first registration in Pakistan.”;

- (g) in Division XIV, in the Table, in the first column, against the entry “Fertilizers”, —
- in the second column, for the figure “0.2”, the figure “0.7” shall be substituted;
 - in the third column, for the figure “0.4”, the figure “ 1.4” shall be substituted;

- (h) in Division XIX, in clause (i), for the figure "100,000", the figure "75,000" shall be substituted;
- (i) in Division XX, for the Table, the following shall be substituted, namely:—

*S. No.	Type of Ticket	Rate
(1)	(2)	(3)
1.	First/Executive Class	Rs.16,000 per person
2.	Others excluding Economy	Rs.12,000 per person
3.	Economy	0"; and

- (j) after Division XX, amended as aforesaid, the following new Divisions shall be added, namely:—

"Division XXI

Advance Tax On Banking Transactions Otherwise Than Through Cash

The rate of tax to be collected under section 236P shall be 0.6% of the transaction for non-filers.

Division XXII

Rate of Collection of Tax by Pakistan Mercantile Exchange Limited

The rate of tax to be collected under section 236T shall be as follows:—

in case of sale or purchase of future commodity contract as per clause (a) and (b) of sub-section (1) of section 236T shall be 0.05%.

DIVISION XXIII

Payment to a resident person for right to use machinery and equipment

Rate of collection of tax under section 236Q shall be 10 percent of the amount of payment.

DIVISION XXIV

Collection of advance tax on education related expenses remitted abroad

Rate of collection of tax under section 236R shall be 5 percent of the amount of total education related expenses.";

(65) in the Second Schedule,—

(A) in Part I,—

(i) clause (20) shall be omitted;

(ii) in clause (57), in sub-clause (3), after paragraph (xiii), the following new paragraph shall be added, namely:—

“(xiv) Punjab General Provident Investment Fund established under the Punjab General Provident Investment Fund Act, 2009 (V of 2009) and the trust established thereunder.”;

(iii) in clause (61), after sub-clause (xiv), the following new sub-clause shall be added, namely:—

“(xiv) The Indus Hospital, Karachi.”

(iv) in clause (66),—

(a) sub-clause (xxx) occurring for the second time shall be renumbered as “(xxxii)”;

(b) after sub-clause (xxxii) renumbered as aforesaid, the following new sub-clause shall be added, namely:—

“(xxxiii) The Indus Hospital, Karachi.”;

(v) in clause (99A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that profit and gains on sale of immovable property to a Developmental REIT Scheme with the object of development and construction of residential buildings shall be exempt upto thirtieth day of June, 2020”

(vi) in clause (103A), after the figure “59B” the words “subject to the condition that return of the group has been filed for the tax year.” shall be inserted;

(vii) clause (113) shall be omitted;

(viii) in clause (126A) for the figure, “twenty” the figure, “twenty three” shall be substituted;

(ix) clause (126F) shall be omitted;

(x) after clause (126H), the following new clauses shall be added, namely:—

“(126I) Profits and gains derived by a taxpayer, from an industrial undertaking set up by 31st day of December, 2016

and engaged in the manufacture of plant, machinery, equipment and items with dedicated use (no multiple uses) for generation of renewable energy from sources like solar and wind, for a period of five years beginning from first day of July, 2015.

(126J) Profits and gains derived by a taxpayer, from an industrial undertaking set up between 1st day of July, 2015 and 30th day of June, 2016 engaged in operating warehousing or cold chain facilities for storage of agriculture produce for a period of three years beginning with the month in which the industrial undertaking is set up or commercial operations are commenced, whichever is later.

(126K) Profits and gains derived by a taxpayer, from an industrial undertaking set up between the first day of July, 2015 and the 30th day of June, 2017 for establishing and operating a halal meat production unit, for a period of four years beginning with the month in which the industrial undertaking commences commercial production. The exemption under this clause shall apply if the industrial undertaking is –

- (a) owned and managed by a company formed for operating the said halal meat production unit and registered under the Companies Ordinance, 1984 (XLVII of 1984), and having its registered office in Pakistan;
- (b) not formed by the splitting up, or the re construction or re constitution, 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) halal meat production unit is established and obtains a halal certification within the period between the first day of July, 2015 and the 30th day of June, 2017.

(126L) Profits and gains derived by a taxpayer, from an industrial undertaking set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan between 1st day of July, 2015 and 30th day of June, 2018 for a period of five years beginning with the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later.

Provided that exemption under this clause shall be admissible where—

- (a) the industrial undertaking is setup between the first day of July, 2015 and 30th day of June, 2018, both days inclusive; and
- (b) the industrial undertaking is not established by the splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from an undertaking established in Pakistan at any time before 1st July 2015.

(126M) Profits and gains derived by a taxpayer from a transmission line project set up in Pakistan on or after the 1st day of July, 2015 for a period of ten years. 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 the splitting up, or the 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 Government or which is not controlled by the Federal Government or a Provincial Government or a Local Government:

Provided that the exemption under this clause shall not apply to projects set up on or after the thirtieth day of June, 2018.

(126N) Profits and gains derived by a taxpayer from an industrial undertaking, duly certified by the Pakistan Telecommunication Authority, engaged in the manufacturing of cellular mobile phones, for a period of five years, from the month of commencement of commercial production:

Provided that the industrial undertaking has been set up and commercial production has commenced between the first day of July, 2015 and the thirtieth day of June, 2017 and the industrial undertaking is not formed by the splitting up, or the 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.”; and

- (xi) after clause (140), the following new clauses shall be added, namely:—

“(141) Profit and gains derived by LNG Terminal Operators and Terminal Owners for a period of five years beginning from the date when commercial operations are commenced.

(142) Income from social security contributions derived by Balochistan Employees’ Social Security Institution, Employees’ Social Security Institution Khyber Pakhtunkhwa, Punjab Employees’ Social Security Institution and Sindh Employees’ Social Security Institution.

Explanation.— For the removal of doubt, it is clarified that all incomes other than social security contributions shall not be exempt”;

- (B) in Part II,—

- (i) clauses (13C), (14), (14A) (14B) and (21) shall be omitted; and
- (ii) after clause (28A), the following new clause shall be added, namely:—

“(28B) The rate of tax shall be 0.15% under section 231A on cash withdrawal by an exchange company, duly licensed and authorized by the State Bank of Pakistan, exclusively dedicated for its authorized business related transactions, subject to the condition that a certificate issued by the concerned Commissioner Inland Revenue for a financial year mentioning details and particulars of its Bank Account being used entirely for business transactions is provided.”;

- (C) in Part III, clause (16) shall be omitted; and

- (D) in Part IV,—

(a) in clause (11A),—

(i) in sub-clause (i), for the word, comma and figures "Rules, 2006" the word, comma and figures "Regulations, 2015" shall be substituted;

(ii) sub-clause (iv) shall be omitted;

(iii) in sub-clause (v), the words "and 132B" shall be omitted;

(iv) in sub-clause (xvi), the word "and" shall be omitted; and

(v) in sub-clause (xvii), for the full stop at the end a semi-colon and word "; and" shall be substituted and thereafter the following new sub-clauses shall be added, namely,—

"(xviii) companies, qualifying for exemption under clause (132B) of Part-I of this Schedule, in respect of receipts from a coal mining project in Sindh, supplying coal exclusively to power generation projects.

(xix) LNG Terminal Operators and LNG Terminal Owners.

(xx) taxpayers located in the most affected and moderately affected areas of Khyber Pakhtunkhwa, FATA and PATA for tax year 2010, 2011 and 2012 excluding manufacturers and suppliers of cement, sugar, beverages and cigarettes.

(xxi) Rice Mills for the Tax Year 2015.

(xxii) taxpayers qualifying for exemption under clauses (126I) of Part-I of this Schedule in respect of income from manufacture of equipment with dedicated use for generation of renewable energy.

(xxiii) taxpayers qualifying for exemption under clauses (126J) of Part-I of this Schedule in respect of income from operating warehousing or cold chain facilities for storage of agriculture produce.

(xxiv) taxpayers qualifying for exemption under clauses (126K) of Part-I of this Schedule in respect of income from operating halal meat

production, during the period mentioned in clause (126K).

(xxv) taxpayers qualifying for exemption under clauses (126L) of Part-I of this Schedule in respect of income from a manufacturing unit set up in Khyber Pukhtunkhwa Province between 1st day of July, 2015 and 30th day of June, 2018.”;

- (b) in both clauses (11B) and (11C), after the figure “59B” the words “subject to the condition that the return of the group has been filed for the latest completed tax year” shall be substituted;
- (c) after clause (11C), the following new clause shall be inserted, namely:—

“(11D) The provisions of section 113C shall not apply to LNG Terminal Operators and LNG Terminal Owners.”;

- (d) clause (16A) shall be omitted;
- (e) in clause (46), for the word “or” occurring for the second time, the expression “and provisions of sub-section (2A) of section 152 shall not apply to” shall be substituted;
- (f) in clause (56),—

- (i) in sub-clause (i), for the commas, figures and words “Chapters 27, 86 and 99”, the figures and words “Chapter 86 and 99 except PCT Heading 9918” shall be substituted;

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

“(ia) Petroleum oils and oils obtained from bituminous minerals crude (PCT Code 2709.0000), Furnace-oil (PCT Code 2710.1941), High speed diesel oil (PCT) Code 2710.1931), Motor spirit (PCT Code 2710.1210), J.P.1 (PCT Code 2710.1912), base oil for lubricating oil (PCT Code 2710.1993), Light diesel oil (PCT Code 2710.1921) and Super Kerosene Oil imported by Pakistan State Oil Company Limited, Shell Pakistan Limited, Attock Petroleum Limited, Byco Petroleum Pakistan Limited, Admore Gas Private Limited, Chevron Pakistan Limited, Total-PARCO Pakistan(Private) Limited, Hascol Petroleum Limited, Bakri Trading Company Pakistan (Pvt) Ltd, Overseas Oil Trading Company (Pvt) Ltd, Gas and Oil Pakistan (Pvt) Ltd and oil refineries.”;

(g) in clause (56B), the expression "(56B) Provisions of section 148 shall not apply in respect of import of potatoes between 5th of May, 2014 and 31st of July, 2014, provided that such imports shall not exceeds 200,000 metric tons in aggregate during the said period." shall be omitted;

(h) clause (56H) shall be omitted;

(i) in clause (57), the Explanation at the end shall be numbered as paragraph(i) of that Explanation and thereafter the following new paragraph shall be added, namely:—

"(ii) It is further clarified that in-house preparation and processing of food and allied items for sale to customers shall not disqualify a company from being treated as a Trading House, provided that all the conditions in this clause are fulfilled and sale of such items does not exceed two per cent of the total sales.";

(j) in clause (59), sub-clause (iii) shall be omitted;

(k) clauses (61A) shall be omitted

(l) after clause (67), the following new clause shall be inserted, namely:—

"(67A) The provisions of section 100B and Eighth Schedule shall not apply to transactions carried on upto 30th day of June, 2015, on any Stock Exchange of Pakistan, by International Finance Corporation established under the International Finance Corporation Act, 1956 (XXVIII of 1956).";

(m) in clause (72A), after the figure "2014" the word and figure "and 2015" shall be inserted;

(n) in clause (77), after the word and comma "torches,", a comma and the words "tubular daylighting devices such as solatube," shall be inserted;

(o) clauses (79) and (83) shall be omitted;

(p) in clause (86), for the figure "2016" the figure "2017" shall be substituted;

(q) clauses (89) and (90) shall be omitted; and

(r) after clause (90), omitted as aforesaid, the following new clauses shall be added, namely:—

"(91) The provisions of section 148 shall not apply to-

(i) Tillage and seed bed preparation equipment as specified below

	Equipment	PCT Code
(i)	Rotavator	8432.8010
(ii)	Cultivator	8432.2910
(iii)	Ridger	8432.8090
(iv)	Sub soiler	8432.3090
(v)	Rotary slasher	8432.8090
(vi)	Chisel plow	8432.1010
(vii)	Ditcher	8432.1090
(viii)	Border disc	8432.2990
(ix)	Disc harrow	8432.2100
(x)	Bar harrow	8432.2990
(xi)	Mould board plow	8432.1090
(xii)	Tractor rear or front blade	8430.6900
(xiii)	Land leveller or land planer	8430.6900
(xiv)	Rotary tiller	8432.8090
(xv)	Disc plow	8432.1090
(xvi)	Soil-scrapper	8432.8090
(xvii)	K.R.Karundi	8432.8090
(xviii)	Tractor mounted trancher	8701.9020
(xix)	Land leveler	8430.6900

(ii) Seeding or planting equipment

	Equipment	PCT Code
(i)	Seed-cum-fertilizer drill (wheat, rice barley, etc.)	8432.3010
(ii)	Cotton or maize planter with fertilizer attachment	8432.3090
(iii)	Potato planter	8432.3090

	Equipment	PCT Code
(iv)	Fertilizer or manure spreader or broadcaster	8432.4000
(v)	Rice transplanter	8432.3090
(vi)	Canola or sunflower drill	8432.3010
(vii)	Sugarcane planter	8432.3090
(iii)	Irrigation, drainage and agro-chemical application equipment	
	Equipment	PCT Code
(i)	Tubewells filters or strainers	8421.2100, 8421.9990
(ii)	Knapsack sprayers	8424.2010
(iii)	Granular applicator	8424.2010
(iv)	Boom or field sprayers	8424.2010
(v)	Self propelled sprayers	8424.2010
(vi)	Orchard sprayer	8424.2010
(iv)	Harvesting, threshing and storage equipment	
	Equipment	PCT Code
(i)	Wheat thresher	8433.5200
(ii)	Maize or groundnut thresher or sheller	8433.5200
(iii)	Groundnut digger	8433.5900
(iv)	Potato digger or harvester	8433.5300
(iv)	Sunflower thresher	8433.5200
(v)	Post hole digger	8433.5900
(vi)	Straw balers	8433.4000
(vii)	Fodder rake	8433.5900
(viii)	Wheat or rice reaper	8433.5900
(ix)	Chaff or fodder cutter	8433.5900
(x)	Cotton picker	8433.5900

	Equipment	PCT Code
(xi)	Onion or garlic harvester	8433.5200
(xii)	Sugar harvester	8433.5200
(xiii)	Tractor trolley or forage wagon	8716.8090
(xiv)	Reaping machines	8433.5900
(xv)	Combined harvesters	8433.5100
(xvi)	Pruner/shears	8433.5900
(v)	Post-harvest handling and processing & miscellaneous machinery	
	Equipment	PCT Code
(i)	Vegetables and fruits cleaning and sorting or grading equipment	8437.1000
(ii)	Fodder and feed cube maker equipment	8433.4000

(92) The provisions of section 148 shall not apply to.—

	PCT Code
Aircraft, whether imported or acquired on wet or dry lease	8802.4000
Maintenance kits for use in trainer aircrafts of PCT headings 8802.2000 and 8802.3000	Respective headings
Spare parts for use in aircrafts, trainer aircrafts or simulators	Respective headings
Machinery, equipment and tools for setting up maintenance, repair and overhaul (MRO) workshop by MRO company recognized by Aviation Division	Respective headings
Operational tools, machinery, equipment and furniture and fixtures on one-time basis for setting up Greenfield airports by a company authorized by Aviation Division	Respective headings

Aviation simulators imported
by airline company
recognized by Aviation
Division

Respective
headings

(93) The provisions of sub-section (1) of section 154 shall not apply to taxpayers operating halal meat production and qualifying for exemption under clause (126K) of Part-I of this Schedule for the period specified in clause (126K).";

(66) in the Fourth Schedule,—

(a) rule (6A) shall be omitted;

(b) in rule (6B),—

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

*S.No.	Period	Tax Year 2015	Tax Year 2016
(1)	(2)	(3)	(4)
1.	Where holding period of a security is less than twelve months	12.5%	15%
2.	Where holding period of a security is twelve months or more but less than twenty four months	10%	12.5%
3.	Where holding period of a security is twenty four months or more but less than four years; and	0%	7.5%";

(ii) the proviso shall be omitted;

(c) after rule 6C, the following new rule shall be inserted, namely:—

"6D. The provisions of section 4B shall apply to the taxpayers under this schedule and taxed at the rates specified in Division IIA of Part I of the First Schedule.";

(67) in the Fifth Schedule,—

(A) in Part I, after rule 4A, the following new rule shall be inserted, namely:—

"4AA. The provisions of section 4B shall apply to the taxpayers under this Part and taxed at the rates specified in Division IIA of Part I of the First Schedule.";

(B) in Part II, after rule 2, the following new rule shall be inserted, namely:—

"2A. The provisions of section 4B shall apply to the taxpayers under this Part and taxed at the rates specified in Division IIA of Part I of the First Schedule.";

(68) in the Seventh Schedule,—

(i) in rule 6, the expression "The net income from Dividend and net income from Capital Gains on sale of shares of listed companies shall be taxed at the rate of ten and twelve and a half, respectively" and the three provisos thereafter shall be omitted;

(ii) rules (6A) and (6B) shall be omitted; and

(iii) after rule (7A), the following new rules shall be inserted, namely:—

"(7B) From tax year 2015 and onwards, income from Dividend and income from Capital Gains shall be taxed at the rate specified in Division II of Part I of First Schedule.

(7C) For tax year 2015, the provisions of section 4B shall apply to banking companies and shall be taxed at the rate specified in Division IIA of Part I of First Schedule."; and

(69) in the Eighth Schedule, in rule 1, after sub-rule (7), the following new sub-rule shall be added, namely:—

"(8) The provisions of section 4B shall apply to the taxpayers under this schedule and taxed at the rates specified in Division IIA of Part I of the First Schedule.";

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

(1) In section 2, after clause (24), the following new clause shall be added, namely:—

"(24A) "whistleblower" means whistleblower as defined in section 42D of the Federal Excise Act, 2005";

(2) in section 16,—

- (a) in sub-section (2), after the word “may”, occurring for the first time, the commas and words “; pursuant to the approval to the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in duties, development of backward areas and implementation of bilateral and multilateral agreements,” shall be inserted;
- (b) sub-section (3) shall be omitted;
- (c) in sub-section (4), for the words, figures and brackets “sub-sections (2) and (3)”, the word, figure and brackets “sub-section (2)” shall be substituted; and
- (d) after sub-section (4), amended as aforesaid, the following new sub-sections shall be added, namely:—

“(5) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

(6) Any notification issued under sub-section (2) after 1st July, 2015, shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.”;

- (3) in section 35, in sub-section (1), after the words “*suo moto*”, the comma and words “, or otherwise” shall be inserted;
- (4) after section 42C, the following new section 42D shall be added, namely:—

“42D. Reward to whistleblowers.—(1) The Board may sanction reward to whistleblowers in cases of concealment or evasion of duty, corruption or misconduct providing credible information leading to such detection of evasion of duty.

(2) The Board may, by notification in the official Gazette, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers.

- (3) The claim for reward by the whistleblower shall be rejected, if—
 - (a) the information provided is of no value;
 - (b) the Board already had the information;
 - (c) the information was available in public records; or
 - (d) no collection of duty is made from the information provided from which the Board can pay the reward.

(4) For the purpose of this section, "whistleblower" means a person who reports concealment or evasion of duty leading to detection or collection of duty, corruption or misconduct, to the competent authority having power to take action against the person or a federal excise authority committing fraud, corruption, misconduct, or involved in concealment or evasion of duty.;

(5) in section 45A,—

- (a) in sub-section (2), after the word "labels", the word and comma "barcodes," shall be inserted; and
- (b) after sub-section (2), amended as aforesaid, the following new sub-section shall be added, namely:—

"(3) Such tax stamps, banderoles, stickers, labels, barcodes etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board for the purpose, against price approved by the Board, which shall include the cost of equipment installed by such licensee in the premises of the said registered person.;"

(6) in section 46,—

- (a) in the heading, the word "Departmental" shall be omitted;
- (b) for sub-section (4), the following shall be substituted, namely:—

"(1) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following —

- (a) an officer or officers of Inland Revenue;
- (b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);
- (c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or
- (d) any other person as directed by the Board,

to conduct audit of a registered person or persons, including audit of refund claims and forensic audit and the scope of such audit shall be determined by the Board or the Commissioner Inland Revenue on a case-to-case basis. In addition, the Board may, where it considers appropriate, also get such audit conducted jointly with similar audits being conducted by provincial administrations of sales tax on services.;"

- (c) after sub-section (4), substituted as aforesaid, the following new sub-sections shall be inserted and the existing sub-section (5) shall be re-numbered as sub-section (9), namely:—

“(5) Each special audit panel shall be headed by a chairman who shall be an officer of Inland Revenue;

(6) If any one member of the special audit panel, other than the chairman, is absent from conducting an audit, the proceedings of the audit may continue and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

(7) The Board may prescribe rules in respect of constitution, procedure and working of special audit panel.

(8) Every member of the special audit panel shall have the powers of officers of Inland Revenue under sections 23 and 45 and sub-sections (1) to (3) of section 46.”;

- (7) after section 47, the following new sections shall be inserted, namely:—

47A. Agreements for the exchange of information.—(1) The Federal Government may enter into bilateral or multilateral agreements with provincial governments or with governments of foreign countries for the exchange of information, including electronic exchange of information, with respect to excise duty imposed under this Act or any other law of Pakistan, or under the corresponding laws of that country and may, by notification in the official Gazette, make such provisions as may be necessary for implementing such agreements.

(2) The provisions of section 107 of the Income Tax Ordinance, 2001 (XLIX of 2001) shall, *mutatis mutandis*, apply to this section.

47B. Disclosure of information by a public servant.—(1) Any information acquired under any provision of this Act or in pursuance of a bilateral or multilateral agreement or tax information exchange agreement shall be confidential and no public servant shall disclose any such information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001).

The provisions of section 216 of Income Tax Ordinance 2001 (XLIX of 2001) shall, *mutatis mutandis*, apply to this section.”;

(8) in the First Schedule,—

(a) in Table I, in column (1),—

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

"9.	Locally produced	24.02	Rupees	three
	cigarettes if their		thousand	and
	on-pack printed		thirty	per
	retail price exceeds		thousand	
	rupees three		cigarettes	
	thousand three			
	hundred and fifty			
	per thousand			
	cigarettes			

10.	Locally produced	24.02	Rupees	one
	cigarettes if their on-		thousand	three
	pack printed retail		hundred	and
	price does not		twenty	per
	exceed rupees three		thousand	
	thousand three		cigarettes"; and	
	hundred and fifty per			
	thousand cigarettes			

- (iii) after serial number 55, the following new serial number and entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

"56.	Filter rod for	5502.0090	Rupee 0.75 per
	cigarettes		filter rod"; and

(b) in Table II, in column (1), against serial number 3, in column (2), in clause (a),—

- (i) sub-clause (iii) and the entry relating thereto in column (4) shall be omitted; and
- (ii) after sub-clause (iii), omitted as aforesaid, in the Explanation, for the expression ", and "socio-economic routes" means journeys along the Balochistan coastal belt",

the expression "as defined in S. No. 9 of Table II of the Third Schedule" shall be substituted;

(9) in the Third Schedule,—

- (a) in Table I, in column (1), after S. No. 17 and the entries relating thereto in columns (2) and (3), the following new S. Nos and the corresponding entries relating thereto in columns (2) and (3) shall be added, namely: —

"18 White cement 25.23";

- (b) in Table II, in column (1), after omitted S. No. 8 and the entries relating thereto in columns (2) and (3), the following new S. Nos and the corresponding entries relating thereto in columns (2) and (3) shall be added, namely: —

"9	Services provided or rendered in respect of travel by air of passengers on "socio-economic routes", which means the shortest part of journeys starting from or ending at an airport located in Makran coastal region, FATA, Azad Jammu and Kashmir, Gilgit-Baltistan or Chitral	98.03
10	Services provided or rendered in respect of travel by air of passengers on international journeys from Pakistan to: (a) Hajj passengers; (b) Diplomats; and (c) Supernumerary crew	9803.1000
11	Advertisements in newspapers and periodicals	9802.4000
12	Services provided or rendered by banking companies and non-banking financial companies in respect of Hajj and Umrah, cheque book, insurance, Musharika and Modaraba financing and utility bill collection.	98.13".

THE FIRST SCHEDULE

[see section 2(9)]

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

0102.2110	--- Bulls	2
0102.2120	--- Cows	2
0102.2130	x	2
0102.2190	--- Other	2
0102.2910	--- Bulls	2
0102.2920	--- Cows	2
0102.2930	--- Oxen	2
0102.2990	--- Other	2
0102.3100	-- Pure-bred breeding animals	2
0102.3900	-- Other	2
0102.9000	- Other	2
0103.1000	- Pure- bred breeding animals	20
0103.9100	- - Weighing less than 50 kg	20
0103.9200	- - Weighing 50 kg or more	20
0104.1000	- Sheep	2
0104.2000	- Goats	2
0201.1000	- Carcasses and half- carcasses	2
0201.2000	- Other cuts with bone in	2
0201.3000	- Boneless	2
0202.1000	- Carcasses and half- carcasses	2
0202.2000	- Other cuts with bone in	2
0202.3000	- Boneless	2
0203.1100	- - Carcasses and half-carcasses	20
0203.1200	- - Hams, shoulders and cuts thereof, with bone in	20
0203.1900	- - Other	20
0203.2100	- - Carcasses and half-carcasses	20
0203.2200	- - Hams, shoulders and cuts thereof, with bone in	20
0203.2900	- - Other	20
0204.1000	- Carcasses and half carcasses of lamb, fresh or chilled	2
0204.2100	- - Carcasses and half-carcasses	2
0204.2200	- - Other cuts with bone in	2
0204.2300	- - Boneless	2
0204.3000	- Carcasses and half- carcasses of lamb, frozen	2
0204.4100	- - Carcasses and half-carcasses	2
0204.4200	- - Other cuts with bone in	2

0204.4300	-- Boneless	2
0204.5000	- Meat of goats	2
0206.3000	- Of swine, fresh or chilled	20
0206.4100	-- Livers	20
0206.4900	-- Other	20
0207.1100	-- Not cut in pieces, fresh or chilled	20
0207.1200	-- Not cut in pieces, frozen	20
0207.1300	-- Cuts and offal, fresh or chilled	20
0207.1400	-- Cuts and offal, frozen	20
0207.2400	-- Not cut in pieces, fresh or chilled	20
0207.2500	-- Not cut in pieces, frozen	20
0207.2600	-- Cuts and offal, fresh or chilled	20
0207.2700	-- Cuts and offals, frozen	20
0207.4100	-- Not cut in pieces, fresh or chilled	20
0207.4200	-- Not cut in pieces, frozen	20
0207.4300	-- Fatty livers, fresh or chilled	20
0207.4400	-- Other, fresh or chilled	20
0207.4500	-- Other, frozen	20
0207.5100	-- Not cut in pieces, fresh or chilled	20
0207.5200	-- Not cut in pieces, frozen	20
0207.5300	-- Fatty livers, fresh or chilled	20
0207.5400	-- Other, fresh or chilled	20
0207.5500	-- Other, frozen	20
0207.6000	- Of guinea fowls	20
0209.1000	- Of pigs	20
0209.9000	- Other	20
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	20
0210.1200	-- Bellies (streaky) and cuts thereof	20
0210.1900	-- Other	20
0401.1000	- Of a fat content, by weight, not exceeding 1 %	20
0401.2000	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	20
0401.4000	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	20
0401.5000	- Of a fat content, by weight, exceeding 10 %	20
0402.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	20
0402.2100	-- Not containing added sugar or other sweetening matter	20
0402.2900	-- Other	20
0402.9100	-- Not containing added sugar or other sweetening matter	20
0402.9900	-- Other	20
0403.1000	- Yogurt	20
0403.9000	- Other	20
0404.1010	--- Whey powder	20
0404.1090	--- Other	20

0404.9000	- Other	20
0405.1000	- Butter	20
0405.2000	- Dairy spreads	20
0405.9000	- Other	20
0406.1010	- - - Cheese	20
0406.1020	- - - Curd	20
0406.1090	- - - Other	20
0406.2000	- Grated or powdered cheese, of all kinds	20
0406.3000	- Processed cheese, not grated or powdered	20
0406.4000	- Blue- veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	20
0406.9000	- Other cheese	20
0409.0000	Natural honey.	20
0502.1000	- Pigs', hogs' or boars bristles and hair and waste thereof	20
0502.9000	- Other	20
0511.1000	- Bovine semen	2
0511.9110	- - - Fish eggs	2
0601.1010	- - - Bulbs	2
0601.1090	- - - Other	2
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	2
0602.1000	- Unrooted cuttings and slips	2
0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	2
0602.3000	- Rhododendrons and azaleas, grafted or not	2
0602.4000	- Roses, grafted or not	2
0602.9010	- - - Mushroom spawn	2
0602.9090	- - - Other	2
0701.1000	- Seed	2
0701.9000	- Other	2
0702.0000	Tomatoes, fresh or chilled.	2
0703.1000	- Onions and shallots	2
0703.2000	- Garlic	2
0704.1000	- Cauliflowers and headed broccoli	2
0713.1000	- Peas (<i>Pisum sativum</i>)	2
0713.2010	- - - Grams (dry whole)	2
0713.2020	- - - Grams split	2
0713.2090	- - - Other	2
0713.3100	- - Beans of the species <i>Vigna mungo</i> (L.)Hepper or <i>Vigna radiata</i> (L.)Wilczek	2
0713.3200	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	2
0713.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	2

0713.3400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	2
0713.3500	-- Cow peas (<i>Vigna unguiculata</i>)	2
0713.3910	--- Green beans (dry whole)	2
0713.3920	--- Green beans (split)	2
0713.3990	--- Other	2
0713.4010	--- Dry whole	2
0713.4020	--- Split	2
0713.5000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	2
0713.6000	- Pigeon peas (<i>Cajanus cajan</i>)	2
0713.9010	--- Black matpe (dry whole)	2
0713.9020	--- Mash dry whole	2
0713.9030	--- Mash split or washed	2
0713.9090	--- Other	2
0801.1910	--- Seed	2
0803.1000	- Plantains	20
0803.9000	- Other	20
0804.1010	--- Fresh	20
0804.1020	--- Dried	20
0804.2000	- Figs	20
0804.3000	- Pineapples	20
0804.4000	- Avocados	20
0804.5010	--- Guavas	20
0804.5020	--- Mangoes	20
0804.5030	--- Mangosteens	20
0804.5040	--- Frozen mango	20
0804.5050	--- Mango pulp	20
0804.5090	--- Other	20
0805.1000	- Oranges	20
0805.2010	--- Kino (fresh)	20
0805.2090	--- Other	20
0805.4000	- Grapefruit, including pomelos	20
0805.5000	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	20
0805.9000	- Other	20
0806.1000	- Fresh	20
0806.2000	- Dried	20
0807.1100	-- Watermelons	20
0807.1900	-- Other	20
0807.2000	- Papaws (papayas)	20
0808.1000	- Apples	20
0808.3000	- Pears	20
0808.4000	- Quinces	20
0809.1000	- Apricots	20
0809.2100	-- Sour cherries (<i>Prunus cerasus</i>)	20

0809.2900	- - Other	20
0809.3000	- Peaches, including nectarines	20
0809.4000	- Plums and sloes	20
0810.1000	- Strawberries	20
0810.2000	- Raspberries, blackberries, mulberries and loganberries	20
0810.3000	- Black, white or red currants and gooseberries	20
0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	20
0810.5000	- Kiwifruit	20
0810.6000	- Durians	20
0810.7000	- Persimmons	20
0810.9010	- - - Pomegranates	20
0810.9090	- - - Other	20
0811.1000	- Strawberries	20
0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20
0811.9000	- Other	20
0812.1000	- Cherries	20
0812.9000	- Other	20
0813.1000	- Apricots	20
0813.2000	- Prunes	20
0813.3000	- Apples	20
0813.4020	- - - Cherries	20
0813.4030	- - - Pine nut (chilgoza)	20
0813.4040	- - - Peaches (arroz)	20
0813.4050	- - - Plums (alocha)	20
0813.4060	- - - Lichis	20
0813.4070	- - - Raisins	20
0813.4090	- - - Other	20
0813.5000	- Mixtures of nuts or dried fruits of this Chapter	20
0814.0000	Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20
0904.1130	- - - Pepper seeds for sowing	2
0904.2120	- - - Red chillies seeds for sowing	2
0909.2100	- - Neither crushed nor ground	2
0909.2200	- - Crushed or ground	2
0909.3100	- - Neither crushed nor ground	2
0909.3200	- - Crushed or ground	2
0909.6100	- - Neither crushed nor ground	2
0909.6200	- - Crushed or ground	2
1005.1000	- Seed	2
1006.1010	- - - Seed for sowing	2
1007.1000	- Seed	2

1007.9000	- Other	2
1105.2000	- Flakes, granules and pellets	20
1201.1000	- Seed	2
1201.9000	- Other	2
1204.0000	Linseed, whether or not broken.	2
1205.1000	- Low erucic acid rape or colza seeds	2
1205.9000	- Other	2
1206.0000	Sunflower seeds, whether or not broken.	2
1207.1000	- Palm nuts and kernels	2
1207.2100	-- Seed	2
1207.2900	-- Other	2
1207.3000	- Castor oil seeds	2
1207.4000	- Sesamum seeds	2
1207.5000	- Mustard seeds	2
1207.6000	- Safflower (<i>Carthamus tinctorius</i>) seeds	2
1207.7000	- Melon seeds	2
1207.9900	-- Other	2
1209.1000	- Sugar beet seeds	2
1209.2100	-- Lucerne (alfalfa) seeds	2
1209.2200	-- Clover (<i>Trifolium spp.</i>) seeds	2
1209.2300	-- Fescue seeds	2
1209.2400	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	2
1209.2500	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	2
1209.2900	-- Other	2
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	2
1209.9110	--- Of onion	2
1209.9120	--- Of tomato	2
1209.9130	--- Of okra	2
1209.9190	--- Other	2
1209.9900	-- Other	2
1212.9200	-- Locust beans (carob)	2
1301.9010	--- Cannabis resins and balsams	20
1302.1100	-- Opium	20
1302.3210	--- Guwar gum	20
1404.9010	--- Tendu leaves (biri leaves)	20
1404.9090	--- Other	20
1501.1000	- Lard	20
1501.2000	- Other pig fat	20
1503.0010	--- Lard stearin, lard oil	20
1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20
1602.1000	- Homogenised preparations	20

1602.2000	- Of liver of any animal	20
1602.3100	-- Of turkeys	20
1602.3200	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	20
1602.3900	-- Other	20
1602.4100	-- Hams and cuts thereof	20
1602.4200	-- Shoulders and cuts thereof	20
1602.4900	-- Other, including mixtures	20
1602.5000	- Of bovine animals	20
1602.9000	- Other, including preparations of blood of any animal	20
1701.1200	-- Beet sugar	20
1701.1310	--- Gur (Jaggery)	20
1701.1390	--- Other	20
1701.1400	-- Other cane sugar	20
1701.9910	--- White crystalline cane sugar	20
1701.9920	--- White crystalline beet sugar	20
1704.1000	- Chewing gum, whether or not sugar- coated	20
1704.9010	--- White chocolate	20
1704.9090	--- Other	20
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	20
1806.2010	--- Chocolate preparation	20
1806.2090	--- Other	20
1806.3100	-- Filled	20
1806.3200	-- Not filled	20
1806.9000	- Other	20
1901.9010	--- Malt extract	20
1901.9020	--- Preparations other than in retail packing, not containing cocoa	20
1901.9090	--- Other	20
1902.1100	-- Containing eggs	20
1902.1910	--- Macaroni raw	20
1902.1920	--- Vermacelli	20
1902.1990	--- Other	20
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	20
1902.3000	- Other pasta	20
1902.4000	- Couscous	20
1904.1010	--- Corn flakes	20
1904.1090	--- Other	20
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20
1904.3000	- Bulgur wheat	20
1904.9000	- Other	20
1905.1000	- Crispbread	20

1905.2000	- Gingerbread and the like	20
1905.3100	- - Sweet biscuits	20
1905.3200	- - Waffles and wafers	20
1905.4000	- Rusks, toasted bread and similar toasted products	20
1905.9000	- Other	20
2001.1000	- Cucumbers and gherkins	20
2001.9010	- - - Pickles	20
2001.9090	- - - Other	20
2002.1000	- Tomatoes, whole or in pieces	20
2002.9010	- - - Tomatoes paste	20
2002.9090	- - - Other	20
2003.1000	- Mushrooms of the genus <i>Agaricus</i>	20
2003.9000	- Other	20
2004.1000	- Potatoes	20
2004.9000	- Other vegetables and mixtures of vegetables	20
2005.1000	- Homogenised vegetables	20
2005.2000	- Potatoes	20
2005.4000	- Peas (<i>Pisum sativum</i>)	20
2005.5100	- - Beans, shelled	20
2005.5900	- - Other	20
2005.6000	- Asparagus	20
2005.7000	- Olives	20
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	20
2005.9100	- - Bamboo shoots	20
2005.9900	- - Other	20
2006.0000	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20
2007.1000	- Homogenised preparations	20
2007.9100	- - Citrus fruit	20
2007.9900	- - Other	20
2008.9300	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	20
2008.9700	- - Mixtures	20
2008.9900	- - Other	20
2009.1100	- - Frozen	20
2009.1200	- - Not frozen, of a Brix value not exceeding 20	20
2009.1900	- - Other	20
2009.2100	- - Of a Brix value not exceeding 20	20
2009.2900	- - Other	20
2009.3100	- - Of a Brix value not exceeding 20	20
2009.3900	- - Other	20
2009.4100	- - Of a Brix value not exceeding 20	20
2009.4900	- - Other	20
2009.5000	- Tomato juice	20
2009.6100	- - Of a Brix value not exceeding 30	20

2009.6900	- - Other	20
2009.7100	- - Of a Brix value not exceeding 20	20
2009.7900	- - Other	20
2009.8100	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	20
2009.8900	- - Other	20
2009.9000	- Mixtures of juices	20
2103.1000	- Soya sauce	20
2103.2000	- Tomato ketchup and other tomato sauces	20
2103.3000	- Mustard flour and meal and prepared mustard	20
2103.9000	- Other	20
2104.1000	- Soups and broths and preparations therefor	20
2104.2000	- Homogenised composite food preparations	20
2105.0000	Ice cream and other edible ice, whether or not containing cocoa	20
2106.1010	- - - Protein hydrolysates	20
2106.1090	- - - Other	20
2106.9010	- - - Concentrates for aerated beverage in all forms	20
2106.9020	- - - Syrups and squashes	20
2106.9040	- - - Emulsifying agents for food and dairy products	20
2106.9050	- - - Preparations including tablets consisting of saccharin, lactose	20
2106.9060	- - - Sweet meats	20
2106.9090	- - - Other	20
2201.1010	- - - Mineral waters	20
2201.1020	- - - Aerated waters	20
2201.9000	- Other	20
2202.1010	- - - Aerated waters	20
2202.1090	- - - Other	20
2202.9000	- Other	20
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	20
2309.1000	- Dog or cat food, put up for retail sale	20
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	20
2402.2000	- Cigarettes containing tobacco	20
2402.9000	- Other	20
2403.1100	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	20
2403.1900	- - Other	20
2403.9100	- - "Homogenised" or "reconstituted" tobacco	20
2403.9910	- - - Tobacco for chewing	20
2403.9990	- - - Other	20
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	2

2510.1000		Unasphalted	2
2523.1000		- Cement clinkers	2
2523.2900		- - Other	20
2602.0000		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	2
2610.0000		Chromium ores and concentrates.	2
2615.1000		- Zirconium ores and concentrates	2
2701.1200		- - Bituminous coal	5
2701.1900		- - Other coal	5
2704.0010		- - - Coke of coal	2
2709.0000		Petroleum oils and oils obtained from bituminous minerals, crude	2
2710.1210		- - - Motor spirit	2
2710.1220		- - - Aviation spirit	2
2710.1230		- - - Spirit type jet fuel	2
2710.1290		- - - Other	20
2710.1911		- - - Kerosene	2
2710.1912		- - - J.P.1	2
2710.1913		- - - J.P.4	2
2710.1919		- - - Other	2
2710.1921		- - - Light diesel oil	2
2710.1941		- - - Furnace-oil	5
2710.1949		- - - Other	20
2710.1951		- - - In packs not exceeding 10 litres	20
2710.1952		- - - In packs exceeding 10 litres	20
2710.1953		- - - In bulk (vessels, bouzers, lorries etc)	20
2710.1998		- - - Spin finish oil	2
2711.1100		- - Natural gas	2
2711.1200		- - Propane	2
2711.1300		- - Butanes	2
2711.1400		- - Ethylene, propylene, butylene and butadiene	2
2711.1910		- - - L.P.G.	2
2711.2100		- - Natural gas	2
2713.1100		- - Not calcined	2
2713.1200		- - Calcined	2
2713.2000		- Petroleum bitumen	2
2713.9020		- - - Residue carbon oil	20
2714.1000		- Bituminous or oil shale and tar sands	2
2714.9000		- Other	2
2715.0000		Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	2
2716.0000		Electrical energy. (optional heading)	2

2803.0010	--- Carbon black (rubber grade)	20
2803.0020	--- Carbon black (other than rubber grade)	20
2803.0090	--- Other	20
2818.3000	- Aluminium hydroxide	2
2829.9000	- Other	2
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	2
2901.2100	-- Ethylene	2
2905.3100	-- Ethylene glycol (ethanediol) (MEG)	2
2909.1910	--- Methyl tertiary butyle ether (MTBE)	2
2915.1100	-- Formic acid	20
2915.2100	-- Acetic acid	20
2915.3100	-- Ethyl acetate	20
2915.3300	-- <i>n</i> -Butyl acetate	20
2916.1400	-- Esters of methacrylic acid	2
2916.1910	--- Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)	2
2918.2210	--- Aspirin	20
2924.1920	--- Acrylamido methyl propane sulphonic acid (AMPS)	2
2924.2910	--- Paracetamol	20
2926.1000	- Acrylonitrile	2
2934.9910	--- Furazolidone	20
2935.0040	--- Sulphamethoxazole	20
2935.0050	--- Sulpha-thiazole-diazine	20
2935.0060	--- Sulphanilamide	20
2939.4100	-- Ephedrine and its salts	20
2939.4200	-- Pseudoephedrine (INN) and its salts	20
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	20
3004.1010	--- Ampicillin, Amoxicillin and Cloxacillin capsules/syrup	20
3005.1090	--- Other	20
3005.9090	--- Other	20
3102.1000	- Urea, whether or not in aqueous solution	2
3102.2100	-- Ammonium sulphate	2
3102.2900	-- Other	2
3102.3000	- Ammonium nitrate, whether or not in aqueous solution	2
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	2
3102.5010	--- Crude	2
3102.5090	--- Other	2
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	2

3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	2
3102.9000	- Other, including mixtures not specified in the foregoing subheadings	2
3103.1000	- Superphosphates	2
3103.9000	- Other	2
3104.2000	- Potassium chloride	2
3104.3000	- Potassium sulphate	2
3104.9000	- Other	2
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	2
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	2
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	2
3105.4000	- Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	2
3105.5100	-- Containing nitrates and phosphates	2
3105.5900	-- Other	2
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	2
3105.9000	- Other	2
3201.2000	- Wattle extract	2
3204.1300	-- Basic dyes and preparations based thereon	2
3204.1510	--- Indigo blue	2
3206.4910	--- Master batches (coloured)	20
3206.4990	--- Other	20
3207.4010	--- Glass frit	2
3207.4090	--- Other	2
3209.1090	--- Other	20
3303.0010	--- Eau-de-cologne	20
3303.0020	--- Perfumes	20
3303.0090	--- Other	20
3304.1000	- Lip make- up preparations	20
3304.2000	- Eye make- up preparations	20
3304.3010	--- Nail polish	20
3304.3090	--- Other	20
3304.9110	--- Face powder	20
3304.9120	--- Talcum powder	20
3304.9190	--- Other	20
3304.9910	--- Face and skin creams and lotions	20
3304.9920	--- Tonics and skin food	20

3304.9990	- - - Other	20
3305.1000	- Shampoos	20
3305.2000	- Preparations for permanent waving or straightening	20
3305.3000	- Hair lacquers	20
3305.9010	- - - Cream for hair	20
3305.9020	- - - Dyes for hair	20
3305.9090	- - - Other	20
3306.1010	- - - Tooth paste	20
3306.1090	- - - Other	20
3306.2000	- Yarn used to clean between the teeth (dental floss)	20
3306.9000	- Other	20
3307.1000	- Pre- shave, shaving or after- shave preparations	20
3307.2000	- Personal deodorants and antiperspirants	20
3307.3000	- Perfumed bath salts and other bath preparations	20
3307.4100	- - "Agarbatti" and other odoriferous preparations which operate by burning	20
3307.4900	- - Other	20
3307.9010	- - - Contact lens solution	20
3307.9090	- - - Other	20
3401.1100	- - For toilet use (including medicated products)	20
3401.1900	- - Other	20
3401.2000	- Soap in other forms	20
3401.3000	- Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20
3402.1300	- - Non-ionic	15
3402.2000	- Preparations put up for retail sale	20
3402.9000	- Other	20
3403.1131	- - - Spin finish oil	2
3403.9131	- - - Spin finish oil	2
3404.9030	- - - Wax for wax jet engraver	2
3404.9040	- - - Wax for fungicides	2
3405.1010	- - - For footwear	20
3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	20
3405.9000	- Other	20
3406.0000	Candles, tapers and the like.	20
3505.2030	- - - Printing gum (pre-gelatinized modified 0% starch for textile printing)	2
3604.1000	- Fireworks	20
3604.9000	- Other	20
3605.0000	Matches, other than pyrotechnic articles of heading 36.04.	20
3701.1000	- For X- ray	2

3803.0000	Tall oil, whether or not refined.	2
3808.5090	- - - Other	20
3808.9110	- - - Mosquito coils, mats, aerosol sprays and the like	20
3808.9120	- - - Napthalene balls	20
3808.9130	- - - Sex pheromone	2
3808.9140	- - - PB rope L& LTT	2
3808.9150	- - - Para dichlorobenzene blocks	20
3808.9210	- - - Products registered under the Agricultural Pesticides Ordinance 1971	2
3808.9220	- - - For leather industry	2
3808.9290	- - - Other	2
3809.9110	- - - Printing gum (preparation of modified starches with other gums having specific application in textile printing)	2
3811.1900	- - Other	20
3817.0000	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27. 07 or 29. 02.	2
3824.1000	- Prepared binders for foundry moulds or cores	2
3903.1990	- - - Other	10
3903.9000	- Other	10
3906.9030	- - - Pigment thickener	2
3906.9040	- - - Dispersing agent and acrylic thickeners	2
3907.6010	- - - Yarn and film grades	5
3909.1010	- - - Urea formaldehyde moulding compound	20
3915.1000	- Of polymers of ethylene	20
3915.2000	- Of polymers of styrene	20
3915.3000	- Of polymers of vinyl chloride	20
3915.9000	- Of other plastics	20
3918.1000	- Of polymers of vinyl chloride	20
3918.9000	- Of other plastics	20
3919.1010	- - - Insulation tape double sided	2
3919.1020	- - - PVC electric insulation tapes	20
3919.1030	- - - Stationery tape	20
3922.1000	- Baths, shower- baths, sinks and wash- basins	20
3922.2000	- Lavatory seats and covers	20
3922.9000	- Other	20
3923.2100	- - Of polymers of ethylene	20
3923.2900	- - Of other plastics	20
3923.3090	- - - Other	20
3923.4000	- Spools, cops, bobbins and similar supports	20
3923.5000	- Stoppers, lids, caps and other closures	20
3923.9090	- - - Other	20
3924.1000	- Tableware and kitchenware	20
3924.9000	- Other	20

3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	20
3925.2000	- Doors, windows and their frames and thresholds for doors	20
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20
3925.9000	- Other	20
3926.9050	- - - Colostomy bags and urine bags	2
4001.1000	- Natural rubber latex, whether or not pre- vulcanised	2
4001.2100	- - Smoked sheets	2
4001.2200	- - Technically specified natural rubber (TSNR)	2
4001.2900	- - Other	2
4001.3000	- Balata, gutta- percha, guayule, chicle and similar natural gums	2
4002.1100	- - Latex	2
4002.1900	- - Other	2
4002.2000	- Butadiene rubber (BR)	2
4002.3100	- - Isobutene-isoprene (butyl) rubber (IIR)	2
4002.3900	- - Other	2
4002.4100	- - Latex	2
4002.4900	- - Other	2
4002.5100	- - Latex	2
4002.5900	- - Other	2
4002.6000	- Isoprene rubber (IR)	2
4002.7000	- Ethylenepropylene non- conjugated diene rubber (EPDM)	2
4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading	2
4002.9100	- - Latex	2
4002.9900	- - Other	2
4008.1110	- - - Following components for vehicles of chapter 87: (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190	35

4008.1910		<p>--- Following component for vehicles of chapter 87:-</p> <p>(1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass</p> <p>(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35
4008.2110		<p>--- Following component for vehicles of chapter 87:-</p> <p>(1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass</p> <p>(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35
4008.2910		<p>--- Following component for vehicles of chapter 87:-</p> <p>(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass</p> <p>(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35

4009.1110	<p>--- Following components for vehicles of chapter 87:-</p> <p>(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040</p> <p>(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020</p> <p>(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090</p> <p>(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219</p> <p>(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390</p>	35
4009.1120	<p>--- Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.2323 and 8703.3223</p> <p>(2) Hose side demister for motor cars (not exceeding 800cc)</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p>	35

4009.2110	<p>--- Following components for vehicles of chapter 87:-</p> <p>1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090 (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390</p>	35
4009.2120	<p>--- Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223</p>	35
	(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.3110	<p>--- Following components for vehicles of chapter 87:-</p> <p>(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040</p>	35

	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.3120	- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system /heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223	35
	(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial-assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.4110	- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040	35
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	

	(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.4120	- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223	35
	(2) Hose side demister for motor cars (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	15
4011.2010	- - - Of a kind used in light trucks	15
4011.4000	- Of a kind used on motorcycles	20
4011.5000	- Of a kind used on bicycles	20
4012.1100	- - Of a kind used on motor cars (including station wagons and racing cars)	20
4012.1200	- - Of a kind used on buses or lorries	20
4012.1900	- - Other	20
4012.2000	- Used pneumatic tyres	20

4012.9010	- - - Flaps for use with tyres / tubes for vehicles of sub -heading 8701.2020, 8701.2040, 8701.2090, and 8704.2219	35
4012.9090	- - - Other	20
4013.1020	- - - Of a kind used on motor cars	20
4013.1090	- - - Other	20
4013.2000	- Of a kind used on bicycles	20
4013.9020	- - - Of a kind used on motor cycles	20
4013.9030	- - - Of a kind used on jeeps	20
4013.9090	- - - Other	20
4016.9100	- - Floor coverings and mats	20
4016.9310	- - - Gaskets of rubber	20
4016.9930	- - - Following component for vehicles of chapter 87:- (1) Articles for mounting silencers, exhaust pipes and mufflers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190	35
	(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
	(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150	
	(4) Rubber cushions for bonnet for vehicles of heading 8704.2190	
	(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.2323 and 8703.3223	
	(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub -headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
	(7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	

	(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
4016.9940	- - - For other motor cars and vehicles	35
4016.9950	- - - Bush Rubber for Rear Shocks for vehicle of heading 87.11	35
4016.9990	- - - Other	15
4101.2000	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 16 kg when fresh, wet- salted or otherwise preserved	2
4101.5010	- - - Hides, buffalo	2
4101.5020	- - - Hides, cow	2
4101.5090	- - - Other	2
4101.9000	- Other, including butts, bends and bellies	2
4102.1010	- - - Lamb skins	2
4102.1020	- - - Sheep skins	2
4102.2110	- - - Lamb skins without wool	2
4102.2120	- - - Sheep skins without wool	2
4102.2900	- - Other	2
4103.2000	- Of reptiles	2
4103.3000	- Of swine	20
4103.9010	- - - Goat skins	2
4103.9020	- - - Kids skins	2
4103.9090	- - - Other	2
4104.1100	- - Full grains, unsplit; grain splits	2
4104.1900	- - Other	2
4104.4100	- - Full grains, unsplit; grain splits	2
4104.4900	- - Other	2
4105.1000	- In the wet state (including wet- blue)	2
4105.3000	- In the dry state (crust)	2
4106.2100	- - In the wet state (including wet- blue)	2
4106.2200	- - In the dry state (crust)	2
4106.3100	- - In the wet state (including wet- blue)	20
4106.3200	- - In the dry state (crust)	20
4106.4000	- Of reptiles	2
4106.9100	- - In the wet state (including wet- blue)	2
4106.9200	- - In the dry state (crust)	2
4107.1100	- - Full grains, unsplit	2
4107.1200	- - Grain splits	2
4107.1900	- - Other	2
4107.9100	- - Full grains, unsplit	2
4107.9200	- - Grain splits	2
4107.9900	- - Other	2

4112.0000	Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	2
4113.1000	- Of goats or kids	2
4113.2000	- Of swine	20
4113.3000	- Of reptiles	2
4113.9000	- Other	2
4202.1120	- - - Suit-cases, of leather or composition leather	20
4202.1190	- - - Other	20
4202.1210	- - - Travelling bags of plastics or textile materials	20
4202.1220	- - - Suit cases of plastics or textile materials	20
4202.1290	- - - Other	20
4202.1900	- - Other	20
4202.2100	- - With outer surface of leather or of composition leather	20
4202.2200	- - With outer surface of plastic sheeting or of textile materials	20
4202.2900	- - Other	20
4202.3100	- - With outer surface of leather or of composition leather	20
4202.3200	- - With outer surface of plastic sheeting or of textile materials	20
4202.3900	- - Other	20
4202.9100	- - With outer surface of leather or of composition leather	20
4202.9200	- - With outer surface of plastic sheeting or of textile materials	20
4202.9900	- - Other	20
4203.1010	- - - Jackets, leather or of composition leather	20
4203.1020	- - - Trouser leather	20
4203.1030	- - - Coats, leather or of composition leather	20
4203.1090	- - - Other	20
4203.2100	- - Specially designed for use in sports	20
4203.2910	- - - Gloves leather fancy	20
4203.2920	- - - Gloves leather industrial	20
4203.2930	- - - Mittens and mitts of leather	20
4203.2990	- - - Other	20
4203.3000	- Belts and bandoliers	20
4203.4000	- Other clothing accessories	20
4302.1910	- - - Leather shearling-finished leather with wool	2
4303.1000	- Articles of apparel and clothing accessories	20
4303.9000	- Other	2
4304.0000	Artificial fur and articles thereof.	2
4401.1000	- Fuel wood, In logs, In billets In twigs, faggots or In similar forms	2
4401.2100	- - Coniferous	2

4401.2200	-- Non-coniferous	2
4401.3100	-- Wood pellets	2
4401.3900	-- Other	2
4402.1000	- Of bamboo	2
4402.9000	- Other	2
4403.1000	- Treated with paint, stains, creosote or other preservatives	2
4403.2000	- Other, coniferous	2
4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	2
4403.4910	--- Sawlogs and veneer logs of non-coniferous species	2
4403.4990	--- Other	2
4403.9100	-- Of oak (<i>Quercus spp.</i>)	2
4403.9200	-- Of beech (<i>Fagus spp.</i>)	2
4403.9900	-- Other	2
4404.1000	- Coniferous	2
4404.2000	- Non- coniferous	2
4405.0000	Wood wool; wood flour.	2
4406.1000	- Not impregnated	2
4406.9000	- Other	2
4407.1000	- Coniferous	2
4407.2100	-- Mahogany (<i>Swietenia spp.</i>)	2
4407.2200	-- Virola, Imbuia and Balsa	2
4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	2
4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	2
4407.2700	-- Sapelli	2
4407.2800	-- Iroko	2
4407.2900	-- Other	2
4407.9100	-- Of oak (<i>Quercus spp.</i>)	2
4407.9200	-- Of beech (<i>Fagus spp.</i>)	2
4407.9300	-- Of maple (<i>Acer spp.</i>)	2
4407.9400	-- Of cherry (<i>Prunus spp.</i>)	2
4407.9500	-- Of ash (<i>Fraxinus spp.</i>)	2
4407.9900	-- Other	2
4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	2
4701.0000	Mechanical wood pulp.	2
4702.0000	Chemical wood pulp, dissolving grades.	2
4703.1100	-- Coniferous	2
4703.1900	-- Non-coniferous	2
4703.2100	-- Coniferous	2
4703.2900	-- Non-coniferous	2
4704.1100	-- Coniferous	2
4704.1900	-- Non-coniferous	2

4704.2100	- - Coniferous	2
4704.2900	- - Non-coniferous	2
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	2
4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	2
4706.3000	- Other, of bamboo	2
4706.9100	- - Mechanical	2
4706.9200	- - Chemical	2
4706.9300	- - Obtained by a combination of mechanical and chemical processes	2
4707.1010	- - - In pressed bundles	2
4707.2010	- - - In pressed bundles	2
4707.3010	- - - In pressed bundles	2
4707.9010	- - - In pressed bundles	2
4808.1000	- Corrugated paper and paperboard, whether or not perforated	20
4808.4000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	20
4808.9000	- Other	20
4810.9200	- - Multi-ply	20
4810.9900	- - Other	20
4811.4900	- - Other	20
4811.5100	- - Bleached, weighing more than 150 g/m ²	20
4811.5930	- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	20
4811.6020	- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	20
4811.9000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	20
4813.1010	- - - In the form of booklets	20
4813.1020	- - - In the form of tubes	20
4813.2000	- In rolls of a width not exceeding 5cm	20
4813.9000	- Other	20
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	20
4814.9000	- Other	20
4817.1000	- Envelopes	20
4817.2000	- Letter cards, plain post- cards and correspondence cards	20
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20
4818.1000	- Toilet paper	20

4818.2000	- Handkerchiefs, cleansing or facial tissues and	20
4818.3000	- Tablecloths and serviettes	20
4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	20
4819.2000	- Folding cartons, boxes and cases, of non corrugated paper or paperboard	20
4819.3000	- Sacks and bags, having a base of a width of 40 cm or more	20
4819.4000	- Other sacks and bags, including cones	20
4819.5000	- Other packing containers, including record sleeves	20
4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20
4820.1010	--- Note books, order books and receipt books	20
4820.1020	--- Diaries	20
4820.1090	--- Other	20
4820.2000	- Exercise books	20
4820.3000	- Binders (other than book covers), folders and file covers	20
4820.4000	- Manifold business forms and interleaved carbon sets	20
4820.5000	- Albums for samples or for collections	20
4820.9000	- Other	20
4821.1010	--- Paper graphics of a kind used for decoration for vehicles of heading 87.11	20
4821.1020	--- Paper graphics of a kind used for decoration for vehicles of heading 8701.9020	20
4821.1030	--- Other for motor cars and vehicles	20
4821.1040	--- Printed labels of paper	2
4821.1090	--- Other	20
4821.9000	- Other	20
4822.1000	- Of a kind used for winding textile yarn	20
4822.9000	- Other	20
4823.6100	-- Of bamboo	20
4823.6900	-- Other	20
4823.7000	- Moulded or pressed articles of paper pulp	20
4823.9090	--- Other	20
4901.9100	-- Dictionaries and encyclopaedias, and serial instalments thereof	2
4901.9910	--- Holy Quran(Arabic text with or without translation)	2
4901.9990	--- Other	2
4902.1000	- Appearing at least four times a week	2
4902.9000	- Other	2
4903.0000	Children's picture, drawing or colouring books.	2

4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20
4910.0000	Calendars of any kind, printed, including calendar blocks.	20
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	2
5005.0000	Yarn spun from silk waste, not put up for retail sale.	2
5101.1100	- - Shorn wool	2
5101.1900	- - Other	2
5101.2100	- - Shorn wool	2
5101.2900	- - Other	2
5101.3000	- Carbonised	2
5105.1000	- Carded wool	2
5105.2100	- - Combed wool in fragments	2
5105.2900	- - Other	2
5201.0030	- - - Length not exceeding 20.5 mm	2
5201.0040	- - - Length exceeding 20.5 mm but not exceeding 24.5 mm	2
5201.0050	- - - Length exceeding 24.5 mm but not exceeding 28.5 mm	2
5201.0060	- - - Length exceeding 28.5 mm but not exceeding 31 mm	2
5201.0070	- - - Length exceeding 31 mm but not exceeding 34.5 mm	2
5201.0080	- - - Length exceeding exceeding 34.5 mm	2
5201.0090	- - - Other	2
5204.1100	- - Containing 85 % or more by weight of cotton	20
5204.1900	- - Other	20
5204.2010	- - - For sewing	20
5204.2020	- - - For embroidery	20
5204.2090	- - - Other	20
5208.1100	- - Plain weave, weighing not more than 100 g/m ²	20
5208.1200	- - Plain weave, weighing more than 100 g/m ²	20
5208.1300	- - 3-thread or 4-thread twill, including cross twill	20
5208.1900	- - Other fabrics	20
5208.2100	- - Plain weave, weighing not more than 100 g/m ²	20
5208.2200	- - Plain weave, weighing more than 100 g/m ²	20
5208.2300	- - 3-thread or 4-thread twill, including cross twill	20
5208.2900	- - Other fabrics	20
5208.3100	- - Plain weave, weighing not more than 100 g/m ²	20
5208.3200	- - Plain weave, weighing more than 100 g/m ²	20
5208.3300	- - 3-thread or 4-thread twill, including cross twill	20
5208.3900	- - Other fabrics	20

5208.4100	-- Plain weave, weighing not more than 100 g/m ²	20
5208.4200	-- Plain weave, weighing more than 100 g/m ²	20
5208.4300	-- 3-thread or 4-thread twill, including cross twill	20
5208.4900	-- Other fabrics	20
5208.5100	-- Plain weave, weighing not more than 100 g/m ²	20
5208.5200	-- Plain weave, weighing more than 100 g/m ²	20
5208.5900	-- Other fabrics	20
5209.1100	-- Plain weave	20
5209.1200	-- 3-thread or 4-thread twill, including cross twill	20
5209.1900	-- Other fabrics	20
5209.2100	-- Plain weave	20
5209.2200	-- 3-thread or 4-thread twill, including cross twill	20
5209.2900	-- Other fabrics	20
5209.3100	-- Plain weave	20
5209.3200	-- 3-thread or 4-thread twill, including cross twill	20
5209.3900	-- Other fabrics	20
5209.4100	-- Plain weave	20
5209.4200	-- Denim	20
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	20
5209.4900	-- Other fabrics	20
5209.5100	-- Plain weave	20
5209.5200	-- 3-thread or 4-thread twill, including cross twill	20
5209.5900	-- Other fabrics	20
5212.1100	-- Unbleached	20
5212.1200	-- Bleached	20
5212.1300	-- Dyed	20
5212.1400	-- Of yarns of different colours	20
5212.1500	-- Printed	20
5212.2100	-- Unbleached	20
5212.2200	-- Bleached	20
5212.2300	-- Dyed	20
5212.2400	-- Of yarns of different colours	20
5212.2500	-- Printed	20
5301.1000	- Flax, raw or retted	2
5301.2100	-- Broken or scutched	2
5301.2900	-- Other	2
5301.3000	- Flax tow and waste	2
5302.1000	- True hemp, raw or retted	2
5302.9000	- Other	2
5303.1010	--- Jute, cutting	2
5303.1020	--- Jute, waste	2
5303.1090	--- Other	2
5303.9000	- Other	2
5305.0010	--- Sisal and other textile fibres of the genus Agave, raw	2

5305.0020	--- Abaca raw	2
5305.0090	--- Other	2
5309.1100	-- Unbleached or bleached	20
5309.1900	-- Other	20
5309.2100	-- Unbleached or bleached	20
5309.2900	-- Other	20
5310.1000	- Unbleached	20
5310.9010	--- Jute (hessian cloth)	20
5310.9090	--- Other	20
5402.4410	--- Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	2
5601.2100	-- Of cotton	20
5601.2200	-- Of man-made fibres	20
5601.2900	-- Other	20
5607.2100	-- Binder or baler twine	20
5607.2900	-- Other	20
5607.4100	-- Binder or baler twine	20
5607.4900	-- Other	20
5607.5000	- Of other synthetic fibres	20
5607.9000	- Other	20
5608.1100	-- Made up fishing nets	2
5608.1900	-- Other	2
5608.9000	- Other	2
5609.0000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	20
5701.1010	--- Carpets	20
5701.1020	--- Rugs	20
5701.1090	--- Other	20
5701.9000	- Of other textile materials	20
5702.1000	- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	20
5702.2000	- Floor coverings of coconut fibres (coir)	20
5702.3100	-- Of wool or fine animal hair	20
5702.3290	--- Other	20
5702.3900	-- Of other textile materials	20
5702.4110	--- Carpets machine made	20
5702.4190	--- Other	20
5702.4290	--- Other	20
5702.4900	-- Of other textile materials	20
5702.5000	- Other, not of pile construction, not made up	20
5702.9100	-- Of wool or fine animal hair	20
5702.9200	-- Of man-made textile materials	20
5702.9910	--- Rugs of cotton	20
5702.9920	--- Durries	20
5702.9990	--- Other	20

5703.2020	--- Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	15
5703.3020	--- Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	15
5703.9000	- Of other textile materials	20
5704.9000	- Other	20
5705.0000	Other carpets and other textile floor coverings, whether or not made up.	20
5801.1000	- Of wool or fine animal hair	20
5801.2100	-- Uncut weft pile fabrics	20
5801.2200	-- Cut corduroy	20
5801.2300	-- Other weft pile fabrics	20
5801.2600	-- Chenille fabrics	20
5801.2700	-- Warp pile fabrics	20
5801.3100	-- Uncut weft pile fabrics	20
5801.3200	-- Cut corduroy	20
5801.3300	-- Other weft pile fabrics	20
5801.3600	-- Chenille fabrics	20
5801.3700	-- Warp pile fabrics	20
5801.9000	- Of other textile materials	20
5802.1100	-- Unbleached	20
5802.1900	-- Other	20
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	20
5802.3000	- Tufted textile fabrics	20
5803.0000	Gauze, other than narrow fabrics of heading 58.06.	20
5804.1000	- Tullies and other net fabrics	20
5804.2100	-- Of man-made fibres	20
5804.2900	-- Of other textile materials	20
5804.3000	- Hand made lace	20
5805.0000	Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch) whether or not made up.	20
5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20
5806.2000	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	20
5806.3100	-- Of cotton	20

5806.3200	-- Of man-made fibres	20
5806.3900	-- Of other textile materials	20
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	2
5807.1010	--- Badges	20
5807.1020	--- Ribbons	20
5807.1030	--- Tapes	20
5807.1040	--- Webbing	20
5807.1090	--- Other	20
5807.9000	- Other	20
5808.1000	- Braids in the piece	20
5808.9000	- Other	20
5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	20
5810.1000	- Embroidery without visible ground	20
5810.9100	-- Of cotton	20
5810.9200	-- Of man-made fibres	20
5810.9900	-- Of other textile materials	20
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	20
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20
5901.9010	--- Buckram	20
5901.9090	--- Other	20
5903.1000	- With poly(vinyl chloride)	20
5903.2000	- With polyurethane	20
5903.9000	- Other	20
5904.1000	- Linoleum	20
5904.9000	- Other	20
5905.0000	Textile wall coverings.	20
5906.1000	- Adhesive tape of a width not exceeding 20 cm	20
5906.9100	-- Knitted or crocheted	20
5906.9900	-- Other	20
5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	20
5908.0000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	20

5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	20
6001.1010	--- Unbleached	20
6001.1090	--- Other	20
6001.2110	--- Unbleached	20
6001.2190	--- Other	20
6001.2210	--- Unbleached	20
6001.2290	--- Other	20
6001.2910	--- Unbleached	20
6001.2990	--- Other	20
6001.9110	--- Unbleached	20
6001.9190	--- Other	20
6001.9910	--- Unbleached	20
6001.9990	--- Other	20
6002.9000	- Other	20
6003.1010	--- Unbleached	20
6003.1090	--- Other	20
6003.2010	--- Unbleached	20
6003.2090	--- Other	20
6003.3010	--- Unbleached	20
6003.3090	--- Other	20
6003.4010	--- Unbleached	20
6003.4090	--- Other	20
6003.9010	--- Unbleached	20
6003.9090	--- Other	20
6004.1000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	20
6004.9000	- Other	20
6005.2110	--- Unbleached	20
6005.2120	--- Bleached	20
6005.2200	-- Dyed	20
6005.2300	-- Of yarns of different colours	20
6005.2400	-- Printed	20
6005.3110	--- Unbleached	20
6005.3120	--- Bleached	20
6005.3200	-- Dyed	20
6005.3300	-- Of yarns of different colours	20
6005.3400	-- Printed	20
6005.4110	--- Unbleached	20
6005.4120	--- Bleached	20
6005.4200	-- Dyed	20
6005.4300	-- Of yarns of different colours	20
6005.4400	-- Printed	20
6005.9010	--- Unbleached	20
6005.9090	--- Other	20

6006.1000	- Of wool or fine animal hair	20
6006.2110	- - - Unbleached	20
6006.2120	- - - Bleached	20
6006.2200	- - Dyed	20
6006.2300	- - Of yarns of different colours	20
6006.2400	- - Printed	20
6006.3110	- - - Unbleached	20
6006.3120	- - - Bleached	20
6006.3200	- - Dyed	20
6006.3300	- - Of yarns of different colours	20
6006.3400	- - Printed	20
6006.4110	- - - Unbleached	20
6006.4120	- - - Bleached	20
6006.4200	- - Dyed	20
6006.4300	- - Of yarns of different colours	20
6006.4400	- - Printed	20
6006.9010	- - - Unbleached	20
6006.9090	- - - Other	20
6101.2000	- Of cotton	20
6101.3000	- Of man- made fibres	20
6101.9000	- Of other textile materials	20
6102.1000	- Of wool or fine animal hair	20
6102.2000	- Of cotton	20
6102.3000	- Of man- made fibres	20
6102.9000	- Of other textile materials	20
6103.1000	- Suits	20
6103.2200	- - Of cotton	20
6103.2300	- - Of synthetic fibres	20
6103.2900	- - Of other textile materials	20
6103.3100	- - Of wool or fine animal hair	20
6103.3200	- - Of cotton	20
6103.3300	- - Of synthetic fibres	20
6103.3900	- - Of other textile materials	20
6103.4100	- - Of wool or fine animal hair	20
6103.4200	- - Of cotton	20
6103.4300	- - Of synthetic fibres	20
6103.4900	- - Of other textile materials	20
6104.1300	- - Of synthetic fibres	20
6104.1900	- - Of other textile materials	20
6104.2200	- - Of cotton	20
6104.2300	- - Of synthetic fibres	20
6104.2900	- - Of other textile materials	20
6104.3100	- - Of wool or fine animal hair	20
6104.3200	- - Of cotton	20
6104.3300	- - Of synthetic fibres	20
6104.3900	- - Of other textile materials	20
6104.4100	- - Of wool or fine animal hair	20

6104.4210	--- Shisha embroidered dresses	20
6104.4290	--- Other	20
6104.4300	-- Of synthetic fibres	20
6104.4400	-- Of artificial fibres	20
6104.4900	-- Of other textile materials	20
6104.5100	-- Of wool or fine animal hair	20
6104.5200	-- Of cotton	20
6104.5300	-- Of synthetic fibres	20
6104.5900	-- Of other textile materials	20
6104.6100	-- Of wool or fine animal hair	20
6104.6200	-- Of cotton	20
6104.6300	-- Of synthetic fibres	20
6104.6900	-- Of other textile materials	20
6105.1000	- Of cotton	20
6105.2000	- Of man-made fibres	20
6105.9000	- Of other textile materials	20
6106.1000	- Of cotton	20
6106.2000	- Of man-made fibres	20
6106.9000	- Of other textile materials	20
6107.1100	-- Of cotton	20
6107.1200	-- Of man-made fibres	20
6107.1900	-- Of other textile materials	20
6107.2110	--- Nightshirts	20
6107.2120	--- Pyjamas	20
6107.2210	--- Nightshirts	20
6107.2220	--- Pyjamas	20
6107.2900	-- Of other textile materials	20
6107.9100	-- Of cotton	20
6107.9900	-- Of other textile materials	20
6108.1100	-- Of man-made fibres	20
6108.1900	-- Of other textile materials	20
6108.2100	-- Of cotton	20
6108.2200	-- Of man-made fibres	20
6108.2900	-- Of other textile materials	20
6108.3100	-- Of cotton	20
6108.3200	-- Of man-made fibres	20
6108.3900	-- Of other textile materials	20
6108.9100	-- Of cotton	20
6108.9200	-- Of man-made fibres	20
6108.9900	-- Of other textile materials	20
6109.1000	- Of cotton	20
6109.9010	--- Baluchi/Peshawari vest	20
6109.9090	--- Other	20
6110.1100	-- Of wool	20
6110.1200	-- Of Kashmir (cashmere) goats	20
6110.1900	-- Other	20
6110.2000	- Of cotton	20

6110.3000	- Of man- made fibres	20
6110.9000	- Of other textile materials	20
6111.2000	- Of cotton	20
6111.3000	- Of synthetic fibres	20
6111.9000	- Of other textile materials	20
6112.1100	- - Of cotton	20
6112.1200	- - Of synthetic fibres	20
6112.1900	- - Of other textile materials	20
6112.2000	- Ski suits	20
6112.3100	- - Of synthetic fibres	20
6112.3900	- - Of other textile materials	20
6112.4100	- - Of synthetic fibres	20
6112.4900	- - Of other textile materials	20
6113.0000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20
6114.2000	- Of cotton	20
6114.3000	- Of man- made fibres	20
6114.9000	- Of other textile materials	20
6115.1010	- - - Socks	20
6115.1090	- - - Other	20
6115.2100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20
6115.2200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20
6115.2900	- - Of other textile materials	20
6115.3010	- - - Socks	20
6115.3090	- - - Other	20
6115.9400	- - Of wool or fine animal hair	20
6115.9500	- - Of cotton	20
6115.9600	- - Of synthetic fibres	20
6115.9900	- - Of other textile materials	20
6116.1000	- Impregnated, coated or covered with plastics or rubber	20
6116.9100	- - Of wool or fine animal hair	20
6116.9200	- - Of cotton	20
6116.9300	- - Of synthetic fibres	20
6116.9900	- - Of other textile materials	20
6117.1010	- - - Shawls	20
6117.1020	- - - Scarves	20
6117.1030	- - - Dupatta	20
6117.1040	- - - Veils (burqa)	20
6117.1090	- - - Other	20
6117.8000	- Other accessories	20
6117.9000	- Parts	20
6201.1100	- - Of wool or fine animal hair	20
6201.1200	- - Of cotton	20
6201.1300	- - Of man-made fibres	20

6201.1900	-- Of other textile materials	20
6201.9100	-- Of wool or fine animal hair	20
6201.9200	-- Of cotton	20
6201.9300	-- Of man-made fibres	20
6201.9900	-- Of other textile materials	20
6202.1100	-- Of wool or fine animal hair	20
6202.1200	-- Of cotton	20
6202.1300	-- Of man-made fibres	20
6202.1900	-- Of other textile materials	20
6202.9100	-- Of wool or fine animal hair	20
6202.9200	-- Of cotton	20
6202.9300	-- Of man-made fibres	20
6202.9900	-- Of other textile materials	20
6203.1100	-- Of wool or fine animal hair	20
6203.1200	-- Of synthetic fibres	20
6203.1910	--- Men's or boys' suits of cotton	20
6203.1990	--- Other	20
6203.2200	-- Of cotton	20
6203.2300	-- Of synthetic fibres	20
6203.2900	-- Of other textile materials	20
6203.3100	-- Of wool or fine animal hair	20
6203.3200	-- Of cotton	20
6203.3300	-- Of synthetic fibres	20
6203.3900	-- Of other textile materials	20
6203.4110	--- Trousers	20
6203.4190	--- Other	20
6203.4200	-- Of cotton	20
6203.4300	-- Of synthetic fibres	20
6203.4900	-- Of other textile materials	20
6204.1100	-- Of wool or fine animal hair	20
6204.1200	-- Of cotton	20
6204.1300	-- Of synthetic fibres	20
6204.1900	-- Of other textile materials	20
6204.2100	-- Of wool or fine animal hair	20
6204.2200	-- Of cotton	20
6204.2300	-- Of synthetic fibres	20
6204.2900	-- Of other textile materials	20
6204.3100	-- Of wool or fine animal hair	20
6204.3200	-- Of cotton	20
6204.3300	-- Of synthetic fibres	20
6204.3900	-- Of other textile materials	20
6204.4100	-- Of wool or fine animal hair	20
6204.4210	--- Shisha embroidered dresses	20
6204.4290	--- other	20
6204.4300	-- Of synthetic fibres	20
6204.4400	-- Of artificial fibres	20
6204.4900	-- Of other textile materials	20

6204.5100	-- Of wool or fine animal hair	20
6204.5200	-- Of cotton	20
6204.5300	-- Of synthetic fibres	20
6204.5900	-- Of other textile materials	20
6204.6100	-- Of wool or fine animal hair	20
6204.6210	--- Ghagra	20
6204.6220	--- Charara	20
6204.6290	--- Other	20
6204.6310	--- Ghagra	20
6204.6320	--- Charara	20
6204.6390	--- Other	20
6204.6910	--- Ghagra	20
6204.6920	--- Charara	20
6204.6990	--- Other	20
6205.2010	--- Baluchi kameez	20
6205.2020	--- Kurta	20
6205.2090	--- Other	20
6205.3000	- Of man-made fibres	20
6205.9010	--- Of wool or fine animal hair	20
6205.9090	--- Other	20
6206.1000	- Of silk or silk waste	20
6206.2000	- Of wool or fine animal hair	20
6206.3010	--- Multani choli	20
6206.3020	--- Punjabi kameez	20
6206.3030	--- Baluchi kameez	20
6206.3040	--- Kurta	20
6206.3090	--- Other	20
6206.4010	--- Multani choli	20
6206.4020	--- Punjabi kameez	20
6206.4030	--- Baluchi kameez	20
6206.4040	--- Kurta	20
6206.4090	--- Other	20
6206.9010	--- Multani choli	20
6206.9020	--- Punjabi kameez	20
6206.9030	--- Baluchi kameez	20
6206.9040	--- Kurta	20
6206.9090	--- Other	20
6207.1100	-- Of cotton	20
6207.1910	--- Baluchi/Peshawari vest	20
6207.1990	--- Other	20
6207.2100	-- Of cotton	20
6207.2200	-- Of man-made fibres	20
6207.2900	-- Of other textile materials	20
6207.9100	-- Of cotton	20
6207.9900	-- Of other textile materials	20
6208.1100	-- Of man-made fibres	20
6208.1900	-- Of other textile materials	20

6208.2100	- - Of cotton	20
6208.2900	- - Of other textile materials	20
6208.9100	- - Of cotton	20
6208.9200	- - Of man-made fibres	20
6208.9900	- - Of other textile materials	20
6209.2010	- - - Babies' garments not knitted or crocheted	20
6209.2020	- - - Babies' clothing accessories	20
6209.3000	- Of synthetic fibres	20
6209.9010	- - - Babies' garments	20
6209.9090	- - - Other	20
6210.1000	- Of fabrics of heading 56.02 or 56.03	20
6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	20
6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	20
6210.4000	- Other men's or boys' garments	20
6210.5000	- Other women's or girls' garments	20
6211.1100	- - Men's or boys'	20
6211.1200	- - Women's or girls'	20
6211.2000	- Ski suits	20
6211.3200	- - Of cotton	20
6211.3300	- - Of man-made fibres	20
6211.3900	- - Of other textile materials	20
6211.4200	- - Of cotton	20
6211.4300	- - Of man-made fibres	20
6211.4900	- - Of other textile materials	20
6212.1000	- Brassieres	20
6212.2000	- Girdles and panty- girdles	20
6212.3000	- Corselettes	20
6212.9000	- Other	20
6213.2000	- Of cotton	20
6213.9000	- Of other textile materials	20
6214.1000	- Of silk or silk waste	20
6214.2000	- Of wool or fine animal hair	20
6214.3000	- Of synthetic fibres	20
6214.4000	- Of artificial fibres	20
6214.9010	- - - Shawls	20
6214.9020	- - - Scarves	20
6214.9030	- - - Dupatta	20
6214.9040	- - - Veils (burqa)	20
6214.9090	- - - Other	20
6215.1000	- Of silk or silk waste	20
6215.2000	- of man- made fibres	20
6215.9000	- Of other textile materials	20
6216.0010	- - - Gloves	20
6216.0020	- - - Mittens and mitts	20

6301.1000	- Electric blankets	20
6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20
6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton	20
6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20
6301.9000	- Other blankets and travelling rugs	20
6302.1010	--- Bed sheets	20
6302.1020	--- Pillow covers	20
6302.1090	--- Other	20
6302.2100	-- Of cotton	20
6302.2200	-- Of man-made fibres	20
6302.2900	-- Of other textile materials	20
6302.3110	--- Bed sheets, mill-made	20
6302.3120	--- Bed sheets, hand-loom made	20
6302.3130	--- Bed covers, mill-made	20
6302.3140	--- Bed covers, hand-loom made	20
6302.3150	--- Pillow-covers, mill-made	20
6302.3160	--- Pillow-covers, hand-loom made	20
6302.3190	--- Other	20
6302.3200	-- Of man-made fibres	20
6302.3910	--- Bed sheets	20
6302.3920	--- Bed covers	20
6302.3930	--- Pillow covers	20
6302.3990	--- Other	20
6302.4000	- Table linen, knitted or crocheted	20
6302.5110	--- Table-covers, mill-made	20
6302.5120	--- Table-covers, hand-loom made	20
6302.5190	--- Other	20
6302.5300	-- Of man-made fibres	20
6302.5900	-- Of other textile materials	20
6302.6010	--- Towels, mill-made	20
6302.6020	--- Towels of cotton, hand loom	20
6302.6090	--- Other	20
6302.9110	--- Toilet and kitchen linen mill made	20
6302.9120	--- Toilet and kitchen linen hand loom made	20
6302.9190	--- Other	20
6302.9300	-- Of man-made fibres	20
6302.9900	-- Of other textile materials	20
6303.1200	-- Of synthetic fibres	20
6303.1900	-- Of other textile materials	20
6303.9110	--- Mill-made	20
6303.9190	--- Other	20
6303.9210	--- Mill-made	20
6303.9290	--- Other	20
6303.9900	-- Of other textile materials	20

6304.1100	-- Knitted or crocheted	20
6304.1900	-- Other	20
6304.9100	-- knitted or crocheted	20
6304.9200	-- Not knitted or crocheted, of cotton	20
6304.9300	-- Not knitted or crocheted, of synthetic fibres	20
6304.9900	-- Not knitted or crocheted, of other textile materials	20
6305.1000	- Of jute or of other textile bast fibres of heading 53.03	20
6305.2000	- Of cotton	20
6305.3290	--- Other	20
6305.3300	-- other, Of polyethylene or polypropylene strip or the like	20
6305.3900	-- Other	20
6305.9000	- Of other textile materials	20
6306.1210	--- Tarpaulins	20
6306.1290	--- Other	20
6306.1910	--- Tarpaulins	20
6306.1990	--- Other	20
6306.2200	-- Of synthetic fibres	20
6306.2910	--- Of cotton	20
6306.2990	--- Other	20
6306.3000	- Sails	20
6306.4000	- Pneumatic mattresses	20
6306.9000	- Other	20
6307.1010	--- Dish-cloth	20
6307.1020	--- Wash-cloth	20
6307.1030	--- Dusters	20
6307.1040	--- Bar mops	20
6307.1050	--- Bath mats	20
6307.1090	--- Other	20
6307.9010	--- Shopping bags, knitted	20
6307.9020	--- Prayer mats(janamaz)	20
6307.9030	--- Caps (knitted)	20
6307.9040	--- Shoe lace	20
6307.9050	--- Tea cosy	20
6307.9060	--- Stove pad	20
6307.9070	--- Terry coverlets	20
6307.9080	--- Cushion pillows	20
6307.9090	--- Other	20
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.	20
6310.1000	- Sorted	20
6310.9000	- Other	20

6401.1000	- Footwear incorporating a protective metal toe- cap	20
6401.9200	- - Covering the ankle but not covering the knee	20
6401.9900	- - Other	20
6402.1200	- - Ski-boots, cross country ski footwear and snowboard boots	20
6402.1900	- - Other	20
6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20
6402.9100	- - Covering the ankle	20
6402.9900	- - Other	20
6403.1200	- - Ski-boots, cross country ski footwear and snowboard boots	20
6403.1900	- - Other	20
6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20
6403.4000	- Other footwear, incorporating a protective metal toe-cap	20
6403.5100	- - Covering the ankle	20
6403.5900	- - Other	20
6403.9100	- - Covering the ankle	20
6403.9900	- - Other	20
6404.1100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20
6404.1900	- - Other	20
6404.2000	- Footwear with outer soles of leather or composition leather	20
6405.1000	- With uppers of leather or composition leather	20
6405.2000	- With uppers of textile materials	20
6405.9010	- - - Of canvas	20
6405.9090	- - - Other	20
6406.2010	- - - Of rubber	20
6406.2090	- - - Other	20
6406.9000	- Other	20
6601.1000	- Garden or similar umbrellas	20
6601.9100	- - Having a telescopic shaft	20
6601.9900	- - Other	20
6602.0010	- - - Walking sticks and seat sticks	20
6602.0090	- - - Other	20
6702.1000	- Of plastics	20
6702.9000	- Of other materials	20
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	20

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	20
6802.2100	-- Marble, travertine and alabaster	20
6802.2300	-- Granite	20
6802.2900	-- Other stone	20
6802.9100	-- Marble, travertine and alabaster	20
6802.9200	-- Other calcareous stone	20
6802.9300	-- Granite	20
6802.9900	-- Other stone	20
6803.0000	Worked slate and articles of slate or of agglomerated slate.	20
6807.1000	- In rolls	20
6807.9000	- Other	20
6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	20
6809.1100	-- Faced or reinforced with paper or paperboard only	20
6809.1900	-- Other	20
6809.9090	--- Other	20
6810.1100	-- Building blocks and bricks	20
6810.1900	-- Other	20
6810.9100	-- Prefabricated structural components for building or civil engineering	20
6810.9900	-- Other	20
6811.4000	- Containing asbestos	20
6811.8100	-- Corrugated sheets	20
6811.8200	-- Other sheets, panels, tiles and similar articles	20
6811.8900	-- Other articles	20
6812.8000	- Of crocidolite	20
6812.9100	-- Clothing, clothing accessories, footwear and headgear	20
6812.9200	-- Paper, millboard and felt	20
6812.9300	-- Compressed asbestos fibre jointing, in sheets or rolls	20
6812.9900	-- Other	20
6813.2090	--- Other	20
6813.8190	--- Other	20
6813.8900	-- Other	20
6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	20

6814.9000	- Other	20
6815.9100	-- Containing magnesite, dolomite or chromite	20
6815.9910	--- Of onyx (marbles)	20
6815.9990	--- Other	20
6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	20
6902.1010	--- Capable of resisting temperature upto 1600 °C	20
6902.2010	--- Capable of resisting temperature upto 1600 °C	20
6902.9010	--- Capable of resisting temperature upto 1600 °C	20
6903.9090	--- Other	20
6904.1000	- Building bricks	20
6904.9000	- Other	20
6905.1000	- Roofing tiles	20
6905.9000	- Other	20
6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	20
6907.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	20
6907.9000	- Other	20
6908.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	20
6908.9010	--- Tiles	20
6908.9090	--- Other	20
6909.9000	- Other	20
6910.1010	--- Wash basin	20
6910.1020	--- Bath tubs ceramic	20
6910.1030	--- Bidets ceramic	20
6910.1040	--- Cisterns ceramic	20
6910.1050	--- Sink ceramic	20
6910.1060	--- Toilet ceramic	20
6910.1070	--- Urinals ceramic	20
6910.1080	--- Water loset pans	20
6910.1090	--- Other	20
6910.9000	- Other	20
6911.1010	--- Dinner sets	20
6911.1020	--- Dishes	20
6911.1030	--- Plates	20
6911.1040	--- Tea cups and saucers	20

6911.1090	- - - Other	20
6911.9000	- Other	20
6912.0010	- - - Tableware and kitchenware	20
6912.0090	- - - Other	20
6913.1000	- Of porcelain or china	20
6913.9000	- Other	20
6914.1000	- Of porcelain or china	20
6914.9000	- Other	20
7003.1200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20
7003.1900	- - Other	20
7003.2000	- Wired sheets	20
7003.3000	- Profiles	20
7004.2000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non- reflecting layer	20
7004.9000	- Other glass	20
7005.1000	- Non- wired glass, having an absorbent, reflecting or non- reflecting layer	20
7005.2100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	20
7005.2900	- - Other	20
7005.3000	- Wired glass	20
7006.0010	- - - Glass plates worked	20
7006.0020	- - - Glass sheet worked	20
7006.0090	- - - Other	20
7007.1190	- - - Other	20
7007.1900	- - Other	20
7007.2190	- - - Other	20
7007.2900	- - Other	20
7008.0000	Multiple- walled insulating units of glass.	20
7009.1010	- - - Rear view mirrors for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
7009.9100	- - Unframed	20
7009.9200	- - Framed	20
7010.1000	- Ampoules	20
7010.2000	- Stoppers, lids and other closures	20
7010.9000	- Other	20
7013.1000	- Of glass-ceramics	20
7013.2200	- - Of lead crystal	20
7013.2800	- - Other	20
7013.3300	- - Of lead crystal	20
7013.3700	- - Other	20

7013.4100	-- Of lead crystal	20
7013.4200	-- Of glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 °C to 300 °C	20
7013.4900	-- Other	20
7013.9100	-- Of lead crystal	20
7013.9900	-- Other	20
7014.0090	--- Other	20
7016.1000	- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	20
7016.9000	- Other	20
7018.9090	--- Other	20
7020.0020	--- For vacuum flasks	20
7020.0030	--- For other vacuum vessels	20
7020.0090	--- Other	20
7102.1000	- Unsorted	2
7102.3100	-- Unworked or simply sawn, cleaved or bruted	2
7103.1000	- Unworked or simply sawn or roughly shaped	2
7201.1000	- Non- alloy pig iron containing by weight 0.5 % or less of phosphorus	2
7201.2000	- Non- alloy pig iron containing by weight more than 0.5 % of phosphorus:	2
7201.5000	- Alloy pig iron; spiegeleisen:	2
7203.1000	- Ferrous products obtained by direct reduction of iron ore	2
7203.9000	- Other	2
7204.1010	--- Re-rollable	2
7204.1090	--- Other	2
7204.2100	-- Of stainless steel	2
7204.2900	-- Other	2
7204.3000	- Waste and scrap of tinned iron or steel	2
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	2
	-- Other:	
7204.4910	--- Re-rollable	2
7204.4920	--- Waste and scrap of auto parts	35
7204.4930	--- Waste and scrap of auto parts in pressed bundle condition	2
7204.4940	--- Waste and scrap of compressors	2
7204.4990	--- Other	2
7204.5000	- Remelting scrap ingots	2
7212.1000	- Plated or coated with tin	20
7227.2000	- Or silico-manganese steel	10
7227.9000	- Other	10
7229.2000	- Of silico-manganese steel	20

7229.9000	-Other	20
7311.0020	--- For LPG	2
7315.8900	-- Other	20
7315.9000	- Other parts	20
7317.0010	--- Nails	20
7317.0020	--- Tacks	20
7317.0030	--- Drawing pins	20
7317.0090	--- Other	20
7318.1100	-- Coach screws	20
7318.1200	-- Other wood screws	20
7318.1300	-- Screw hooks and screw rings	20
7318.1400	-- Self-tapping screws	20
7318.2210	--- Thrust washers for vehicles of chapter 87	35
7318.2220	--- Washer kick starter knuckle for vehicle of heading 87.11	35
7318.2290	--- Other	20
7318.2900	-- Other	20
7320.1010	--- For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190	35
7320.1020	--- For vehicles of sub-headings 8701.2020, 8701.2040, 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
7320.1030	--- Following components for vehicle of heading 87.11:- (A) For front shocks: (1) Spring front fork (2) Spring rebound front fork (3) Ring oil seal stopper (4) Pipe comp front fork (B) For rear shocks: (1) Spring rear cushion (2) Seat spring rear cushion (3) Spring rebound rear cushion (C) For engine: (1) Spring kick starter double coil (2) Spring kick starter ratchet (3) Spring shift drum stopper (4) Spring clutch (5) Spring clutch damper (D) Other: (1) Spring oil through (2) Spring side cover lock (3) Seat valve spring outer	35

7320.2000	- Helical springs	20
7320.9090	- - - Other	20
7321.1110	- - - Cooking ranges	20
7321.1190	- - - Other	20
7321.1200	- - For liquid fuel	20
7321.1900	- - Other, including appliances for solid fuel	20
7321.8100	- - For gas fuel or for both gas and other fuels	20
7321.8200	- - For liquid fuel	20
7321.8900	- - Other, including appliances for solid fuel	20
7321.9000	- Parts	20
7322.1100	- - Of cast iron	20
7322.1900	- - Other	20
7322.9010	- - - Air heaters and hot air distributors	20
7322.9090	- - - Other	20
7323.1000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20
7323.9100	- - Of cast iron, not enamelled	20
7323.9200	- - Of cast iron, enamelled	20
7323.9300	- - Of stainless steel	20
7323.9400	- - Of iron (other than cast iron) or steel, enamelled	20
7323.9900	- - Other	20
7324.1010	- - - Sinks	20
7324.1020	- - - Wash basins	20
7324.2100	- - Of cast iron, whether or not enamelled	20
7324.2900	- - Other	20
7324.9000	- Other, including parts	20
7325.1000	- Of non-malleable cast iron	20
7325.9100	- - Grinding balls and similar articles for mills	20
7325.9900	- - Other	20
7326.1920	- - - Forgings of surgical & dental instruments	2
7326.2000	- Articles of iron or steel wire	20
7403.1100	- - Cathodes and sections of cathodes	2
7404.0010	- - - Brass scrap	2
7404.0090	- - - Other	2
7601.1000	- Aluminium, not alloyed	2
7601.2000	- Aluminium alloys	2
7602.0090	- - - Other	2
7605.2900	- - Other	15
7606.9290	- - - Other	15
7802.0000	Lead waste and scrap.	2
8206.0010	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35

8206.0020	- - - For vehicles of sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8211.1000	- Sets of assorted articles	20
8211.9100	- - Table knives having fixed blades	20
8211.9200	- - Other knives having fixed blades	20
8211.9300	- - Knives having other than fixed blades	20
8211.9400	- - Blades	20
8211.9500	- - Handles of base metal	20
8212.1000	- Razors	20
8212.2000	- Safety razor blades, including razor blade blanks in strips	20
8212.9000	- Other parts	20
8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	20
8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	20
8215.2000	- Other sets of assorted articles	20
8215.9100	- - Plated with precious metal	20
8215.9910	- - - Spoons	20
8215.9920	- - - Forks	20
8215.9990	- - - Other	20
8301.3000	- Locks of a kind used for furniture	20
8301.4000	- Other locks	20
8301.6000	- Parts	20
8301.7000	- Keys presented separately	20
8302.1010	- - - (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 (except die casting type, sliding door hinges and quarter window hinges)	35
	(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.2323, 8703.3223	
	(3) Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190	
	(4) Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190	
8302.1090	- - - Other	20

8302.3010	---	(1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190	35
		(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 (except foamed type), 8703.2323, 8703.3223, 8704.2190 and 8704.3190	
		(3) Strikers for latches for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	
		(4) Window opening mechanism, rack and pinion type for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190	
		(5) Tail board fittings for vehicles of heading 87.11	
8302.3020	---	Window opening mechanism, rack and pinion type for vehicles of sub-heading 8704.2219	35
8302.3090	---	Other	35
8302.4100	--	Suitable for buildings	20
8302.4200	--	Other, suitable for furniture	20
8302.4900	--	Other	20
8302.5000	-	Hat- racks, hat- pegs, brackets and similar fixtures	20
8302.6000	-	Automatic door closers	20
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.	20
8304.0000		Filing cabinets, card- index cabinets, paper trays, paper rests, pen trays, office- stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	20
8305.1000	-	Fittings for loose- leaf binders or files	20
8305.2000	-	Staples in strips	20
8305.9000	-	Other, including parts	20
8306.1000	-	Bells, gongs and the like	20
8306.2100	--	Plated with precious metal	20
8306.2900	--	Other	20
8306.3000	-	Photograph, picture or similar frames; mirrors	20
8307.1000	-	Of iron or steel	20

8307.9000	- Of other base metal	20
8309.9090	- - - Other	20
8310.0090	- - - Other	20
8311.1000	- Coated electrodes of base metal, for electric arc-welding	20
8407.3310	- - - For vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35
8409.9120	- - - Following parts of engines for vehicles of Chapter 87:	35
	(1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
	(2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
	(3) Oil pan, for automotive engines as well as for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
	(4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
	(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
	(6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
	(7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	

	(8) Pipe Water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)	
8413.3030	--- Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35
8414.5110	--- Ceiling fan	20
8414.5120	--- Pedestal fan	20
8414.5130	--- Table fan	20
8414.5140	--- Exhaust fan	20
8414.5190	--- Other	20
8414.5990	--- Other	20
8415.1010	--- Window or wall type	20
8415.1020	--- Self contained or split type comprising of inner and outer unit whether or not imported separately	20
8415.1030	--- Tropical MPS multi system unit 5 tonnes capacity and above	20
8415.1090	--- Other	20
8415.2010	--- For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	35
8415.8100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20
8415.8200	-- Other, incorporating a refrigerating unit	20
8415.8300	-- Not incorporating a refrigerating unit	20
8418.1000	- Combined refrigerator- freezers, fitted with separate external doors	20
8418.2100	-- Compression-type	20
8418.2900	-- Other	20
8418.3000	- Freezers of the chest type, not exceeding 800 l capacity	20
8418.4000	- Freezers of the upright type, not exceeding 900 l capacity	20
8418.5000	- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	20
8418.6100	-- Heat pumps other than air conditioning machines of heading 84.15.	20

8418.6930	---	Water dispenser	20
8418.6990	---	Other	20
8418.9100	--	Furniture designed to receive refrigerating or freezing equipment	20
8419.1100	--	Instantaneous gas water heaters	20
8419.1900	--	Other	20
8421.2310	---	For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	35
8421.2900	--	Other	20
8421.3110	---	For motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)	35
8421.3940	---	Air filters	20
8421.3950	---	Filter bags	20
8421.3990	---	Other	20
8443.3210	---	Dot matrix printers	2
8443.3220	---	Ink jet printers	2
8443.3230	---	Laser jet printers	2
8443.3240	---	Line printer	2
8443.3250	---	Letter quality daisy wheel printer	2
8443.3290	---	Other	2
8443.9950	---	Toner and ink cartridges for computer printers excluding disposable type	2
8450.1100	--	Fully-automatic machines	20
8450.1200	--	Other machines, with built-in centrifugal drier	20
8450.1900	--	Other	20
8450.2000	-	Machines, each of a dry linen capacity exceeding 10 kg	20
8450.9000	-	Parts	20
8471.3010	---	Laptop computers, notebooks whether or not incorporating multi media kit	2
8471.3020	---	Personal computers	2
8471.3090	---	Other	2
8471.4110	---	Micro computer	2
8471.4120	---	Large or Main frame	2
8471.4190	---	Other	2
8471.4900	--	Other, presented in the form of systems	2

8471.5000	- Processing units other than those of sub- heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	2
8471.6010	- - - Key boards	2
8471.6020	- - - Mouse and other pointing devices	2
8471.6030	- - - Scanner	2
8471.6090	- - - Other	2
8471.7010	- - - Floppy disk drives	2
8471.7020	- - - Hard disk drive	2
8471.7030	- - - Tape drive	2
8471.7040	- - - CD-ROM drive	2
8471.7050	- - - Digital video disc drive	2
8471.7060	- - - Removable or exchangeable disc drives	2
8471.7090	- - - Other	2
8471.8010	- - - C.D.ROM writer	2
8471.8090	- - - Other	2
8471.9010	- - - Control units	2
8471.9020	- - - Multi media kits for PCs	2
8471.9090	- - - Other	2
8473.3010	- - - Casings (with power supply) for computers	2
8473.3020	- - - Cleaning discs for computer drives	2
8473.3090	- - - Other	2
8473.4000	- Parts and accessories of the machines of heading 84.72	2
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	2
8479.8960	- - - 3D printer	15
8482.1000	- Ball bearings	10
8483.1012	- - - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	35
8483.1013	- - - - Gear Shift Assembly Complete, Shaft Assembly Kick Starter for vehicle of heading 87.11	35
8483.1019	- - - - Other	35

	motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (3) Pulleys and pulley blocks for vehicles of heading 87.11	--
8483.5020	--- (1) Fly wheels (without built-in gear ring) for vehicles of sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9020, 8702.1090, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of sub-heading 8701.2020, 8701.2040, 8701.2090, 8702.1090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - heading 8701.9020	35
8483.5090	--- Other	20
8483.6099	--- -Other	20
8483.9090	--- Other	20
8484.1090	--- Other	20
8484.9000	- Other	20
8502.1110	--- Of an output not exceeding 5 kVA	2
8507.1010	--- Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8507.1020	--- Meant for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8509.4010	--- Food grinders	20
8509.4020	--- Fruit mixers	20
8509.4030	--- Fruit or vegetable juice extractors	20
8509.8000	- Other appliances	20
8509.9000	- Parts	20
8511.3090	--- -Other	20
8511.4019	--- -Other	20
8511.8090	--- Other	20
8511.9090	--- Other	20

8512.2010	<p>--- Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11</p> <p>(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11</p> <p>(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.</p> <p>(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190</p> <p>(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.3130, 8704.3150, 8704.3190 and 87.11</p> <p>(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150 and 8704.3190</p> <p>(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 cc) and vehicles of sub-heading 8703.2115 and 8704.3150 winking devices for vehicles of heading 87.11</p> <p>(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 and 8703.3225</p>	35
8512.2020	<p>--- Following components of motor vehicles;</p> <p>(1) Head light for vehicles of sub-heading 8701.9020</p> <p>(2) Lamp assembly, front turn signal for vehicles of sub- heading 8701.9020 and 8704.2219,</p>	35

	(3) Lamp assembly for illuminating license plate for vehicles of sub- heading 8701.9020	
	(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	
	(5) Lamp assembly, side body turning indicator for vehicles of sub- heading 8701.9020	
	(6) Car ceiling lamp/room lamp for vehicles of sub-heading 8704.2219	
8512.3010	--- For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11	35
8512.4010	--- (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223, 8703.3225 and 8704.2190 (2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.3130 and 8704.3190	35
8516.3100	-- Hair dryers	20
8516.3200	-- Other hair-dressing apparatus	20
8516.3300	-- Hand-drying apparatus	20
8516.4000	- Electric smoothing irons	20
8516.5000	- Microwave ovens	20
8516.6010	--- Electric oven	20
8516.6020	--- Electric ranges	20
8516.6030	--- Electric roasters/grillers	20
8516.6090	--- Other	20
8516.7100	-- Coffee or tea makers	20
8516.7200	-- Toasters	20
8516.7910	--- Insect killers	20
8516.7990	--- Other	20
8516.8090	--- Other	20
8517.1290	--- Other	20
8517.6930	--- Routers	2
8517.6970	--- Networking equipments like LAN bridges, hubs, switches and repeaters	2
8517.6980	--- Multi-station access units	2
8517.6100	-- Base stations	10
8517.6290	--- Other	15
8517.6990	--- Other	15

8529.1090	- - - Other	15
8518.2990	- - - Other	20
8523.8050	- - - Digital Quran	2
8527.1200	- - Pocket-size radio cassette-players	20
8527.1300	- - Other Apparatus combined with sound recording or reproducing Apparatus	20
8527.1900	- - Other	20
8527.2190	- - - Other	20
8527.2990	- - - Other	20
8528.4110	- - - CRT monitors in used/second hand condition	20
8528.4190	- - - Other	2
8528.4900	- - Other	20
8528.5100	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	2
8528.5900	- - Other	20
8528.6900	- - Other	20
8528.7110	- - - Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	20
8528.7190	- - - Other	20
8528.7211	- - - Liquid crystal display	20
8528.7212	- - - Other	20
8528.7220	- - - Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	20
8528.7290	- - - Other	20
8528.7300	- - Other, monochrome	20
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	20
8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	20
8532.2200	- - Aluminium electrolytic	20
8532.2500	- - Dielectric of paper or plastics	20
8532.2900	- - Other	20
8532.3090	- - - Other	20
8536.5021	- - - (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc)	35
	(2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11	

	(3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190	
	(4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190	
8537.1090	--- Other	20
8537.2000	- For a voltage exceeding 1,000 V	20
8539.3910	--- Energy saving lamp	2
8539.3920	--- Energy saving tube	2
8539.3930	--- Tubular daylighting device	2
8539.3990	--- Other	20
8543.7020	--- Infrared insect killer	20
8544.1900	-- Other	20
8544.2000	- Co- axial cable and other co- axial electric conductors	20
8544.3011	---- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.3012	---- Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8544.3090	--- Other	20
8544.4221	---- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.4222	---- Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8702.1090, 8701.2090, 8701.2040, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8544.4290	--- Other	20
8544.4910	--- Telephone cables	20
8544.4990	--- Other	20
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	20
8544.7000	- Optical fibre cables	20
8546.1000	- Of glass	20
8546.2000	- Of ceramics	20
8546.9000	- Other	20

8548.1010	---	Batteries plates	2
8548.9000	-	Other	20
8702.9020	---	Fully dedicated CNG buses (CBU)	2
8702.9030	---	Fully dedicated LPG buses (CBU)	2
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		- Bumpers and parts thereof:	
8708.1010	---	(1) Bumpers (sheet metal) for vehicles of sub-heading 8701.2020, 8701.2090, and 8701.2040 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub-headings 8704.2219, 8704.2299 and 8704.2390	35
8708.1020	---	(1) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers	35
		(2) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers	
		(3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223	
		(4) Front bumper and parts thereof for vehicles of sub-headings 8704.2190 and 8704.3190	
		(5) Bumpers and parts thereof for vehicles of sub-heading 8703.2115 and 8704.3150	
		(6) Front bumpers for vehicles of sub-heading 8703.3225	
8708.1090	---	Other	35
	-	Other parts and accessories of bodies (including cabs):	
	-	Safety seat belts:	
8708.2110	---	For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130 and 8704.3190	35
8708.2120	---	For vehicles of sub-headings 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8708.2190	---	Other	35
	-	Other:	
	---	For vehicles of heading 87.01:	
8708.2911	----	(A) Following components for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040	35
		(1) Battery carrier assembly and parts thereof	

	(2) Cabin tilt stay stopper assembly	
	(3) Cross members for frame	
	(4) Floor mat assembly set	
	(5) Foot steps for cabin entry	
	(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner	
	(7) Frame assembly	
	(8) Gussets / stiffeners for frame	
	(9) Licence plate assembly and parts thereof	
	(10) Long members for frame (4x2 vehicles only)	
	(11) Mounting support for spare wheel carrier	
	(12) Rear body trim	
	(13) Rear member assembly for cabin mounting	
	(14) Shroud for fan	
	(15) Sun visor	
	(B) Following components for agricultural tractors of sub - heading 8701.9020	
	(1) Battery box assembly and parts thereof	
	(2) Body shield / guard PTO	
	(3) Cowl radiator assembly and parts thereof	
	(4) Fan shroud assembly and parts thereof	
	(5) Fender assemblies and parts thereof	
	(6) Filler neck for lubricating oil	
	(7) Flaps for front hood	
	(8) Foot rest	
	(9) Foot step / foot board assemblies and parts thereof	
	(10) Grill assembly / hood cowling assembly and parts thereof	
	(11) Guard / protector for PTO	
	(12) Heat shields	
	(13) Hood assembly and parts thereof	
	(14) Instrument panels	
	(15) Seat support assembly and parts thereof	
	(16) Side channels	
	(17) Side grill	
	(18) Support for front throttle	
	(19) Warning indicator housing	
8708.2919	--- -Other	35
8708.2920	--- Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
	(1) Battery carrier assembly and parts thereof	

	(2) Cross members for frame	
	(3) Engine hood and parts thereof	
	(4) Floor assembly and parts thereof	
	(5) Frame assembly	
	(6) Gussets / stiffeners for frame	
	(7) Licence plate assembly	
	(8) Long members for frame (for buses exceeding seating capacity for 35 persons)	
	(9) Outrigger and meter penal for installing instruments (sheet metal)	
	(10) Roof assembly and parts thereof	
	(11) Shroud for fan	
	(12) Side body assembly and parts thereof	
	- - - For vehicles of heading 87.03:	
8708.2931	- - - (A) Following components for motor cars of heading 87.03	35
	(1) Air outlet assembly	
	(2) Anchor for spare tyre and parts thereof	
	(3) Apron assembly for front fender and parts thereof	
	(4) Arm rest for door trims	
	(5) Ash trays and parts thereof	
	(6) Battery trays, clamps, bands and parts thereof	
	(7) Bezels for inside door handles	
	(8) Bottom channel for holding window glass	
	(9) Bracket rear suspension	
	(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
	(11) Console box assembly and parts thereof	
	(12) Cover assembly for spare wheel and parts thereof (hard board type)	
	(13) Cover Fuel pipe (for vehicles upto 1200cc)	
	(14) Cross member assemblies for floors and parts thereof	
	(15) Cross member for roof	
	(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
	(17) Door assemblies (for vehicles not exceeding 800cc) (complete)	
	(18) Door checker/ stopper assemblies and parts thereof	
	(19) Door gussets (for vehicles upto 800cc)	
	(20) Door handles inside and parts thereof	
	(21) Door handles outside and parts thereof	
	(22) Door seals for service holes (PE Sheet type)	
	(23) Engine compartment assembly (complete)	

	(24) Engine under covers (dust/ mud/ splash	
	(25) Extensions for rear floor cross members	
	(26) Floor assemblies (complete)	
	(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
	(28) Front floor panels (for vehicles not exceeding 1200cc)	
	(29) Front hood assembly (complete)	
	(30) Front radiator grill (non plated) and parts thereof	
	(31) Garnishes and trims (inner/ outer) other than chrome plated	
	(32) Handles window regulator and parts thereof	
	(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
	(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels	
	(35) Housing/ box fuel Inlet	
	(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
	(37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)	
	(38) Inner pillars/ reinforcements for side body	
	(39) Instrument panel complete excluding foamed	
	(40) Linings/ guards for fender and wheel housing	
	(41) Link rods for activating door latches	
	(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
	(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	
	(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
	(45) Member cowl and parts thereof	
	(46) Member for engine mounting (for vehicles not exceeding 800cc)	
	(47) Member steering support and parts thereof	
	(48) Member tail end (for vehicles not exceeding 800cc)	
	(49) Package tray trim/ trim partition	
	(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	
	(51) Panel assembly for head lamp support/ mounting and parts thereof	
	(52) Panel assembly for rear combination lamp mounting and parts thereof	

	(53) Panel complete rear skirt and parts thereof	
	(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)	
	(55) Panel dash side (for vehicles not exceeding 1200cc)	
	(56) Panel front fenders (for vehicles not exceeding 1200cc)	
	(57) Panel grill lower (for vehicles not exceeding 800cc)	
	(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
	(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
	(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
	(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	
	(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	
	(63) Panels for partition and support to package tray trim / and parts thereof	
	(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	
	(65) Panels side body (for vehicles not exceeding 800cc)	
	(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
	(67) Protective moldings for doors	
	(68) Rails for center roof and reinforcements, assemblies and parts thereof	
	(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
	(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)	
	(71) Reinforcements for center floor cross members	
	(72) Reinforcements for strikers and hinges	
	(73) Rod/stay/prop for hood support assembly and parts thereof	
	(74) Roof head lining (except those meant for sunroof)	
	(75) Roof panel (for vehicles not exceeding 800cc) (complete)	

	(76) Shroud for fan	
	(77) Side body assembly (complete)	
	(78) Side member assemblies for rear floors and parts thereof	
	(79) Side members/ reinforcement for main floor and parts thereof	
	(80) Side sill panel assemblies for main floor, and parts thereof	
	(81) Silencer/ insulation sheets inner) for dash panel	
	(82) Sound deadening/ insulation/ silencer sheets for floor	
	(83) Strikers for rear seat holding	
	(84) Sun Visor	
	(85) Torsion bars for hinges of luggage compartment	
	(86) Trim door opening	
	(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)	
	(88) Upper rail/member/frame for back window assembly and parts thereof	
	(89) Wheel housing mudguards/ mud flaps	
	(B)Following components for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240	
	(1) Anchor for spare tyre and parts thereof	
	(2) Ash trays and parts thereof	
	(3) Battery trays, clamps, bands, box and parts thereof	
	(4) Bottom channel for holding window glass	
	(5) Bracket/ reinforcement/ hangers for suspension	
	(6) Brackets for seat belts	
	(7) Case/ base for inside door handles	
	(8) Chassis and parts thereof	
	(9) Cross member assemblies for floor and parts thereof	
	(10) Door assemblies (except front door)	
	(11) Door seals for service holes(PE sheet type)	
	(12) Emblems	
	(13) Engine under cover(dust, mud, splash protectors)	
	(14) Floor assemblies	
	(15) Floor mats	
	(16) Frame floor side	
	(17) Frame for front suspension	
	(18) Frame roof front/ plate side and parts thereof	
	(19) Front body	

	(20) Front floor panels and parts thereof	
	(21) Garnish head lamp and centre	
	(22) Garnish, side defroster cover, Control lever	
	(23) Handles, inside pull and parts thereof, except sliding door handles	
	(24) Handles, outside and parts thereof, except sliding door handles	
	(25) Handles, window regulator and parts thereof	
	(26) Inner pillars/ reinforcements for side body	
	(27) Inner/ outer panel for rear quarter	
	(28) Instrument panel complete, excluding foamed	
	(29) Knob door inside lock	
	(30) Link rods for activating door latches	
	(31) Member floor side	
	(32) Member for engine room	
	(33) Pan rear floor and parts thereof	
	(34) Panel engine room	
	(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
	(36) Panels for rear wheel housing (inner) and parts thereof	
	(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
	(38) Pillar front outer	
	(39) Reinforcements floor side	
	(40) Retainer licence plate	
	(41) Service lid, rear floor	
	(42) Shroud for fan	
	(43) Shut stop for center door	
	(44) Side body assembly	
	(45) Side member assemblies for floor and parts thereof	
	(46) Side sills, front and centre (inner)	
	(47) Sill rear side inner	
	(48) Splash plate for radiator	
	(49) Sun visor	
	(50) Trim rail roof	
	(51) Wheel housing mud guards/ mud flaps	
	(C) Following components for vehicles of sub-heading 8703.2193	
	(1) Bar for side window	
	(2) Battery trays, clamps, bands and parts thereof	
	(3) Bezels for inside door handles	
	(4) Bracket rear licence plate	
	(5) Carrier for spare tyre and parts thereof	
	(6) Cover assembly for spare wheel	

	(7) Door handles inside/pull and parts thereof	
	(9) Door seals for service hoods (PE sheet type)	
	(10) Duct ventilator/hose defroster	
	(11) Emblems/Stickers	
	(12) Floor mat (plastic)	
	(13) Garnish head lamp	
	(14) Handles window regulator and parts thereof	
	(15) Head lamp support	
	(16) Knob for door lock	
	(17) Mud flaps	
	(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
	(19) Rod/stay/prop hood support assembly and parts thereof	
	(20) Service lid rear floor	
	(21) Sound deadning/ insulation/ silencer sheets for floor	
	(22) Stay for radiator support	
	(23) Stay hood lock opener	
	(24) Sun Visor	
	(D) Following components for vehicles of sub-heading 8703.2323, 8703.3223	
	(1) Battery tray assembly and parts thereof	
	(2) Cross member (rear)	
	(3) Door checkers	
	(4) Door handle outside	
	(5) Door handles (inner / outer)	
	(6) Door seals (PE sheet type)	
	(7) Dust cover assembly and parts thereof, for gear change / control lever	
	(8) End plate	
	(9) Filler neck assembly	
	(10) Floor mat assemblies	
	(11) Front grill / radiator grill	
	(12) Gear box cover assembly for dust / mud protection	
	(13) Gusset plates for engine compartment	
	(14) Heat insulators	
	(15) Heat protector for exhaust manifold	
	(16) Hood cover / soft top	
	(17) Hood sticks	
	(18) Lining for roof	
	(19) Mud covers for engine	
	(20) Mudguard / mud flaps	
	(21) Opener filler lid	
	(22) Pad for Roof Headlining	

	(23) Plastic linings for wheel housing / fender	
	(24) Plate assembly for hand brake mounting	
	(25) Plate holder set for mounting cable for hood opening	
	(26) Reinforcement for bumpers	
	(27) Reinforcements for front floor	
	(28) Reinforcements for roof (sheet metal)	
	(29) Reinforcements for seat belts	
	(30) Reinforcements for storage box / jack box	
	(31) Rod/prop for hood support and parts thereof	
	(32) Side body gussets	
	(33) Side plates for floor	
	(34) Side sills for floor	
	(35) Sound deadening / silencer sheet	
	(36) Stay for fan shroud	
	(37) Stay for radiator	
	(38) Step assembly rear and mounting brackets	
	(39) Sun visor	
	(40) Windshield header panel / Rail	
	(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115	
	(F) Following components for vehicles of sub - heading 8703.3225	
	(1) Air intake grills for fenders / side grill	
	(2) Bonnet buffer and wind screen staples	
	(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
	(4) Channels for body drain	
	(5) Check link cover (strap) for internal door hinge	
	(6) Cubby box (Console Tunnel base)	
	(7) Door glass holding channel	
	(8) Door Trim (Casing)	
	(9) Emblems	
	(10) Escutcheon (Bazel) for window regulator	
	(11) Escutcheon for sill for lock control	
	(12) Floor mats	
	(13) Gear box tunnel pad (insulation)	
	(14) Handles for tail doors	
	(15) Handles for window regulators	
	(16) Header rails and parts thereof	
	(17) Hood cover (soft top tarpauline)	
	(18) Hood sticks and parts thereof for soft top mounting	
	(19) Inside handles for doors	
	(20) Lamp guards	
	(21) Lid assembly for locker / storage and parts thereof	

	(22) Locking angle for locker / storage lids	
	(23) Plate assembly for hand brake mounting	
	(24) Radiator grill assembly and parts thereof	
	(25) Rear curtain rod and clamp	
	(26) Rear mud flaps	
	(27) Roll over bar assembly and parts thereof	
	(28) Shedder assembly (PE plastic sheet type) for door insulation	
	(29) Side running board	
	(30) Step assemblies and parts thereof	
	(31) Sunvisors	
8708.2932	<p>---- (A) Following components for motor cars of sub-heading 8703.2119 and 8703.3112:</p> <p>(1) Sash front door rear R/L (excl. door windows)</p> <p>(2) Sash rear door center (excl. door windows)</p> <p>(B) Following components for motor cars of heading 87.03:</p> <p>(1) Knuckle steering</p> <p>(2) Water pump</p> <p>(3) Fuel filter</p> <p>(4) Seat recliner</p> <p>(5) Air cleaner assembly</p> <p>(6) Power steering (Manual)</p> <p>(7) Engines</p> <p>(8) Transmissions (Manual)</p>	35
8708.2939	<p>---- Other</p> <p>--- For vehicles of heading 87.04:</p>	35
8708.2941	<p>---- (A) Following components for vehicles of sub-heading 8704.2190</p> <p>(1) Ash tray and parts thereof</p> <p>(2) Battery tray and parts thereof</p> <p>(3) Box for tuner</p> <p>(4) Brace for instrument panel</p> <p>(5) Braces for apron</p> <p>(6) Channel assay roof drip</p> <p>(7) Cross members for front floors</p> <p>(8) Deck assembly and parts thereof</p> <p>(9) Door handle outside</p> <p>(10) Door seals (PE sheet type)</p> <p>(11) Door trims (Board type only)</p> <p>(12) Ducts for heater / defroster / ventilation</p> <p>(13) Dust covers</p> <p>(14) Emblems for vehicles</p> <p>(15) Floor mat assemblies</p> <p>(16) Front grill</p> <p>(17) Garnishes</p>	35

	(18) Handle for door window mechanism	
	(19) Heat insulators for floor	
	(20) Inner panel for upper back window	
	(21) Inner side members for front floor	
	(22) Lining for roof	
	(23) Louvers for cowl top	
	(24) Louvers for quarter ventilation	
	(25) Mud covers for engine	
	(26) Mudguard	
	(27) Pad for Roof Headlining	
	(28) Plastic linings for wheel housing / fender	
	(29) Plate for rear wheel housing	
	(30) Reinforcement for bumpers	
	(31) Reinforcement for floor panel / member floor side (cab)	
	(32) Reinforcement for instrument panel or member steering support	
	(33) Rod / prop for hood support	
	(34) Scuff Plates	
	(35) Shroud for fan	
	(36) Side panel for cowl top	
	(37) Sills for floors	
	(38) Sound deadening / Silencer sheet	
	(39) Sun visor	
	(40) Trims for seaming welts	
	(41) Windshield header panel / Rail	
	(B) Following components for vehicles of sub - heading 8704.3190	
	(1) Ash tray and parts thereof	
	(2) Bars for protection rear glass	
	(3) Cases / Bezels for inside handles	
	(4) Channel for glass door support and rubber thereof	
	(5) Chassis and parts thereof excluding frame rear for floor	
	(6) Cover Frame Floor	
	(7) Cross member assemblies and parts thereof (sheet metal)	
	(8) Door handles (inside / Outside)	
	(9) Door trims and parts thereof	
	(10) Frame for front floor	
	(11) Frame for front suspension	
	(12) Frame roof front and parts thereof	
	(13) Front / radiator grill and parts thereof	
	(14) Front pillars (inner / outer) and parts thereof	
	(15) Front show and parts thereof	

	(16) Garnishes / Covers / Ventilators and parts	
	(17) Handle for closing deck gate	
	(18) Handle for door window mechanism	
	(19) Holder Jack	
	(20) Instrument panel and parts thereof excluding foamed	
	(21) Insulator for deck floor (sheet metal)	
	(22) Knob for door lock	
	(23) Licence plate, brackets and parts thereof	
	(24) Mat for floor (plastic)	
	(25) Member assemblies for floor and parts thereof (sheet metal)	
	(26) Members, brackets and panels for service lid	
	(27) Mud flaps / mud guards (plastic)	
	(28) Panel / member engine room	
	(29) Panel Cab Back and parts thereof	
	(30) Panel floor front ; floors assemblies and parts thereof (sheet metal)	
	(31) Rear deck and parts thereof	
	(32) Rear Gate and parts thereof	
	(33) Reinforcements for suspension	
	(34) Roof head lining	
	(35) Roof, roof assemblies and parts thereof	
	(36) Seat locks and parts thereof	
	(37) Shroud for fan	
	(38) Side sill	
	(39) Splash panel for engine	
	(40) Splash plate for radiator	
	(41) Sun visor	
	(42) Wheel housing inner and parts thereof	
	(C) Following components for vehicles of sub-heading 8704.3130	
	(1) Anchor for spare tyre and parts thereof	
	(2) Ash trays and parts thereof	
	(3) Battery trays, clamps, bands, box and parts thereof	
	(4) Bottom channel for holding window glass	
	(5) Bracket/ reinforcement/ hangers for suspension	
	(6) Brackets for seat belts	
	(7) Case/ base for inside door handles	
	(8) Chassis and parts thereof	
	(9) Cross member assemblies for floor and parts thereof	
	(10) Door assemblies (except front door)	
	(11) Door seals for service holes (PE sheet type)	

	(12) Emblems	
	(13) Engine under cover(dust, mud, splash protectors)	
	(14) Floor assemblies	
	(15) Floor mats	
	(16) Frame floor side	
	(17) Frame for front suspension	
	(18) Frame roof front/ plate side and parts thereof	
	(19) Front body	
	(20) Front floor panels and parts thereof	
	(21) Garnish head lamp and centre	
	(22) Garnish, side defroster cover, Control lever	
	(23) Handles, inside pull and parts thereof, except sliding door handles	
	(24) Handles, outside and parts thereof, except sliding door handles	
	(25) Handles, window regulator and parts thereof	
	(26) Inner pillars/ reinforcements for side body	
	(27) Inner/ outer panel for rear quarter	
	(28) Instrument panel complete, excluding foamed	
	(29) Knob door inside lock	
	(30) Link rods for activating door latches	
	(31) Member floor side	
	(32) Member for engine room	
	(33) Pan rear floor and parts thereof	
	(34) Panel engine room	
	(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
	(36) Panels for rear wheel housing (inner) and parts thereof	
	(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
	(38) Pillar front outer	
	(39) Reinforcements floor side	
	(40) Retainer licence plate	
	(41) Service lid, rear floor	
	(42) Shroud for fan	
	(43) Shut stop for center door	
	(44) Side body assembly	
	(45) Side member assemblies for floor and parts thereof	
	(46) Side sills, front and centre (inner)	
	(47) Sill rear side inner	
	(48) Splash plate for radiator	
	(49) Sun visor	
	(50) Trim rail roof	

	(51) Wheel housing mud guards/ mud flaps	
	(D) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8704.3150	
8708.2942	---- (A) Following components for vehicles of sub - heading 8704.2219	35
	(1) Battery Carrier assembly and parts thereof	
	(2) Cabin tilt stay stopper assembly and parts thereof	
	(3) Cargo body / deck and parts thereof	
	(4) Cross member for frame	
	(5) Cushion for engine mounting	
	(6) Door trim assembly (Board / PVC type)	
	(7) Emblems	
	(8) Floor mat	
	(9) Frame assembly	
	(10) Front brackets for cabin mounting	
	(11) Front radiator grill	
	(12) Gussets / stiffeners for frame	
	(13) Licence plate assembly	
	(14) Panel for front corner assembly (sheet metal)	
	(15) Rear member assembly for cabin mounting and parts thereof	
	(16) Shroud for fan	
	(17) Splash boards for mud flap mounting	
	(18) Splash covers for engine	
	(19) Sun visors	
	(B) Following components for vehicles of sub - heading 8704.2299	
	(1) Battery Carrier assembly and parts thereof	
	(2) Cabin tilt stay stopper assembly and parts thereof	
	(3) Cargo body / deck and parts thereof	
	(4) Cross members for frame	
	(5) Door trim assembly (Board / PVC type)	
	(6) Dust protection seal for doors (PE sheet type)	
	(7) Entry steps for cabin	
	(8) Floor mat	
	(9) Frame assembly	
	(10) Gussets / stiffeners for frame	
	(11) Licence plate assembly and parts thereof	
	(12) Long members for frame	
	(13) Rod / Prop / support for bonnet	
	(14) Scuff plates	
	(15) Shroud for fan	
	(16) Splash covers for engine	
	(17) Sun visors	
	(18) Trim for front pillar	

	(C) Following components for vehicles of sub - heading 8704.2390	
	(1) Battery Carrier assembly and parts thereof	
	(2) Bracket assembly front for cabin mounting	
	(3) Cabin tilt stay stopper assembly and parts thereof	
	(4) Cross members for frame	
	(5) Dust protection seal for doors (PE sheet type)	
	(6) Entry steps for cabin	
	(7) Floor mat	
	(8) Frame assembly	
	(9) Gussets / stiffeners for frame	
	(10) Licence plate assembly and parts thereof	
	(11) Long members for frame (6x2 vehicles only)	
	(12) Member assembly for mounting engine and parts thereof	
	(13) Rear body trim (other than injection moulded)	
	(14) Rod / prop / support for bonnet	
	(15) Scuff plates	
	(16) Sun visor	
	(17) Trim for front pillar	
8708.2949	---- Other	35
8708.2990	--- Other	35
	- Brakes and servo-brakes; parts thereof:	
8708.3010	--- (A) Following components for vehicles of heading 87.01	35
	(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-heading 8701.9020	
	(2) Brake assembly for tractors of sub - heading 8701.9020	
	(3) Brake bands for tractors of sub - heading 8701.9020	
	(4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040	
	(5) Brake drums for tractors of sub - heading 8701.9020; Mounted brake linings for tractors of sub heading 8701.9020	
	(6) Brake pedal assemblies and parts thereof for tractors of sub - heading 8701.9020	
	(7) Cam shafts for brake for tractors of sub - heading 8701.9020	
	(8) Cross shaft assembly and parts thereof for tractors of sub - heading 8701.9020	

	(9) Brake levers, Brake Pedals, Lever for brake hand levers for hand brakes, Lock combined brakes tractors of subheading 8701.9020	
	(10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090 and 8701.2040	
	(11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020	
	(B) Following components for vehicles of heading 8702.1090 and 8702.9090	
	(1) Air tanks and vacuum tanks for brakes	
	(2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons)	
	(3) Oil/air pipes and brake drums,	
	(4) Brake pedal assembly and parts thereof	
8708.3020	--- Following components for vehicles of heading 8703	35
	(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225	
	(2) Brake tubes, pipes and their covers of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323 and 8703.3223	
	(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.	
	(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240	
	(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240	
	(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub- heading 8703.2193	
	(7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323 and 8703.3223	

	(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193	
	(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.2323, 8703.3223	
	--- For vehicles of heading 87.04:	
8708.3031	---- (A) Following components, of vehicles of sub-heading 8704.2190	35
	(1) Brake Drum	
	(2) Brake tubes	
	(3) Front brake Disc	
	(4) Parking brake cable	
	(B) Following components, of vehicles of sub-heading 8704.3190	
	(1) Brakes	
	(2) Brake tubes/ pipes	
	(3) Brake drums	
	(4) Lever assembly for parking brake and parts thereof	
	(5) Mounted brake linings	
	(6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof	
	(C) Following components, of vehicles of sub-heading 8704.3130	
	(1) Brake tubes, pipes and their covers	
	(2) Cable parking brake and parts thereof	
	(3) Disc/ drum brake	
	(4) Lever parking brake assembly and parts thereof,	
	(D) Following components, of vehicles of sub-heading 8704.3150	
	(1) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut),	
	(2) Mounted brake linings	
8708.3032	---- (A) Following components, of vehicles of sub-heading 8704.2219	35
	(1) Air tanks / vacuum tanks	
	(2) Brake drums	
	(3) Lever assembly for parking brake / hand brake	
	(4) Oil and air pipes / tubes	
	(B) Following components, of vehicles of sub-heading 8704.2299	
	(1) Brake drums	
	(2) Lever assembly for parking brake / hand brake	
	(3) Oil and air pipes / tubes	
	(4) Brake pedal assembly and parts thereof	

	(C) Following components, of vehicles of sub - heading 8704.2390	
	(1) Brake drums	
	(2) Lever assembly for parking brake / hand brake	
	(3) Oil and air pipes / tubes	
8708.3039	---- Other	35
8708.3090	--- Other	35
	--- Other	
	- Gear boxes and parts thereof:	
8708.4010	--- Following components for agricultural tractors of sub heading 8701.9020	35
	(1) Gear boxes	
	(2) Bottom cover plate for gear box housing	
	(3) Cover / Cup for gear shift lever	
	(4) Cover assembly for drive shift bearing for use in gear box	
	(5) Cover plates for gear box	
	(6) Cover shift tower for gear box	
	(7) Gear box housing	
	(8) Housing for gear shift lever	
	(9) Knob for gear shift lever	
	(10) Lever 3rd and 4th / Fork Third (for gear box)	
	(11) Lever assembly transmission / gear shift lever and parts thereof	
	(12) Lever for 1st and 2nd gate / gear	
	(13) Lever for reverse gear	
	(14) Lever planetary / lever assembly splitter and parts thereof	
	(15) Plate for mounting gear shift lever	
	(16) Plunger	
	(17) Plunger / dog for gear box	
	(18) Retainer for main drive shaft for use in gear box	
	(19) Rod splitter for gear box	
	(20) Seat for spring for use in gear box	
	(21) Selector 3rd / Gate 3rd and 4th for gear box	
	(22) Selector for planetary shaft / support for splitter for gear box	
	(23) Shaft / fork for clutch release	
	(24) Shift tower for gear box	
	(25) Shift tower for gear box	
	(26) Shifter rails / rods	
	(27) Shifter rails / rods for gear box	
	(28) Supports for splitters	
	(29) Top cover assembly for gear box and parts thereof	
	(30) Shaft for differential lock	

	(31) Shaft reverse/shaft reverse cluster	
8708.4090	--- Other	35
	- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof	
8708.5010	<p>--- (1) Built up drive axles with hub and brake drum for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390</p> <p>(2) Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390</p>	35
	<p>(3) Built up drive axles for agricultural tractors of sub-heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for</p>	

		PTO, Rear Wheel Hub (for Tractors upto 55HP), Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020	
		(4) Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	
		(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub- heading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub heading 8701.9020	
8708.5020		- - - (1) Built up drive axles for vehicles of sub – heading 8703.2115 and 8704.3150 (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115 and 8704.3150	35

	<p>(3) Built up Non driving axles for motor cars of heading 87.03 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03;</p> <p>(5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130; Hub for front axle for vehicle of sub heading 8704.2190</p> <p>(6) Cap spindle for grease for vehicles of sub heading 8704.3190 (7) Propeller shaft for vehicles of sub heading 8703.2193 (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190</p>	
8708.5090	--- Other	35
	- Road wheels and parts and accessories thereof:	
8708.7010	--- Road wheels (excluding casted), rims discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.2115	35
8708.7020	--- Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of sub-headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8708.7090	--- Other	35
	- Suspension System and parts thereof (including Shock absorbers)	
8708.8010	--- (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130, 8704.3150 and 8704.3190 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115 and 8704.3150	35
8708.8020	--- Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, and 8701.9060	35
8708.8090	--- Other	35
	- Other parts and accessories:	
	- - Radiators and parts thereof:	
8708.9110	--- Radiator of a kind with aluminum core	35

8708.9120	---	Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35
8708.9130	---	Radiator other than aluminum core, for vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090,, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020 (2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020	35
8708.9190	---	Other	35
	--	Silencers (Mufflers) and exhaust pipes; parts thereof:	
8708.9210	---	Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35
8708.9220	---	Silencers, mufflers and exhaust pipesfor vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8708.9290	---	Other	35
	--	Clutches and parts thereof:	
8708.9310	---	(1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200cc for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35
		(2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub- heading 8703.2193	
		(3)Arm clutch release for motor cars of heading 87.03 exceeding 1200cc	
8708.9320	---	Following parts for agricultural tractors of sub-heading 8701.9020 : (1) Clutches (with or without driven plates) (2) Fork for clutches	35
8708.9390	---	Other	35
	--	Steering wheels, steering columns and steering boxes; and parts thereof:	

8708.9410	<p>--- (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190</p> <p>(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc</p> <p>(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190</p> <p>(4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130</p> <p>(5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130</p> <p>(6) Steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 and 8704.3150</p>	35
8708.9420	<p>--- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219</p> <p>(2) Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020</p>	35
8708.9490	--- Other	35
8708.9500	-- Safety Air bags with inflator system; parts thereof	35
	-- Other:	
8708.9910	<p>--- Following components for vehicles of heading 87.01:</p> <p>(A) For vehicles of heading 8701.2020, 8701.2090 and 8701.2040</p> <p>(1) Battery cover</p> <p>(2) Fuel tank</p> <p>(3) Fuel tank bands / supports / brackets / stripes</p> <p>(4) Out side mirror stay assembly</p> <p>(5) Pin for mounting leaf springs (4x2 vehicles only)</p> <p>(6) Retainer / holder for center hearing (4x2 vehicles only)</p> <p>(7) Shackles for leaf spring assembly</p>	35

	(8) Stiffener for fly wheel housing (4x2 vehicles only)	
	(10) Upper pad for front leaf assembly (4x2 vehicles only)	
	(B) Following components, of agricultural tractors of sub - heading 8701.9020	
	(1) Adapter plate / engine mounting bracket	
	(2) Adaptor for techo meter drive (for tractors upto 80 HP)	
	(3) Air cleaner housing assembly and parts thereof	
	(4) Air intake pipes / tubes (for tractors upto 80 HP)	
	(5) Anchor for check chain	
	(6) Anchor plate	
	(7) Angle drive	
	(8) Arm for hydraulic lift	
	(9) Arm lift ram for hydraulic mechanism	
	(10) Balls (Cat I and II)	
	(11) Battery retainer assembly and parts thereof	
	(12) Brackets excluding those for throttle control, consol panel and stop light switch	
	(13) Cable for tractors meter / hour meter	
	(14) Cam position assembly for hydraulic lift mechanism	
	(15) Cap for lift cover	
	(16) Chain assembly / adjuster lower link and parts thereof	
	(17) Check chain assembly and parts thereof	
	(18) Clutch pedal	
	(19) Collar pre - cleaner / shield air cleaner (for tractors upto 80 HP)	
	(20) Connecting rod for hydraulic mechanism	
	(21) Control Beam	
	(22) Cooling fan blade	
	(23) Cover lift pump for hydraulics	
	(24) Cover starter motor	
	(25) Deck for fuel tank support	
	(26) Deck for mounting seats	
	(27) Drip tray	
	(28) End implement	
	(29) Exhaust elbow	
	(30) Fork for levelling	
	(31) Front moulding (rubber / plastic)	
	(32) Front tube assembly	
	(33) Fuel cut off cable (for tractors upto 80 HP)	

	(34) Fuel pipes	
	(35) Fuel tank assembly and parts thereof	
	(36) Guard / protection for alternator	
	(37) Head for lubricating oil filter	
	(38) High pressure hydraulic pipe	
	(39) Hook support for top link	
	(40) Hose breather / breather assembly	
	(41) Hub / spacer for fan	
	(42) Knuckle for hydraulic mechanism	
	(43) Leveling assembly shaft and parts thereof	
	(44) Lever and cam assembly for hydraulic lift and parts thereof	
	(45) Lever for alternator / brace stretcher	
	(46) Lever for hand throttle	
	(47) Lever for lift control for hydraulic lift	
	(48) Lever for plough lifting mechanics	
	(49) Lever for relay steering control	
	(50) Lever for response control for hydraulic lift	
	(51) Lever for steering control	
	(52) Lever inner selector for hydraulic lift	
	(53) Lever quadrant cross shaft hydraulic mechanism	
	(54) Lift rod assembly and parts thereof	
	(55) Link assembly control for hydraulic mechanism	
	(56) Link assembly for hydraulic lift	
	(57) Link for pivot pedal	
	(58) Link for PTO clutch	
	(59) Lower link assembly	
	(60) Packing for fuel tank	
	(61) Pad for PTO relay	
	(62) Pads for pedals	
	(63) Parts of fuel sedimentary assembly	
	(64) Pin for beam control	
	(65) Pin for supporting hydraulic mechanism	
	(66) Piston assembly for hydraulic mechanism and parts thereof	
	(67) Pivot shaft for hydraulic lift	
	(68) Plate cover for rear axle	
	(69) Plate draft response for hydraulic lift	
	(70) Plate engine lifting / eye engine lifting	
	(71) Pre cleaner assembly and parts thereof	
	(72) Protection sheet for starter motor	
	(73) Pull rod for stopping engine	
	(74) Quadrant assembly and parts thereof	
	(75) Radiator elbow	

	(76) Response cover assembly for hydraulic lift and parts thereof	
	(77) Retainer for ball	
	(78) Rocker cove	
	(79) Rod / shaft for throttle pedal	
	(80) Sector for draft control	
	(81) Selective assembly and parts thereof	
	(82) Shaft / pin for lower lin	
	(83) Shaft for fuel pump activation	
	(84) Shaft for ram extension	
	(85) Shield for bearing set	
	(86) Shim for fuel tank support	
	(87) Sleeve for lift control	
	(88) Spacer for fuel injection pump	
	(89) Spacer for transmission	
	(90) Spacer rings for fan blades	
	(91) Stand pipe for hydraulic lift mechanism	
	(92) Steering arms	
	(93) Stop reverse shaft	
	(94) Strap for fuel tank (for tractors upto 80 HP)	
	(95) Suction pipe for hydraulic oil	
	(96) Support / bracket for fuel tank (for taractors upto 80 HP)	
	(97) Support for foot steps	
	(98) Support for front axle	
	(99) Support for lift pump	
	(100) Support for throttle	
	(101) Support for vacuum pump drive	
	(102) Support for water pump	
	(103) Throttle control	
	(104) Throttle control assembly and parts thereof (for tractors upto 80 HP)	
	(105) Throttle pedal	
	(106) Top link assembly and parts thereof	
	(107) Towing hooks	
	(108) Track rod adjustor	
	(109) Tube assembly for rear axle and parts thereof	
	(110) Water body / elbow water pump	
	(111) Water inlet / water connection	
	(112) Water outlet / pipe outlet	
	(113) Weight for frame	
	(114) Wrapper assembly and parts thereof	
8708.9920	- - - Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
	(1) Accelerator / Brake / Clutch pedal assemblies and parts thereof	

	(2) Air cleaner housing	
	(3) Battery cover	
	(4) Boot for gear shift	
	(5) Brace for adjusting generator / alternator	
	(6) Brackets for mounting air cleaner	
	(7) Brackets for mounting engine (casting and sheet metal)	
	(8) Brackets for mounting exhaust pipes	
	(9) Brackets for mounting leaf springs	
	(10) Brackets for mounting shock absorbers	
	(11) Fuel tank	
	(12) Fuel tank bands / supports / brackets / stripes	
	(13) Hanger for engine lifting	
	(14) Lever and bracket of stabilizer bar	
	(15) Mounting support for spare wheel carrier	
	(16) Pins for mounting leaf springs	
	(17) Retainer / holder for center bearing	
	(18) Shackles for leaf spring assembly	
	(19) Towing hooks	
	(20) U Bolts for leaf springs	
	(21) Upper pad for front leaf spring assembly	
8708.9930	- - - For the vehicles of heading 87.03:	35
	(A) Following components for motor cars of heading 87.03	
	(1) Air cleaner housing assembly and parts thereof	
	(2) Arms for fan belt adjusting	
	(3) Bracket for generator	
	(4) Bracket for holding jack	
	(5) Bracket for jacking (for vehicles upto 1200cc)	
	(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
	(7) Bracket front seat inside (for vehicles upto 1200cc)	
	(8) Bracket parking lever	
	(9) Cable assembly for choke and parts thereof	
	(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
	(11) Cable for hood latch release and parts thereof	
	(12) Cables for opening fuel lid and parts thereof	
	(13) Cables for opening trunk latch and parts thereof	
	(14) Cap assembly fuel filler maintenance hole	
	(15) Cap assembly fuel filler (for vehicles upto 800cc)	

	(16) Engine mounting brackets (sheet metal and cast	
	(17) Fuel filler neck and pipe (other than plastic)	
	(18) Fuel pipe (main)	
	(19) Fuel pipe (return)	
	(20) Fuel tank (other than plastic)	
	(21) Fuel tank bands / brackets for mounting	
	(22) Fuel tube protectors (for vehicles upto 1200cc)	
	(23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)	
	(24) Heater unit (using engine heat) and parts thereof	
	(25) Lever fuel lid latch release	
	(26) Lever gear shift control and parts thereof (manual)	
	(27) Lever hood latch release	
	(28) Lever luggage door latch release	
	(29) Lid assembly fuel filler (for vehicles upto 1200cc)	
	(30) Nozzel and hose for wind shield washer	
	(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
	(32) Protectors for fuel filler pipes	
	(33) Protectors fuel tank	
	(34) Reserve tank and hose assembly for radiator tank and parts thereof	
	(35) Seat track adjuster without reclining mechanism	
	(36) Shield fuel tank filler pipe	
	(37) Towing hooks	
	(38) Washer jar	
	(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240	
	(1) Air suction assembly for air cleaner	
	(2) Arm for gear select assembly and parts thereof	
	(3) Arms for fan belt adjusting	
	(4) Bracket for brake fluid reservoir	
	(5) Bracket for fuse box	
	(6) Bracket for generator	
	(7) Bracket for holding jack	
	(8) Bracket for mounting radiator	
	(9) Bracket for suspension	
	(10) Brake fluid reservoir assembly and parts thereof	

	(11) Cable assembly for accelerator and parts thereof	
	(12) Cable assembly for choke and parts thereof	
	(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
	(14) Fuel filler neck and pipe	
	(15) Fuel tank (other than plastic)	
	(16) Gear shift control rods/ transmission cables	
	(17) Hanger for muffler	
	(18) Hooks for engine lifting	
	(19) Lever gear shift control and parts thereof	
	(20) Nozzel and hose for wind shield washer	
	(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
	(22) Reserve tank and hose assembly for radiator water and parts thereof	
	(23) Spare wheel carrier and bolt assembly	
	(24) Support set for gear shift arm	
	(25) Towing hooks	
	(26) Washer jar	
	(C) Following components for vehicles of sub-heading 8703.2193	
	(1) Arms for fan belt adjusting	
	(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
	(3) Fuel tank	
	(4) Lifting hooks for engine	
	(5) Link rods for activating door latches	
	(6) Nozzel wind shield washer	
	(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
	(8) Plate cylinder block	
	(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies	
	(10) Reserve tank and hose assembly for radiator water and parts thereof	
	(11) Washer jar	
	(D) Following components for vehicles of heading 8703.2323 and 8703.3223	
	(1) Bands / protective blankets / brackets for fuel tank.	
	(2) Brackets for accelerator cable.	
	(3) Brackets for mounting air cleaner assembly	
	(4) Brackets for mounting bumper	
	(5) Brackets for mounting engine (sheet metal)	

	(6) Brackets for mounting fuse box / relay box	
	(7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir	
	(8) Brackets for mounting radiator	
	(9) Brackets for mounting silencers / mufflers / exhaust pipes	
	(10) Brackets for mounting suspension (sheet metal)	
	(11) Brackets for mounting vacuum tank	
	(12) Brackets for mudguards	
	(13) Brackets for release mechanism for hood opening	
	(14) Brackets for seats	
	(15) Cable for hood latch release	
	(16) Cable for hood lock control	
	(17) Engine cooling system pipes (metal)	
	(18) Fuel pipe for inlet fuel	
	(19) Fuel tubes, main and return	
	(20) Knobs for seat reclining knuckles	
	(21) Mounting system for spare wheel	
	(22) Oil cooler pipes (metal)	
	(23) Pedal Assembly for accelerator and parts thereof	
	(24) Pedal assembly for clutch and parts thereof	
	(25) Power adjustment screw for hand brake	
	(26) Radiator pipes	
	(27) Resonator for air intake system.	
	(28) Seat Adjusting Track	
	(29) Spare wheel carrier assembly and parts thereof	
	(30) Towing hook	
	(31) Wire protecting pads (foam)	
	(E) Following components for vehicles of sub heading 8703.2115	
	(1) Air filter assembly and parts thereof	
	(2) Battery carrier assembly and parts thereof	
	(3) Brackets	
	(4) Brake oil tank	
	(5) Breather tube	
	(6) Chassis and parts thereof	
	(7) Control cables assemblies and parts thereof	
	(8) Engine mounting bolt; Engine cover	
	(9) Engine mounting bridge / cross member	
	(10) Fuel pipes	
	(11) Fuel tank assembly and parts thereof; cap fuel tank	

	(12) Fuse box assembly and parts thereof	
	(13) Handle grip	
	(14) Internal cock for handle grip	
	(15) Kick starter assembly and parts thereof	
	(16) Knobs	
	(17) Lever assembly gear shift	
	(18) Sleeve for wheel	
	(19) Spacer for wheel	
	(20) Speedometer cable assembly and parts thereof	
	(21) Torque rod	
	(22) Wheel nuts	
	(F) Following components for vehicles of sub - heading 8703.3225	
	(1) Accelerator cable	
	(2) Accelerator pedal assembly and parts thereof	
	(3) Air cleaner housing assembly and parts thereof	
	(4) Battery tray assembly and parts thereof	
	(5) Bracket for body floor support	
	(6) Bracket for fuel tank pipes	
	(7) Bracket for mounting body on chassis	
	(8) Bracket for mounting internal light	
	(9) Bracket for power steering oil reservoir	
	(10) Bracket for power steering pump mounting	
	(11) Bracket for radiator mounting	
	(12) Bracket for roll over bar	
	(13) Bracket for silencer / exhaust pipe support	
	(14) Bracket for track rod protection	
	(15) Clutch pipe (feed)	
	(16) Cover for fuse box	
	(17) Cradle / support for fuel tank	
	(18) Cyclone pipe oil drain (sheet metal)	
	(19) Flinger / damper	
	(20) Fuel filler cover assembly and parts thereof	
	(21) Fuel filler neck	
	(22) Gate plate for gear lever retention	
	(23) Hose assembly for washer	
	(24) Internal air duct for heater	
	(25) Lower air duct	
	(26) Lower seat for front spring	
	(27) Pipe assembly for fuel and parts thereof	
	(28) Pipe for heater return	
	(29) Retainer for suspension spring	
	(30) Retaining plate for pulley	
	(31) Rings for securing shock absorbers	

	(32) Spare wheel carrier assembly and parts thereof	
	(34) Strap for fuel tank	
	(35) Strut for air cleaner bracket	
	(36) Top plate (plate grommet) for gear change assembly	
	(37) Towing hook	
	(38) Towing ring recovery and lashing assembly and parts thereof	
	(39) Underside protection bar assembly for propeller shaft	
	(40) Washer tank assembly and cap thereof	
8708.9940	- - - Following components for vehicles of sub - heading 87.04	35
	(A) For vehicles of sub- heading 8704.2190:	
	(1) Air cleaner housing (sheet metal type)	
	(2) Air intake duck for air cleaner assembly	
	(3) Bands / protective blankets / brackets for fuel tank.	
	(4) Cable for hood lock control	
	(5) Clutch Oil Tube	
	(6) Duct snorkel	
	(7) Filler neck assembly	
	(8) Fuel tank (metal type)	
	(9) Fuel tubes, main and return (metallic Type)	
	(10) Heat insulators	
	(11) Jar assembly washer	
	(12) Mounting system for spare wheel	
	(13) Neck assembly for fuel tank	
	(14) Pedal Assembly for accelerator and parts thereof	
	(15) Protector for fuel tank	
	(16) Radiator pipes	
	(17) Reserve tank for radiator	
	(18) Resonator for air intake system.	
	(19) Rods for activating door latches	
	(20) Rods for radiator support	
	(21) Seat Adjusting Track	
	(22) Shackles / shackle plates / pins / hangers for leaf springs	
	(23) Towing hook	
	(24) U bolt for leaf springs	
	(25) vacuum tank	
	(B) Following components, for vehicles of sub - heading 8704.3190	
	(1) Air suction assembly for air cleaner	

	(2) Arm for gear select assembly and parts thereof	
	(3) Battery box / battery clamp / battery band	
	(4) Battery cover	
	(5) Brackets for brake fluid reservoir, washer tank and water reservoir tank	
	(6) Brackets for fuel box	
	(7) Brackets for mounting alternator	
	(8) Brackets for mounting engine / excluding bracket front mount	
	(9) Brackets for mounting radiator	
	(10) Brackets for mounting rear deck	
	(11) Brackets for mounting steering gear box	
	(12) Brackets for seat belts	
	(13) Brackets for suspension system	
	(14) Brackets sub - cleaner	
	(15) Brake fluid reservoir assembly and parts thereof	
	(16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs	
	(17) Cable assemblies for accelerator and choke	
	(18) Emblems	
	(19) Fuel pipes	
	(20) Fuel tank and parts thereof	
	(21) Hooks for lifting engine	
	(22) Lever set for gear shift control	
	(23) Nuts for wheels	
	(24) Pedal Brake, clutch and accelerator assemblies and parts thereof	
	(25) Plate cylinder block	
	(26) Rod / Bracket for tension assembly	
	(27) Rod gear shift select	
	(28) Spare wheel carrier and bolt assembly and parts thereof	
	(29) Stay / Brackets for bumpers	
	(30) Support set for gear shift arm	
	(31) Towing hook	
	(32) Washer jar assembly for wind shield	
	(33) Water reservoir tanks	
	(34) Wind shield washer nozzle assembly	
	(C) Following components for vehicles of heading 8704.3130	
	(1) Air suction assembly for air cleaner	
	(2) Arm for gear select assembly and parts thereof	
	(3) Arms for fan belt adjusting	

	(4) Bracket for brake fluid reservoir	
	(5) Bracket for fuse box	
	(6) Bracket for generator	
	(7) Bracket for holding jack	
	(8) Bracket for mounting radiator	
	(9) Bracket for suspension	
	(10) Brake fluid reservoir assembly and parts thereof	
	(11) Cable assembly for accelerator and parts thereof	
	(12) Cable assembly for choke and parts thereof	
	(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
	(14) Fuel filler neck and pipe	
	(15) Fuel tank (other than plastic)	
	(16) Gear shift control rods/ transmission cables	
	(17) Hanger for muffler	
	(18) Hooks for engine lifting	
	(19) Lever gear shift control and parts thereof	
	(20) Nozzle and hose for wind shield washer	
	(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
	(22) Reserve tank and hose assembly for radiator water and parts thereof	
	(23) Spare wheel carrier and bolt assembly	
	(24) Support set for gear shift arm	
	(25) Towing hooks	
	(26) Washer jar	
	(D) Following components for vehicles of sub heading 8704.3150	
	(1) Air filter assembly and parts thereof	
	(2) Battery carrier assembly and parts thereof	
	(3) Brackets	
	(4) Brake oil tank	
	(5) Breather tube	
	(6) Chassis and parts thereof	
	(7) Control cables assemblies and parts thereof	
	(8) Engine mounting bolt; Engine cover	
	(9) Engine mounting bridge / cross member	
	(10) Fuel pipes	
	(11) Fuel tank assembly and parts thereof; cap fuel tank	
	(12) Fuse box assembly and parts thereof	
	(13) Handle grip	
	(14) Internal cock for handle grip	
	(15) Kick starter assembly and parts thereof	

	(16) Knobs	
	(17) Lever assembly gear shift	
	(18) Sleeve for wheel	
	(19) Spacer for wheel	
	(20) Speedometer cable assembly and parts thereof	
	(21) Torque rod	
	(22) Wheel nuts	
8708.9950	---- Following components, for vehicles of sub - heading 8704.2219.	35
	(A) For vehicles of sub- heading 8704.2219:	
	(1) Air cleaner housing (sheet metal)	
	(2) Air intake pipe and its hood	
	(3) Battery cover	
	(4) Boot for gear shift lever.	
	(5) Brace for adjusting generator / alternator	
	(6) Bracket for mounting air cleaner	
	(7) Bracket helper spring	
	(8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal)	
	(9) Fuel tank	
	(10) Fuel tank bands / supports / brackets / stripes	
	(11) Hanger for engine lifting	
	(12) Out side mirror stay assembly	
	(13) Pins for mounting leaf springs	
	(14) Pipe air cleaner to engine	
	(15) Rod assembly for cabin locking mechanism	
	(16) Shackles for leaf springs	
	(17) Stay for cabin entry steps	
	(18) Towing hooks	
	(19) U Bolts for leaf springs	
	(20) Upper pad for front leaf spring assembly	
	(B) Following components, for vehicles of sub - heading 8704.2299	
	(1) Accelerator / Brake / Clutch pedal assembly and parts thereof	
	(2) Air / vacuum tanks for brakes	
	(3) Air cleaner housing assembly and parts thereof (sheet metal)	
	(4) Air intake pipe and its hoods	
	(5) Battery cover	
	(6) Brace for adjusting generator / alternator	
	(7) Brackets for mounting air cleaner, leaf springs, helper springs, shock absorbers and exhaust pipes.	

	(8) Brackets for mounting engine (casting and sheet metal)	
	(9) Fuel tank	
	(10) Fuel tank bands / supports / brackets / strips	
	(11) Mounting support for spare wheel carrier	
	(12) Out side mirror stay assembly	
	(13) Pins for mounting leaf springs	
	(14) Retainer / holder for center bearing	
	(15) Shackles for leaf springs assembly	
	(16) Stiffener for fly wheel housing	
	(17) Towing hooks	
	(18) U. Bolts for leaf springs	
	(19) Upper pad for front leaf spring assembly	
	(C) Following components, for vehicles of sub - heading 8704.2390	
	(1) Air / vacuum tanks for brakes	
	(2) Air cleaner housing assembly and parts thereof (sheet metal)	
	(3) Air intake pipe and its hood	
	(4) Battery cover	
	(5) Brace for adjusting generator / alternator	
	(6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks	
	(7) Brackets for mounting engine (casting and sheet metal)	
	(8) Fuel tank	
	(9) Fuel tank bands / supports / brackets / stripes	
	(10) Hanger for engine lifting	
	(11) Mounting support for spare wheel carrier	
	(12) Out side mirror stay assembly	
	(13) Pins for mounting leaf springs	
	(14) Pipe air cleaner to engine	
	(15) Retainer / holder for center bearing (6x2 vehicles only)	
	(16) Shackles for leaf spring assembly	
	(17) Stiffener for fly wheel housing (6x2 vehicles only)	
	(18) Towing hooks	
	(19) Upper pad for front leaf spring assembly	
8708.9990	--- Other	35
8714.1010	--- Saddles	35
8714.1020	--- Following components for vehicles of heading 87.11:-	35
	(1) Air cleaner assembly and parts thereof	
	(2) Axles (front, rear, collar) and parts thereof	
	(3) Battery Box	

	(4) Bolt for engine mounting	
	(5) Brake cables and parts thereof	
	(6) Brake drums	
	(7) Brake pedal shaft	
	(8) Brake pads	
	(9) Brake rods, linkages and levers	
	(10) Brake shoes/ Mounted brake lining of asbestos	
	(11) Brakes (complete)	
	(12) Cams for brakes	
	(13) Chain case and parts thereof	
	(14) Clutch cables and parts thereof	
	(15) Complete fuel system	
	(16) Complete wheels	
	(17) Fenders and parts thereof	
	(18) Foot rest and parts thereof	
	(19) Frame / chassis and parts thereof	
	(20) Front fork assembly (complete)	
	(21) Fuel pipes / tubes	
	(22) Fuel tank (whether or not painted)	
	(23) Fuel tank cap (with or without lock)	
	(24) Fuse boxes	
	(25) Gear shift lever pad	
	(26) Grips (whether or not twisting) and parts thereof	
	(27) Handle bar and parts thereof	
	(28) Hubs for wheels	
	(29) Lever set kick starter	
	(30) Levers for front brake and clutch and parts thereof	
	(31) Motorcycle head lamp housing	
	(32) Mudguards / flaps (plastic)	
	(33) Nipples for wheels	
	(34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers	
	(35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds	
	(36) Rear shock absorbers assembly	
	(37) Rim flaps (other than rubber) for wheels	
	(38) Rims for wheels	
	(39) Side covers and parts thereof	
	(40) Side stands / main stands and parts thereof	

	(41) Silencers / exhaust pipes / mufflers and parts thereof	
	(42) Spokes for wheels	
	(43) Sprockets for wheels	
	(44) Swinging arm assembly and parts thereof except collar and bushing	
	(45) Throttle cables and parts thereof	
	(46) Torque link and parts thereof	
	(47) Regulator rectifier	
	(48) Clutch assembly	
	(49) Emblems / Stickers	
8714.1030	- - - Drum gear shift for vehicles of heading 87.11	35
8714.1040	- - - Following components for vehicles of heading 87.11:- (A) For front shocks: (1) Pipe seat (2) Seat bottom (3) Pipe /inner tube (4) Case bottom/outer tube (B) For rear shocks: (1) Case damper/ pump/ rebound (2) Stopper valve (C) For Engine: (1) Cam for brakes (2) Lever cam brake front & rear	35
8714.1090	- - - Other	35
8714.9100	- - Frames and forks, and parts thereof	20
8714.9200	- - Wheel rims and spokes	20
8714.9390	- - - Other	20
8714.9400	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	20
8714.9500	- - Saddles	20
8714.9600	- - Pedals and crank-gear, and parts thereof	20
8714.9900	- - Other	20
8905.1000	- Dredgers	2
8908.0000	Vessels and other floating structures for breaking up.	2
9019.2010	- - - Oxygenator with accessories	2
9026.1020	- - - Dipstick/ gauge oil level for engines of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130 and 8704.3190	35
9027.1000	- Gas or smoke analysis apparatus	2
9027.2000	- Chromatographs and electrophoresis instruments	2

9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	2
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	2
9027.8000	- Other instruments and apparatus	2
9027.9000	- Microtomes; parts and accessories	2
9028.1000	- Gas meters	20
9028.3000	- Electricity meters	20
9028.9020	- - - Other of electricity meters	20
9029.2019	- - - - Other	20
9029.2020	- - - Stroboscopes	20
9029.9000	- Parts and accessories	20
9032.8910	- - - Temperature control switches for vehicles of sub-heading 8703.2115 and 8704.3150	35
9104.0020	- - - For vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	35
9302.0091	- - - - Revolvers	20
9302.0092	- - - - Pistols, single barrel, semi-automatic or otherwise	20
9302.0093	- - - - Pistols, multiple barrel	20
9302.0099	- - - - Other	20
9303.1000	- Muzzle-loading firearms	20
9303.2011	- - - - Pump-action	20
9303.2012	- - - - Semi-automatic	20
9303.2019	- - - - Other	20
9303.2020	- - - Shotguns, multiple barrel, including combination guns	20
9303.2090	- - - Other	20
9303.3010	- - - Single-shot	20
9303.3020	- - - Semi-automatic	20
9303.3090	- - - Other	20
9303.9000	- Other	20
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	20
9305.1010	- - - Firing mechanisms	20
9305.1020	- - - Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers (sound moderators) and parts thereof; Butts; grips and plates	20
9305.1030	- - - Slide (for pistols) and cylinders (for revolvers)	20
9305.1090	- - - Other	20
9305.2010	- - - Shotgun barrels	20
9305.2020	- - - Firing mechanisms	20

9305.0000	Examples and receivers, Rifle barrels, Pistons, thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	20
9305.2040	- - - Breeches, bolts (gunlocks) and bolt carriers	20
9305.2090	- - - Other	20
9306.2100	- - Cartridges	20
9306.2900	- - Other	20
9306.3010	- - - Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	20
9306.3090	- - - Other	20
9306.9000	- Other	20
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20
9401.2010	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
9401.2020	- - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.3000	- Swivel seats with variable height adjustment	20
9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	20
9401.5100	- - Of bamboo or rattan	20
9401.5900	- - Other	20
9401.6100	- - Upholstered	20
9401.6900	- - Other	20
9401.7100	- - Upholstered	20
9401.7900	- - Other	20
9401.8000	- Other seats	20
9401.9010	- - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
9401.9020	- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.9090	- - - Other	20
9402.1090	- - - Other	20

9402.9020	--- Hospital beds with mechanical fittings	20
9402.9090	--- Other	20
9403.1000	- Metal furniture of a kind used in offices	20
9403.2000	- Other metal furniture	20
9403.3000	- Wooden furniture of a kind used in offices	20
9403.4000	- Wooden furniture of a kind used in the kitchen	20
9403.5010	--- Wooden cabinets	20
9403.5020	--- Wooden beds	20
9403.5030	--- Other	20
9403.6000	- Other wooden furniture	20
9403.7000	- Furniture of plastics	20
9403.8100	-- Of bamboo or rattan	20
9403.8900	-- Other	20
9403.9000	- Parts	20
9404.1000	- Mattress supports	20
9404.2100	-- Of cellular rubber or plastics, whether or not covered	20
9404.2900	-- Of other materials	20
9404.9000	-Other	20
9405.1010	--- Chandeliers	20
9405.1020	--- Fitting of base metal for fluorescent tubes	20
9405.1090	--- Other	20
9405.2000	- Electric table, desk, bedside or floor- standing lamps	20
9405.3000	- Lighting sets of a kind used for Christmas trees	20
9405.4090	--- Other	20
9405.5000	- Non- electric lamps and lighting fittings	20
9405.6000	- Illuminated signs, illuminated name- plates and the like	20
9405.9190	--- Other	20
9405.9200	-- Of plastics	20
9405.9900	-- Other	20
9406.0010	--- Green houses	20
9406.0020	--- Dairy, live stock and poultry sheds	20
9406.0030	--- Silos	20
9406.0040	--- For cold storage	20
9406.0090	--- Other	20
9503.0010	--- Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	20
9503.0090	--- Other	20
9504.3000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	20
9504.4000	- Playing cards	20
9504.5000	- Video game consoles and machines, other than those of subheading 9504.30	20

9504.9010	--- Dice cups	20
9504.9090	--- Other	20
9505.1000	- Articles for Christmas festivities	20
9505.9000	- Other	20
9506.5100	-- Lawn-tennis rackets, whether or not strung	20
9506.5910	--- Badminton rackets	20
9506.5920	--- Squash rackets	20
9506.5990	--- Other	20
	-- Other:	
9506.6910	--- Cricket balls	20
9506.6920	--- Hockey balls	20
9506.6930	--- Polo balls	20
9506.6940	--- Squash balls	20
9506.6960	--- Table tennis balls	20
9506.6970	--- Punching balls	20
9506.6980	--- Badminton shuttle cocks	20
9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20
9603.2100	-- Tooth brushes, including dental-plate brushes	20
9603.2900	-- Other	20
9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	20
9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of sub- heading 9603.30); paint pads and rollers	20
9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	20
9603.9000	- Other	20
9604.0000	Hand sieves and hand riddles.	20
9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20
9606.1000	- Press- fasteners, snap- fasteners and press- studs and parts therefor	20
9606.2100	-- Of plastics, not covered with textile material	20
9606.2200	-- Of base metal, not covered with textile material	20
9606.2910	--- Studs	2
9606.2920	--- Buttons	20
9606.2990	--- Other	20
9606.3010	--- Button moulds and other parts of buttons	20
9606.3020	--- Button blanks	20
9608.1000	- Ball point pens	20
9608.2000	- Felt tipped and other porous- tipped pens and markers	20
9615.1100	-- Of hard rubber or plastics	20
9615.1900	-- Other	20

9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20
9616.2000	- Powder- puffs and pads for the application of cosmetics or toilet preparations	20
9617.0010	--- Vacuum flasks	20
9617.0020	--- Other	20
9619.0020	--- Diapers for Infants and babies	20
9619.0030	--- Sanitary towels and tampons	20
9619.0040	--- Napkins and napkin liners for babies	20
9619.0050	--- Nappies of wadding	20
9619.0060	--- Diapers of waddings	20
9619.0090	--- Other	20
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- Dignitaries of UAE:	0
	1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.	
	2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.	
	3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.	
	4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.	
	5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.	
	6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.	
	7. H.E.Sheikh Tahnoun Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.	
	8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.	
	9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.	
	10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.	
	11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.	

	12. H.H. Shaikh Hamdan Bin Rashid Al-Maktoum, Industry, UAE.	
	13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.	
	14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.	
	15. H.H. Sheikh Fatima Bint Mubarak Ali Kittbi.	
	16. H.E. Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.	
	17. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.	
	18. H.E King Hamad Bin Isa Al-Khalifa.	
	19. Lt. Gen. Sheikh Mohamed Bin Isa Salman Al-Khalifa.	
	<u>Dignitaries of Qatar:</u>	
	1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani	
	2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.	
	3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.	
	4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani	
	5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.	
	6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani	
	7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani	
	8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani	
	9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani	
	10. H.E. Sheikh Faisal Bin Nasser Bin Hamad Al-Thani	
	(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador.	
	(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.	

		(iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.	
		(iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers.	
		(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan	
9918		Following goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation subject to the conditions detailed below:-	0
		1. Machinery, equipment, apparatus, appliances, components, sub-components and parts re-imported by industrial concerns:	
		In case machinery, equipment, apparatus, appliances, components, sub-components and parts have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to the PCT heading determined at the time of original import provided the same was exported under a contract of alteration, renovation, addition or repairs, to the original supplier or his authorized service center provided further that the make, model and other specifications, as well as the receiver, shall remain the same as were at the time of the original import.	

	<p>2. Vehicles re-imported by owners in possession:</p> <p>In case vehicles have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to PCT heading determined at the time of original import provided the vehicle was exported under a contract of alteration, renovation, addition or repairs provided further that the make, model, engine number, chassis number and other specifications as well as the exporter of the vehicle shall remain the same. In case of bullet proofing of vehicles, conditions specified in Import Policy Order in vogue at the time of import shall be applicable.</p>	
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing lines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution, cardiac catheters, colostomy bags and appliances identifiable for Ostomy use	0
9942	Omitted."	

THE SECOND SCHEDULE

[see clause (10) of section 2]

In the Customs Act, 1969 (IV of 1969), for Fifth Schedule, the following shall be substituted, namely:—

"FIFTH SCHEDULE"

[see section 18]

Part-I

Imports of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors

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

- (i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board;
- (ii) except for S. No. 1(E), 15, 23 and 24 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bonafide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings.

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

- (a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace,

catalysts, machine tools, packaging machinery and equipment, pollution control and the like; and

- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry;

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Agricultural Machinery			
	A) Tillage and seed bed preparation equipment.			If used for agriculture sector.
	1) Rotavator.	8432.8010	2%	
	2) Cultivator.	8432.2910	2%	
	3) Ridger.	8432.8090	2%	
	4) Sub soiler.	8432.3090	2%	
	5) Rotary slasher.	8432.8090	2%	
	6) Chisel plough	8432.1010	2%	
	7) Ditcher.	8432.1090	2%	
	8) Border disc.	8432.2990	2%	
	9) Disc harrow.	8432.2100	2%	
	10) Bar harrow.	8432.2990	2%	
	11) Mould board plow.	8432.1090	2%	
	12) Tractor rear or front blade.	8430.6900	2%	
	13) Land leveler or land planer.	8430.6990	2%	
	14) Rotary tiller.	8432.8090	2%	
	15) Disc plow.	8432.1090	2%	
	16) Soil scrapper.	8432.8090	2%	
	17) K.R. Karundi.	8432.8090	2%	
	18) Tractor mounted trencher	8701.9020	2%	
	19) Land leveler.	8430.6900	2%	

(1)	(2)	(3)	(4)	(5)
	20) Laser land leveler.	8432.8090	2%	
	B) Seeding or Planting Equipment.			If used for agriculture sector.
	1) Seed-cum-fertilizer drill (wheat, rice barley, etc).	8432.3010	2%	
	2) Cotton or maize planter with fertilizer attachment	8432.3090	2%	
	3) Potato planter.	8432.3090	2%	
	4) Fertilizer or manure spreader or broadcaster.	8432.4000	2%	
	5) Rice transplanter.	8432.3090	2%	
	6) Canola or sunflower drill.	8432.3010	2%	
	7) Sugar cane planter	8432.3090	2%	
	C) Irrigation, Drainage and Agro-Chemical Application Equipment			
	1) Submersible pumps (upto 75 lbs and head 150 meters) and field drainage pumps.	8413.7010	0%	
	2) Sprinklers including high and low pressure (center pivotal), system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8100 8424.2010	0%	
	3) Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000 9026.2000 9032.8990	0%	
	4) Tubewells filters or strainers.	8421.2100	2%	
	5) Knapsack sprayers.	8424.2010	2%	
	6) Granular applicator.	8424.2010	2%	
	7) Boom or field sprayers.	8424.2010	2%	
	8) Self-propelled sprayers.	8424.2010	2%	
	9) Orchard sprayers.	8424.2010	2%	
	(D) Harvesting, Threshing and Storage Equipment.			If used for agriculture sector.
	1) Wheat thresher	8433.5200	2%	
	2) Maize or groundnut thresher or Sheller.	8433.5200	2%	
	3) Groundnut digger.	8433.5900	2%	

(1)	(2)	(3)	(4)	(5)
	4) Potato digger or harvester.	8433.5300	2%	
	5) Sunflower thrasher.	8433.5200	2%	
	6) Post hole digger.	8433.5900	2%	
	7) Straw balers.	8433.4000	2%	
	8) Fodder rake.	8201.3000 8433.5900	2%	
	9) Wheat or rice reaper.	8433.5900	2%	
	10) Chaff or fodder cutter.	8433.5900	2%	
	11) Cotton picker.	8433.5900	2%	
	12) Onion or garlic harvester.	8433.5200	2%	
	13) Sugar harvester.	8433.5200	2%	
	14) Reaping machines.	8433.5900	2%	
	15) Combined harvesters (new)	8433.5100	2%	
	16) Pruner/sheers.	8433.5900	2%	
	17) Fodder/forage wagon.	8716.8090	5%	
	E) Fertilizer and Plant Protection Equipment.			If used for agriculture sector
	1) Spray pumps (diaphragm type).	8413.8190	5%	
	2) All types of mist blowers.	8414.5990	5%	
	F) Dairy, Livestock and poultry, machinery			If used for agriculture sector
	1) Milk chillers.	8418.6910 8418.6990	5%	
	2) Tubular heat exchanger (for pasteurization).	8419.5000	5%	
	3) Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100 8419.3900	5%	
	4) Grain storage silos for poultry.	Respective headings	5%	
	5) Insulated sand witch panels	Respective headings	5%	
	6) Dairy, livestock and poultry sheds.	9406.0020	5%	
	7) Milk filters.	8421.2900	5%	
	(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			If used for agriculture sector.
	1) Vegetable and fruits cleaning and sorting or grading equipment.	8437.1000	2%	
	2) Fodder and feed cube maker equipment.	8433.4000	2%	

(1)	(2)	(3)	(4)	(5)
	3) Milking machines.	8434.1000	2%	
	4) Pre-fabricated CO ₂ Controlled Stores.	9406.0090	2%	In respect of goods mentioned in Column (2) read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	(H) Green House Farming and Other Green House Equipment.			1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010, 3921.9090	5% 5%	
	2) Greenhouses (prefabricated).	9406.0010	0%	
	3) Tunnel farming equipment consisting of the following:-			
	a. Plastic covering and mulch film.	3920.1000	0%	
	b. Anti-insect net.	3926.9099	0%	
	c. Shade net.	5608.1900 5608.9000	0% 0%	
	(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.			2. The goods shall not be sold or otherwise disposed of within a period of five years of its import except with the prior approval of the FBR.
	1) Evaporators for juice concentrate.			
	2) Machinery used for dehydration and freezing.	8419.8990	5%	1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the Agriculture sector. The

(1)	(2)	(3)	(4)	(5)
	4) Machinery used for filtering and refining of pulps/juices.	8418.0990	5%	information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	5) Complete Rice Par Boiling Plant.	8421.2200	5%	
		8419.8990 & other Respective Headings	5%	
	(J) Horticulture and Floriculture			If used for agriculture sector.
	1) Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	5%	
	2) PU panels (Insulation).	Respective headings	5%	
	3) Generator sets 10 to 25 KVA.	8502.1120	5%	
		8502.1130	5%	
	4) Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	5%	
	5) Other refrigerating or freezing chests, cabinets.	8418.5000	5%	
	6) Tubes, pipes and hollow profiles of iron and steel.	7304.3100	5%	
	7) Hand tools.	7304.3900 Respective Headings	5%	
	(K) Fish or shrimp farming and seafood processing machinery and equipment.			If used for agriculture sector.
	(1) Compressor	8414.8090	5%	
	(2) Generator	8502.1130,	5%	
		8502.1190,	5%	
		8502.1200	5%	
	(3) Condenser	8418.9990	5%	
	(4) Flat freezer	8418.3000	5%	
	(5) Boast freezer	8418.4000	5%	
	(6) Fiber glass tubs	7019.9090	5%	
	(7) Insulated plants	8418.6990	5%	
	(8) Flak ice plants	8418.6990	5%	
2.	Machinery and equipment for development of grain handling and storage facilities including silos.	Respective Headings	5%	Nil
3.	Cool chain machinery and equipment.	Respective Headings	5%	Nil

(1)	(2)	(3)	(4)	(5)
4.	Omitted.			
5.	Machinery and equipment for initial installation, balancing, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.	Respective Headings	5%	Nil
6.	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-			<p>a) The project requirement shall be approved by the Board of Investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);</p> <p>(b) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).</p>
	A. Medical Equipment.			
	1) Dentist chairs .	9402.1010	5%	-do-
	2) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	3) Operating Table.	9402.9010	5%	
	4) Emergency Operating Lights.	9405.4090	5%	
	5) Hospital Beds with mechanical fittings.	9402.9020	5%	
	6) Gymnasium equipment.	9506.9100	5%	
	7) Cooling Cabinet.	8418.5000	5%	
	8) Refrigerated Liquid Bath.	3824.9099	5%	
	9) Contrast Media Injections (for use in Angiography & MRI etc).	3822.0000	5%	

(1)	(2)	(3)	(4)	(5)
	B. Cardiology/Cardiac Surgery Equipment 1) Cannulas. 2) Manifolds. 3) Intra venous cannula i.v. catheter.	9018.3940 8481.8090 9018.3940	5% 5% 5%	-do-
	C. Disposable Medical Devices 1) Self disabling safety sterile syringes. 2) Insulin syringes.	9018.3110 9018.3110	5% 5%	-do-
	E. Other Related Equipments 1) Fire extinguisher. 2) Fixtures & fittings for hospitals	8424.1000 Respective Headings	5%	-do-
7.	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.	Respective Headings	0%	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licences, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. 2. Temporarily imported goods shall be cleared against a security in the form of a post dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.

(1)	(2)	(3)	(4)	(5)
8.	<p>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However a surcharge @ 6% per annum shall be charged on the deferred amount.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>	Respective Headings	5%	-do-
9.	Coal mining machinery, equipment, spares including vehicles for site use i.e. single or double cabin pickups for site use imported for Thar Coal Field.	Respective Headings	0%	<p>(i) This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licences, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>(ii) The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>
10.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation	Respective Headings	5%	<p>(i) This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import</p>

(1)	(2)	(3)	(4)	(5)
	<p>agreement with the Government of Pakistan.</p> <p>2. Construction machinery, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>			<p>the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall the imported goods are the project's bona fide requirements; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p>
11.	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	5%	-do-
12.	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for</p>	Respective Headings	0%	-do-

(1)	(2)	(3)	(4)	(5)
	<p>power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-energy, ocean, waste-to-energy and hydrogen cell etc.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p> <p>Explanation.- The expression "projects for power generation" means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption.</p>			
13.	<p>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</p> <p>Explanation.- For the purpose of this concession "machinery and equipment" shall mean:-</p> <p>(a) machinery and equipment operated by power of any description, such as used in the generation of power;</p> <p>(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and</p> <p>c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project.</p> <p>2. Construction machinery, equipment and specialized vehicles,</p>	Respective Headings	5%	-do-

(1)	(2)	(3)	(4)	(5)
	excluding passenger vehicles, imported on temporary basis as required for the construction of the project.			
14.	Omitted.			
15.	Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-			Nil
	1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	0%	
	2) Other dryers.	8419.3900	0%	
	3) Filtering or purifying machinery and apparatus for water.	8421.2100	0%	
	4) Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
	5) Personal weighing machines, including baby scales; household scales.	8423.1000	0%	
	6) Scales for continuous weighing of goods on conveyors.	8423.2000	0%	
	7) Constant weighing scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	8423.3000	0%	
	8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	8423.8100	0%	
	9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.	8423.8200	0%	

(1)	(2)	(3)	(4)	(5)
	10) Other weighing machinery.	8423.8900	0%	
	11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	
	14) Other furnaces and ovens.	8514.3000	0%	
	15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
	16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	
	17) Thermostats of a kind used in refrigerators and air-conditioners.	9032.1010	0%	
	18) Other thermostats.	9032.1090	0%	
	19) Manostats.	9032.2000	0%	
	20) Other instruments and apparatus hydraulic or pneumatic.	9032.8100	0%	
	21) Other instruments and apparatus.	9032.8990	0%	
	22) Parts and accessories of automatic regulating or controlling instruments and apparatus.	9032.9000	0%	
	23) Spares, accessories and reagents for scientific equipments.	Respective Headings	0%	
16.	Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective Headings	0%	Nil

(1)	(2)	(3)	(4)	(5)
17.	Machinery, equipment and other modernization, replacement or expansion of oil refining (mineral oil, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.	Respective	10%	Nil
18.	Machinery and equipment imported by an industrial concern.	Respective Headings	15%	Nil
19.	Following machinery and equipment for marble, granite and gem stone extraction and processing industries.			<p>1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>3. The goods shall not be sold or otherwise disposed of within a period of five years of their import</p>
	1) Polishing cream or material.	3405.4000 3405.9000	5%	
	2) Fiber glass mesh	7019.5190	5%	
	3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.	8202.4000 8202.9100	5%	
	4) Gin saw blades.	8202.9910	5%	
	5) Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	
	6) Air compressor (27cft and above).	8414.8010	5%	
	7) Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual	8464.9000& Respective headings	5%	

(1)	(2)	(3)	(4)	(5)
	press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.			except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
	8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	5%	
20.	1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar. 2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.	Respective Headings Respective Headings	0% 5%	1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
21.	Omitted.			
22.	Effluent treatment plants.	Respective headings	5%	Nil
23.	Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-			Nil
	1. Solar Home Systems.			
	a). Inverters.	8504.4090	0%	
	b). Charge controllers/current	9032.8990	0%	

(1)	(2)	(3)	(4)	(5)
	controllers.			
	c). Energy saver lamps of varying voltages (operating on DC).	8539.3910	0%	
	d). Energy saver lamps of varying voltages (operating on AC).	8539.3910	0%	
	e). Light emitting diodes (light emitting indifferent colors).	8541.5000	0%	
	f). Water pumps operating on solar energy.	8413.7090, 8413.7010	0%	
	g). Water purification plants operating on solar energy.	8421.2100	0%	
	h) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.	8507.3000 8507.8000	0%	
	(i) Energy Saving Tube Lights.	8539.3920	0%	
	(j) Tubular Daylighting Device	8539.3930	0%	
	2. Solar Parabolic Trough Power Plants.	8502.3900	0%	
	a). Parabolic Trough collectors modules.	8503.0010	0%	
	b). Absorbers/Receivers tubes.	8503.0090	0%	
	c). Steam turbine of an output exceeding 40MW.	8406.8100	0%	
	d). Steam turbine of an output not exceeding 40MW.	8406.8200	0%	
	e). Sun tracking control system.	8543.7090	0%	
	f). Control panel with other accessories.	8537.1090	0%	
	3. Solar Dish Sterling Engine.	8412.8090	0%	
	a). Solar concentrating dish.	8543.7000	0%	
	b). Sterling engine.	8543.7000	0%	
	c). Sun tracking control system.	8543.7090	0%	
	d). Control panel with accessories.	8406.8200	0%	
	e) Generator	8501.6100	0%	
	4. Solar Air Conditioning System	8415.1090	0%	
	a). Absorption chillers.	8418.6990	0%	
	b). Cooling towers.	8419.8910	0%	
	c). Pumps.	8413.3090	0%	
	d). Air handling units.	8415.8200	0%	
	e). Fan coils units.	8415.9099	0%	
	f). Charging & Testing equipment.	9031.8000	0%	

(1)	(2)	(3)	(4)	(5)
	5. Solar Desalination System	8421.2100	0%	
	a) Solar photo voltaic panels.	8541.4000	0%	
	b) Solar water pumps.	8413.3090	0%	
	c) Storage batteries.	8507.2090	0%	
	d) Charge controllers.	9032.8990	0%	
	e) Inverters.	8504.4090	0%	
	6. Solar Thermal Power Plants with accessories.	8502.3900	0%	
	7. Solar Water Heaters with accessories.	8419.1900	0%	
	a) Vacuum tubes (Glass).	7020.0090	0%	
	b) Selective coating for absorber plates.	Respective heading	0%	
	c) Copper, aluminum and stainless steel sheets.	Respective heading	0%	
	d) Copper and aluminum tubes.	Respective heading	0%	
	8. PV Modules.	8541.4000	0%	
	a). Solar cells.	8541.4000	0%	
	b). Tempered Glass.	7007.2900	0%	
	c) Aluminum frames.	7610.9000	0%	
	d) O-Ring.	4016.9990	0%	
	e) Flux.	3810.1000	0%	
	f) Adhesive labels.	3919.9090	0%	
	g) Junction box + Cover.	8538.9090	0%	
	h) Sheet mixture of Paper and plastic	3920.9900	0%	
	i) Ribbon for PV Modules (made of silver & Lead).	Respective headings	0%	
	j) Bypass diodes.	8541.1000	0%	
	k) EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%	
	9. Solar Cell Manufacturing Equipment.			
	a) Crystal (Grower) Puller (if machine).	8479.8990	0%	
	b). Diffusion furnace.	8514.3000	0%	

(1)	(2)	(3)	(4)	(5)
	d). Wafering machine.	8436.7000	0%	
	e). Cutting and shaping machines for silicon ingot.	8461.9000	0%	
	f). Solar grade polysilicon material.	3824.9099	0%	
	g). Phosphene Gas.	2848.0000	0%	
	h). Aluminum and silver paste.	Respective headings	0%	
	10. Pyranometers and accessories for solar data collection.	9030.8900	5%	
	11. Solar chargers for charging electronic devices.	8504.4020	5%	
	12. Remote control for solar charge controller.	8543.7010	5%	
	13. Wind Turbines.	8412.8090	0%	
	a). Rotor.	8412.9090	0%	
	b). Hub.	8412.9090	0%	
	c) Generator.	8501.6490	0%	
	d) Deep cycle battery.	8507.8000	0%	
	14. Wind water pump	8413.8190	5%	
	15. Geothermal energy equipments.			
	1). Geothermal Heat Pumps.	8418.6100, 8418.6990	0%	
	2). Geothermal Reversible Chillers.	8418.6990	0%	
	3). Air handlers for indoor quality control equipments.	8415.8300	0%	
	4). Hydronic heat pumps.	8418.6100	0%	
	5). Slim Jim heat exchangers.	8419.5000	0%	
	6). HDPE fusion tools.	8515.8000	0%	
	7). Geothermal energy Installation tools and Equipment.	8419.8990	0%	

(1)	(2)	(3)	(4)	(5)
	8). Dehumidification equipment.	8479.6000	0%	
	9). Thermostats and IntelliZone.	9032.1090	0%	
	16. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
24.	Following items for promotion of renewable energy technologies:-			Nil
	1. LVD induction lamps	8539.3990	0%	
	2. SMD, LEDs with or without ballast with fittings and fixtures.	9405.1090	0%	
	3. Wind turbines including alternators and mast.	8502.3100	0%	
	4. Solar torches.	8513.1040	0%	
	5. Lanterns and related instruments.	8513.1090	0%	
	6. PV module, with or without, the related components including invertors, charge controllers and batteries	8541.4000, 8504.4090, 9032.8990, 8507.0000	0%	
25.	Plant, machinery, equipment and specific items used in production of bio-diesel.	Respective headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
26.	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.	Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.

(1)	(2)	(3)	(4)	(5)
27.	Plant, machinery and equipment imported during the period commencing on the 1 st July, 2014 and ending on the 30 th June, 2019 for setting up Industries in FATA.	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional Chief Secretary, FATA that the goods are bonafide project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed off without prior approval of the Board.
28.	Following specialized vehicles imported by the Construction Companies:-			This concession shall be available to specialized vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.
	1. Dumpers designed for off highway use.	8704.1090	20%	
	2. Super swinger truck conveyors.	8705.9000	20%	
	3. Mobile canal lining equipment.	8705.9000	20%	
	4. Transit mixers.	8705.4000	20%	
	5. Concrete placing trucks.	8705.9000	20%	
	6. Crane lorries.	8705.1000	20%	
29.	Plant, machinery and production line equipment used for the manufacturing of mobile phones.	Respective headings	0%	This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.

Annex-A

Header Information											
NTN/FTN of Importer				Regulatory authority no.				Name of Regulatory authority			
(1)				(2)				(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

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

Signature of Chief Executive, or
the person next in hierarchy duly
authorized by the Chief Executive
Name _____

N.I.C. No. _____

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

Explanation.-

Chief Executive means.-

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

Annex-B

NTN/FTN of Importer				Approval No.							
(1)				(2)							
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)										Goods imported (Collectorate of import)	
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity Imported	Collectorate	CRN/ Mach. No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature _____

Designation _____

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

Part-II

Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipments, Components and other Goods

The Imports under this part shall be subject to following conditions, namely:-

- (i) The active pharmaceutical ingredients, Excipients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.
- (ii) The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;

(iii) The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization,

(iv) The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act, 1969, along with the password thereof.

Table A
(Active Pharmaceutical Ingredients)

S. No.	Description	HS Code	Customs duty (%)
1	Flurbiprofen	2916.3990	5%
2	Aspirin	2918.2210	5%
3	Amlodipine	2933.3990	5%
5	Deferiprone	2933.3990	5%
6	Lamivudine	2933.3990	5%
7	Loratadine	2933.3990	5%
8	Pantoprazole Sodium (Injec Grade)	2933.3990	5%
9	Risedronate Sodium	2933.3990	5%
10	Fexofenadine	2933.3990	5%
11	Ebastine	2933.3990	5%
12	Isoniazid	2933.3990	5%
13	Omeprazole Pellets	2933.3990	5%
14	Moxifloxacin	2933.4990	5%
15	Protacine (Proglumet, Dimaleate)	2933.5990	5%
16	Sparfloxacin	2933.5990	5%
17	Atorvastatin	2933.9990	5%
18	Amiloride HCL	2933.9990	5%
19	Candesartan Cilexle	2933.9990	5%
20	Pheneramine Maleate	2933.9990	5%
21	Pioglitazone HCL	2934.1090	5%
22	Sulphanilamide	2935.0060	5%
23	Gliclazide	2935.0090	5%
24	Piperazine Anhydrous (Pharmaceutical grade).	2935.0090	5%

S. No.	Description	HS Code	Customs duty (%)
25	Celecoxib	2935.0090	5%
26	Glibenclamide	2935.0090	5%
27	Thiocolchicoside	2935.0090	5%
28	Hydrochlorothiazide	2935.0090	5%
29	Alfacalcidole	2936.9000	5%
30	(i) Amoxicillin sodium sterile BP	2941.1000	5%
	(ii) Ampicillin sodium sterile USP/BP (Pharmaceutical grade)		
	(iii) Bacampicillin HCL		
	(iv) Carbenicillin and its salts		
	(v) Carfecillin		
	(vi) Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)		
	(vii) Flucloxacillin sodium		
	(viii) Pencillin V.Potassium		
	(ix) Benzyl pencillin sodium/potassium		
	(x) Cloxacillin sodium sterile USP/BP		
	(xi) Pencillin benzathin		
	(xii) Procaine pencillin G.fortified, sodium/potassium		
	(xiii) Sultamicillia tosylate		
	(xiv) Sultamicillin (Pharmaceutical grade)		
	(xv) Ticarcilin disodium		
	(xvi) Piperacillin Sodium		
31	Clarithromycin Powder	2941.5000	5%
32	Roxithromycin	2941.5000	5%
33	Clarithromycine Granules	2941.5000	5%
34	Azithromyein	2941.9090	5%
35	Fusidic Acid	2941.9090	5%
36	Gentamyein	2941.9090	5%
37	Rifampicin	2941.9090	5%
38	Ceftriaxone	2941.9090	5%
39	Cefotaxime	2941.9090	5%
40	D-Cycloserine	2941.9090	5%
41	Acrinol Pad	3005.9010	5%

S. No.	Description	HS Code	Customs duty (%)
42	Benzalkonium Chloride Pad (BKC)	3005.9090	5%
43	Sodium Casinate	3501.9000	5%
44	Activated Glucuronate	3824.9099	5%
45	Losartan Potassium	3824.9099	5%
46	Chondroitin Sulphate	3913.9090	5%
47	Polyethylene Film	3920.9900	5%
48	Acid Hypophosphosous	Respective heading	5%
	Acid Pipmidc Trydae		5%
	Acid Citric Anhydrous		5%
	Propylparaben (Aseptoform-P)		5%
	Methylparaben Aseptoform-M)		5%
	Carbinoxamine Maleate		5%
	Euflavine Bp (Acriflavine)		5%
	Vancomycin Hcl		5%
	Dextro-Methorph Hbr		5%
	Acyclovir Usp		5%
	Sodium Benzoate		5%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	Enoxacin Sesquihfrtae		5%
	Mama Copolymer		5%
	Sodium Valproate		5%
	Sodium Cyclamate		5%
	Magnesium Hydroxide Paste		5%
	Diphenhydramine		5%
	Alprazolam		5%
	Bacitracin Usp Powder Microniz		5%
	Chloromycetin Palmitate		5%
	Chlorpheniramine Maleate		5%
	Esmomeprazole Magnesium Ec		5%
	Fluconazole		5%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro		5%
	Lorazepam		5%
	Nystatin Usp Powder		5%

S. No.	Description	HS Code	Customs duty (%)
	Alprazolam		5%
	Pyritinol Base Fine Powder		5%
	Pyritinol Di-Hcl Mono Hydrate		5%
	Bisacodyl		5%
	Sodium Picosulphate		5%
	Carbamazepine		5%
	Co-Dergocrine Ms (Gram) A 01		5%
	Clemastine Hydrogen Fumarate		5%
	Calcium Lactobionate Oral		5%
	Clamipramine Hcl Ep		5%
	Imipramine Hydrochlor/Ds 01		5%
	Oxcarbazepine Fine/Ds 05		5%
	Calcium Lactobionate Special Grade		5%
	Temazepam Usp 28/Ep 4th Ed		5%
	Levocetirizine Dihydrochloride		5%
	Bromocriptine Ms(G) Msa/Ds 01		5%
	Pindolol Base/Ds Pur		5%
	Clopramide Base/Ds 01		5%
	Pindolol Base		5%
	Nimesulide		5%
	Enalapril Maleate Usp 23		5%
	Cetirizin Dihydrochloride Ep		5%
	Famotidine		5%
	Fluoxetine Hcl		5%
	Doxycycline Hydrochloride Bp		5%
	Captopril		5%
	Simvastatin Ep		5%
	Cefaclor Monohydrate		5%
	Lactulose		5%
	Albendazole - Human Grade		5%
	Clobetasol Propionate		5%
	Betamethasone Base		5%
	Betamethasone 17-Valerate		5%
	Bacitracin Zinc Bp (69 Mcg/Mg)		5%
	Hydrocortisone Acetate Micronised		5%
	Hydrocortisone Usp Micro		5%

S. No.	Description	HS Code	Customs duty (%)
	Clotrimazole		5%
	Clindamycin Phosphate		5%
	Cetirizine Dihydrochloride		5%
	Fluconazole		5%
	Minocycline Hydrochloride		5%
	Neomycin Sulph Bp 700 U/Mg Mic		5%
	Nystatin (Mycostatin Micropul)		5%
	Tripolidine Hcl B.P (94%)		5%
	Ferrous Sulphate		5%
	Polymyxin B Sulph Bp 8000 U/Mg		5%
	Procyclidine Hcl		5%
	Mupirocin		5%
	Artemether		5%
	Lumefantrine		5%
	Desmoder H/Hexamethylen Di-Iso		5%
	Erythrocin J		5%
	Furosemide (Imp)		5%
	Glimepiride Granules 0.606% (W/W (1 Mg)		5%
	Ketoprofen		5%

Table B
(Excepients/Chemicals)

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

S. No.	Description	HS Code	Customs Duty (%)
6	Other mucilages and thickeners (Pharmaceutical grade)	1302.3900	5%
7	(i) Rhubarb leaves or roots. (ii) Valerine roots (Pharmaceutical grade)	1404.9090	5%
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i) Dextrate(Pharmaceutical grade). (ii) Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohol	2207.1000	5%
16	(i) Sodium chloride (NaCl). (ii) Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%
20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i) Sodium hydroxide (ii) Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%

S. No.	Description	HS Code	Customs Duty (%)
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%
31	Acetic acid	2915.2100	5%
32	Acetic anhydride (Pharmaceutical grade)	2915.2400	5%
33	Ethyl acetate (Pharmaceutical grade)	2915.3100	5%
34	Stearic acid (Pharmaceutical grade)	2915.7010	5%
35	(i) Butyl phthalate (ii) Dibutylphthalate (Pharmaceutical grade)	2917.3410	5%
36	Hydroxy benzoic acid (Pharmaceutical grade)	2918.2900	5%
37	Propyl Paraben Sodium Salt	2918.2900	5%
38	{[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino]-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)	2933.5990	5%
39	N-Methyl morpholine (Pharmaceutical grade)	2933.9100	5%
40	Methanone	2933.9100	5%
41	1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)	2933.9990	5%
42	(i) 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];	2934.1090	5%
	(ii) (Z)-2(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl methoxyimino Acetic acid (ATMA);		5%
	(iii) (Z)-2-(2-aminothiazole -4-yl)2-2(tert-Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA;		5%
	(iv) Sin-methoxyimino Furanyl Acetic acid Ammonium Salt(SIMA);		5%
	(v) 7-[[2-Furany(sin- methoxyimino)acetyl] amino]-3-hydroxymethyl ceph-3-em-4-carboxylic acid(Pharma grade);		5%

S. No.	Description	HS Code	Customs Duty (%)
43	Mica Ester base	2934.1090	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.1300	5%
48	Other surface-active agents (Pharma grade)	3402.1990	5%
49	(i) Alkyl aryl sulfonate. (ii) Ampnocrin "K" or "KS" (Pharma grade)	3402.9000	5%
50	Casein	3501.1000	5%
51	(i) Modified starches (Pharmaceutical grade). (ii) Rich starch	3505.1090	5%
52	Pencillin G. Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade).	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglyceryl ricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates nonplasticised	3912.2010	5%

**Table C
(Drugs)**

S. No.	Description	HS Code	Customs duty (%)
1	Dextrose (injectable grade and pharma grade)	1702.3000	10%
2	Sodium chloride (injectable grade) (Pharmaceutical grade).	2501.0090	5%
3	Oseltamivir	2922.4990	0%
4	Zanamivir	2924.2990	0%
5	All types of vaccines for Hepatitis, Interferon and other medicines for hepatitis, and etc.	3002.2090	0%
6	All vaccines and antisera	Respective	0%

S. No.	Description	HS Code	Customs duty (%)
		headings	
7	Antihemophilic factor ix (Human)	3002.2090	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.2090	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.2090	0%
10	Hepatitis B immunoglobuline (Human)	3002.2090	0%
11	Human albumin (Human)	3002.2090	0%
12	Intravenous immunoglobuline (Human)	3002.2090	0%
13	Intramuscular immunoglobuline (Human)	3002.2090	0%
14	Tetanus immunoglobuline (250 IU/ml) (Human)	3002.2090	0%
15	Injection Anti-Diphtheria toxin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidol Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i) Aminoglutethimide		
	(ii) Anastrozole		
	(iii) Asparaginase		
	(iv) Azathioprine		
	(v) BCG strain 2-8x108 CFU per vial		
	(vi) Belomycin		
	(vii) Bevacizumab		
	(viii) Bicalutamide		
	(ix) Bortezomib		
	(x) Busulfan		
	(xi) Capecitabine		
	(xii) Carboplatin		
	(xiii) Cetuximab		
	(xiv) Chlorambucil		

S. No.	Description	HS Code	Customs duty (%)
(xv)	Chlormethine		
(xvi)	Cisplatin		
(xvii)	Cladribine		
(xviii)	Cyclophosphamide		
(xix)	Cyproterone acetate		
(xx)	Cytarabine		
(xxi)	Dacarbazine		
(xxii)	Dactinomycin		
(xxiii)	Danunorubicin		
(xxiv)	Docetaxel Trihydrate		
(xxv)	Diethylstilbestrol-Diphosphate Sodium		
(xxvi)	Disodium Clodronate tetrahydrate		
(xxvii)	Disodium Pamidronate		
(xxviii)	Doxorubicin		
(xxix)	Epirubicin		
(xxx)	Erlotinib		
(xxxi)	Etoposide		
(xxxii)	Filgrastim		
(xxxiii)	Fludarabine		
(xxxiv)	5-Fluorouracil		
(xxxv)	Flutamide		
(xxxvi)	Folinic Acid, calcium salt		
(xxxvii)	Gemcitabine		
(xxxviii)	Goserelin		
(xxxix)	Granisetron		
(xl)	Hydroxyurea		
(xli)	Ibandronic acid		
(xlii)	Ifosfamide		
(xliii)	Imatinibmisilate		
(xliv)	Irinotecan		
(xlv)	Lenograstim		

S. No.	Description	HS Code	Customs duty (%)
(xvi)	Letrozole		
(xvii)	Leuprorelin		
(xviii)	Lomustine		
(xlix)	Medroxyprogesterone		
(l)	Megestrol		
(li)	Melphalan		
(lii)	Mercaptopurine		
(liii)	Methotrexate		
(liv)	Mitomycin		
(lv)	Mitoxantrone		
(lvi)	Octreotide		
(lvii)	Ondansetron		
(lviii)	Oxaliplatin		
(lix)	Paclitaxel		
(lx)	Pemetrexed		
(lxi)	Procarbazine		
(lxii)	Rituximab		
(lxiii)	Sorafenib (as tosylate)		
(lxiv)	Tamoxifen		
(lxv)	6-Thioguanine		
(lxvi)	Topotecan		
(lxvii)	Trastuzumab		
(lxviii)	Tretinoin		
(lxix)	Triptorelin Acetate		
(lxx)	Tropisetron		
(lxxi)	Vinblastine		
(lxxii)	Vincristine		
(lxxiii)	Vinorelbine		
(lxxiv)	Zoledronic Acid		
(lxxv)	Tasigna (Nilotinib)		5%
(lxxvi)	Temozolomide		0%

S.	Description	HS Code	Customs duty (%)
20	All medicines for HIV/AIDS. An illustrative list is given below, namely:-		
	(i) Abeiximab		
	(ii) Adenosine		
	(iii) Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.)		
	(iv) Dopamine/Dobutamine		
	(v) Glycerol trinitrate infusion or tablets		
	(vi) Iso sorbid Injection 8(Mono/dinitrate)]		
	(vi) Heparin		
	(vii) Lopromide (Ultravist)		
	(viii) Nitroglycerine spray		
	(ix) Nitroglycerin tablets		
	(x) Streptokinase		
	(xi) Sodium Amidotrizoate Meglumine Amidotrizoate (Urograffin)		
	(xii) Reteplase (Thrombolytic treatment of suspected myocardial infarction)		
	(xiii) Urokinase		
21	All medicines for HIV/AIDS. An illustrative list is given below, namely:-	3004.9099	0%
	(i) Atazanavir		
	(ii) Darunavir		
	(iii) Didanosine		
	(iv) Efavirenz		
	(v) Indinavir		
	(vi) Lamivudine		
	(vii) Lopinavir		
	(viii) Navirapine		
	(ix) Nelfinavir		
	(x) Ritonavir		
	(xi) Saquinavir		
	(xii) Stavudine		

S. No.	Description	HS Code	Customs duty (%)
	(xiii) Zidovudine		
	(xiv) Zalcitabine		
22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i) Deferasirox (ii) Defiprone (iii) Desferrioxamine Mesylate	3004.9099	0%
23.	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:- Azathioprin Basilliximab Cyclosporine Daclizumab Everolimus Muromonab-CB3 Mycophenolic acid Mycophenolic acid and its salts	3004.9099	0%
24	Beclomethasone Aerosol	3004.9099	0%
25	Cyclosporine Injection	3004.9099	0%
26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
27	Erythropoietin Injection, Epoetinbeta Erythropot alpha	3004.9099	0%
28	Ipratropium Bromide Aerosol	3004.9099	0%
29	Salbutamol Aerosol	3004.9099	0%
30	Sodium Fusidate Injection	3004.9099	0%
31	Vancomycin Chromatographically Purified Injection	3004.9099	0%
32	Analgesic Medicated Plaster	3005.9090	0%

Table D

(Packing Materials/Raw Materials for Packing/Bandages)

S. No.	Description	HS Code	Customs duty (%)
1	Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
2	Surgical tape in jumbo rolls	3005.1010	5%
3	Cetylpyridinium chloride pad	3005.9090	5%
4	Polyacrylate (Acrylic Copolymers)	3906.9090	5%
5	PVC non-toxic tubing (Pharmaceutical grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%
7	Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	5%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
9	Rigid PVC Film (Pharmaceutical grade)	3920.4910	10%
10	PVC/PVDC (Pharmaceutical grade)	3920.4990	5%
11	(i) Plastic eye baths. (ii) Printed viskerings (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade).	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%

S. No.	Description	HS Code	Customs duty (%)
17	(i) 13 mm Rubber stoppers for injections. (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self adhesive paper and paper board. (ii) Cold seal coated paper (Pharmaceutical grade)	4811.4100	5%
21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
41[21A	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
22	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
23	Laminated heat sealable paper	4811.4900	5%
24	Kraft paper (wax coated)	4811.6010	5%
25	Non woven paper	4811.9000	5%
26	Non woven fabric	5603.9200	5%
27	Coated Fabric	5903.9000	5%
28	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.1000	5%
29	(i) Neutral glass cartridges with rubber dices and plungers and aluminium seals. (ii) Neutral glass vials 1-2 ml U.S.P-1. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%

S. No.	Description	HS Code	Customs duty (%)
30	(i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade). (ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping. (iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] (iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade]. (v) Aluminium Foil coated with nucryl resin Top and bottom (vi) Printed Aluminium Bag for I.V. Solutions/Infusion	7607.1990 7607.2000	5%
31	(i) Anodized aluminium bottle. (ii) Rubber plug tear off seal. (iii) Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%
32	(i) Stoppers for I.V. solutions. (ii) Tear off aluminium seals for injectables. (iii) Flip off seals for injectable vials. (iv) Rubber plug with Tear off seal. (v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)	8309.9000	5%
33	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
34	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

Table E
(Diagnostic Kits/Equipments)

S. No.	Description	HS Code	Customs duty (%)
1	4C Es Trionyx	3822.0000	5%
2	5C Cell control Lnormal	3822.0000	5%
3	Albumin bco	3822.0000	5%
4	Alkaline phosphatase (Alb)	3822.0000	5%
5	Ammonia Modular	3822.0000	5%
6	Aslo tin	3822.0000	5%
7	Bilirubin kit	3822.0000	5%
8	Blood cancer kit	3822.0000	5%
9	Blood glucose test strips	3822.0000	5%
10	Bovine precision multi sera	3822.0000	5%
11	Breast cancer kit	3822.0000	5%
12	CBC Reagent (For hematology analyzer) Complete blood count reagent	3822.0000	0%
13	Cervical cancer/HPV kit	3822.0000	5%
14	Ck creatinin kinase (mb)	3822.0000	5%
15	Ck nac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratinin sysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenricIC	3822.0000	5%
22	Elisa Eclia Kit	3822.0000	0%
23	Ferritin kit	3822.0000	5%
24	Glucose kit	3822.0000	5%

S. No.	Description	HS Code	Customs duty (%)
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/ldl chol	3822.0000	5%
30	HEV (Hepatitis E virus)	3822.0000	5%
31	HIV Kits	3822.0000	5%
32	Hla B27	3822.0000	5%
33	I.C.T. (Immunochromatographic kit)	3822.0000	0%
34	ID-DA Cell	3822.0000	5%
35	Ige	3822.0000	5%
36	Immunoblast (western blot test).	3822.0000	0%
37	Inorganic Phosphorus kit	3822.0000	5%
38	ISE Standard	3822.0000	5%
39	Kit amplicon kit (for PCR)	3822.0000	5%
40	Kit for vitamin B12 estimation	3822.0000	5%
41	Kits for automatic cell separator for collection of platelets	3822.0000	0%
42	Lac	3822.0000	5%
43	Lc hsv	3822.0000	5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NA/K/CL	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%

S. No.	Description	HS Code	Customs duty (%)
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
55	Ring	3822.0000	5%
56	Standard or calibrator	3822.0000	5%
57	Strips for sugar test	3822.0000	5%
58	Tina quant	3822.0000	5%
59	Typhoid kit	3822.0000	5%
60	U	3822.0000	5%
61	U/CSF	3822.0000	5%
62	Ua plus	3822.0000	5%
63	UIBC (Unsaturated iron binding capacity)	3822.0000	5%
64	Urea uv kit	3822.0000	5%
65	Urine Analysis Strips	3822.0000	5%
66	Urine test strips	3822.0000	5%
67	Vitros Diagnostic kit	3822.0000	5%

Part-III

Import of Raw Materials, Inputs for Poultry and Textile Sector and Other Goods

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

- (i) The designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155d of the Customs Act, 1969, along with the password thereof, namely:-

- (a) Ministry of Industries, Production and Special Initiatives, in case of
- (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 20 of Table;
- (c) Ministry of Live stock and Dairy Development, in case of goods, specified against serial number 12 of Table.
- (ii) The importer shall file the Goods Declaration online through Pakistan Customs Computerized System where operational, and through a normal hard copy in the Collectorates/Custom-stations, in which the Pakistan Customs Computerized System is not operational as yet.
- (iii) In already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations, which have not yet been computerized, on weekly basis.

Table

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
1	Fresh and Dry Fruits from Afghanistan	08.00	10%	Of Afghanistan origin and imported from Afghanistan
2	Wheat	10.01	0%	Nil
3	Cane Sugar	1701.1390 1701.1400	0%	If imported by private sector
4	Beet Sugar	1701.1200	0%	If imported by private sector
5	White crystalline cane sugar	1701.9910	0%	Nil
6	White crystalline beet sugar	1701.9920	0%	Nil
7	Growth promoter premix	2309.9020	10%	Nil
8	Vitamin premix	2309.9020	10%	Nil
9	Choline Chloride	2309.9020	10%	Nil
10	Mineral premix	2309.9020	10%	Nil
11	Cattle Feed Premix	2309.9020	10%	This facility shall be available for dairy

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
				sector, subject to certification by the Ministry of Livestock and Dairy Development.
12	Vitamin B12 (feed grade)	2309.9090	10%	Nil
13	Vitamin H2 (feed grade)	2309.9090	10%	Nil
14	Fish Feed	2309.9090	10%	Nil
15	Poultry feed preparation (coccidiostats)	2309.9090	10%	Nil
16	Calf Milk Replacer(CMR)(color dyed)	2309.9090	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.
17	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
18	Para xylene, Acetic acid	2902.4300 2915.2100	0%	If imported by M/s. Lotte Chemical Pakistan Ltd
19	PTA	2917.3610	4%	Nil
20	Furazolidone (feed grade)	2934.9910	10%	Nil
21	Products registered under the agriculture pesticides ordinance, 1971	3808.9170	0%	Nil
22	Other pesticides	3808.9199	0%	Nil
23	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
24	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
25	Other	3808.9990	0%	Nil

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
26	Pet Resin Bottle Grade	3907.6020	8.5%	Nil
27	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	3%	Nil
28	Other polyamides in primary form	3908.9000	3%	Nil
29	Yarn of nylon or other polyamides	5402.4500	7%	Nil
30	yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
31	Of polyesters	5501.2000	6.5%	Nil
32	Acrylic or modacrylic	5501.3000	6.5%	Nil
33	Of polypropylene	5501.4000	6.5%	Nil
34	Filament tow of other polymers	5501.9000	6.5%	Nil
35	Artificial filament tow	5502.0090	6.5%	Nil
36	Of polyesters not exceeding 2.22 decitex	5503.2010	6%	Nil
37	Of other polyester	5503.2090	6%	Nil
38	Acrylic or modacrylic	5503.3000	6.5%	Nil
39	Of polypropylene	5503.4000	6.5%	Nil
40	Other synthetic staple fibre	5503.9000	6.5%	Nil
41	Of synthetic fibers	5505.1000	6.5%	Nil
42	Of artificial fibers	5505.2000	6.5%	Nil
43	Of polyesters	5506.2000	6.5%	Nil
44	Acrylic or modacrylic	5506.3000	6.5%	Nil
45	Other synthetic staple fibre	5506.9000	6.5%	Nil
46	Silver	71.06	0%	Nil
47	Gold	71.08	0%	Nil
48	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	15%	If imported by the Federal Government for the use of Defence Services whether the goods have been imported against foreign exchange

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
				allocation or otherwise.
49	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry allocated with the business of national food security and research
50	Mustard seeds	1207.5000	0%	For sowing purpose only as certified by Ministry allocated with the business of national food security and research
51	Canola seeds	1205.9000	0%	For sowing purpose only as certified by Ministry allocated with the business of national food security and research
52	Paper for printing of Holy Quran	Respective heading	0%	If imported by a federal or provincial government institution and the imported paper shall contain water mark indicating its use for printing of Holy Quran.; and

Part-IV
Miscellaneous

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
1.	Potatoes	0701.9000	0
2.	Tomatoes, fresh or chilled.	0702.0000	0
3.	Onions and shallots	0703.1000	0
4.	Garlic	0703.2000	0
5.	Cauliflowers and headed broccoli	0704.1000	0
6.	Peas (Pisum sativum)	0713.1000	0

S	Description	BCT CODE	Customs
7.	Grams (dry whole)	0713.2010	0
8.	Grams split	0713.2020	0
9.	Other	0713.2090	0
10.	Beans of the species <i>Vigna mungo</i> (L.)Hepper or <i>Vigna radiata</i> (L.)Wilczek	0713.3100	0
11.	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	0713.3200	0
12.	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	0713.3300	0
13.	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	0713.3400	0
14.	Cow peas (<i>Vigna unguiculata</i>)	0713.3500	0
15.	Green beans (dry whole)	0713.3910	0
16.	Green beans (split)	0713.3920	0
17.	Other	0713.3990	0
18.	Dry whole	0713.4010	0
19.	Split	0713.4020	0
20.	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans(<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	0713.5000	0
21.	Pigeon peas (<i>Cajanus cajan</i>)	0713.6000	0
22.	Black matpe (dry whole)	0713.9010	0
23.	Mash dry whole	0713.9020	0
24.	Mash split or washed	0713.9030	0
25.	Other	0713.9090	0
26.	Aviation spirit	2710.1220	0
27.	Spirit type jet fuel	2710.1230	0
28.	Kerosene	2710.1911	0
29.	J.P.1	2710.1912	0
30.	J.P.4	2710.1913	0
31.	Other	2710.1919	0
32.	Light diesel oil	2710.1921	0

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
33.	Spin finish oil	2710.1998	0
34.	Natural gas	2711.1100	0
35.	Propane	2711.1200	0
36.	Butanes	2711.1300	0
37.	Ethylene, propylene, butylene and butadiene	2711.1400	0
38.	L.P.G.	2711.1910	0
39.	Natural gas	2711.2100	0
40.	Ethylene glycol (ethanediol) (MEG)	2905.3100	0
41.	Urea, whether or not in aqueous solution	3102.1000	0
42.	Ammonium sulphate	3102.2100	0
43.	Other	3102.2900	0
44.	Ammonium nitrate, whether or not in aqueous solution	3102.3000	0
45.	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances	3102.4000	0
46.	Crude	3102.5010	0
47.	Other	3102.5090	0
48.	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000	0
49.	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.8000	0
50.	Other, including mixtures not specified in the foregoing subheadings	3102.9000	0
51.	Superphosphates	3103.1000	0
52.	Other	3103.9000	0
53.	Potassium chloride	3104.2000	0
54.	Potassium sulphate	3104.3000	0
55.	Other	3104.9000	0
56.	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.1000	0

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
57.	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
58.	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.3000	0
59.	Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3105.4000	0
60.	Containing nitrates and phosphates	3105.5100	0
61.	Other	3105.5900	0
62.	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.6000	0
63.	Other	3105.9000	0
64.	Holy Quran(Arabic text with or without translation)	4901.9910	0
65.	Digital Quran	8523.8050	0

Part-V

Imports of Aviation Related Goods i.e., Aircrafts and Parts etc by Airline Companies / Industry

Note:- For the purposes of this Part, under National Aviation Policy - 2015, the Federal Government is pleased to exempt the goods or items specified in column (2) of the Table below, falling under PCT Code in column (3) of that Table, from so much of customs-duty leviable under the First Schedule to the Customs Act, 1969, as in excess of the rates specified in column (4) thereof, subject to the following conditions, besides the special conditions specified in column (5) of the Table, namely:-

- (i) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's bonafide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section

155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

- (ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S. No.	Description of goods	PCT Code	Customs-duty	Special Condition
(1)	(2)	(3)	(4)	(5)
1.	Aircraft	8802.4000	0%	Whether imported or acquired on wet or dry lease.
2.	Spare parts	Respective headings	0%	For use in aircraft, trainer aircraft and simulators.
3.	Maintenance Kits	Respective headings	0%	For use in trainer aircraft (8802.2000 & 8802.3000).
4.	Machinery, equipment & tools	Respective headings	0%	For setting up Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation Division.
5.	Machinery, equipment, operational tools,	Respective headings	0%	On one time basis for exclusive use of New/

S. No.	Description of goods	PCT Code	Customs-duty	Special Condition
				Company Aviation Division.
6.	Aviation simulators	Respective headings	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.*.

MOHAMMAD RIAZ,
Secretary.

TABLE

S. No.	Description of goods	PCT Code	Customs-duty	Special Condition
1.	Aviation simulators	8407.50.00	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.*.
2.	Aviation simulators	8407.50.00	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.*.
3.	Aviation simulators	8407.50.00	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.*.
4.	Aviation simulators	8407.50.00	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.*.
5.	Aviation simulators	8407.50.00	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.*.

NATIONAL ASSEMBLY OF PAKISTAN

A

BILL

To give effect to the financial proposals of the Federal Government for the year
Beginning on the first day of July, 2015, and to amend certain laws;

[AS PASSED BY THE NATIONAL ASSEMBLY]