A

BILL

to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2022, 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, 2022, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. Short title and commencement. ─ (1) This Bill shall be called the Finance Bill, 2022.

(2) It shall, unless specified otherwise, come into force on the first day of July, 2022.

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

(1) in section 2,-

(a) after clause (bbb), the following new clause shall be inserted, namely:-

"(bbc) "**bordering and coastal areas**" means all districts located along international borders including coastal areas of Pakistan, notified as such by Provincial Governments;";

(b) in clause (kka), after the word "authenticated", the expression "standardized information and documents lodged with a single entry point through Pakistan Single Window" shall be inserted;

(c) after clause (kkc), the following new clause shall be inserted, namely:-

"(kkd) "**essential commodities**" means those items availability of which is considered vital for domestic use or consumption, as notified by the Board, from time to time, in consultation with the ministries concerned;";

(d) after clause (o), the following new clause shall be inserted, namely;

"(oa) "**other government agencies**" means as defined under the clause (n) of sub-section (1) of section 2 of the Pakistan Single Window Act, 2021 (III of 2021);";

(e) after clause (pa), the following new clause shall be inserted, namely;

"(pb) "**Pakistan Single Window**" means as defined under the clause (m) of sub-section (1) of section 2 of the Pakistan Single Window Act, 2021 (III of 2021);";

(f) in clause (qb), after the word "Controls", the expression, ", Trade Controls" shall be inserted;

(g) in clause (s), in sub-clause (iii), after the semi colon, at the end, the word "or" shall be inserted and thereafter following new clause shall be added, namely:-

"(iv) essential commodities, as notified by the Board;";

(h) after clause (ssss), the following new clauses shall be added, namely:-

“(sa) "**trade controls**" means as defined under the clause (x) of sub-section (1) of section 2 of the Pakistan Single Window Act, 2021 (III of 2021);”;

(sb) "**un-authorized access**" means as defined under the clause (y) of sub-section (1) of section 2 of the Pakistan Single Window Act, 2021 (III of 2021);”;

(2) in section 3C, in the marginal heading, for the expression “Directorate General of Training and Research”, the expression “Pakistan Customs Academy (PCA)” shall be substituted;

(3) in section 19, in sub-section (5), in the second proviso, for the figure “2022”, the figure "2023" shall be substituted;

(4) in section 21, in clause (c), the expression “or for supplies against international tenders,” shall be omitted;

(5) in section 81,-

(a) in sub-section (2), for the words “six months’, the words “ninety days” shall be substituted; and

(b) in the proviso, for the word “ninety”, the word “thirty” shall be substituted;

(6) in section 98, in sub-section (1), for clause (a), the following shall be substituted, namely:-

“(a) by the Additional Collector of Customs, for a period not exceeding one month;

(aa) by the Collector of Customs, for a period not exceeding six months; and;”;

(7) in section 138, in sub-section (1), after the word “allow”, the expression “change of consignee name for clearance under section 79 or” shall be inserted;

(8) in section 156, in sub-section (1),-

(a) against S.No.8.(i), in column (1), after the word “goods”, the expression “including essential commodities as notified by the Board” shall be inserted; and

(b) after S.No. 104 and entries related thereto in columns (1), (2) and (3), the following new S.No. and entries related thereto shall be added, namely:-

“105(i)	Un-authorised access to information, data or personal details of registered user of Pakistan Single Window system or systems connected or ancillary thereto;	Imprisonment which may extend up to six months or with fine which may extend to one hundred thousand rupees or with both.	General

(ii)	Un-authorised copy, transmission or cause to transmit any data, information or detail in relations to Pakistan Single Window system or systems connected or ancillary thereto;	Imprisonment which may extend upto six months or with fine which may extend to one hundred thousand rupees or with both.
(iii)	Un-authorised interference, or attempt to interfere, damage or attempt to damage any part of whole of the Pakistan	Imprisonment which may extend to three years or fine which may extend to five hundred thousand rupees or with both.

	Single Window system or data or system connected to or ancillary thereto;	
(iv)	Use of any information system, device or data to make any illegal claim or title or cause any person to part with property or to enter into any express or implied contract or intent to commit fraud by any input, alteration, deletion or	Imprisonment which may extend to four years or fine which may extend to one million rupees or with both.

	suppression of data, resulting in unauthentic data with the intent that such data be considered or acted upon for legal purpose, as if it were authentic in relations to Pakistan Single Window system or Systems connected or ancillary thereto;	
(v)	Use, make, supply, retain, obtain device, system or software for offences under	Imprisonment which may extend to six months or with fine which may extend to one

	section 13 of the Pakistan Single Window Act, 2021 (III of 2021);	hundred thousand rupees or with both.
(vi)	Obtain, sell, process, use or transmit another person's Unique User Identifier or make an attempt thereof without authorisation;	Imprisonment which may extend to four years and fine which may extend to one million rupees or with both.
(vii)	Tamper with or attempt to tamper with, alter, re-programme any Pakistan Single Window system or system	Imprisonment which may extend to four years and fine which may extend up to one million rupees or with both and any devices or

	connected or ancillary thereto for un-authorised use;	systems used in offence shall be liable to confiscation.
(viii)	Write, offer, make available, distribute or transmit a malicious code or abet in the same, with intent to cause harm to Pakistan Single Window system or data resulting in or intending to result in corruption, destruction, alteration, suppression, theft or loss to	Imprisonment for a term which may extend to four years and fine which may extend to five million rupees or with both.

the Pakistan Single Window system or data, or any attempt thereof.";

(9) in section 157, in sub-section (2), second proviso shall be omitted;

(10) in section 164, in sub-section (3), for the full stop at the end, a colon shall be substituted and thereafter, the following proviso shall be added, namely:-

"Provided that in case of essential commodities, as notified by the Board, the powers under sub-section (1) shall only be exercised within bordering and coastal areas.";

(11) after section 170, the following new section shall be inserted, namely:-

"**170A. Procedure in case of seizure of essential commodities.-** In case of seizure of essential commodities, as notified by the Board, such seized goods shall be deposited in the nearest custom-house or the nearest place appointed by the Collector of Customs, as the case may be, for deposit of goods so seized.";

(12) in section 179, in sub-section (1),-

(a) in clause (ii), for the word "three", the word "five", shall be substituted; and

(b) in clause (iii), for the word "one", the word "two" shall be substituted;

(13) in section 196, in sub-section (1), for the expression “or Collector or Director of Intelligence and Investigation, or Director of Valuation”, the expression “or an officer of Customs” shall be substituted;

(14) for section 203, the following shall be substituted, namely:-

“203. Wharfage or storage fees and port charges.- (1) The Collector of Customs may from time to time fix the period after the expiration of which goods left in any custom-house, customs area, wharf or other authorised landing place or part of the custom-house premises, shall be subject to payment of fees, and the amount of such fees, as provided under the rules prescribed by the Board.

(2) The Collector of Customs may from time to time fix the port charges on import and export of goods for services rendered by terminal operators, as provided under the rules prescribed by the Board.

(3) The Collector of Customs having jurisdiction may from time to time fix charges, fees for storing of seized and confiscated goods, vehicles etc. in declared State warehouse.”;

(15) in section 217, after the word “Government”, the words “or the Provincial Government” shall be inserted.

(16) the First Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the First Schedule to this Act;

(17) the Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the Second Schedule to this Act;

3. 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) in clause (12), after the word “include”, the words and comma “production, transmission and distribution of electricity,” shall be added;

(b) in clause (29A), in sub-clause (b), after the word “Act”, the words “excluding fee and service charges imposed and collected under section 76” shall be added;

(c) in clause (33),–

(i) in sub-clause (c), the word “and” at the end shall be omitted; and

(ii) in sub-clause (d), 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:–

“(e) production, transmission and distribution of electricity.”;

(d) in clause (43A), after sub-clause (g), the following new sub-clause shall be inserted, namely:–

“(ga) a person engaged in supply of articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal;”;

(2) in section 3,–

(a) in sub-section (1A), after the words “registration number”, the words “or he is not an active taxpayer” shall be inserted; and

(b) in sub-section (7), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:–

"Provided that in case of the online market place facilitating the sale of third party goods, the liability to withhold tax on taxable supplies of such party at the rates specified in column (4) against S. No. 8 of the Eleventh Schedule to the Sales Tax Act, 1990 shall be on the operator of such market place.";

(c) in sub-section (9),–

(i) for the words "five per cent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half per cent where the monthly bill amount exceeds the aforesaid amount", the words "rupees three thousand per month where the monthly bill amount does not exceed rupees thirty thousand, rupees five thousand per month where the monthly bill amount exceeds rupees thirty thousand but does not exceed rupees fifty thousand and rupees ten thousand per month where the monthly bill amount exceeds rupees fifty thousand" shall be substituted;

(ii) after sub-section (9), the following proviso shall be inserted, namely:–

"Provided that the Board may through a general order prescribe any persons or class of person who shall

pay rupees fifty thousand per month through their monthly electricity bill"

(iii) in the existing first proviso, after the word "provided", the word "further" shall be inserted; and

(iv) in the existing second proviso, for the word "further", the word "also" shall be substituted;

(d) after the repealed sub-section (10), the following new sub-section shall be added, namely:–

"(11) Notwithstanding anything contained in the Act, the Board through Notification in the official Gazette, may require any person or class of persons to integrate their invoice issuing machines with the Board's Computerized System for real time reporting of sales in such mode and manner and from such date as may be prescribed.";

(3) in section 6, after the omitted sub-section (4), the following new sub-section shall be added, namely:–

"(5) The Federal Government may, subject to such conditions, limitations and restrictions as it may impose, by notification in the official Gazette, allow payment of sales tax on installments basis by the Federal or Provincial Governments or any public sector organization on import or supply of any goods or class of goods:

Provided that such payment may be allowed from any previous date specified in the notification under this sub-section.";

(4) in section 8, in sub-section (1), clause (m) shall be omitted;

(5) in section 8B, in sub-section (1), the words “other than public limited companies listed on Pakistan Stock Exchange” shall be omitted; and

(6) after the repealed section 14A, following new section 14AB shall be added, namely:–

“**14AB. Discontinuance of gas and electricity connections.**– Notwithstanding anything contained in this Act or any other law for the time being in force, the Board shall have power through Sales Tax General Order to direct the gas and electricity distribution companies for discontinuing the gas and electricity connections of any person who fall in the following categories, namely:–

(a) Any person, including tier-1 retailers, who fail to register for sales tax purpose or

(b) Notified tier-1 retailers registered but not integrated with the Board’s Computerized System

Provided that upon registration or integration, as the case may be, of the above said persons, the Board shall notify the restoration of their gas or electricity connection through Sales Tax General Order.

(7) in section 23, in sub-section (1), clause (b) shall be substituted, namely:–

“name, address and registration number of the recipient”;

(8) in section 30C,–

(i) for the marginal heading “Directorate General of Training and Research”, the words “Inland Revenue Services Academy” shall be substituted;

(ii) for the words “Directorate General of Training and Research”, the words “Inland Revenue Services Academy” shall be substituted;

(9) in section 33, in the Table, in serial number 24, in column (1),–

(a) after the word “barcode”, the words “or QR code” shall be inserted; and

(b) after the word “barcode”, occurring for the second time, the words “or QR code or defaces the prescribed invoice number of barcode or QR code” shall be inserted;

(10) after section 76, the following new section shall be added, namely:–

“77. **Uniform.–** The Board may, by notification in the official Gazette, prescribe rules for wearing of uniform by officers and staff of Inland Revenue Services.”;

(11) in the Third Schedule, in column (1), against serial number 7, in column (3), for the expression “3402.2000”, the words “Respective heading” shall be substituted;

(12) in the Sixth Schedule,–

(A) in Table-1, in column (1),–

(a) against serial number 13, in column (3), the expression “0709.5910, 0709.5990,” shall be omitted;

(b) serial number 32 and entries relating thereto in columns (2) and (3) shall be substituted, namely:–

“32.	Newsprint and books but excluding brochures, leaflets and directories	Respective headings.”.

(c) against serial number 45, in column (3), for the expression “9027.8000”, the words “Respective headings” shall be substituted;

(d) against serial number 120, in column (3), for the expression “3822.0000”, the words “Respective headings” shall be substituted;

(e) against serial number 133, in column (3), for the expressions “2930.9090”, “2931.0010”, “2931.0090”, “2932.2920”, “2933.3930”, “2941.9050”, “3402.1110”, “3402.1190”, “3402.1290”, “3402.1300” and “3402.1990”, the words “Respective headings” shall be substituted;

(f) against serial number 137,–

(i) in column (2), after the words “printing paper”, the words “art card” shall be inserted; and

(ii) in column (3), after the expression “8402.6990”, the expression “4810.2900” shall be added;

(g) after serial number 162, the following new serial numbers and entries relating thereto in columns (2) and (3) shall be added, namely:–

“163.	Goods imported by various agencies of the United Nations, diplomats, diplomatic missions, privileged	99.01, 99.02, 99.03 and 99.06

	persons and privileged organizations which are covered under various Acts and, Orders, rules and regulations made thereunder; and agreements by the Federal Government: Provided that such goods are charged to zero-rate of customs duty under the Customs Act, 1969 (IV of 1969), and the conditions laid therein. Provided further that exemption under this serial shall be available with effect from the 15th day of January, 2022.	
164.	Photovoltaic cells whether or not assembled in modules or made up into panels	8541.4200 and 8541.4300
165.	Goods imported by or donated to hospitals run by the non-profit making institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969, (IV of 1969).	99.13 and 99.14,
166.	Goods excluding electricity and	Respective

	natural gas supplied to hospitals run by the charitable hospitals of fifty beds or more.	headings
167.	Goods temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rate of customs duty subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969).	99.19, 99.20 and 99.21
168.	Tractor	8701.9220 and 8701.9320
169.	Seeds for sowing	Respective heading
170.	Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone or for making exports therefrom, and goods imported for warehousing purpose in Export Processing Zone,	Respective headings.”.

	subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall mutatis mutandis, apply.	

(B) in Table-2, in column (1),–

(a) serial number 11 and entries relating thereto in columns (2) and (3) shall be omitted;

(b) against serial number 32, in column (3), for the expression "0403.1000", the words "Respective heading" shall be substituted;

(c) against serial number 45 and entries relating thereto in columns (2) and (3) shall be substituted, namely:–

"45.	Edible vegetables including roots and tubers whether fresh, frozen or otherwise reserved (e.g. in cold storage) but excluding those	Respective heading

	bottled or canned.	

(d) after serial number 51, the following new serial number and entries relating thereto in columns (2) and (3) shall be added, namely:–

“52.	Supply of articles of jewelry, or parts thereof, of precious metal or of metal clad with precious metal on which tax has been paid at the import stage @ 4%.	71.13
53.	Prepared food or foodstuff supplied by Restaurants and caterers	Respective heading

(C) in Table-3,–

(i) in the Annexure, after omitted serial number 21, in column (1), the following new serial number and entries relating thereto to in columns (2), (3) and (4) shall be added, namely:–

“22.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through hydel, oil, gas, coal, nuclear and	Respective Headings	(i) This concession shall also be available to primary contractors of the project upon fulfilment of the following conditions, namely:-

	renewable energy sources including under construction projects entered into an implementation agreement with the Government of Pakistan prior to 15th day of January, 2022. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.		(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and (c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;

			(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 sales tax and the amount payable along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

(ii) After the Table, Annexure-A shall be substituted, namely:–

“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 (applic-able)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/	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 online against a specific user I.D. and password obtained under section 155D of the Customs Act, 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. Director, in case of private limited company; or
4. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
5. Principal Officer in case of a foreign company.”.

(D) in Table-4, in the Annexure, against serial number 80, in column (1), in column (3), for the expression “0403.1000”, the expression “0403.2000” shall be substituted;

(13) in the Eighth Schedule, in Table-1, in column (1),–

(a) serial numbers 25, 47 and 75 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;

(b) against serial number 53, in column (4), for the expression “9405.4090”, the words “Respective headings” shall be substituted;

(c) against serial number 56, in columns (4) and (5), for the expression “90”, the expression “60” shall be substituted.

(d) after serial number 77, the following new serial and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely:–

“78.	Supply of articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	3%	No input tax shall be adjusted
79.	Import of articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	4%	No input tax shall be adjusted
80.	Local supply of reclaimed lead	Respective heading	1%	Subject to the conditions that: (i) Supplies are made to registered manufacturers of lead and lead batteries; and (ii) No refund of

				input tax shall be admissible.”.

(14) in the Eleventh Schedule, against serial number 7, in column (1), in column (3), for the expressions “8548.1010” and “8548.1090”, the words “Respective headings” shall be substituted;

(15) in the Twelfth Schedule, in the Table, under the heading, Procedure and conditions, against clause (2), in sub-clause (i), after the word “consumption”, the expression “excluding compressor scrap (PCT heading 7204.4940), motor scrap (PCT heading 7204.4990) and copper cable cutting scrap (PCT heading 7404.0090)” shall be added.;

4. Amendments in the Islamabad Capital Territory (Tax on Services) Ordinance, 2001,– (XLII of 2001). – In the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), in the Schedule, **–**

(1) in Table 1, in column (1). –

(i) for S.No.1 and entries related thereto in columns (2), (3) and (4), the following shall be substituted, namely:-

"1	**Services provided or rendered by hotels, motels, guest houses, farmhouses, restaurants, marriage halls, lawns, clubs and caterers.** Services provided or rendered by hotels motels, guest houses and farmhouses. Services provided or rendered by restaurants. Services provided or rendered by marriage halls and lawns. Services provided or rendered by clubs. Services provided or rendered by caterers, suppliers of food and drinks	98.01	Fifteen percent"

(ii) against S.Nos. 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58 and 59 in column (4), for the word "Sixteen", the word "Fifteen" shall be substituted;

(iii) against S.No.42 in column (4), for the word "Seventeen", the word "Fifteen" shall be substituted;

(2) in Table 2, S.No.11 and entries relating thereto in columns (1), (2), (3) and (4), shall be omitted;

5. Amendments of Income Tax Ordinance, 2001 (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 (7), the following new clause shall be inserted, namely:-

"(7A) "beneficial owner" means a natural person who –

(a) ultimately owns or controls a Company or association of persons, whether directly or indirectly, through at least ten percent shares or voting rights; or

(b) exercise ultimate effective control, through direct or indirect means, over the company or association of persons including control over the finances or decisions or other affairs of the company or association of persons;";

(b) after clause (18), the following new clause shall be inserted, name:–

"(18A) "distributor" means a person appointed by a manufacturer, importer or any other person for a specified area to purchase goods from him for further supply;";

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

"(22AA) "fair market value" means value as provided in section 68;";

(d) after clause (62A), the following new clause shall be inserted, namely:-

"(62B) "Synchronized Withholding Administration and Payment System agent" or "SWAPS agent" means any person or class of persons notified by Board to collect or deduct withholding taxes through Synchronized Withholding Administration and Payment System;";

(e) after clause (66), the following new clause shall be inserted, namely:-

"(66A) "tax invoice" means an invoice as prescribed under the Income Tax Rules, 2002;";

(2) in section 4, –

(a) in sub- section (4), in clause (a) for the expression "in sections 5, 6 and 7", the expression "under this chapter", shall be substituted; and

(b) in sub-section (5) for the expression "in section 5, 6 and 7", the expression under this chapter shall be substituted;

(3) after section 4B, the following new section shall be inserted, namely:–

"**4C. Tax on high earning persons for poverty alleviation.—** (1) A tax shall be imposed for poverty alleviation for tax year 2022 and onwards at the rates specified in Division IIB of Part I of the First Schedule, on income of every person.

(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 (other than brought forward depreciation and brought forward business losses) under section 9 of the 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, other than brought forward depreciation, brought forward amortization and brought forward business losses under Fourth, Fifth and Seventh Schedules.

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

(5) Where the tax is not paid by a person liable to pay it, the Commissioner shall recover the 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 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.

(4) in section 6,–

(a) in sub-section (1), after the word “services” occurring for the first time, the words “,fee for money transfer operations, card network services, payment gateway services, interbank financial telecommunication services” shall be inserted;

(b) in sub-section (2), for the words “amount of the royalty fee for offshore digital services or fee for technical services”, the expression “amounts of receipts mentioned in sub-section (1)”, shall be substituted;

(c) in sub-section (3), in clause (b), the words “ for technical services or fee for offshore digital services” shall be omitted; and

(d) in sub-section (4), for the expression “, fee for offshore digital services or fee for technical services” the words “or fee” shall be substituted;

(5) after section 7D, the following new section shall be inserted, namely:–

“7E. Tax on deemed income.– (1) Notwithstanding anything contained in the Ordinance, for tax year 2022 and onwards, a tax shall

be imposed at the rates specified in Division VIIIC of Part-I of the First Schedule, on the income specified in this section.

(2) A resident person shall be treated to have received rent equal to five percent of the fair market value of an immoveable property situated in Pakistan whether such property has actually been rented out for any consideration or not.

(3) This section shall not apply to –

(a) one self-owned immovable property;

(b) self-owned business premises from which business is carried out;

(c) self-owned agriculture land where agriculture activity is carried out by person but does not include farmhouse and land annexed thereto;

(d) where the fair market value of the property or properties, in aggregate, excluding properties mentioned in clauses (a), (b) and (c) does not exceed twenty five million Rupees;

(e) a Provincial Government, a Local Government, a local authority or a development authority;

(f) land development and construction projects of builders and developers registered with Directorate General of Designated Non-Financial Businesses and Professions of Board;

(g) a property which is subject to tax under section 15 of the Ordinance and the tax chargeable is more than tax chargeable under this section:

Provided that if tax chargeable under section 15 is less than the tax chargeable under this section so much of the amount of tax which is in excess of tax chargeable under section 15 shall be paid under this section

(4) The Federal Government may include or exclude any person or property for the purpose of this section.

(6) in section 8, –

a. for the expression “5, 5AA, 6, 7, 7A and 7B “, wherever occurring the expression “5, 5A, 5AA, 6, 7, 7A, 7B and 7E” shall be substituted; and

b. in clause (d), for the expression “7A and 7B” the expression “7A, 7B, and 7E ” shall be substituted;

(7) in section 21,–

(a) after clause (e), the following new clause shall be inserted, namely:-

“(ea) an amount in excess of fifty percent of contribution made by a person to an approved gratuity fund, an approved pension fund or an approved superannuation fund.”;

(b) in clause (l), after the word "any expenditure", occurring in the beginning, the expression "by a taxpayer not being a company" shall be inserted;

(c) after clause (l), amended as aforesaid, the following new clause shall be inserted, namely: —

"(la) any expenditure by a taxpayer being a company for a transaction, paid or payable under a single account head which, in aggregate, exceeds rupees one million, made other than by digital means from business bank account of the taxpayer notified to the Commissioner under section 114A:

Provided that this clause shall not apply in the case of expenditures on account of —

(A) utility bills;

(B) freight charges;

(C) travel fare;

(D) postage; and

(E) payment of taxes, duties, fee, fines or any other statutory obligation:

Provided further that this clause shall be effective from such date as the Board may notify.";

(d) in clause (m), after the word "account" the expression "or through digital means" shall be inserted; and

(e) after clause (q), the following new clause shall be added, namely:-

"(r) any expenditure attributable to sales claimed by any person who is required to integrate but fails to

integrate his business with the Board through approved fiscal electronic device and software:

Provided that disallowance of expenditure under this clause shall not exceed ten percent of the allowable deduction.";

(8) in section 22, –

(a) in sub-section (2), the proviso shall be omitted;

(b) in sub-section (8), after clause (b), the proviso shall be omitted; and

(c) in sub-section (13), in clause (a), for the expression "two and half" , the expression " five" shall be substituted;

(9) in section 23, in sub-section (5), –

(a) in clause (c), the word "or" at the end shall be omitted;

(b) in clause (d), for the full stop at the end, a semi colon and the word "or" shall be substituted and thereafter the following new clause shall be added, namely:–

"(e) immovable property or structural improvement to the immovable property.";

(10) in section 37, –

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

"(1A) Notwithstanding anything contained in sub-section (1), gain arising on disposal of immovable property situated in Pakistan, to a person in a tax year shall be chargeable to tax

under the head capital gains at the rates specified in Division VIII of Part I of the First Schedule."

(b) in sub-section (2), for the expression "sub-sections (3) and", the expression "sub-section" shall be substituted;

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

(d) sub-section (3A) shall be omitted; and

(e) sub-section (4A) shall be omitted;

(11) in section 44, –

(a) in sub-section (3), the expression "technical assistance" shall be omitted; and

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

"(4) Federal Government may, in respect of an official development assistance financed loans and grants-in-aid, subject to such conditions and limitations as it may specify, exempt income of any person on a case to case basis through a notification in the official Gazette.";

(12) in section 53, in sub-section (2), after the word "The" occurring in the beginning the expression "Federal Government or the" shall be inserted;

(13) section 59C shall be omitted and shall be deemed to have been omitted with effect from 2nd March, 2022;

(14) sections 60C, 62, 62A, 63 shall be omitted;

(15) in section 65F, in sub-section (1), clause (c) shall be omitted;

(16) section 65H shall be omitted and shall be deemed to have been omitted with effect from 2nd March, 2022;

(17) in section 82,–

(a) in clause (a), after the semicolon at the end, the word “or” shall be added; and

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

“(d) being citizen of Pakistan is not a tax resident of any other country.”;

(18) in section 92, after first proviso, the following explanation shall be added, namely:–

“Explanation.– For removal of doubt it is clarified that if the income of association of persons is exempt and no tax is payable under the Ordinance due to this exemption, the share received in the capacity as member out of the income of the association shall remain exempt.”;

(19) for section 99A, the following shall be substituted, namely:-

“**99A. Special provisions relating to payment of tax through electricity connections**. (1) Notwithstanding anything contained in the Ordinance, a tax shall be charged and collected from retailers other than Tier-I retailers as defined in Sales Tax Act, 1990 (VII of 1990) and specified service providers on commercial electricity connections at the rates provided in clause (2A) of Division IV, Part IV of the First Schedule.

(2) A retailer who has paid sales tax under sub-section (9) of section 3 of Sales Tax Act, 1990 (VII of 1990), shall not be required to pay tax under this section and the sales tax so paid shall constitute discharge of tax liability under this section.

(3) The tax collected or paid under this section shall be final tax on the income of persons covered under this section in respect of business being carried out from the premises where the electricity connection is installed.

(4) For the purposes of this section, Board with the approval of the Minister in-charge may issue an income tax general order to-

(a) provide the scope, time, payment, recovery, penalty, default surcharge, adjustment or refund of tax payable under this section in such manner and with such conditions as may be specified.

(b) provide record keeping, filing of return, statement and assessment in such manner and with such conditions as may be specified;

(c) provide mechanism of collection, deduction and payment of tax in respect of any person; or

(d) include or exempt any person or classes of persons, any income or classes of income from the application of this section, in such manner and with such conditions as may be specified.";

(20) in section 100C, in sub-section (4), in clause (e), in the proviso for the expression “2022” the expression “ 2024” shall be substituted;

(21) section 100F shall be omitted and shall be deemed to have been omitted with effect from 02nd March, 2022;

(22) in section 109, in sub-section (1),–

(a) in clause (b), the word “or” occurring at the end shall be omitted;

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

(c) In clause (d), for the full stop at the end, a semicolon and the word “or” shall be substituted and the following new clause shall be added, namely:—

"(e) from tax year 2018 and onwards, treat a place of business in Pakistan as a permanent establishment, if the said place fulfills the conditions as specified in sub-clause (g) of clause (41) of section 2.”;

(23) in section 111, –

(a) after sub-section (4), the following explanation shall be added, namely: —

"*Explanation*.— For removal of doubt, it is clarified that the remittance through money service bureaus, exchange companies or money transfer operators shall be deemed to constitute foreign exchange remitted from outside

Pakistan through normal banking channels as provided under this sub-section."; and

(b) in sub-section (5), for the explanation, the following shall be substituted, namely;

"Explanation.— For the removal of doubt, it is clarified that a separate notice under this section is not required to be issued if the explanation regarding nature and sources of;

(i) any amount credited in a person's books of account; or

(ii) any investment made or ownership of money or valuable article; or

(iii) funds from which expenditure was made; or

(iv) suppression of any production, sales, or any amount chargeable to tax; or

(v) suppression of any item of receipt liable to tax in whole or in part has been confronted to the taxpayer through a notice under sub-section (9) of section 122 of the Ordinance.";

(24) in section 113, in sub-section (2), clause (c) shall be omitted;

(25) after section 114A, the following new section shall be inserted, namely:–

"**114B. Powers to enforce filing of returns.**— (1) Notwithstanding anything contained in any other law for the time being in force, the Board shall have the powers

to issue income tax general order in respect of persons who are not appearing on active taxpayers' list but are liable to file return under the provisions of the Ordinance.

(2) The income tax general order issued under sub-section (1) may entail any or all of the following consequences for the persons mentioned therein, namely:–

(a) disabling of mobile phones or mobile phone SIMS;

(b) discontinuance of electricity connection; or

(c) discontinuance of gas connection.

(3) The Board or the Commissioner having jurisdiction over the person mentioned in the income tax general order may order restoration of mobile phones, mobile phone SIMS and connections of electricity and gas, in cases where he is satisfied that —

(a) the return has been filed; or

(b) person was not liable to file return under the provisions of the Ordinance.

(4) No person shall be included in the general order under sub-section (1) unless following conditions have been met with, namely:–

(a) notice under sub-section (4) of section 114 has been issued;

(b) date of compliance of the notice under sub-section (4) of section 114 has elapsed; and

(c) the person has not filed the return.

(5) The action under this section shall not preclude any other action provided under the provisions of the Ordinance.";

(26) in section 121, in sub-section (3), for the word “five”, the word “six” shall be substituted;

(27) in section 122, in sub-section (9), in the first proviso, for the word “twenty”, the word “eighty” shall be substituted;

(28) for section 134A, the following shall be substituted, namely:-

“**134A. Alternative Dispute Resolution.** — (1) Notwithstanding any other provision of the Ordinance, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—

(a) the liability of tax of one hundred million and above against the aggrieved person or admissibility of refund, as the case may be;

(b) the extent of waiver of default surcharge and penalty; or

(c) any other specific relief required to resolve the dispute;

may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an Appellate Authority, except where criminal proceedings have been initiated.

(2) The application for dispute resolution shall be accompanied by an initial proposition for

resolution of the dispute, including an offer of tax payment, from which, the applicant would not be entitled to retract.

(3) The Board may, after examination of the application of an aggrieved person, appoint a committee, within forty five days of receipt of such application in the Board, comprising,—

(i) Chief Commissioner Inland Revenue having jurisdiction over the case;

(ii) person to be nominated by the taxpayer from a panel notified by the Board comprising –

(a) chartered accountants, cost and management accountants and advocates having a minimum of ten years' experience in the field of taxation;

(b) officers of the Inland Revenue Service who have retired in BS 21 or above; or

(c) reputable businessmen as nominated by Chambers of Commerce and Industry:

Provided that the taxpayer shall not nominate a Chartered Accountant or an advocate if the said Chartered Accountant or the advocate is or has been an auditor or an authorized representative of the taxpayer; and

(d) person to be nominated through consensus by the members appointed under (i) and (ii) above, from the panel as notified by the Board in (ii) above:

Provided that where the member under this clause cannot be appointed through consensus, the Board may nominate a member proposed by the taxpayer eligible to be nominated as per clause (ii).

(4) The aggrieved person, or the Commissioner, or both, as the case may be, shall withdraw the appeal pending before any court of law or an Appellate Authority, after constitution of the committee by the Board under sub-section (3), in respect of dispute as mentioned in sub-section (1).

(5) The committee shall not commence the proceedings under sub-section (6) unless the order of withdrawal by the court of law or the Appellate Authority is communicated to the Board:

Provided that if the order of withdrawal is not communicated within seventy five days of the appointment of the committee, the said committee shall be dissolved and provisions of this section shall not apply.

(6) The Committee appointed under sub-section (3) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall

decide the dispute by majority, within one hundred and twenty days of its appointment:

Provided that in computing the aforesaid period of one hundred and twenty days, the period, if any, for communicating the order of withdrawal under sub-section (5) shall be excluded.

(7) The decision by the Committee under sub-section (6) shall not be cited or taken as a precedent in any other case or in the same case for a different tax year.

(8) The recovery of tax payable by a taxpayer in connection with any dispute for which a Committee has been appointed under sub-section (3) shall be deemed to have been stayed on withdrawal of appeal up to the date of decision by the Committee or the dissolution of the Committee whichever is earlier.

(9) The decision of the committee under sub-section (6) shall be binding on the Commissioner and the aggrieved person.

(10) If the Committee fails to decide within the period of one hundred and twenty days under sub-section (6), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the Appellate Authority which issued the order of withdrawal under sub-section (5) and the appeal shall be treated to be pending before such court of law or the Appellate Authority as if the appeal had never been withdrawn.

(11) The Board shall communicate the order of dissolution to the court of law or the Appellate Authority and the Commissioner.

(12) The aggrieved person, on receipt of the order of dissolution, shall communicate it to the court of law or the Appellate Authority, which shall decide the appeal within six months of the communication of said order.

(13) The aggrieved person may make the payment of income tax and other taxes as decided by the committee under sub-section (6) and all decisions, orders and judgments made or passed shall stand modified to that extent.

(14) The Board may prescribe the amount to be paid as remuneration for the services of the members of the Committee, other than the member appointed under clause (i) of sub-section (3).

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

(29) in section 148, –

(a) in sub-section (7),

i. for the word, "minimum", the word "final" shall be substituted; and

ii. the expression "at the rate of 1% or 2%", shall be omitted; and

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

"(7A) Notwithstanding anything contained in sub-section (7), the tax required to be collected under this section shall

be minimum tax on the income every person arising from imports of following goods –

(i) edible oil;

(ii) packaging material;

(iii) paper and paper board; or

(iv) plastics:

Provided that the Board with the approval of Minister in-charge may, by a notification in the official Gazette, add any entry thereto or omit any entry therefrom or amend any entry therein this sub-section.";

(30) in section 149, in sub-section (1), the expression " 62, 63, 64" shall be omitted;

(31) in section 152,–

(a) after sub-section (1DB), the following new sub-sections shall be I nserted, namely:-

"(1DC) Every exchange company licensed by the State Bank of Pakistan shall deduct tax at the time of making payment of service charges or commission or fee, by whatever name called, to the global money transfer operators, international money transfer operators or such other persons engaged in international money transfers or cross-border remittances for facilitating outward remittances, at the rates given in Division IV, Part I of the First Schedule:

Provided that where such person retains service charges or commission or fee, by whatever name called from the amount payable to the exchange company on any account, the

exchange company shall be deemed to have paid the service charges or commission or fee, by whatever name called and the exchange company shall collect the tax accordingly.

(1DD) Every banking company while making payment to card network company or payment gateway or any other person, of any transaction fee or licensing fee or service charges or commission or fee by whatever name called or interbank financial telecommunication services, shall deduct tax at the rates given in Division IV, Part I of the First Schedule:

Provided that where card network company or payment gateway or any other person retains money in relation to aforementioned services from the amount payable to the banking company on any account, the banking company shall be deemed to have paid the amount and the banking company shall collect the tax accordingly.";

(b) in sub-section (1E) for the expression "and (1DB)", the expression "(IDB), (1DC) and (IDD)" shall be inserted;

(32) in section 154A, in sub-section (1), in clause (a), the expression "in case tax credit under section 65F is not available", shall be omitted;

(33) in section 164, –

(a) in sub-section (1), for the words "challan of payment" the expression "Computerized Payment Receipt (CPR)" shall be substituted and for the full stop at the end, a colon shall be

substituted and thereafter the following new proviso shall be added, namely:-

"Provided that in case of persons or class of persons notified as SWAPS agent, SWAPS Payment Receipt (SPR) shall be replaced with Computerized Payment Receipt (CPR).";

(b) in sub-section (2), for the words "challan of payment", the expression "Computerized Payment Receipt (CPR) or SWAPS Payment Receipt (SPR)" shall be substituted;

(34) after section 164, the following new sub-section shall be inserted, namely:-

"164A. Payment of tax collected or deducted by SWAPS agents.- (1) Subject to the Ordinance, the Board may, by notification in the official gazette, notify any person or class of persons required to deduct or collect tax under the Ordinance to integrate with Synchronized Withholding Administration and Payment System and to act as SWAPS agent within the time and in the manner as may be prescribed.

(2) The tax collected or purported to be collected or deducted or purported to be deducted under the Ordinance by a notified SWAPS agent and credited to the Commissioner through digital mode, shall be treated to have been paid under section 160 of the Ordinance.

(3) Where tax has been paid by a notified SWAPS agent in accordance with sub-section (2) of this section, copy or number

of SWAPS Payment Receipt (SPR) shall replace copy or number of Computerized Payment Receipts (CPR) for the purposes of the Ordinance.

(4) Any notified SWAPS agent shall not be eligible for tax credit under Part X of Chapter III of the Ordinance and exemption under any of the provisions of the Ordinance if notified SWAPS agent fails to integrate with Board.

(5) All persons from whom the tax has been collected or deducted by the notified SWAPS agents shall be eligible for credit of tax withheld against SPR issued by SWAPS Agent.

(6) All other provisions of the Ordinance, not specifically dealt with in this section, shall, *mutatis mutandis*, apply to the notified SWAPS agents.";

(34A) in section 169, sub section (1) clause (b), after the word "under", the expression "sub-section (7) of section 148," shall be inserted "

(35) in section 174, in sub-section (3), in the explanation, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

"Provided that limitation prescribed under this sub-section shall not apply to the records pertaining to income, assets, expenses or transactions to which clause (ii) of sub-section (2) of section 111 applies.";

(36) after section 175A, the following new section shall be inserted, namely:–

"**175B. National Database and Registration Authority (NADRA).** (1) The National Database and Registration Authority shall, on its own motion or upon application by the Board, share

its records and any information available or held by it, with the Board, for broadening of the tax base or carrying out the purposes of the Ordinance.

(2) The National Database and Registration Authority may —

(i) submit proposals and information to the Board with a view to broadening the tax base;

(ii) identify in relation to any person, whether a taxpayer or not – (a) income, receipts, assets, properties, liabilities,

expenditures, or transactions that have escaped assessment or are under-assessed or have been assessed at a low rate, or have been subjected to excessive relief or refund or have been misdeclared or misclassified under a particular head of income or otherwise;

(b) the value of anything mentioned in sub-clause (a) of clause (ii), if such value is at variance with the value notified by the Board or the district authorities, as the case may be, or if no such value has been notified the true or market value; and

(iii) enter into a memorandum of understanding with the Board for a secure exchange and utilization of a person's information.

(3) The Board may use and utilize any information communicated to it by the National Database and Registration Authority and forward such information to an income tax authority having jurisdiction in relation to the subject matter regarding the information, who may utilize the information for the purposes of the Ordinance.

(4) The National Database and Registration Authority may compute indicative income and tax liability of anyone mentioned under sub-sections (1) or (2) by use of artificial intelligence, mathematical or statistical modeling or any other modern device or calculation method.

(5) The indicative income and tax liability computed by the National Database and Registration Authority under sub-section (4) shall be notified by the Board to the person in respect of whom such indicative income and tax liability has been determined, who shall have the option to pay the determined amount on such terms, conditions, installments, discounts, reprieves pertaining to penalty and default surcharge, and time limits that may be prescribed by the Board.

(6) In case the person against whom a liability has been determined under sub-section (4), does not pay such liability within the time prescribed under sub-section (5), the Board shall take action under the Ordinance, upon the basis of tax liability computed under sub-section (4).

(7) If the person against whom the liability has been determined under sub-section (4) pays such liability in terms of sub-section (5), such payment shall be construed to be an amended assessment order under section 120 or sub-section (1) of section 122 or sub-section (4) of section 122, as the case may be.

(8) For the purposes of sub-sections (4) and (5), the Board may prescribe the extent of installments, reprieves pertaining to penalty and default surcharge and time limits.";

(37) in section 177,–

a. sub-section (6), shall be omitted; and

b. in sub-section (6A), for the expression, “issuing the audit report”, the expression “completion of the audit”, shall be substituted;

(38) after section 181D, the following new section shall be inserted, namely:-

“**181E. Record of beneficial owners.**- (1) Every company and association of persons shall electronically furnish particulars of its beneficial owners in such form and manner as may be prescribed. (2) Every company and association of persons shall update the particulars of its beneficial owners as and when there is a change in the particulars of the beneficial owners.”;

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

(a) against S. No. 1, for the entry in column (3), the following shall be substituted, namely:-

"Such person shall pay a penalty equal to higher of –

(a) 0.1% of the tax payable in respect of that tax year for each day of default; or

(b) rupees one thousand for each day of default:

Provided that minimum penalty shall be —

(i) rupees ten thousand in case of individual having seventy-five percent or more income from salary; or

(ii) rupees fifty thousand in all other cases:

Provided further that maximum penalty shall not exceed two hundred percent of tax payable by the person in a tax year:

Provided also that the amount of penalty shall be reduced by 75%, 50% and 25% if the return is filed within one, two and three months respectively after the due date or extended due date of filing of return as prescribed under the law;

Explanation.— For the purposes of this entry, it is declared that the expression "tax payable" means tax chargeable on the taxable income on the basis of assessment made or treated to

have been made under section 120, 121, 122 or 122D.

(c) after S. No. 29, the following new S. Nos and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:-

“30	Any company or Association of Persons who contravenes the provisions of Section 181E.	Such company or Association of Persons shall pay a penalty of Rs. 1,000,000/- for each default.	181E
31	Any person who fails to integrate or perform roles and functions as specified, after being duly notified by the Board as SWAPS Agent.	Such person shall pay a penalty of: (i) Rs.50,000 for first default of 07 days (ii) Rs. 100,000 for second default of next 07 days (iii) Rs. 50,000 for each week after the second consecutive week of default: Provided that no penalty shall be imposed for the period for which extension from integration is granted by the Commissioner subject to the condition that, if the SWAPS Agent fails to integrate within such extended time, penalties shall be	164A

		imposed as if no extension was granted.”	
32	Any person, who is integrated for monitoring, tracking, reporting or recording of sales, services and similar business transactions with the Board or its computerized system, conducts such transactions in a manner so as to avoid monitoring, tracking, reporting or recording of such transactions, or issues an invoice which does not carry the prescribed invoice number or QR code or bears duplicate invoice number or counterfeit QR code, or defaces the prescribed invoice number or QR code, or any person who abets commissioning of such offence.	Such person shall pay a penalty of five hundred thousand rupees or two hundred per cent of the amount of tax involved, whichever is higher.	237A

33	Any person, who is required to integrate his business for monitoring, tracking, reporting or recording of sales, services and similar business transactions with the Board or its computerized system, fails to get himself registered under the Ordinance, and if registered, fails to integrate in the manner as required under law.	Such person shall be liable to pay a penalty up to one million rupees, and if continues to commit the same offence after a period of two months after imposition of penalty as aforesaid, his business premises shall be sealed till such time he integrates his business in the manner as stipulated under sub-section (3) of section 237A, as the case may be.	237A
34	A person required to integrate his business as stipulated under sub-section (3) of section 237A, who fails to get himself registered under the Ordinance, and if registered, fails to integrate in the manner as required under the law and rules made thereunder.	Such person shall be liable to pay- i) penalty of five hundred thousand rupees for first default; ii) penalty of one million rupees for second default after fifteen days of order for first default; iii) penalty of two million rupees for third default after fifteen days of order for second default; iv)penalty of three million rupees for fourth default after fifteen days of order for third default:	237A

		Provided that if such person fails to integrate his business within fifteen days of imposition of penalty for fourth default, his business premises shall be sealed till such time he integrates his business in the manner as stipulated under sub-section (3) of section 237A: Provided further that if the person integrates his business with the Board's computerized system before imposition of penalty for second default, penalty for first default shall be waived by the Commissioner.”;	

(40) in section 191, in sub-section (1),–

c. in clause (f), the word “or” at the end shall be omitted;

d. in clause (g), for the comma at the end, a semi colon shall be substituted and thereafter the following new clauses shall be added, namely:-

“(h) integrate his business with Board’s computerized system; or

(i) generate tax invoice verifiable by the Board’s system;”;

(41) after section 209, the following new section shall be inserted, namely:-

"**209A. Uniform.-** The Board may by notification in the official gazette, prescribe rules for wearing of uniform by officers and staff of Inland Revenue Service of Pakistan."**;**

(42) in section 214A, after the word "may," in the beginning, the expression " at any time before or after the expiry of such time or period," shall be inserted;

(43) in section 216,–

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

"(2) Notwithstanding anything contained in the *Qanun-e-Shahadat*, 1984 (P.O. No. 10 of 1984), the National Accountability Ordinance, 1999 (XVIII of 1999), the Federal Investigation Agency Act, 1974 (VIII or 1975) and the Right of Access to Information Act, 2017 (XXXIV of 2017), or any other law for the time being in force, no court or other authority shall, save as provided in the Ordinance, require any public servant to produce before it any return, accounts, or documents contained in, or forming a part of the records relating to any proceedings under the Ordinance, or declarations made under the Voluntary Declaration of Domestic Assets Act, 2018, the Foreign Assets (Declaration and Repatriation) Act, 2018 or the Assets Declaration Act, 2019 or any records of the Income Tax Department generally, or any part thereof, or to give evidence before it in respect thereof."; and

(b) in sub-section (3), clause (kb) shall be omitted;

(44) section 216A shall be omitted;

(45) in section 218, in sub-section (1), in clause (b), the word “or” shall be omitted;

(46) in section 229, for the words “Directorate General of Training and Research”, wherever occurring, the words “Inland Revenue Service Academy” shall be substituted

(47) in section 235, after sub-section (1), the following new sub section shall be added namely:-

“(1A) In addition to tax collectible under sub-section (1), there shall be collected tax at the rates given in the Division IV of Part IV of First Schedule from retailers and service providers as provided under section 99A of the Ordinance.”;

(48) in section 236C, in sub-section (3), for the word “four”, the word “ten” shall be substituted;

(49) sections 236I and 236Q shall be omitted;

(50) after omitted section 236X, the following new section shall be inserted, namely:-

“236Y. Advance tax on persons remitting amounts abroad through credit or debit or prepaid cards.—(1) Every banking company shall collect advance tax, at the time of transfer of any sum remitted outside Pakistan, on behalf of any person who has completed a credit card or debit card or prepaid card transaction with a person outside Pakistan at the rate specified in Division XXVII of Part IV of the First Schedule.

(2) The advance tax collected under this section shall be adjustable.”

(51) in section 237A, after sub-section (2), the following new sub-section shall be added, namely:-

"(3) In case of an integrated enterprise, no sale shall be made or service shall be rendered, as the case may be, without generating fiscal invoices as prescribed.";

(52) after section 237A, the following new section shall be added, namely:-

"237B **Prize schemes to promote tax culture**.- The Board may prescribe prize schemes to encourage the general public to make purchases, or avail services only from integrated enterprises issuing tax invoices.

(2) The Board may prescribe procedure for mystery shopping in respect of invoices issued by integrated enterprises randomly and in case of any discrepancy, all the relevant provisions of the Ordinance shall apply accordingly.";

(53) in the First Schedule,–

(A) in Part I, in Division I,

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

"TABLE

S#	**Taxable Income**	**Rate of Tax**
(1)	**(2)**	**(3)**
1.	Where taxable income	0%

	does not exceed Rs. 600,000/-	
2.	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 800,000	5% of the amount exceeding Rs. 600,000
3.	Where taxable income exceeds Rs. 800,000 but does not exceed Rs. 1,200,000	Rs. 10,000 + 12.5% of the amount exceeding Rs. 800,000
4.	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	Rs.60,000 + 17.5% of the amount exceeding Rs. 1,200,000
5.	Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,000,000	Rs. 270,000 + 22.5% of the amount exceeding Rs. 2,400,000
6.	Where taxable income exceeds Rs. 3,000,000 but does not exceed Rs. 4,000,000	Rs. 405,000 + 27.5% of the amount exceeding Rs. 3,000,000

7.	Where taxable income exceeds Rs. 4,000,000 but does not exceed Rs. 6,000,000	Rs. 680,000 + 32.5% of the amount exceeding Rs. 4,000,000
8.	Where taxable income exceeds Rs. 6,000,000	Rs. 1,330,000 + 35% of the amount exceeding Rs. 6,000,000.”

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

“**TABLE**

S#	**Taxable Income**	**Rate of Tax**
(1)	**(2)**	**(3)**
1.	Where taxable income does not exceed Rs. 600,000	0
2.	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	Rs. 100
3.	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs.	7% of the amount exceeding Rs. 1,200,000

	2,400,000	
4.	Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000	Rs. 84,000 + 12.5% of the amount exceeding Rs. 2,400,000
5.	Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs. 6,000,000	Rs. 234,000 + 17.5% of the amount exceeding Rs. 3,600,000
6.	Where taxable income exceeds Rs. 6,000,000 but does not exceed Rs. 12,000,000	Rs. 654,000 + 22.5% of the amount exceeding Rs. 6,000,000
7.	Where taxable income exceeds Rs. 12,000,000	Rs. 2,004,000 + 32.5% of the amount exceeding Rs. 12,000,000.”

(c) for Division II, the following shall be substituted, namely:–

“**Division II**

Rates of Tax for Companies

The rate of tax imposed on the taxable income of a company shall be as set out in the following Table, namely:-

Type of Company	**Rate of Tax**
Small company	20%
Banking company	45%
Any other company	29%

(d) in Division IIA, in the Table, in column (1), against Serial No. 1. in heading of column (6), for the expression “Tax Year 2021 and onwards”, the expression "Tax Years 2021 and 2022", shall be substituted;

(e) after Division IIA, the following new Division shall be inserted, namely:–

“**Division IIB**

Tax on high earning persons for poverty alleviation

The rate of tax under section 4C shall be:-

Income under section 4C	**Rate of tax**
Where income does not exceed Rs. 300 million	0% of the income
Where income exceeds Rs. 300 million	2% of the income

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

"**DIVISION IV**

Rate of Tax on Certain Payments

The rate of tax imposed under section 6 on payments shall be 15% of the gross amount of royalty or fee for technical services and 10% in any other case.";

(g) in Division VII, for the table, the following shall be substituted, namely:-

“TABLE

S.No	Holding Period	Rate of Tax for Tax year 2023 and onwards
(1)	**(2)**	**(3)**
1.	Where the holding period does not exceed one year	15%
2.	Where the holding period exceeds one year but does not exceed two years	12.5%
3.	Where the holding period exceeds two years but does not exceed three years	10%
4.	Where the holding period exceeds three years but does not exceed four years	7.5%
5.	Where the holding period exceeds four years but does not exceed five years	5%
6.	Where the holding period exceeds five years but does not exceed six years	2.5%
7.	Where the holding period exceeds six years	0%
8.	Future commodity contracts entered into by members of	5%”;

	Pakistan Mercantile Exchange	

(h) **for Division VIII, the following shall be substituted, namely:-**

"Division VIII

The rate of tax to be paid shall under sub-section (1A) of section 37 shall be as follows:

S.No	**Holding Period**	**Rate of Tax**		
		Open Plots	**Constructed Property**	**Flats**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1.	Where the holding period does not exceed one year	15%	15%	15%
2.	Where the holding period exceeds one year but does not exceed two years	12.5%	10%	7.5%
3.	Where the holding period exceeds two years but does not exceed three years	10%	7.5%	0
4.	Where the holding period exceeds three years but does not exceed four years	7.5%	5%	-
5.	Where the holding period exceeds four years but does not exceed five years	5%	0	-
6.	Where the holding period	2.5%	-	-

	exceeds five years but does not exceed six years			
7.	Where the holding period exceeds six years	0%	-	-

(i) after Division VIIIB, the following new Divisions shall be added, namely:

Division VIIIC

Tax on deemed rental income

The rate of tax under section 7E shall be 20%."

(B) in Part II,

(a) in the table, in column (1), against S. No. 2, in column (3), after the expression "federal excise duty", the expression "and 4% of the import value as increased by customs duty, sales tax and federal excise duty in case of commercial importer" shall be added; and

(b) in the second proviso, in the table, in column (1), S.No.5 and 6 and entries relating thereto in columns (2), (3) and (4) shall be substituted as under:-

"5	Exceeding 350 and up to 500	5000	3000
6	Exceeding 500	11,500	5,200";

(C) in Part III,

(a) in Division III, in clause (2), in sub-paragraph (i), for the full stop at the end a comma shall be substituted and thereafter the expression "REIT management services,

services rendered by National Clearing Company of Pakistan Limited." shall be added; and

(b) for Division IVA, the following shall be substituted, namely:-

"DIVISION IVA

Export of Services

The rate of tax to be deducted under section 154A shall be:-

S.No.	**Types of Receipts**	**Rate of Tax**
(1)	**(2)**	**(3)**
1.	Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board	0.25% of proceeds
2.	Any other case	1% of proceeds";

(D) in Part IV,-

(a) in Division III, in clause (2), for the TABLE, the following shall be substituted, namely:-

"S.No	**Capacity**	**Rs. per seat per annum Non Air Conditioned**	**Rs. per seat per annum Air Conditioned**
(1)	**(2)**	**(3)**	**(4)**
1.	4 or more persons but less than	500	1000

	10 persons		
2.	10 or more persons but less than 20 persons	1500	2000
3.	20 persons or more	2500	4000”;

(b) in Division IV, after clause (2), the following new clause shall be inserted, namely:-

“(3) the rate of tax leviable under section (99A), and collectable under sub section (1A) of Section 235 shall be as under:-

Gross amount of monthly bill	**Tax**
Where the amount does not exceed Rs. 30,000	Rs. 3000
Where the amount exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 5000
Where the amount exceeds Rs. 50,000 but doesnot exceed Rs. 100,000	Rs. 10,000
Specified retailers and service providers through Income Tax General Order	Rs.50,000”;

(c) in Division VII,

(j) in clause (1), for the TABLE the following shall be substituted, namely:-

“**TABLE**

S.No	**Engine Capacity**	**Tax**
(1)	**(2)**	**(3)**

1.	Upto 850 cc	Rs.10,000
2.	851cc to 1000cc	Rs.20,000
3.	1001cc to 1300cc	Rs.25,000
4.	1301cc to 1600cc	Rs.50,000
5.	1601cc to 1800cc	Rs.150,000
6.	1801cc to 2000cc	Rs.200,000
7.	2001cc to 2500cc	Rs.300,000
8.	2501cc to 3000cc	Rs.400,000
9.	Above 3000cc	Rs.500,000

Provided that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles."

(a) in clause (2), for the proviso the following two provisos shall be inserted, namely:-

"Provided that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be Rupees twenty thousand:

Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.";

(d) in Division X, for the expression "1%", the expression "2%" shall be substituted;

(e) in Division XA, for the TABLE the following shall be substituted, namely:-

"S.No	**Description**	**Rate of Tax**
(1)	**(2)**	**(3)**
1.	Foreign-produced TV drama serial or play	Rs.1,000,000 per episode
2.	Foreign-produced TV play (single episode)	Rs.3,000,000
3.	Advertisement starring foreign actor	Rs.100,000 per second.";

(f) Division XVI shall be omitted;

(g) in Division XVIII, for the expression "1%", the expression "2%" shall be substituted;

(h) Division XXIII shall be omitted; and

(i) after omitted Division XXVI, the following new division shall be added, namely:-

"DIVISION XXVII

Advance tax on amount remitted abroad through credit, debit or prepaid cards

The rate of tax to be deducted under section 236Y shall be 1% of the gross amount remitted abroad.";

(54) in the Second Schedule, —

(A) in Part-I,–

(a) for clause (23A), the following shall be substituted, namely:-

"(23A) The accumulated balance received from the voluntary pension system offered by a pension fund manager under the Voluntary Pension System Rules, 2005.";

(b) clause (23B) shall be omitted;

(c) in clause (66),

(A) in sub-clause (1), in the Table 1, in column (1),–

(i) S. Nos. (xlx) to (xlxv) shall be re-numbered as S. Nos. (I) to (Iv) respectively;

(ii) after S. No. (Iv), re-numbered as aforesaid, and entries relating thereto in column (2), the following new entries shall be added, namely: —

"(lvi)	Pakistan Mortgage Refinance Company Limited.;

(lvii)	The Pakistan Global Sukuk Programme Company Limited."
(lviii)	Karandaaz Pakistan from tax year 2015 onwards
(lix)	Pakistan Sweet Homes Angles and Fairies Place.
(lx)	Public Private Partnership Authority for tax year 2022 and subsequent four tax years
(lxi)	Dawat-e-Islami Trust
(lxii)	Hamdard Laboratories (Waqf) Pakistan

(B) in sub-clause (2), in the Table 2, in column (1), Sr. No (xiv), (xviii) and (xxvii) and entries relating thereto in column (2) shall be omitted;

(d) in clause (99), after the expression " as reduced by", the expression " accumulated losses and" shall be inserted;

(e) clause (102A) shall be omitted;

(f) in clause (103D), for the expression "clause (p) of section 2 of the Special Technology Zones Authority Ordinance, 2020" the expression "the Special Technology Zones Authority Act, 2021 (XVII of 2021)" shall be substituted;

(g) for clause (126EA), the following shall be substituted, namely:-

"(126EA) Profits and gains derived by –

(a) zone developer as defined in the Special Technology Zones Authority Act, 2021 (XVII of 2021) from development and operations of the zones for a period of ten years starting from the date of signing of the development agreement;

(b) zone Enterprises as defined in the Special Technology Zones Authority Act, 2021 (XVII of 2021)for a period of ten years from the date of issuance of license by the Special Technology Zone Authority; and

(c) Special Technology Zones Authority established under the Special Technology Zones Authority Act, 2021 (XVII of 2021).";

(h) in clause (132), after the sixth proviso,-

(i) the following new explanation shall be added, namely:-

"Explanation:- For the removal of doubt it is clarified that exemption under this clause shall continue to remain available to those persons to whom exemption under this clause was available on or before 30th day of June, 2021

before insertion of sixth proviso vide Finance Act, 2021:

Provided further that the exemption under this clause shall be available for the life cycle of the project or 25 years from the date of commencement of commercial production, whichever is earlier." and

(i) after clause (149), the following new clause shall be added, namely:-

"(150) Income derived by Siyahkalem Engineering Construction Industry and Trade Company Limited from contract dated 23rd day of May 2017 with Earthquake Reconstruction and Rehabilitation Authority, financed by the Saudi Fund for Development with effect from tax year 2017.

(151) Any income derived by a person from cinema operations in a tehsil or town where there is no cinema, for five years from the commencement of cinema operations:

Provided that this exemptions shall only be available to those persons who start cinema construction on or before 31 day of December, 2023.

(B) in Part II,–

(a) in clause (24C), after the word "cement" the expression “, steel" shall be inserted; and

(b) in clause (24D), after the word "cement" the expression ", steel" shall be inserted;

(C) in Part III,–

(a) clauses (1) and (1AA) shall be omitted;

(b) in clause (6) for the expression “ 10%”, the expression “ 5%” shall be substituted; and

(c) clauses (9A) and (20) shall be omitted;

(D) in Part IV,–

(a) in clause (11A), after the sub-clause (xliv), following new sub-clause shall be added, namely:—

“(xlv)	Mobile phone manufacturers engaged in the local manufacturing of mobile phone devices.";

(b) in clause (12B), for the expression “30th day of June, 2021”, the expression “31st day of December, 2021” shall be substituted;

(c) after clause (12B), the following new clause shall be added, namely:–

“(12BA) The provisions of section 148 shall not apply on import of thirty million adult 3xPly Knit face masks received as humanitarian assistance from M/s HANES Brands Inc. North Carolina, USA for

distribution within the population of Lahore Division, Government of the Punjab.";

(d) after clause (12N), the following new clauses shall be added, namely:–

"(12O) The provisions of section 148 shall not apply on import of drones donated by Ministry of Agriculture and Rural Affairs (MARA), Government of China to Pakistan through Sea Route.

(12P) The provisions of section 148 shall not apply on import of cinematographic equipment as notified by the Federal Government ";

(e) for clause (60DA), the following shall be substituted, namely:-

"(60DA) The provisions of section 148 shall not apply to the import of the capital equipment as defined in Special Technology Zones Authority Act, 2021 (XVII of 2021)."

(a) Zone developers as defined in Special Technology Zones Authority Act, 2021 (XVII of 2021) for consumption in the special technology zones for the period of ten years commencing from the date of signing the development agreement.

(b) Zone enterprises as defined in Special Technology Zones Authority Act, 2021

(XVII of 2021) for a period of ten years from the date of issuance of license by the Special Technology Zone Authority; and

(c) Special Technology Zones Authority established under Special Technology Zones Authority Act, 2021 (XVII of 2021).”

(f) clause (86) shall be omitted;

(g) for clause (95), the following shall be substituted, namely:— "(95) The provisions of sections 147, 151, 152, 236A and 236K shall not apply to the Second Pakistan International Sukuk Company Limited, the Third Pakistan International Sukuk Company Limited and The Pakistan Global Sukuk Programme Company Limited, as a payer.";

(h) for clause (96), the following shall be substituted, namely:—

"(96) The provisions of sections 151, 153, 155 and 236C shall not apply to the Second Pakistan International Sukuk Company Limited, the Third Pakistan International Sukuk Company Limited and the Pakistan Global Sukuk Programme Company Limited, as a recipient"; and

(i) after clause (97), the following new clause shall be inserted, namely:—

"(97A) The provisions of sections 37, 236C and 236K shall not apply to National Highway Authority in respect of transfer of immovable property to the Pakistan Global Sukuk Programme Company Limited and in respect of transfer of immoveable property to National Highway Authority from the Second Pakistan International Sukuk Company Limited or the Pakistan Global Sukuk Programme Company Limited.".

(j) after clause (119), the following new clause shall be added, namely:-

"(120) The provisions of Divisions II and III of Part V of Chapter X and Chapter XII of the Ordinance for deduction or collection of withholding tax shall not apply to the persons mentioned in Table 1 of clause (66) of Part I of the second schedule as recipients of payment:

Provided that such persons shall continue to perform functions as withholding and collecting agent under the aforesaid provisions."

(k) After the omitted clause (105), the following new clause shall be inserted, namely:-

"(105A) The provisions of section 177 and 214C shall not apply to a person whose income tax

affairs have been audited in any of the preceding four tax years

Provided that the Commissioner may select a person under section 177 for audit with approval of the Board.";

(55) in the Fourth Schedule, after rule 6D, the following new rule shall be inserted, namely:–

"6DA. The provisions of section 4C shall apply to the taxpayers under this Schedule and shall be taxed at the rates specified in Division IIB of Part I of the First Schedule from tax year 2022 onwards.";

(56) in the Fifth Schedule, after rule 4AA, the following new rule shall be inserted, namely:–

"4AB. The provisions of section 4C shall apply to the taxpayers under this schedule and shall be taxed at the rates specified in Division IIB of Part I of the First Schedule from tax year 2022 onwards.";

(57) in the Seventh Schedule,-

(a) in rule 6C, for sub-rule (6A), the following shall be substituted, namely: -

"(6A) For tax year 2022 and onwards, the taxable income attributable to investment in the Federal Government securities shall be taxed at the rate of—

(i) 55% instead of rate provided in Division II of Part I of the First schedule if the gross advances to deposit ratio as on last day of the tax year is upto 40%;

(ii) 49% instead of rate provided in Division II of Part I of the First schedule if the gross advances to deposit ratio as on last day of the tax year exceeds 40% but does not exceed 50%; and

(iii) at the rates provided in Division II of Part I of the First schedule if gross advances to deposit ratio as on last day of the tax year exceeds 50%.

Explanation.- For the removal of doubt it is clarified that the tax rate under this sub-rule is applicable to total income attributable to total investment in Federal Government securities." and

(b) after rule (7C), following new rule shall be substituted, namely:-

"(7CA) The provisions of section 4C shall apply to the taxpayers under this schedule and shall be taxed at the rates specified in Division IIB of Part I of the First Schedule from tax year 2022 onwards.";

(58) in the Tenth Schedule –

(a) in rule (1), for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:–

"Provided that the tax required to be collected under section 231B shall be increased by two hundred percent of the rate specified in First Schedule in case of persons not appearing in the active taxpayers' list:

Provided further that the tax required to be collected under section 236K shall be increased by two hundred and fifty percent of the rate specified in Division XVIII of Part IV of the First Schedule in case of persons not appearing in the active taxpayers."; and

(b) in rule 10, –

(i) after sub-rule (c), the following new sub-rule shall be inserted, namely:-

"(ca) tax collected or deducted under section 154A;" and

(ii) sub-rules (e), (p) and (t) shall be omitted;

(59) in the Twelfth Schedule,

(a) in Part I, in columns (1) and (2), before PCT Code 2711.1100, the following new PCT Codes and entries relating thereto shall be inserted, namely:–

"27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.

(b) in Part II, in columns (1) and (2), –

(i) PCT Codes 27.01 and entries relating thereto shall be omitted;

(ii) after PCT Code 85.03, the following new PCT Codes and entries relating thereto shall be inserted, namely:–

“8504.3100	SMD Inductors for LED Bulb and Lights.
8504.4090	Constant Current Power Supply of LED Lights and Bulbs.”;

(iii) after PCT Code 85.29, the following new PCT Code and entries relating thereto shall be inserted, namely:–

“8532.2200	Electrical Capacitors Aluminum Electrolytic for LED Bulbs and Lights.”;

(iv) after PCT Code 85.38, the following new PCT Codes and entries relating thereto shall be inserted, namely:–

“8539.9020	Base Cap for all Kinds of LED Bulbs.
8539.9090	Bare or Stuffed Metad Clad Printed Circuit Boards (MCPCB) for all kinds of LED Bulbs.
8539.9090	Housing/Shell, Shell Cover and Base Cap for all Kinds of LED Bulbs.”;

(v) after PCT Code 90.32, the following new PCT Code and entries relating thereto shall be inserted, namely:–

“9001.9000	Lenses for LED Bulbs and Lights.”;

(vi) after PCT Code 9401.9030, the following new PCT Codes and entries relating thereto shall be inserted, namely:–

“9405.1090	Housing/Shell, Shell Cover and Base Cap for all Kinds of LED Lights.
“9405.9900	Bare or Stuffed Metal Clad Printed Circuit Boards (MCPCB) for all kinds of LED Lights.”.

(60) in the Thirteenth Schedule, in the Table 1, in column (1), after S. No. 62 and entries relating thereto in column (2), the following S. No and entry relating thereto shall be added, namely: —

“63	All entities mentioned in Table-I of clause (66) of Part-I of the Second Schedule of the Ordinance.";

6. 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, in clause (9), after the words “zero percent”, the words “excluding fee and service charges imposed and collected under section 49” shall be inserted;

(2) in section 29, in sub-section (2), in clause (c), for the words “Directorate General of Training and Research”, the words “Inland Revenue Services Academy” shall be substituted;

(3) after section 49, the following new section shall be added, namely:–

“50 **Uniform.–** The Board may, by notification in the official Gazette, prescribe rules for wearing of uniform by officers and staff of Inland Revenue Services.”;

(4) in the First Schedule,–

(A) in Table-I, in column (1),–

(a) against serial number 8a, in column (4), for the words “Rupees ten per ml”, the words “Rupees ten thousand per kg” shall be substituted;

(b) against serial number 9, in column (4), for the words “five thousand two hundred”, the words “five thousand and six hundred” shall be substituted;

(c) against serial number 10, in column (4), for the words “one thousand six hundred and fifty”, the words “one thousand eight hundred and fifty” shall be substituted;

(d) against serial number 56,–

(i) in column (3), for the expression “5502.9090”, the words “Respective headings” shall be substituted; and

(ii) in column (4), for the words “Rupee one per filter rod”, the expression “Rupees fifteen hundred per kg” shall be substituted;

(B) in Table-II, in column (1),–

against serial number 3, in column (2), in clause (b), in sub-clause (ii), in column (4), for the word “Ten”, the word “Fifty” shall be substituted;

(b) against serial number 6, in column (1), in column (4), for the word “sixteen”, the words “nineteen and half” shall be substituted;

7. Amendment in Finance Act, 2018 (XXX of 2018).– In the Finance Act, 2018 (XXX of 2018), in section for the TABLE, the following shall be substituted, namely:-

"TABLE

Sr. No	**Mobile Phones having C&F Value (US Dollars)**	**Rate of levy per set in Pak Rupees**
(1)	**(2)**	**(3)**
1.	Up to 30	100
2.	Above 30 and up to 100	200
3.	Above 101 and up to 200	600
4.	Above 201 and up to 350	1800
5.	Above 351 and up to 500	4000
6.	Above 501 and up to 700	8000
7.	Above 701 and above	16000"

8. **"Levy of tax on capital value of certain assets. –** (1) A tax shall be levied, charged and collected, to be called the capital value tax 2022 on the value of assets at the rates provided in the First Schedule to this section**.**

(2) Capital value tax shall be charged on the following assets-

(a) motor vehicle held in Pakistan where the value of motor vehicle exceeds rupees five million;

(b) assets of a resident individual, whether movable or immovable, held abroad where the value of such assets exceeds rupees one hundred million; or

(c) such assets or class of assets as specified by the Federal Government through a notification in the official Gazette, at such rates and in such manner as may be specified.

(3) Value of the assets, for the purposes of this tax, shall be determined in the following manner –

(a) in case of motor vehicle mentioned in clause (a) of sub-section (2) above –

(i) where the vehicle is imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duties;

(ii) where the vehicle is manufactured or assembled locally in Pakistan, the value at which the motor vehicle is sold by the local manufacturer or assembler;

(iii) where the vehicle is auctioned, the auction price; or

(iv) in any other case, the total consideration paid to acquire, alter or improve the vehicle;

(b) the value of the motor vehicle mentioned in clause (c) above, shall be reduced by ten percent for each year from the end of financial year in which the motor vehicle is acquired:

Provided that the value shall be treated as zero-

(i) after ten years from the end of financial year in which the motor vehicle is acquired; or

(ii) where the value after reduction as mentioned in this clause, is less than or equal to rupees five million;

(c) in case of assets mentioned in clause (b) of sub-section (2) above, the value shall be the higher of -

(i) the total consideration paid to acquire, alter or improve the asset; or

(ii) the fair market value of the asset;

(d) in case of assets notified by Federal Government in terms of clause (c) of sub-section (2) above, the value shall be as specified in such notification.

(4) The tax shall be collected or paid in following manner –

(a) the Collector of Customs shall collect tax at the time of import of motor vehicle mentioned in clause (a) of sub-section (2) on the import value as increased by customs duties at the rate specified in the First Schedule;

(b) the provisions of the Customs Act, 1969 (IV of 1969), in so far as relevant, shall apply to the collection and payment of tax under clause (a) of this sub-section;

(c) Local manufacturer or assembler shall collect tax from the buyer of the motor vehicle mentioned in clause (a) of sub-section (2) on sale value at the rate specified in the First Schedule;

(d) any person making sale by public auction or auction by a tender of motor vehicle mentioned in clause (a) of sub-section (2) shall collect tax from the person to whom such motor vehicle is sold on the sale value ‘auction price’ of motor vehicle at the rate specified in the First Schedule;

(e) where clauses (c) or (d) apply, the tax shall be collected at the time of sale or where the payment is made in installments at the time of payment of first installment and the tax collected shall be paid to the credit of the Federal Government through remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan within seven days of the date of collection:

Provided that the tax collected by the Federal Government, a Provincial Government or a Local Government shall be paid to the credit of the Federal Government on the day the tax is collected;

(f) Every motor vehicle registering authority of Excise and Taxation Department at the time of collecting motor vehicle tax shall also collect tax on the value of motor vehicle at the rate specified in the First Schedule:

Provided that tax under this clause shall not be collected from the person in the financial year in which tax has been paid or collected from the said person under this section at the time of-

(i) import;

(ii) purchase from local manufacturer or assembler; or

(iii) auction;

(g) in case of assets mentioned in clauses (b) of sub-section (2), the person holding the assets shall be liable to pay tax at the time of

filing of income tax return for the tax year in the manner prescribed; and

(h) in case of assets notified by Federal Government in terms of clause (c) of sub-section (2) above, the tax shall be collected or paid in the manner as specified in such notification.

(5) The proceeds of the tax collected under this section shall be credited to the Federal Consolidated Fund under the head specified by the Federal Government.

(6) Where a person fails to-

(a) pay tax to the credit of the Federal Government;

(b) collect tax; or

(c) pay to the credit of the Federal Government after having collected the tax, the person shall be personally liable to pay–

(i) the amount of tax; and

(ii) the default surcharge at a rate equal to twelve per cent per annum on the tax unpaid computed for the period commencing on the date on which the tax was due and ending on the date on which it was paid.

(7) Where sub-section (6) applies, the officer of Inland Revenue may pass an order after giving the person an opportunity of being heard, and proceed to recover the tax under the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001) and the Income Tax Rules, 2002 as if the tax were an arrear of income tax.

(8) The Commissioner, on an application by the person, may revise any order made under this section.

(9) The provisions of the Income Tax Ordinance, 2001 (XLIX of 2001) and the Income Tax Rules, 2002 in so far as relevant, shall apply to the collection and recovery of tax under this section.

(10) Any person dissatisfied with any order passed by the Commissioner or an officer of Inland Revenue under this section may prefer an appeal before the Commissioner (Appeals) against the order as provided in section 127 of the Income Tax Ordinance, 2001 (XLIX of 2001) and all provisions of Part III of Chapter X of the Income Tax Ordinance, 2001 shall apply accordingly.

(11) The Federal Board of Revenue may, by notification in the official Gazette, prescribe the manner and procedure relating to the collection and recovery of, or any other matter relating to the capital value tax.

(12) The Federal Government may, by notification in the official Gazette, exempt any asset or class of assets from tax subject to such conditions as may be specified.

(13) In this section –

(a) **"Commissioner"** means Commissioner as defined in the Income Tax Ordinance, 2001 (XLIX of 2001);

(b) **"Commissioner (Appeals)"** means Commissioner (Appeals) as defined in the Income Tax Ordinance, 2001 (XLIX of 2001);

(c) **"officer of Inland Revenue"** means an officer of Inland Revenue as defined in the Income Tax Ordinance, 2001(XLIX of 2001);

(d) **"person"** means a person as defined in section 80 of the Income Tax Ordinance, 2001 (XLIX of 2001);

(e) **"resident individual"** shall have the same meanings as defined in the Income Tax Ordinance, 2001 (XLIX of 2001);

(f) **"tax"** means capital value tax and includes any default surcharge, penalty, fee, any amount or sum leviable or payable under this section or the rules prescribed under this section.

First Schedule

(See section 1)

Rates of Capital Value Tax

TABLE

S. No.	Assets/Description	Rate
(1)	(2)	(3)
1	Motor vehicle mentioned in clause (a) of sub-section (2)	2% of the value
2	Assets held abroad mentioned in clause (b) of sub-section (2)	1% of the value

STATEMENT OF OBJECTS AND REASONS

The purpose of this bill is to make financial provisions for the year beginning on the first day of July, 2022 and it shall come into force on the first day of July, 2022

(Miftah Ismail)

Minister for Finance & Revenue

Annex-A

Tax Expenditure Report 2022

EXECUTIVE SUMMARY

Tax expenditure is basically the tax revenue that is forgone due to specific provisions of tax laws relating to exemptions, exclusions, preferential rates, tax credits, deferral of tax etc. It is identified and measured against a benchmark system that accounts for tax revenues receivable in the normal course. This report uses the standard "Revenue Forgone" methodology to estimate the tax expenditure under the Income Tax, Sales Tax and Customs Duty laws in Pakistan. This approach quantifies the direct ex-post revenue loss associated with the provisions relative to the statutory tax rates. This report is based on data relevant to FY2020-21 with a few exceptions. Income tax expenditures are calculated using the tax returns for the FY2020-21 and taking the statutory rates available in First schedule of ITO-2001 as the benchmark rates. The benchmarks for scope of income are taken as defined in Section 9 of ITO-2001 as the various heads of income and the origin-of-income concept for residents and non-residents. Where exact data was not available reliance is placed on third party data and calendar year data instead of financial year data. Tax expenditure arising from exemption from withholding income tax at import stage is included for the first time. The Sales Tax expenditure is based on returns / imports data for the FY2020-21 and the difference of sales tax paid and the sales tax payable at 17% is calculated as the Sales Tax expenditure. Certain adjustments on gross estimates have been made to allow for input tax adjustments in certain zero rated items based on the assumption if such items were not zero rated. On local supplies the adjustments are made at the assumed 30% value addition rate. Custom duty

expenditure is calculated based on the legal provisions under the Customs Act 1969 and statutory instruments through which exemptions/concessions are granted to imported goods. Statutory rates of customs duty relevant to FY 2020-21 are taken as the benchmark rates while provisions relating to exemptions from regulatory duty and additional customs duty have been excluded.

The interpretation of estimates in this report are subject to certain caveats. The impact of FBR tax expenditure on provincial tax systems are not included in this report. The expenditure amounts are calculated assuming that all other provisions of that tax type remain unchanged. The expenditure amounts are unadjusted which means that eliminating a certain tax expenditure would not necessarily increase revenue in the same amount. Actual receipts would depend on enforcement, taxpayer compliance, effective dates of legislation repealing the exemption, exact wording of any legislation, and taxpayer's behavior. Moreover, the actual amount would also depend on the nature of economic activity, elasticity of goods and services, etc. Hence, the realization of actual revenue, consequent to removal of certain exemptions, may vary.

The global comparison of 21 countries' tax expenditure during 2019 and 2020 shows that mostly advanced countries have higher estimates of forgone tax revenues. Within the sample set of countries, the Russian Federation tops the list with an estimated 14.8% of GDP as tax expenditure while India is at the other extreme with only 0.4% of GDP as tax expenditure. Pakistan is ranked 19th in the list with an estimated 2.8% of its GDP in terms of tax expenditure.

Key Findings

- **The total Federal Taxes' expenditure based on the data relating to FY2020-21** is estimated at **Rs. 1,482.3 billion (see Table 1)**, with a tax-wise breakdown as follows:
    - The total expenditures are 31.2 % of total collection in FY 2020-21.
    - Income Tax: Rs.399.7 billion (27.0% of total expenditure and 0.7% of GDP in FY2020-21)
    - Sales Tax: Rs. 739.8 billion (49.9% of total expenditure and 1.3% of GDP in FY2020-21)
    - Customs Duty: Rs. 342.8 billion (23.1% of total expenditure and 0.6% of GDP in FY2020-21)
- The tax revenue foregone constitutes approximately 2.67% of total GDP in FY2020-21 and 2.8% in FY 2019-20.

Table 1. Summary of Tax Expenditure Estimates FY 2021-22 (Rs. Billion)

	Tax Expenditure			Tax Expenditure % of GDP
	FY 2020-21	FY 2021-22	Increase %	FY 2021-22
Income Tax	448.0	399.7	-10.8	0.72
Sales Tax	578.4	739.8	27.9	1.33
Customs Duty	287.8	342.8	19.1	0.62
Total	1,314.2	1,482.3	12.8	2.67

- A large part of the tax expenditure in Income Tax is in the form of exemptions from total income and special provisions; Profits and gains from power generation projects (Rs. 37 billion), income of Collective Investment Scheme or a REIT Scheme (Rs. 26 billion), tax credit (Rs. 65 billion), pension (Rs. 16

billion), provident funds (Rs. 14 billion) are the major heads of tax expenditure in Income Tax.

- In Sales Tax, approximately 44% of the tax expenditure is at import stage under 6th schedule of the STA 1990. Around 26% tax expenditure in Sales Tax is in the form of reduced rates under the 8th schedule of the STA 1990.
- Tax expenditure under Customs Duty is estimated to be around Rs. 343 billion which is largely granted under Fifth Schedule and Chapter 99 of Customs Act, 1969.

Table 2. Income Tax Expenditure Summary

Exemption Heads	Tax Expenditure (Rs. million)		Increase %
	FY2020-21	FY2021-22	
Allowances	37,318	10,625	-71.5
Tax Credits	105,342	65,465	-37.9
Exemptions from Total Income	267,115	232,852	-12.8
Reduction in Tax Rates	124	195	57.1
Reduction in Tax Liability	2,839	3,285	15.7
Exemption from Specific Provisions	2,687	61,076	2173.0
Others / Miscellaneous	32,621	26,164	-19.8
Total Income Tax Expenditure	**448,046**	**399,662**	-10.8

Table 3. Sales Tax Expenditure Summary

Exemption Heads	Tax Expenditure (Rs. Million)	Increase (%)

	FY2020-21	FY2021-22	
Zero Rating under 5th Schedule to Sales Tax Act 1990	12,887	33,422	159.4
Exemption under 6th Schedule on (Imports)	173,808	327,656	88.5
Exemption under 6th Schedule on Local supplies	156,134	139,046	-10.9
Reduced Rates Under 8th Schedule	208,531	193,722	-7.1
Sales Tax on cellular Mobile Phones under 9th Schedule	27,096	45,919	69.5
Total Sales Tax Expenditure	**578,456**	**739,767**	**27.9**

Table 4. Customs Duty Expenditure Summary

Exemption Heads	**Tax Expenditure (Rs. Million)**		**Increase (%)**
	FY2020-21	**FY2021-22**	
Chapter-99 Exemptions	12,635	15,963	26.3
FTA & PTA Exemptions	34,210	46,105	34.8
Fifth Schedule Exemptions & Concessions	137,418	168,754	22.8
General Concessions: Automobile sector, E&Ps, CPEC, etc.	55,877	60,987	9.1
Export Related Exemptions	47,631	51,081	7.2
Total Customs Expenditure	**287,771**	**342,890**	**19.2**
Grand Total (Income Tax + Sales Tax + Customs Duty)	**1,314,273**	**1,482,319**	**12.8**

Chapter 1:

Introduction

1.1. Tax Expenditure

1.2. Methodology and Measurement

1.3. Issues in interpretation

1.1 Tax Expenditure

A tax expenditure is a deviation from a defined "benchmark" tax structure. A benchmark is a reference tax system that defines what ought to be taxed in the normal course, when there are no deviations. Formal definition of "tax expenditure", therefore, depends on how the benchmark tax system has been specified. The fundamental aspects of the tax system that constitute the "benchmark" are given in more detail in this chapter under heading 1.2. Thus, deviations from this benchmark, whether provided for in the main body of law or its schedules, are treated as tax expenditures.

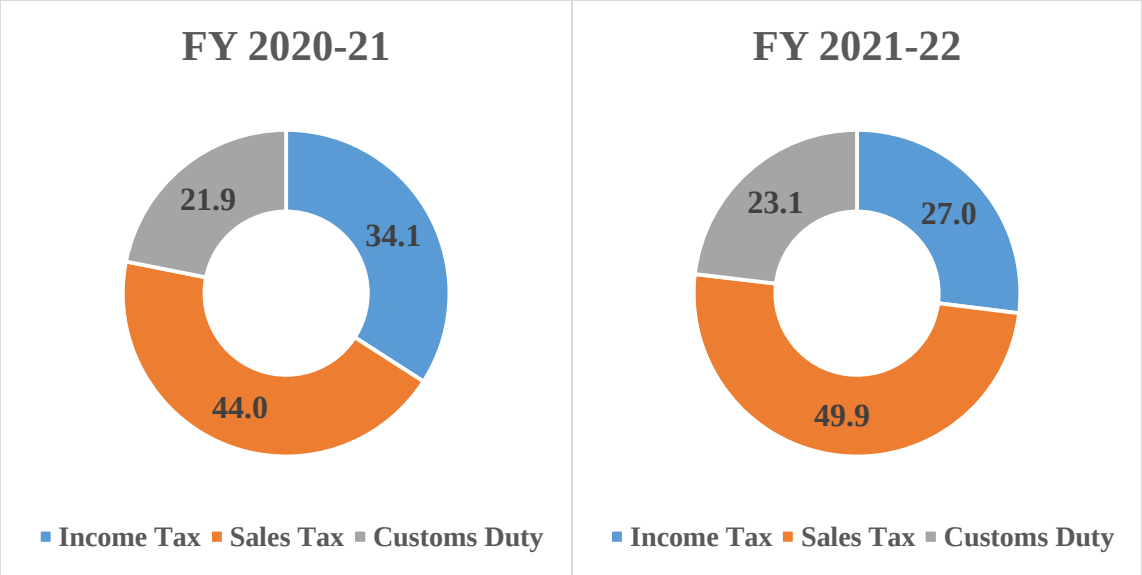
The concept of a tax expenditure has been defined in various ways, including the following:

- The Organization for Economic Cooperation and Development (OECD) defines tax expenditure as "the estimated costs to the tax revenue of preferential treatment for specific activities."
- The International Monetary Fund defines a tax expenditure as revenue foregone "as a result of selective provisions in the tax code."

Tax expenditures can take different forms. They are usually in the form of allowances (amounts deducted from the tax base before applying the tax rate),

credits (amounts deducted from tax liability), exemptions (exclusion from the tax base), or rate relief (reduced tax rates), etc. They are sometimes referred to as tax incentives or tax subsidies. Negative tax expenditures are tax sanctions. A tax sanction means levying tax at a higher rate than the norm. However, negative tax expenditures have not been discussed in this report.

Figure 1: Head-wise Tax Expenditure (% Share of Total Tax Expenditure)



1.2 Methodology and Measurement

The worldwide used Revenue Forgone methodological approach[1] is used to estimate tax expenditure in income tax, sales tax, and customs duty for this report. This method quantifies the direct ex-post revenue loss associated with the provisions relative to the statutory tax rates (holding other factors constant)[2]. This method calculates the tax liability for the taxpayer and subtract tax paid from the tax liability. The difference of the two is the tax revenue foregone or income tax expenditure.

[1] *Canada Finance Department (2022),* Federal Tax Expenditures - Concepts, Estimates and Evaluations 2022 *US Treasury (2022), Australia Treasury (2022)*
[2] Geourjon (2019),

1.2.1 Measurement of Income Tax Expenditure

The data for this report comes from the tax returns for the FY 2020-21. As per Finance Act 2020-21, the statutory tax rates and withholding tax rates are applied to calculate the normal tax amount. The FBR sales tax return database is also used to estimate the tax expenditure in income tax for FY2020-21. Tax rates given in First Schedule of the ITO-2001 are taken as the benchmark rates. Any variation or concession in tax rates within First Schedule is not considered as a deviation from the benchmark. Benchmark tax rates are the FY 2020-21 statutory tax rates.

Section 9 of the ITO-2001 defines the "taxable income" benchmarks including all heads of income, i.e., salary, income from property, income from business, capital gains, and income from other sources. As per ITO-2001, taxpayer residents in Pakistan are subject to tax on their worldwide income, while non-residents are taxable in Pakistan on their income from Pakistani sources only.

Rate of minimum tax for loss declaring entities is taken as 1.5% and tax rates for individuals are taken as per the relevant slab given in First Schedule of ITO 2001. Exemptions on export are measured against relevant tax rate of 1%. Corporate benchmark rate is taken as 29% as corporate tax rate changed from 30% to 29% for FY 2018-19 onwards.

We obtained data from third party sources to calculate the tax expenditure for the *Clause 1, 2, 3, 9, and 12 of Part 1 of Second Schedule* of ITO 2001. This data was not available for the financial year; therefore, the calendar year data was used to calculate the tax expenditure for these clauses.

Finally, exemption from section 148 (withholding on import stage) is also accounted as tax expenditure. Therefore, clause 56 Part IV of Second Schedule of ITO-2001 is

included in this report to calculate the tax expenditure in income tax, which was not included in previous two reports.

1.2.2 Measurement of Sales Tax Expenditure

The standard tax rate is 17% which is paid by the final consumers. This is benchmark sales tax which is used to calculate the sales tax liability. The FBR sales tax return database is used to estimate the tax expenditure in sales tax for FY2020-21. This method uses the concept that a tax liability at 17% sales tax rate would have been payable if there were no tax concessions. This method quantifies the direct ex-post revenue loss associated with the provisions relative to the standard sales tax rates. The method calculates the tax liability at 17% tax rate, which the taxpayer would face in the absence of zero rating, reduced rates and exemptions. The actual sales tax paid has been subtracted from the tax liability at 17% tax. The difference of the two is the sales tax revenue foregone.

Adjustments were made on gross estimates to avoid duplication in the estimations, and include the following: In case of zero-rated items, the adjustment includes the input on some items, which if were not zero-rated, the full input tax would have been claimed, such as, crude oil, and machinery for E&P sector. The impact of tax expenditure to the extent of these items was thus deducted from the total estimation of zero rated items.

Further, in case of exempt sales, an estimated 30% input credit adjustment would have been claimed in the absence of exemptions. The input credit adjustment is mandatory to calculate the representative tax expenditure. Exempt sales cannot claim the adjustment for the input tax as per law. Therefore, information on the inadmissible input credit is not known for exempt sales under 6th Schedule. However,

tax returns data of individual firms has been employed to calculate the input credit for the exempt sales.[3] The average estimate of input credit adjustment for exempt sales is approximately 30% of the exempt sales. The impact on tax expenditure to that extent has been reduced.

1.2.3 Measurement of Tax Expenditure in Customs Duty

Under Customs law, exemptions or concession are granted to goods that are imported into Pakistan through SROs, and special classification provided in Pakistan Customs Tariff published each year by FBR, and/or through specific rate of tariff.

The Statutory rates of CD of FY 2020-21 are considered as benchmark rates to estimate the tax expenditure in customs duty. Customs related exemptions / concessions are generally sector or item based. Data for estimation of Customs is taken from Goods Declarations database, and estimations were calculated against statutory rates of duty.

Report is based on the customs duty exemptions given under chapter-99, FTA/PTAs, Fifth Schedule to Customs Act, 1969 and exemptions given under SROs. Furthermore, the figures reported under “Export Related Exemptions” category has also been included in the final calculations because these are the exemptions which are provided to various export-oriented sectors under various exemption granting SROs and cannot be excluded from the exemption category.

The existing tariff structure is based on a cascading principle, i.e., lower duty rates on raw materials and higher duty rates on finished products. These statutory customs duty rates are used to estimate tax amount that would have been paid if there were no tax concessions at the import stage. The actual customs duty paid has

[3] The tax returns data of 2700 firms was obtained from PRAL to calculate the average estimate of input credit adjustment.

been subtracted from the tax liability. The difference of the two is the customs duty revenue foregone.

1.3 Issues in interpretation

We must acknowledge that these estimates are quantified amounts. It does not represent the true tax expenditure estimates. Thus, a number of caveats are applied when we interpret these estimates. These caveats are discussed as follow:

i. The tax expenditure estimates presented in this report relate to FBR revenues only. Practically, federal and provincial tax systems interact with each other to varying degrees. As a result, changes in FBR tax expenditure may have consequences for provincial revenues. In this report, we do not account for the provincial revenue expenditure.

ii. The amount by which federal tax revenues are reduced due to existence of tax expenditures are estimated independently for each tax expenditure by assuming that all other tax provisions remain unchanged. However, elimination of a tax expenditure would not necessarily yield the full amount of revenues shown in this report due to interaction of multiple tax expenditures.

iii. The reduction in tax revenue reported in this report is only due to the actual tax expenditure observed in the database. We assume that all other factors remain unchanged.

iv. This measurement approach assumes that existence of tax expenditure does not affect taxpayers' behavior. There is a strong probability that if a particular tax expenditure provision is eliminated, it may not result in an exactly proportionate increase in revenue.

v. This methodology does not take into account the potential impact of a particular tax expenditure on the overall level of economic activity and consequently increase or decrease in aggregate tax revenues. For example, eliminating particular tax expenditure may affect the level of consumption or economic activity, which in turn could cause a further change in the amount of tax revenue collected.

vi. Revenue forgone provides quantified amounts only; it ignores the potential transitional provisions and consequential government policy changes that may occur due to the elimination of a particular measure.

Chapter 2:

International Evidence on Tax Expenditure

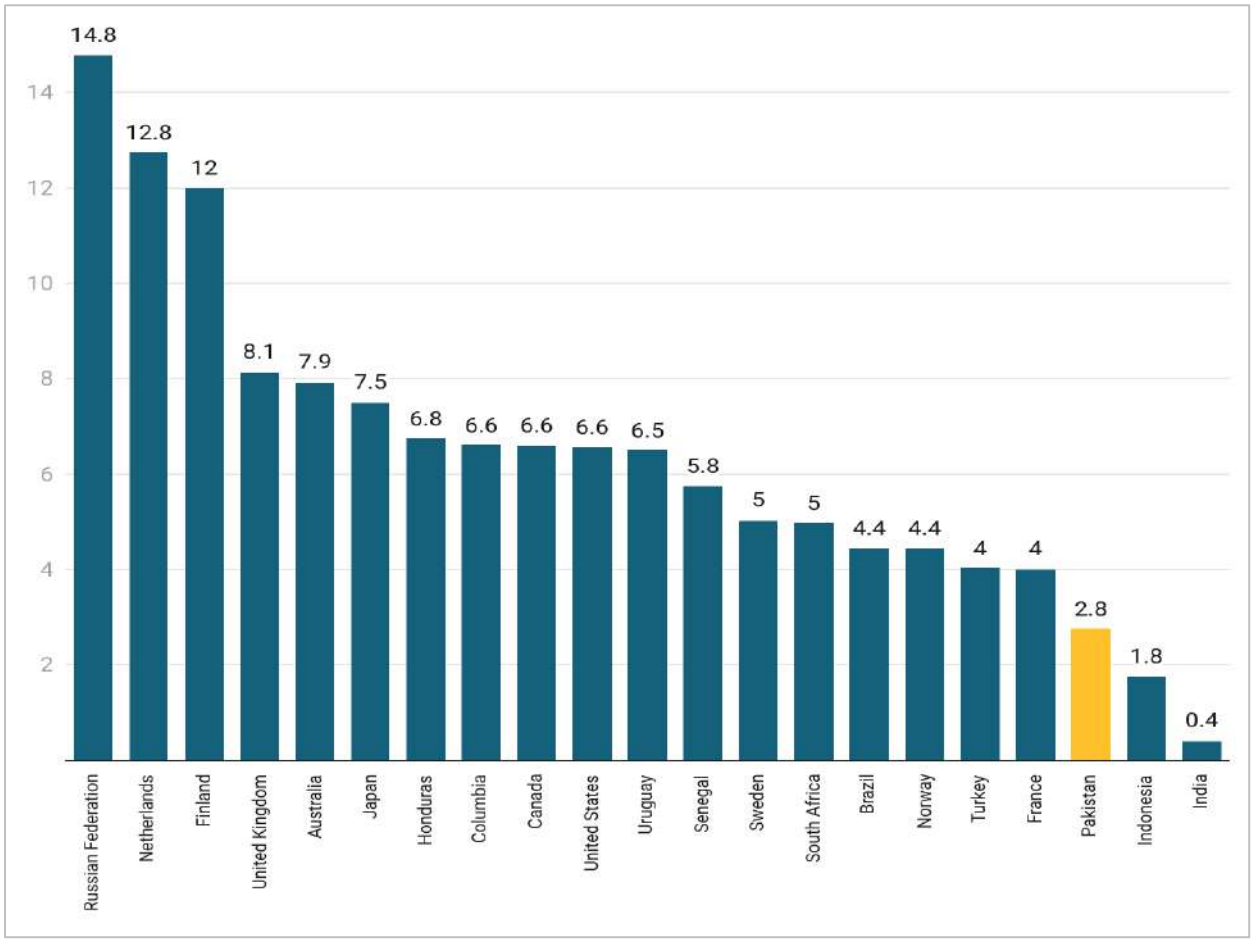
A large number of countries provide concessions, exemptions and tax relief on certain products and segments of society. Figure 2 shows that there is a huge variation across countries. Mostly advanced countries report significantly higher estimates of revenue forgone.

Russian Federation is not only one of the largest economies but at the same time it provides a huge size of tax exemptions. In U.S., income tax expenditure constitutes 6.6% of GDP which is more than 1.4 trillion dollars a year. This amount is 4 times higher than the total GDP of Pakistan.

Similarly, the government tax revenue gets reduced by more than 8% of GDP in Australia. Canada, Japan and UK are also creating tax expenditure which is more than 7% of their GDP. The revenue forgone or tax expenditure in European countries is relatively close to the world average of the tax expenditure (around 4% of GDP). However, Finland and Netherlands are exceptions, where tax expenditures exceed

by 12% of their GDP. A large number of small and emerging economies also give tax concessions and exemptions both at local supplies and imported goods. For instance, they amount to more than 4% of GDP in Brazil and South Africa, come close to 8% in Colombia and Mauritania, and exceed 10% in Jordan. Pakistan and India appears at lower tail of this distribution, Pakistan has a tax expenditure equal to 2.8% of GDP and India has an expenditure of 0.4% of their GDP.

Figure 2. Revenue Forgone (% of GDP)



Data source: Global Tax Expenditure

In this figure, the tax expenditure varies between the years 2019 and 2020 across countries.

Chapter 3:

Tax Expenditure Estimates

3.1 Income Tax Estimates

3.2 Sales Tax Estimates

3.3 Customs Estimates

3.1 Income Tax Estimates

- Tax expenditures are classified according to type of tax measure, i.e., allowances, credits, exemptions, reduced rates, etc. Overall income tax expenditure accounted for 27.0% of the total expenditure in FY2021-22. The larger share of exemptions was received in the form of exemptions from total income taxes, and exemptions from specific provisions and allowances.
- The tax expenditures estimation for FY2021-22 includes the tax expenditures under Clause 56, Part IV of Second Schedule for Income Tax. This tax expenditure was not part of the previous reports.
- The inclusion of exemption from specific provisions at import stage increases the total expenditure in income tax by Rs. 46.7 billion which is 2% of total tax expenditure.
- This revenue foregone in income tax constitutes approximately 0.7% of GDP in the FY2021-22.

Table 5. Income Tax Expenditure Summary

Exemption Heads	Tax Expenditure (Rs. million)		Increase (%)
	FY2020-21	FY2021-22	
Allowances	37,318	10,625	-71.5

Tax Credits	105,342	65,465	-37.9
Exemptions from Total Income	267,115	232,852	-12.8
Reduction in Tax Rates	124	195	57.1
Reduction in Tax Liability	2,839	3,285	15.7
Exemption from Specific Provisions	2,687	61,076	2,173.0
Others / Miscellaneous	32,621	26,164	-19.8
Total Income Tax Expenditure	**448,046**	**399,662**	**-10.8**

- Other than specific provisions, the exemptions in allowances were reduced by 71.5% in FY2021-22 as compared to those in FY2020-21. In Tax Expenditure Report FY2020-21, Section 23 and Section 23A have been considered as tax expenditure in Income Tax. The provisions of initial allowance (Section 23) and first year allowance (Section 23A) do not give rise to any exemption to a person chargeable to tax under ITO-2001. The said allowances merely create timing difference with regard to discharge of Income Tax Liability[4]. Thus, the Tax Expenditure Report FY2021-22 has excluded these expenditures from the tax expenditure in Income Tax.

3.2 Sales Tax Estimates

- The tax expenditure in sales tax is 49.9% of the total expenditure in FY2021-22. The larger share of exemptions is granted at the import stage which is nearly 44% of the total sales tax expenditure.
- The tax expenditure in sales tax increased by 27.9% compared to that in preceding year. Several factors played role in the surge of sales tax expenditure.

[4] Tax Expenditures under Section 23 and Section 23A have been excluded in the light of comments of Inland Revenue Policy Wing.

- The sales tax revenue increased by 20% in the same fiscal year contributing towards an increase in tax expenditure as well.
- Due to COVID-19, the exemptions in pharmaceutical sector were increased.
- New exemptions were introduced for energy technology, health, and pharmaceutical sectors.

- On local sales, cost of exemption due to the exempt local supplies is Rs. 139.0 billion and on import stage Rs. 327.6 billion.
- This cost of sales tax expenditure constitutes approximately 1.33% of the GDP in FY2021-22.

Table 6. Sales Tax Expenditure Summary

Exemption Heads	**Tax Expenditure (Rs. Million)**		**Increase (%)**
	FY2020-21	**FY2021-22**	
Zero Rating under 5th Schedule to Sales Tax Act 1990	12,887	33,422	159.4
Exemption under 6th Schedule on (Imports)	173,808	327,656	88.5
Exemption under 6th Schedule on Local supplies	156,134	139,046	-10.9
Reduced Rates Under 8th Schedule	208,531	193,722	-7.1
Sales Tax on cellular Mobile Phones under 9th Schedule	27,096	45,919	69.5
Total Sales Tax Expenditure	**578,456**	**739,767**	**27.9**

3.3 Customs Estimates

- The large portions of expenditure (49% of customs duty expenditure) is on account of Fifth Schedule of the Customs Act, 1969, which provides concessions in the form of reduced rate, zero rate, exemptions to specific sectors/items. It applies to plant, machinery and equipment, chemicals, parts, and renewable energy sources equipment.

Table 7. Customs Duty Expenditure Summary

Exemption Heads	Tax Expenditure (Rs. Million)		Increase (%)
	FY2020-21	FY2021-22	
Chapter-99 Exemptions	12,635	15,963	26.3
FTA & PTA Exemptions	34,210	46,105	34.8
Fifth Schedule Exemptions & Concessions	137,418	168,754	22.8
General Concessions: Automobile sector, E&Ps, CPEC, etc.	55,877	60,987	9.1
Export Related Exemptions	47,631	51,081	7.2
Total Customs Expenditure	**287,771**	**342,890**	**19.2**

- The customs duty expenditure cost 0.6% of the GDP in FY2021-22 and contributed 22.2% in the total tax expenditure in the same fiscal year.

Chapter 4:

APPENDIX

4.1 Appendix A - Details of Tax Estimates

4.1.1 Details of Income Tax Estimates

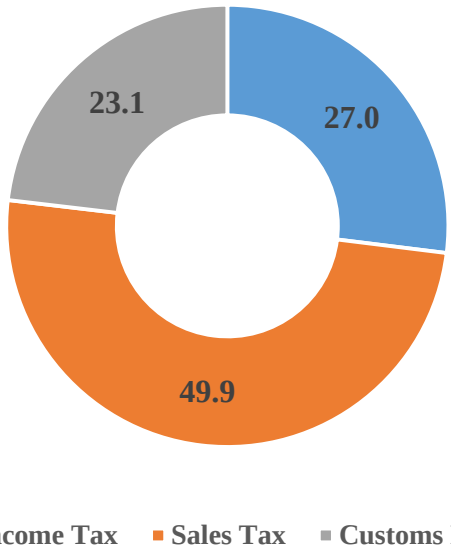
4.1.2 Details of Sales Tax Estimates

4.1.3 Details of Customs Duty Estimates

4.2 Appendix B – Data Sources

4.1 Appendix A - Details of Tax Estimates

Figure 3: Ditsrution of Tax Expenditure of Federal Taxes



4.1.1 Details of Income Tax Estimates

Table 8. INCOME TAX EXPENDITURE[5]

S.	SECTION/CLAUSE	DESCRIPTION OF	INTENDED	TAX

[5] The following codes apply where tax expenditure estimates are not quantified: "-" Cost of tax expenditure is zero or rounded to zero, "n.a." Estimate is not available due to insufficient data

NO.	NO/SROS	CLAUSE	BENEFICIARY	EXPENDITURE (Rs. Million)
		Allowances		
1	60	Deductible allowance for Zakat	Persons paying Zakat	1,377.31
2	60A	Deductible allowance for Workers' Welfare Fund	Persons paying Workers' Welfare Fund	3,826.82
3	60B	Deductible allowance for Workers' Participation Fund	Persons paying Workers' Participation Fund	4,722.80
4	60C	Deductible allowance for profit on debt	Individuals paying profit or share in rent and share in appreciation for value of house on loan by banks etc	650.11
5	60D	Deductible allowance for education expenses	Individuals having income of less than Rs. 1.5 million paying tuition fee	48.32
Total Tax Expenditure from Allowances				**10,625.37**
		Tax Credits		
1	64B	Tax Credit for	Corporate	7.77

		Employment Generation by Manufacturers	manufacturing sector	
2	61	Tax Credit for Charitable Donations	Persons giving charitable donations	4,278.51
3	62	Tax Credit for Investment in Shares and Life Insurance Premium	Persons (excluding companies) investing in shares, sukuks, or life insurance	2,678.62
4	62A	Tax Credit for Investment in Health Insurance	Persons (excluding companies) investing in health insurance	28.15
5	63	Tax Credit for Contribution to Approved Pension Fund	Eligible persons as defined in sub-section (19A) of section 2 of Ordinance	1,160.31
6	65B	BF Tax Credit for Non-Equity Investment in Plant and Machinery	Corporate manufacturing sector	11,812.78
7	65B	BF Tax Credit for Equity Investment in	Corporate manufacturing	8,891.21

		Plant and Machinery	sector	
8	65C	Tax Credit for Enlistment in Registered Stock Exchange	Companies opting for enlistment in a registered stock exchange	0.73
9	65D	Tax Credit for Newly Established Industrial Undertaking	Corporate industrial units (including corporate dairy farming)	6,053.96
10	65E	Tax Credit for Investment in Plant and Machinery by Existing Company	Corporate industrial units (including corporate dairy farming)	15,120.89
11	100C	Tax Credit for Trust / Welfare Institution / Non-Profit Organization	Non-profit organizations, trusts, welfare institutions	15,432.31
Total Tax Expenditure from Tax Credits				**65,465.24**

Exemption from Total Tax

1	Clause 1 of Part 1 of Second Schedule	Any income chargeable under the head "Salary" received by a person who, not being a	Foreign experts working with Agha Khan Development Network, (Pakistan)	127.23

		citizen of Pakistan, is engaged as an expert or technical, professional, scientific advisor or consultant or senior management staff by institutions of the Agha Khan Development Network, (Pakistan) listed in Schedule I of the Accord and Protocol dated, November 13, 1994 executed between the Government of the Islamic Republic of Pakistan and Agha Khan Development Network		
2	Clause 2 of Part 1 of Second Schedule	Any income chargeable under the head “Salary” received by-	Employees (Pakistani seafarers)	72.38

		(a) A Pakistani seafarer, working on Pakistan flag vessels for one hundred and eighty three days or more during a tax year; or (b) A Pakistani seafarer working on a foreign vessel provided that such income is remitted to Pakistan, not later than two months of the relevant tax year, through normal banking channels.		
3	Clause 3 of Part 1 of Second Schedule	Any allowance or perquisite paid or allowed as such outside Pakistan by the Government to a citizen of Pakistan for rendering services outside Pakistan	Employees (diplomats)	1,035.30

4	Clause 8 of Part 1 of Second Schedule	Any pension received by a citizen of Pakistan from a former employer, other than where the person continues to work for the employer (or an associate of the employer)	Employees (pensioners)	3,947.25
5	Clause 9 of Part 1 of Second Schedule	Pensions received by employees of Federal Government, Provincial Government, or Armed Forces, or their families and dependents	Employees (retired government servants & military personnel)	13,881.57
6	Clause 12 of Part 1 of Second Schedule	Any payment in the nature of commutation of pension received from Government or under any pension scheme approved by the Board	Employees (pensioners)	16,255.74

7	Clause 13 of Part 1 of Second Schedule	Any income representing any payment received by way of gratuity by employees of Government, or from any gratuity fund approved by the Commissioner in accordance with the rules in Part III of the Sixth Schedule of the ITO-2001	Employees (recipients of gratuity payments)	687.69
8	Clause 16 & 17 of Part 1 of Second Schedule	Income derived by the families and dependents of the "Shaheeds" belonging to the Civil Armed Forces of Pakistan	Families and dependents of the "Shaheeds" belonging to the Civil Armed Forces	143.08
9	Clause 19 of Part 1 of Second Schedule	Any sum representing encashment of leave preparatory to retirement of a member of the Armed	Employees (retiring personnel of Armed Forces or Government servant)	1,774.74

		Forces of Pakistan or an employee of the Federal Government or a Provincial Government;		
10	Clause 22 of Part 1 of Second Schedule	Any payment from a provident fund to which the Provident Funds Act, 1925 (XIX of 1925) applies;	Employees (recipient of payments from provident funds	9,137.38
11	Clause 23 of Part 1 of Second Schedule	The accumulated balance due and becoming payable to an employee participating in a recognized provident fund;	Employees participating in a recognized provident fund	246.41
12	Clause 23A of Part 1 of Second Schedule	The accumulated balance upto [50]% received from the voluntary pension system offered by a pension fund manager under the Voluntary Pension System	Voluntary participants in pension funds	95.38

		Rules, 2005 at the time of eligible person's- (a) retirement; or (b) disability rendering him unable to work; or (c) death by his nominated survivors.		
13	Clause 23B of Part 1 of Second Schedule	The amounts received as monthly installment from an income payment plan invested out of the accumulated balance of an individual pension accounts with a pension fund manager or an approved annuity plan or another individual pension account of eligible person or the survivors pension account maintained with any other	Pensioners	32.43

		pension fund manager as specified in the Voluntary Pension System Rules 2005 shall be exempt from tax provided accumulated balance is invested for a period of ten years;		
14	Clause 23C of Part 1 of Second Schedule	Any withdrawal of accumulated balance from approved pension fund that represent the transfer of balance of approved provident fund to the said approved pension fund under the Voluntary Pension System Rules, 2005	Pensioners	197.55
15	Clause 24 of Part 1 of Second Schedule	Any benevolent grant paid from the Benevolent Fund to the employees or	Employees (recipient of benevolent grants)	495.06

		members of their families in accordance with the provisions of the Central Employee Benevolent Fund and Any benevolent grant paid from the Benevolent Fund to the employees or members of their families in accordance with the provisions of the Central Employee Benevolent Fund and Group Insurance Act, 1969;		
16	Clause 25 of Part 1 of Second Schedule	Any payment from an approved superannuation fund made on the death of a beneficiary or in lieu of or in commutation of any annuity, or by way of refund of contribution on the	Families of deceased enrolled in approved superannuation funds	32.03

		death of a beneficiary		
17	Clause 26 of Part 1 of Second Schedule	Any income of a person representing the sums received by him as a worker from out of the Workers Participation Fund established under the Companies Profits (Workers Participation) Act, 1968 (XII of 1968)	Low-income workers; recipients of payments from WPF	-
18	Clause 39 of Part 1 of Second Schedule	Any special allowance or benefit (not being entertainment or conveyance allowance) or other perquisite within the meaning of section 12 specially granted to meet expenses wholly and necessarily incurred in the performance of the	Employees receiving payments to meet expenses in the performance of duties	1,508.12

		duties of an office or employment of profit;		
19	Clause 40 of Part 1 of Second Schedule	Any income of a newspaper employee representing Local Travelling Allowance paid in accordance with the decision of the Third Wage Board for Newspaper Employees constituted under the Newspaper Employees (Conditions of Service) Act, 1973;	Newspaper employees	-
20	Clause 53A of Part 1 of Second Schedule	The following perquisites received by an employee by virtue of his employment, namely: - free or subsidized food provided by hotels and restaurants	Employees receiving employment- related perquisites	192.99

		to its employees during duty hours; - free or subsidized education provided by an educational institution to the children of its employees; - free or subsidized medical treatment provided by a hospital or a clinic to its employees; - any other perquisite or benefit for which the employer does not have to bear any marginal cost, as notified by the Board;		
21	Clause 55 of Part 1 of Second Schedule	The perquisites represented by the right of a judge of the Supreme Court of Pakistan or of a judge of High Court to	Judiciary of Superior Courts	35.05

		occupy free of rent as a place of residence any premises provided by Federal or Provincial Government, as the case may be, or in case a judge chooses to reside in a house not provided by Government, so much of income which represents the sum paid to him as house rent allowance;		
22	Clause 56 of Part 1 of Second Schedule	The following perquisites, benefits and allowances received by a Judge of Supreme Court of Pakistan and Judge of High Court, shall be exempt from tax:	Judiciary of Superior Courts	311.95
23	Clause 57(1) of Part 1 of Second	Any income from voluntary	* National Investment (Unit)	42.49

	Schedule	contributions, house property and investments in securities of the Federal Government derived by the following, namely:-	Trust of Pakistan,	
		(i) National Investment (Unit) Trust of Pakistan	* Mutual Funds set up by Investment Corporation of Pakistan	
		(ii) Mutual Fund set up by the Investment Corporation of Pakistan,	* Sheikh Sultan Trust Karachi.	
		(iii) Sheikh Sultan Trust, Karachi;		
24	Clause 57(2) of Part 1 of Second Schedule	Any income other than capital gain on stock and shares of public company, PTC vouchers, modaraba certificates, or any instrument of redeemable capital	Mutual funds, investment companies, collective investment schemes, REIT schemes, Private Equity & Venture	-

		and derivative products held for less than 12 months derived by any Mutual Fund, investment company, or a collective investment scheme or a REIT Scheme or Private Equity and Venture Capital Fund or the National Investment (Unit) Trust of Pakistan, if not less than ninety per cent of its income of that year is distributed amongst the Unit- holders;	Capital Funds, and National Investment (Unit) Trust of Pakistan	
25	Clause 57(3)(i) of Part 1 of Second Schedule	Any income of a provident fund to which the Provident Funds Act, 1925 applies;	Provident Funds	1,785.36
26	Clause 57(3)(ii) of Part 1 of Second	Any income of trustees on behalf of a	Trustees of recognized	13,964.50

	Schedule	recognized provident fund or an approved superannuation fund or an approved gratuity fund;	provident funds, approved superannuation funds, and approved gratuity funds	
27	Clause 57(3)(iii) of Part 1 of Second Schedule	Any income of a benevolent fund or group insurance scheme approved by the Board for the purposes of this clause;	Benevolent funds and group insurance schemes	142.1
28	Clause 57(3)[(iv), (vi), (vii)] of Part 1 of Second Schedule	Any income of a Service Fund, any Unit, Station or Regimental Institute; and any recognized Regimental Thrift and Savings Fund, the assets of which consist solely of deposits made by members and profits earned by investment thereof;	Service Funds	-

29	Clause 57(3)(v) of Part 1 of Second Schedule	Any income of Employees Old Age Benefits Institution established under the Employees Old Age Benefit Act, 1976 (XIV of 1976);	Employees Old Age Benefits Institution	6,035.61
30	Clause 57(3)(viii) of Part 1 of Second Schedule	Any income of a Pension Fund approved by the SECP;	Approved Pension Funds	1,601.67
31	Clause 57(3)(ix) of Part 1 of Second Schedule	Any profit or gain or benefit derived by a pension fund manager from a pension Fund approved under the Voluntary Pension System Rules, 2005, on redemption of the seed capital invested in pension fund as specified in the Voluntary Pension System Rules, 2005;	Pension funds under the Voluntary Pension System Rules 2005	15.44
32	Clause 57(3)(xi) of	Any income of	International	-

	Part 1 of Second Schedule	International Irrigation Management Institute	Irrigation Management Institute	
33	Clause 57(3)(xii) of Part 1 of Second Schedule	Any income of Punjab Pension Fund established under the Punjab Pension Fund Act, 2007 and the trust established thereunder	Punjab Pension Fund	2,640.16
34	Clause 57(3)(xiii) of Part 1 of Second Schedule	Any income of Sindh Province Pension Fund established under the Sindh Province Pension Fund Ordinance, 2002	Sindh Province Pension Fund	4,132.50
35	Clause 57(3)(xiv) of Part 1 of Second Schedule	Any income of Punjab General Provident Investment Fund established under the Punjab General Provident Investment Fund Act, 2009 (V of 2009) and the trust established	Punjab General Provident Investment Fund	183.18

		thereunder;		
36	Clause 57(3)(xv) of Part 1 of Second Schedule	Any income of Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund	Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund	209.00
37	Clause 57(3)(xvi) of Part 1 of Second Schedule	Any income of Khyber Pakhtunkhwa General Provident Investment Fund;	Khyber Pakhtunkhwa General Provident Investment Fund	639.27
38	Clause 57(3)(xvii) of Part 1 of Second Schedule	Any income of Khyber Pakhtunkhwa Pension Fund;	Khyber Pakhtunkhwa Pension Fund	1,095.12
39	Clause 61 of Part 1 of Second Schedule	Any amount paid as donation to certain institutions, foundations, societies, boards, trusts and funds	All institution, foundations, societies, boards, trusts and funds mentioned in clause 61 of Part 1 of Second Schedule	3,690.50
40	Clause 64A of Part 1 of Second Schedule	Any amount donated to the Prime Minister's Special Fund for victims of terrorism	Persons making donations into the said Fund	-

41	Clause 64B of Part 1 of Second Schedule	Any amount donated to the Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP	Persons making donations into the said Fund	-
42	Clause 64C of Part 1 of Second Schedule	Prime Minister's Flood Relief Fund 2010 and Provincial Chief Ministers' Relief Funds, for victims of flood 2010	Persons making donations into the said Fund	-
43	Clause 65A of Part 1 of Second Schedule	Income derived from the Welfare Fund created under section 16 of the Emigration Ordinance, 1979 (except the income generated by the aforesaid Fund through commercial activities.)	Emigrants and their families in Pakistan	-
44	Clause 66 of Part 1 of Second Schedule	Any income derived by certain listed philanthropic	All institution, foundations, societies, boards,	39,290.98

		organization like hospitals, governmental and non-governmental and international entities	trusts and funds mentioned in clause 66 of Part 1 of Second Schedule	
45	Clause 72A of Part 1 of Second Schedule	Any income derived by Sukuk holder in relation to Sukuk issued by “The Second Pakistan International Sukuk Company Limited” and the Third Pakistan International Sukuk Company Limited, including any gain on disposal of such Sukuk.	Sukuk holders	2,670.00
46	Clause 74 of Part 1 of Second Schedule	Profit on debt derived by Hub Power Company Limited on or after the first day of July,1991	Hub Power Company Limited	1.07

47	Clause 75 of Part 1 of Second Schedule	Any income of an agency of a foreign Government, a foreign national (company, firm or association of persons), or any other non-resident person approved by the Federal Government for the purposes of this clause, from profit on moneys borrowed under a loan agreement or in respect of foreign currency instrument approved by the Federal Government.	Agencies of foreign Governments, foreign nationals or any other non-resident person approved by the Federal Government	5,392.00
48	Clause 78 of Part 1 of Second Schedule	Profit on debt on foreign currency accounts	Foreign currency account holders	-
49	Clause 79 of Part 1 of Second Schedule	Profit on debt derived by non-resident Pakistanis on rupee accounts	Citizens of Pakistan residing abroad and remitting foreign exchange	-

50	Clause 80 of Part 1 of Second Schedu	Income derived from a private foreign currency account held with an authorized bank in Pakistan, or certificate of investment issued by investment banks, by a resident individual who is a citizen of Pakistan: (This exemption is not available in respect of any incremental deposits made in the said accounts on or after the 16th day of December, 1999)	Foreign currency account holder resident individual citizens of Pakistan	-
51	Clause 90 of Part 1 of Second Schedule	Profit on debt payable by an industrial undertaking in Pakistan — (i) on moneys borrowed by it under a loan agreement with a	Financial institutions in foreign countries lending with approval of Federal Government of Pakistan	-

		financial institution in a foreign country (ii) on moneys borrowed or debts incurred by it in a foreign country in respect of the purchase of capital plant and machinery;		
52	Clause 90A of Part 1 of Second Schedule	Any profit on debt derived by any person on bonds issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market	Investors / buyers of bonds issued by Pakistan Mortgage Refinance Company	12.93
53	Clause 91 of Part 1 of Second Schedule	Any income of a text-book board of a Province	Text-book boards of provinces	592.76
54	Clause 98 of Part 1 of Second Schedule	Any income derived by any Board or other organization established by Government in Pakistan for the	Regulators, organizations and boards established by government to encourage major games and sports	7.89

		purposes of controlling, regulating or encouraging major games and sports recognized by Government, except Pakistan Cricket Board;		
55	Clause 99 of Part 1 of Second Schedule	Any income derived by a Collective Investment Scheme or a REIT Scheme, if not less than ninety per cent of its accounting income of that year, as reduced by capital gains whether realized or unrealized, is distributed amongst the unit or certificate holders or shareholders as the case may be	Collective Investment Schemes and REIT Schemes that are distributing more than 90% of their incomes to certificate holders / shareholders.	26,284.05

56	Clause 99A of Part 1 of Second Schedule	Profits and gains accruing to a person on sale of immovable property to a REIT Scheme	Taxpayers selling immovable property to a Developmental REIT Scheme or a rental REIT Scheme	-
57	Clause 100 of Part 1 of Second Schedule	Income, except income from manufacturing or trading activity, of a registered modaraba, provided not less than ninety per cent of its total profits are distributed amongst the shareholders;	Modarabas	429.04
58	Clause 101 of Part 1 of Second Schedule	Venture capital companies and venture capital funds registered under Venture Capital Companies and Funds Management Rules, 2000 and a Private Equity and Venture Capital Funds	Venture capital companies venture capital funds, and Private Equity & Venture Capital Funds.	877.68

59	Clause 102A of Part 1 of Second Schedule	Income of a person as represents a subsidy granted to him by the Federal Government for the purposes of implementation of any orders of the Federal Government in this behalf	Recipients of subsidies granted by Federal Government	6,450.00
60	Clause 103 of Part 1 of Second Schedule	Any distribution received by a taxpayer from a collective investment scheme out of the capital gains of the said scheme. This exemption is available to only such mutual funds, collective investment schemes that are debt or money market funds and these do not invest in shares;	Investors investing in debt or money market mutual funds and collective investment schemes	n.a.

61	Clause 104 of Part 1 of Second Schedule	income derived by the Libyan Arab Foreign Investment Company being dividend of the Pak-Libya Holding Company;	Libyan Arab Foreign Investment Company	-
62	Clause 105 of Part 1 of Second Schedule	Income derived by the Government of Kingdom of Saudi Arabia being dividend of the Saudi-Pak Industrial and Agricultural Investment Company Limited;	Government of Kingdom of Saudi Arabia	-
63	Clause 105A of Part 1 of Second Schedule	Income derived by Kuwait Foreign Trading Contracting and Investment Company or Kuwait Investment Authority being dividend of the Pak Kuwait Investment Company in Pakistan;	Kuwait Foreign Trading Contracting & Investment Company, and Kuwait Investment Authority	60.00

64	Clause 105B of Part 1 of Second Schedule	Income received by a taxpayer from a corporate agricultural enterprise, distributed as dividend out of its income from agriculture;	Taxpayers receiving dividend income from corporate agricultural enterprises	43.57
65	Clause 110B of Part 1 of Second Schedule	Gain on transfer of a capital asset, being a membership right held by a member of an existing stock exchange, for acquisition of shares and trading or clearing rights acquired by such member in new corporatized stock exchange in the course of corporatization of an existing stock exchange;	Members of Stock Exchange	-
66	Clause 110C of Part 1 of Second	Any gain by a person on transfer of a capital	Persons deriving gain from bonds	-

	Schedule	asset, being a bond issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market	issued by Pakistan Mortgage Refinance Company	
67	Clause 114 of Part 1 of Second Schedule	Income under the head "capital gains" derived by industrial undertakings set up in a "Zone" within the meaning of the Export Processing Zones Authority Ordinance, 1980;	Industrial undertakings set up in “Zones” within the meaning of Export Processing Zones Authority Ordinance	-
68	Clause 126 of Part 1 of Second Schedule	Income of a public sector university established solely for educational purposes and not for the purposes of profit;	Public sector universities	6,262.23
69	Clause 126A of Part 1 of Second Schedule	Income derived by China Overseas Ports Holding Company	Listed companies	57.18

		Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations;		
70	Clause 126AA of Part 1 of Second Schedule	Profit and gains derived by a taxpayer from businesses set up in the Gawadar Free Zone Area;	All businesses set up in Gawadar Free Zone	-
71	Clause 126AB of Part 1 of Second Schedule	Profit on debt derived by- (a) any foreign lender; or (b) any local bank having more than 75 per cent shareholding of the Government or	Foreign lenders or public sector banks/ State bank having financing agreement with China Overseas Ports Holding Company Limited	-

		the State Bank of Pakistan, under a Financing Agreement with the China Overseas Ports Holding Company Limited;		
72	Clause 126AC of Part 1 of Second Schedule	Income derived by contractors and sub-contractors of China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations;	Contractors and sub-contractors of listed companies from Gawadar Port operations	104.54

73	Clause 126AD of Part 1 of Second Schedule	Income derived by China Overseas Ports Holding Company Limited being dividend received from China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar Inter national Terminal Limited Gwadar Marine Services Limited and Gwadar Free Zone Company Limited;	China Overseas Ports Holding Company Limited	-
74	Clause 126B of Part 1 of Second Schedule	Profit and gains derived by Khalifa Coastal Refinery	Khalifa Coastal Refinery	-
75	Clause 126BA of Part 1 of Second Schedule	Profits and gains derived by a refinery set up between the 1st day of July, 2018 and the 30th day of June, 2023 with minimum 100,000	Oil refineries	2,987.70

		barrels per day production capacity. Exemption under this clause is also available to existing refineries, if— (a) existing production capacity is enhanced by at least 100,000 barrels per day; (b) the refinery maintains separate accounts for income arising from aforesaid additional production capacity; and (c) the refinery is a deep conversion refinery;		
76	Clause 126C of Part 1 of Second Schedule	Profits and gains derived by a taxpayer from an industrial undertaking set up in Larkano Industrial	Industrial undertakings set up in Larkano Industrial Estate	-

		Estate from 2008 to 2013;		
77	Clause 126D of Part 1 of Second Schedule	Profits and gains derived by a taxpayer from an industrial undertakings set up in the Gawadar declared by the Federal Government to be a Zone within the meaning of Export Processing Zone Authority Ordinance, 1980	Industrial undertaking set up in the Gawadar	-
78	Clause 126E of Part 1 of Second Schedule	Income derived by a zone enterprise as defined in the Special Economic Zones Act, 2012 and developer of zone for a period of ten years	Zone enterprise as defined in the Special Economic Zones Act, 2012, and developers of zones.	367.74
79	Clause 126G of Part 1 of Second Schedule	Profits and gains derived by the following companies from the projects	Astro Plastics (Pvt) Limited, M/s. Novatex Limited	-

		mentioned against each that have been declared ‘Pioneer Industry’ by Economic Coordination Committee of the Cabinet:- 1.Income of Astro Plastics (Pvt) Limited derived from their project Biaxially Oriented Polyethylene Terephthalate (BOP ET) Project; and 2. Income of Novatex Limited derived from their project Biaxially Oriented Polyethylene Terephthalate (BOPET) Project;		
80	Clause 126H of Part 1 of Second Schedule	Income from fruit processing or preservation units set	Fruit processing or preservation units set up in	-

		up in Balochistan Province, Malakand Division, Gilgit Baltistan and FATA between the first day of July, 2014 to the thirtieth day of June, 2017;	Balochistan Province, Malakand Division, Gilgit Baltistan and ex-FATA	
81	Clause 126I of Part 1 of Second Schedule	Industrial undertakings set up by 31st day of December, 2016 and engaged in the manufacture of plant, machinery, equipment and items with dedicated use for generation of renewable energy;	Manufacturers of plant, machinery & equipment for use in generation of renewable energy sources.	17.34
82	Clause 126J of Part 1 of Second Schedule	Profits and gains derived by a taxpayer, from an industrial undertaking set up between 1st day of July, 2015 and 30th	Industrial undertakings engaged in operating warehousing or cold chain facilities for	-

		day of June, 2016 engaged in operating warehousing or cold chain facilities for storage of agriculture produce	storage of agriculture produce	
83	Clause 126K of Part 1 of Second Schedule	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	Halal meat production units	240.05
84	Clause 126L of Part 1 of Second Schedule	Industrial undertakings set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan between 1st day of July, 2015 and 30th day of June, 2018;	Industrial undertakings set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan between 1st day of July, 2015and 30th day of June, 2018	272.08

85	Clause 126M of Part 1 of Second Schedule	Profits and gains derived by a taxpayer from a transmission line project set up in Pakistan on or after the1st day of July, 2015;	Companies deriving income from transmission line projects in Pakistan	-
86	Clause 126N of Part 1 of Second Schedule	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 setup and commercial production has commenced between the first day of July, 2015 and the thirtieth day of June, 2017;	Local cellular mobile phone manufacturers	1.31
87	Clause 126O of Part 1 of Second	Profits and gains of a company from a	Green field industrial undertakings	-

	Schedule	green field industrial undertaking incorporated on or after the first day of July, 2019;		
88	Clause 131 of Part 1 of Second Schedule	Royalty, commission or fees earned from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right or information concerning industrial, com mercial or scientific knowledge, experience or skill made available or provided to such enterprise by the company or in the consideration of	Innovators and technical experts	-

		technical services rendered outside Pakistan to such enterprise by the company under an agree ment in this behalf;		
89	Clause 132 of Part 1 of Second Schedule	Profits and gains derived by a taxpayer from an electric power generation project set up in Pakistan on or after the 1st day of July, 1988, subject to following conditions: (a) owned and managed by a company formed for operating the said project and registered under the Companies Ordi nance, 1984 (XLVII of 1984), and having its registered office in Pakistan;	Electric power generation projects	37,455.73

(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 Govern ment or a 1[Local Government] or which is not controlled by the Federal

		Government or a Provincial Government or a 2[Local Government] Provided further that exemption under this clause shall also be available to the expansion projects of the existing Inde pendent Power Projects already in operation;		
90	Clause 132A of Part 1 of Second Schedule	Profit and gains derived by Bosicor Oil Pakistan Limited	Bosicor Oil Pakistan Limited (refinery)	-
91	Clause 132B of Part 1 of Second Schedule	Profits and gains derived by a taxpayer from Coal mining projects in Sindh, supplying coal exclusively to power generation projects	Coal mining projects in Sindh	2,717.14

92	Clause 133 of Part 1 of Second Schedule	Income from exports of computer software or IT services or IT enabled services. Provided that eighty per cent of the export proceeds is brought into Pakistan in foreign exchange remitted from outside Pakistan through normal banking channels	Exporters of computer software, IT services or IT enabled services	3,131.85
93	Clause 135A of Part 1 of Second Schedule	Income derived by non-residents from investment in OGDCL exchangeable bonds issued by the Federal Government	Non-residents deriving income from investment in OGDCL exchangeable bonds issued by the Federal Government.	-
94	Clause 136 of Part 1 of Second Schedule	Income of a special purpose vehicle as defined in the Asset Backed Securitization	Special purpose vehicles as defined in the Asset Backed Securitization Rules,	-

		Rules, 1999;	1999	
95	Clause 139 of Part 1 of Second Schedule	The benefit represented by free provision to the employee of medical treatment or hospitalization or both by an employer or the reimbursement received by the employee of the medical charges or hospital charges or both paid by him	Employees receiving free medical care from employers.	1,778.06
96	Clause 141 of Part 1 of Second Schedule	Profit and gains derived by LNG Terminal Operators and Terminal Owners;	LNG Terminal Operators and Terminal Owners	816.33
97	Clause 142 of Part 1 of Second Schedule	Income from social security contributions derived by Balochistan Employees‘ Social Security Institution,	Provincial social security institutions	787.73

		Employees‘ Social Security Institution Khyber Pakhtunkhwa, Punjab Employees‘ Social Security Institution and Sindh Employees‘ Social Security Institution;		
98	Clause 143 of Part 1 of Second Schedule	Profit and gains derived by a start–up as defined in clause (62A) of section 2;	Startups as defined in clause (62A) of section 2 of the ITO-2001	900.91
99	Clause 145 & 146 of Part 1 of Second Schedule	Income of individuals domiciled or companies and associations of persons resident in the ex-Tribal Areas;	Individuals domiciled or companies and associations of persons resident in the ex-Tribal Areas	4,269.83
100	Clause 147 of Part 1 of Second Schedule	Any income derived by the Federal Government Employees Housing Authority and Naya Pakistan Housing and Development	Federal Government Employees Housing Authority and Naya Pakistan Housing and Development Authority	647.63

		Authority for the tax year 2020 and the following four tax years		
101	Clause 16, 39A, 51 & 52 of Part 1 of Second Schedule	Others	Others	1,538.35
Total Tax Expenditure from Total Income				**232,851.94**

Reduction in Tax Rates

1	Clause 3B of Part 2 of Second Schedule	The income of Pakistan Cricket Board derived from sources outside Pakistan shall be taxed at a rate of four per cent of the gross receipts from such sources	Pakistan Cricket Board	-
2	Clause 18 of Part 2 of Second Schedule	In the case of a modaraba the rate of income tax shall be 25% of total income excluding such part of total income to which	Modarabas	-

		Division III of Part I of the First Schedule or section153 or section 154 applies		
3	Clause 18A of Part 2 of Second Schedule	The rate of tax shall be reduced to 20% for a company setting up an industrial undertaking between the first day of July, 2014 to the thirtieth day of June, 2017, for a period of five years beginning from the month in which the industrial undertaking is set up or commercial production is commenced whichever is later. Provided that fifty percent of the cost of the project including working capital is	Companies setting up industrial undertakings between 2014 and 2017	-

		through owner equity foreign direct investment;		
4	Clause 18B of Part 2 of Second Schedule	The rate of tax shall be reduced by 2% in case of a company whose shares are traded on stock exchange if it fulfills prescribed Shariah compliant criteria approved by State Bank of Pakistan, Securities and Exchange Commission of Pakistan and the Board, and derives income from manufacturing activities only	Shariah compliant companies whose shares are traded on stock exchange	-
5	Clause 27 of Part 2 of Second	The tax on payments under the Compulsory	Employees (civil servants of BS-20	170.36

	Schedule	Monetization of Transport Facility for Civil Servants in BS-20 to BS-22 (as reduced by deduction of driver's salary) shall be charged at the rate of 5% as a separate block of income	and above)	
6	Clause 28A of Part 2 of Second Schedule	The rate of tax under section 148 on import of hybrid cars shall be reduced as below:— Upto 1200 cc - 100% 1201 to 1800 cc - 50% 1801 to 2500 cc - 25%;	Consumers of Hybrid Cars	24.5
7	Clause 28C of Part 2 of Second Schedule	The rates of tax shall be five percent in the case of a person running online marketplace as defined in clause	E-commerce sector	-

		(38B) of section 2		
Total Tax Expenditure From Reduction in Tax Rates				**194.86**
		Reduction in Tax Liability		
1	Clause 1(1) of Part 3 of Second Schedule	Any amount received as flying allowance by flight engineers, navigators of Pakistan Armed Forces, Pakistani Airlines or Civil Aviation Authority, Junior Commissioned Officers or other ranks of Pakistan Armed Forces; and submarine allowance by the officers of the Pakistan Navy, shall be taxed @ 2.5% as a separate block of income	Employees (persons receiving flying allowance)	90.44
2	Clause 1(1AA) of Part 3 of Second	Total allowances received by pilots of	Employees (pilots of Pakistani Airlines)	230.19

	Schedule	any Pakistani airlines shall be taxed at a rate of 7.5%, provided that the reduction under this clause shall be available to so much of the allowances as exceeds an amount equal to the basic pay		
3	Clause 1(2) of Part 3 of Second Schedule	The tax payable by a full time teacher or a researcher, employed in a non profit education or research institution duly recognized by Higher Education Commission, a Board of Education or a University recognized by the Higher Education Commission, including government	Employees (full time teacher or a researcher)	2,711.26

		research institution, shall be reduced by an amount equal to 25% of tax payable on his income from salary		
4	Clause 4 of Part 3 of Second Schedule	In respect of old and used automotive vehicles, tax under section 148 shall not exceed the amount specified in Notification No. S.R.O. 577(I)/2005, dated the 6th June, 2005	Importers of old and used cars	252.62
5	Clause 7 of Part 3 of Second Schedule	The amount of tax payable by foreign film-makers from making films in Pakistan shall be reduced by fifty percent on income from film-making in Pakistan	Foreign film-makers	-

6	Clause 8 of Part 3 of Second Schedule	The amount of tax payable by resident companies deriving income from film-making shall be reduced by seventy percent on income from film-making	Film making companies based in Pakistan	-
7	Clause 9 of Part 3 of Second Schedule	The tax payable on profits and gains derived by a person from low cost housing projects shall be reduced by fifty percent	Taxpayers deriving income from low cost housing projects	-
Total Tax Expenditure From Reduction in Tax Liability				**3,284.51**

Exemption from Specific Provisions

1	Clause 5 of Part 4 of Second Schedule	The provisions of section 111 regarding un-explained income or assets shall not apply in respect of foreign exchange deposited in a private	Foreign currency account holders	-

		Foreign Currency account held with an authorized bank in Pakistan in accordance with the Foreign Currency Accounts Scheme introduced by the State Bank of Pakistan, excluding such accounts where incremental deposits were made on or after the 16th day of December, 1999		
2	Clause 11A of Part 4 of Second Schedule	Pakistan Red Crescent Society	Pakistan Red Crescent Society	7.79
3	Clause 11A of Part 4 of Second Schedule	Corporate and Industrial Restructuring Corporation (CIRC)	Corporate and Industrial Restructuring Corporation (CIRC)	-
4	Clause 11A of Part 4 of Second Schedule	National Disaster Risk Management Fund.	National Disaster Risk Management Fund.	

5	Clause 56 of Part 4 of Second Schedule	The provisions of section 148, regarding withholding tax on imports shall not apply in respect of— (i) goods classified under Pakistan Customs Tariff falling under1[“Chapter 86 and 99 except PCT Heading 9918” (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	importers of goods/items of Chapter 86, 99 of PCT, Petroleum oil Exploration companies based in Pakistan, exporters covered under SRO 450(I)/2001, persons involved in temporary imports under SRO 492(I)/2009, Manufacturing Bond notified vide S.R.O. 450(I)/2001, manufacturers who imported mineral oil or formulator of pesticides which is exempt from customs-duties under the customs Notification No. S.R.O. 857(I)/2008,	46,738.18

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,3[Barki Energy (Private) Limited], Gas and Oil Pakistan (Pvt) Ltd4[or any other oil marketing company licensed by Oil and	the Federal Government, a Provincial Government, a Local Government, a foreign company and its associations whose majority share capital is held by a foreign government, a person who imports plant and machinery for execution of a contract with the Federal Government or a provincial government or a local government and produces a certificate from that government, companies importing high speed diesel oil,

Gas Regulatory Authority (OGRA)]and oil refineries.	light diesel oil, high octane blending component or kerosene oil, crude oil for refining and chemical used in refining thereof in respect of such imports, Petroleum (E&P) companies covered under the Customs and Sales Tax Notification No. S.R.O.678(I)/2004, except motor vehicles imported by such companies.
(ii) goods imported by direct and indirect exporters covered under sub- chapter 7 of Chapter XII of SRO 450(I)/2001 dated June 18, 2001;	
(iii) goods temporarily imported into Pakistan for subsequent exportation and which are exempt from customs duty and sales tax under Notification 5[No.492(I)/2009, dated the 13th June,	

2009

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

(v) mineral oil imported by a manufacturer or formulator of pesticides which is exempt from customs-duties under the customs Notification No. S.R.O. 857(I)/2008, dated the 16th August, 2008

2[(vi) the Federal Government;

(vii) a Provincial Government;

(viii) a Local

Government

(ix) a foreign company and its associations whose majority share capital is held by a foreign government;

(x) a person who imports plant and machinery for execution of a contract with the Federal Government or a provincial government or a local government and produces a certificate from that government;

(xi) companies importing high speed diesel oil, light diesel oil, high octane blending component or kerosene oil, crude oil for refining and chemical used in

		refining thereof in respect of such imports; and (xii) Petroleum (E&P) companies covered under the Customs and Sales Tax Notification No. S.R.O.678(I)/2004, dated the 7th August, 2004, except motor vehicles imported by such companies.		
6	Clause 60A of Part 4 of Second Schedule	The provisions of section 148 shall not apply for import of plant, machinery and equipment in the case of:- (a) M/s China State Construction Engineering Corporation Ltd. (M/s CSCEC); and (b) M/s China	M/s China State Construction Engineering Corporation Ltd. (M/s CSCEC); and M/s China Communication Construction Company (M/s CCCC).	0.76

		Communication Construction Company (M/s CCCC);		
7	Clause 60D of Part 4 of Second Schedule	The provisions of section 148 shall not apply on import of firefighting equipment by industrial undertakings set up in the special economic zones established by the Federal Government	Industrial undertakings set up in the special economic zones	287.24
8	Clause 63 of Part 4 of Second Schedule	M/s Dawat-e-Hadiya, Karachi and Lahore University of Management Sciences, Lahore shall be deemed to have been approved by the Commissioner for the purpose of sub-section (36) of section 2	M/s Dawat-e-Hadiya, Karachi and Lahore University of Management Sciences, Lahore	-

		notwithstanding the provisions of clause (c) of sub-section (36) of section 2;		
9	Clause 71 of Part 4 of Second Schedule	The provisions of this Ordinance shall not be applicable to the M/s TAISEI Corporation under the agreement with National Highway Authority, GOP	M/s TAISEI Corporation	-
10	Clause 77 of Part 4 of Second Schedule	Provisions of sections 148 and 153 shall not be applicable on import and subsequent supply of items with dedicated use of renewable sources of energy	Importers and suppliers of items with dedicated use of renewable sources of energy	12,110.33
11	Clause 78 of Part 4 of Second Schedule	(i) The dividend income of the shareholders of “Coal Mining and Coal based Power	Shareholders of coal mining and coal based power generation projects in Sindh	-

		Generation Projects in Sindh” shall be exempt from provisions of section 150 from the date of commencement of business till 30 years from such date; and (ii) The payments made on account of sale or supply of goods or providing or rendering of services during project construction and operations, shall be exempt from the provisions of section 152(2A) and section 153”;		
12	Clause 91 of Part 4 of Second Schedule	The provisions of section 148 shall not apply to- (i) Tillage and seed	Farming sector	1,931.22

		bed preparation equipment (ii) Seeding or planting equipment (iii) Irrigation, drainage and agro-chemical application equipment (iv) Harvesting, threshing and storage equipment (v) Post-harvest handling and processing & miscellaneous machinery;		
13	Clause 102 of Part 4 of Second Schedule	The provisions of section 231B (1A) shall not apply to light commercial vehicles leased under the Prime Minister's Youth Business Loan Scheme	Beneficiaries of PM's Youth Business Loan Scheme	-
Total from Specific Provisions				**61,075.52**

Others / Miscellaneous

1	Section 41 of ITO-2001	Agricultural income	Agriculture sector	-
2	Section 49 of ITO-2001	The income of the Federal Government shall be exempt from tax under this Ordinance. The income of a Provincial Government or a Local Government is exempt, other than income chargeable under the head “Income from Business” derived by a Provincial Government or Local Government from a business carried on outside its jurisdictional area.	Government organizations	26,164.12

* Exemption under this section is not available in the case of corporation, company, a regulatory authority, a development authority, other body or institution established by or under a Federal law or a Provincial law or an existing law or a corporation, company, a regulatory authority, a development authority or other body or institution set up, owned and controlled, either directly or indirectly, by the Federal Government or a Provincial Government,

regardless of the ultimate destination of such income as laid down in Article 165A of the Constitution of the Islamic Republic of Pakistan	
Total from Others	**26,164.12**
Total Income Tax Expenditure	**399,661.56**

4.1.2 Details of Sales Tax Estimates

Table 9. SALES TAX EXPENDITURE

Exemption Heads	Tax Expenditure (Rs. Million)		Increase (%)
	FY2020-21	FY2021-22	
Zero Rating under 5th Schedule to Sales Tax Act 1990	12,887	33,422	159.4
Exemption under 6th Schedule on (Imports)	173,808	327,656	88.5
Exemption under 6th Schedule on Local supplies	156,134	139,046	-10.9
Reduced Rates Under 8th Schedule	208,531	193,722	-7.1
Sales Tax on cellular Mobile Phones under 9th Schedule	27,096	45,919	69.5
Total Sales Tax Expenditure	**578,456**	**739,767**	**27.9**

4.1.3 Details of Customs Duty Estimates

Table 10. CUSTOMS EXPENDITURE

Exemption Order	Exemption Type	Beneficiary Sector	Tax Expenditure (Rs. Million)
Chapter-99			

Exemptions

9901.0000 -	Chapter-99 Exemptions: Goods imported by various agencies of the United Nations	Agencies under the United Nations	985
9902.0000 -	Chapter-99 Exemptions: Goods imported by Diplomats/Embassies/ Consulates	Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972	608
9903.0000 -	Chapter-99 Exemptions: Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in- aid agreements	Privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the	1,995

		Government of Pakistan)	
9904.0000 -	Chapter-99 Exemptions: Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person	-
9905.0000 -	Chapter-99 Exemptions: Imports by Dignitaries of UAE, Qatar and Bahrain	Dignitaries of UAE, Qatar and Bahrain	0
9906.0000 -	Chapter-99 Exemptions: Goods imported under the President/ Prime Minister/ Governors/ ’s Salary, Allowances and Privileges Act, 1975	The President and the Prime Minister of Pakistan. The Governors and the Acting Governors of the Provinces	3

9908.0000 -	Chapter-99 Exemptions: Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization or Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services	Gifts received by the Federal, the provincial or any public sector organization	16
9909.0000 -	Chapter-99 Exemptions: Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as	Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel	28

	unsolicited gift parcel		
9910.0000 -	Chapter-99 Exemptions: Samples of no commercial value imported by manufacturers	Samples of no commercial value imported by the manufacturers	8
9911.0000 -	Chapter-99 Exemptions: Relief goods donated for free distribution among the victims of natural disaster or other catastrophe OR Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts	(i) Relief goods donated for free distribution (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERRA/National Disaster Management Authority.	505
9912.0000 -	Chapter-99 Exemptions: Imports by Edhi Foundation	Imports by Edhi Foundation	0
9913.0000 -	Chapter-99 Exemptions: Gifts or donations received by	Gifts or donations received by a charitable non-profit	5,933

	a charitable non-profit making hospital or institution	making hospital or institution	
9914.0000 -	Chapter-99 Exemptions: Imports by Charitable Institutions and Hospitals	Imports by Charitable Institutions and Hospitals	1,799
9915.0000 -	Chapter-99 Exemptions: Goods imported by or donated to non -profit making educational and research institutions	Goods imported by or donated to non -profit making educational and research institutions	308
9916.0000 -	Chapter-99 Exemptions: Goods supplied free of cost as replacement of identical goods previously imported	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period Replacement Goods.	241
9922.0000 -	Chapter-99 Exemptions: Ship	Ship spares, stores and equipment	9

	spares, stores and equipment imported for use in ships registered in Pakistan	imported for use in ships registered in Pakistan Temporary Import or Export.	
9924.0000 -	Chapter-99 Exemptions: Eye cornea	Eye cornea	0
9925.0000 -	Chapter-99 Exemptions: Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. colostomy bags and	Medical appliances/equipment.	604

	appliances identifiable for Ostomy use		
9927.0000 -	Chapter-99 Exemptions: Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	Pharmaceutical raw materials if imported for manufacture of contraceptives	85
9930.0000 -	Chapter-99 Exemptions: Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Municipal bodies and	781

	Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project	
9931.0000 -	Chapter-99 Exemptions: Ground handling equipment,	Ground handling equipment imported by airlines	63

	service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a license has been issued by the Civil Aviation Authority for such purposes.		
9937.0000 -	Chapter-99 Exemptions: Items relating to disabled persons, like Wheel chairs, Artificial human part, Items used for rehabilitation of blind persons etc..	Certain items imported by the Disabled persons	205
9938.0000 -	Chapter-99 Exemptions: Disposables, as are not manufactured	Certain Disposables, as are not manufactured locally, for Cardiology/cardiac	753

	locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology;	surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology;	
9939.0000 -	Chapter-99 Exemptions: Diagnostic kits for HIV and Hepatitis	Diagnostic kits for HIV and Hepatitis	406
9941.0000 -	Chapter-99 Exemptions: Goods imported by or donated to municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir,	Goods imported by or donated to municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National	627

	Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services,	Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services,	
		Sub-Total:- Chapter-99 Exemptions	15,963
FTA & PTA Exemptions: Bilateral arrangements with different Governments /Regional commitments			
558(I)/2004 Table I	Section 19	FTA: General exemption on import from ECO	-
558(I)/2004 Table II	Section 19	FTA: General exemption on import from SAARC	34
1296(I)/2005 Table-I	Section 19	FTA: Pak-China Early	0

		Harvest Program (prescribes FTA CD Rate)	
1296(I)/2005 Table-II	Section 19	FTA: Pak-China Early Harvest Program (prescribes %age of concession in CD Rate)	3
1274(I)/2006 Table-I	Section 19	FTA: General exemption on import from SAARC countries under SAFTA Agreement	287
1274(I)/2006 Table-II	Section 19	FTA: General exemption on import from SAARC countries under SAFTA Agreement	1
SRO 659(I)/2007 Table-I	Section 19	FTA: General exemption on import from China under Pak-China FTA	15
SRO 659(I)/2007 Table-II	Section 19	FTA: General exemption on import from China under Pak-	15

		China FTA	
SRO 1640(I)/2019 -	Section 19	FTA: General exemption on import from China under Pak-China FTA	34,588
SRO1151(I)/2007 Table	Section 19	PTA: General exemption on import from Mauritius under PTA	-
SRO1261(I)/2007 Table I	Section 19	PTA: General exemption on import from Malaysia under PTA	3,082
SRO1261(I)/2007 Table II	Section 19	PTA: General exemption on import from Malaysia under PTA	687
SRO741(I)/2013 Table	Section 19	PTA: General exemption on import from Indonesia under Pak-Indonesia PTA	4,032
SRO280(I)/2014 d	Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	485

SRO280(I)/2014 I	Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	-
SRO280(I)/2014 Table-I	Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	2,747
SRO280(I)/2014 TABLE-III	Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	129
		Sub- Total:- FTA & PTA Exemptions	46,105
Fifth Schedule(Customs Duty)			
Fifth Schedule (Customs Duty) Part-I	Exemption under 18(1A) of the Customs Act, 1969	Imports of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors	44,962
Fifth Schedule (Customs Duty)- Part	Exemption under 18(1A) of the	Import of Active Pharmaceutical	1,892

II Table-A	Customs Act, 1969	Ingredients by pharma sector	
Fifth Schedule (Customs Duty)- Part II Table-B	Exemption under 18(1A) of the Customs Act, 1969	Excepients/Chemicals by pharmaceutical sector	525
Fifth Schedule (Customs Duty)- Part II Table-C	Exemption under 18(1A) of the Customs Act, 1969	Drugs (mostly Life Saving) by pharmaceutical sector	10,179
Fifth Schedule (Customs Duty)- Part II Table-D	Exemption under 18(1A) of the Customs Act, 1969	Packing Materials/Raw Materials for Packing by pharmaceutical sector	1,159
Fifth Schedule (Customs Duty)- Part II Table-E	Exemption under 18(1A) of the Customs Act, 1969	Diagnostic Kits/Equipment) by pharmaceutical sector	3,591
Fifth Schedule(Customs Duty)- Part III	Exemption under 18(1A) of the Customs Act, 1969	Poultry and Textile Sectors	71,407
Fifth Schedule(Customs Duty)- Part IV	Exemption under 18(1A) of the Customs Act, 1969	Machinery and Equipment for Textile Sector	414
Fifth Schedule(Customs Duty)- Part V	Exemption under 18(1A) of the Customs Act, 1969	Automotive Manufacturring Sector (Auto Policy)	891
Fifth	Exemption under	Aviation Sector	265

Schedule(Customs Duty)- Part VI	18(1A) of the Customs Act, 1969	(Aviation Policy)	
Fifth Schedule (Customs Duty) Part-VII	Exemption under 18(1A) of the Customs Act, 1969	Essential edible items like pulses, potato etc., Oil and Oil products, Inputs of export sectors etc.	33,468
Fifth Schedule(Customs Duty)- Part VIII	Exemption under 18(1A) of the Customs Act, 1969	Miscellaneous.	
		Sub-Total:- Fifth Schedule(Customs Duty)	168,754
268(I)/2015	Section 19	Mining equipment & machinery imported by Thar Coal Field	849
565(I)/2006	Section 19	Raw material of survey based Local industries: Stationary/ Electrical Capacitors/ Pesticides / Distilled Faty Acids / CRC & GI coils / Fans/ Transformers / Electric Motors manufacturers	13,859
SRO 499(I)/2013	Section 19	Auto Sector: General	2,110

		concession for import of Hybrid Electric Vehicles	
SRO678(I)/2004	Section 19	Exploration and Production (E&P)Companies	5,777
107(I)/2019 and SRO 48(I)/2018	Section 19	Textile Sector (Local Yarn Producers): Import of Cotton	-
SRO 121(I)2014	Section 219	Afghan Transit Trade	9
SRO 48(I)/2018	Section 19	Import of cotton	-
SRO 642(I)/2016	Section 19	Imports by M/s CSCEL for Karachi-Peshawar Motorway	-
SRO 644(I)/2018	Section 19	General: Concession of CD on import of electric motor vehicles	1,027
SRO40(I)/2017	Section 19	Lahore Orange Metro Train Project	-
SRO655(I)/2006	Section 19	Vendors of Automotive sector	13,065
SRO656(I)/2006	Section 19	OEMs of Automotive Sector	16,811
SRO235(I)/2020	Section 19	COVID-19 Exemptions - General	50

SRO318(I)/2020	Section 19	COVID-19 Exemptions - General	155
SRO556(I)/2020	Section 19	COVID-19 Exemptions - General	2,566
SRO558(I)/2020	Section 19	COVID-19 Exemptions - General	24
SRO559(I)/2020	Section 19	COVID-19 Exemptions - General	-
SRO1251(I)/2020	Section 19	COVID-19 Exemptions - General	4,686
		Sub-total	60,987
Export Related Exemptions			
SRO450(I)/2001	Section 219	DTRE	5,941
SRO450(I)/2001	Section 219	Manufacturing Bonds	8,793
SRO 327(I)/2008	Section 219	Export Oriented Units	19,910
SRO 492(I)/2008	Section 219	Temporary Imports	10,530
SRO 450(I)/2008/9917.0000	Section 219	EPZ (abroad)	5,907
		Sub-Total:-	51,081
		Total Customs Expenditure	342,890
		Total Tax Expenditure	1,482,319

4.2 Appendix B – Data Sources

Estimations for tax expenditures of Sales Tax and Customs are based on data obtained from FBR's official database (PRAL). However, for estimations of Income Tax, the data requirement is more complicated. Data from FBR's official database, i.e. from income tax returns, has certain limitations, and therefore, it is not enough for calculating the tax expenditures. In some cases, additional data was requested from FBR's field formations, while in many other cases, data was collected from various third party sources. A list of these sources is given here:

Federal Government and semi-autonomous departments:

1. Accountant General Pakistan Revenue
2. Alternative Energy Development Board
3. Aviation Division
4. Board of Investment
5. Bureau of Emigration
6. Controller General of Accounts
7. Economic Affairs Division
8. Employees' Old-Age Benefits Institution
9. Engineering Development Board
10. Export Processing Zones Authority
11. Federal Employees Benevolent and Group Insurance Fund
12. Finance Division
13. Military Accountant General, Rawalpindi
14. Military Lands & Cantonment Headquarters, Rawalpindi
15. Ministry of Energy (Power Division)
16. Ministry of Foreign Affairs

17. Ministry of Maritime Affairs,
18. Ministry of Textile Industry
19. National Logistic Cell, Rawalpindi
20. National Transmission & Dispatch Company (NTDC)
21. Oil & Gas Development Company Limited (OGDCL)
22. Oil & Gas Regulatory Authority (OGRA)
23. Pakistan Agricultural Research Council
24. Pakistan Centre for Philanthropy (PCP)
25. Pakistan Council of Scientific and Industrial Research
26. Pakistan National Shipping Corporation
27. Pakistan Railway Headquarters, Lahore
28. Pakistan Software Export Board (PSEB)
29. Pakistan Telecommunication Authority (PTA)
30. Pakistan Water & Power Development Authority
31. Petroleum Division
32. Prime Ministers' Office (Prime Minister's Youth Program)
33. Private Power and Infrastructure Board (PPIB)
34. Registrar of Ships & Superintendent of Light Houses
35. Securities & Exchange Commission of Pakistan (SECP)
36. State Bank of Pakistan (SBP)

Provincial Government departments:

37. Accountant General, Balochistan
38. Accountant General, KPK
39. Accountant General, Punjab
40. Accountant General, Sindh

41. Board of Revenue, Balochistan
42. Board of Revenue, KPK
43. Board of Revenue, Punjab
44. Board of Revenue, Sindh
45. Directorate of Postal Accounts, Lahore
46. Energy Department, Sindh
47. Finance Department, Balochistan
48. Finance Department, KPK
49. Finance Department, Punjab
50. Finance Department, Sindh
51. Mines & Mineral Development Department (Sindh)
52. Provincial Sports Boards
53. Provincial Text Book Boards
54. Social Security Institutions

Financial institutions

55. Asset Management / Mutual Funds Institutions
56. Commercial Banks
57. Real Estate Investment Trust (Dolmen City)
58. Health Insurance Companies
59. National Investment Trust Limited
60. Pakistan Mortgage Refinance Company Limited,
61. Pakistan Stock Exchange
62. Pension Funds (registered under Voluntary Pension System)
63. Private pension funds and trusts (registered with FBR)
64. Provident Fund Institutions (those registered under Provident Fund Act 1925)

Private / Other

65. Agha Khan Development Network
66. Association of Builders and Developers (ABAD)
67. China North Industries Corps
68. China Overseas Ports holding Company (Pakistan) Pvt. Ltd.,
69. Gwadar Free Zone Company (GFZC)
70. Pakistan Film Producers Association
71. Pakistan Science Foundation
72. Pakistan Software Houses Association for IT & ITES (P@SHA)
73. Shipping Companies

Websites and Online

74. Budget documents (federal & provincial governments)
75. Pakistan Bureau of Statistics

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Evidence-Based Revenue Forecasting FY 2022-23

1. Summary of Revenue Forecasts for FY 2022-23

The FBR revenue forecasts for FY 2020-23 based on expected collection for FY 2022, i.e., **Rs. 6,100 billion**, buoyancy estimates and macroeconomic indicators is **Rs. 7,004 billion.** This excludes the policy and administrative/enforcement measures. The required growth to meet the projected revenue target will be 14.8 percent during FY 2020-23. Table 1 below shows the tax-wise revenue forecasts.

Table 1: Tax-wise Revenue Forecasts FY 2022-23 (Rs. Billion)

Tax	Expected Base (collection)	FBR Forecasts without Measures	FBR Forecasts with Measures	Required Growth (%)
	FY 2021-22	FY 2022-23	FY 2022-23	
Total (FBR)	6,100.0	6,649.0	7,004.0	14.8
DT	2,227.0	2,478.0	2,594.0	16.5
ST	2,576.0	2,790.0	2,940.0	14.1
FED	337.0	359.0	420.0	24.6
CD	960.0	1,022.0	1,050.0	9.4

2. Current Revenue Trends

Despite ongoing Covid-19 related challenges, tax collection growth witnessed a healthy rebound during last three years particularly in FY 2021-22. The collection growth was at lowest level in FY 2018-19 with a negative 0.4 percent growth, however, in the following years it started picking up. The growth remained 4.4 percent in FY 2019-20 and reached 18.7 percent in FY 2020-21 (Table 2). All the taxes recorded a double-digit growth in FY 2020-21. The original target for FY 2020-21 was Rs. 4,963 billion, which was later revised to Rs. 4,691 billion against which collection was made to the extent of 101.2 percent, i.e., Rs. 54 billion excess over the revised target.

Table 2: FBR Yearly Collection Trend (Rs. Billion)

Tax	FY17-18	% Inc/Dec	FY18-19	% Inc/Dec	FY19-20	% Inc/Dec	FY20-21	% Inc/Dec	FY21-22	% Inc/Dec
DT	1,537	14.3	1,446	-5.9	1,523	5.4	1,731	13.6	2,227	28.6
ST	1,485	11.8	1,459	-1.8	1,597	9.4	1,988	24.5	2,576	29.6
FED	213	7.9	238	11.6	250	5.2	277	10.6	337	21.6
CD	608	22.5	686	12.7	627	-8.6	748	19.4	960	28.3
Total	3,844	14.1	3,828	-0.4	3,997	4.4	4,745	18.7	6,100	28.6

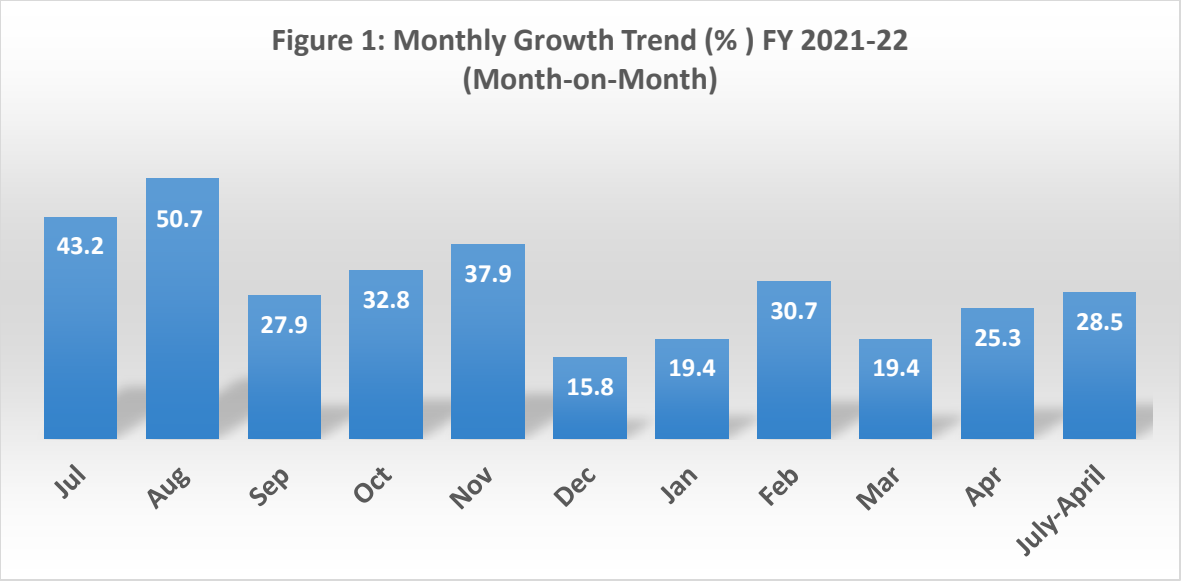
The pace of growth in FBR's collection attained in FY 2020-21, and continued in FY 2020-22, remained satisfactory. All taxes have achieved their respective targets during first ten months of CFY, except the FED. The overall growth in collection has been

recorded at 28.5 percent This remarkable revenue growth witnessed due to economic recovery in the post-COVID period and low revenue growth in past few years. The tax-wise collection is shown in table 3.

Table 3: Net Collection July-April FY 2021-22 (Rs. Billion)

Tax	July-April		Increase (%)
	FY 2020-21	**FY 2021 -22**	
DT	1,362.60	1,743.70	28
ST	1,596.30	2,064.20	29.3
FED	223.4	256	14.6
CD	595.4	791.8	33
Total	**3,777.70**	**4,855.80**	**28.5**

The month-wise growth trend is reflected in figure 1 below. Although there is a declining trend on a month wise basis, however, the ten months' average growth is still above 28 percent.

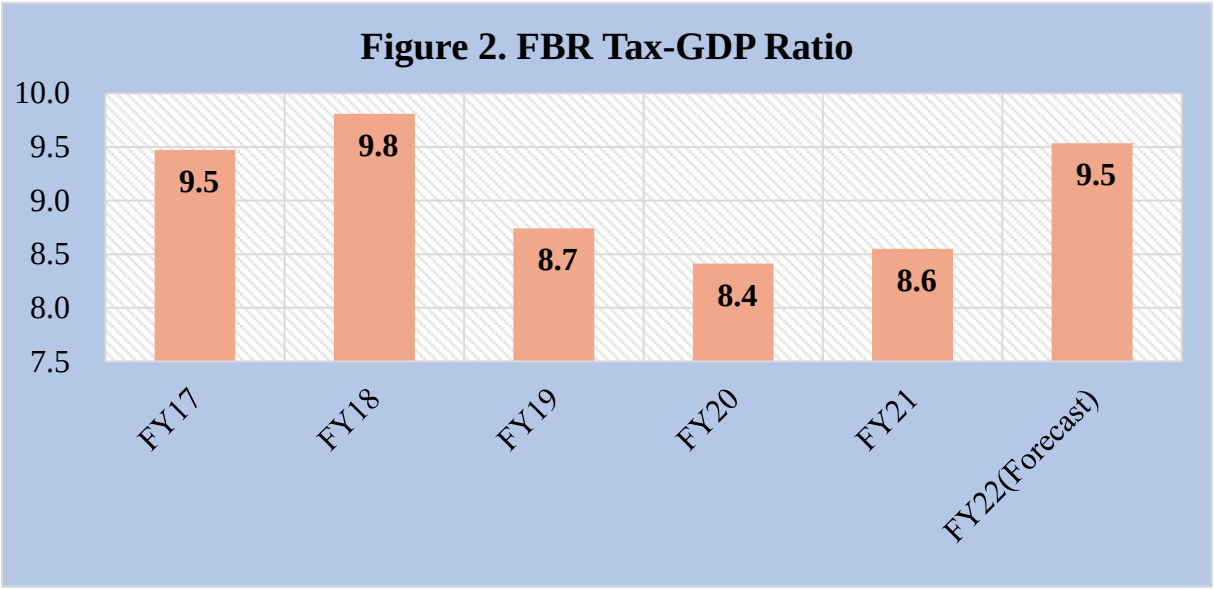


Tax-GDP Ratio

Tax-GDP ratios are used to project extent of tax collection in the economy on a relative scale. FBR revenue collection has shown a steady increase in the last few years. As mentioned in the previous section despite ongoing Covid-19 challenges such as lockdowns and disruptions of international supply chains, the growth in revenues was 4.4 percent immediately after the first pandemic year, which was further increased to 18.7 percent in FY 2020-21. The tax-GDP Ratio of FBR's collection is presented in the Figure 2. GDP base is important to show the scale and scope of economic activities. The FBR's tax-GDP ratio remained between 8.4 percent to 9.8 percent during last five years. During FY 2018-19 and FY 2019-20, tax-GDP ratio declined, which was mainly attributed to Covid-19 pandemic related economic challenges.

However, again it started to increase in FY 2020-21 as pandemic was effectively managed in Pakistan and world was also opening up (Figure 2). It is expected that tax-

GDP ratio will increase further in FY 2021-22 as reported by the first ten months' collection performance.



Source: GDP data PBS

3. Evidence Based Revenue Forecasts FY 2022-23

FBR collects the Federal level taxes including Direct taxes (DT), Sales Tax (Domestic and Imports), Federal Excise Duty (FED) and Customs Duties (CD). The methodology for revenue forecasting (Annex I) is based on projections of macroeconomic indicators and buoyancy value of each tax. Last year, tax-wise buoyancy estimates had been used to forecast the FBR tax-wise revenues for FY 2021-22. This year the buoyancy estimates have been revised with the rebased National Accounts updated values. Following table reflects the respective buoyancies which are estimated using simple log regression method in excel sheet by using log values of actual data for taxes.[6]

[6] Source: National Accounts, Pakistan Bureau of Statistics, FBR Annual Reports.

Table 4: Buoyancy Estimates

IT (Dom)	IT (Imports)	ST (Dom)	ST (Imports)	FED (Dom)	FED (Imports)	CD
1.16	**1.11**	**1.12**	**1.10**	**0.90**	**0.74**	**1.10**

The estimate of relevant macroeconomic indicator is applied on specific tax buoyancy estimate to arrive at the autonomous growth rate for that specific tax.

3.1 Tax-wise Revenue Projections FY 2022-23

The autonomous growth (Table 2 Annex-1) has been applied on base year's (FY 2021-22) expected collection (Rs. 6100 billion) for each respective tax, which estimates an increase of **Rs. 1004 billion** for the FY 2022-23. This addition has been added in the expected collection of FY 2021-22, thus the revenue forecast for FY 2022-23 has been obtained to the tune of **Rs. 7,004 billion.** The required growth over the expected collection of FY 2021-22, i.e., Rs. 6,100 billion would be 14.8 percent for FY 2022-23.

Table 5: Revenue Projections for FY 2022-23 (Rs. Billion)

Expected Base	**FBR Projections without Measures**	**Required Growth (%)**

FY2021-22	**FY2022-23**		
6,100	**7,004**	**14.8**	
Direct taxes	**DT (Dom)**	**DT (Imports)**	**DT (total)**
Expected Base FY 2021-22	1925.4	301.6	2227
FBR Projections without Measures FY 2022-23	2269.7	324.2	2594
Required Growth (%)	17.9	6.2	16.5
Sales Tax	**ST (Dom)**	**ST (Imports)**	**ST (total)**
Expected Base FY 2021-22	743.1	1832.9	2576
FBR Projections without Measures FY 2022-23	884.6	2055.5	2940
Required Growth (%)	19	12.1	14.1
Federal Excise Duty	**FED (Dom)**	**FED (Import)**	**FED (total)**
Expected Base FY 2021-22	301.5	35.5	337

FBR Projections without Measures FY 2022-23	359	61	420
Required Growth (%)	17.9	106.5	24.6

Customs Duty	**CD (total)**
Expected Base FY 2021-22	960
Projection (2022-23) with Autonomous Growth	1,050
Required Growth (%)	9.4

4. Conclusion

The overall FBR taxes are buoyant and there is a potential for achieving growth in tax revenues provided that macroeconomic indicators are doing well. It is evident from last 20 years data that FBR revenues increased substantially. The tax-wise breakdown reveals that the Income Tax (Domestic) and Sales Tax (Domestic) are most buoyant with 1.16 and 1.12 respective buoyancy values. On the other hand, sales tax (imports), customs and FED have relatively lower buoyancies. In this regard, addressing the issues of narrow base, unnecessary exemptions and under invoicing/valuation problems at import stage can be instrumental for making these taxes more buoyant, thus enabling the revenue organization to fetch more tax revenues.

It is estimated that the total FBR collection for the next year would be Rs. 7,004 billion However, the revenue collection and achieving of target would largely depend on the performance of the economy against the targets and the effective enforcement by FBR.

Methodology

The Directorate General of Revenue Analysis Wing projects the tax-wise revenue estimates based on buoyancy estimates[7] before budget. Tax-wise buoyancy estimates are calculated by using historical collection and respective bases (from national income accounts) data. The current tax-wise buoyancy estimates are estimated from data for the years 2001-02 to 2020-21 in respect of economic indicators, i.e., GDP, LSM and Imports.[8] This year Pakistan Bureau of Statistics (PBS) has published its revised National Income Accounts on 2015-16 base. Data is extracted from the National Income Accounts tables provided at the website of PBS[9].

The tax buoyancy is an indicator to measure efficiency and responsiveness of revenue mobilization in response to growth in the GDP or national income. A buoyant tax means the tax revenues increase more than proportionately in response to a rise in national income/GDP/base.

Tax buoyancy is the ratio of the percentage change in tax revenues (including changes in tax collection due to changes in tax base or tax rate) to percentage change in tax base or GDP. To calculate tax buoyancy, the ex-post (including changes in tax rate/ base) percentage change in tax revenue is used.

Table 6. Tax-wise FBR taxes and Respective Tax Bases

Tax-wise TAX	Tax-wise Tax Base

[7] Buoyancy is relationship between changes in actual revenues and changes in proxy tax base from National Accounts data.
[8] Annex-I and Annex II
[9] https://www.pbs.gov.pk/national-accounts-tables

Income Tax (Dom)	GDP
Income Tax (Imports)	Import Value
Sales Tax (Dom)	Large Scale Manufacturing (LSM)
Sales Tax (Imports)	Import Value
Customs Duties (CD)	Dutiable Import Value
Federal Excise Duty (Dom)	Large Scale Manufacturing (LSM)
Federal Excise Duty (Imports)	Import Value

The respective proxy bases of tax-wise FBR taxes are as follow:

The buoyancy estimates of tax-wise FBR taxes are as follow:

$$IT(D)\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ Income\ Tax\ Revenues}{\%\ Change\ in\ GDP}$$

$$IT(I)\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ Income\ Tax\ Revenues}{\%\ Change\ in\ Import\ Value}$$

$$ST(D)\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ ST\ Revenues}{\%\ Change\ in\ LSM}$$

$$ST(I)\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ Sales\ Tax\ Revenues}{\%\ Change\ in\ Import\ Value}$$

$$CD\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ Customs\ Duty\ Revenues}{\%\ Change\ in\ Import\ Value}$$

$$FED\ (D)\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ Federal\ Excise\ Duty\ Revenues}{\%\ Change\ in\ LSM}$$

$$FED\ (I)\ Buoyancy\ Estimates = \frac{\%\ Change\ in\ Actual\ Federal\ Excise\ Duty\ Revenues}{\%\ Change\ in\ Import\ Value}$$

Using these buoyancy estimates autonomous growth for each tax has been estimated by using the macroeconomic indicators forecasts for each proxy base.10 The parametric forecasts are provided for the GDP Growth, inflation, LSM growth and imports for upcoming year. GDP value used for this projection of growth is Gross Value Addition of Sectors at Constant Factor Costs. Using the inflation forecasts, these GDP growth estimates are converted into GDP growth estimates at Current Factor Cost. Furthermore, GDP-Gross value addition at Current Factor Cost at market prices (inclusive of Taxes less subsidies) are used for measuring the Buoyancy estimates to be used for revenue forecasts.

[10] Finance Division macroeconomic framework for the next fiscal year along with rolling estimates for next two years in their Medium Term Budget Strategy Paper (2021-22 to 2023-24).

Calculating Autonomous Growth

In the second step autonomous growth has been estimated by multiplying buoyancy estimates with projected growths of respective bases (Table 7):[11]

Table 7: Growth Assumptions for FY 2022-23

Macroeconomic Indicators	Projected Growths (%)[12]
GDP (Nominal)	**17.0**
LSM (Nominal)	**19.4**
Imports	**16.0**
Inflation	**12.0**
GDP (Real)	**5.0**
LSM (Real)	**7.4**

Table 7 provides autonomous growth parameters for each tax. These are based on buoyancy estimates and the macroeconomic proxy bases provided by Pakistan Bureau of Statistics/Finance Division.

Table 8: Autonomous Growth

[11] Autonomous growth depends on macroeconomic indicators and assumption of tax structure being able to capture revenue from these as per past performance. A higher growth in base will lead towards higher independent growth in respective taxes and thus higher projected collection.
[12] Source National Accounts, Pakistan Bureau of Statistics / Economic Adviser's Wing, Finance Division

Autonomous growth

	%
DT (Dom) (GDP Nominal Growth* DT Dom) Buoyancy)	**17.8**
DT(Imports) (Imports Growth* DT (Imports) Buoyancy)	**19.7**
ST(Dom) (LSM Nominal Growth* ST(Dom) Buoyancy)	**21.3**
ST(imports) (Import Growth * ST (Imports) Buoyancy)	**17.8**
FED (Dom) (LSM Nominal Growth * FED (Dom) Buoyancy)	**18.4**
FED (Imports) (Imports Growth * FED (Imports) Buoyancy)	**11.4**
CD (Imports Growth * CD Buoyancy)	**17.6**

These autonomous growths have been used to project the autonomous growth estimates of respective tax revenue. For imports although negative growth in quantity of imports can be experiences due to restrictive import policy, however, overall import value is expected to increase due to depreciation of exchange rate in the coming year. According to state bank of Pakistan, Exchange rate will further depreciate by 14 percent until June 2023[13].

To be sure of the results robustness a small exercise was also done by using the reduced and increased and decreased nominal growths by 10 percent (Annex IV). The resulting change was insignificant.

[13] https://www.sbp.org.pk/ecodata/rates/m2m/M2M-Current.asp

Tax Collection Data

(Rs. Million)								
FY	**DT (Imports)**	**DT(Dom)**	**ST (Imports)**	**ST (Dom)**	**FED (Imports)**	**FED (Dom)**	**Customs**	**Total**
2001-02	19,231	123,274	92,779	73,782	44,917	2,270	47,818	404,070
2002-03	20,787	131,111	105,605	89,534	43,097	1,657	68,836	460,627
2003-04	22,829	142,250	125,875	93,292	43,894	1,659	91,045	520,843
2004-05	24,484	158,888	144,845	93,692	49,855	3,249	115,374	590,387
2005-06	26,878	198,110	171,445	123,353	51,419	3,852	138,384	713,442
2006-07	25,790	307,947	175,909	133,487	66,957	4,847	132,299	847,236
2007-08	27,675	360,186	196,034	181,396	77,785	14,352	150,663	1,008,091
2008-09	30,102	413,447	203,715	248,029	103,078	14,377	148,403	1,161,150

2009-10	50,253	475,724	247,246	269,102	111,227	13,557	160,273	1,327,382
2010-11	66,399	536,052	308,648	324,709	117,833	19,521	184,853	1,558,014
2011-12	85,334	653,090	430,399	374,500	113,607	8,857	216,906	1,882,693
2012-13	103,236	640,173	429,831	412,697	113,811	7,153	239,459	1,946,360
2013-14	123,808	753,447	495,330	501,052	128,493	9,591	242,811	2,254,532
2014-15	147,352	886,368	553,028	534,762	149,030	13,217	306,220	2,589,978
2015-16	179,728	1,037,746	678,313	624,058	177,269	10,785	404,572	3,112,472
2016-17	197,041	1,147,185	702,565	626,400	186,089	11,822	496,772	3,367,874

2017-18	218,691	1,317,892	824,219	661,087	203,637	9,856	608,373	3,843,755
2018-19	221,833	1,223,675	810,357	648,856	225,519	12,667	685,575	3,828,482
2019-20	199,691	1,323,754	876,345	720,532	240,956	9,518	626,612	3,997,408
2020-21	218,499	1,512,755	1,115,912	872,396	257,412	19,633	748,390	4,744,998

Source FBR

Tax Base Data

(Rs. Million)				
S.No	**FY**	**GDP* (Gross Value Addition +Taxes - Subsidies)**	**LSM**	**Imports**
1	2001-02	5,599,529	463,805	634,630
2	2002-03	6,116,024	518,279	714,372

3	2003-04	7,059,769	652,097	897,825
4	2004-05	8,109,529	820,629	1,223,079
5	2005-06	9,349,898	974,870	1,711,158
6	2006-07	10,514,773	1,125,730	1,851,806
7	2007-08	12,105,665	1,471,028	2,512,072
8	2008-09	15,021,118	1,540,254	2,723,570
9	2009-10	16,918,474	1,774,338	2,910,975
10	2010-11	20,798,383	2,314,710	3,455,287
11	2011-12	22,812,691	2,549,522	4,009,093
12	2012-13	25,474,626	2,718,555	4,349,880
13	2013-14	28,641,817	3,048,172	4,630,521
14	2014-15	31,229,850	3,079,209	4,644,152
15	2015-16	32,725,049	2,841,709	4,658,749
16	2016-17	35,552,819	3,083,146	5,539,721
17	2017-18	39,189,810	3,499,175	6,694,897
18	2018-19	43,798,401	4,266,145	7,443,253

19	2019-20	47,521,525	4,026,165	7,029,819
20	2020-21	55,488,010	4,914,827	8,982,441

Source Pakistan Bureau of Statistics

** GDP after adjustments of taxes and subsidies or GDP at market value*

10% Increase in Robustness check											
Autonomous growth 10% Reduction in											

Autonomous growth

	DT (D)	DT (I)	DT	ST (D)	ST (I)	ST	CD	FED (D)	FED (I)	FED	Total
Expected Base Figures 2020-22	1925.4	301.6	2227.0	743.1	1832.9	2576.0	960.0	311.5	25.5	337.0	6100.0
Tax-wise Autonomous Growth	15.1	11.3	14.7	16.7	11.3	12.7	11.2	14.4	7.5	22.2	13.3
FBR Projections without Measures FY 2022-23	2215.9	335.7	2551.5	867.4	2040.9	2908.3	1067.4	356.5	27.4	383.9	6911.1
Tax-wise Required Growth	15.1	11.3	14.7	16.7	11.3	12.7	11.2	14.4	7.5	22.2	13.3

	DT (D)	DT (I)	DT	ST (D)	ST (I)	ST	CD	FED (D)	FED (I)	FED	Total
Expected Base Figures 2020-22	1925.4	301.6	2227.0	743.1	1832.9	2576.0	960.0	311.5	25.5	337.0	6100.0
Tax-wise Autonomous Growth	18.4	13.8	17.9	20.4	13.9	15.5	13.7	17.7	9.2	27.1	16.2
FBR Projections without Measures FY 2022-23	2280.4	343.3	2623.7	895.1	2087.1	2982.1	1091.3	366.5	27.8	394.4	7091.4
Tax-wise Required Growth	18.4	13.8	17.9	20.4	13.9	15.5	13.7	17.7	9.2	27.1	16.2

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
51.01		**Wool, not carded or combed.**	
		- Greasy, including fleece- washed wool:	
5101.1100		- - Shorn wool	0
5101.1900		- - Other	0
		- Degreased, not carbonised:	
5101.2100		- - Shorn wool	0
5101.2900		- - Other	0
5101.3000		- Carbonised	0
51.02		**Fine or coarse animal hair, not carded or combed.**	
		- Fine animal hair:	
5102.1100		- - Of Kashmir (cashmere) goats	0
5102.1900		- - Other	0
5102.2000		- Coarse animal hair	0
51.03		**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**	
5103.1000		- Noils of wool or of fine animal hair	0
5103.2000		- Other waste of wool or of fine animal hair	0
5103.3000		- Waste ofcoarse animal hair	0
5104.0000		**Garnetted stock of wool or of fine or coarse animal hair.**	0
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**	
5105.1000		- Carded wool	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Wool tops and other combed wool:	
5105.2100		- - Combed wool in fragments	0
5105.2900		- - Other	0
		- Fine animal hair, carded or combed:	
5105.3100		- - Of Kashmir (cashmere) goats	0
5105.3900		- - Other	0
5105.4000		- Coarse animal hair, carded or combed	0
51.06		**Yarn of carded wool, not put up for retail sale.**	
5106.1000		- Containing 85 % or more by weight of wool	0
5106.2000		- Containing less than 85 % by weight of wool	0
51.07		**Yarn of combed wool, not put up for retail sale.**	
5107.1000		- Containing 85 % or more by weight of wool	0
5107.2000		- Containing less than 85 % by weight of wool	0
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**	
5108.1000		- Carded	0
5108.2000		- Combed	0
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**	
5109.1000		- Containing 85 % or more by weight of wool or of fine animal hair	0
5109.9000		- Other	0
5110.0000		**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	0
51.11		**Woven fabrics of carded wool or of carded fine animal hair.**	
		- Containing 85 % or more by weight of wool or of fine animal hair:	
5111.1100		- - Of a weight not exceeding 300 g/m^2	16
5111.1900		- - Other	16
5111.2000		- Other, mixed mainly or solely with man- made filaments	16
5111.3000		- Other, mixed mainly or solely with man- made staple fibre	16
5111.9000		- Other	16
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**	
		- Containing 85 % or more by weight of wool or of fine animal hair:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5112.1100		- - Of a weight not exceeding 200 g/m^2	16
5112.1900		- - Other	16
5112.2000		- Other, mixed mainly or solely with man- made filaments	16
5112.3000		- Other, mixed mainly or solely with man- made staple fibres	16
5112.9000		- Other	16
5113.0000		**Woven fabrics of coarse animal hair or of horsehair.**	16

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3- thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
52.01		**Cotton, not carded or combed.**	
5201.0030		- - - Length not exceeding 20.5 mm	0
5201.0040		- - - Length exceeding 20.5 mm but not exceeding 24.5 mm	0
5201.0050		- - - Length exceeding 24.5 mm but not exceeding 28.5 mm	0
5201.0060		- - - Length exceeding 28.5 mm but not exceeding 31 mm	0
5201.0070		- - - Length exceeding 31 mm but not exceeding 34.5 mm	0
5201.0080		- - - Length exceeding exceeding 34.5 mm	0
5201.0090		- - - Other	0
52.02		**Cotton waste (including yarn waste and garnetted stock).**	
5202.1000		- Yarn waste (including thread waste)	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Other:	
5202.9100		- - Garnetted stock	0
5202.9900		- - Other	0
5203.0000		**Cotton, carded or combed.**	0
52.04		**Cotton sewing thread, whether or not put up for retail sale.**	
		- Not put up for retail sale:	
5204.1100		- - Containing 85 % or more by weight of cotton	16
5204.1900		- - Other	16
		- Put up for retail sale:	
5204.2010		- - - For sewing	16
5204.2020		- - - For embroidery	20
5204.2090		- - - Other	16
52.05		**Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.**	
		- Single yarn, of uncombed fibres:	
5205.1100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5205.1200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5205.1300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	11
5205.1400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5205.1500		- - Measuring less than 125 decitex (exceeding 80 metric number)	11
		- Single yarn, of combed fibres:	
5205.2100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5205.2200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5205.2300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5205.2400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5205.2600		- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	11
5205.2700		- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	11
5205.2800		- - Measuring less than 83.33 decitex (exceeding 120 metric number)	11
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.3100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5205.3200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5205.3300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5205.3400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5205.3500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
		- Multiple (folded) or cabled yarn, of combed fibres:	
5205.4100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5205.4200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5205.4300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5205.4400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5205.4600		- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	11
5205.4700		- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	11
5205.4800		- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	11
52.06		**Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.**	
		- Single yarn, of uncombed fibres:	
5206.1100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5206.1200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5206.1300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5206.1400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5206.1500		- - Measuring less than 125 decitex (exceeding 80 metric number)	11
		- Single yarn, of combed fibres:	
5206.2100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5206.2200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5206.2300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5206.2400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5206.2500		- - Measuring less than 125 decitex (exceeding 80 metric number)	11
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.3100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5206.3200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5206.3300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5206.3400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5206.3500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
		- Multiple (folded) or cabled yarn, of combed fibres:	
5206.4100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5206.4200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5206.4300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5206.4400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5206.4500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
52.07		**Cotton yarn (other than sewing thread) put up for retail sale.**	
5207.1000		- Containing 85 % or more by weight of cotton	11
5207.9000		- Other	11
52.08		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m^2.**	
		- Unbleached:	
5208.1100		- - Plain weave, weighing not more than 100 g/m^2	11
5208.1200		- - Plain weave, weighing more than 100 g/m^2	11
5208.1300		- - 3-thread or 4-thread twill, including cross twill	11
5208.1900		- - Other fabrics	11
		- Bleached:	
5208.2100		- - Plain weave, weighing not more than 100 g/m^2	11
5208.2200		- - Plain weave, weighing more than 100 g/m^2	11
5208.2300		- - 3-thread or 4-thread twill, including cross twill	11
5208.2900		- - Other fabrics	11
		- Dyed:	
5208.3100		- - Plain weave, weighing not more than 100 g/m^2	11
5208.3200		- - Plain weave, weighing more than 100 g/m^2	11
5208.3300		- - 3-thread or 4-thread twill, including cross twill	11
5208.3900		- - Other fabrics	11
		- Of yarns of different colours:	
5208.4100		- - Plain weave, weighing not more than 100 g/m^2	11
5208.4200		- - Plain weave, weighing more than 100 g/m^2	11
5208.4300		- - 3-thread or 4-thread twill, including cross twill	11
5208.4900		- - Other fabrics	11
		- Printed:	
5208.5100		- - Plain weave, weighing not more than 100 g/m^2	11
5208.5200		- - Plain weave, weighing more than 100 g/m^2	11
5208.5900		- - Other fabrics	11
52.09		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m^2.**	
		- Unbleached:	
5209.1100		- - Plain weave	11
5209.1200		- - 3-thread or 4-thread twill, including cross twill	11
5209.1900		- - Other fabrics	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Bleached:	
5209.2100		- - Plain weave	11
5209.2200		- - 3-thread or 4-thread twill, including cross twill	11
5209.2900		- - Other fabrics	11
		- Dyed:	
5209.3100		- - Plain weave	11
5209.3200		- - 3-thread or 4-thread twill, including cross twill	11
5209.3900		- - Other fabrics	11
		- Of yarns of different colours:	
5209.4100		- - Plain weave	11
5209.4200		- - Denim	11
5209.4300		- - Other fabrics of 3-thread or 4-thread twill, including cross twill	11
5209.4900		- - Other fabrics	11
		- Printed:	
5209.5100		- - Plain weave	11
5209.5200		- - 3-thread or 4-thread twill, including cross twill	11
5209.5900		- - Other fabrics	11
52.10		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing not more than 200 g/m^2.**	
		- Unbleached:	
5210.1100		- - Plain weave	11
5210.1900		- - Other fabrics	11
		- Bleached:	
5210.2100		- - Plain weave	11
5210.2900		- - Other fabrics	11
		- Dyed:	
5210.3100		- - Plain weave	11
5210.3200		- - 3-thread or 4-thread twill, including cross twill	11
5210.3900		- - Other fabrics	11
		- Of yarns of different colours:	
5210.4100		- - Plain weave	11
5210.4900		- - Other fabrics	11
		- Printed:	
5210.5100		- - Plain weave	11
5210.5900		- - Other fabrics	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
52.11		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/m^2.**	
		- Unbleached:	
5211.1100		- - Plain weave	11
5211.1200		- - 3-thread or 4-thread twill, including cross twill	11
5211.1900		- - Other fabrics	11
5211.2000		- Bleached	11
		- Dyed:	
5211.3100		- - Plain weave	11
5211.3200		- - 3-thread or 4-thread twill, including cross twill	11
5211.3900		- - Other fabrics	11
		- Of yarns of different colours:	
5211.4100		- - Plain weave	11
5211.4200		- - Denim	11
5211.4300		- - Other fabrics of 3-thread or 4-thread twill, including cross twill	11
5211.4900		- - Other fabrics	11
		- Printed:	
5211.5100		- - Plain weave	11
5211.5200		- - 3-thread or 4-thread twill, including cross twill	11
5211.5900		- - Other fabrics	11
52.12		**Other woven fabrics of cotton.**	
		- Weighing not more than 200 g/m^2:	
5212.1100		- - Unbleached	16
5212.1200		- - Bleached	16
5212.1300		- - Dyed	16
5212.1400		- - Of yarns of different colours	16
5212.1500		- - Printed	16
		- Weighing more than 200 g/m^2:	
5212.2100		- - Unbleached	16
5212.2200		- - Bleached	16
5212.2300		- - Dyed	16
5212.2400		- - Of yarns of different colours	16
5212.2500		- - Printed	16

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**	
5301.1000		- Flax, raw or retted	0
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.2100		- - Broken or scutched	0
5301.2900		- - Other	0
5301.3000		- Flax tow and waste	0
53.02		**True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**	
5302.1000		- True hemp, raw or retted	0
5302.9000		- Other	0
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).**	
		- Jute and other textile bast fibres, raw or retted:	
5303.1010		- - - Jute, cutting	0
5303.1020		- - - Jute, waste	0
5303.1090		- - - Other	0
5303.9000		- Other	0
[53.04]			
53.05		**Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	
5305.0010		- - - Sisal and other textile fibres of the genus Agave, raw	0
5305.0020		- - - Abaca raw	0
5305.0090		- - - Other	0
53.06		**Flax yarn.**	
5306.1000		- Single	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5306.2000		- Multiple (folded) or cabled	0
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03.**	
5307.1000		- Single	0
5307.2000		- Multiple (folded) or cabled	0
53.08		**Yarn of other vegetable textile fibres; paper yarn.**	
5308.1000		- Coir yarn	0
5308.2000		- True hemp yarn	0
5308.9000		- Other	0
53.09		**Woven fabrics of flax.**	
		- Containing 85 % or more by weight of flax:	
5309.1100		- - Unbleached or bleached	16
5309.1900		- - Other	16
		- Containing less than 85 % by weight of flax:	
5309.2100		- - Unbleached or bleached	16
5309.2900		- - Other	16
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**	
5310.1000		- Unbleached	16
		- Other:	
5310.9010		- - - Jute (hessian cloth)	16
5310.9090		- - - Other	16
5311.0000		**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	16

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or

alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
54.01		**Sewing thread of man- made filaments, whether or not put up for retail sale.**	
5401.1000		- Of synthetic filaments	0
		- Of artificial filaments:	
5401.2010		- - - Of viscose rayon	0
5401.2090		- - - Other	0
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**	
		- High tenacity yarn of nylon or other polyamides whether or not textured :	
5402.1100		- - Of aramids	0
5402.1900		- - Other	0
5402.2000		- High tenacity yarn of polyesters, whether or not textured	11
		- Textured yarn:	
5402.3100		- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0
5402.3200		- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	0
5402.3300		- - Of polyesters	11
5402.3400		- - Of polypropylene	11
5402.3900		- - Other	11
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
		- - Elastomeric:	
5402.4410		- - - Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	0
5402.4490		- - - Other	0
5402.4500		- - Other, of nylon or other polyamides	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5402.4600		- - Other, of polyesters, partially oriented	11
5402.4700		- - Other, of polyesters	11
5402.4800		- - Other, of polypropylene	11
5402.4900		- - Other	11
		- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100		- - Of nylon or other polyamides	0
5402.5200		- - Of polyesters	11
5402.5300		- - Of polypropylene	11
5402.5900		- - Other	11
		- Other yarn, multiple (folded) or cabled:	
5402.6100		- - Of nylon or other polyamides	0
5402.6200		- - Of polyesters	11
5402.6300		- - Of polypropylene	11
5402.6900		- - Other	11
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**	
5403.1000		- High tenacity yarn of viscose rayon	0
		- Other yarn, single:	
5403.3100		- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0
5403.3200		- - Of viscose rayon, with a twist exceeding 120 turns per metre	0
5403.3300		- - Of cellulose acetate	0
		- - Other:	
5403.3910		- - - Of cuprammonium rayon	0
5403.3990		- - - Other	0
		- Other yarn, multiple (folded) or cabled:	
5403.4100		- - Of viscose rayon	0
5403.4200		- - Of cellulose acetate	0
5403.4900		- - Other	0
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.**	
		- Monofilament :	
5404.1100		- - Elastomeric	0
5404.1200		- - Other, of polypropylene	11
5404.1900		- - Other	0
5404.9000		- Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5405.0000		**Artificial monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**	0
5406.0000		**Man- made filament yarn (other than sewing thread), put up for retail sale.**	0
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**	
5407.1000		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	11
5407.2000		- Woven fabrics obtained from strip and the like	11
5407.3000		- Fabrics specified in Note 9 to Section XI	11
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
5407.4100		- - Unbleached or bleached	11
5407.4200		- - Dyed	16
5407.4300		- - Of yarns of different colours	16
5407.4400		- - Printed	16
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
5407.5100		- - Unbleached or bleached	11
5407.5200		- - Dyed	16
5407.5300		- - Of yarns of different colours	16
5407.5400		- - Printed	16
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments:	
5407.6100		- - Containing 85 % or more by weight of non-textured polyester filaments	16
5407.6900		- - Other	16
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
5407.7100		- - Unbleached or bleached	11
5407.7200		- - Dyed	16
5407.7300		- - Of yarns of different colours	16
5407.7400		- - Printed	16
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Unbleached or bleached:	
5407.8110		- - - Unbleached	11
5407.8120		- - - Bleached	11
5407.8200		- - Dyed	16
5407.8300		- - Of yarns of different colours	16
5407.8400		- - Printed	16
		- Other woven fabrics:	
		- - Unbleached or bleached:	
5407.9110		- - - Unbleached	11
5407.9120		- - - Bleached	11
5407.9200		- - Dyed	16
5407.9300		- - Of yarns of different colours	16
5407.9400		- - Printed	16
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**	
5408.1000		- Woven fabrics obtained from high tenacity yarn of viscose rayon	11
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
5408.2100		- - Unbleached or bleached	11
5408.2200		- - Dyed	11
5408.2300		- - Of yarns of different colours	11
5408.2400		- - Printed	11
		- Other woven fabrics:	
		- - Unbleached or bleached:	
5408.3110		- - - Unbleached	11
5408.3120		- - - Bleached	11
5408.3200		- - Dyed	11
5408.3300		- - Of yarns of different colours	11
5408.3400		- - Printed	11

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(a) Length of tow exceeding 2 m;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 67 decitex;
(d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
(e) Total measurement of tow more than 20,000 decitex.
Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
55.01		**Synthetic filament tow.**	
		- Of nylon or other polyamides:	
5501.1100		- - Of aramids	0
5501.1900		- - Other	0
5501.2000		- Of polyesters	11
5501.3000		- Acrylic or modacrylic	0
5501.4000		- Of polypropylene	11
5501.9000		- Other	11
55.02		**Artificial filament tow.**	
5502.1000		- Of cellulose acetate	0
		- Other:	
5502.9010		- - - Of viscose rayon	0
5502.9090		- - - Other	0
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**	
		- Of nylon or other polyamides :	
5503.1100		- - Of aramids	0
5503.1900		- - Other	0
		- Of polyesters:	
5503.2010		- - - Of polyesters not exceeding 2.22 decitex	11
5503.2090		- - - Other	11
5503.3000		- Acrylic or modacrylic	0
5503.4000		- Of polypropylene	11
5503.9000		- Other	11
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**	
5504.1000		- Of viscose rayon	0
5504.9000		- Other	0
55.05		**Waste (including noils, yarn waste and garnetted stock) of man- made fibres.**	
5505.1000		- Of synthetic fibres	0
5505.2000		- Of artificial fibres	0
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**	
5506.1000		- Of nylon or other polyamides	0
5506.2000		- Of polyesters	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5506.3000		- Acrylic or modacrylic	0
5506.4000		- Of polypropylene	11
5506.9000		- Other	11
5507.0000		**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	0
55.08		**Sewing thread of man- made staple fibres, whether or not put up for retail sale.**	
5508.1000		- Of synthetic staple fibres	11
5508.2000		- Of artificial staple fibres	11
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**	
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:	
5509.1100		- - Single yarn	3
5509.1200		- - Multiple (folded) or cabled yarn	3
		- Containing 85 % or more by weight of polyester staple fibres:	
5509.2100		- - Single yarn	11
5509.2200		- - Multiple (folded) or cabled yarn	11
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5509.3100		- - Single yarn	3
5509.3200		- - Multiple (folded) or cabled yarn	3
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres:	
5509.4100		- - Single yarn	11
5509.4200		- - Multiple (folded) or cabled yarn	11
		- Other yarn, of polyester staple fibres:	
5509.5100		- - Mixed mainly or solely with artificial staple fibres	11
5509.5200		- - Mixed mainly or solely with wool or fine animal hair	11
5509.5300		- - Mixed mainly or solely with cotton	11
5509.5900		- - Other	11
		- Other yarn, of acrylic or modacrylic staple fibres:	
5509.6100		- - Mixed mainly or solely with wool or fine animal hair	11
5509.6200		- - Mixed mainly or solely with cotton	11
5509.6900		- - Other	11
		- Other yarn:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5509.9100		- - Mixed mainly or solely with wool or fine animal hair	11
5509.9200		- - Mixed mainly or solely with cotton	11
5509.9900		- - Other	11
55.10		**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**	
		- Containing 85 % or more by weight of artificial staple fibres:	
5510.1100		- - Single yarn	11
5510.1200		- - Multiple (folded) or cabled yarn	11
5510.2000		- Other yarn, mixed mainly or solely with wool or fine animal hair	11
5510.3000		- Other yarn, mixed mainly or solely with cotton	11
5510.9000		- Other yarn	11
55.11		**Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale.**	
5511.1000		- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	11
5511.2000		- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	11
5511.3000		- Of artificial staple fibres	11
55.12		**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.**	
		- Containing 85 % or more by weight of polyester staple fibres:	
		- - Unbleached or bleached:	
5512.1110		- - - Unbleached	11
5512.1120		- - - Bleached	16
5512.1900		- - Other	16
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
		- - Unbleached or bleached:	
5512.2110		- - - Unbleached	11
5512.2120		- - - Bleached	11
5512.2900		- - Other	16
		- Other:	
		- - Unbleached or bleached:	
5512.9110		- - - Unbleached	11
5512.9120		- - - Bleached	11
		- - Other:	
5512.9920		- - - Unbleached	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5512.9990		- - - Other	16
55.13		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**	
		- Unbleached or bleached:	
		- - Of polyester staple fibres, plain weave:	
5513.1110		- - - Unbleached	11
5513.1120		- - - Bleached	11
		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.1210		- - - Unbleached	11
5513.1220		- - - Bleached	11
		- - Other woven fabrics of polyester staple fibres:	
5513.1310		- - - Unbleached	11
5513.1320		- - - Bleached	11
		- - Other woven fabrics:	
5513.1910		- - - Unbleached	11
5513.1920		- - - Bleached	11
		- Dyed:	
5513.2100		- - Of polyester staple fibres, plain weave	16
5513.2300		- - Other woven fabrics of polyester staple fibres	16
5513.2900		- - Other woven fabrics	16
		- Of yarns of different colours:	
5513.3100		- - Of polyester staple fibres, plain weave	16
5513.3900		- - Other woven fabrics	16
		- Printed:	
5513.4100		- - Of polyester staple fibres, plain weave	16
5513.4900		- - Other woven fabrics	16
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.**	
		- Unbleached or bleached:	
		- - Of polyester staple fibres, plain weave:	
5514.1110		- - - Unbleached	11
5514.1120		- - - Bleached	11
		- - 3-thread or 4-thread twill,including cross twill, of polyester staple fibres:	
5514.1210		- - - Unbleached	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5514.1220		- - - Bleached	11
		- - Other woven fabrics:	
5514.1910		- - - Unbleached	11
5514.1920		- - - Bleached	11
		- Dyed:	
5514.2100		- - Of polyester staple fibres, plain weave	16
5514.2200		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.2300		- - Other woven fabrics of polyester staple fibres	16
5514.2900		- - Other woven fabrics	16
		- Of yarns of different colours:	
5514.3010		- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.3090		- - - Other	16
		- Printed:	
5514.4100		- - Of polyester staple fibres, plain weave	16
5514.4200		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.4300		- - Other woven fabrics of polyester staple fibres	16
5514.4900		- - Other woven fabrics	16
55.15		**Other woven fabrics of synthetic staple fibres.**	
		- Of polyester staple fibres:	
		- - Mixed mainly or solely with viscose rayon staple fibres:	
5515.1120		- - - Unbleached	11
5515.1190		- - - Other	16
		- - Mixed mainly or solely with man-made filaments:	
5515.1210		- - - Unbleached	11
5515.1290		- - - Other	16
		- - Mixed mainly or solely with wool or fine animal hair:	
5515.1310		- - - Unbleached	11
5515.1390		- - - Other	16
		- - Other:	
5515.1910		- - - Unbleached	11
5515.1990		- - - Other	16
		- Of acrylic or modacrylic staple fibres:	
		- - Mixed mainly or solely with man-made filaments:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5515.2110		- - - Unbleached	11
5515.2190		- - - Other	16
		- - Mixed mainly or solely with wool or fine animal hair:	
5515.2210		- - - Unbleached	11
5515.2290		- - - Other	16
		- - Other:	
5515.2910		- - - Unbleached	11
5515.2990		- - - Other	16
		- Other woven fabrics:	
		- - Mixed mainly or solely with man-made filaments:	
5515.9110		- - - Unbleached	11
5515.9190		- - - Other	16
		- - Other:	
5515.9910		- - - Unbleached	11
5515.9990		- - - Other	16
55.16		**Woven fabrics of artificial staple fibres.**	
		- Containing 85 % or more by weight of artificial staple fibres:	
5516.1100		- - Unbleached or bleached	11
5516.1200		- - Dyed	16
5516.1300		- - Of yarns of different colours	16
5516.1400		- - Printed	16
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.2100		- - Unbleached or bleached	11
5516.2200		- - Dyed	16
5516.2300		- - Of yarns of different colours	16
5516.2400		- - Printed	16
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.3100		- - Unbleached or bleached	11
5516.3200		- - Dyed	16
5516.3300		- - Of yarns of different colours	16
5516.3400		- - Printed	16
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.4100		- - Unbleached or bleached	11
5516.4200		- - Dyed	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5516.4300		- - Of yarns of different colours	16
5516.4400		- - Printed	16
		- Other:	
5516.9100		- - Unbleached or bleached	11
5516.9200		- - Dyed	16
5516.9300		- - Of yarns of different colours	16
5516.9400		- - Printed	16

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1.- This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such

materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**	
		- Waddingof textile materials and articles thereof :	
5601.2100		- - Of cotton	11
5601.2200		- - Of man-made fibres	11
5601.2900		- - Other	11
5601.3000		- Textile flock and dust and mill neps	11
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**	
5602.1000		- Needleloom felt and stitch bonded fibre fabrics	11
		- Other felt, not impregnated, coated, covered or laminated:	
5602.2100		- - Of wool or fine animal hair	11
5602.2900		- - Of other textile materials	11
5602.9000		- Other	11
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**	
		- Of man- made filaments:	
5603.1100		- - Weighing not more than 25 g/m^2	11
5603.1200		- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	11
5603.1300		- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	11
5603.1400		- - Weighing more than 150 g/m^2	11
		- Other:	
5603.9100		- - Weighing not more than 25 g/m^2	11
5603.9200		- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
5603.9300		- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	11
5603.9400		- - Weighing more than 150 g/m^2	11
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**	
5604.1000		- Rubber thread and cord, textile covered	3
5604.9000		- Other	3
5605.0000		**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**	11
5606.0000		**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.**	3
56.07		**Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**	
		- Of sisal or other textile fibres of the genus Agave:	
5607.2100		- - Binder or baler twine	11
5607.2900		- - Other	11
		- Of polyethylene or polypropylene:	
5607.4100		- - Binder or baler twine	11
5607.4900		- - Other	11
5607.5000		- Of other synthetic fibres	11
5607.9000		- Other	11
56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**	
		- Of man- made textile materials:	
5608.1100		- - Made up fishing nets	0
5608.1900		- - Other	0
5608.9000		- Other	0
5609.0000		**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	11

Chapter 57

Carpets and other textile floor coverings

Notes.

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This Chapter does not cover floor covering underlays.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**	
		- Of wool or fine animal hair:	
5701.1010		- - - Carpets	20
5701.1020		- - - Rugs	20
5701.1090		- - - Other	20
5701.9000		- Of other textile materials	20
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs.**	
5702.1000		- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	20
5702.2000		- Floor coverings of coconut fibres (coir)	20
		- Other, of pile construction, not made up:	
5702.3100		- - Of wool or fine animal hair	20
		- - Of man-made textile materials:	
5702.3210		- - - Synthetic turf for sports fields	3
5702.3290		- - - Other	20
5702.3900		- - Of other textile materials	20
		- Other, of pile construction, made up:	
		- - Of wool or fine animal hair:	
5702.4110		- - - Carpets machine made	20
5702.4190		- - - Other	20
		- - Of man-made textile materials:	
5702.4210		- - - Synthetic turf for sports fields	3
5702.4290		- - - Other	20
5702.4900		- - Of other textile materials	20
5702.5000		- Other, not of pile construction, not made up	20
		- Other, not of pile construction, made up:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5702.9100		- - Of wool or fine animal hair	20
5702.9200		- - Of man-made textile materials	20
		- - Of other textile materials:	
5702.9910		- - - Rugs of cotton	20
5702.9920		- - - Durries	20
5702.9990		- - - Other	20
57.03		**Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**	
5703.1000		- Of wool or fine animal hair	20
		- Of nylon or other polyamides:	
5703.2100		- - Turf	3
		- - Other :	
5703.2910		- - - 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)	16
5703.2920		- - - Other for motor cars and vehicles	16
5703.2990		- - - Other	16
		- Of other man- made textile materials:	
5703.3100		- - Turf	3
		- - Other :	
5703.3910		- - - 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)	16
5703.3920		- - - Other for motor cars and vehicles	16
5703.3990		- - - Other	16
5703.9000		- Of other textile materials	20
57.04		**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**	
5704.1000		- Tiles, having a maximum surface area of 0.3 m^2	20
5704.2000		- Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m^2	20
5704.9000		- Other	20
5705.0000		**Other carpets and other textile floor coverings, whether or not made up.**	20

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
58.01		**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**	
5801.1000		- Of wool or fine animal hair	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Of cotton:	
5801.2100		- - Uncut weft pile fabrics	11
5801.2200		- - Cut corduroy	11
5801.2300		- - Other weft pile fabrics	11
5801.2600		- - Chenille fabrics	11
5801.2700		- - Warp pile fabrics	11
		- Of man- made fibres:	
5801.3100		- - Uncut weft pile fabrics	11
5801.3200		- - Cut corduroy	11
5801.3300		- - Other weft pile fabrics	11
5801.3600		- - Chenille fabrics	11
5801.3700		- - Warp pile fabrics	11
5801.9000		- Of other textile materials	11
58.02		**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**	
5802.1000		- Terry towelling and similar woven Terry fabrics, of cotton	11
5802.2000		- Terry towelling and similar woven terry fabrics, of other textile materials	11
5802.3000		- Tufted textile fabrics	11
5803.0000		**Gauze, other than narrow fabrics of heading 58.06.**	11
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**	
5804.1000		- Tulles and other net fabrics	11
		- Mechanically made lace:	
5804.2100		- - Of man-made fibres	11
5804.2900		- - Of other textile materials	11
5804.3000		- Hand made lace	11
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.**	11
58.06		**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
5806.1000		- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	11
5806.2000		- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	11
		- Other woven fabrics:	
5806.3100		- - Of cotton	11
5806.3200		- - Of man-made fibres	11
5806.3900		- - Of other textile materials	11
5806.4000		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	3
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**	
		- Woven:	
5807.1010		- - - Badges	11
5807.1020		- - - Ribbons	11
5807.1030		- - - Tapes	11
5807.1040		- - - Webbing	11
5807.1090		- - - Other	11
5807.9000		- Other	11
58.08		**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**	
5808.1000		- Braids in the piece	11
5808.9000		- Other	11
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.**	11
58.10		**Embroidery in the piece, in strips or in motifs.**	
5810.1000		- Embroidery without visible ground	11
		- Other embroidery:	
5810.9100		- - Of cotton	11
5810.9200		- - Of man-made fibres	11
5810.9900		- - Of other textile materials	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.**	11

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 ^{o}C and 30 ^{o}C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.03, “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that

bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,
  (i) Weighing not more than 1,500 g/m^2 ; or
  (ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;
(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

6.- Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
(e) Wood veneered on a backing of textile fabrics (heading 44.08);
(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

8.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
   (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
   (ii) Bolting cloth;
   (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
   (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
   (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
   (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**	
5901.1000		- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	11
		- Other:	
5901.9010		- - - Buckram	11
5901.9090		- - - Other	11
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**	
5902.1000		- Of nylon or other polyamides	0
5902.2000		- Of polyesters	0
5902.9000		- Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**	
5903.1000		- With poly(vinyl chloride)	16
5903.2000		- With polyurethane	16
5903.9000		- Other	16
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**	
5904.1000		- Linoleum	11
5904.9000		- Other	11
5905.0000		**Textile wall coverings.**	11
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**	
5906.1000		- Adhesive tape of a width not exceeding 20 cm	11
		- Other:	
5906.9100		- - Knitted or crocheted	11
5906.9900		- - Other	11
5907.0000		**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.**	11
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.**	11
5909.0000		**Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.**	11
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.**	11
59.11		**Textile products and articles, for technical uses, specified in Note 8 to this Chapter.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5911.1000		- Textile fabrics, felt and felt- lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	0
5911.2000		- Bolting cloth, whether or not made up	3
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos- cement):	
5911.3100		- - Weighing less than 650 g/m^2	3
5911.3200		- - Weighing 650 g/m^2 or more	3
5911.4000		- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	3
		- Other:	
5911.9010		- - - Dryer screen for paper making	3
5911.9090		- - - Other	3

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover:
(a) Crochet lace of heading 58.04;
(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m^2 and not more than 55 g/m^2, having a mesh size of not less than 20 holes/cm^2 and not more than 100 holes/cm^2, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**	
		- "Long pile" fabrics:	
6001.1010		- - - Unbleached	11
6001.1090		- - - Other	11
		- Looped pile fabrics:	
		- - Of cotton:	
6001.2110		- - - Unbleached	11
6001.2190		- - - Other	11
		- - Of man-made fibres:	
6001.2210		- - - Unbleached	11
6001.2290		- - - Other	11
		- - Of other textile materials:	
6001.2910		- - - Unbleached	11
6001.2990		- - - Other	11
		- Other:	
		- - Of cotton:	
6001.9110		- - - Unbleached	11
6001.9190		- - - Other	11
		- - Of man-made fibres:	
6001.9210		- - - Unbleached	11
6001.9290		- - - Other	11
		- - Of other textile materials:	
6001.9910		- - - Unbleached	11
6001.9990		- - - Other	11
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60. 01.**	
6002.4000		- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	11
6002.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**	
		- Of wool or fine animal hair:	
6003.1010		- - - Unbleached	11
6003.1090		- - - Other	11
		- Of cotton:	
6003.2010		- - - Unbleached	11
6003.2090		- - - Other	11
		- Of synthetic fibres:	
6003.3010		- - - Unbleached	11
6003.3090		- - - Other	11
		- Of artificial fibres:	
6003.4010		- - - Unbleached	11
6003.4090		- - - Other	11
		- Other:	
6003.9010		- - - Unbleached	11
6003.9090		- - - Other	11
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**	
6004.1000		- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	11
6004.9000		- Other	11
60.05		**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**	
		- Of cotton:	
		- - Unbleached or bleached:	
6005.2110		- - - Unbleached	11
6005.2120		- - - Bleached	11
6005.2200		- - Dyed	11
6005.2300		- - Of yarns of different colours	11
6005.2400		- - Printed	11
		- Of synthetic fibres:	
6005.3500		- - Fabrics specified in Subheading Note 1 to this Chapter	11
		- - Other, unbleached or bleached:	
6005.3610		- - - Unbleached	11
6005.3620		- - - Bleached	11
6005.3700		- - Other, dyed	11
6005.3800		- - Other, of yarns of different colours	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6005.3900		- - Other printed	11
		- Of artificial fibres:	
		- - Unbleached or bleached:	
6005.4110		- - - Unbleached	11
6005.4120		- - - Bleached	11
6005.4200		- - Dyed	11
6005.4300		- - Of yarns of different colours	11
6005.4400		- - Printed	11
		- Other:	
6005.9010		- - - Unbleached	11
6005.9090		- - - Other	11
60.06		**Other knitted or crocheted fabrics.**	
6006.1000		- Of wool or fine animal hair	11
		- Of cotton:	
		- - Unbleached or bleached:	
6006.2110		- - - Unbleached	11
6006.2120		- - - Bleached	11
6006.2200		- - Dyed	11
6006.2300		- - Of yarns of different colours	11
6006.2400		- - Printed	11
		- Of synthetic fibres:	
		- - Unbleached or bleached:	
6006.3110		- - - Unbleached	11
6006.3120		- - - Bleached	11
6006.3200		- - Dyed	11
6006.3300		- - Of yarns of different colours	11
6006.3400		- - Printed	11
		- Of artificial fibres:	
		- - Unbleached or bleached:	
6006.4110		- - - Unbleached	11
6006.4120		- - - Bleached	11
6006.4200		- - Dyed	11
6006.4300		- - Of yarns of different colours	11
6006.4400		- - Printed	11
		- Other:	
6006.9010		- - - Unbleached	11
6006.9090		- - - Other	11

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover:

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
61.01		**Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**	
6101.2000		- Of cotton	20
6101.3000		- Of man- made fibres	20
6101.9000		- Of other textile materials	20
61.02		**Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**	
6102.1000		- Of wool or fine animal hair	20
6102.2000		- Of cotton	20
6102.3000		- Of man- made fibres	20
6102.9000		- Of other textile materials	20
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	
6103.1000		- Suits	20
		- Ensembles:	
6103.2200		- - Of cotton	20
6103.2300		- - Of synthetic fibres	20
6103.2900		- - Of other textile materials	20
		- Jackets and blazers:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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
		- Trousers, bib and brace overalls, breeches and shorts:	
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
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	
		- Suits:	
6104.1300		- - Of synthetic fibres	20
6104.1900		- - Of other textile materials	20
		- Ensembles:	
6104.2200		- - Of cotton	20
6104.2300		- - Of synthetic fibres	20
6104.2900		- - Of other textile materials	20
		- Jackets and blazers:	
6104.3100		- - Of wool or fine animal hair	20
6104.3200		- - Of cotton	20
6104.3300		- - Of synthetic fibres	20
6104.3900		- - Of other textie materials	20
		- Dresses:	
6104.4100		- - Of wool or fine animal hair	20
		- - Of cotton:	
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
		- Skirts and divided skirts:	
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
		- Trousers, bib and brace overalls, breeches and shorts:	
6104.6100		- - Of wool or fine animal hair	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6104.6200		- - Of cotton	20
6104.6300		- - Of synthetic fibres	20
6104.6900		- - Of other textile materials	20
61.05		**Men's or boys' shirts, knitted or crocheted.**	
6105.1000		- Of cotton	20
6105.2000		- Of man- made fibres	20
6105.9000		- Of other textile materials	20
61.06		**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**	
6106.1000		- Of cotton	20
6106.2000		- Of man- made fibres	20
6106.9000		- Of other textile materials	20
61.07		**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	
		- Underpants and briefs:	
6107.1100		- - Of cotton	20
6107.1200		- - Of man-made fibres	20
6107.1900		- - Of other textile materials	20
		- Nightshirts and pyjamas:	
		- - Of cotton:	
6107.2110		- - - Nightshirts	20
6107.2120		- - - Pyjamas	20
		- - Of man-made fibres:	
6107.2210		- - - Nightshirts	20
6107.2220		- - - Pyjamas	20
6107.2900		- - Of other textile materials	20
		- Other:	
6107.9100		- - Of cotton	20
6107.9900		- - Of other textile materials	20
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	
		- Slips and petticoats:	
6108.1100		- - Of man-made fibres	20
6108.1900		- - Of other textile materials	20
		- Briefs and panties:	
6108.2100		- - Of cotton	20
6108.2200		- - Of man-made fibres	20
6108.2900		- - Of other textile materials	20
		- Nightdresses and pyjamas:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6108.3100		- - Of cotton	20
6108.3200		- - Of man-made fibres	20
6108.3900		- - Of other textile materials	20
		- Other:	
6108.9100		- - Of cotton	20
6108.9200		- - Of man-made fibres	20
6108.9900		- - Of other textile materials	20
61.09		**T- shirts, singlets and other vests, knitted or crocheted.**	
6109.1000		- Of cotton	20
		- Of other textile materials:	
6109.9010		- - - Baluchi/Peshawari vest	20
6109.9090		- - - Other	20
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**	
		- Of wool or fine animal hair:	
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
61.11		**Babies' garments and clothing accessories, knitted or crocheted.**	
6111.2000		- Of cotton	20
6111.3000		- Of synthetic fibres	20
6111.9000		- Of other textile materials	20
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**	
		- Track suits:	
6112.1100		- - Of cotton	20
6112.1200		- - Of synthetic fibres	20
6112.1900		- - Of other textile materials	20
6112.2000		- Ski suits	20
		- Men's or boys' swimwear:	
6112.3100		- - Of synthetic fibres	20
6112.3900		- - Of other textile materials	20
		- Women's or girls' swimwear:	
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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
61.14		**Other garments, knitted or crocheted.**	
6114.2000		- Of cotton	20
6114.3000		- Of man- made fibres	20
6114.9000		- Of other textile materials	20
61.15		**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**	
		- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.1010		- - - Socks	20
6115.1090		- - - Other	20
		- Other panty hose and tights :	
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
		- Other women's full- length or knee- length hosiery, measuring per single yarn less than 67 decitex:	
6115.3010		- - - Socks	20
6115.3090		- - - Other	20
		- Other:	
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
61.16		**Gloves, mittens and mitts, knitted or crocheted.**	
6116.1000		- Impregnated, coated, covered or laminated with plastics or rubber	20
		- Other:	
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
61.17		**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Shawls, scarves, mufflers,mantillas, veils and the like:	
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

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one

pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5.- For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6.- Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

7.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as

intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
62.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**	
6201.2000		- Of wool or fine animal hair	20
6201.3000		- Of cotton	20
6201.4000		- Of man-made fibres	20
6201.9000		- Of other textile materials	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
62.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**	
6202.2000		- Of wool or fine animal hair	20
6202.3000		- Of cotton	20
6202.4000		- Of man-made fibres	20
6202.9000		- Of other textile materials	20
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
		- Suits:	
6203.1100		- - Of wool or fine animal hair	20
6203.1200		- - Of synthetic fibres	20
		- - Of other textile materials:	
6203.1910		- - - Men's or boys' suits of cotton	20
6203.1990		- - - Other	20
		- Ensembles:	
6203.2200		- - Of cotton	20
6203.2300		- - Of synthetic fibres	20
6203.2900		- - Of other textile materials	20
		- Jackets and blazers:	
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
		- Trousers, bib and brace overalls, breeches and shorts:	
		- - Of wool or fine animal hair:	
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
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
		- Suits:	
6204.1100		- - Of wool or fine animal hair	20
6204.1200		- - Of cotton	20
6204.1300		- - Of synthetic fibres	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6204.1900		- - Of other textile materials	20
		- Ensembles:	
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
		- Jackets and blazers:	
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
		- Dresses:	
6204.4100		- - Of wool or fine animal hair	20
		- - Of cotton:	
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
		- Skirts and divided skirts:	
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
		- Trousers, bib and brace overalls, breeches and shorts:	
6204.6100		- - Of wool or fine animal hair	20
		- - Of cotton:	
6204.6210		- - - Ghagra	20
6204.6220		- - - Charara	20
6204.6290		- - - Other	20
		- - Of synthetic fibres:	
6204.6310		- - - Ghagra	20
6204.6320		- - - Charara	20
6204.6390		- - - Other	20
		- - Of other textile materials:	
6204.6910		- - - Ghagra	20
6204.6920		- - - Charara	20
6204.6990		- - - Other	20
62.05		**Men's or boys' shirts.**	
		- Of cotton:	
6205.2010		- - - Baluchi kameez	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6205.2020		- - - Kurta	20
6205.2090		- - - Other	20
6205.3000		- Of man- made fibres	20
		- Of other textile materials:	
6205.9010		- - - Of wool or fine animal hair	20
6205.9090		- - - Other	20
62.06		**Women's or girls' blouses, shirts and shirt-blouses.**	
6206.1000		- Of silk or silk waste	20
6206.2000		- Of wool or fine animal hair	20
		- Of cotton:	
6206.3010		- - - Multani choli	20
6206.3020		- - - Punjabi kameez	20
6206.3030		- - - Baluchi kameez	20
6206.3040		- - - Kurta	20
6206.3090		- - - Other	20
		- Of man- made fibres:	
6206.4010		- - - Multani choli	20
6206.4020		- - - Punjabi kameez	20
6206.4030		- - - Baluchi kameez	20
6206.4040		- - - Kurta	20
6206.4090		- - - Other	20
		- Of other textile materials:	
6206.9010		- - - Multani choli	20
6206.9020		- - - Punjabi kameez	20
6206.9030		- - - Baluchi kameez	20
6206.9040		- - - Kurta	20
6206.9090		- - - Other	20
62.07		**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**	
		- Underpants and briefs:	
6207.1100		- - Of cotton	20
		- - Of other textile materials:	
6207.1910		- - - Baluchi/Peshawari vest	20
6207.1990		- - - Other	20
		- Nightshirts and pyjamas:	
6207.2100		- - Of cotton	20
6207.2200		- - Of man-made fibres	20
6207.2900		- - Of other textile materials	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6207.9100		- - Of cotton	20
6207.9900		- - Of other textile materials	20
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.**	
		- Slips and petticoats:	
6208.1100		- - Of man-made fibres	20
6208.1900		- - Of other textile materials	20
		- Nightdresses and pyjamas:	
6208.2100		- - Of cotton	20
6208.2200		- - Of man-made fibres	20
6208.2900		- - Of other textile materials	20
		- Other:	
6208.9100		- - Of cotton	20
6208.9200		- - Of man-made fibres	20
6208.9900		- - Of other textile materials	20
62.09		**Babies' garments and clothing accessories.**	
		- Of cotton:	
6209.2010		- - - Babies' garments not knitted or crocheted	20
6209.2020		- - - Babies' clothing accessories	20
6209.3000		- Of synthetic fibres	20
		- Of other textile materials:	
6209.9010		- - - Babies' garments	20
6209.9090		- - - Other	20
62.10		**Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**	
6210.1000		- Of fabrics of heading 56.02 or 56.03	20
6210.2000		- Other garments, of the type described in subheading 62.01	20
6210.3000		- Other garments, of the type described in subheading 62.02	20
6210.4000		- Other men's or boys' garments	20
6210.5000		- Other women's or girls' garments	20
62.11		**Track suits, ski suits and swimwear; other garments.**	
		- Swimwear:	
6211.1100		- - Men's or boys'	20
6211.1200		- - Women's or girls'	20
6211.2000		- Ski suits	20
		- Other garments, men's or boys':	
6211.3200		- - Of cotton	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6211.3300		- - Of man-made fibres	20
6211.3900		- - Of other textile materials	20
		- Other garments, women's or girls':	
6211.4200		- - Of cotton	20
6211.4300		- - Of man-made fibres	20
6211.4900		- - Of other textile materials	20
62.12		**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**	
6212.1000		- Brassieres	20
6212.2000		- Girdles and panty- girdles	20
6212.3000		- Corselettes	20
6212.9000		- Other	20
62.13		**Handkerchiefs.**	
6213.2000		- Of cotton	20
6213.9000		- Of other textile materials	20
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**	
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
		- Of other textile materials:	
6214.9010		- - - Shawls	20
6214.9020		- - - Scarves	20
6214.9030		- - - Dupatta	20
6214.9040		- - - Veils (burqa)	20
6214.9090		- - - Other	20
62.15		**Ties, bow ties and cravats.**	
6215.1000		- Of silk or silk waste	20
6215.2000		- of man- made fibres	20
6215.9000		- Of other textile materials	20
62.16		**Gloves, mittens and mitts.**	
6216.0010		- - - Gloves	20
6216.0020		- - - Mittens and mitts	20
62.17		**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**	
6217.1000		- Accessories	3
6217.9000		- Parts	3

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover:
(a) Goods of Chapters 56 to 62; or
(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods:

(a) Articles of textile materials:
(i) Clothing and clothing accessories, and parts thereof;
(ii) Blankets and travelling rugs;
iii) Bed linen, table linen, toilet linen and kitchen linen;
(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
(i) they must show signs of appreciable wear, and
(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alphacypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I. OTHER MADE UP TEXTILE ARTICLES	
63.01		**Blankets and travelling rugs.**	
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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6301.4000		- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20
6301.9000		- Other blankets and travelling rugs	20
63.02		**Bed linen, table linen, toilet linen and kitchen linen.**	
		- Bed linen, knitted or crocheted:	
6302.1010		- - - Bed sheets	20
6302.1020		- - - Pillow covers	20
6302.1090		- - - Other	20
		- Other bed linen, printed:	
6302.2100		- - Of cotton	20
6302.2200		- - Of man-made fibres	20
6302.2900		- - Of other textile materials	20
		- Other bed linen:	
		- - Of cotton:	
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
		- - Of other textile materials:	
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
		- Other table linen:	
		- - Of cotton:	
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
		- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:	
6302.6010		- - - Towels, mill-made	20
6302.6020		- - - Towels of cotton, hand loom	20
6302.6090		- - - Other	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of cotton:	
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
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**	
		- Knitted or crocheted:	
6303.1200		- - Of synthetic fibres	20
6303.1900		- - Of other textile materials	20
		- Other:	
		- - Of cotton:	
6303.9110		- - - Mill-made	20
6303.9190		- - - Other	20
		- - Of synthetic fibres:	
6303.9210		- - - Mill-made	20
6303.9290		- - - Other	20
6303.9900		- - Of other textile materials	20
63.04		**Other furnishing articles, excluding those of heading 94.04.**	
		- Bedspreads:	
6304.1100		- - Knitted or crocheted	20
6304.1900		- - Other	20
6304.2000		- - Bed nets specified in Sub-heading Note 1 to this Chapter	20
		- Other:	
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
63.05		**Sacks and bags, of a kind used for the packing of goods.**	
6305.1000		- Of jute or of other textile bast fibres of heading 53.03	20
6305.2000		- Of cotton	20
		- Of man- made textile materials:	
		- - Flexible intermediate bulk containers:	
6305.3210		- - - Of a capacity of 1,000 Kg or more	11
6305.3290		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6305.3300		- - other, Of polyethylene or polypropylene strip or the like	20
6305.3900		- - Other	20
6305.9000		- Of other textile materials	20
63.06		**Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.**	
		- Tarpaulins, awnings and sunblinds:	
		- - Of synthetic fibres:	
6306.1210		- - - Tarpaulins	20
6306.1290		- - - Other	20
		- - Of other textile materials:	
6306.1910		- - - Tarpaulins	20
6306.1990		- - - Other	20
		- Tents (including temporary canopies and similar articles) :	
6306.2200		- - Of synthetic fibres	20
		- - Of other textile materials:	
6306.2910		- - - Of cotton	20
6306.2990		- - - Other	20
6306.3000		- Sails	20
6306.4000		- Pneumatic mattresses	20
6306.9000		- Other	20
63.07		**Other made up articles, including dress patterns.**	
		- Floor- cloths, dish- cloths, dusters and similar cleaning cloths:	
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
6307.2000		- Life- jackets and life- belts	3
		- Other:	
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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6307.9070		- - - Terry coverlets	20
6307.9080		- - - Cushion pillows	20
6307.9090		- - - Other	20
		II. SETS	
6308.0000		**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	20
		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6309.0000		**Worn clothing and other worn articles.**	3
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**	
6310.1000		- Sorted	20
6310.9000		- Other	20

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover:

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter:

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**	
6401.1000		- Footwear incorporating a protective metal toe-cap	20
		- Other footwear:	
6401.9200		- - Covering the ankle but not covering the knee	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6401.9900		- - Other	20
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**	
		- Sports footwear:	
6402.1200		- - Ski-boots, cross country ski footwear and snowboard boots	20
6402.1900		- - Other	20
6402.2000		- Footwear with upper straps or thongs assembled to the sole by means of plugs	20
		- Other footwear:	
6402.9100		- - Covering the ankle	20
6402.9900		- - Other	20
64.03		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**	
		- Sports footwear:	
6403.1200		- - Ski-boots, cross country ski footwear and snowboard boots	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
		- Other footwear with outer soles of leather:	
6403.5100		- - Covering the ankle	20
6403.5900		- - Other	20
		- Other footwear:	
6403.9100		- - Covering the ankle	20
6403.9900		- - Other	20
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**	
		- Footwear with outer soles of rubber or plastics:	
6404.1100		- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20
6404.1900		- - Other	20
6404.2000		- Footwear with outer soles of leather or composition leather	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
64.05		**Other footwear.**	
6405.1000		- With uppers of leather or composition leather	20
6405.2000		- With uppers of textile materials	20
		- Other:	
6405.9010		- - - Of canvas	20
6405.9090		- - - Other	20
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**	
6406.1000		- Uppers and parts thereof, other than stiffeners	20
		- Outer soles and heels, of rubber or plastics:	
6406.2010		- - - Of rubber	20
6406.2090		- - - Other	20
6406.9000		- Other	20

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover:
(a) Worn headgear of heading 63.09;
(b) Asbestos headgear (heading 68.12); or
(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6501.0000		**Hat- forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	20
6502.0000		**Hat- shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	20
[65.03]			

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
65.04		**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	
6504.0010		- - - Straw hats	20
6504.0090		- - - Other	20
6505.0000		**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair- nets of any material, whether or not lined or trimmed.**	20
65.06		**Other headgear, whether or not lined or trimmed.**	
6506.1000		- Safety headgear	20
		- Other:	
6506.9100		- - Of rubber or of plastics	20
6506.9900		- - Of other materials	20
6507.0000		**Head- bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	20

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
66.01		**Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas).**	
6601.1000		- Garden or similar umbrellas	20
		- Other:	
6601.9100		- - Having a telescopic shaft	20
6601.9900		- - Other	20
66.02		**Walking- sticks, seat- sticks, whips, riding-crops and the like.**	
6602.0010		- - - Walking sticks and seat sticks	20
6602.0090		- - - Other	20
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**	
6603.2000		- Umbrella frames including frames mounted on shafts (sticks)	20
6603.9000		- Other	20

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1.- This Chapter does not cover:

(a) Filtering or straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6701.0000		**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	20
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**	
6702.1000		- Of plastics	20
6702.9000		- Of other materials	20
6703.0000		**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	20
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**	
		- Of synthetic textile materials:	
6704.1100		- - Complete wigs	20
6704.1900		- - Other	20
6704.2000		- Of human hair	20
6704.9000		- Of other materials	20

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover:

(a) Goods of Chapter 25;
(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
(d) Articles of Chapter 71;
(e) Tools or parts of tools, of Chapter 82;
(f) Lithographic stones of heading 84.42;
(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(h) Dental burrs (heading 90.18);
(ij) Articles of Chapter 91 (for example, clocks and clock cases);
(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
(l) Articles of Chapter 95 (for example, toys, games and sports requisites);
(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (forexample, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
(n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6801.0000		**Setts, curbstones and flagstones, of natural stone (except slate).**	20
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**	
6802.1000		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6802.2100		- - Marble, travetine and alabaster	20
6802.2300		- - Granite	20
6802.2900		- - Other stone	20
		- Other:	
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
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**	
6804.1000		- Millstones and grindstones for milling, grinding or pulping	0
		- Other millstones, grindstones, grinding wheels and the like:	
6804.2100		- - Of agglomerated synthetic or natural diamond	0
6804.2200		- - Of other agglomerated abrasives or of ceramics	0
6804.2300		- - Of natural stone	0
6804.3000		- Hand sharpening or polishing stones	0
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**	
6805.1000		- On a base of woven textile fabric only	11
6805.2000		- On a base of paper or paperboard only	20
6805.3000		- On a base of other materials	20
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat- insulating, sound- insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6806.1000		- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	20
6806.2000		- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	3
6806.9000		- Other	20
68.07		**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**	
6807.1000		- In rolls	11
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
68.09		**Articles of plaster or of compositions based on plaster.**	
		- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.1100		- - Faced or reinforced with paper or paperboard only	20
6809.1900		- - Other	20
		- Other articles:	
6809.9010		- - - Industrial moulds	3
6809.9090		- - - Other	20
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**	
		- Tiles, flagstones, bricks and similar articles:	
6810.1100		- - Building blocks and bricks	20
6810.1900		- - Other	20
		- Other articles:	
6810.9100		- - Prefabricated structural components for building or civil engineering	20
6810.9900		- - Other	20
68.11		**Articles of asbestos- cement, of cellulose fibre- cement or the like.**	
6811.4000		- Containing asbestos	20
		- Not containing asbestos :	
6811.8100		- - Corrugated sheets	20
6811.8200		- - Other sheets, panels, tiles and similar articles	16
6811.8900		- - Other articles	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
68.12		**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**	
6812.8000		- Of crocidolite	11
		- Other:	
6812.9100		- - Clothing, clothing accessories, footwear and headgear	11
6812.9900		- - Other	0
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**	
		- Containing asbestos:	
6813.2010		- - - For vehicles of heading 87.11	35
6813.2020		- - - Other for motor cars and vehicles	35
6813.2090		- - - Other	11
		- Not containing asbestos :	
		- - Brake linings and pads:	
6813.8110		- - - For vehicles of heading 87.11	35
6813.8120		- - - Other for motor cars and vehicles	35
6813.8190		- - - Other	20
6813.8900		- - Other	20
68.14		**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**	
6814.1000		- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	20
6814.9000		- Other	20
68.15		**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**	
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :	
6815.1100		- - Carbon fibres	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6815.1200		- - Fabrics of Carbon fibres	20
6815.1300		- - Other articles of Carbon fibres	20
6815.1900		- - Other	20
6815.2000		- Articles of peat	0
		- Other articles:	
6815.9100		- - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	20
		- - Other:	
6815.9910		- - - Of onyx (marbles)	20
6815.9990		- - - Other	20

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping :

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);
(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
(m) Articles of Chapter 97 (for example, works of art).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	
6901.0000		**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	20
69.02		**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**	
		- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3:	
6902.1010		- - - Capable of resisting temperatureupto 1600 ^oC	20
6902.1090		- - - Other	0
		- Containing by weight more than 50 % of alumina(Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products:	
6902.2010		- - - Capable of resisting temperature upto 1600 ^oC	20
6902.2090		- - - Other	11
		- Other:	
6902.9010		- - - Capable of resisting temperature upto 1600 ^oC	20
6902.9090		- - - Other	11
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.**	
6903.1000		- Containing by weight more than 50 % of free carbon	3
		- Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2):	
6903.2010		- - - Cold tundish lining sets, slide gate refractory sets & nozzles	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6903.2090		- - - Other	3
		- Other:	
6903.9010		- - - Refractory products of a kind used in industrial ovens, kilns and furnaces	3
6903.9020		- - - Saggars and parts thereof	11
6903.9090		- - - Other	20
		II.- OTHER CERAMIC PRODUCTS	
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**	
6904.1000		- Building bricks	20
6904.9000		- Other	20
69.05		**Roofing tiles, chimney- pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**	
6905.1000		- Roofing tiles	20
6905.9000		- Other	20
6906.0000		**Ceramic pipes, conduits, guttering and pipe fittings.**	20
69.07		**Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.**	
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :	
		- - Of a water absorption coefficient by weight not exceeding 0.5 %:	
		- - - Tiles :	
6907.2111		- - - - Polished	20
6907.2119		- - - - Other	20
6907.2190		- - - Other	20
		- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %:	
		- - - Tiles :	
6907.2211		- - - - Polished	20
6907.2219		- - - - Other	20
6907.2290		- - - Other	20
		- - Of a water absorption coefficient by weight exceeding 10 %:	
		- - - Tiles :	
6907.2311		- - - - Polished	20
6907.2319		- - - - Other	20
6907.2390		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6907.3000		- Mosaic cubes and the like, other than those of subheading 6907.40	20
6907.4000		- Finishing ceramics	20
[69.08]			
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**	
		- Ceramic wares for laboratory, chemical or other technical uses:	
6909.1100		- - Of porcelain or china	20
6909.1200		- - Articles having a hardness equivalent to 9 or more on the Mohs scale	20
6909.1900		- - Other	20
6909.9000		- Other	20
69.10		**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**	
		- Of porcelain or china:	
6910.1010		- - - Wash basin	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
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**	
		- Tableware and kitchenware:	
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
69.12		**Ceramic tableware, kitchen- ware, other household articles and toilet articles, other than of porcelain or china.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6912.0010		- - - Tableware and kitchenware	20
6912.0090		- - - Other	20
69.13		**Statuettes and other ornamental ceramic articles.**	
6913.1000		- Of porcelain or china	20
6913.9000		- Other	20
69.14		**Other ceramic articles.**	
6914.1000		- Of porcelain or china	20
6914.9000		- Other	20

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover:

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

(e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

(f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05:

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to

retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means:

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7001.0000		**Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.**	11
70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**	
7002.1000		- Balls	20
7002.2000		- Rods	20
		- Tubes:	
7002.3100		- - Of fused quartz or other fused silica	20
7002.3200		- - Of other glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300°C	20
		- - Other:	
7002.3910		- - - Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002.3920		- - - Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by flourescent tube, bulb and auto bulb industry	0
7002.3990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.**	
		- Non- wired sheets:	
7003.1200		- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20
7003.1900		- - Other	20
7003.2000		- Wired sheets	20
7003.3000		- Profiles	20
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.**	
7004.2000		- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non- reflecting layer	20
7004.9000		- Other glass	20
70.05		**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.**	
7005.1000		- Non- wired glass, having an absorbent, reflecting or non- reflecting layer	20
		- Other non- wired glass:	
7005.2100		- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	20
7005.2900		- - Other	20
7005.3000		- Wired glass	20
70.06		**Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	
7006.0010		- - - Glass plates worked	20
7006.0020		- - - Glass sheet worked	20
7006.0090		- - - Other	20
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**	
		- Toughened (tempered) safety glass:	
		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- - - For vehicles of chapter 87:	
7007.1111		- - - - (1) Rear and window glasses for vehicles of sub - heading 8704.3190 (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.1119		- - - - Other	35
7007.1190		- - - Other	20
7007.1900		- - Other	20
		- Laminated safety glass:	
		- - Of size and shape suitable for incorporation in vehicles, aircraft,spacecraft or vessels:	
		- - - For vehicles of chapter 87:	
7007.2111		- - - - (i) Rear and window glasses for vehicles of sub - heading 8704.3190; (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.2119		- - - - Other	35
7007.2190		- - - Other	20
7007.2900		- - Other	20
7008.0000		**Multiple- walled insulating units of glass.**	20
70.09		**Glass mirrors, whether or not framed, including rear- view mirrors.**	
		- Rear- view mirrors for vehicles:	
7009.1010		- - - Rear view mirrors for motor cars of heading 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
7009.1090		- - - Other	35
		- Other:	
7009.9100		- - Unframed	20
7009.9200		- - Framed	20
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**	
7010.1000		- Ampoules	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7010.2000		- Stoppers, lids and other closures	20
7010.9000		- Other	20
70.11		**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**	
7011.1000		- For electric lighting	16
7011.2000		- For cathode- ray tubes	11
7011.9000		- Other	20
[70.12]			
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**	
7013.1000		- Of glass-ceramics	20
		- Stemware drinking glasses, other than of glass-ceramics :	
7013.2200		- - Of lead crystal	20
7013.2800		- - Other	20
		- Other drinking glasses, other than of glass ceramics:	
7013.3300		- - Of lead crystal	20
7013.3700		- - Other	20
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :	
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
		- Other glassware :	
7013.9100		- - Of lead crystal	20
7013.9900		- - Other	20
70.14		**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**	
7014.0010		- - - Glass for head lamps for vehicles of heading 87.11	35
7014.0020		- - - Other for motor cars and vehicles	35
7014.0090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
70.15		**Clock or watch glasses and similar glasses, glasses for non- corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**	
7015.1000		- Glasses for corrective spectacles	11
7015.9000		- Other	11
70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**	
7016.1000		- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	20
7016.9000		- Other	20
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**	
		- Of fused quartz or other fused silica:	
7017.1010		- - - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0
7017.1020		- - - Beakers	3
7017.1090		- - - Other	3
7017.2000		- Of other glass having a linear coefficient of expansion not exceeding 5x10- 6 per Kelvin within a temperature range of 0^{o}C to 300^{o}C	3
7017.9000		- Other	3
70.18		**Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7018.1000		- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	16
7018.2000		- Glass microspheres not exceeding 1mm in diameter	3
		- Other:	
7018.9010		- - - Glass eyes	11
7018.9090		- - - Other	20
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).**	
		- Slivers, rovings, yarn and chopped strands and mats thereof :	
7019.1100		- - Chopped strands, of a length of not more than 50 mm	0
7019.1200		- - Rovings	0
7019.1300		- - Other yarn, slivers	0
7019.1400		- - Mechanically bonded mats	0
7019.1500		- - Chemically bonded mats	0
7019.1900		- - Other	0
		- Mechanically bonded fabrics :	
7019.6100		- - Closed woven Fabrics of rovings	0
7019.6200		- - Other Closed Fabrics of rovings	0
7019.6300		- - Closed woven Fabrics, plain weave, of yarns, not coated or laminated	0
7019.6400		- - Closed woven Fabrics, plain weave, of yarns, coated or laminated	0
7019.6500		- - Open woven fabrics of a width not exceeding 30 cm	0
7019.6600		- - Open woven fabrics of a width exceeding 30 cm	0
		- - Other:	
7019.6910		- - - Tyre cord fabric	0
7019.6990		- - - Other	11
		- Chemically bonded fabrics :	
7019.7100		- - Veils (thin sheets)	0
7019.7200		- - Other Closed Fabrics	0
7019.7300		- - Other Open Fabrics	0
7019.8000		- Glass wool and articles of Glass wool	0
		- Other:	
7019.9010		- - - Insulating sleeves	0
7019.9090		- - - Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
70.20		**Other articles of glass.**	
7020.0010		- - - Articles used for industrial purposes	11
7020.0020		- - - For vacuum flasks	20
7020.0030		- - - For other vacuum vessels	20
7020.0090		- - - Other	20

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
- (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
- (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover:
- (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES	
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**	
7101.1000		- Natural pearls	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Cultured pearls:	
7101.2100		- - Unworked	0
7101.2200		- - Worked	0
71.02		**Diamonds, whether or not worked, but not mounted or set.**	
7102.1000		- Unsorted	0
		- Industrial:	
7102.2100		- - Unworked or simply sawn, cleaved or bruted	0
7102.2900		- - Other	0
		- Non- industrial:	
7102.3100		- - Unworked or simply sawn, cleaved or bruted	0
7102.3900		- - Other	0
71.03		**Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi- precious stones, temporarily strung for convenience of transport.**	
7103.1000		- Unworked or simply sawn or roughly shaped	0
		- Otherwise worked:	
7103.9100		- - Rubies, sapphires and emeralds	0
7103.9900		- - Other	0
71.04		**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi- precious stones,temporarily strung for convenience of transport.**	
7104.1000		- Piezo- electric quartz	0
		- Other, unworked or simply sawn or roughly shaped :	
7104.2100		- - Diamonds	0
7104.2900		- - Other	0
		- Other:	
7104.9100		- - Diamonds	0
7104.9900		- - Other	0
71.05		**Dust and powder of natural or synthetic precious or semi- precious stones.**	
7105.1000		- Of diamond	0
7105.9000		- Other	0
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**	
7106.1000		- Powder	0
		- Other:	
		- - Unwrought:	
7106.9110		- - - 50 kg and above	Rs.120/Kg
7106.9190		- - - Other	0
		- - Semi-manufactured:	
7106.9210		- - - 50 kg and above	Rs.120/Kg
7106.9290		- - - Other	0
7107.0000		**Base metals clad with silver, not further worked than semi- manufactured.**	0
71.08		**Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.**	
		- Non- monetary:	
7108.1100		- - Powder	0
		- - Other unwrought forms:	
7108.1210		- - - 5 Kg and above	Rs.2500/Kg
7108.1290		- - - Other	0
		- - Other semi-manufactured forms:	
7108.1310		- - - 5 Kg and above	Rs.2500/Kg
7108.1390		- - - Other	0
		- Monetary:	
7108.2010		- - - 5 Kg and above	Rs.2500/Kg
7108.2090		- - - Other	0
7109.0000		**Base metals or silver, clad with gold, not further worked than semi- manufactured.**	0
71.10		**Platinum, unwrought or in semi- manufactured forms, or in powder form.**	
		- Platinum:	
7110.1100		- - Unwrought or in powder form	0
7110.1900		- - Other	0
		- Palladium:	
7110.2100		- - Unwrought or in powder form	0
7110.2900		- - Other	0
		- Rhodium:	
7110.3100		- - Unwrought or in powder form	0
7110.3900		- - Other	0
		- Iridium, osmium and ruthenium:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7110.4100		- - Unwrought or in powder form	0
7110.4900		- - Other	0
7111.0000		**Base metals, silver or gold, clad with platinum, not further worked than semi- manufactured.**	0
71.12		**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.**	
7112.3000		- Ash containing precious metal or precious metal compounds	0
		- Other:	
7112.9100		- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0
7112.9200		- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0
7112.9900		- - Other	0
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.13		**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**	
		- Of precious metal whether or not plated or clad with precious metal:	
7113.1100		- - Of silver, whether or not plated or clad with other precious metal	3
		- - Of other precious metal, whether or not plated or clad with precious metal:	
7113.1910		- - - Of gold	3
7113.1920		- - - Medals and medollion of precious metals	3
7113.1990		- - - Other	3
7113.2000		- Of base metal clad with precious metal	3
71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**	
		- Of precious metal whether or not plated or clad with precious metal:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7114.1100		- - Of silver, whether or not plated or clad with other precious metal	3
7114.1900		- - Of other precious metal, whether or not plated or clad with precious metal	3
7114.2000		- Of base metal clad with precious metal	3
71.15		**Other articles of precious metal or of metal clad with precious metal.**	
7115.1000		- Catalysts in the form of wire cloth or grill, of platinum	3
7115.9000		- Other	3
71.16		**Articles of natural or cultured pearls, precious or semi- precious stones(natural, synthetic or reconstructed).**	
7116.1000		- Of natural or cultured pearls	3
7116.2000		- Of precious or semi- precious stones (natural, synthetic or reconstructed)	3
71.17		**Imitation jewellery.**	
		- Of base metal, whether or not plated with precious metal:	
7117.1100		- - Cuff-links and studs	11
7117.1900		- - Other	11
7117.9000		- Other	11
71.18		**Coin.**	
7118.1000		- Coin (other than gold coin), not being legal tender	3
7118.9000		- Other	3

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 65.07;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft)

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;
(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
(k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
(l) Articles of Chapter 95 (for example, toys, games, sports requisites);
(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
(n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means :

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.- Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

(i) All metal waste and scrap;

(ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be

taken to be unwrought copper of heading 74.03. This provision applies mutatis mutandis to the products of Chapter 81.

(b)Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Chapter 72

Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de- sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt

- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including flattened circles and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10% by weight.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01		**Pig iron and, spiegeleisen in pigs, blocks or other primary form.**	
7201.1000		- Non- alloy pig iron containing by weight 0.5 % or less of phosphorus	0
7201.2000		- Non- alloy pig iron containing by weight more than 0.5 % of phosphorus:	0
7201.5000		- Alloy pig iron; spiegeleisen:	0
72.02		**Ferro- alloys.**	
		- Ferro- manganese:	
7202.1100		- - Containing by weight more than 2 % of carbon	0
7202.1900		- - Other	0
		- Ferro- silicon:	
7202.2100		- - Containing by weight more than 55% of silicon	0
7202.2900		- - Other	0
7202.3000		- Ferro- silico- managanese	0
		- Ferro- chromium:	
7202.4100		- - Containing by weight more than 4 % of carbon	0
7202.4900		- - Other	0
7202.5000		- Ferro- silico- chromium	0
7202.6000		- Ferro- nickel	0
7202.7000		- Ferro- molybdenum	0
7202.8000		- Ferro- tungsten and ferro- silico- tungsten	0
		- Other:	
7202.9100		- - Ferro-titanium and ferro-silicon-titanium	0
7202.9200		- - Ferro-vanadium	0
7202.9300		- - Ferro-niobium	0
7202.9900		- - Other	0
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.**	
7203.1000		- Ferrous products obtained by direct reduction of iron ore	0
7203.9000		- Other	0
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**	
		- Waste and scrap of cast iron:	
7204.1010		- - - Re-rollable	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7204.1020		- - - Waste and scrap of auto parts	35
7204.1090		- - - Other	0
		- Waste and scrap of alloy steel:	
7204.2100		- - Of stainless steel	0
7204.2900		- - Other	0
7204.3000		- Waste and scrap of tinned iron or steel	0
		- Other waste and scrap:	
7204.4100		- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0
		- - Other:	
7204.4910		- - - Re-rollable	0
7204.4920		- - - Waste and scrap of auto parts	35
7204.4930		- - - Waste and scrap of auto parts in pressed bundle condition	0
7204.4940		- - - Waste and scrap of compressors	0
7204.4990		- - - Other	3
7204.5000		- Remelting scrap ingots	0
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**	
7205.1000		- Granules	0
		- Powders:	
7205.2100		- - Of alloy steel	0
7205.2900		- - Other	0
		II.- IRON AND NON- ALLOY STEEL	
72.06		**Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**	
7206.1000		- Ingots	3
7206.9000		- Other	3
72.07		**Semi- finished products of iron or non- alloy steel.**	
		- Containing by weight less than 0.25 % of carbon:	
		- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
7207.1110		- - - Billets	11
7207.1190		- - - Other	11
		- - Other, of rectangular (other than square) cross-section:	
7207.1210		- - - Billets	11
7207.1290		- - - Other	11
		- - Other:	
7207.1910		- - - Of a cross section 165 X 165 mm and above	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7207.1920		- - - Billets	11
7207.1990		- - - Other	11
		- Containing by weight 0.25 % or more of carbon:	
7207.2010		- - - Of a cross section 165 mm x 165 mm and above	11
7207.2020		- - - Billets	11
7207.2090		- - - Other	11
72.08		**Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated.**	
		- In coils, not further worked than hot- rolled, with patterns in relief:	
7208.1010		- - - Of secondary quality	0
7208.1090		- - - Other	0
		- Other, in coils, not further worked than hot- rolled, pickled:	
		- - Of a thickness of 4.75 mm or more:	
7208.2510		- - - Of secondary quality	0
7208.2590		- - - Other	0
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.2610		- - - Of secondary quality	0
7208.2690		- - - Other	0
		- - Of a thickness of less than 3 mm:	
7208.2710		- - - Of secondary quality	0
7208.2790		- - - Other	0
		- Other, in coils, not further worked than hot- rolled:	
		- - Of a thickness exceeding 10 mm:	
7208.3610		- - - Of secondary quality	0
7208.3690		- - - Other	0
		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.3710		- - - Of secondary quality	0
7208.3790		- - - Other	0
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.3810		- - - Of secondary quality	0
7208.3890		- - - Other	0
		- - Of a thickness of less than 3 mm:	
7208.3910		- - - Of secondary quality	0
7208.3990		- - - Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Not in coils, not further worked than hot- rolled, with patterns in relief:	
7208.4010		- - - Of secondary quality	0
7208.4090		- - - Other	0
		- Other, not in coils, not further worked than hot-rolled:	
		- - Of a thickness exceeding 10 mm:	
7208.5110		- - - Of secondary quality	0
7208.5190		- - - Other	0
		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.5210		- - - Of secondary quality	0
7208.5290		- - - Other	0
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.5310		- - - Of secondary quality	0
7208.5390		- - - Other	0
		- - Of a thickness of less than 3 mm:	
7208.5410		- - - Of secondary quality	0
7208.5490		- - - Other	0
		- Other:	
7208.9010		- - - Of secondary quality	0
7208.9090		- - - Other	0
72.09		**Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold-reduced), not clad, plated or coated.**	
		- In coils, not further worked than cold- rolled (cold-reduced):	
		- - Of a thickness of 3 mm or more:	
7209.1510		- - - Of secondary quality	20
7209.1590		- - - Other	11
		- - Of a thickness exceeding 1mm but less than 3 mm:	
7209.1610		- - - Of secondary quality	20
7209.1690		- - - Other	11
		- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.1710		- - - Of secondary quality	20
7209.1790		- - - Other	11
		- - Of a thickness of less than 0.5 mm:	
7209.1810		- - - Of secondary quality	20
		- - - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7209.1891		- - - - Tin mill black plate of thickness 0.30 mm or less	11
7209.1899		- - - - Other	11
		- Not in coils, not further worked than cold- rolled (cold- reduced):	
		- - Of a thickness of 3 mm or more :	
7209.2510		- - - Of secondary quality	20
7209.2590		- - - Other	11
		- - Of a thickness exceeding 1 mm but less than 3 mm:	
7209.2610		- - - Of secondary quality	20
7209.2690		- - - Other	11
		- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.2710		- - - Of secondary quality	20
7209.2790		- - - Other	11
		- - Of a thickness of less than 0.5 mm:	
7209.2810		- - - Of secondary quality	20
7209.2890		- - - Other	11
		- Other:	
7209.9010		- - - Of secondary quality	20
7209.9090		- - - Other	11
72.10		**Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad, plated or coated.**	
		- Plated or coated with tin:	
		- - Of a thickness of 0.5 mm or more:	
7210.1110		- - - Of secondary quality	20
7210.1190		- - - Other	11
		- - Of a thickness of less than 0.5 mm:	
7210.1210		- - - Of secondary quality	20
7210.1290		- - - Other	11
		- Plated or coated with lead, including terne- plate:	
7210.2010		- - - Of secondary quality	20
7210.2090		- - - Other	11
		- Electrolytically plated or coated with zinc:	
7210.3010		- - - Of secondary quality	20
7210.3090		- - - Other	11
		- Otherwise plated or coated with zinc:	
		- - Corrugated:	
7210.4110		- - - Of secondary quality	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7210.4190		- - - Other	11
		- - Other:	
7210.4910		- - - Of secondary quality	20
7210.4990		- - - Other	11
		- Plated or coated with chromium oxides or with chromium and chromium oxides:	
7210.5010		- - - Of secondary quality	20
7210.5090		- - - Other	11
		- Plated or coated with aluminium:	
		- - Plated or coated with aluminium-zinc alloys:	
7210.6110		- - - Of secondary quality	20
7210.6190		- - - Other	11
		- - Other:	
7210.6910		- - - Of secondary quality	20
7210.6990		- - - Other	11
		- Painted, varnished or coated with plastics:	
7210.7010		- - - VCM or PCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	3
7210.7020		- - - Of secondary quality	20
7210.7090		- - - Other	11
		- Other:	
7210.9010		- - - Of secondary quality	20
7210.9090		- - - Other	11
72.11		**Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.**	
		- Not further worked than hot- rolled:	
		- - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief:	
7211.1310		- - - Of secondary quality	20
7211.1390		- - - Other	11
		- - Other, of a thickness of 4.75 mm or more:	
7211.1410		- - - Of secondary quality	20
7211.1490		- - - Other	11
		- - Other:	
7211.1920		- - - Of secondary quality	20
7211.1990		- - - Other	11
		- Not further worked than cold- rolled (cold-reduced):	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Containing by weight less than 0.25 % of carbon:	
7211.2310		- - - Of secondary quality	20
7211.2390		- - - Other	11
		- - Other:	
7211.2910		- - - Of secondary quality	20
7211.2920		- - - Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	3
7211.2990		- - - Other	11
		- Other:	
7211.9010		- - - Of secondary quality	20
7211.9090		- - - Other	11
72.12		**Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated.**	
7212.1000		- Plated or coated with tin	20
		- Electrolytically plated or coated with zinc:	
7212.2010		- - - Of secondary quality	20
7212.2090		- - - Other	11
		- Otherwise plated or coated with zinc:	
7212.3010		- - - Of secondary quality	20
7212.3090		- - - Other	11
		- Painted, varnished or coated with plastics:	
7212.4010		- - - Of secondary quality	20
7212.4090		- - - Other	11
		- Otherwise plated or coated:	
7212.5010		- - - Of secondary quality	20
7212.5090		- - - Other	11
		- Clad:	
7212.6010		- - - Of secondary quality	20
7212.6090		- - - Other	11
72.13		**Bars and rods, hot- rolled, in irregularly wound coils, of iron or non- alloy steel.**	
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1010		- - - Of secondary quality	20
7213.1090		- - - Other	11
		- Other, of free- cutting steel:	
7213.2010		- - - Of secondary quality	20
7213.2090		- - - Other	11
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.9110		- - - Of secondary quality	20
		- - - Other:	
7213.9191		- - - - Of circular cross-section measuring less than 7 mm in diameter	11
7213.9199		- - - - Other	11
		- - Other:	
7213.9910		- - - Of secondary quality	20
7213.9990		- - - Other	11
72.14		**Other bars and rods of iron or non- alloy steel, not further worked than forged, hot- rolled, hot-drawn or hot- extruded, but including those twisted after rolling.**	
		- Forged:	
7214.1010		- - - Of secondary quality	20
7214.1090		- - - Other	11
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
7214.2010		- - - Of secondary quality	20
7214.2090		- - - Other	11
		- Other, of free- cutting steel:	
7214.3010		- - - Of secondary quality	20
7214.3090		- - - Other	11
		- Other:	
		- - Of rectangular (other than square) cross-section:	
7214.9110		- - - Of secondary quality	20
7214.9190		- - - Other	11
		- - Other:	
7214.9910		- - - Of secondary quality	20
7214.9990		- - - Other	11
72.15		**Other bars and rods of iron or non- alloy steel.**	
		- Of free- cutting steel, not further worked than cold-formed or cold- finished:	
7215.1010		- - - Of secondary quality	20
7215.1090		- - - Other	11
		- Other, not further worked than cold- formed or cold- finished:	
7215.5010		- - - Of secondary quality	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7215.5090		- - - Other	11
		- Other:	
7215.9010		- - - Of secondary quality	20
7215.9090		- - - Other	11
72.16		**Angles, shapes and sections of iron or non-alloy steel.**	
7216.1000		- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm	20
		- L or T sections, not further worked than hot- rolled, hot- drawn or extruded, of a height of less than 80 mm:	
7216.2100		- - L sections	20
7216.2200		- - T sections	20
		- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded of a height of 80 mm or more:	
		- - U sections:	
7216.3110		- - - Of a height exceeding 150 mm	11
7216.3190		- - - Other	20
		- - I sections:	
7216.3210		- - - Of a height exceeding 200 mm	11
7216.3290		- - - Other	20
		- - H sections:	
7216.3310		- - - Of a height exceeding 250 mm	11
7216.3390		- - - Other	20
		- L or T sections, not further worked than hot- rolled, hot- drawn or extruded, of a height of 80 mm or more:	
7216.4010		- - - Of a height exceeding 150 mm	11
7216.4090		- - - Other	20
7216.5000		- Other angles, shapes and sections, not further worked than hot- rolled, hot- drawn or extruded	20
		- Angles, shapes and sections, not further worked than cold- formed or cold- finished:	
7216.6100		- - Obtained from flat-rolled products	20
7216.6900		- - Other	20
		- Other:	
7216.9100		- - Cold-formed or cold-finished from flat-rolled products	20
7216.9900		- - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
72.17		**Wire of iron or non- alloy steel.**	
7217.1000		- Not plated or coated, whether or not polished	20
7217.2000		- Plated or coated with zinc	20
		- Plated or coated with other base metals:	
7217.3010		- - - Of a kind used in manufacture of pneumatic tyres(bead wire)	11
7217.3020		- - - Steel cord wire of specification swg-20 to 34	11
7217.3090		- - - Other	20
7217.9000		- Other	20
		III.- STAINLESS STEEL	
72.18		**Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.**	
7218.1000		- Ingots and other primary forms	0
		- Other:	
7218.9100		- - Of rectangular (other than square) cross-section	0
7218.9900		- - Other	0
72.19		**Flat- rolled products of stainless steel, of a width of 600 mm or more.**	
		- Not further worked than hot- rolled, in coils:	
7219.1100		- - Of a thickness exceeding 10 mm	0
7219.1200		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.1300		- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.1400		- - Of a thickness of less than 3 mm	0
		- Not further worked than hot- rolled, not in coils:	
7219.2100		- - Of a thickness exceeding 10 mm	0
7219.2200		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.2310		- - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.2390		- - - Other	0
		- - Of a thickness of less than 3 mm:	
7219.2410		- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.2490		- - - Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Not further worked than cold- rolled (cold-reduced):	
7219.3100		- - Of a thickness of 4.75 mm or more	0
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.3210		- - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3290		- - - Other	0
		- - Of a thickness exceeding 1 mm but less than 3 mm:	
7219.3310		- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3390		- - - Other	0
		- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7219.3410		- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3490		- - - Other	0
		- - Of a thickness of less than 0.5 mm:	
7219.3510		- - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3590		- - - Other	0
		- Other:	
7219.9010		- - - Sheets in circular shape of all sizes	0
7219.9090		- - - Other	0
72.20		**Flat- rolled products of stainless steel, of a width of less than 600 mm.**	
		- Not further worked than hot- rolled:	
7220.1100		- - Of a thickness of 4.75 mm or more	0
		- - Of a thickness of less than 4.75 mm:	
7220.1210		- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7220.1290		- - - Other	0
		- Not further worked than cold- rolled (cold-reduced):	
7220.2010		- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7220.2090		- - - Other	0
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7220.9010		- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7220.9090		- - - Other	0
72.21		**Bars and rods, hot- rolled, in irregularly wound coils, of stainless steel.**	
7221.0010		- - - Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7221.0090		- - - Other	3
72.22		**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**	
		- Bars and rods, not further worked than hot- rolled, hot- drawn or extruded:	
7222.1100		- - Of circular cross-section	3
7222.1900		- - Other	3
7222.2000		- Bars and rods, not further worked than cold- formed or cold- finished	3
7222.3000		- Other bars and rods	3
7222.4000		- Angles, shapes and sections	3
7223.0000		**Wire of stainless steel.**	11
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON- ALLOY STEEL	
72.24		**Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel.**	
7224.1000		- Ingots and other primary forms	11
7224.9000		- Other	11
72.25		**Flat- rolled products of other alloy steel, of a width of 600 mm or more.**	
		- Of silicon- electrical steel:	
7225.1100		- - Grain-oriented	0
7225.1900		- - Other	0
7225.3000		- Other, not further worked than hot- rolled, in coils	0
7225.4000		- Other, not further worked than hot- rolled, not in coils	0
7225.5000		- Other, not further worked than cold- rolled (cold- reduced)	11
		- Other:	
7225.9100		- - Electrolytically plated or coated with zinc	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7225.9200		- - Otherwise plated or coated with zinc	11
7225.9900		- - Other	11
72.26		**Flat- rolled products of other alloy steel, of a width of less than 600 mm.**	
		- Of silicon- electrical steel:	
7226.1100		- - Grain-oriented	0
7226.1900		- - Other	0
7226.2000		- Of high speed steel	0
		- Other:	
7226.9100		- - Not further worked than hot-rolled	0
7226.9200		- - Not further worked than cold-rolled (cold-reduced)	11
7226.9900		- - Other	11
72.27		**Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.**	
7227.1000		- Of high speed steel	11
7227.2000		- Of silico-manganese steel	11
		- Other:	
7227.9010		- - - Of circular cross-section measuring less than 7 mm in diameter	11
7227.9090		- - - Other	11
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non- alloy steel.**	
7228.1000		- Bars and rods, of high speed steel	11
		- Bars and rods, of silico- manganese steel:	
7228.2010		- - - Spring steel(SUP - 9 and equivalent)	20
7228.2090		- - - Other	11
		- Other bars and rods, not further worked than hot-rolled, hot- drawn or extruded:	
7228.3010		- - - Case Hardening Steel (conforming to AISI-8620, 20MnCr5, SCM series and equivalent	20
7228.3090		- - - Other	11
7228.4000		- Other bars rods, not further worked than forged	11
7228.5000		- Other bars and rods, not further worked than cold-formed or cold- finished	11
7228.6000		- Other bars and rods	11
7228.7000		- Angles, shapes and sections	11
7228.8000		- Hollow drill bars and rods	11
72.29		**Wire of other alloy steel.**	
7229.2000		- Of silico- manganese steel	20
7229.9000		- Other	20

Chapter 73

Articles of iron or steel

Notes.

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross- sectional dimension exceeds 16mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
73.01		**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**	
7301.1000		- Sheet piling	11
7301.2000		- Angles, shapes and sections	20
73.02		**Railway or tramway track construction material of iron or steel, the following: rails, check- rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**	
7302.1000		- Rails	16
7302.3000		- Switch blades, crossing frogs, point rods and other crossing pieces	20
7302.4000		- Fish- plates and sole plates	20
7302.9000		- Other	20
7303.0000		**Tubes, pipes and hollow profiles, of cast iron.**	20
73.04		**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**	
		- Line pipe of a kind used for oil or gas pipelines:	
7304.1100		- - Of stainless steel	16
7304.1900		- - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :	
7304.2200		- - Drill pipe of stainless steel	16
7304.2300		- - Other drill pipe	16
7304.2400		- - Other, of stainless steel	16
7304.2900		- - Other	20
		- Other, of circular cross-section, of iron or non-alloy steel :	
7304.3100		- - Cold-drawn or cold-rolled (cold-reduced)	16
7304.3900		- - Other	16
		- Other, of circular cross- section, of stainless steel:	
7304.4100		- - Cold-drawn or cold-rolled (cold-reduced)	3
7304.4900		- - Other	3
		- Other, of circular cross- section, of other alloy steel:	
7304.5100		- - Cold-drawn or cold-rolled (cold-reduced)	16
7304.5900		- - Other	16
7304.9000		- Other	20
73.05		**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross- sections, the external diameter of which exceeds 406.4 mm, of iron or steel.**	
		- Line pipe of a kind used for oil or gas pipelines:	
7305.1100		- - Longitudinally submerged arc welded	11
7305.1200		- - Other, longitudinally welded	11
7305.1900		- - Other	11
7305.2000		- Casing of a kind used in drilling for oil or gas	11
		- Other, welded:	
7305.3100		- - Longitudinally welded	11
7305.3900		- - Other	11
7305.9000		- Other	11
73.06		**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**	
		- Line pipe of a kind used for oil or gas pipelines:	
7306.1100		- - Welded, of stainless steel	16
7306.1900		- - Other	16
		- Casing and tubing of a kind used in drilling for oil or gas :	
7306.2100		- - Welded, of stainless steel	16
7306.2900		- - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other, welded, of circular cross- section, of iron or non- alloy steel:	
7306.3010		- - - Copper coated mild steel tubes upto 8.5 mm dia	3
7306.3090		- - - Other	16
7306.4000		- Other, welded, of circular cross- section, of stainless steel	16
7306.5000		- Other, welded, of circular cross- section, of other alloy steel	16
		- Other, welded, of non- circular cross- section :	
7306.6100		- - Of square or rectangular cross-section	16
7306.6900		- - Of other non-circular cross-section	16
7306.9000		- Other.	16
73.07		**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**	
		- Cast fittings:	
		- - Of non-malleable cast iron:	
7307.1110		- - - In conformance to NACE certification as per MR-175	3
7307.1190		- - - Other	20
		- - Other:	
7307.1910		- - - In conformance to NACE certification as per MR-175	3
7307.1920		- - - Semi finished malleable iron pipe fittings	11
7307.1990		- - - Other	20
		- Other, of stainless steel:	
7307.2100		- - Flanges	3
7307.2200		- - Threaded elbows, bends and sleeves	3
7307.2300		- - Butt welding fittings	3
7307.2900		- - Other	3
		- Other:	
		- - Flanges:	
7307.9110		- - - Flanges for air intake pipes for agricultural tractors (upto 60 kW) of sub - headings 8701.9220 and 8701.9320	35
7307.9120		- - - Other for motor cars and vehicles	35
7307.9190		- - - Other	20
7307.9200		- - Threaded elbows, bends and sleeves	20
7307.9300		- - Butt welding fittings	11
7307.9900		- - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
73.08		**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, lock-gates, towers, lattice masts, roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**	
7308.1000		- Bridges and bridge sections	20
7308.2000		- Towers and lattice masts	20
7308.3000		- Doors, windows and their frames and thresholds for doors	20
7308.4000		- Equipment for scaffolding, shuttering, propping or pitpropping	20
		- Other:	
7308.9010		- - - Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures.	20
7308.9020		- - - Gangways, girders, hangars, masts, hoists	20
7308.9090		- - - Other	20
7309.0000		**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	20
73.10		**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.**	
7310.1000		- Of a capacity of 50 l or more	20
		- Of a capacity of less than 50 l:	
7310.2100		- - Cans which are to be closed by soldering or crimping	20
7310.2900		- - Other	20
73.11		**Containers for compressed or liquefied gas, of iron or steel.**	
7311.0010		- - - For CNG	3
7311.0020		- - - For LPG	3
7311.0030		- - - For cryogenic	3
7311.0040		- - - For aerosol products	11
7311.0090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**	
		- Stranded wire, ropes and cables:	
7312.1010		- - - Wire	20
7312.1020		- - - Rope	20
7312.1090		- - - Other	20
		- Other:	
7312.9010		- - - Steel cord brass plated of a kind used in manufacture of pneumatic tyres	3
7312.9090		- - - Other	20
7313.0000		**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**	20
73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**	
		- Woven cloth:	
7314.1200		- - Endless bands for machinery, of stainless steel	3
7314.1400		- - Other woven cloth, of stainless steel	3
		- - Other:	
7314.1910		- - - Steel cord fabric of kind used in manaufacture of tyres	3
7314.1920		- - - Other endless bands for machinery	3
7314.1990		- - - Other	20
7314.2000		- Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	20
		- Other grill, netting and fencing, welded at the inter section:	
7314.3100		- - Plated or coated with zinc	20
7314.3900		- - Other	20
		- Other cloth, grill, netting and fencing:	
7314.4100		- - Plated or coated with zinc	20
7314.4200		- - Coated with plastics	20
7314.4900		- - Other	20
7314.5000		- Expanded metal	20
73.15		**Chain and parts thereof, of iron or steel.**	
		- Articulated link chain and parts thereof:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- - Roller chain:	
7315.1110		- - - For vehicles of chapter 87	35
7315.1120		- - - Chain for bicycles of heading 87.12	35
7315.1190		- - - Other	20
7315.1200		- - Other chain	20
		- - Parts:	
7315.1910		- - - Adjuster for chain for vehicles of heading 87.11	35
7315.1920		- - - Other for motor cars and vehicles	35
7315.1990		- - - Other	20
7315.2000		- Skid chain	20
		- Other chain:	
7315.8100		- - Stud-link	20
7315.8200		- - Other, welded link	20
7315.8900		- - Other	20
7315.9000		- Other parts	20
7316.0000		**Anchors, grapnels and parts thereof, of iron or steel.**	20
73.17		**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**	
7317.0010		- - - Nails	20
7317.0020		- - - Tacks	20
7317.0030		- - - Drawing pins	20
7317.0090		- - - Other	20
73.18		**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel.**	
		- Threaded articles:	
7318.1100		- - Coach screws	20
7318.1200		- - Other wood screws	20
7318.1300		- - Screw hooks and screw rings	20
7318.1400		- - Self-tapping screws	20
		- - Other screws and bolts, whether or not with their nuts or washers:	
7318.1510		- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.1520		- - - U Bolts for leaf springs for vehicles of chapter 87	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7318.1590		- - - Other	20
		- - Nuts:	
7318.1610		- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.1620		- - -Wheel nuts for vehicles of chapter 87	35
7318.1690		- - - Other	20
7318.1900		- - Other	20
		- Non- threaded articles:	
		- - Spring washers and other lock washers:	
7318.2110		- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.2190		- - - Other	20
		- - Other washers:	
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
7318.2300		- - Rivets	20
7318.2400		- - Cotters and cotter-pins	20
7318.2900		- - Other	16
73.19		**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**	
7319.4000		- Safety pins and other pins	20
		- Other:	
7319.9010		- - - Sewing, darning or embroidery needles	11
7319.9090		- - - Other	20
73.20		**Springs and leaves for springs, of iron or steel.**	
		- Leaf- springs and leaves therefor:	
7320.1010		- - - For motor cars of heading 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 heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8704.2219, 8704.2299 and 8704.2390	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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
7320.1090		- - - Other	35
7320.2000		- Helical springs	20
		- Other:	
7320.9010		- - - Of a kind solely and principally used in manufacture of video cassettes	20
7320.9020		- - - Control spring for hydraulic lift for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
7320.9090		- - - Other	20
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas- rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.**	
		- Cooking appliances and plate warmers:	
		- - For gas fuel or for both gas and other fuels:	
		- - - Cooking ranges:	
7321.1111		- - - - In CKD/SKD condition	20
7321.1119		- - - - Other	20
7321.1190		- - - Other	20
7321.1200		- - For liquid fuel	20
7321.1900		- - Other, including appliances for solid fuel	20
		- Other appliances:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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
73.22		**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel.**	
		- Radiators and parts thereof:	
7322.1100		- - Of cast iron	20
7322.1900		- - Other	20
		- Other	
7322.9010		- - - Air heaters and hot air distributors	20
7322.9090		- - - Other	20
73.23		**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**	
7323.1000		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20
		- Other:	
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
73.24		**Sanitary ware and parts thereof, of iron or steel.**	
		- Sinks and wash basins, of stainless steel:	
7324.1010		- - - Sinks	20
7324.1020		- - - Wash basins	20
		- Baths:	
7324.2100		- - Of cast iron, whether or not enamelled	20
7324.2900		- - Other	20
7324.9000		- Other, including parts	20
73.25		**Other cast articles of iron or steel.**	
7325.1000		- Of non- malleable cast iron	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7325.9100		- - Grinding balls and similar articles for mills	20
7325.9900		- - Other	20
73.26		**Other articles of iron or steel.**	
		- Forged or stamped, but not further worked:	
7326.1100		- - Grinding balls and similar articles for mills	20
		- - Other:	
		- - - Forgings of crank shaft:	
7326.1911		- - - - Upto 10 Kg	11
7326.1919		- - - - Other	11
7326.1920		- - - Forgings of surgical & dental instruments	3
7326.1930		- - - Steel forgings exceeding 150kg	3
7326.1990		- - - Other	20
7326.2000		- Articles of iron or steel wire	20
		- Other:	
7326.9010		- - - X-ray film hangers	20
7326.9020		- - - Tool box for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
7326.9030		- - - Shoe lasts	3
7326.9040		- - - Steel balls not exceeding 1mm diameter	3
7326.9050		- - - Clips, brackets, stays and other steel fittings for electrical wiring	20
7326.9060		- - - Clamps, hose clips, hangers other than electrical wiring	20
7326.9070		- - - Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets	20
7326.9090		- - - Other	20

Chapter 74

Copper and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element		Limiting content% by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufac-ture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non- ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7401.0000		**Copper mattes; cement copper (precipitated copper).**	0
7402.0000		**Unrefined copper; copper anodes for electrolytic refining.**	0
74.03		**Refined copper and copper alloys, unwrought.**	
		- Refined copper:	
7403.1100		- - Cathodes and sections of cathodes	0
7403.1200		- - Wire-bars	0
7403.1300		- - Billets	0
7403.1900		- - Other	0
		- Copper alloys:	
7403.2100		- - Copper-zinc base alloys (brass)	0
7403.2200		- - Copper-tin base alloys (bronze)	0
7403.2900		- - Other copper alloys (other than master alloys of heading 74.05)	0
74.04		**Copper waste and scrap.**	
7404.0010		- - - Brass scrap	0
7404.0090		- - - Other	0
7405.0000		**Master alloys of copper.**	0
74.06		**Copper powders and flakes.**	
7406.1000		- Powders of non- lameller structure	0
7406.2000		- Powders of lameller structure; flakes	0
74.07		**Copper bars, rods and profiles.**	
		- Of refined copper:	
7407.1010		- - - Bars	0
7407.1020		- - - Rods	0
7407.1030		- - - Twisted copper bars	0
7407.1040		- - - Busbars of electrolytic grade of 99.9 % purity	0
7407.1090		- - - Other	3
		- Of copper alloys:	
7407.2100		- - Of copper-zinc base alloys (brass)	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7407.2900		- - Other	0
74.08		**Copper wire.**	
		- Of refined copper:	
7408.1100		- - Of which the maximum cross-sectional dimension exceeds 6 mm	11
7408.1900		- - Other	11
		- Of copper alloys:	
7408.2100		- - Of copper-zinc base alloys (brass)	16
7408.2200		- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0
7408.2900		- - Other	11
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**	
		- Of refined copper:	
7409.1100		- - In coils	11
		- - Other:	
7409.1910		- - - Busbars of electrolytic grade of 99.9% purity	0
7409.1990		- - - Other	20
		- Of copper- zinc base alloys (brass):	
7409.2100		- - In coils	3
7409.2900		- - Other	16
		- Of copper- tin base alloys (bronze):	
7409.3100		- - In coils	11
7409.3900		- - Other	11
7409.4000		- Of copper- nickel base alloys (cupro- nickel) or copper- nickel- zinc base alloys (nickel silver)	11
7409.9000		- Of other copper alloys	11
74.10		**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.**	
		- Not backed:	
7410.1100		- - Of refined copper	0
7410.1200		- - Of copper alloys	0
		- Backed:	
7410.2100		- - Of refined copper	0
7410.2200		- - Of copper alloys	0
74.11		**Copper tubes and pipes.**	
		- Of refined copper:	
7411.1010		- - - Capillary tube of diameter upto 2.25 mm	0
7411.1020		- - - Internally grooved tubes	0
7411.1090		- - - Other	11
		- Of copper alloys:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7411.2100		- - Of copper-zinc base alloys(brass)	0
7411.2200		- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0
7411.2900		- - Other	0
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**	
7412.1000		- Of refined copper	16
7412.2000		- Of copper alloys	16
7413.0000		**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	20
[74.14]			
74.15		**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of copper.**	
7415.1000		- Nails and tacks, drawing pins, staples and similar articles	20
		- Other articles, not threaded:	
7415.2100		- - Washers (including spring washers)	20
7415.2900		- - Other	20
		- Other threaded articles:	
7415.3300		- - Screws; bolts and nuts	20
7415.3900		- - Other	20
[74.16]			
[74.17]			
74.18		**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**	
7418.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7418.2000		- Sanitary ware and parts thereof	20
74.19		**Other articles of copper.**	
7419.2000		- Cast, moulded, stamped or forged, but not further worked	0
		- Other:	
7419.8010		- - - Copper springs	16
7419.8090		- - - Other	20

Chapter 75

Nickel and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight.
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) Nickel alloys:

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Note 9(c) to Section XV for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**	
7501.1000		- Nickel mattes	0
7501.2000		- Nickel oxide sinters and other intermediate products of nickel metallurgy	0
75.02		**Unwrought nickel.**	
7502.1000		- Nickel, not alloyed	0
7502.2000		- Nickel alloys	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7503.0000		**Nickel waste and scrap.**	0
7504.0000		**Nickel powders and flakes.**	0
75.05		**Nickel bars, rods, profiles and wire.**	
		- Bars, rods and profiles:	
7505.1100		- - Of nickel, not alloyed	0
7505.1200		- - Of nickel alloys	0
		- Wire:	
7505.2100		- - Of nickel, not alloyed	0
7505.2200		- - Of nickel alloys	0
75.06		**Nickel plates, sheets, strip and foil.**	
7506.1000		- Of nickel, not alloyed	0
7506.2000		- Of nickel alloys	0
75.07		**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	
		- Tubes and pipes:	
7507.1100		- - Of nickel, not alloyed	16
7507.1200		- - Of nickel alloys	16
7507.2000		- Tube or pipe fittings	16
75.08		**Other articles of nickel.**	
7508.1000		- Cloth, grill and netting, of nickel wire	16
		- Other:	
7508.9010		- - - Nickel rotary printing screen	11
7508.9090		- - - Other	16

Chapter 76

Aluminium and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight.
Fe + Si(Iron plus silicon)	1
Other elements[(1)] , each	0.1[(2)]
[(1)]Other elements are, for example Cr,Cu, Mg, Mn, Ni, Zn. [(2)]Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Note 9(c) to Section XV for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
76.01		**Unwrought aluminium.**	
7601.1000		- Aluminium, not alloyed	0
7601.2000		- Aluminium alloys	0
76.02		**Aluminium waste or scrap.**	
7602.0010		- - - Of auto parts	30
7602.0090		- - - Other	0
76.03		**Aluminium powders and flakes.**	
7603.1000		- Powders of non- lameller structure	0
7603.2000		- Powders of lamellar structure; flakes	0
76.04		**Aluminium bars, rods and profiles.**	
		- Of aluminium, not alloyed:	
7604.1010		- - - Bars and rods	3
7604.1090		- - - Profiles	20
		- Of aluminium alloys:	
7604.2100		- - Hollow profiles	20
		- - Other:	
7604.2910		- - - Bars and rods	3
7604.2920		- - - With cladding for noclock brazing	0
7604.2990		- - - Profiles	20
76.05		**Aluminium wire.**	
		- Of aluminium, not alloyed:	
7605.1100		- - Of which the maximum cross- sectional dimension exceeds 7 mm	11
7605.1900		- - Other	20
		- Of aluminium alloys:	
7605.2100		- - Of which the maximum cross- sectional dimension exceeds 7 mm	11
7605.2900		- - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**	
		- Rectangular (including square):	
7606.1100		- - Of aluminium, not alloyed	0
7606.1200		- - Of aluminium alloys	0
		- Other:	
		- - Of aluminium, not alloyed:	
7606.9110		- - - Aluminum sheet, anodized/polyurethene coated	0
7606.9190		- - - Other	3
		- - Of aluminium alloys:	
7606.9210		- - - Aluminium sheet, anodized/polyurethene coated	0
7606.9290		- - - Other	11
76.07		**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**	
		- Not backed:	
7607.1100		- - Rolled but not further worked	16
		- - Other:	
7607.1910		- - - Adhesive tape	0
7607.1920		- - - Printed aluminium foil	16
7607.1990		- - - Other:	16
7607.2000		- Backed	16
76.08		**Aluminium tubes and pipes.**	
7608.1000		- Of aluminium, not alloyed	11
7608.2000		- Of aluminium alloys	11
7609.0000		**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	20
76.10		**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**	
7610.1000		- Doors, windows and their frames and thresholds for doors	20
7610.9000		- Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7611.0000		**Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	20
76.12		**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.**	
7612.1000		- Collapsible tubular containers	20
		- Other:	
7612.9020		- - - Oval cans of all sizes	20
7612.9030		- - - Round cans of a capacity upto 300 mL	20
7612.9040		- - - Other round cans	11
7612.9090		- - - Other	20
76.13		**Aluminium containers for compressed or liquefied gas.**	
7613.0010		- - - Aerosol cans without valves and covers	11
7613.0090		- - - Other	20
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**	
7614.1000		- With steel core	20
7614.9000		- Other	20
76.15		**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**	
7615.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7615.2000		- Sanitary ware and parts thereof	20
76.16		**Other articles of aluminium.**	
7616.1000		- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers and similar articles	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7616.9100		- - Cloth, grill, netting and fencing, of aluminium wire	20
		- - Other:	
7616.9910		- - - Castings and forgings	11
7616.9920		- - - Aluminium slugs	16
7616.9930		- - - Pencil ferrules	11
7616.9990		- - - Other	20

Chapter 77

(*Reserved for possible future use in the Harmonized System***)**

Chapter 78

Lead and articles thereof

Subheading Note.

1.- In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight.
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
78.01		**Unwrought lead.**	
7801.1000		- Refined lead	0
		- Other:	
7801.9100		- - Containing by weight antimony as the principal other element	0
7801.9900		- - Other	0
7802.0000		**Lead waste and scrap.**	0
[78.03]			
78.04		**Lead plates, sheets, strip and foil; lead powders and flakes.**	
		- Plates, sheets, strip and foil:	
7804.1100		- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	16
7804.1900		- - Other	16
7804.2000		- Powders and flakes	16
[78.05]			
78.06		**Other articles of lead.**	
7806.0010		- - - Wire	11
7806.0020		- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20
7806.0090		- - - Other	20

Chapter 79

Zinc and articles thereof

Subheading Note

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed
Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
79.01		**Unwrought zinc.**	
		- Zinc, not alloyed:	
7901.1100		- - Containing by weight 99.99 % or more of zinc	0
7901.1200		- - Containing by weight less than 99.99 % of zinc	0
7901.2000		- Zinc alloys	0
7902.0000		**Zinc waste and scrap.**	0
79.03		**Zinc dust, powders and flakes.**	
7903.1000		- Zinc dust	0
7903.9000		- Other	3
79.04		**Zinc bars, rods, profiles and wire.**	
7904.0010		- - - Wire	3
7904.0090		- - - Other	3
7905.0000		**Zinc plates, sheets, strip and foil.**	3
[79.06]			
79.07		**Other articles of zinc.**	
7907.0010		- - - Zinc slugs for dry battery cell containers	0
7907.0020		- - - Anodes	0
7907.0090		- - - Other	16

Chapter 80

Tin and articles thereof

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
80.01		**Unwrought tin.**	
8001.1000		- Tin, not alloyed	0
8001.2000		- Tin alloys	0
8002.0000		**Tin waste and scrap.**	0
8003.0000		**Tin bars, rods, profiles and wire**	0
[80.04]			
[80.05]			
[80.06]			
80.07		**Other articles of tin.**	
8007.0010		- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	3
8007.0020		- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	3
8007.0030		- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	16
8007.0090		- - - Other	20

Chapter 81

Other base metals; cermets; articles thereof

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**	
8101.1000		- Powders	0
		- Other:	
8101.9400		- - Unwrought tungsten, including bars and rods obtained simply by sintering	0
8101.9600		- - Wire	0
8101.9700		- - Waste and scrap	0
		- - Other:	
8101.9910		- - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0
8101.9990		- - - Other	0
81.02		**Molybdenum and articles thereof, including waste and scrap.**	
8102.1000		- Powders	0
		- Other:	
8102.9400		- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0
8102.9500		- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0
8102.9600		- - Wire	0
8102.9700		- - Waste and scrap	0
8102.9900		- - Other	0
81.03		**Tantalum and articles thereof, including waste and scrap.**	
8103.2000		- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0
8103.3000		- Waste and scrap	0
		- Other :	
8103.9100		- - Crucibles	0
8103.9900		- - Other	0
81.04		**Magnesium and articles thereof, including waste and scrap.**	
		- Unwrought magnesium:	
8104.1100		- - Containing at least 99.8 % by weight of magnesium	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8104.1900		- - Other	0
8104.2000		- Waste and scrap	0
8104.3000		- Raspings, turnings and granules, graded according to size; powders	0
8104.9000		- Other	0
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**	
8105.2000		- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0
8105.3000		- Waste and scrap	0
8105.9000		- Other	0
81.06		**Bismuth and articles thereof, including waste and scrap.**	
8106.1000		- Containing more than 99.99 % of bismuth, by weight	0
8106.9000		- Other	0
[81.07]			
81.08		**Titanium and articles thereof, including waste and scrap.**	
8108.2000		- Unwrought titanium; powders	0
8108.3000		- Waste and scrap	0
8108.9000		- Other	0
81.09		**Zirconium and articles thereof, including waste and scrap.**	
		- Unwrought zirconium; powders:	
8109.2100		- - Containing less than 1 part hafnium to 500 parts zirconium by weight	0
8109.2900		- - Other	0
		- Waste and scrap :	
8109.3100		- - Containing less than 1 part hafnium to 500 parts zirconium by weight	0
8109.3900		- - Other	0
		- Other :	
8109.9100		- - Containing less than 1 part hafnium to 500 parts zirconium by weight	0
8109.9900		- - Other	0
81.10		**Antimony and articles thereof, including waste and scrap.**	
8110.1000		- Unwrought antimony; powders	0
8110.2000		- Waste and scrap	0
8110.9000		- Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8111.0000		**Manganese and articles thereof, including waste and scrap.**	0
81.12		**Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.**	
		- Beryllium:	
8112.1200		- - Unwrought; powders	0
8112.1300		- - Waste and scrap	0
8112.1900		- - Other	0
		- Chromium:	
8112.2100		- - Unwrought; powders	0
8112.2200		- - Waste and scrap	0
8112.2900		- - Other	0
		- Hafnium :	
8112.3100		- - Unwrought; waste and scrap; powders	0
8112.3900		- - Other	0
		- Rhenium :	
8112.4100		- - Unwrought; waste and scrap; powders	0
8112.4900		- - Other	0
		- Thallium:	
8112.5100		- - Unwrought; powders	0
8112.5200		- - Waste and scrap	0
8112.5900		- - Other	0
		- Cadmium :	
8112.6100		- - Waste and scrap	0
8112.6900		- - Other	0
		- Other:	
8112.9200		- - Unwrought; waste and scrap; powders	0
8112.9900		- - Other	0
8113.0000		**Cermets and articles thereof, including waste and scrap.**	0

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural,synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
82.01		**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**	
8201.1000		- Spades and shovels	16
8201.3000		- Mattocks, picks, hoes and rakes	16
8201.4000		- Axes, bill hooks and similar hewing tools	16
8201.5000		- Secateurs and similar one- handed pruners and shears (including poultry shears)	16
8201.6000		- Hedge shears, two- handed pruning shears and similar two- handed shears	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8201.9000		- Other hand tools of a kind used in agriculture, horticulture or forestry	16
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**	
8202.1000		- Hand saws	11
8202.2000		- Band saw blades	3
		- Circular saw blades (including slitting or slotting saw blades):	
8202.3100		- - With working part of steel	0
8202.3900		- - Other, including parts	0
8202.4000		- Chain saw blades	11
		- Other saw blades:	
8202.9100		- - Straight saw blades, for working metal	11
		- - Other:	
8202.9910		- - - Ginsaw blades	11
8202.9990		- - - Other	11
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**	
8203.1000		- Files, rasps and similar tools	11
8203.2000		- Pliers (including cutting pliers), pincers, tweezers and similar tools	11
8203.3000		- Metal cutting shears and similar tools	11
8203.4000		- Pipe- cutters, bolt croppers, perforating punches and similar tools	11
82.04		**Hand- operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**	
		- Hand- operated spanners and wrenches:	
8204.1100		- - Non-adjustable	0
8204.1200		- - Adjustable	0
8204.2000		- Interchangeable spanner sockets, with or without handles	0
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine- tools or water-jet cutting machines; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks.**	
8205.1000		- Drilling, threading or tapping tools	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8205.2000		- Hammers and sledge hammers	11
8205.3000		- Planes, chisels, guages and similar cutting tools for working wood	11
8205.4000		- Screwdrivers	11
		- Other hand tools (including glaziers' diamonds):	
8205.5100		- - Household tools	11
8205.5900		- - Other	11
8205.6000		- Blow lamps	11
8205.7000		- Vices, clamps and the like	11
8205.9000		- Other, including sets of articles of two or more subheadings of this heading	11
82.06		**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	
8206.0010		- - - For motor cars of heading 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 heading 87.02 and sub-headings 8701.2020, 8701.2040,8701.2090 8701.9220,8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8206.0030		- - - Other for motor cars and vehicles	35
8206.0090		- - - Other	11
82.07		**Interchangeable tools for hand tools, whether or not power- operated, or for machine- tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**	
		- Rock drilling or earth boring tools:	
8207.1300		- - With working part of cermets	0
8207.1900		- - Other, including parts	0
8207.2000		- Dies for drawing or extruding metal	0
8207.3000		- Tools for pressing, stamping or punching	0
8207.4000		- Tools for trapping or threading	0
		- Tools for drilling, other than for rock drilling:	
8207.5010		- - - Drills other than parallel or straight shank twist drills	0
8207.5090		- - - Other	0
8207.6000		- Tools for boring or broaching	0
8207.7000		- Tools for milling	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8207.8000		- Tools for turning	0
8207.9000		- Other interchangeable tools	0
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**	
8208.1000		- For metal working	0
8208.2000		- For wood working	0
8208.3000		- For kitchen appliances or for machines used by the food industry	11
8208.4000		- For agricultural, horticultural or forestry machines	0
		- Other:	
8208.9010		- - - Knives and cutting blades for paper and paper board	0
8208.9020		- - - Die steel	20
8208.9090		- - - Other	20
8209.0000		**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	0
8210.0000		**Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**	11
82.11		**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**	
8211.1000		- Sets of assorted articles	20
		- Other:	
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
82.12		**Razors and razor blades (including razor blade blanks in strips).**	
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
82.14		**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8214.1000		- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20
8214.2000		- Manicure or pedicure sets and instruments (including nail files)	20
8214.9000		- Other	20
82.15		**Spoons, forks, ladles, skimmers, cake-servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tableware.**	
8215.1000		- Sets of assorted articles containing at least one article plated with precious metal	20
8215.2000		- Other sets of assorted articles	20
		- Other:	
8215.9100		- - Plated with precious metal	20
		- - Other:	
8215.9910		- - - Spoons	20
8215.9920		- - - Forks	20
8215.9990		- - - Other	20

Chapter 83

Miscellaneous articles of base metal

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**	
8301.1000		- Padlocks	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Locks of a kind used for motor vehicles:	
8301.2010		- - - Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11	35
8301.2090		- - - Other	35
8301.3000		- Locks of a kind used for furniture	20
8301.4000		- Other locks	20
8301.5000		- Clasps and frames with clasps, incorporating locks	20
8301.6000		- Parts	20
8301.7000		- Keys presented separately	20
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat- racks, hat- pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**	
		- Hinges:	
8302.1010		- - - (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 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	
8302.1020		- - - Of a kind used in doors of vehicles of heading 8704.2299	35
8302.1030		- - - Other for motor cars and vehicles	35
8302.1090		- - - Other	20
8302.2000		- Castors	11
		- Other mountings, fittings and similar articles suitable for motor vehicles:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
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
		- Other mountings, fittings and similar articles:	
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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
83.05		**Fittings for loose- leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**	
8305.1000		- Fittings for loose- leaf binders or files	20
8305.2000		- Staples in strips	20
8305.9000		- Other, including parts	20
83.06		**Bells, gongs and the like, non- electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**	
8306.1000		- Bells, gongs and the like	20
		- Statuettes and other ornaments:	
8306.2100		- - Plated with precious metal	20
8306.2900		- - Other	20
8306.3000		- Photograph, picture or similar frames; mirrors	20
83.07		**Flexible tubing of base metal, with or without fittings.**	
8307.1000		- Of iron or steel	20
8307.9000		- Of other base metal	20
83.08		**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**	
		- Hooks, eyes and eyelets:	
8308.1010		- - - Hooks	11
8308.1020		- - - Eyes and elyelets	3
8308.2000		- Tubular or bifurcated rivets	16
		- Other, including parts:	
8308.9010		- - - Clasps	20
8308.9020		- - - Buckle	16
8308.9030		- - - Frames of hand bags and purses	20
8308.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
83.09		**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**	
8309.1000		- Crown corks	20
		- Other:	
8309.9010		- - - Aluminium lids for cans of carbonated soft drinks	11
8309.9090		- - -Other	20
83.10		**Sign- plates, name- plates, address- plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	
8310.0010		- - - Number plate assembly and parts thereof for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8310.0020		- - - Number plates assembly and parts thereof for vehicles of heading 87.11	35
8310.0030		- - - Number plates assembly and parts thereof for other motor cars and vehicles	35
8310.0090		- - - Other	20
83.11		**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**	
8311.1000		- Coated electrodes of base metal, for electric arc- welding	20
8311.2000		- Cored wired of base metal, for electric arc-welding	16
8311.3000		- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	11
8311.9000		- Other	11

Section XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1.- This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or SectionXV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43 or 45 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96. 12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

(c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6.- (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1.- This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro- mechanical domestic appliances of heading 85. 09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover :

(i) Germination plant, incubators or brooders (heading 84.36);

(ii) Grain dampening machines (heading 84.37);

(iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(v) Machinery, plant or laboratory equipment designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

(i) Sewing machines for closing bags or similar containers (heading 84.52); or

(ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover :

(i) Ink-jet printing machines (heading 84.43); or

(ii) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
(iii) Loudspeakers and microphones;
(iv) Television cameras, digital cameras and video camera recorders;
(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

10.- For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.- (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes(LED).

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic

components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
(i) the manufacture or repair of masks and reticles;
(ii) assembling semiconductor devices or electronic integrated circuits;
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1.- For the purposes of subheading 8465.20, the term machining centres. applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2 - For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3 - For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
84.01		**Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**	
8401.1000		- Nuclear reactors	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8401.2000		- Machinery and apparatus for isotopic separation, and parts thereof	0
8401.3000		- Fuel elements (cartridges) non- irradiated	0
8401.4000		- Parts of nuclear reactors	0
84.02		**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.**	
		- Steam or other vapour generating boilers:	
		- - Watertube boilers with a steam production exceeding 45 t per hour:	
8402.1110		- - - With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm^2 pressure	20
8402.1120		- - - Waste heat boilers (WHB's)	20
8402.1130		- - - Heat recovery steam generators (HRSG's)	20
8402.1190		- - - Other	3
8402.1200		- - Watertube boilers with a steam production not exceeding 45 t per hour	20
		- - Other vapour generating boilers, including hybrid boilers:	
8402.1910		- - - Firetube boilers	20
8402.1920		- - - Waste heat boilers (WHB's)	20
8402.1930		- - - Heat recovery steam generators (HRSG's)	20
8402.1990		- - - Other	11
8402.2000		- Super- heated water boilers	20
		- Parts:	
8402.9010		- - - For machines of heading 8402.1190	3
8402.9020		- - - For machines of heading 8402.1990	11
8402.9090		- - - Other	20
84.03		**Central heating boilers other than those of heading 84.02.**	
8403.1000		- Boilers	20
8403.9000		- Parts	11
84.04		**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**	
8404.1000		- Auxiliary plants for use with boilers of heading 84.02 or 84.03	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8404.2000		- Condensers for steam or other vapour power units	20
		- Parts:	
8404.9010		- - - For machines of heading 8404.1000	0
8404.9090		- - - Other	16
84.05		**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**	
8405.1000		- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0
8405.9000		- Parts	0
84.06		**Steam turbines and other vapour turbines.**	
8406.1000		- Turbines for marine propulsion	0
		- Other turbines:	
8406.8100		- - Of an output exceeding 40 MW	0
8406.8200		- - Of an output not exceeding 40 MW	0
8406.9000		- Parts	0
84.07		**Spark- ignition reciprocating or rotary internal combustion piston engines.**	
8407.1000		- Aircraft engines	3
		- Marine propulsion engines:	
8407.2100		- - Outboard motors	3
8407.2900		- - Other	3
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	
		- - Of a cylinder capacity not exceeding 50 cc:	
8407.3110		- - - For vehicles of heading 87.11	35
8407.3190		- - - Other	35
		- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8407.3210		- - - For vehicles of heading 87.11	35
8407.3290		- - - Other	35
		- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.3310		- - - For vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35
8407.3390		- - - Other	35
8407.3400		- - Of a cylinder capacity exceeding 1,000 cc	35
		- Other engines:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8407.9010		- - - Gas engines	3
8407.9020		- - - Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090		- - - Other	20
84.08		**Compression- ignition internal combustion piston engines (diesel or semi- diesel engines).**	
8408.1000		- Marine propulsion engines	3
		- Engines of a kind used for the propulsion of vehicles of chapter 87:	
8408.2010		- - - For agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8408.2090		- - - Other	35
8408.9000		- Other engines	20
84.09		**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**	
8409.1000		- For aircraft engines	3
		- Other:	
		- - suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.9110		- - - Following components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers (6) Piston (7) Sprocket Cam (8) Cylinder head upto 70 cc	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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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)	
8409.9130		- - -Following components for vehicles of Chapter 87 (1) Rings and pistons (2) Cylinder Heads (3) Inlet or exhaust valves	35
8409.9140		- - - Other parts of engines for vehicles of Chapter 87	35
8409.9150		- - - Parts for marine engines	3
		- - - Other:	
8409.9191		- - - -CNG kits for vehicles of Chapter 87	35
8409.9192		- - - -Parts for gas engine of heading 8407.9010	3
8409.9199		- - - -Other	35
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8409.9910		- - - Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders (3) Cylinder Blocks (4) Cylinder Heads (5) Cylinder Liners	35
8409.9920		- - - Following other parts of engines for vehicles of Chapter 87:	35
		(1) Inlet or exhaust valves for agricultural tractors of sub - headings 8701.9220 and 8701.9320	
		(2) Exhaust manifold, inlet manifold, blanking plate/ cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)	
		(3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 60 kW) of sub - headings 8701.9220 and 8701.9320	
		(4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 41 kW)of sub - headings 8701.9220 and 8701.9320	
		(5) Rear end housing for agricultural tractors (upto 41kW) of sub - headings 8701.9220 and 8701.9320	
8409.9930		- - - Other for engine of motor cars and vehicles	35
8409.9940		- - - Parts for marine engines	3
		- - - Other:	
8409.9991		- - - -CNG kits for vehicles of Chapter 87	35
8409.9999		- - - -Other	11
84.10		**Hydraulic turbines, water wheels, and regulators therefor.**	
		- Hydraulic turbines and water wheels:	
8410.1100		- - Of a power not exceeding 1,000 kW	3
8410.1200		- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0
8410.1300		- - Of a power exceeding 10,000 kW	0
		- Parts, including regulators:	
8410.9010		- - - For machines of heading 8410.1100	3
8410.9090		- - - Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.11		**Turbo- jets, turbo- propellers and other gas turbines.**	
		- Turbo- jets:	
8411.1100		- - Of a thrust not exceeding 25 kN	0
8411.1200		- - Of a thrust exceeding 25 kN	0
		- Turbo- propellers:	
8411.2100		- - Of a power not exceeding 1,100 kW	0
8411.2200		- - Of a power exceeding 1,100 kW	0
		- Other gas turbines:	
8411.8100		- - Of a power not exceeding 5,000 kW	0
8411.8200		- - Of a power exceeding 5,000 kW	0
		- Parts:	
8411.9100		- - Of turbo-jets or turbo-propellers	0
8411.9900		- - Other	0
84.12		**Other engines and motors.**	
8412.1000		- Reaction engines other than turbo- jets	0
		- Hydraulic power engines and motors:	
8412.2100		- - Linear acting (cylinders)	0
8412.2900		- - Other	0
		- Pneumatic power engines and motors:	
8412.3100		- - Linear acting (cylinders)	0
8412.3900		- - Other	0
		- Other:	
8412.8010		- - - Wind engines (wind mills)	0
8412.8090		- - - Other	3
		- Parts:	
8412.9010		- - - For machines of heading 8412.3900 and 8412.8010	0
8412.9020		- - - For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	0
8412.9030		- - - Of wind wheels	0
8412.9040		- - - Of wind engines	0
8412.9050		- - - Of hot air engines	0
8412.9060		- - - Of compressed air engines	0
8412.9090		- - - Other	3
84.13		**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**	
		- Pumps fitted or designed to be fitted with a measuring device:	
8413.1100		- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	11
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8413.1910		- - - Pumps for dispensing chemicals, fitted with sensor	0
8413.1990		- - - Other	20
8413.2000		- Hand pumps, other than those of subheading 8413.11 or 8413.19	16
		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010		- - - Diesel fuel injection pumps for vehicles of Chapter 87	35
8413.3020		- - - Following parts for Vehicles of sub - headings 8701.9220 and 8701.9320: (1) Oil pump assembly (2) Water pump for internal combustion piston engines	35
8413.3030		- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 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
8413.3040		- - - Oil pump for vehicles of heading 87.11	35
8413.3050		- - - Other for the vehicles of chapter 87	35
8413.3090		- - - Other	20
8413.4000		- Concrete pumps	0
8413.5000		- Other reciprocating positive displacement pumps	20
		- Other rotary positive displacement pumps:	
		- - - Geared pumps:	
8413.6011		- - - - For motor cars and vehicles	35
8413.6019		- - - - Other	3
8413.6090		- - - Other	20
		- Other centrifugal pumps:	
		- - - Submersible pumps:	
8413.7011		- - - - Submersible pumps having 5 to 10 inches diameters	11
8413.7019		- - - - Other	3
8413.7090		- - - Other	20
		- Other pumps; liquid elevators:	
8413.8100		- - Pumps	20
8413.8200		- - Liquid elevators	3
		- Parts:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of pumps:	
8413.9110		- - - Stainless steel impellers	0
8413.9120		- - - Stainless steel fabricated laser welded chamber for pump bowl assembly	0
8413.9130		- - - Other parts for machines of headings 8413.1910, 8413.4000, 8413.7011, 8413.6011, 8413.6019 and 8413.6090	0
8413.9140		- - - Other parts for machines of heading 8413.1100	3
8413.9150		- - - Plunger and other pumps parts for the vehicles of chapter 87	35
8413.9190		- - - Other	20
8413.9200		- - Of liquid elevators	11
84.14		**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.**	
8414.1000		- Vacuum pumps	0
8414.2000		- Hand- or foot- operated air pumps	3
		- Compressors of a kind used in refrigerating equipment:	
8414.3010		- - - Used with HCFC and non-CFC gases	0
8414.3020		- - - For vehicles of chapter 87	35
8414.3090		- - - Other	11
8414.4000		- Air compressors mounted on a wheeled chassis for towing	0
		- Fans:	
		- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110		- - - Ceiling fan	20
8414.5120		- - - Pedestal fan	20
8414.5130		- - - Table fan	20
8414.5140		- - - Exhaust fan	20
8414.5190		- - - Other	20
		- - Other:	
8414.5910		- - - Blowers including portable type with self contained electric motor	20
8414.5990		- - - Other	20
8414.6000		- Hoods having a maximum horizontal side not exceeding 120 cm	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8414.7000		- Gas-tight biological safety cabinets	16
		- Other:	
8414.8010		- - - Piston type air compressors	16
8414.8020		- - - Screw compressors	16
8414.8030		- - - CNG compressors	16
8414.8040		- - - Air curtains	16
		- - - Turbo chargers:	
8414.8051		- - - - For motor cars and vehicles	35
8414.8059		- - - - Other	16
8414.8090		- - - Other	16
		- Parts:	
8414.9010		- - - Of machines of heading 8414.1000 and 8414.3010	0
8414.9020		- - - Of machines of heading 8414.3090	0
8414.9090		- - - Other	16
84.15		**Air conditioning machines, comprising a motor- driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**	
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “"split-system”":	
		- - - Window or wall type:	
8415.1011		- - - - In CKD/SKD condition	20
8415.1019		- - - - Other	20
		- - - Self contained or split type comprising of inner and outer unit whether or not imported separately:	
8415.1021		- - - - In CKD/SKD condition	20
8415.1029		- - - - Other	20
		- - - Tropical MPS multi system unit 5 tonnes capacity and above:	
8415.1031		- - - - In CKD/SKD condition	20
8415.1039		- - - - Other	20
		- - - Other:	
8415.1091		- - - - In CKD/SKD condition	20
8415.1099		- - - - Other	20
		- Of a kind used for persons, in motor vehicles:	
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
8415.2090		- - - Other	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
		- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
8415.8110		- - - In CKD/SKD condition	20
8415.8190		- - - Other	20
		- - Other, incorporating a refrigerating unit:	
8415.8210		- - - In CKD/SKD condition	20
8415.8290		- - - Other	20
		- - Not incorporating a refrigerating unit:	
8415.8310		- - - In CKD/SKD condition	20
8415.8390		- - - Other	20
		- Parts:	
		- - - Evaporators:	
8415.9011		- - - - Enamelled and coated for antirust purposes	16
8415.9012		- - - - for vehicles of chapter 87	35
8415.9019		- - - - Other	16
		- - - Condensors:	
8415.9021		- - - - For vehicles of chapter 87	35
8415.9029		- - - - Other	16
8415.9030		- - - Covers for inner body.	16
		- - - Other:	
8415.9091		- - - - For use with air conditioning machines of PCT headings 8415.2010 and 8415.2090	35
8415.9099		- - - - Other	20
84.16		**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**	
8416.1000		- Furnace burners for liquid fuel	0
8416.2000		- Other furnace burners, including combination burners	0
8416.3000		- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0
8416.9000		- Parts	0
84.17		**Industrial or laboratory furnaces and ovens, including incinerators, non- electric.**	
		- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8417.1010		- - - Kilns	3
8417.1090		- - - Other	3
8417.2000		- Bakery ovens, including biscuit ovens	3
8417.8000		- Other	3
8417.9000		- Parts	3
84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**	
		- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	
8418.1010		- - - In CKD/SKD condition	20
8418.1090		- - - Other	20
		- Refrigerators, household type:	
		- - Compression-type:	
8418.2110		- - - In CKD/SKD condition	20
8418.2190		- - - Other	20
		- - Other:	
8418.2910		- - - In CKD/SKD condition	20
8418.2990		- - - Other	20
		- Freezers of the chest type, not exceeding 800 l capacity:	
8418.3010		- - - In CKD/SKD condition	20
8418.3090		- - - Other	20
		- Freezers of the upright type, not exceeding 900 l capacity:	
8418.4010		- - - In CKD/SKD condition	20
8418.4090		- - - Other	20
8418.5000		- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	20
		- Other refrigerating or freezing equipment; heat pumps:	
8418.6100		- - Heat pumps other than air conditioning machines of heading 84.15.	20
		- - Other:	
8418.6910		- - - Milk chillers above 3000 litre capacity	11
8418.6920		- - - Refrigerating machines with engine fitted on a common base for refrigerator containers	11
		- - - Water dispenser:	
8418.6931		- - - - In CKD/SKD condition	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8418.6939		- - - - Other	20
8418.6940		- - - Refrigerated out door cabinet designed for insertion of electric and electronic apparatus	20
8418.6990		- - - Other	20
		- Parts:	
8418.9100		- - Furniture designed to receive refrigerating or freezing equipment	20
		- - Other:	
8418.9910		- - - Evaporators (roll bond / fin / tube on plate types)	0
8418.9920		- - - Wire condensers	11
8418.9930		- - - Of machine of heading 8418.6910	11
8418.9990		- - - Other	20
84.19		**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non- electric.**	
		- Instantaneous or storage water heaters, non-electric:	
		- - Instantaneous gas water heaters:	
8419.1110		- - - In CKD/SKD condition	16
8419.1190		- - - Other	20
		- - Solar water heaters :	
8419.1210		- - - In CKD/SKD condition	16
8419.1290		- - - Other	20
		- - Other:	
8419.1910		- - - In CKD/SKD condition	16
8419.1990		- - - Other	20
8419.2000		- Medical, surgical or laboratory sterilisers	0
		- Dryers:	
8419.3300		- - Lyophilisation apparatus, freeze drying units and spray dryers	0
8419.3400		- - Other, for agricultural products	0
8419.3500		- - Other, for wood, paper pulp, paper or paperboard	0
8419.3900		- - Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8419.4000		- Distilling or rectifying plant	20
8419.5000		- Heat exchange units	20
		- Machinery for liquifying air or other gases:	
8419.6010		- - - Mist eliminator	0
8419.6090		- - - Other	0
		- Other machinery, plant and equipment:	
8419.8100		- - For making hot drinks or for cooking or heating food	20
		- - Other:	
8419.8910		- - - Cooling tower	20
8419.8990		- - - Other	20
		- Parts:	
8419.9010		- - - Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	0
8419.9020		- - - Of machine of heading 8419.4000 and 8419.5000	16
8419.9090		- - - Other	20
84.20		**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**	
8420.1000		- Calendering or other rolling machines	0
		- Parts:	
8420.9100		- - Cylinders	0
8420.9900		- - Other	0
84.21		**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**	
		- Centrifuges, including centrifugal dryers:	
8421.1100		- - Cream separators	0
8421.1200		- - Clothes-dryers	20
8421.1900		- - Other	11
		- Filtering or purifying machinery and apparatus for liquids:	
8421.2100		- - For filtering or purifying water	16
8421.2200		- - For filtering or purifying beverages other than water	16
		- - Oil or petrol-filters for internal combustion engines:	
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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8421.2320		- - - For vehicles of sub - headings 8701.9220 and 8701.9320	35
8421.2390		- - - Other	35
8421.2900		- - Other	20
		- Filtering or purifying mahcinery and apparatus for gases:	
		- - Intake air filters for internal combustion engines:	
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
8421.3190		- - - Other	35
8421.3200		- - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	20
		- - Other:	
8421.3910		- - - Filter driers used with non-CFC refrigerant gases	0
8421.3920		- - - Filter driers used with CFC refrigerant gases	11
8421.3930		- - - Mist eleminator	0
8421.3940		- - - Air filters	20
8421.3950		- - - Filter bags	20
8421.3990		- - - Other	20
		- Parts:	
		- - Of centrifuges, including centrifugal dryers:	
8421.9110		- - - Of machines of heading 8421.1100 & 8421.1900	0
8421.9190		- - - Other	20
		- - Other:	
8421.9910		- - - Of machine of heading 8421.3910, 8421.3920 & 8421.3930	0
8421.9990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat- shrink wrapping machinery); machinery for aerating beverages.**	
		- Dish washing machines:	
8422.1100		- - Of the household type	16
8422.1900		- - Other	16
8422.2000		- Machinery for cleaning or drying bottles or other containers	3
8422.3000		- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3
8422.4000		- Other packing or wrapping machinery (including heat- shrink wrapping machinery)	3
		- Parts:	
8422.9010		- - - Of dish washing machines	3
8422.9090		- - - Other	3
84.23		**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**	
8423.1000		- Personal weighing machines, including baby scales; household scales	0
8423.2000		- Scales for continuous weighing of goods on conveyors	0
8423.3000		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0
		- Other weighing machinery:	
8423.8100		- - Having a maximum weighing capacity not exceeding 30 kg	0
8423.8200		- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	0
8423.8900		- - Other	0
8423.9000		- Weighing machine weights of all kinds; parts of weighing machinery	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.24		**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**	
8424.1000		- Fire extinguishers, whether or not charged	20
		- Spray guns and similar appliances:	
8424.2010		- - - For agriculture	0
8424.2020		- - - For industry	3
8424.2090		- - - Other	20
8424.3000		- Steam or sand blasting machines and similar jet projecting machines	0
		- Agricultural or horticultural sprayers :	
8424.4100		- - Portable sprayers	0
8424.4900		- - Other	0
		- Other appliances:	
8424.8200		- - Agricultural or horticultural	0
8424.8900		- - Other	0
		- Parts:	
8424.9010		- - - Of machines of heading 8424.2010, 8424.3000, 8424.4100, 8424.4900 & 8424.8200	0
8424.9090		- - - Other	0
84.25		**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**	
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100		- - Powered by electric motor	0
8425.1900		- - Other	0
		- Winches; capstans:	
8425.3100		- - Powered by electric motor	0
8425.3900		- - Other	0
		- Jacks; hoists of a kind used for raising vehicles:	
8425.4100		- - Built-in jacking systems of a type used in garages	0
8425.4200		- - Other jacks and hoists, hydraulic	3
8425.4900		- - Other	35
84.26		**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
		- - Overhead travelling cranes on fixed support:	
8426.1110		- - - Not exceeding 400 metric ton	11
8426.1190		- - - Other	0
		- - Mobile lifting frames on tyres and straddle carriers:	
8426.1210		- - - Not exceeding 20 t	0
8426.1290		- - - Other	0
		- - Other:	
8426.1910		- - - Upto 400 metric ton	0
8426.1990		- - - Other	0
8426.2000		- Tower cranes	0
8426.3000		- Portal or pedestal jib cranes	0
		- Other machinery, self- propelled:	
8426.4100		- - On tyres	0
8426.4900		- - Other	0
		- Other machinery:	
8426.9100		- - Designed for mounting on road vehicles	11
8426.9900		- - Other	16
84.27		**Fork- lift trucks; other works trucks fitted with lifting or handling equipment.**	
8427.1000		- Self- propelled trucks powered by an electric motor	0
		- Other self- propelled trucks:	
8427.2010		- - - Of a capacity not exceeding 3 ton	0
8427.2090		- - - Other	0
8427.9000		- Other trucks	0
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**	
		- Lifts and skip hoists:	
8428.1010		- - - Passenger lifts	3
8428.1020		- - - Skip hoists	0
8428.2000		- Pneumatic elevators and conveyors	0
		- Other continuous- action elevators and conveyors, for goods or materials:	
8428.3100		- - Specially designed for underground use	0
8428.3200		- - Other, bucket type	0
8428.3300		- - Other, belt type	0
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8428.3910		- - - For cement plants	0
8428.3990		- - - Other	0
8428.4000		- Escalators and moving walkways	3
8428.6000		- Teleferics, chair- lifts, ski- draglines; traction mechanisms for funiculars	0
8428.7000		- Industrial robots	0
		- Other machinery:	
8428.9010		- - - Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8428.9020		- - - Hydraulic lift assembly / lift body (other than electronically controlled)for other vehicles	35
8428.9090		- - - Other	0
84.29		**Self- propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**	
		- Bulldozers and angledozers:	
8429.1100		- - Track laying	0
8429.1900		- - Other	0
8429.2000		- Graders and levellers	0
8429.3000		- Scrapers	0
8429.4000		- Tamping machines and road rollers	0
		- Mechanical shovels, excavators and shovel loaders:	
8429.5100		- - Front-end shovel loaders	0
8429.5200		- - Machinery with a 360^{o} revolving superstructure	0
8429.5900		- - Other	0
84.30		**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile- extractors; snow-ploughs and snow- blowers.**	
8430.1000		- Pile- drivers and pile extractors	0
8430.2000		- Snow- ploughs and snow- blowers	0
		- Coal or rock cutters and tunnelling machinery:	
8430.3100		- - Self propelled	0
8430.3900		- - Other	0
		- Other boring or sinking machinery:	
8430.4100		- - Self-propelled	0
8430.4900		- - Other	0
8430.5000		- Other machinery, self- propelled	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other machinery, not self- propelled:	
8430.6100		- - Tamping or compacting machinery	0
8430.6900		- - Other	0
84.31		**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**	
8431.1000		- Of machinery of heading 84.25	0
8431.2000		- Of machinery of heading 84.27	0
		- Of machinery of heading 84.28:	
8431.3100		- - Of lifts, skip hoists or escalators	0
8431.3900		- - Other	0
		- Of machinery of heading 84.26, 84.29 or 84.30:	
8431.4100		- - Buckets, shovels, grabs and grips	0
8431.4200		- - Bulldozer or angledozer blades	0
8431.4300		- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0
8431.4900		- - Other	0
84.32		**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports- ground rollers.**	
		- Ploughs:	
8432.1010		- - - Chisel ploughs	0
8432.1090		- - - Other	0
		- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100		- - Disc harrows	0
		- - Other:	
8432.2910		- - - Cultivators	0
8432.2990		- - - Other	0
		- Seeders, planters and transplanters:	
8432.3100		- - No-till direct seeders, planters and transplanters	0
8432.3900		- - Other	0
		- Manure spreaders and fertiliser distributors :	
8432.4100		- - Manure spreaders	0
8432.4200		- - Fertiliser distributors	0
		- Other machinery:	
8432.8010		- - - Rotavators	0
8432.8090		- - - Other	0
8432.9000		- Parts	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.33		**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**	
		- Mowers for lawns, parks or sports- grounds:	
8433.1100		- - Powered, with the cutting device rotating in a horizontal plane	0
8433.1900		- - Other	0
8433.2000		- Other mowers, including cutters bars for tractor mounting	0
8433.3000		- Other haymaking machinery	0
8433.4000		- Straw or fodder balers, including pick- up balers	0
		- Other harvesting machinery; threshing machinery:	
8433.5100		- - Combine harvestor-threshers	3
8433.5200		- - Other threshing machinery	0
8433.5300		- - Root or tuber harvesting machines	0
8433.5900		- - Other	0
8433.6000		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0
8433.9000		- Parts	0
84.34		**Milking machines and dairy machinery.**	
8434.1000		- Milking machines	0
8434.2000		- Dairy machinery	0
8434.9000		- Parts	0
84.35		**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**	
		- Machinery:	
8435.1010		- - - For beverage manufacturing	0
8435.1090		- - - Other	0
8435.9000		- Parts	0
84.36		**Other agricultural, horticultural, forestry, poultry- keeping or bee- keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**	
8436.1000		- Machinery for preparing animal feeding stuffs	0
		- Poultry- keeping machinery; poultry incubators and brooders:	
8436.2100		- - Poultry incubators and brooders	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8436.2900		- - Other	0
8436.8000		- Other machinery	0
		- Parts:	
8436.9100		- - Of poultry-keeping machinery or poultry incubators and brooders	0
8436.9900		- - Other	0
84.37		**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.**	
8437.1000		- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0
8437.8000		- Other machinery	0
8437.9000		- Parts	0
84.38		**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.**	
8438.1000		- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0
8438.2000		- Machinery for the manufacture of confectionery, cocoa or chocolate	0
		- Machinery for sugar manufacture:	
8438.3010		- - - For sugarcane crushers	3
8438.3090		- - - Other	3
8438.4000		- Brewery machinery	20
8438.5000		- Machinery for the preparation of meat or poultry	0
8438.6000		- Machinery for the preparation of fruits, nuts or vegetables	0
		- Other machinery:	
8438.8010		- - - For cereal food manufacture	0
8438.8020		- - - For fish preparation	0
8438.8090		- - - Other	0
		- Parts:	
8438.9010		- - - Of machines of heading 8438.3000 and 8438.4000	11
8438.9090		- - - Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.39		**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**	
8439.1000		- Machinery for making pulp of fibrous cellulosic material	0
8439.2000		- Machinery for making paper or paperboard	0
8439.3000		- Machinery for finishing paper or paperboard	0
		- Parts:	
8439.9100		- - Of machinery for making pulp of fibrous cellulosic material	0
8439.9900		- - Other	0
84.40		**Book- binding machinery, including book-sewing machines.**	
8440.1000		- Machinery	0
8440.9000		- Parts	0
84.41		**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**	
8441.1000		- Cutting machines	0
8441.2000		- Machines for making bags, sacks or envelopes	11
8441.3000		- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	11
8441.4000		- Machines for moulding articles in paper pulp, paper or paperboard	0
8441.8000		- Other machinery	11
		- Parts:	
8441.9010		- - - Of machines of heading 8441.1000 & 8441.4000	0
8441.9090		- - - Other	0
84.42		**Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**	
8442.3000		- Machinery, apparatus and equipment	0
8442.4000		- Parts of the foregoing machinery, apparatus or equipment	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8442.5000		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	0
84.43		**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**	
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
8443.1100		- - Offset printing machinery, reel-fed	0
8443.1200		- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0
8443.1300		- - Other offset printing machinery	0
8443.1400		- - Letterpress printing machinery, reel fed, excluding flexographic printing	0
8443.1500		- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	0
8443.1600		- - Flexographic printing machinery	0
8443.1700		- - Gravure printing machinery	0
		- - Other:	
8443.1910		- - - Hot stamping machines	0
8443.1920		- - - Label printing/embossing machines	0
8443.1930		- - - Flat bed printing presses	0
8443.1940		- - - Proof presses	0
		- - - Machinery for printing repetitive word or design or colour:	
8443.1951		- - - -On cotton textile	0
8443.1959		- - - -Other	0
8443.1990		- - - Other	0
		- Other printers, copying machines and facsimile machines, whether or not combined :	
8443.3100		- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other, capable of connecting to an automatic data processing machine or to a network:	
8443.3210		- - - Dot matrix printers	3
8443.3220		- - - Ink jet printers	3
8443.3230		- - - Laser jet printers	3
8443.3240		- - - Line printer	3
8443.3250		- - - Letter quality daisy wheel printer	3
8443.3260		- - - Facsimile machine	3
8443.3290		- - - Other	3
		- - Other:	
8443.3910		- - -Photocopying apparatus	3
8443.3990		- - - Other	3
		- Parts and accessories :	
8443.9100		- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	3
		- - Other:	
8443.9910		- - - Automatic documents feeders of copying machines	3
8443.9920		- - - Paper feeders of copying machines	3
8443.9930		- - - Sorters of copying machines	3
8443.9940		- - - Other parts of copying machines	3
8443.9950		- - - Toner and ink cartridges for computer printers excluding disposable type	3
8443.9990		- - - Other	3
8444.0000		**Machines for extruding, drawing, texturing or cutting man- made textile materials.**	0
84.45		**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**	
		- Machines for preparing textile fibres:	
8445.1100		- - Carding machines	0
8445.1200		- - Combing machines	0
8445.1300		- - Drawing or roving machines	0
		- - Other:	
8445.1910		- - - Blow room machinery	0
8445.1990		- - - Other	0
8445.2000		- Textile spinning machines	0
8445.3000		- Textile doubling or twisting machines	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Textile winding (including weft- winding) or reeling machines:	
8445.4010		- - - Weft winding machines	0
8445.4020		- - - Cone/bobbin winding machines	0
8445.4030		- - - Reeling machines	0
8445.4090		- - - Other	0
8445.9000		- Other	0
84.46		**Weaving machines (looms).**	
8446.1000		- For weaving fabrics of a width not exceeding 30cm	16
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.2100		- - Power looms	20
8446.2900		- - Other	0
8446.3000		- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0
84.47		**Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**	
		- Circular knitting machines:	
8447.1100		- - With cylinder diameter not exceeding 165 mm	0
8447.1200		- - With cylinder diameter exceeding 165 mm	0
8447.2000		- Flat knitting machines; stitch- bonding machines	0
		- Other:	
8447.9010		- - - Multi head embroidery machines	0
8447.9090		- - - Other	0
84.48		**Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles).**	
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8448.1100		- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0
8448.1900		- - Other	0
8448.2000		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
		- - Card clothing:	
8448.3110		- - - Tops and flats	16
8448.3190		- - - Other	11
8448.3200		- - Of machines for preparing textile fibres, other than card clothing	0
		- - Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310		- - - Spindle flyers and ring travellers	0
8448.3320		- - - Spindles	0
8448.3330		- - - Spinning rings	20
8448.3900		- - Other	0
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
		- - Reeds for looms, healds and heald-frames:	
8448.4210		- - - Reeds	20
8448.4290		- - - Other	11
		- - Other:	
8448.4910		- - - Shuttles	3
8448.4990		- - - Other	11
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.5100		- - Sinkers, needles and other articles used in forming stitches	0
8448.5900		- - Other	0
8449.0000		**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	0
84.50		**Household or laundry- type washing machines, including machines which both wash and dry.**	
		- Machines, each of a dry linen capacity not exceeding 10 kg:	
		- - Fully-automatic machines:	
8450.1110		- - - In CKD/SKD condition	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8450.1190		- - - Other	20
		- - Other machines, with built-in centrifugal drier:	
8450.1210		- - - In CKD/SKD condition	20
8450.1290		- - - Other	20
		- - Other:	
		- - - Semi-automatic machines:	
8450.1911		- - - - In CKD/SKD condition	20
8450.1919		- - - - Other	20
		- - - Other:	
8450.1991		- - - - In CKD/SKD condition	20
8450.1999		- - - - Other	20
		- Machines, each of a dry linen capacity exceeding 10 kg:	
8450.2010		- - - In CKD/SKD condition	20
8450.2090		- - - Other	20
8450.9000		- Parts	20
84.51		**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**	
8451.1000		- Dry- cleaning machines	0
		- Drying machines	
8451.2100		- - Each of a dry linen capacity not exceeding 10 kg	0
8451.2900		- - Other	0
8451.3000		- Ironing machines and presses (including fusing presses)	0
		- Washing, bleaching or dyeing machines:	
8451.4010		- - - Washing machine	0
8451.4020		- - - Bleaching machine	0
8451.4030		- - - Dyeing machine	0
8451.5000		- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0
		- Other machinery:	
8451.8010		- - - Coating or laminating machine	0
8451.8020		- - - Machinery for pressing	0
8451.8030		- - - Dressing and finishing machine	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8451.8040		- - - Mercerizing machine	0
8451.8050		- - - Sanforizing machines	0
8451.8060		- - - Stentering machines	0
8451.8070		- - - Shrinking machines	0
8451.8090		- - - Other	0
8451.9000		- Parts	0
84.52		**Sewing machines, other than book- sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.**	
		- Sewing machines of the household type:	
8452.1010		- - - In ckd/skd condition	20
8452.1090		- - - Other	20
		- Other sewing machines:	
8452.2100		- - Automatic units	0
8452.2900		- - Other	0
8452.3000		- Sewing machine needles	0
		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:	
8452.9020		- - - Furniture, bases and covers for sewing machines and parts thereof	11
8452.9030		- - - Parts of machine of heading 8452.1090	11
8452.9090		- - - Other	0
84.53		**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**	
8453.1000		- Machinery for preparing, tanning or working hides, skins or leather	0
8453.2000		- Machinery for making or repairing footwear	0
8453.8000		- Other machinery	0
8453.9000		- Parts	0
84.54		**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**	
8454.1000		- Converters	0
8454.2000		- Ingot moulds and ladles	0
8454.3000		- Casting machines	0
8454.9000		- Parts	0
84.55		**Metal- rolling mills and rolls therefor.**	
8455.1000		- Tube mills	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other rolling mills:	
8455.2100		- - Hot or combination hot and cold	0
8455.2200		- - Cold	0
		- Rolls for rolling mills:	
8455.3010		- - - Cast iron rolls of a diameter not exceeding 91.44 cm (36")	0
8455.3090		- - - Other	0
8455.9000		- Other parts	0
84.56		**Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.**	
		- Operated by laser or other light or photon beam processes:	
		- - Operated by laser:	
8456.1110		- - - Machines for working any material by removal of material, by laser in the production of semiconductor wafers	0
8456.1190		- - - Other	0
		- - Operated by other light or photon beam processes:	
8456.1210		- - - Machines for working any material by removal of material, by other light or photon beam in the production of semiconductor wafers	0
8456.1290		- - - Other	0
		- Operated by ultrasonic processes:	
8456.2010		- - - Machines for dry-etching patterns on semiconductor materials	0
8456.2020		- - - Apparatus for stripping or cleaning semiconductor wafers	0
8456.2090		- - - Other	0
8456.3000		- Operated by electro- discharge processes	0
8456.4000		- Operated by plasma arc processess	0
8456.5000		- Water-jet cutting machines	0
8456.9000		- Other	0
84.57		**Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.**	
8457.1000		- Machining centres	0
8457.2000		- Unit construction machines (single station)	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8457.3000		- Multi- station transfer machines	0
84.58		**Lathes (including turning centres) for removing metal.**	
		- Horizontal lathes:	
8458.1100		- - Numerically controlled	3
8458.1900		- - Other	3
		- Other lathes:	
8458.9100		- - Numerically controlled	3
8458.9900		- - Other	3
84.59		**Machine- tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**	
8459.1000		- Way- type unit head machines	3
		- Other drilling machines:	
8459.2100		- - Numerically controlled	3
		- - Other:	
8459.2910		- - - Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	3
8459.2990		- - - Other	3
		- Other boring- milling machines:	
8459.3100		- - Numerically controlled	3
		- - Other:	
8459.3910		- - - Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	3
8459.3990		- - - Other	3
		- Other boring machines:	
8459.4100		- - Numerically controlled	3
8459.4900		- - Other	3
		- Milling machines, knee- type:	
8459.5100		- - Numerically controlled	3
		- - Other:	
8459.5910		- - - Horizontal,vertical or universal versions with longitudnal traverser upto 810 mm and table size upto 1300 x 300 mm	0
8459.5990		- - - Other	3
		- Other milling machines:	
8459.6100		- - Numerically controlled	3
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8459.6910		- - - Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	3
8459.6920		- - - Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	3
8459.6990		- - - Other	3
		- Other threading or tapping machines:	
8459.7010		- - - Numerically controlled	3
8459.7090		- - - Other	3
84.60		**Machine- tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**	
		- Flat- surface grinding machines:	
8460.1200		- - Numerically controlled	3
8460.1900		- - Other	3
		- Other grinding machines :	
8460.2200		- -Centreless grinding machines, numerically controlled	3
8460.2300		- - Other cylindrical grinding machines, numerically controlled	3
8460.2400		- - Other, numerically controlled	3
8460.2900		- - Other	3
		- Sharpening (tool or cutter grinding) machines:	
8460.3100		- - Numerically controlled	3
8460.3900		- - Other	3
8460.4000		- Honing or lapping machines	0
		- Other:	
8460.9010		- - - Bench-type grinding machines	0
8460.9090		- - - Other	3
84.61		**Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.**	
		- Shaping or slotting machines:	
8461.2010		- - - Shaping machines having stroke not exceeding 45 cm	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8461.2090		- - - Other	3
8461.3000		- Broaching machines	0
8461.4000		- Gear cutting, gear grinding or gear finishing machines	0
		- Sawing or cutting- off machines:	
8461.5010		- - - High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm	0
8461.5090		- - - Other	0
8461.9000		- Other	0
84.62		**Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.**	
		- Hot forming machines for forging, die forging (including presses) and Hot hammers	
		- - Closed die forging machines :	
8462.1110		- - - Numerically controlled	3
8462.1190		- - - Other	3
		- - Other :	
8462.1910		- - - Numerically controlled	3
8462.1990		- - - Other	3
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :	
8462.2200		- - Profile forming machines	3
8462.2300		- - Numerically controlled press brakes	3
8462.2400		- - Numerically controlled panel benders	3
8462.2500		- - Numerically controlled roll forming machines	3
8462.2600		- - Other Numerically controlled Bending, folding, straightening or flattening machines	3
8462.2900		- - Other	3
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :	
8462.3200		- - Slitting lines and cut-to-length lines	3
8462.3300		- - Numerically controlled shearing machines	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8462.3900		- - Other	3
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:	
8462.4200		- - Numerically controlled	3
8462.4900		- - Other	3
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :	
8462.5100		- - Numerically controlled	3
8462.5900		- - Other	3
		- Cold metal working presses :	
		- - Hydraulic presses :	
8462.6110		- - - Of pressure not exceeding 60.963 metric tons	11
8462.6190		- - - Other	0
8462.6200		- - Mechanical presses	0
8462.6300		- - Servo-presses	0
8462.6900		- - Other	0
8462.9000		- Other	0
84.63		**Other machine- tools for working metal or cermets, without removing material.**	
8463.1000		- Draw- benches for bars, tubes profiles, wire or the like	0
8463.2000		- Thread rolling machines	0
8463.3000		- Machines for working wire	0
8463.9000		- Other	0
84.64		**Machine- tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.**	
8464.1000		- Sawing machines	0
		- Grinding or polishing machines:	
8464.2010		- - - Grinding machines	0
8464.2090		- - - Polishing machines	0
8464.9000		- Other	0
84.65		**Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**	
8465.1000		- Machines which can carry out different types of machining operations without tool change between such operations	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8465.2000		- Machining centres	0
		- Other:	
		- - Sawing machines:	
8465.9110		- - - Hacksaw machines with blades of length not exceeding 45.7cm	3
8465.9190		- - - Other	0
8465.9200		- - Planing, milling or moulding (by cutting) machines	0
8465.9300		- - Grinding, sanding or polishing machines	0
8465.9400		- - Bending or assembling machines	0
8465.9500		- - Drilling or morticing machines	0
8465.9600		- - Splitting, slicing or paring machines	0
8465.9900		- - Other	0
84.66		**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.**	
8466.1000		- Tool holders and self - opening dieheads	0
8466.2000		- Work holders	0
8466.3000		- Dividing heads and other special attachments for machines	0
		- Other:	
8466.9100		- - For machines of heading 84.64	0
8466.9200		- - For machines of heading 84.65	0
		- For machines of headings 84.56 to 84.61:	
8466.9310		- - - Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010	0
8466.9390		- - - Other	0
		- - For machines of heading 84.62 or 84.63:	
8466.9410		- - - Of machine of heading 8462.1090, 8462.9110 & 8465.9110	0
8466.9490		- - - Other	0
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non- electric motor.**	
		- Pneumatic:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8467.1100		- - Rotary type (including combined rotary-percussion)	0
8467.1900		- - Other	0
		- With self- contained electric motor:	
8467.2100		- - Drills of all kinds	0
8467.2200		- - Saws	0
8467.2900		- - Other	0
		- Other tools:	
8467.8100		- - Chain saws	0
8467.8900		- - Other	0
		- Parts:	
8467.9100		- - Of chain saws	0
8467.9200		- - Of pneumatic tools	0
8467.9900		- - Other	0
84.68		**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas- operated surface tempering machines and appliances.**	
8468.1000		- Hand- held blow pipes	0
8468.2000		- Other gas- operated machinery and apparatus	0
8468.8000		- Other machinery and appratus	0
8468.9000		- Parts	0
[84.69]			
84.70		**Calculating machines and pocket- size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket- issuing machines and similar machines, incorporating a calculating device; cash registers.**	
8470.1000		- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	3
		- Other electronic calculating machines:	
8470.2100		- - Incorporating a printing device	3
8470.2900		- - Other	0
8470.3000		- Other calculating machines	3
8470.5000		- Cash registers	3
8470.9000		- Other	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**	
		- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.3010		- - - Laptop computers, notebooks whether or not incorporating multi media kit	3
8471.3020		- - - Personal computers	3
8471.3090		- - - Other	3
		- Other automatic data processing machines:	
		- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471.4110		- - - Micro computer	3
8471.4120		- - - Large or Main frame	3
8471.4190		- - - Other	3
8471.4900		- - Other, presented in the form of systems	3
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	3
		- Input or output units, whether or not containing storage units in the same housing:	
8471.6010		- - - Key boards	3
8471.6020		- - - Mouse and other pointing devices	3
8471.6030		- - - Scanner	3
8471.6090		- - - Other	3
		- Storage units:	
8471.7010		- - - Floppy disk drives	3
8471.7020		- - - Hard disk drive	3
8471.7030		- - - Tape drive	3
8471.7040		- - - CD-ROM drive	3
8471.7050		- - - Digital video disc drive	3
8471.7060		- - - Removable or exchangeable disc drives	3
8471.7090		- - - Other	3
		- Other units of automatic data processing machines:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8471.8010		- - - C.D.ROM writer	3
8471.8090		- - - Other	3
		- Other:	
8471.9010		- - - Control units	3
8471.9020		- - - Multi media kits for PCs	3
8471.9090		- - - Other	3
84.72		**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin- sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**	
8472.1000		- Duplicating machines	3
8472.3000		- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	3
		- Other:	
8472.9010		- - - Automated Teller Machines (ATM)	3
8472.9090		- - - Other	3
84.73		**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.**	
		- Parts and accessories of the machines of heading 84.70:	
8473.2100		- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	3
8473.2900		- - Other	3
		- Parts and accessories of the machines of heading 84.71:	
8473.3010		- - - Casings (with power supply) for computers	3
8473.3020		- - - Cleaning discs for computer drives	3
8473.3090		- - - Other	3
8473.4000		- Parts and accessories of the machines of heading 84.72	3
8473.5000		- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.74		**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**	
		- Sorting, screening, separating or washing machines:	
8474.1010		- - - For cement industry	16
8474.1020		- - - screening plant	3
8474.1090		- - - Other	11
		- Crushing or grinding machines:	
8474.2010		- - - For cement industry	0
8474.2090		- - - Other	0
		- Mixing or kneading machines:	
		- - Concrete or mortar mixers:	
8474.3110		- - - For cement industry	0
8474.3120		- - - Concrete batching plant	3
8474.3130		- - - Concrete transit mixer drum	3
8474.3190		- - - Other	0
		- - Machines for mixing mineral substances with bitumen:	
8474.3210		- - - Not exceeding 150 t/h	0
8474.3290		- - - Other	0
8474.3900		- - Other	0
		- Other machinery:	
8474.8010		- - - Hydraulic press for ceramic industry of capacity exceeding 80 tons	0
8474.8090		- - - Other	0
		- Parts:	
8474.9010		- - - Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	0
8474.9020		- - - Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	0
8474.9090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.75		**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**	
8475.1000		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0
		- Machines for manufacturing or hot working glass or glassware:	
8475.2100		- - Machines for making optical fibres and preforms thereof	0
8475.2900		- - Other	0
8475.9000		- Parts	0
84.76		**Automatic goods- vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**	
		- Automatic beverage- vending machines:	
8476.2100		- - Incorporating heating or refrigerating devices	11
8476.2900		- - Other	11
		- Other machines:	
8476.8100		- - Incorporating heating or refrigerating devices	11
8476.8900		- - Other	11
8476.9000		- Parts	11
84.77		**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**	
8477.1000		- Injection- moulding machines	0
8477.2000		- Extruders	0
		- Blow moulding machines:	
8477.3010		- - - Of capacity not exceeding 0.22 litres	0
8477.3090		- - - Other	0
		- Vaccum moulding machines and other thermoforming machines:	
8477.4010		- - - Of capacity not exceeding 0.228 litres	0
8477.4090		- - - Other	0
		- Other machinery for moulding or otherwise forming:	
8477.5100		- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8477.5900		- - Other	0
8477.8000		- Other machinery	0
8477.9000		- Parts	0
84.78		**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**	
8478.1000		- Machinery	0
8478.9000		- Parts	0
84.79		**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**	
		- Machinery for public works, building or the like:	
8479.1010		- - - Asphalt pavers	0
8479.1090		- - - Other	0
8479.2000		- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	0
8479.3000		- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0
8479.4000		- Rope or cable making machines	0
8479.5000		- Industrial robots, not elsewhere specified or included	0
8479.6000		- Evaporative air coolers	3
		- - Passenger boarding bridges:	
8479.7100		- - Of a kind used in airports	0
8479.7900		- - Other	0
		- Other machines and mechanical appliances:	
8479.8100		- - for treating metal, including electric wire coil-winders	0
		- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210		- - - Match making machines	0
8479.8220		- - - Soap making machines	0
8479.8230		- - - Oil refining machines	0
8479.8290		- - - Other	0
8479.8300		- - Cold isostatic presses	3
		- - Other:	
8479.8910		- - - Eyeleting, fastening and thread sucking machines	0
8479.8920		- - - Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8479.8930		- - - Tableting machines	0
8479.8940		- - - Capsule polishers	0
8479.8950		- - - Tyre changers	0
8479.8990		- - - Other	3
		- - Parts:	
8479.9010		- - - Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290	0
8479.9090		- - - Other	0
84.80		**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**	
8480.1000		- Moulding boxes for metal foundry	0
8480.2000		- Mould bases	0
8480.3000		- Moulding patterns	0
		- Moulds for metal or metal carbides:	
8480.4100		- - Injection or compression types	0
8480.4900		- - Other	0
8480.5000		- Moulds for glass	0
8480.6000		- Moulds for mineral materials	0
		- Moulds for rubber or plastics:	
8480.7100		- - Injection or compression types	0
8480.7900		- - Other	0
84.81		**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves.**	
8481.1000		- Pressure- reducing valves	11
8481.2000		- Valves for oleohydraulic or pneumatic transmissions	16
8481.3000		- Check (nonreturn) valves	16
8481.4000		- Safety or relief valves	16
		- Other appliances:	
8481.8010		- - - Cock for fuel tank for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8481.8020		- - - Cock for fuel tank for vehicles of heading 87.11	35
8481.8030		- - - Other cocks for motor cars and vehicles	35
8481.8090		- - - Other	16
8481.9000		- Parts	11
84.82		**Ball or roller bearings.**	
8482.1000		- Ball bearings	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8482.2000		- Tapered roller bearings, including cone and tapered roller assemblies	11
8482.3000		- Spherical roller bearings	11
8482.4000		- Needle roller bearings, including cage and Needle roller assemblies	11
8482.5000		- Other cylindrical roller bearings, including cage and roller assemblies	11
8482.8000		- Other, including combined ball/ roller bearings	11
		- Parts:	
8482.9100		- - Balls, needles and rollers	0
		- - Other:	
8482.9910		- - - Rings for bearings	0
8482.9990		- - - Other	0
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**	
		- Transmission shafts (including cam shafts and crank shafts) and cranks:	
		- - - For vehicles of Chapter 87:	
8483.1011		- - - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320:	35
		(1) Cam shafts (for three cylinder engines only)	
		(2) Counter shaft	
		(3) Crown wheel and pinion	
		(4) Main shaft	
		(5) Pinion constant mesh	
		(6) Pinion counter shaft (3rd)	
		(7) Pinion counter shaft (high)	
		(8) Pinion differential	
		(9) Pinion intermediate	
		(10) Pinion main drive shaft (upto 60 kW)	
		(11) Pinion main shaft inter	
		(12) Pinion PTO ground speed / PTO input	
		(13) PTO shaft assembly	
		(14)Shaft for driven gear	
		(15) Shaft for driving wheel	
		(16) Shaft for hydraulic lift machinism	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(17) Shaft for PTO Clutch	
		(18) Shaft for PTO drive	
		(19)Shaft for PTO drive gear	
		(20) Shaft for rear drive (upto 60 kW)	
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
8483.1090		- - - Other	20
8483.2000		- Bearing housings, incorporating ball or roller bearings	16
		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.3010		- - - Plain shaft bearing and bushing for the vehicles of chapter 87	35
8483.3020		- - - Other plain shaft bearings and bushings	20
8483.3030		- - - Fabric bearings	0
8483.3090		- - - Other	20
		- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
		- - - For vehicles of chapter 87:	
8483.4011		- - - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
		(1) Carrier assembly planetary gears and parts thereof	
		(2) Carrier, rear axle assembly and parts thereof	
		(3) Drive gears PTO	
		(4) Fly wheel rings	
		(5) Gear 3rd / Gear drive 3rd and reverse	
		(6) Gear assembly and gears driven 3rd	
		(7) Gear assembly and gears driven 4th	
		(8) Gear constant mesh / Gear drive 4th	
		(9) Gear drive 1st and 2nd	
		(10) Gear drive Reverse, 1st and 2nd	
		(11) Gear driven 2nd	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(12) Gear for hydraulic pump drive (for tractors upto 41 kW)	
		(13) Gear ground speed for PTO / Driven Gear for PTO	
		(14) Gear lubricating oil, (for tractors upto 60 kW)	
		(15) Gear main shaft inter and high	
		(16)Gear main shaft low / Gear driven 1st	
		(17) Gear PTO constant mesh / Drive gear PTO	
		(18) Gear PTO driven (for tractors upto 41kW)	
		(19) Gears reverse cluster / gear driven reverse	
		(20) Intermediate gear (for tractors upto 41 kW)	
		(21) Planetary gear (for tractors upto 41kW)	
		(22) Side gears / differential gears	
		(23) Timing gears (for three cylinder engines only)	
8483.4012		- - - - Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	35
8483.4019		- - - - Other	35
8483.4090		- - - Other	20
		- Flywheels and pulleys, including pulley blocks:	
8483.5010		- - - (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 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) Pullys and pulley blocks for vehicles of heading 87.11	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8483.5020		- - - (1) Fly wheels (without built-in gear ring) for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of heading 87.02 and sub-heading 8701.2020, 8701.2040, 8701.2090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8483.5030		- - - Other for engine of motor cars and vehicles	35
8483.5090		- - - Other	20
		- Clutches and shaft couplings (including universal joints):	
8483.6010		- - - Clutches	35
		- - - Other:	
8483.6091		- - - -Shaft coupling (including Universal Joints) for vehicles of heading 87.11	35
8483.6092		- - - -Other for motor cars and vehicles	35
8483.6099		- - - -Other	20
		- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	
8483.9010		- - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320:	35
		(1) Coupler differential lock/actuating collar	
		(2) Coupler PTO	
		(3) Coupler rear drive (for tractors upto 60 kW)	
		(4) Dog splitter	
		(5) Fork for clutch / lever fork for clutch	
		(6) Fork shifter planetary / Fork splitter	
		(7) Parts for carrier assembly planetary gears	
		(8) Parts for rear axle carrier assembly	
		(9) Planetary coupler / sleeve sliding gear	
		(10) Shifter fork	
8483.9020		- - - For vehicles of heading 87.11	35
8483.9030		- - - Other for motor cars and vehicles	35
8483.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.84		**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.**	
		- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.1010		- - - Spiral wound	0
		- - - For vehicles of Chapter 87:	
8484.1021		- - - - Gaskets and joints for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)	35
8484.1022		- - - - Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	35
8484.1029		- - - - Other	35
8484.1090		- - - Other	20
		- Mechanical seals:	
8484.2010		- - - For use with the machines/ components of vehicles of chapter 87	35
8484.2020		- - - Metal Jacketed gaskets	0
8484.2090		- - - Other	0
8484.9000		- Other	20
84.85		**Machines for additive manufacturing.**	
8485.1000		- By metal deposit	16
8485.2000		- By plastics or rubber deposit	16
8485.3000		- By plaster, cement, ceramics or glass deposit	16
8485.8000		- Other	16
8485.9000		- Parts	11
84.86		**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.**	
8486.1000		- Machines and apparatus for the manufacture of boules or wafers	0
8486.2000		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8486.3000		- Machines and apparatus for the manufacture of flat panel displays	0
8486.4000		- Machines and apparatus specified in Note 11 (C) to this Chapter	0
8486.9000		- Parts and accessories.	0
84.87		**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**	
8487.1000		- Ships' or boats' propellers and blades therefor	0
		- Other:	
8487.9010		- - - Oil seals for vehicles of chapter 87	35
8487.9090		- - - Other	20

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(a) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3 - For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5.- For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.- For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9.- For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11.- For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers :

(a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12.- For the purposes of headings 85.41 and 85.42 :

(a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor based sensors, semiconductor-based

actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

(1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) “Physical or chemical phenomena” relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) “Semiconductor-based sensor” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) “Semiconductor-based actuator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) “Semiconductor-based resonator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) “Semiconductor-based oscillator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) “Light-emitting diodes (LED)” are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected

among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components :silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33,85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement

of a mechanical structure. “Physical or chemical phenomena” relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Notes.

1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50 × 103 Gy(silicon) (5 × 106 RAD (silicon)), without operational degradation.

3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available

light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

5.- For the purposes of subheadings 8549.11 to 8549.19, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
85.01		**Electric motors and generators (excluding generating sets).**	
8501.1000		- Motors of an output not exceeding 37.5 W	0
8501.2000		- Universal AC/DC motors of an output exceeding 37.5 W	0
		- Other DC motors; DC generators, other than photovoltaic generators :	
8501.3100		- - Of an output not exceeding 750 W:	0
8501.3200		- - Of an output exceeding 750 W but not exceeding 75 kW:	0
8501.3300		- - Of an output exceeding 75 kW but not exceeding 375 kW	3
8501.3400		- - Of an output exceeding 375 kW	3
		- Other AC motors, single phase:	
8501.4010		- - - Of an output not exceeding 60 watts	3
8501.4090		- - - Other	20
		- Other AC motors, multi- phase:	
		- - Of an output not exceeding 750 W:	
8501.5110		- - - Submersible motors of stainless steel	3
8501.5120		- - - AC clutch motors for industrial sewing machine	3
8501.5190		- - - Other	20
		- - Of an output exceeding 750 W but not exceeding 75 kW:	
8501.5210		- - - Submersible motors of stainless steel	11
8501.5220		- - - AC clutch motors for industrial sewing machine	3
8501.5230		- - - Geared motors	20
8501.5290		- - - Other	20
		- - Of an output exceeding 75 kW:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8501.5310		- - - Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8501.5320		- - - Submersible motors of stainless steel	0
8501.5330		- - - Geared motors	0
8501.5340		- - - H.T Motors with operating input voltage above 1 kV	0
8501.5390		- - - Other	0
		- AC generators (alternators), other than photovoltaic generators :	
8501.6100		- - Of an output not exceeding 75 kVA	20
8501.6200		- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501.6300		- - Of an output exceeding 375 kVA but not exceeding 750 kVA	20
		- - Of an output exceeding 750 kVA:	
8501.6410		- - - Of an output exceeding 750 kVA but not exceeding 1100 kVA	20
8501.6490		- - - Other	0
		- Photovoltaic DC generators :	
		- - Of an output not exceeding 50 W :	
8501.7110		- - - Consisting of panels of photocells combined with other apparatus	0
8501.7190		- - - Other	0
		- - Of an output exceeding 50 W :	
8501.7210		- - - Consisting of panels of photocells combined with other apparatus	0
8501.7290		- - - Other	0
8501.8000		- Photovoltaic AC generators	0
85.02		**Electric generating sets and rotary converters.**	
		- Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines):	
		- - Of an output not exceeding 75 kVA:	
8502.1110		- - - Of an output not exceeding 5 kVA	3
8502.1120		- - - Exceeding 5 KVA but not exceeding 20 KVA	20
8502.1130		- - - Exceeding 20 KVA but not exceeding 50 KVA	20
8502.1190		- - - Other	20
8502.1200		- - Of an output exceeding 75 kVA but not exceeding 375 kVA	16
		- - Of an output exceeding 375 kVA:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8502.1310		- - - Of an output exceeding 375 kVA but not exceeding 1100 kVA	16
8502.1390		- - - Other	3
		- Generating sets with spark- ignition internal combustion piston engines:	
8502.2010		- - - Of an output not exceeding 5 kVA	11
8502.2020		- - - Of an output exceeding 5 KVA but not exceeding 1250 KVA	11
8502.2090		- - - Other	11
		- Other generating sets:	
8502.3100		- - Wind-powered	0
8502.3900		- - Other	0
8502.4000		- Electric rotary converters	20
85.03		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	
8503.0010		- - - Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5110, 8501.5210, 8501.5320, 8501.5330, 8502.3100 &8502.3900	0
8503.0020		- - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	11
8503.0090		- - - Other	16
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**	
8504.1000		- Ballasts for discharge lamps or tubes	20
		- Liquid dielectric transformers:	
8504.2100		- - Having a power handling capacity not exceeding 650 kVA	20
8504.2200		- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300		- - Having a power handling capacity exceeding 10,000 kVA	20
		- Other transformers:	
8504.3100		- - Having a power handling capacity not exceeding 1 kVA	16
8504.3200		- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
8504.3300		- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8504.3400		- - Having a power handling capacity exceeding 500 kVA	20
		- Static converters:	
8504.4010		- - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	16
8504.4020		- - - Battery chargers	11
8504.4030		- - - Charging station for electric vehicle	16
8504.4090		- - - Other	16
8504.5000		- Other inductors	20
		- Parts:	
8504.9010		- - - On load-tape changer for power transformers	0
8504.9020		- - - Bushings for power transformers	0
8504.9030		- - - Of machines of heading 8504.4090	0
8504.9040		- - - Toroidal cores and strips	3
8504.9090		- - - Other	11
85.05		**Electro- magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro- magnetic lifting heads.**	
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100		- - Of metal	0
8505.1900		- - Other	0
8505.2000		- Electro- magnetic couplings, clutches and brakes	0
8505.9000		- Other, including parts	0
85.06		**Primary cells and primary batteries.**	
8506.1000		- Manganese dioxide	11
8506.3000		- Mercuric oxide	11
8506.4000		- Silver oxide	11
8506.5000		- Lithium	3
8506.6000		- Air- zinc	11
8506.8000		- Other primary cells and primary batteries	11
		- Parts:	
8506.9010		- - - Brass caps for dry battery cell	0
8506.9090		- - - Other	0
85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Lead- acid, of a kind used for starting piston engines:	
8507.1010		- - - Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 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 heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
8507.1090		- - - Other	35
8507.2000		- Other lead- acid accumulators	20
8507.3000		- Nickel- cadmium	11
8507.5000		- Nickel-metal hydride	11
8507.6000		- Lithium-ion	11
8507.8000		- Other	11
8507.9000		- Parts	11
85.08		**Vacuum cleaners.**	
		- With self- contained electric motor :	
		- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l:	
8508.1110		- - - In CKD/SKD condition	16
8508.1190		- - - Other	20
		- - Other:	
8508.1910		- - - In CKD/SKD condition	16
8508.1990		- - - Other	20
		- Other vacuum cleaners:	
		- - - Industrial vacuum cleaner:	
8508.6011		- - - - In CKD/SKD condition	3
8508.6019		- - - - Other	3
		- - - Other:	
8508.6091		- - - - In CKD/SKD condition	16
8508.6099		- - - - Other	20
8508.7000		- Parts	11
85.09		**Electro- mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08.**	
		- Food grinders and mixers; fruit or vegetable juice extractors:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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
85.10		**Shavers, hair clippers and hair- removing appliances, with self- contained electric motor.**	
8510.1000		- Shavers	3
8510.2000		- Hair clippers	3
8510.3000		- Hair- removing appliances	0
8510.9000		- Parts	0
85.11		**Electrical ignition or starting equipment of a kind used for spark- ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines.**	
8511.1000		- Sparking plugs	11
		- Ignition magnetos; magneto- dynamos; magnetic flywheels:	
8511.2010		- - -Magneto for vehicles of heading 87.11	35
8511.2090		- - -Other	35
		- Distributors; ignition coils:	
8511.3010		- - - Ignition coils for vehicles of heading 87.11	35
8511.3020		- - - Other for motor cars and vehicles	35
8511.3090		- - -Other	20
		- Starter motors and dual purpose starter-generators:	
		- - - Starter motors:	
8511.4011		- - - -For agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8511.4012		- - - -Other for motor cars and vehicles	35
8511.4019		- - - -Other	20
8511.4090		- - - Other	35
		- Other generators:	
8511.5010		- - - Alternator assembly for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8511.5020		- - - Alternator assembly for other motor cars and vehicles	35
8511.5090		- - - Other	20
		- Other equipment:	
8511.8010		- - - Heater/glow plugs for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8511.8020		- - - Heater/glow plugs for other motor cars and vehicles	35
8511.8030		- - - Capacitor Discharge Ignition (CDI) unit for vehicles of heading 87.11	35
8511.8040		- - - Capacitor Discharge Ignition (CDI) unit for other motor cars and vehicles	35
8511.8090		- - - Other	20
		- Parts:	
8511.9010		- - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	35
8511.9020		- - - Other for motor cars and vehicles	35
8511.9090		- - - Other	20
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**	
8512.1000		- Lighting or visual signalling equipment of a kind used on bicycles	20
		- Other lighting or visual signalling equipment:	
8512.2010		- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11	35
		(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	
		(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	
		(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	
		(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	
		(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	
		(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	
8512.2020		- - - Following components of motor vehicles; (1) Head light for vehicles of sub - headings 8701.9220 and 8701.9320	35
		(2) Lamp assembly, front turn signal for vehicles of sub - headings 8701.9220, 8701.9320 and 8704.2219	
		(3) Lamp assembly for illuminating license plate for vehicles of sub - headings 8701.9220 and 8701.9320	
		(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Lamp assembly, side body turning indicator for vehicles of sub- headings 8701.9220 and 8701.9320	
		(6) Car ceiling lamp/room lamp for vehicles of sub- heading 8704.2219	
8512.2090		- - - Other	35
		- Sound signalling equipment:	
8512.3010		- - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11	35
8512.3020		- - - For vehicles of heading 87.02 and sub-headings 8701.9220 and 8701.9320	35
8512.3030		- - - Anti-theft alarm system for vehicles of chapter 87	35
8512.3090		- - - Other	35
		- Windscreen wipers, defrosters and demisters:	
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
8512.4020		- - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	35
8512.4090		- - - Other	35
		- Parts:	
8512.9010		- - - Parts of the products of sub-headings 8512.4010	35
8512.9020		- - - Knobs for light switches for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8512.9030		- - - Knobs for light switches for motor cars and vehicles	35
8512.9090		- - - Other	35
85.13		**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Lamps:	
8513.1010		- - - Miners' safety lamps	0
8513.1020		- - - Other safety lamps; Morse signalling lamps; examination lamps	16
8513.1030		- - - Rechargeable emergency light	11
8513.1040		- - - Torches	11
8513.1050		- - - Huricane lanterns	11
8513.1090		- - - Other	16
		- Parts:	
8513.9010		- - - Of Miners' safety lamps	0
8513.9090		- - - Other	11
85.14		**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**	
		- Resistance heated furnaces and ovens :	
8514.1100		- - Hot isostatic presses	0
8514.1900		- - Other	0
8514.2000		- Furnaces and ovens functioning by induction or dielectric loss	0
		- Other furnaces and ovens :	
8514.3100		- - Electron beam furnaces	0
8514.3200		- - Plasma and vacuum arc furnaces	0
8514.3900		- - Other	0
8514.4000		- Other equipment for the heat treatment of materials by induction or dielectric loss	0
8514.9000		- Parts	0
85.15		**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**	
		- Brazing or soldering machines and apparatus:	
8515.1100		- - Soldering iron and guns	0
8515.1900		- - Other	0
		- Machines and apparatus for resistance welding of metal:	
8515.2100		- - Fully or partly automatic	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8515.2900		- - Other	0
		- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100		- - Fully or partly automatic	0
8515.3900		- - Other	0
8515.8000		- Other machines and apparatus	0
8515.9000		- Parts	0
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**	
		- Electric instantaneous or storage water heaters and immersion heaters:	
8516.1010		- - - In CKD/SKD condition	16
8516.1090		- - - Other	20
		- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100		- - Storage heating radiators	20
8516.2900		- - Other	20
		- Electro- thermic hair- dressing or hand-drying apparatus:	
8516.3100		- - Hair dryers	20
8516.3200		- - Other hair-dressing apparatus	20
8516.3300		- - Hand-drying apparatus	20
8516.4000		- Electric smoothing irons	20
		- Microwave ovens:	
8516.5010		- - - In CKD/SKD condition	20
8516.5090		- - - Other	20
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010		- - - Electric oven	20
8516.6020		- - - Electric ranges	20
8516.6030		- - - Electric roasters/grillers	20
8516.6090		- - - Other	20
		- Other electro- thermic appliances:	
8516.7100		- - Coffee or tea makers	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8516.7200		- - Toasters	20
		- - Other:	
8516.7910		- - - Insect killers	20
8516.7990		- - - Other	20
		- Electric heating resistors:	
8516.8010		- - - Electric Heating Element for Refrigerators/Power condensation heater for motors	11
8516.8090		- - - Other	20
8516.9000		- Parts	0
85.17		**Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**	
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:	
8517.1100		- - Line telephone sets with cordless handsets	20
		- - Smartphones :	
8517.1310		- - - In CKD/SKD condition	Rs.250/set
8517.1390		- - - Other	Rs.250/set
		- Other telephones for cellular networks or for other wireless networks	
		- - - Cellular mobile phone:	
8517.1411		- - - - In CKD/SKD condition	Rs.250/set
8517.1419		- - - - Other	Rs.250/set
8517.1420		- - - Fixed wireless terminal and CDMA	16
8517.1430		- - - Satellite mobile phone, whether or not functional on cellular networks	11
8517.1490		- - - Other	20
		- - Other:	
8517.1810		- - - Video phones	11
8517.1890		- - - Other	11
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8517.6100		- - Base stations	11
		- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
8517.6210		- - - Voice fequency telegraphy	11
8517.6220		- - - Modems	11
8517.6230		- - - High bit rate digital hierarchy system (SDH)	11
8517.6240		- - - Digital loop carrier system (DLC)	11
8517.6250		- - - Synchronous digital hierarchy system (SDH)	11
8517.6260		- - - Multiplexers, statistical multiplexers	11
8517.6270		- - - Routers	3
8517.6290		- - - Other	16
		- - Other:	
8517.6910		- - - ISDN system	11
8517.6920		- - - ISDN terminal adapters	11
8517.6950		- - - Set top boxes for gaining access to internet	11
8517.6960		- - - Attachements for telephones	11
8517.6970		- - - Networking equipments like LAN bridges, hubs, switches and repeaters	3
8517.6980		- - - Multi-station access units	3
8517.6990		- - - Other	16
		- Parts:	
8517.7100		- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	11
8517.7900		- - Other	11
85.18		**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets.**	
		- Microphones and stands therefor:	
8518.1010		- - - Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	3
8518.1090		- - - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Loudspeakers, whether or not mounted in their enclosures:	
8518.2100		- - Single loudspeakers, mounted in their enclosure	20
8518.2200		- - Multiple loudspeakers, mounted in the same enclosure	20
		- - Other:	
8518.2910		- - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	3
8518.2990		- - - Other	20
8518.3000		- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518.4000		- Audio- frequency electric amplifiers	20
8518.5000		- Electric sound amplifier sets	20
8518.9000		- Parts	16
85.19		**Sound recording or reproducing apparatus.**	
8519.2000		- Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment	20
8519.3000		- Turntables (record- decks)	20
		- Other apparatus:	
		- - Using magnetic, optical or semiconductor media:	
8519.8110		- - - Dubbing system of a kind used in film studios and production houses	0
8519.8190		- - - Other	20
		- - Other:	
8519.8910		- - - Compact disc players	20
8519.8920		- - - Dubbing system of a kind used in film studios and production houses	0
8519.8930		- - - MP-3 player	20
8519.8990		- - - Other	20
[85.20]			
85.21		**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**	
		- Magnetic tape- type:	
8521.1010		- - - V.C.R.	20
8521.1020		- - - V.C.P.	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8521.1090		- - - Other	20
		- Other:	
8521.9010		- - - Laser video Disc Player	20
8521.9090		- - - Other	20
85.22		**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.**	
8522.1000		- Pick- up cartridges	0
8522.9000		- Other	0
85.23		**Discs, tapes, solid- state non- volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**	
		- Magnetic media :	
8523.2100		- - Cards incorporating a magnetic stripe	0
		- - Other:	
8523.2910		- - - Magnetic discs	0
8523.2920		- - - Video magnetic tapes including those in hubs and reels, rools, pancakes and jumbo rolls	20
8523.2930		- - - Audio cassettes	20
8523.2940		- - - Video cassettes	20
8523.2990		- - - Other	20
		- Optical media:	
		- - Unrecorded:	
8523.4110		- - - Compact disc (CD)	11
8523.4120		- - - Digital versatile discs (DVD)	11
8523.4190		- - - Other	11
		- - Other:	
8523.4910		- - - containing software	11
8523.4920		- - - Discs for laser reading system containing audio material	11
8523.4930		- - - Discs for laser reading system containing images or video material	11
8523.4990		- - - Other	11
		- Semiconductor media :	
		- - Solid-state non-volatile storage devices:	
8523.5110		- - - Multimedia memory cards (MMC), SD cards	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8523.5120		- - - Other multimedia storage devices capable of connecting to an automatic data processing machine	3
8523.5130		- - - Containing software	11
8523.5190		- - - Other	3
		- - "Smart cards":	
8523.5210		- - - SIM cards	3
8523.5220		- - - Memoray cards	3
8523.5290		- - - Other	3
		- - Other:	
8523.5910		- - - Proximity cards and tags	3
8523.5990		- - - Other	11
		- Other:	
8523.8010		- - - Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0
8523.8020		- - - Gramophone records	20
8523.8040		- - - Video tapes of education nature	0
8523.8050		- - - Digital Quran	0
8523.8090		- - - Other	11
85.24		**Flat panel display modules, whether or not incorporating touchsensitive screens.**	
		- Without drivers or control circuits :	
8524.1100		- - Of liquid crystals	20
8524.1200		- - Of organic light-emitting diodes (OLED)	20
8524.1900		- - Other	20
		- - Other:	
8524.9100		- - Of liquid crystals	20
8524.9200		- - Of organic light-emitting diodes (OLED)	20
8524.9900		- - Other	20
85.25		**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**	
		- Transmission apparatus	
8525.5010		- - - Radio broadcast transmitter	16
8525.5020		- - - TV broadcast transmitter	16
8525.5030		- - - Communication jamming equipment	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8525.5040		- - - Wireless microphone	16
8525.5090		- - - Other	3
		- Transmission apparatus incorporating reception apparatus:	
8525.6010		- - - Blue tooth whether or not capable Of connecting to an automatic data processing machine	11
8525.6020		- - - Radio paging apparatus	11
8525.6030		- - - Walkie talkie set	11
8525.6040		- - - VSAT terminals	11
8525.6050		- - - Other satellite communication equipment	11
8525.6060		- - - Vehicle tracking system	11
8525.6070		- - - Modems	11
8525.6090		- - - Other	11
		- Television cameras, digital cameras and video camera recorders :	
8525.8100		- - High-speed goods as specified in Subheading Note 1 to this Chapter	11
8525.8200		- - Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	11
8525.8300		- - Other, night vision goods as specified in Subheading Note 3 to this Chapter	11
		- - Other:	
8525.8910		- - - Close circuit TV cameras	11
8525.8920		- - - Multimedia still/video camera	11
8525.8930		- - - Television cameras	11
8525.8940		- - - Digital cameras	11
8525.8950		- - - Video cameras recorders	11
8525.8990		- - - Other	11
85.26		**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**	
8526.1000		- Radar apparatus	3
		- Other:	
8526.9100		- - Radio navigational aid apparatus	3
8526.9200		- - Radio remote control apparatus	3
85.27		**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Radio-broadcast receivers capable of operating without an external source of power :	
8527.1200		- - Pocket-size radio cassette-players	20
8527.1300		- - Other Apparatus combined with sound recording or reproducing Apparatus	20
8527.1900		- - Other	20
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
		- - Combined with sound recording or reproducing apparatus:	
8527.2110		- - - For vehicles of chapter 87	35
8527.2190		- - - Other	20
		- - Other:	
8527.2910		- - - For vehicles of chapter 87	35
8527.2990		- - - Other	20
		- Other :	
8527.9100		- - Combined with sound recording or reproducing apparatus	20
8527.9200		- - not combined with sound recording or reproducing apparatus but combined with a clock	20
		- - Other:	
8527.9910		- - - Modems	11
8527.9990		- - - Other	20
85.28		**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.**	
		- Cathode-ray tube monitors :	
8528.4200		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0
8528.4900		- - Other	20
		- Other monitors :	
8528.5200		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
8528.5900		- - Other	20
		- Projectors :	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:	
8528.6210		- - - Multimedia projector	0
8528.6290		- - - Other	3
8528.6900		- - Other	20
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		- - Not designed to incorporate a video display or screen:	
8528.7110		- - - Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	20
8528.7190		- - - Other	20
		- - Other, colour:	
		- - - Television set:	
8528.7211		- - - - LCD, LED and OLED	20
8528.7213		- - - - In CKD/SKD condition	20
8528.7219		- - - - Other	20
8528.7290		- - - Other	20
8528.7300		- - Other, monochrome	20
85.29		**Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.**	
		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010		- - - Parts and accessories for cable TV/Satellite receiver i.e, (spliter, channel combiners, signal amplifiers etc)	20
8529.1020		- - - LNB, actuators	20
8529.1090		- - - Other	16
		- Other:	
8529.9020		- - - T.V tuners	0
8529.9030		- - - T.V. converter box	20
8529.9090		- - - Other	20
85.30		**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**	
8530.1000		- Equipment for railways or tramways	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8530.8000		- Other equipment	0
8530.9000		- Parts	0
85.31		**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**	
8531.1000		- Burglar or fire alarms and similar apparatus	0
8531.2000		- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	20
8531.8000		- Other apparatus	11
		- Parts:	
8531.9010		- - - Panic button	0
8531.9020		- - - Parts of apparatus of sub-heading 8531.2000	0
8531.9090		- - - Other	0
85.32		**Electrical capacitors, fixed, variable or adjustable (pre- set).**	
8532.1000		- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	20
		- Other fixed capacitors:	
8532.2100		- - Tantalum	11
8532.2200		- - Aluminium electroylic	20
8532.2300		- - Ceramic dielectric, single layer	11
8532.2400		- - Ceramic dielectric, multilayer	11
8532.2500		- - Dielectric of paper or plastics	20
8532.2900		- - Other	20
		- Variable or adjustable (pre- set) capacitors:	
8532.3090		- - - Other	20
		- Parts:	
8532.9010		- - - Capaciters decks of metal or plastic with terminals or connectors	11
8532.9020		- - - Capaciters terminals	11
8532.9090		- - - Other	20
85.33		**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**	
8533.1000		- Fixed carbon resistors, composition or film types	0
		- Other fixed resistors:	
8533.2100		- - For a power handling capacity not exceeding 20 W	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8533.2900		- - Other	0
		- Wirewound variable resistors, including rheostats and potentiometers:	
8533.3100		- - For a power handling capacity not exceeding 20 W	0
8533.3900		- - Other	0
8533.4000		- Other variable resistors, including rheostats and potentiometers	0
8533.9000		- Parts	0
8534.0000		**Printed circuits.**	20
85.35		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**	
8535.1000		- Fuses	20
		- Automatic circuit breakers:	
		- - For a voltage of less than 72.5 kV:	
8535.2110		- - - Upto 17.5 kV	3
8535.2190		- - - Other	11
8535.2900		- - Other	11
		- Isolating switches and make- and- break switches:	
8535.3010		- - - For a voltage upto 145 kV	20
8535.3090		- - - Other	11
		- Lightening arrestors, voltage limiters and surge suppressors:	
8535.4010		- - - For a voltage upto 245 kV	20
8535.4090		- - - Other	11
8535.9000		- Other	11
85.36		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**	
		- Fuses:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8536.1010		- - - For motor cars and vehicles	35
8536.1090		- - - Other	20
		- Automatic circuit breakers:	
8536.2010		- - - Circuit breakers above 10 amp	3
8536.2020		- - - Air Circuit breakers, multi phase	3
8536.2090		- - - Other	20
8536.3000		- Other apparatus for protecting electrical circuits	20
		- Relays:	
		- - For a voltage not exceeding 60 V:	
8536.4110		- - - For motor cars and vehicles	35
8536.4190		- - - Other	0
		- - Other:	
8536.4910		- - - For motor cars and vehicles	35
8536.4990		- - - Other	0
		- Other switches:	
8536.5010		- - - Pressure switches	3
		- - - Switches for vehicles of chapter 87	
8536.5021		- - - - (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc) (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	35
8536.5022		- - - - Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub - headings 8701.9220 and 8701.9320	35
8536.5029		- - - -Other	35
		- - - Other:	
8536.5091		- - - -Other for motor cars and vehicles	35
8536.5099		- - - -Other	20
		- Lamp- holders, plugs and sockets:	
8536.6100		- - Lamp-holders	20
		- - Other:	
8536.6910		- - - Plugs and Sockets with pins 16 and above	3
8536.6990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8536.7000		- Connectors for optical fibres, optical fibre bundles or cables	20
		- Other apparatus:	
8536.9010		- - - Wafer probers	3
8536.9030		- - - Mangetic contactors/thermal protectors for motors	11
8536.9090		- - - Other	20
85.37		**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**	
		- For a voltage not exceeding 1,000 V:	
8537.1010		- - - Fuse boxes with fuses for vehicles of heading 87.11	35
8537.1020		- - - Fuse boxes for other motor cars and vehicles	35
8537.1090		- - - Other	20
8537.2000		- For a voltage exceeding 1,000 V	20
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**	
8538.1000		- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	20
		- Other:	
8538.9010		- - - Vacuum Interrupters for vacuum circuit breakers	3
8538.9090		- - - Other	11
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; lightemitting diode (LED) light sources.**	
8539.1000		- Sealed beam lamp units	35
		- Other filament lamps, excluding ultra- violet or infra- red lamps:	
		- - Tungsten halogen:	
8539.2110		- - - Bulbs for automotive vehicles	35
8539.2190		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8539.2200		- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20
		- - Other:	
8539.2910		- - - For automotive vehicles	35
8539.2920		- - - For flash light	20
8539.2990		- - - Other	20
		- Discharge lamps, other than ultra- violet lamps:	
		- - Fluorescent, hot cathode:	
8539.3110		- - - Energy saving lamp	3
8539.3120		- - - Energy saving tube	3
8539.3190		- - - Other	20
		- - Mercury or sodium vapour lamps; metal halide lamps:	
8539.3210		- - - Energy saving lamp	3
8539.3220		- - - Energy saving tube	3
8539.3290		- - - Other	20
8539.3900		- - Other	20
		- Ultra- violet or infra- red lamps; arc- lamps:	
8539.4100		- - Arc-lamps	20
		- - Other:	
8539.4910		- - - Infra-red lamp	20
8539.4920		- - - Ultra-violet lamps	20
		- Light-emitting diode (LED) light sources :	
8539.5100		- - light-emitting diode (LED) modules	3
		- - light-emitting diode (LED) lamps :	
8539.5210		- - - Bulb	3
8539.5220		- - - Tube	3
		- Parts:	
8539.9010		- - - Tungsten filament and lead in wire for bulbs and tube lights	0
8539.9020		- - - Base cap for bulb	0
8539.9030		- - - Base cap for tube light	3
8539.9040		- - - Parts for energy saving lamps	0
8539.9090		- - - Other	3
85.40		**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode- ray tubes, television camera tubes).**	
		- Cathode- ray television picture tubes, including video monitor cathode- ray tubes:	
8540.1100		- - Colour	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8540.1200		- - Monochrome	3
8540.2000		- Television camera tubes; image converters and intensifiers; other photo- cathode tubes	3
8540.4000		- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	3
8540.6000		- Other cathode- ray tubes	3
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid- controlled tubes:	
8540.7100		- - Magnetrons	0
8540.7900		- - Other	3
		- Other valves and tubes:	
8540.8100		- - Receiver or amplifier valves and tubes	3
8540.8900		- - Other	3
		- Parts:	
8540.9100		- - Of cathode-ray tubes	3
8540.9900		- - Other	3
85.41		**Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; lightemitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.**	
8541.1000		- diodes, other than photosensitive of light-emitting diodes(LED)	0
		- Transistors, other than photosensitive transistors:	
8541.2100		- - With a dissipation rate of less than 1 W	0
8541.2900		- - Other	0
8541.3000		- Thyristors, diacs and triacs, other than photosensitive devices	0
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :	
8541.4100		- - Light-emitting diodes (LED)	0
8541.4200		- - Photovoltaic cells not assembled in modules or made up into panels	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8541.4300		- - Photovoltaic cells assembled in modules or made up into panels	0
8541.4900		- - Other	0
		- Other semiconductor devices :	
8541.5100		- - Semiconductor-based transducers	0
8541.5900		- - Other	0
8541.6000		- Mounted piezo- electric crystals	0
8541.9000		- Parts	0
85.42		**Electronic integrated circuits.**	
		- Electronic integrated circuits :	
8542.3100		- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0
8542.3200		- - Memories	0
8542.3300		- - Amplifiers	0
8542.3900		- - Other	0
8542.9000		- Parts	0
85.43		**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**	
8543.1000		- Particle accelerators	3
8543.2000		- Signal generators	3
8543.3000		- Machines and apparatus for electroplating, electrolysis or electrophoresis	0
8543.4000		- Electronic cigarettes and similar personal electric vaporising devices	20
		- Other machines and apparatus:	
8543.7010		- - - Remote control	3
8543.7020		- - - Insect killer	20
8543.7090		- - - Other	0
		- Parts:	
8543.9010		- - - Of machines of heading 8543.1000 & 8543.2000	0
8543.9090		- - - Other	0
85.44		**Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Winding wire:	
		- - Of copper:	
8544.1110		- - - Enamelled wire with nylon cover	11
8544.1190		- - - Other	20
8544.1900		- - Other	20
8544.2000		- Co- axial cable and other co- axial electric conductors	20
		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
		- - - Of a kind used in vehicles of chapter 87:	
8544.3011		- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 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 heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8544.3019		- - - - Other	35
8544.3090		- - - Other	20
		- Other electric conductors, for a voltage not exceeding 1,000 V :	
		- - Fitted with connectors:	
8544.4210		- - - Computer leads	0
		- - - Of a kind used in vehicles of chapter 87:	
8544.4221		- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.2195, 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 heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8544.4229		- - - - Other	35
8544.4290		- - - Other	20
		- - Other:	
8544.4910		- - - Telephone cables	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8544.4920		- - - Multi core, flexible, flat type copper, insulated (all features together)	11
8544.4990		- - - Other	20
		- Other electric conductors, for a voltage exceeding 1,000 V:	
8544.6010		- - - For a voltage exceeding 1,000 V but not exceeding 32,000 V	20
8544.6090		- - - Other	20
8544.7000		- Optical fibre cables	20
85.45		**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**	
		- Electrodes:	
8545.1100		- - Of a kind used for furnaces	0
8545.1900		- - Other	16
8545.2000		- Brushes	16
		- Other:	
8545.9010		- - - For motor vehicles including tractors	35
8545.9020		- - - For dry battery cells	0
8545.9090		- - - Other	16
85.46		**Electrical insulators of any material.**	
8546.1000		- Of glass	20
8546.2000		- Of ceramics	20
8546.9000		- Other	20
85.47		**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**	
8547.1000		- Insulating fittings of cermics	20
8547.2000		- Insulating fittings of plastics	20
8547.9000		- Other	16
8548.0000		**Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**	20
85.49		**Electrical and electronic waste and scrap.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
8549.1100		- - Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	0
8549.1200		- - Other, containing lead, cadmium or mercury	0
8549.1300		- - Sorted by chemical type and not containing lead, cadmium or mercury	0
8549.1400		- - Unsorted and not containing lead, cadmium or mercury	0
8549.1900		- - Other	0
		- Of a kind used principally for the recovery of precious metal :	
8549.2100		- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or Other activated glass, or electrical or Electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	0
8549.2900		- - Other	0
		- Other electrical and electronic assemblies and printed circuit boards :	
8549.3100		- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or Other activated glass, or electrical or Electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	0
8549.3900		- - Other	0
		-Other :	
8549.9100		- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or Other activated glass, or electrical or Electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	0
8549.9900		- - Other	0

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2.- The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Articles of Chapter 82 (tools);
(d) Articles of heading 83.06;
(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
(f) Electrical machinery or equipment (Chapter 85);
(g) Articles of Chapter 90;
(h) Articles of Chapter 91;
(ij) Arms (Chapter 93);
(k) Luminaires and lighting fittings and parts thereof of heading 94.05;
(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

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

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
(b) In Chapter 87 if designed to travel over land or over both land and water;
(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds

Notes.

1.- This Chapter does not cover:
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to:
- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**	
8601.1000		- Powered from an external source of electricity	3
8601.2000		- Powered by electric accumulators	3
86.02		**Other rail locomotives; locomotive tenders.**	
8602.1000		- Diesel- electric locomotives	3
8602.9000		- Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
86.03		**Self- propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**	
8603.1000		- Powered from an external source of electricity	3
8603.9000		- Other	3
8604.0000		**Railway or tramway maintenance or service vehicles, whether or not self- propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	3
8605.0000		**Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self- propelled (excluding those of heading 86.04).**	3
86.06		**Railway or tramway goods vans and wagons, not self- propelled.**	
8606.1000		- Tank wagons and the like	3
8606.3000		- Self- discharging vans and wagons, other than those of subheading 8606.10	3
		- Other:	
8606.9100		- - Covered and closed	3
8606.9200		- - Open, with non-removable sides of a height exceeding 60 cm	3
8606.9900		- - Other	3
86.07		**Parts of railway or tramway locomotives or rolling- stock.**	
		- Bogies, bissel- bogies, axles and wheels, and parts thereof:	
8607.1100		- - Driving bogies and bissel-bogies	3
8607.1200		- - Other bogies and bissel bogies	3
8607.1900		- - Other, including parts	3
		- Brakes and parts thereof:	
8607.2100		- - Air brakes and parts thereof	3
8607.2900		- - Other	3
8607.3000		- Hooks and other coupling devices, buffers, and parts thereof	3
		- Other:	
8607.9100		- - Of locomotives	3
8607.9900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8608.0000		**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**	3
8609.0000		**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	11

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1.- Subheading 8708.22 covers:

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Additional Note:

1.- All motor cars for transport of persons (e.g. limousines, taxis, sports cars and racing cars) are classifiable under PCT code 87.03.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
87.01		**Tractors (other than tractors of heading 87.09).**	
		- Single axle tractors:	
8701.1010		- - - Components for the assembly/ manufacture, in any kit form	30
8701.1090		- - - Other	30
		- Road tractors for semi- trailers:	
		- - With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8701.2110		- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	20
8701.2120		- - - Road tractors for semi-trailers (prime movers) less than 280 HP	20
8701.2130		- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	20
8701.2140		- - - Road tractors for semi-trailers (prime movers) of 280 HP and above	20
8701.2190		- - - Other	11
		- - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	
8701.2210		- - - Components for the assembly/manufacture, in any kit form	20
8701.2290		- - - Other	11
		- - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	
8701.2310		- - - Components for the assembly/manufacture, in any kit form	20
8701.2390		- - - Other	11
		- - With only electric motor for propulsion	
8701.2410		- - - Components for the assembly/manufacture, in any kit form	20
8701.2490		- - - Other	20
		- - Other :	
8701.2910		- - - Components for the assembly/manufacture, in any kit form	20
8701.2990		- - - Other	11
		- Track- laying tractors:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8701.3010		- - - Components for the assembly/manufacture, in any kit form	30
8701.3090		- - - Other	30
		- Other of an engine power:	
8701.9100		- - Not exceeding 18 kW	11
		- - Exceeding 18 kW but not exceeding 37 kW:	
8701.9210		- - - Components for the assembly / manufacture of agricultural tractors, in any kit form	16
8701.9220		- - - Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 37 kW	16
8701.9290		- - - Other	11
		- - Exceeding 37 kW but not exceeding 75 kW:	
8701.9310		- - - Components for the assembly / manufacture of agricultural tractors, in any kit form	16
8701.9320		- - - Agricultural Tractors, having an engine capacity exceeding 37 kW but not exceeding 75 kW	16
8701.9390		- - - Other	11
8701.9400		- - Exceeding 75 kW but not exceeding 130 kW	11
8701.9500		- - Exceeding 130 kW	11
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**	
		- With only compression- ignition internal combustion piston engine (diesel or semi- diesel):	
8702.1010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.1090		- - - Other	20
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
8702.2010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.2090		- - - Other	20
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
8702.3010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.3090		- - - Other	20
		- With only electric motor for propulsion:	
8702.4010		- - - Components for assembly / manufacture of vehicles, in any kit form	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8702.4090		- - - Other	20
		- Other:	
8702.9010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.9020		- - - Components for assembly / manufacture of Fully dedicated LNG/ LPG or CNG buses, in any kit form	20
8702.9030		- - - Fully dedicated LNG buses (CBU)	20
8702.9040		- - - Fully dedicated LPG buses (CBU)	20
8702.9050		- - - Fully dedicated CNG buses (CBU)	20
8702.9090		- - - Other	20
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**	
8703.1000		- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	30
		- Other vehicles, with only spark-ignition internal combustion piston engine:	
		- - Of a cylinder capacity not exceeding 1,000cc:	
		- - - Of a cylinder capacity not exceeding 850cc:	
8703.2111		- - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	50
8703.2112		- - - -Components for the assembly / manufacture of mini van type vehicles, in any kit form	50
8703.2113		- - - -Mini Vans (CBU)	50
8703.2114		- - - -Components for the assembly/ manufacture of auto rickshaws, in any kit form	50
8703.2115		- - - - Auto rickshaws (CBU)	50
8703.2119		- - - - Other	50
		- - - Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.2191		- - - -Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 and 8703.2195	55
8703.2192		- - - - Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193		- - - - 4x4 vehicles (CBU)	55
8703.2194		- - - - Components for the assembly / manufacture of Mini Van, in any kit form	55
8703.2195		- - - - Mini vans (CBU)	55
8703.2199		- - - - Other	55

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2240	60
8703.2220		- - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.2230		- - - Components for the assembly / manufacture of mini van, in any kit form	60
8703.2240		- - - Mini vans (CBU)	60
8703.2250		- - - Components for the assembly / manufacture of sport utility vehicles in any kit form	60
8703.2260		- - - Sport utility vehicles	60
8703.2290		- - - Other	60
		- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
		- - - Of a capacity exceeding 1,500cc but not exceeding 1,800cc:	
8703.2311		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.2312		- - - Components for the assembly / manufacture of sport utility vehicles in any kit form	75
8703.2313		- - - Sport utility vehicles	75
8703.2319		- - - - Other	75
		- - - Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:	
8703.2321		- - - - Components for the assembly / manufacture of vehicles, in any kit form excluding of heading 8703.2323	100
8703.2322		- - - - Components for the assembly / manufacture of sport utility vehicles 4X4, in any kit form	100
8703.2323		- - - - Sport utility vehicles (SUVs 4x4)	100
8703.2329		- - - - Other	100
		- - Of a cylinder capacity exceeding 3,000cc:	
8703.2410		- - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2490		- - - Other	100
		- Other vehicles, with only compression- ignition internal combustion piston engine (diesel or semi-diesel):	
		- - Of a cylinder capacity not exceeding 1,500cc:	
		- - - Of a cylinder capacity not exceeding 850cc:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8703.3111		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.3112		- - - - Other	50
		- - - - Of a cylinder capacity exceeding 850cc but not exceeding 1,000cc:	
8703.3121		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.3129		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.3131		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.3139		- - - - Other	60
		- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.3211		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.3219		- - - - Other	75
		- - - Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:	
8703.3221		- - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227	100
8703.3222		- - - - Components for the assembly / manufacture of sport utility vehicles, in any kit form	100
8703.3223		- - - - Sport utility vehicles (SUVs 4x4)	100
8703.3224		- - - - Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	100
8703.3225		- - - - All terrain vehicles (4x4)	100
8703.3226		- - - -Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.	20
8703.3227		- - - -Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features: (1) Attack resistance central division along with payment tray. (2) Wheel chair compartment with folding ramp (3) Taxi meter and two way radio system (4) Other standard accessories	20
8703.3229		- - - - Other	100

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of a cylinder capacity exceeding 2500cc:	
8703.3310		- - - Components for the industrial assembly/ manufacture of vehicles, in any kit form	100
8703.3390		- - - Other	100
		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 850cc:	
8703.4011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.4019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.4021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.4029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.4031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.4032		- - - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.4039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.4041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.4049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000 cc:	
8703.4051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.4059		- - - - Other	100
		- - - Of a cylinder capacity exceeding 3,000cc :	
8703.4061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.4069		- - - - Other	100

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 850cc:	
8703.5011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.5019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.5021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.5029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.5031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.5039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.5041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.5049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc:	
8703.5051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.5059		- - - - Other	100
		- - - Of a cylinder capacity exceeding exceeding 2,500cc:	
8703.5061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.5069		- - - - Other	100
		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 850cc:	
8703.6011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.6019		- - - - Other	50

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - - Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.6021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.6029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.6031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.6032		- - - - Vehicles of a cylinder capacity exceeding 1,000cc but not exceeding 1,300cc	60
8703.6039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.6041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.6049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000 cc:	
8703.6051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.6059		- - - - Other	100
		- - - Of a cylinder capacity exceeding 3,000cc:	
8703.6061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.6069		- - - - Other	100
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 850cc:	
8703.7011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.7019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 850cc but not exceeding 1,000cc:	
8703.7021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.7029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8703.7031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.7039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800cc:	
8703.7041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.7049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc:	
8703.7051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.7059		- - - - Other	100
		- - - Of a cylinder capacity exceeding exceeding 2,500cc:	
8703.7061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.7069		- - - - Other	100
		- Other vehicles, with only electric motor for propulsion:	
8703.8010		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.8030	50
8703.8020		- - - Components for the assembly / manufacture of electric auto rickshaw, in any kit form	50
8703.8030		- - - Electric auto rickshaw (CBU)	50
8703.8090		- - - Other	50
8703.9000		- Other	100
87.04		**Motor vehicles for the transport of goods.**	
		- Dumpers designed for off- highway use:	
8704.1010		- - - Components for assembly/ manufacture of Dump trucks designed for off-highway use	30
8704.1090		- - - Other	30
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		- - g.v.w. not exceeding 5 tonnes:	
8704.2110		- - - Components for the assembly / manufacture of vehicles, in any kit form	60
8704.2190		- - - Other	60
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
		- - - g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8704.2211		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2212		- - - - CBU 2 axle	30
8704.2213		- - - - CBU above 2 axle	20
8704.2219		- - - - Other	30
		- - - g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:	
8704.2291		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2292		- - - - CBU 2 axle	30
8704.2293		- - - - CBU above 2 axle	20
8704.2299		- - - - Other	30
		- - g.v.w. exceeding 20 tonnes:	
8704.2310		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2320		- - - CBU 2 axle	30
8704.2330		- - - CBU above 2 axle	20
8704.2390		- - - Other	30
		- Other, with only spark-ignition internal combustion piston engine :	
		- - g.v.w. not exceeding 5 tonnes:	
8704.3110		- - - Components for the assembly / manufacture, in any kit form excluding those of heading 8704.3130 and 8704.3150	60
8704.3120		- - - Components for the assembly / manufacture of mini cargo van, in any kit form	60
8704.3130		- - - Mini cargo van (CBU)	60
8704.3140		- - - Components for the assembly / manufacture of 3-wheeler cargo loader, in any kit form	50
8704.3150		- - - 3-Wheeler cargo loader (CBU)	50
8704.3190		- - - Other	60
		- - g.v.w. exceeding 5 tonnes:	
8704.3210		- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.3220		- - - CBU 2 axle	30
8704.3230		- - - CBU above 2 axle	20
8704.3290		- - - Other	30
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
8704.4100		- - g.v.w. not exceeding 5 tonnes	30

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8704.4200		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	30
8704.4300		- - g.v.w. exceeding 20 tonnes	30
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	
8704.5100		- - g.v.w. not exceeding 5 tonnes	30
8704.5200		-- g.v.w. exceeding 5 tonnes	30
		- Other with only electric motor for propulsion :	
8704.6010		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8704.6030	30
8704.6020		- - - Components for the assembly / manufacture of Electric trucks, in any kit form	30
8704.6030		- - - Electric trucks (CBU)	30
8704.6090		- - - Other	30
8704.9000		- Other	30
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**	
8705.1000		- Crane lorries	30
8705.2000		- Mobile drilling derricks	30
8705.3000		- Fire fighting vehicles	30
8705.4000		- Concrete- mixer lorries	30
8705.9000		- Other	30
8706.0000		**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**	50
87.07		**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**	
8707.1000		- For vehicles of heading 87.03	50
		- Other:	
8707.9010		- - - For vehicles of headings 8704.2190 and 8704.3190	50
8707.9090		- - - Other	50
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**	
		- Bumpers and parts thereof:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
8708.2190		- - - Other	35
8708.2200		- - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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-headings 8701.9220 and 8701.9320	
		(1) Battery box assembly and parts thereof	
		(2) Body shield / guard PTO	
		(3) Cowl radiator assembly and parts thereof	
		(4) Fan shroud assembly and parts thereof	
		(5) Fender assemblies and parts thereof	
		(6) Filler neck for lubricating oil	
		(7) Flaps for front hood	
		(8) Foot rest	
		(9) Foot step / foot board assemblies and parts there of	
		(10) Grill assembly / hood cowling assembly and parts thereof	
		(11) Guard / protector for PTO	
		(12) Heat shields	
		(13) Hood assembly and parts thereof	
		(14) Instrument panels	
		(15) Seat support assembly and parts thereof	
		(16)Side channels	
		(17) Side grill	
		(18) Support for front throttle	
		(19) Warning indicator housing	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8708.2919		- - - -Other	35
8708.2920		- - - Following components for vehicles of heading 87.02 :	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 vehicels of heading 87.03:	
8708.2931		- - - - (A) Following components for motor cars of heading 87.03	35
		(1) Air outlet assembly	
		(2) Anchor for spare tyre and parts thereof	
		(3) Apron assembly for front fender and parts thereof	
		(4) Arm rest for door trims	
		(5) Ash trays and parts thereof	
		(6) Battery trays, clamps, bands and parts thereof	
		(7) Bezels for inside door handles	
		(8) Bottom channel for holding window glass	
		(9) Bracket rear suspension	
		(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
		(11) Console box assembly and parts thereof	
		(12) Cover assembly for spare wheel and parts thereof (hard board type)	
		(13) Cover Fuel pipe (for vehicles upto 1200cc)	
		(14) Cross member assemblies for floors and parts thereof	
		(15) Cross member for roof	
		(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
		(17) Door assemblies (for vehicles not exceeding 800cc) (complete)	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(18) Door checker/ stopper assemblies and parts thereof	
		(19) Door gussets (for vehicles upto 800cc)	
		(20) Door handles inside and parts thereof	
		(21) Door handles outside and parts thereof	
		(22) Door seals for service holes (PE Sheet type)	
		(23) Engine compartment assembly (complete)	
		(24) Engine under covers (dust/ mud/ splash protectors)	
		(25) Extensions for rear floor cross members	
		(26) Floor assemblies (complete)	
		(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
		(28) Front floor panels (for vehicles not exceeding1200cc)	
		(29) Front hood assembly (complete)	
		(30) Front radiator grill (non plated) and parts thereof	
		(31) Garnishes and trims (inner/ outer) other than chrome plated	
		(32) Handles window regulator and parts thereof	
		(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside 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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	
		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Bar for side window	
		(2) Battery trays, clamps, bands and parts thereof	
		(3) Bezels for inside door handles	
		(4) Bracket rear licence plate	
		(5) Carrier for spare tyre and parts thereof	
		(6) Cover assembly for spare wheel	
		(7) Door handles inside/pull and parts thereof	
		(8) Door handles outside and parts thereof	
		(9) Door seals for service holes (PE Sheet type)	
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 comportment	
		(14) Heat insulators	
		(15) Heat protector for exhaust manifold	
		(16) Hood cover / soft top	
		(17) Hood sticks	
		(18) Lining for roof	
		(19) Mud covers for engine	
		(20) Mudguard / mud flaps	
		(21) Opener filler lid	
		(22) Pad for Roof Headlining	
		(23) Plastic linings for wheel housing / fender	
		(24) Plate assembly for hand brake mounting	
		(25) Plate holder set for mounting cable for hood opening	
		(26) Reinforcement for bumpers	
		(27) Reinforcements for front floor	
		(28) Reinforcements for roof (sheet metal)	
		(29) Reinforcements for seat belts	
		(30) Reinforcements for storage box / jack box	
		(31) Rod/prop for hood support and parts thereof	
		(32) Side body gussets	
		(33) Side plates for floor	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(29) Side running board	
		(30) Step assemblies and parts thereof	
		(31) Sunvisors	
8708.2932		- - - - (A) Following components for motor cars of sub-heading 8703.2119 and 8703.3112: (1) Sash front door rear R/L (excl. door windows) (2) Sash rear door center (excl. door windows) (B) Following components for motor cars: (1) Knuckle steering (2) Water pump (3) Fuel filter (4) Seat recliner (5) Air cleaner assembly (6)Steering (Manual) (7) Engines (8) Transmissions (Manual)	35
8708.2939		- - - - Other	35
		- - - For vehicles of heading 87.04:	
8708.2941		- - - - (A) Following components for vehicles of sub - heading 8704.2190	35
		(1) Ash tray and parts thereof	
		(2) Battery tray and parts thereof	
		(3) Box for tuner	
		(4) Brace for instrument panel	
		(5) Braces for apron	
		(6) Channel assay roof drip	
		(7) Cross members for front floors	
		(8) Deck assembly and parts thereof	
		(9) Door handle outside	
		(10) Door seals (PE sheet type)	
		(11) Door trims (Board type only)	
		(12) Ducts for heater / defroster / ventilation	
		(13) Dust covers	
		(14) Emblems for vehicles	
		(15) Floor mat assemblies	
		(16) Front grill	
		(17) Garnishes	
		(18) Handle for door window mechanism	
		(19) Heat insulators for floor	
		(20) Inner panel for upper back window	
		(21) Inner side members for front floor	
		(22) Lining for roof	
		(23) Louvers for cowl top	
		(24) Louvers for quarter ventilation	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 thereof	
		(17) Handle for closing deck gate	
		(18) Handle for door window mechanism	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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/ bazel 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)	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(10) Gussets / stiffeners for frame	
		(11) Licence plate assembly and parts thereof	
		(12) Long members for frame	
		(13) Rod / Prop / support for bonnet	
		(14) Scuff plates	
		(15) Shroud for fan	
		(16) Splash covers for engine	
		(17) Sun visors	
		(18) Trim for front pillar	
		(C) Following components for vehicles of sub - heading 8704.2390	
		(1) Battery Carrier assembly and parts thereof	
		(2) Bracket assembly front for cabin mounting	
		(3) Cabin tilt stay stopper assembly and parts thereof	
		(4) Cross members for frame	
		(5) Dust protection seal for doors (PE sheet type)	
		(6) Entry steps for cabin	
		(7) Floor mat	
		(8) Frame assembly	
		(9) Gussets / stiffeners for frame	
		(10) Licence plate assembly and parts thereof	
		(11) Long members for frame (6x2 vehicles only)	
		(12) Member assembly for mounting engine and parts thereof	
		(13) Rear body trim (other than injection monlded)	
		(14) Rod / prop / support for bonnet	
		(15) Scuff plates	
		(16) Sun visor	
		(17) Trim for front pillar	
8708.2949		- - - - Other	35
8708.2990		- - - Other	35
		- Brakes and servo-brakes; parts thereof:	
8708.3010		- - - (A) Following components for vehicles of heading 87.01	35
		(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-headings 8701.9220 and 8701.9320	
		(2) Brake assembly for tractors of sub-headings 8701.9220 and 8701.9320	
		(3) Brake bands for tractors of sub-headings 8701.9220 and 8701.9320	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040	
		(5) Brake drums and mounted brake linings for tractors of sub-headings 8701.9220 and 8701.9320	
		(6) Brake pedal assemblies and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320	
		(7) Cam shafts for brake for tractors of sub-headings 8701.9220 and 8701.9320	
		(8) Cross shaft assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320	
		(9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of sub-headings 8701.9220 and 8701.9320	
		(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-headings 8701.9220 and 8701.9320	
		(B) Following components for vehicles of heading 87.02	
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 sub-headings 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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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-headings 8701.9220 and 8701.9320:	35
		(1) Gear boxes	
		(2) Bottom cover plate for gear box housing	
		(3) Cover / Cup for gear shift lever	
		(4) Cover assembly for drive shift bearing for use in gear box	
		(5) Cover plates for gear box	
		(6) Cover shift tower for gear box	
		(7) Gear box housing	
		(8)Housing for gear shift lever	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(9) Knob for gear shift lever	
		(10) Lever 3rd and 4th / Fork Third (for gear box)	
		(11) Lever assembly transmission / gear shift lever and parts thereof	
		(12) Lever for 1st and 2nd gate / gear	
		(13)Lever for reverse gear	
		(14) Lever planetary / lever assembly splitter and parts thereof	
		(15) Plate for mounting gear shift lever	
		(16) Plunger	
		(17) Plunger / dog for gear box	
		(18) Retainer for main drive shaft for use in gear box	
		(19) Rod splitter for gear box	
		(20) Seat for spring for use in gear box	
		(21) Selector 3rd / Gate 3rd and 4th for gear box	
		(22) Selector for planetary shaft / support for splitter for gear box	
		(23) Shaft / fork for clutch release	
		(24) Shift tower for gear box	
		(25) Shift tower for gear box	
		(26) Shifter rails / rods	
		(27) Shifter rails / rods for gear box	
		(28) Supports for splitters	
		(29) Top cover assembly for gear box and parts thereof	
		(30) Shaft for differential lock	
		(31) Shaft reverse/shaft reverse cluster	
8708.4090		- - - Other	35
		- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof	
8708.5010		- - - (1) Built up drive axles with hub and brake drum for vehicles of heading 87.02 and sub - headings 8701.2090, 8704.2219, 8704.2299 and 8704.2390 (2) Wheel hubs for axles for vehicles of heading 87.02 and sub headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(3) Built up drive axles for argicultural tractors of sub-headings 8701.9220 and 8701.9320 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 60 kW), 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 60 kW), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 41 kW), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	
		(4) Built up Non driving axles with hub and brake drums for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of heading 87.02 and sub heading 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299, 8704.2390	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub-headings 8701.9220 and 8701.9320; 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-headings 8701.9220 and 8701.9320	
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
		(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 (4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130; Hub for front axle for vehicle of sub heading 8704.2190 (6) Cap spindle for grease for vehicles of sub heading 8704.3190 (7) Propeller shaft for vehicles of sub heading 8703.2193 (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
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 heading 87.02 and sub- headings 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090,, 8701.9060, 8704.2219, 8704.2299, 8704.2390 8701.9220 and 8701.9320 (2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8708.9220		- - - Silencers, mufflers and exhaust pipesfor vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	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- headings 8701.9220 and 8701.9320 : (1) Clutches (with or without driven plates) (2) Fork for clutches	35
8708.9390		- - - Other	35
		- - Steering wheels, steering columns and steering boxes; and parts thereof:	
8708.9410		- - - (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	35
		(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc	
		(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 (6) Steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 and 8704.3150	
8708.9420		- - - (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219	35
		(2) Steering wheels, stearing columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub-headings 8701.9220 and 8701.9320	
8708.9490		- - - Other	35
8708.9500		- - Safety Air bags with inflator system; parts thereof	35
		- - Other:	
8708.9910		- - - Following components for vehicles of heading 87.01:	35
		(A) For vehicles of heading 8701.2020, 8701.2090 and 8701.2040	
		(1) Battery cover	
		(2) Fuel tank	
		(3) Fuel tank bands / supports / brackets / stripes	
		(4) Out side mirror stay assembly	
		(5)Pin for mounting leaf springs (4x2 vehicles only)	
		(6) Retainer / holder for center hearing (4x2 vehicles only)	
		(7) Shackles for leaf spring assembly	
		(8) Stiffener for fly wheel housing (4x2 vehicles only)	
		(9) Towing hooks	
		(10) Upper pad for front leaf assembly (4x2 vehicles only)	
		(B) Following components,of agricultural tractors of sub-headings 8701.9220 and 8701.9320	
		(1) Adapter plate / engine mounting bracket	
		(2) Adaptor for techo meter drive (for tractors upto 60 kW)	
		(3) Air cleaner housing assembly and parts thereof	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Air intake pipes / tubes (for tractorsupto 60 kw)	
		(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 tractorsupto 60 kW)	
		(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 60 kW)	
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 machinism	
		(56) Link assembly for hydraulic lift	
		(57) Link for pivot pedal	
		(58) Link for PTO clutch	
		(59) Lower link assembly	
		(60) Packing for fuel tank	
		(61) Pad for PTO relay	
		(62) Pads for pedals	
		(63) Parts of fuel sedimentary assembly	
		(64) Pin for beam control	
		(65) Pin for supporting hydraulic mechanism	
		(66) Piston assembly for hydraulic mechanism and parts thereof	
		(67) Pivot shaft for hydraulic lift	
		(68) Plate cover for rear axle	
		(69) Plate draft response for hydraulic lift	
		(70) Plate engine lifting / eye engine lifting	
		(71) Pre cleaner assembly and parts thereof	
		(72) Protection sheet for starter motor	
		(73) Pull rod for stopping engin	
		(74) Quadrant assembly and parts thereof	
		(75) Radiator elbow	
		(76) Response cover assembly for hydraulic lift and parts thereo	
		(77) Retainer for ball	
		(78) Rocker cove	
		(79) Rod / shaft for throttle pedal	
		(80) Sector for draft control	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(81) Selective assembly and parts thereo	
		(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 tractorsupto 60 kW)	
		(95) Suction pipe for hydraulic oil	
		(96) Support / bracket for fuel tank (for taractors upto 60 kW)	
		(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 tractorsupto 60 kW)	
		(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 heading 87.02 :	35
		(1) Accelerator / Brake / Clutch pedal assemblies and parts thereof	
		(2) Air cleaner housing	
		(3) Battery cover	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(15) Cap assembly fuel filler (for vehicles upto 800cc)	
		(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(17)Fuel filler neck and pipe (other than plastic)	
		(18) Fuel pipe (main)	
		(19)Fuel pipe (return)	
		(20) Fuel tank (other than plastic)	
		(21) Fuel tank bands / brackets for mounting	
		(22) Fuel tube protectors (for vehicles upto 1200cc)	
		(23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)	
		(24) Heater unit (using engine heat) and parts thereof	
		(25) Lever fuel lid latch release	
		(26) Lever gear shift control and parts thereof (manual)	
		(27) Lever hood latch release	
		(28) Lever luggage door latch release	
		(29) Lid assembly fuel filler (for vehicles upto 1200cc)	
		(30) Nozzel and hose for wind shield washer	
		(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
		(32) Protectors for fuel filler pipes	
		(33) Protectors fuel tank	
		(34) Reserve tank and hose assembly for radiator tank and parts threreof	
		(35) Seat track adjuster without reclining mechanism	
		(36) Shield fuel tank filler pipe	
		(37) Towing hooks	
		(38) Washer jar	
		(B) Following components for vehicles of heading 8703.2113, 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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 stearing pump and power stearing 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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 stearing oil reservoir	
		(10) Bracket for power stearing pump mounting	
		(11) Bracket for radiator mounting	
		(12) Bracket for roll over bar	
		(13) Bracket for silencer / exhaust pipe support	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(14) Bracket for track rod protection	
		(15) Clutch pipe (feed)	
		(16) Cover for fuse box	
		(17) Cradle / support for fuel tank	
		(18) Cyclone pipe oil drain (sheet metal)	
		(19) Flinger / damper	
		(20) Fuel filler cover assembly and parts thereof	
		(21) Fuel filler neck	
		(22) Gate plate for gear lever retention	
		(23) Hose assembly for washer	
		(24) Internal air duct for heater	
		(25) Lower air duct	
		(26) Lower seat for front spring	
		(27) Pipe assembly for fuel and parts thereof	
		(28) Pipe for heater return	
		(29) Retainer for suspension spring	
		(30) Retaining plate for pulley	
		(31) Rings for securing shock absorbers	
		(32) Spare wheel carrier assembly and parts thereof	
		(33) Stay assembly with cover for roll over bar	
		(34) Strap for fuel tank	
		(35) Strut for air cleaner bracket	
		(36) Top plate (plate grommet) for gear change assembly	
		(37) Towing hook	
		(38) Towing ring recovery and lashing assembly and parts thereof	
		(39) Underside protection bar assembly for propeller shaft	
		(40) Washer tank assembly and cap thereof	
8708.9940		- - - Following components for vehicles of sub - heading 87.04	35
		(A) For vehicles of sub- heading 8704.2190:	
		(1) Air cleaner housing (sheet metal type)	
		(2) Air intake duck for air cleaner assembly	
		(3) Bands / protective blankets / brackets for fuel tank.	
		(4) Cable for hood lock control	
		(5) Clutch Oil Tube	
		(6)Duct snorkel	
		(7) Filler neck assembly	
		(8) Fuel tank (metal type)	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 stearing gear box	
		(12) Brackets for seat belts	
		(13) Brackets for suspension system	
		(14) Brackets sub - cleaner	
		(15) Brake fluid reservoir assembly and parts thereof	
		(16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(17) Cable assemblies for accelerator and choke	
		(18) Emblems	
		(19) Fuel pipes	
		(20) Fuel tank and parts thereof	
		(21) Hooks for lifting engine	
		(22) Lever set for gear shift control	
		(23) Nuts for wheels	
		(24) Pedal Brake, clutch and accelerator assemblies and parts thereof	
		(25) Plate cylinder block	
		(26) Rod / Bracket for tension assembly	
		(27) Rod gear shift select	
		(28) Spare wheel carrier and bolt assembly and parts thereof	
		(29) Stay / Brackets for bumpers	
		(30) Support set for gear shift arm	
		(31) Towing hook	
		(32) Washer jar assembly for wind shield	
		(33) Water reservoir tanks	
		(34)Wind shield washer nozzel assembly	
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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 heading 87.04	35
		(A) For vehicles of sub- heading 8704.2219:	
		(1) Air cleaner housing (sheet metal)	
		(2) Air intake pipe and its hood	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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) For vehicles of sub - heading 8704.2299	
		(1) Accelerator / Brake / Clutch pedal assembly and parts thereof	
		(2) Air / vacuum tanks for brakes	
		(3) Air cleaner housing assembly and parts thereof (sheet metal)	
		(4) Air intake pipe and its hoods	
		(5) Battery cover	
		(6) Brace for adjusting generator / alternator	
		(7) Brackets for mounting air cleaner, leaf springs, helper springs, schock absorbers and exhaust pipes.	
		(8) Brackets for mounting engine (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / strips	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Retainer / holder for center bearing	
		(15) Shackles for leaf springs assembly	
		(16) Stiffener for fly wheel housing	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(17) Towing hooks	
		(18) U. Bolts for leaf springs	
		(19) Upper pad for front leaf spring assembly	
		(C) 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
87.09		**Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**	
		- Vehicles:	
8709.1100		- - Electrical	30
8709.1900		- - Other	30
8709.9000		- Parts	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
87.10		**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	
8710.0010		- - - Armoured cash carrying vehicles	20
8710.0090		- - - Other	20
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars; side- cars.**	
		- With internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
8711.1010		- - - Components for the assembly / manufacture of vehicles in any kit form	50
8711.1090		- - - Other	50
		- With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
8711.2010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.2090		- - - Other	50
		- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.3020		- - - Motorcycle rickshaws in CBU	50
8711.3090		- - - Other	50
		- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:	
8711.4010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.4090		- - - Other	50
		- With internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.5090		- - - Other	50
		- With electric motor for propulsion:	
8711.6010		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of headings 8711.6040 and 8711.6060	50

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8711.6020		- - - Self-balancing, electrically-powered two wheeled transportation device (hoverboard, smart scooter, drift vehicles)	50
8711.6030		- - - Components for the assembly / manufacture of electric motorcycles, in any kit form	50
8711.6040		- - - Electric motorcycles (CBU)	50
8711.6050		- - - Components for the assembly / manufacture of 3-wheeler electric loader, in any kit form	50
8711.6060		- - - 3-Wheeler electric loader (CBU)	50
8711.6090		- - - Other	50
		- Other:	
8711.9010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.9090		- - - Other	50
8712.0000		**Bicycles and other cycles (including delivery tricycles), not motorised.**	35
87.13		**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**	
8713.1000		- Not mechanically propelled	3
8713.9000		- Other	3
87.14		**Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.**	
		- Of motorcycles (including mopeds):	
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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(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
8714.2000		- Of carriages for disabled persons	3
		- Other:	
8714.9100		- - Frames and forks, and parts thereof	20
8714.9200		- - Wheel rims and spokes	20
		- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714.9310		- - - Free wheel sprocket wheel for bicycle of heading 87.12	16
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
8715.0000		**Baby carriages and parts thereof.**	20
87.16		**Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof.**	
		- Trailers and semi- trailers of the caravan type, for housing or camping:	
8716.1010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.1090		- - - Other	16
		- Self- loading or self- unloading trailers and semi-trailers for agriculture purposes:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8716.2010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.2090		- - - Other	16
		- Other trailers and semi- trailers for the transport of goods:	
		- - Tanker trailers and tanker semi-trailers:	
8716.3110		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.3190		- - - Other	16
		- - Other:	
8716.3910		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.3990		- - - Other	16
		- Other trailers and semi- trailers:	
8716.4010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.4090		- - - Other	16
		- Other vehicles:	
8716.8010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.8090		- - - Other	16
8716.9000		- Parts	35

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

1.- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2.- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8801.0000		**Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.**	3
88.02		**Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles.**	
		- Helicopters:	
8802.1100		- - Of an unladen weight not exceeding 2,000 kg	3
8802.1200		- - Of an unladen weight exceeding 2,000 kg	3
8802.2000		- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	3
8802.3000		- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	3
8802.4000		- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	3
8802.6000		- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	3
[88.03]			
8804.0000		**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	3
88.05		**Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**	
8805.1000		- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	3
		- Ground flying trainers and parts thereof:	
8805.2100		- - Air combat simulators and parts thereof	3
8805.2900		- - Other	3
88.06		**Unmanned aircraft.**	
8806.1000		- Designed for the carriage of passengers	3
		- Other, for remote-controlled flight only :	
8806.2100		- - With maximum take-off weight not more than 250 g	3
8806.2200		- - With maximum take-off weight more than 250 g but not more than 7 kg	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8806.2300		- - With maximum take-off weight more than 7 kg but not more than 25 kg	3
8806.2400		- - With maximum take-off weight more than 25 kg but not more than 150 kg	3
8806.2900		- - Other	3
		- Other:	
8806.9100		- - With maximum take-off weight not more than 250 g	3
8806.9200		-- With maximum take-off weight more than 250 g but not more than 7 kg	3
8806.9300		- - With maximum take-off weight more than 7 kg but not more than 25 kg	3
8806.9400		- - With maximum take-off weight more than 25 kg but not more than 150 kg	3
8806.9900		- - Other	3
88.07		**Parts of goods of heading 88.01, 88.02 or 88.06.**	
8807.1000		- Propellers and rotors and parts thereof	3
8807.2000		- Under-carriages and parts thereof	3
8807.3000		- Other parts of aeroplanes, helicopters or unmanned aircraft	3
8807.9000		- Other	3

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8901.1000		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds	11
8901.2000		- Tankers	3
8901.3000		- Refrigerated vessels, other than those of subheading 8901.20	0
8901.9000		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	3
8902.0000		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**	0
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**	
		- Inflatable (including rigid hull inflatable) boats :	
8903.1100		- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	20
8903.1200		- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	20
8903.1900		- - Other	20
		- Sailboats, other than inflatable, with or without auxiliary motor :	
8903.2100		- - Of a length not exceeding 7.5 m	20
8903.2200		- - Of a length exceeding 7.5 m but not exceeding 24 m	20
8903.2300		- - Of a length exceeding 24 m	20
		- Motorboats, other than inflatable, not including outboard motorboats :	
8903.3100		- - Of a length not exceeding 7.5 m	20
8903.3200		- - Of a length exceeding 7.5 m but not exceeding 24 m	20
8903.3300		- - Of a length exceeding 24 m	20
		- Other:	
8903.9300		- - Of a length not exceeding 7.5 m	20
8903.9900		- - Other	20
8904.0000		**Tugs and pusher craft.**	20
89.05		**Light- vessels, fire- floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8905.1000		- Dredgers	3
8905.2000		- Floating or submersible drilling or production platforms	3
8905.9000		- Other	3
89.06		**Other vessels, including warships and lifeboats other than rowing boats.**	
8906.1000		- Warships	3
8906.9000		- Other	3
89.07		**Other floating structures (for example, rafts, tanks, coffer- dams, landing- stages, buoys and beacons).**	
8907.1000		- Inflatable rafts	3
8907.9000		- Other	3
8908.0000		**Vessels and other floating structures for breaking up.**	0

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85. 25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85. 26); connectors for optical fibres, optical fibre bundles or cables (heading 86.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20;

(m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass- produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non- electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**	
9001.1000		- Optical fibres, optical fibre bundles and cables	20
9001.2000		- Sheets and plates of polarising material	20
9001.3000		- Contact lenses	11
9001.4000		- Spectacle lenses of glass	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9001.5000		- Spectacle lenses of other materials	11
9001.9000		- Other	20
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**	
		- Objective lenses:	
9002.1100		- - For cameras, projectors or photographic enlargers or reducers	3
9002.1900		- - Other	3
9002.2000		- Filters	3
9002.9000		- Other	3
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**	
		- Frames and mountings:	
9003.1100		- - Of plastics	11
9003.1900		- - Of other materials	11
9003.9000		- Parts	11
90.04		**Spectacles, goggles and the like, corrective, protective or other.**	
9004.1000		- Sunglasses	3
9004.9000		- Other	3
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio- astronomy.**	
9005.1000		- Binoculars	11
9005.8000		- Other instruments	11
9005.9000		- Parts and accessories (including mountings)	11
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**	
9006.1000		- Cameras of a kind used for preparing printing plates or cylinders	3
9006.3000		- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	3
9006.4000		- Instant print cameras	3
		- Other cameras:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9006.5300		- - For roll film of a width of 35 mm	3
9006.5900		- - Other	3
		- Photographic flashlight apparatus and flashbulbs:	
9006.6100		- - Discharge lamp ("electronic") flashlight apparatus	3
9006.6900		- - Other	3
		- Parts and accessories:	
9006.9100		- - For cameras	3
9006.9900		- - Other	3
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**	
9007.1000		- Cameras	3
9007.2000		- Projectors	3
		- Parts and accessories:	
9007.9100		- - For cameras	3
9007.9200		- - For projectors	3
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**	
9008.5000		- Projectors, enlargers and reducers	3
9008.9000		- Parts and accessories	3
[90.09]			
90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**	
9010.1000		- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	3
9010.5000		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	3
9010.6000		- Projection screens	3
9010.9000		- Parts and accessories	3
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**	
9011.1000		- Stereoscopic microscopes	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9011.2000		- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0
9011.8000		- Other microscopes	0
9011.9000		- Parts and accessories	0
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**	
9012.1000		- Microscopes other than optical microscopes; diffraction apparatus	0
9012.9000		- Parts and accessories	0
90.13		**Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**	
9013.1000		- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0
9013.2000		- Lasers, other than laser diodes	0
9013.8000		- Other devices, appliances and instruments	0
9013.9000		- Parts and accessories	0
90.14		**Direction finding compasses; other navigational instruments and appliances.**	
9014.1000		- Direction finding compasses	3
9014.2000		- Instruments and appliances for aeronautical or space navigation (other than compasses)	3
9014.8000		- Other instruments and appliances	3
9014.9000		- Parts and accessories	3
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**	
9015.1000		- Rangefinders	3
9015.2000		- Theodolites and tachymeters (tacheometers)	3
9015.3000		- Levels	3
9015.4000		- Photogrammetrical surveying instruments and appliances	3
9015.8000		- Other instruments and appliances	3
9015.9000		- Parts and accessories	3
90.16		**Balances of a sensitivity of 5 cg or better, with or without weights.**	
9016.0010		- - - Electronic	3
9016.0090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.17		**Drawing, marking- out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**	
		- Drafting tables and machines, whether or not automatic:	
9017.1010		- - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	3
9017.1090		- - - Other	3
9017.2000		- Other drawing, marking- out or mathematical calculating instruments	11
		- Micrometers, callipers and gauges:	
9017.3010		- - - Micro Meter	11
9017.3020		- - - Callipers and gauges	3
		- Other instruments:	
9017.8010		- - - Measurig rod and tapes	11
9017.8090		- - - Other	11
9017.9000		- Parts and accessories	11
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro- medical apparatus and sight- testing instruments.**	
		- Electro- diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100		- - Electro-cardiographs	0
9018.1200		- - Ultrasonic scanning apparatus	0
9018.1300		- - Magnetic resonance imaging apparatus	0
9018.1400		- - Scintigraphic apparatus	0
9018.1900		- - Other	0
9018.2000		- Ultra- violet or infra- red ray apparatus	0
		- Syringes, needles, catheters, cannulae and the like:	
		- - Syringes, with or without needles:	
9018.3110		- - - With needles	20
9018.3120		- - - Without needles	20
9018.3200		- - Tubular metal needles and needles for sutures	11
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9018.3910		- - - Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	20
9018.3920		- - - Dextrose and saline infusion giving sets	20
		- - - Catheter:	
9018.3931		- - - -Suction	0
9018.3932		- - - -Pulmonary artery	0
9018.3933		- - - -Foly's	0
9018.3939		- - - -Other	0
9018.3940		- - - Cannula	20
9018.3950		- - - Surgical needles	0
9018.3960		- - - Endo tracheal tube	0
9018.3970		- - - Balloons	0
9018.3990		- - - Other	0
		- Other instruments and appliances, used in dental sciences:	
9018.4100		- - Dental drill engines, whether or not combined on a single base with other dental equipment	0
9018.4900		- - Other	0
9018.5000		- Other ophthalmic instruments and appliances	0
		- Other instruments and appliances:	
9018.9010		- - - Anesthesia aparatus	0
9018.9020		- - - Stethoscopes	0
9018.9030		- - - Surgical scissors	3
9018.9040		- - - Surgical knives	3
9018.9050		- - - Sphygmomano-meter	0
9018.9060		- - - Infant incubators	0
9018.9070		- - - Fibre dializers	0
9018.9090		- - - Other	0
90.19		**Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**	
9019.1000		- Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus	0
		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.2010		- - - Oxygenator with accessories	0
9019.2020		- - - Ozone therapy apparatus	0
9019.2030		- - - Acrosol therapy apparatus	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9019.2090		- - - Other	0
90.20		**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	
9020.0010		- - - Gas masks	0
9020.0020		- - - Other breathing appliances	0
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**	
9021.1000		- Orthopaedic or fracture appliances	0
		- Artificial teeth and dental fittings:	
9021.2100		- - Artificial teeth	0
9021.2900		- - Other	0
		- Other artificial parts of the body :	
9021.3100		- - Artificial joints	0
9021.3900		- - Other	0
9021.4000		- Hearing aids, excluding parts and accessories	0
9021.5000		- Pacemakers for stimulating heart muscles, excluding parts and accessories	0
9021.9000		- Other	0
90.22		**Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**	
		- Apparatus based on the use of X- rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1200		- - Computed tomography apparatus	0
9022.1300		- - Other, for dental uses	0
9022.1400		- - Other, for medical, surgical or veterinary uses	0
9022.1900		- - For other uses	0
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9022.2100		- - For medical, surgical, dental or veterinary uses	0
9022.2900		- - For other uses	0
9022.3000		- X- ray tubes	0
9022.9000		- Other, including parts and accessories	0
9023.0000		**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	0
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**	
9024.1000		- Machines and appliances for testing metals	0
9024.8000		- Other machines and appliances	0
9024.9000		- Parts and accessories	0
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**	
		- Thermometers and pyrometers, not combined with other instruments:	
		- - Liquid-filled, for direct reading:	
9025.1110		- - - Thermometers, clinical	0
9025.1190		- - - Other	0
9025.1900		- - Other	0
		- Other instruments:	
9025.8010		- - - Hydrometers	0
9025.8020		- - - Psychrometers	0
9025.8030		- - - Temperature guages and sensors for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9025.8090		- - - Other	0
9025.9000		- Parts and accessories	0
90.26		**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**	
		- For measuring or checking the flow or level of liquids:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9026.1010		- - - Following parts for agricultural tractors of sub-headings 8701.9220 and 8701.9320: (1) Fuel gauge (2) Oil level indicator (3) Dipstick/guage oil level for engines	35
9026.1020		- - - Dipstick/ gauge oil level for engines of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130 and 8704.3190	35
9026.1030		- - - Other for motor cars and vehicles	35
9026.1090		- - - Other	0
9026.2000		- For measuring or checking pressure	0
9026.8000		- Other instruments or apparatus	0
9026.9000		- Parts and accessories	0
90.27		**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**	
9027.1000		- Gas or smoke analysis apparatus	0
9027.2000		- Chromatographs and electrophoresis instruments	0
9027.3000		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0
9027.5000		- Other instruments and apparatus using optical radiations (UV, visible,IR)	0
		- Other instruments and apparatus :	
9027.8100		- - Mass spectrometers	0
9027.8900		- - Other	0
9027.9000		- Microtomes; parts and accessories	0
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**	
9028.1000		- Gas meters	20
9028.2000		- Liquid meters	0
9028.3000		- Electricity meters	20
		- Parts and accessories:	
9028.9010		- - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9028.9020		- - - Other of electricity meters	20
9028.9090		- - - Other	11
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**	
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1010		- - - Taximeters and pedometers	35
9029.1020		- - - Mileo meters	35
9029.1090		- - - Other	35
		- Speed indicators and tachometers; stroboscopes:	
		- - - Speed indicators and tachometers:	
9029.2011		- - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190	35
9029.2012		- - - - RPM meter for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9029.2013		- - - - Speed indicator and techometers for other motor cars and vehicles	35
9029.2019		- - - - Other	20
9029.2020		- - - Stroboscopes	20
9029.9000		- Parts and accessories	20
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radiations.**	
9030.1000		- Instruments and apparatus for measuring or detecting ionising radiations	0
9030.2000		- Oscilloscopes and oscillographs	0
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :	
9030.3100		- - Multimeters without a recording device	0
9030.3200		- - Multimeters with a recording device	0
		- - Other, without a recording device:	
9030.3310		- - - Battery meters for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9030.3320		- - - Other for motor cars and vehicles	35
9030.3330		- - - Ampere-meter	0
9030.3390		- - - Other	0
9030.3900		- - Other, with a recording device	0
9030.4000		- Other instruments and apparatus, specially designed for telecommunications (for example, cross- talk meters, gain measuring instruments, distortion factor meters, psophometers)	0
		- Other instruments and apparatus:	
9030.8200		- - For measuring or checking semiconductor wafers or devices (including integrated circuits)	0
9030.8400		- - Other, with a recording device	0
9030.8900		- - Other	0
9030.9000		- Parts and accessories	0
90.31		**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**	
9031.1000		- Machines for balancing mechanical parts	0
9031.2000		- Test benches	0
		- Other optical instruments and appliances:	
9031.4100		- - For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0
9031.4900		- - Other	0
9031.8000		- Other instruments, appliances and machines	0
9031.9000		- Parts and accessories	0
90.32		**Automatic regulating or controlling instruments and apparatus.**	
		- Thermostats:	
9032.1010		- - - Of a kind used in refrigerators, deep-freezers and air-conditioners	0
9032.1090		- - - Other	20
9032.2000		- Manostats	0
		- Other instruments and apparatus:	
9032.8100		- - Hydraulic or pneumatic	0
		- - Other:	
9032.8910		- - - Temperature control switches for vehicles of sub - heading 8703.2115 and 8704.3150	35
9032.8920		- - - Other for motor cars and vehicles	35
9032.8990		- - - Other	0
9032.9000		- Parts and accessories	0

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.33		**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	
9033.0010		- - - Of hearings aids	0
9033.0020		- - - Pacing wire	0
9033.0090		- - - Other	11

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
91.01		**Wrist- watches, pocket- watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal.**	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9101.1100		- - With mechanical display only	3
9101.1900		- - Other	3
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9101.2100		- - With automatic winding	3
9101.2900		- - Other	3
		- Other:	
9101.9100		- - Electrically operated	3
9101.9900		- - Other	3
91.02		**Wrist- watches, pocket- watches and other watches, including stop- watches, other than those of heading 91.01.**	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9102.1100		- - With mechanical display only	3
9102.1200		- - With opto-electronic display only	3
9102.1900		- - Other	3
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9102.2100		- - With automatic winding	3
9102.2900		- - Other	3
		- Other:	
9102.9100		- - Electrically operated	3
9102.9900		- - Other	3
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**	
9103.1000		- Electrically operated	11
9103.9000		- Other	11
91.04		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	
9104.0010		- - - For aircraft and spacecraft	3
9104.0020		- - - For vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	35
9104.0030		- - - Other for motor cars and vehicles	35
9104.0090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
91.05		**Other clocks.**	
		- Alarm clocks:	
9105.1100		- - Electrically operated	20
9105.1900		- - Other	20
		- Wall clocks:	
9105.2100		- - Electrically operated	20
9105.2900		- - Other	20
		- Other:	
9105.9100		- - Electrically operated	20
9105.9900		- - Other	20
91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time- recorders).**	
		- Time- registers, time- recorders:	
9106.1010		- - - Hour meters / tractor meters for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9106.1020		- - - Other for motor cars and vehicles	35
9106.1090		- - - Other	3
9106.9000		- Other	3
9107.0000		**Time switches with clock or watch movement or with synchronous motor.**	3
91.08		**Watch movements, complete and assembled.**	
		- Electrically operated:	
9108.1100		- - With mechanical display only or with a device to which a mechanical display can be incorporated	11
9108.1200		- - With opto-electronic display only	11
9108.1900		- - Other	11
9108.2000		- With automatic winding	11
9108.9000		- Other	11
91.09		**Clock movements, complete and assembled.**	
9109.1000		- Electrically operated	11
9109.9000		- Other	11
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**	
		- Of watches:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9110.1100		- - Complete movements, unassembled or partly assembled (movement sets)	3
9110.1200		- - Incomplete movements, assembled	3
9110.1900		- - Rough movements	3
9110.9000		- Other	3
91.11		**Watch cases and parts thereof.**	
9111.1000		- Cases of precious metal or of metal clad with precious metal	3
9111.2000		- Cases of base metal, whether or not gold- or silver- plated	3
9111.8000		- Other cases	3
9111.9000		- Parts	3
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**	
9112.2000		- Cases	3
9112.9000		- Parts	3
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**	
9113.1000		- Of precious metal or of metal clad with precious metal	3
9113.2000		- Of base metal, whether or not gold- or silver-plated	3
9113.9000		- Other	3
91.14		**Other clock or watch parts.**	
9114.3000		- Dials	3
9114.4000		- Plates and bridges	3
9114.9000		- Other	3

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03),or monopods, bipods, tripods and similar articles (heading 96.20); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**	
9201.1000		- Upright pianos	11
9201.2000		- Grand pianos	11
9201.9000		- Other	11
92.02		**Other string musical instruments (for example, guitars, violins, harps).**	
9202.1000		- Played with a bow	11
9202.9000		- Other	11
[92.03]			
[92.04]			
92.05		**Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.**	
9205.1000		- Brass- wind instruments	11
9205.9000		- Other	11
9206.0000		**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	11
92.07		**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**	
9207.1000		- Keyboard instruments, other than accordions	11
9207.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth- blown sound signalling instruments.**	
9208.1000		- Musical boxes	11
9208.9000		- Other	11
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**	
9209.3000		- Musical instruments strings	11
		- Other:	
9209.9100		- - Parts and accessories for pianos	11
9209.9200		- - Parts and accessories for the musical instruments of heading 92.02	11
9209.9400		- - Parts and accessories for the musical instruments of heading 92.07	11
9209.9900		- - Other	11

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Armoured fighting vehicles (heading 87.10);

(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or
(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93. 07.**	
9301.1000		- Artillery weapons (for example, guns, howitzers and mortars)	16
9301.2000		- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	16
		- Other:	
9301.9010		- - - Fully automatic shotguns	16
		- - - Rifles:	
9301.9021		- - - -Bolt action	16
9301.9022		- - - - Semi-automatic	16
9301.9023		- - - - fully automatic	16
9301.9029		- - - - Other	16
9301.9030		- - - Machine -guns	16
		- - - Sub-machine-guns:	
9301.9041		- - - - Fully automatic pistols	16
9301.9049		- - - - Other	16
9301.9090		- - - Other	16
93.02		**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	
		- - - Of prohibited bore and of calibres higher than 0.32:	
9302.0011		- - - -Revolvers	16
9302.0012		- - - -Pistols, single barrel, semi-automatic or otherwise	16
9302.0013		- - - -Pistols, multiple barrel	16
9302.0019		- - - -Other	16
		- - - Other:	
9302.0091		- - - - Revolvers	20
9302.0092		- - - - Pistols, signle barrel , semi-automatic or otherwise	20
9302.0093		- - - - Pistols, multiple barrel	20
9302.0099		- - - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive- bolt humane killers, line- throwing guns).**	
9303.1000		- Muzzle- loading firearms	20
		- Other sporting, hunting or target- shooting shotguns, including combination shotgun- rifles:	
		- - - Shotguns, single barrel:	
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
		- Other sporting, hunting or target- shooting rifles:	
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
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**	
		- Of revolvers or pistols:	
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
		- Of shotguns or rifles of heading 93.03:	
9305.2010		- - - Shotgun barrels	20
9305.2020		- - - Firing mechanisms	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9305.2030		- - - Frames and receivers, Rilfe barrels, Pistons, looking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	20
9305.2040		- - - Breeches, bolts (gunlocks) and bolt carriers	20
9305.2090		- - - Other	20
		- Other:	
		- - Of military weapons of heading 93. 01:	
9305.9111		- - - - Firing mechanisms	16
9305.9112		- - - - Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof.	16
9305.9113		- - - - Breeches, blts (gunlocks) and bolt carriers	16
9305.9119		- - - -Other	16
9305.9190		- - - Other	16
9305.9900		- - Other	16
93.06		**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**	
		- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100		- - Cartridges	20
9306.2900		- - Other	20
		- Other cartridges and parts thereof:	
9306.3010		- - - Cartridges for riveting or similar tools or for captive-bolt humane 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

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1.- This Chapter does not cover:

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);

(f) Lamps or light sources and parts thereof of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**	
9401.1000		- Seats of a kind used for aircraft	3
		- Seats of a kind used for motor vehicles:	
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 heading 87.02 sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
9401.2090		- - - Other	35
		- Swivel seats with variable height adjustment :	
9401.3100		- - Of wood	20
9401.3900		- - Other	20
		- Seats other than garden seats or camping equipment, convertible into beds :	
9401.4100		- - Of wood	20
9401.4900		- - Other	20
		- Seats of cane, osier, bamboo or similar materials :	
9401.5200		- - Of bamboo	20
9401.5300		- - Of rattan	20
9401.5900		- - Other	20
		- Other seats, with wooden frames:	
9401.6100		- - Upholstered	20
9401.6900		- - Other	20
		- Other seats, with metal frames:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9401.7100		- - Upholstered	20
9401.7900		- - Other	20
9401.8000		- Other seats	20
		- Parts:	
9401.9100		- - Of wood	20
		- - Other	
9401.9910		- - - 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
9401.9920		- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
9401.9930		- - - Other for motor cars and vehicles	35
9401.9990		- - - Other	20
94.02		**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**	
		- Dentists', barbers' or similar chairs and parts thereof:	
9402.1010		- - - Dentists' chairs	3
9402.1090		- - - Other	20
		- Other:	
9402.9010		- - - Operating tables	11
9402.9020		- - - Hospital beds with mechanical fittings	20
9402.9090		- - - Other	20
94.03		**Other furniture and parts thereof.**	
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
		- Wooden furniture of a kind used in the bedroom:	
9403.5010		- - - Wooden cabinets	20
9403.5020		- - - Wooden beds	20
9403.5030		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9403.6000		- Other wooden furniture	20
9403.7000		- Furniture of plastics	20
		- Furniture of other materials, including cane, osier, bamboo or similar materials :	
9403.8200		- - Of bamboo	20
9403.8300		- - Of rattan	20
9403.8900		- - Other	20
		- Parts :	
9403.9100		- - Of wood	20
9403.9900		- - Other	20
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**	
9404.1000		- Mattress supports	20
		- Mattresses:	
9404.2100		- - Of cellular rubber or plastics, whether or not covered	20
9404.2900		- - Of other materials	20
9404.3000		- Sleeping bags	20
9404.4000		- Quilts, bedspreads, eiderdowns and duvets (comforters)	20
9404.9000		-Other	20
94.05		**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**	
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :	
		- - Designed for use solely with light-emitting diode (LED) light sources :	
9405.1110		- - - Chandeliers	20
9405.1190		- - - Other	20
		- - Other:	
9405.1910		- - - Chandeliers	20
9405.1990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Electric table, desk, bedside or floor-standing luminaires :	
9405.2100		- - Designed for use solely with light-emitting diode (LED) light sources	20
9405.2900		- - Other	20
		- Lighting strings of a kind used for Christmas trees :	
9405.3100		- - Designed for use solely with light-emitting diode (LED) light sources	20
9405.3900		- - Other	20
		- Other electric luminaires and lighting fittings :	
9405.4100		- - Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	20
9405.4200		- - Other, designed for use solely with light-emitting diode (LED) light sources	20
		- - Other :	
9405.4910		- - - Lighting system of a kind used for film shootings	3
9405.4990		- - - Other	20
		- Non-electrical luminaires and lighting fittings :	
9405.5010		- - - Tubular day lighting device	3
9405.5090		- - - Other	20
		- Illuminated signs, illuminated name-plates and the like :	
9405.6100		- - Designed for use solely with light-emitting diode (LED) light sources	20
9405.6900		- - Other	20
		- Parts:	
		- - Of glass:	
9405.9110		- - - Of chandelier	11
9405.9190		- - - Other	20
9405.9200		- - Of plastics	20
9405.9900		- - Other	20
94.06		**Prefabricated buildings.**	
		- Of wood:	
9406.1010		- - - Green houses	20
9406.1020		- - - Dairy, live stock and poultry sheds	20
9406.1030		- - - Silos	20
9406.1040		- - - For cold storage	20
9406.1090		- - - Other	20
9406.2000		- Modular building units, of steel	20
		- Other:	
9406.9010		- - - Green houses	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9406.9020		- - - Dairy, live stock and poultry sheds	20
9406.9030		- - - Silos	20
9406.9040		- - - For cold storage	20
9406.9050		- - - Modular clean room panels	20
9406.9090		- - - Other	20

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, within “smart cards” and other media for the recording of sound or of other phenomenon whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 87.12);

(p) Unmanned aircraft (heading 88.06);

(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
(s) Decoy calls or whistles (heading 92.08);
(t) Arms or other articles of Chapter 93;
(u) Lighting strings of all kinds (heading 94.05);
(v) Monopods, bipods, tripods and similar articles (heading 96.20);
(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95. 03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

6.- For the purposes of heading 95.08 :
(a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
(b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
(c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note

1.- Subheading 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
[95.01]			
[95.02]			
95.03		**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced- size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**	
9503.0010		- - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	20
9503.0020		- - - Garments and accessories therefor, footwear and headgear	11
9503.0030		- - - Aero models	3
9503.0040		- - - Parts, accessories, sub-assemblies, mechanical or electrical movements	11
9503.0090		- - - Other	20
95.04		**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.**	
9504.2000		- Articles and accessories for billiards of all kinds	20
9504.3000		- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than 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
		- Other:	
9504.9010		- - - Dice cups	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9504.9090		- - - Other	20
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**	
9505.1000		- Articles for Christmas festivities	20
9505.9000		- Other	20
95.06		**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**	
		- Snow- skis and other snow- ski equipment:	
9506.1100		- - Skis	11
9506.1200		- - Ski-fastenings (ski-bindings)	11
9506.1900		- - Other	11
		- Water- skis, surf- boards, sailboards and other water- sport equipment:	
9506.2100		- - Sailboards	11
9506.2900		- - Other	11
		- Golf clubs and other golf equipment:	
9506.3100		- - Clubs, complete	11
9506.3200		- - Balls	11
9506.3900		- - Other	11
9506.4000		- Articles and equipment for table- tennis	20
		- Tennis, badminton or similar rackets, whether or not strung:	
9506.5100		- - Lawn-tennis rackets, whether or not strung	20
		- - Other:	
9506.5910		- - - Badminton rackets	20
9506.5920		- - - Squash rackets	20
9506.5990		- - - Other	20
		- Balls, other than golf balls and table- tennis balls:	
9506.6100		- - Lawn-tennis balls	20
		- - Inflatable:	
9506.6210		- - - Footballs, soccer balls	20
9506.6220		- - - Footballs, Other than leather	20
9506.6290		- - - Other	20
		- - Other:	
9506.6910		- - - Cricket balls	20
9506.6920		- - - Hockey balls	20
9506.6930		- - - Polo balls	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9506.6940		- - - Squash balls	20
9506.6960		- - - Table tennis balls	20
9506.6970		- - - Punching balls	20
9506.6980		- - - Badminton shuttle cocks	20
		- - - Other:	
9506.6991		- - - - Volley balls	20
9506.6992		- - - - Basket balls	20
9506.6993		- - - - Net balls	20
9506.6994		- - - - Hand balls	20
9506.6995		- - - - Rugby balls	20
9506.6999		- - - - Other	20
9506.7000		- Ice skates and roller skates, including skating boots with skates attached	11
		- Other:	
9506.9100		- - Articles and equipment for general physical exercise, gymnastics or athletics	11
		- - Other:	
		- - - Bladders and covers of inflattable balls:	
9506.9911		- - - - Football cover	11
9506.9912		- - - - Football bladder	11
9506.9913		- - - - Volley ball cover	11
9506.9914		- - - - Basket ball cover	11
9506.9915		- - - - Net ball cover	11
9506.9916		- - - - Hand ball cover	11
9506.9917		- - - - Rugby ball cover	11
9506.9919		- - - - Other	11
9506.9920		- - - Cricket bats	20
9506.9930		- - - Cricket wickets	20
9506.9940		- - - Cricket pads	20
9506.9950		- - - Cricket sets	20
9506.9960		- - - Hockey sticks	20
9506.9970		- - - Polo sticks	20
9506.9990		- - - Other	20
95.07		**Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**	
9507.1000		- Fishing rods	11
9507.2000		- Fish- hooks, whether or not snelled	11
9507.3000		- Fishing reels	11
9507.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
95.08		**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**	
9508.1000		- Travelling circuses and travelling menageries	11
		- Amusement park rides and water park amusements :	
9508.2100		- - Roller coasters	11
9508.2200		- - Carousels, swings and roundabouts	11
9508.2300		- - Dodge'em cars	11
9508.2400		- - Motion simulators and moving theatres	11
9508.2500		- - Water rides	11
9508.2600		- - Water park amusements	11
9508.2900		- - Other	11
9508.3000		- Fairground amusements	11
9508.4000		- Travelling theatres	11

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover:

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading 71.17);

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
96.01		**Worked ivory, bone, tortoise- shell, horn, antlers, coral, mother- of- pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**	
9601.1000		- Worked ivory and articles of ivory	20
		- Other:	
9601.9010		- - - Worked tortoise-shell	20
9601.9090		- - - Other	20
96.02		**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**	
9602.0010		- - - Gelatine capsules	20
9602.0090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand- operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**	
9603.1000		- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.2100		- - Tooth brushes, including dental-plate brushes	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
96.06		**Buttons, press- fasteners, snap- fasteners and press- studs, button moulds and other parts of these articles; button blanks.**	
9606.1000		- Press- fasteners, snap- fasteners and press-studs and parts therefor	16
		- Buttons:	
9606.2100		- - Of plastics, not covered with textile material	16
9606.2200		- - Of base metal, not covered with textile material	16
		- - Other:	
9606.2910		- - - Studs	3
9606.2920		- - - Buttons	11
9606.2990		- - - Other	16
		- Button moulds and other parts of buttons; button blanks:	
9606.3010		- - - Button moulds and other parts of buttons	16
9606.3020		- - - Button blanks	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
96.07		**Slide fasteners and parts thereof.**	
		- Slide fasteners:	
9607.1100		- - Fitted with chain scoops of base metal	20
9607.1900		- - Other	16
9607.2000		- Parts	16
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil- holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**	
9608.1000		- Ball point pens	20
9608.2000		- Felt tipped and other porous- tipped pens and markers	20
9608.3000		- Fountain pens, stylograph pens and other pens	20
9608.4000		- Propelling or sliding pencils	20
9608.5000		- Sets of articles from two or more of the foregoing subheadings	20
9608.6000		- Refills for ball point pens, comprising the ball point and ink- reservoir	20
		- Other:	
9608.9100		- - Pen nibs and nib points	20
		- - Other:	
9608.9910		- - - Pen caps and clips	11
9608.9920		- - - Ball point tips	11
9608.9990		- - - Other	20
96.09		**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**	
9609.1000		- Pencils and crayons, with leads encased in a sheath	20
		- Pencil leads, black or coloured:	
9609.2010		- - - Pencil leads, black	20
9609.2020		- - - Pencil kits, coloured	20
9609.9000		- Other	20
9610.0000		**Slates and boards, with writing or drawing surfaces, whether or not framed.**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9611.0000		**Date, sealing or numbering stamps,and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks, and hand printing sets incorporating such composing sticks.**	20
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink- pads, whether or not inked, with or without boxes.**	
		- Ribbons:	
9612.1010		- - - For dot matrix printer	20
9612.1090		- - - Other	20
9612.2000		- Ink- pads	20
96.13		**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**	
9613.1000		- Pocket lighters, gas fuelled, non- refillable	11
9613.2000		- Pocket lighters, gas fuelled, refillable	11
		- Other lighters:	
9613.8010		- - - Lighters used with motor cars of heading 8703	35
9613.8020		- - - Lighter for other motor cars and vehicles	35
9613.8090		- - - Other	20
9613.9000		- Parts	3
9614.0000		**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	20
96.15		**Combs, hair- slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof.**	
		- Combs, hair- slides and the like:	
9615.1100		- - Of hard rubber or plastics	20
9615.1900		- - Other	20
		- Other:	
9615.9010		- - - Hair pins	20
9615.9020		- - - Hair curlers and the like	20
9615.9090		- - - Other	20
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder- puffs and pads for the application of cosmetics or toilet preparations.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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
96.17		**Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.**	
9617.0010		- - - Vacuum flasks	20
9617.0020		- - - Other	20
9618.0000		**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	11
96.19		**Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles,of any material.**	
9619.0010		- - - Napkins (diapers) for adults (patients) of weight exceeding 25 kg	11
9619.0020		- - - Napkins (diapers) for Infants and babies	20
9619.0030		- - - Sanitary towels (pads) and tampons	20
9619.0040		- - - Napkins liners for babies	20
9619.0090		- - - Other	20
9620.0000		**Monopods, bipods, tripods and similar articles**	20

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07:

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5.- (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than handpainted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.**	
		- Of an age exceeding 100 years :	
9701.2100		- - Paintings, drawings and pastels	3
9701.2200		- - Mosaics	3
9701.2900		- - Other	3
		- Other :	
9701.9100		- - Paintings, drawings and pastels	3
9701.9200		- - Mosaics	3
9701.9900		- - Other	3
97.02		**Original engravings, prints and lithographs.**	
9702.1000		- Of an age exceeding 100 years	3
9702.9000		- Other	3
97.03		**Original sculptures and statuary, in any material.**	
9703.1000		- Of an age exceeding 100 years	3
9703.9000		- Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9704.0000		**Postage or revenue stamps, stamp-postmarks, first- day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.**	3
97.05		**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.**	
9705.1000		- Collections and collectors' pieces of archaeological, ethnographic or historical interest	3
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :	
9705.2100		- - Human specimens and parts thereof	3
9705.2200		- - Extinct or endangered species and parts thereof	3
9705.2900		- - Other	3
		- Collections and collectors' pieces of numismatic interest :	
9705.3100		- - Of an age exceeding 100 years	3
9705.3900		- - Other	3
97.06		**Antiques of an age exceeding 100 years.**	
9706.1000		- Of an age exceeding 250 years	3
9706.9000		- Other	3

Chapter 98

(SERVICES)

Heading	Description
98.01	**Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers.**
9801.1000	Services provided or rendered by hotels
9801.3000	Services provided or rendered by marriage halls and lawns
9801.4000	Services provided or rendered by clubs
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers
9801.7000	Services provided or rendered by hostels
9801.9000	Other
98.02	**Advertisements.**
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals
9802.5000	Advertisement on cable T.V network
9802.9000	Other
98.03	**Facilities for travel.**
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan.
9803.1100	Travel by air of passengers embarking on international journey from Pakistan
9803.2000	Domestic travel by train
9803.2100	International travel by train
9803.9000	Other
98.04	**Services provided or rendered for inland carriage of goods.**
9804.1000	Carriage of goods by air
9804.2000	Carriage of goods by train
9804.9000	Other
98.05	**Services provided or rendered by persons authorized to transact business on behalf of others**.
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship management service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
9807.0000	**Services provided or rendered by property developers and promoters.**
9808.0000	**Courier services.**
9809.0000	**Services provided or rendered by persons engaged in contractual execution of work.**
9810.0000	**Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.**
9811.0000	**Services provided or rendered by laundries, dry cleaners.**

Heading	Description
98.12	**Telecommunication services.**
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Pre-paid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service (SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fibre-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others
9812.3000	Telegraph
9812.4000	Telex
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	Internet services including e-mail services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fibre-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
9812.6125	Satellite based
9812.6129	Others
9812.6130	Internet/e-mail/Data/SMS/MMS services on WLL networks
9812.6140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based
9812.6220	Co-axial cable based
9812.6230	Fibre-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6310	Virtual private Network service (VPN)
9812.6320	Digital Signature service
9812.6390	Others

Heading	Description
9812.9000	Audiotext services
9812.9100	Teletext services
9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services
9812.9410	Radio paging services
9812.9490	Vehicle tracking services.
9812.9500	Burglar alarm services.
9812.9090	Others
98.13	**Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services**.
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.
9813.1100	Goods insurance
9813.1200	Fire insurance
9813.1300	Theft insurance
9813.1400	Marine insurance
9813.1500	Life insurance
9813.1600	Other insurance
9813.2000	Services provided or rendered in respect of advances and loans
9813.3000	Services provided or rendered in respect of leasing.
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Services provided or rendered in respect of musharika financing
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	Guarantee
9813.4200	Brokerage
9813.4300	Letter of credit
9813.4400	Issuance of pay order and demand draft
9813.4500	Bill of exchange
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
9813.4910	Safe vaults
9813.5000	Issuance, processing and operation of credit and debit cards
9813.6000	Commission and brokerage of foreign exchange dealings.
9813.7000	Automated Teller Machine operations, maintenance and management.
9813.8000	Service provided as banker to an issue
9813.8100	Other
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer

Heading	Description
98.14	**Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.**
9814.1000	Architects or town planners
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works
9814.3000	Property developers or promoters
9814.4000	Landscape designers
9814.9000	Other
98.15	**Services provided or rendered by professionals and consultants etc.**
9815.1000	Medical practitioners and consultants
9815.2000	Legal practitioners and consultants
9815.3000	Accountants and auditors
9815.4000	Management consultants
9815.5000	Technical, scientific, engineering consultants
9815.6000	Software or IT based system development consultants
9815.9000	Other consultants
9816.0000	**Services provided or rendered by pathological laboratories.**
98.17	**Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.**
9817.1000	Scientific laboratories
9817.2000	Mechanical laboratories
9817.3000	Chemical laboratories
9817.4000	Electrical or electronic laboratories
9817.9000	Other such laboratories
98.18	**Services provided or rendered by specialized agencies.**
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	**Services provided or rendered by specified persons or businesses.**
9819.1000	Stockbrokers
9819.1100	Under writers
9819.1200	Indenters
9819.1300	Commission agents
9819.1400	Packers
9819.2000	Money exchanger
9819.3000	Rent a car
9819.4000	Prize bond dealers
9819.5000	Surveyors
9819.6000	Designers
9819.7000	Outdoor photographer
9819.8000	Art painter
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service
9819.9500	Service provided by a registrar to an issue
9819.9090	Others

Heading	Description
98.20 9820.1000 9820.2000 9820.3000 9820.4000 9820.9000	**Services provided or rendered 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. Other workshops
98.21 9821.1000 9821.2000 9821.3000 9821.4000 9821.5000 9821.9000	**Services provided or rendered in specified fields.** Healthcare centres, gyms or physical fitness centres etc. Indoor sports and games centres Baby care centres Body massage centres Pedicure centres Similar other centers
98.22 9822.1000 9822.2000 9822.3000 9822.4000 9822.9000	**Services provided or rendered for specified purposes.** Fumigation services Maintenance or cleaning services Janitorial services Dredging or desilting services Other similar services
9823.0000	**Franchise services**
9824.0000	**Construction services**

Chapter 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
   (i) determination of eight-digit classification under a tariff item in chapter 1 to 97;
   (ii) determination of four-digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
   (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER -I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:
   (i) The importer shall make a declaration on the bill of entry for exemption claimed.
   (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
   (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges andImmunities) Act,1948(XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	**Imports by Privileged personnel/ organization:** (i) Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in- aid agreements (including those agreements which cover off budget foreign contributions or funds brought by	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR); (ii) Goods imported by the foreign airlines under Air Services Agreements signed by the Aviation Division, Cabinet Secretariat, Government of Pakistan with other countries on the basis of reciprocity and duly concurred by the Federal Board of Revenue.	
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	0
9905	**Imports by Dignitaries of UAE, Qatar, Bahrain and Kingdon of Saudi Arabia**: 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, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- **Dignitaries of UAE** 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 Tahnoum 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.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command. 14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard. 15.H.H.Sheikha 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.	
	Dignitaries of Bahrain: 1. H.E King Hamad Bin Isa Al-Khalifa. 2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa. **Dignitaries of Qatar:** 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 11. H.E.Sheikh Hamad Bin Jassim Bin Jabr Al-Thani 12. H.H. Shaikh Mohammad Bin Khalifa Al-Thani, Former Deputy Prime Minister of the State of Qatar **Dignitaries of Kingdon of Saudi Arabia:** 1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul Aziz Al-Saud, Governor of Tabuk of Kingdon of Saudi Arabia 2. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin Abdul Rahman Al-Saud (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/Bahrain/Saudi Arabia 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/Bahrain/Saudi Arabia 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/Bahrain/Saudi Arabia 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/Bahrain Rulers.	

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(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 vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.	
9906	(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975). (ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975). (iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975). (iv) Goods imported under the Acting Governer's (Allowance and Privileges) Order,1978 (President's Order No.19 of 1978). (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.	0

SUB-CHAPTER–II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9907	Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are menat for free distribution amongst Afghan Refugees or for relief wrok and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue	0
9908	**Goods received as Gift or donation:** (i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Federal Government and concurrence by the Federal Board of Revenue. (ii)Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	0
9909	Articles, value of which does not exceed Rs.30,000/- per parcel, if imported through post or courier service as unsolicited gift	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	parcel.	
9910	Samples of no commercial value imported by manufacturers subject to the following conditions: - a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples	0
9911	(i) Relief goods donated for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government. (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERRA/National Disaster Management Authority. (iii) Goods imported for aircrafts, not registered in Pakistan and under distress, for repair or maintenance, subject to authentication by Civil Aviation Authority of Pakistan	0

SUB-CHAPTER III
IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

Note

For the purpose of sub-chapter III, the expression:

(i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;

(ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, Mobile health unit/clinic with standard accessories (PCT

8705.9000) and ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and

(iii) "Competent Authority" means:

(i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;

(ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and

(iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9912	**Imports by Edhi Foundation:** (i) Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter); 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones.(29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05) 10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus.(85.27) 14. Ambulances (87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences.(90.18) 19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	are worn or carried, or implanted in the body, to compensate for a defect or disability (90.21) 20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22). (ii) The ambulances already imported or to be imported under S.No. 14 of Para (i) above may be disposed of after expiry of seven years from the date of importation without payment of duty and taxes leviable at the time of import with the prior approval of FBR.	
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:- (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.	0
9914	**Imports by Charitable Institutions and Hospitals:** Following imports by (i) charitable non-profit making institutions operating hospitals of fifty beds or more; or (ii) hospitals run by the Federal or a Provincial Government; or (iii) the Federal or a Provincial Government exclusively meant for hospitals run by the Federal or a Provincial Government: - (1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time; (2) Oxygen cylinders, wheelchairs, medical, surgical, dental furniture and spares thereof; (3) Re-agents, disposables and radioactive isotopes like Cobalt-60 falling under PCT 2844.4000. (4) Modular/Particle Free Operation Theatre equipped with OT Lights, wall panels with anti-bacterial spray / coating, specialized ventilating system for germ free air flow, anti-static door panel to avoid short circuit and Sterilized Flooring panels; (5) Mobile health unit/clinic with standard accessories (PCT 8705.9000) Subject to the following conditions: - (a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs. (b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	effect that imported goods are *bona fide* requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking. (c) undertaking so furnished by the hospital or institution is certified: (i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC). (ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated. (iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively. (iv) in case of hospitals/institutions of Armed Forces, respective Surgeon Generals (Director General Medical Services) or equivalent rank/authority. (v) in case of Fauji Foundation hospitals, M.D Fauji Foundation. (vi) in case of Pakistan Atomic Energy Commission hospitals/institutions, Director General Procurement PAEC. (d) In case of private sector institutions or hospitals, accountal of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand. (e) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions. (f) The goods imported under this PCT shall not be sold or otherwise disposed of before 5 years of import date. After 5 years, the goods may be disposed of on payment of customs duties and taxes at statutory rates leviable at the time of import and taking into consideration the physical condition of goods as determined by respective Customs Collectorate. (g) machinery and equipment falling under chapters 84, 85 or 90 may be allowed to be donated or sold to any other charitable institution / hospital, after 5 years of import, without payment of duty/taxes, with permission of the respective Customs Collectorate, subject to fulfillment of the aforesaid conditions.	
9915	Goods imported by or donated to non -profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that –	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	

SUB-CHAPTER-IV
IMPORT OF REPLACEMENT GOODS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0

SUB-CHAPTER-V
IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)/SEZ/ GWADAR AND FREE ZONE AREA OR SPECIAL TECHNOLOGY ZONES (STZ) OR AUTHORIZED UNDER EXPORT FACILITATION SCHEMES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9917	(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. (2) Capital goods, as defined in the preamble of Part-I of the Fifth Schedule to the Customs Act, and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff,	0

	imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one-time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. Co-developer as defined in Special Economic Zone Rules, 2013, shall also be entitled to avail the same incentives and exemptions for the same period as available to the Developer under the SEZ Act 2012, subject to condition that the Developer of the SEZ relinquishes its rights to the incentives and exemptions in favour of the Co-developer; provided further that the respective Special Economic Zone Authority duly endorses such reassignment, and ensures that such reassignment shall not be misused. (3) Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time: - (i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies including Gwadar International Terminals Limited and Gwadar Marine Services Limited, and their contractors and sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years; (ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to all visiting ships including foreign and local and fishing vessels at Gwadar Port for a period of forty (40) years; (iii) Vehicles imported by the concession holder and its operating companies for a period of twenty-three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR; (iv) Imports by the following businesses to be established in the Gwadar Free Zone Area for a period of 23 years with effect from 1st July, 2016, packaging, distribution, stuffing and de-stuffing, CFS, container yard, warehousing including cool and cold rooms, transhipment, labelling, light end assembly and re-assembly, imports and exports/value added exports, value adding of imports, other similar or related businesses activities and such commercial activities as are required to support the free zone. 4(i) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not	

	manufactured locally, imported from the date of signing of the development agreement for consumption within zones by the Special Technology Zones Authority and zone developers, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time; and (ii) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of issuance of license by the Special Technology Zones Authority for consumption within zones by the said Authority and zone enterprises, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. (5) Imports by persons as authorized under Export Facilitation Scheme, 2021 notified by the Federal Board of Revenue with such conditions, limitations and restrictions.	

SUB-CHAPTER-VI

TEMPORARY IMPORT OR EXPORT

PCT CODE	Description	CD (%)
(1)	(2)	(3)
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,- **1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components, Supported Palladium Catalyst and parts:** In case machinery, equipment, apparatus, appliances, components, sub-components, supported palladium catalyst and parts have undergone any alterations, renovations, refurbishment**,** addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, refurbishment, 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, **refurbishment,** 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. **2. Vehicles re-imported by owners in possession:** In case vehicles have undergone any alterations, renovations,	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	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.	
9919	Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the lst Schedule to the Act for such goods and other taxes leviable thereon. 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration, display, test or trial purposes. 6. Dry fruits imported from Afghanistan.	0
9920	**Temporary Imports:** Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy: 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them. 7. Professional and technical apparatus or equipment or instruments imported by foreign nationals, experts and athlete etc participating in an international event (including but not limited to sports events) or under any international arrangement for use solely during such event or arrangement subject to endorsement on their passports. The goods allowed temporary admission shall be identifiable at the time of import and subsequent re-export. Provided that the condition of furnishing undertaking or bond by such foreign nationals will not be applicable for this clause.	
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0
9922	Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Pakistan Merchant Shipping Ordinance, 2001 subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

SUB-CHAPTER-VII

MISCELLANEOUS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	(A) Artificial kidneys, hemodialysis machines, hemodialyzers, (A) V. fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. (B) Following items and appliances for Ostomy use: - 1. Baseplate/Stoma Wafer/Flange. 2. Ostomy (Colostomy/Ileostomy/ Urostomy) bags (All type) 3. Ostomy (Colostomy/Ileostomy/ Urostomy) Paste 4. Ostomy (Colostomy/Ileostomy/ Urostomy) Belt 5. Ostomy (Colostomy/Ileostomy/ Urostomy) Deodorizers 6. Ostomy (Colostomy/ Ileostomy/ Urostomy) Strip Paste 7. Stoma Powder/Ostomy Powder (Colostomy/Illeostomy/Urostomy Powder/ Ileostomy/Urostomy Powder) 8. Ostomy (Colostomy/Ileostomy/ Urostomy) Skin Barrier Spray and Wipe 9. Ostomy (Colostomy/Ileostomy/ Urostomy) Adhesive Remover Spray and Wipe. 10. Ostomy (Colostomy/Ileostomy/Urostomy) Adhesive Spray & Wipe. 11. Ostomy (Colostomy/Ileostomy/ Urostomy) Mouldable Ring 12. Ostomy (Colostomy/Ileostomy/ Urostomy) Elastic Tape 13. Ostomy (Colostomy/Ileostomy/ Urostomy) Barrier Cream 14. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Sheets 15. Ostomy (Colostomy/Ileostomy/ Urostomy) Cap 16. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Seal 17. Plastic Clips for closing the Ostomy bags. 18. Liquid washers and wipes for cleaning and washing peristomal skin 19. Night Drainage Bag 20. Cystoscope 21. Lithotripter 22. Colonoscope 23. Sigmoidoscope 24. Laparoscope 25. Suprapubic Cystostomy Set 26. Ryles Tube (Nasogastric Tube) 27. Foley's Catheter 28. Endoscope (Video Endoscopes) 29. Linear Cutter/Stapler 30. Circular Stapler 31. Right Angle Cutter/Stapler 32. Laparoscopic Hand Instruments: a) Dissector	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	b) Grasper c) Scissors d) Clipper e) Hook f) Retractors g) Needles Holders h) Knot Pusher i) Telescope (0o, 30o) 33. Urological Endoscopic Instruments: (a) Resectoscope (Rotating and Fix) (b) Optical Urethrotone (c) Telescope (0o, 30o, 75o) (d) Turp Resecting Loops (e) Diathermy Cord (C) Dietetic foods for medicinal purposes, subject to submission of provisional enlistment certificate duly issued under the Drug Regulatory Authority Act, 2012 (XXI of 2012), and the rules made thereunder, by the Drug Regulatory Authority of Pakistan.	
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 760(I)/2013 dated 2nd September, 2013.. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii)Injection wax viii) Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	0
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufacted locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicnal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer(iii) ABR (iv) Oto acoustic emission (5) Cochlear implants system. (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. 7) Hearing impairment/deaf related:(i) Printed material (ii) Software (iiii)Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing (ii) Braille board for alphabet writing (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine(v) Mathematics slates for blind (vi) Abacus frames (maths) (vii)White cane (viii) Thermofoam duplicating machine(ix) Brailie paper (x) Every card for brail writing (xi) Magnifier glasses for low vision (xii) Brail printing press (xiii) Irisvision Device with its complete components	0
9938	Disposables, as are not manufactured locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology; and following equipment:- **A. ANGIOPLASTY PRODUCTS:** 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	3. Coronary Artery Dilatation Catheters (Balloons). 4. PTCA Guide Wires. 5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. **B. ANGIOGRAPHY PRODUCTS:** 1. Angiography Catheters. 2. Sheaths. 3. Guide Wires 4. Contrast Lines 5. Pressure Lines 6. Mannifolds **C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:** 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delviery System 6.Guide Wires 7. Sizing Balloons 8.Sizing Plates. 9.PDA Closure Devices 10. PDA Delivery Systems **D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories).** **E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories)** **F. HEART FAILURE DEVICES (with Leads, Connectors & accessories)** **G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories)** **H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.** 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors	
	I. LEAR CARDIOLOGY PRODUCTS 1. Radioactive isotopes 2. Cold Kits (Cardioloite MAA, DTPA, etc) **J CARDICE SURGERY PRODUCTS.** 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances. **K. EQUIPMENT** 1. Cardiac Angiography Machine 2. Echocardiography Machine 3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies. **L. PERIPHERAL INTERVENTIONS EQUIPMENT** Disposables and other equipment for peripheral interventions including: Stents (including carotid , wall stents and Bio Re-absorbable Vascular Scaffold), Balloons, sheaths, catheters, Guide wires, Filter wires, Coils, Needles, Valves (including rotating homeostatic valves, connecting cables, inflation devices adaptors.	

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9939	Diagnostic kits for HIV, Hepatitis. Cancer and Corona Virus	0
9940	Re-import of the Contingent Owned Equipment (COE) of the Mission deployed abroad subject to NOC from Ministry of Commerce and physical examination of the goods by Customs for reconciliation with export documents	0
9941	Following goods imported by or donated to municipal authorities including development authorities, Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services, excluding contractors thereof, subject to the condition that the goods shall not be sold or otherwise disposed-of within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import. 1. Ambulances ((Respective heading) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000) 9. Mobile health unit/clinic with standard accessories (PCT 8705.9000)	0
9942	Following goods imported by Federal Government, Provincial Government or Special area governments, under technical cooperation (grant) for security purposes subject to NOC from Ministry of Interior and subject to the condtion that 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: - 1. Bulletproof Bus (PCT codes 8702.2090, 8702.3090, 8702.4090, 8702.9030, 8702.9040, 8702.9050, 8702.9090) 2. Bulletproof Hiace Van (PCT 8702.1090) 3. Bulletproof Coaster (PCT 8702.2090, 8702.3090, 8702.4090) 4. Bulletproof Double Cabin (PCT code 8704.2190) 5. Bulletproof SUV (8703.2260, 8703.2313, 8703.2323, 8703.2490, 8703.3223, 8703.3390) 6. Jammers (8543.7090) 7. Bulletproof Jacket (6210.4000) 8. Bulletproof Helmet (6506.1000)	0

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THE SECOND SCHEDULE
[See Section 2(17)]

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

"THE FIFTH SCHEDULE
[see section 18(1A)]

Part-I

Import 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:

Provided that the condition of "local manufacturing" shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

Provided further that condition of local manufacturing shall not be applicable for a period of three years, commencing on 1st July, 2018 and ending on 30th June, 2021, against Sr.No.12 of Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US $ 50 million or above duly certified by the Ministry of Energy (Power Division);

Provided further that condition of local manufacturing shall not be applicable against Sr. No.38 of the Table, on import of plant, machinery and equipment if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health.

(ii) except for S. Nos. 1(H), 14, 20,21 and 22 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 *bona fide* 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;

(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;

(iv) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under the First Schedule to the Customs Act, 1969. In all such type of entries, a maximum concessionary rate (i.e. 5%, 10% or 15%) has also been mentioned in column (4) of each entry which shall be applicable on the goods which are subject to any of the all remaining higher duty slab rates under the First Schedule to the Customs Act, 1969.

Explanation I.– In entries where customs duty rates 0%, 3% and 5% have been mentioned in column (4), the rate 0% or 3% shall be applicable only for such goods which are chargeable to 0% or 3% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 5% shall be applicable.

Explanation II. – In entries where customs duty rates 3%, 5% have been mentioned in column (4), the rate 3% shall be applicable only for such goods which are chargeable to 3% duty under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 5% shall be applicable.

Explanation III. – In entries where customs duty rates 0%, 3%, 10% have been mentioned in column (4), the rate 0% or 3% shall be applicable only for such goods which are chargeable to 0% or 3% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 10% shall be applicable.

Explanation IV. – In entries where customs duty rates 0%, 3%, 11%, 15% have been mentioned in column (4), the rate 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (16%, 20% and above) concessionary rate of 15% shall be applicable.; and

(v) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of retention, besides payment of duties and taxes, chargeable, if any.

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, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, poultry industry, IT sector, storage, communication and infrastructure development of SEZs by Zone Developer.

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	**Agricultural Machinery**			
	A) Tillage and seed bed preparation equipment.			Nil
	(1). Rotavator.	8432.8010	0%	
	(2). Cultivator.	8432.2910	0%	
	(3). Ridger.	8432.8090	0%	
	(4). Sub soiler.	8432.3900	0%	
	(5). Rotary slasher.	8432.8090	0%	
	(6). Chisel plough	8432.1010	0%	
	(7). Ditcher.	8432.1090	0%	
	(8). Border disc.	8432.2990	0%	
	(9). Disc harrow.	8432.2100	0%	
	(10). Bar harrow.	8432.2990	0%	
	(11). Mould board plow.	8432.1090	0%	
	(12). Tractor rear or front blade.	8430.6900	0%	
	(13). Land leveler or land planer.	8430.6900	0%	
	(14). Rotary tiller.	8432.8090	0%	
	(15). Disc plow.	8432.1090	0%	
	(16). Soil scrapper.	8432.8090	0%	
	(17). K.R. Karundi.	8432.8090	0%	
	(18). Tractor mounted trencher	8701.9220 8701.9320	0%	
	(19). Land leveler.	8430.6900	0%	
	(20). Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respective headings	0%	
	B) Seeding or Planting Equipment.			Nil
	(1). Seed-cum-fertilizer drill (wheat, rice barley, etc).	8432.3100	0%	
	(2). Cotton or maize planter with fertilizer attachment	8432.3900	0%	
	(3). Potato planter.	8432.3900	0%	
	(4). Fertilizer or manure spreader or broadcaster.	8432.4100 8432.4200	0%	
	(5). Rice transplanter.	8432.3900	0%	
	(6). Canola or sunflower drill.	8432.3100	0%	
	(7). Sugar cane planter	8432.3900	0%	
	C) Irrigation, Drainage and Agro-Chemical Application Equipment			Nil
	(1). Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7011 8413.7019	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	8424.8200 8424.2010	0%	

	sprinkler system.			
	(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	0%	
	(5). Knapsack sprayers.	8424.2010	0%	
	(6). Granular applicator.	8424.2010	0%	
	(7). Boom or field sprayers.	8424.2010	0%	
	(8). Self-propelled sprayers.	8424.2010	0%	
	(9). Orchard sprayers.	8424.2010	0%	
	(D) Harvesting, Threshing and Storage Equipment.			Nil
	(1). Wheat thresher	8433.5200	0%	
	(2). Maize or groundnut thresher or Sheller.	8433.5200	0%	
	(3). Groundnut digger.	8433.5900	0%	
	(4). Potato digger or harvester.	8433.5300	0%	
	(5). Sunflower thrasher.	8433.5200	0%	
	(6). Post hole digger.	8433.5900	0%	
	(7). Straw balers.	8433.4000	0%	
	(8). Fodder rake.	8201.3000 8433.5900	0%	
	(9). Wheat or rice reaper.	8433.5900	0%	
	(10). Chaff or fodder cutter.	8433.5900	0%	
	(11). Cotton picker.	8433.5900	0%	
	(12). Onion or garlic harvester.	8433.5200	0%	
	(13). Sugar harvester.	8433.5200	0%	
	(14). Reaping machines.	8433.5900	0%	
	(15). Combined harvesters (Upto ten years old).	8433.5100	0%	
	(16). Pruner/sheers.	8433.5900	0%	
	(17). Fodder/forage wagon.	8716.8090	0%	
	E) Fertilizer and Plant Protection Equipment.			Nil
	(1). Spray pumps (diaphragm type).	8413.8100	0%	
	(2). All types of mist blowers.	8414.5990	0%	
	F) Dairy, Livestock and poultry, machinery			Nil
	(1). Milk chillers.	8418.6910 8418.6990	2%	
	(2). Tubular heat exchanger (for pasteurization).	8419.5000	2%	
	(3). Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100 8419.3900	2% 0%	
	(4). Grain storage silos for poultry.	Respective headings	2%	
	(5). Insulated sand witch panels	Respective headings	2%	
	(6). Dairy, livestock and poultry sheds.	9406.1020 9406.9020	2%	
	(7). Milk filters.	8421.2900	2%	
	(8). Incubators**,** brooders and other poultry equipment	8436.2100 8436.2900	0%	
	(9). Machinery for animal feed stuff	8436.1000	0%	

	(10). Any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	If imported by manufacturers which are members of Pakistan Dairy Association.
	(11) Fans for use in dairy sheds	8414.5990	3%	If imported by members of Corporate Dairy Farmers Association.
	(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			Nil
	(1). Vegetable and fruits cleaning and sorting or grading equipment.	8437.1000	0%	
	(2). Fodder and feed cube maker equipment.	8433.4000	0%	
	(3). Milking machines.	8434.1000	0%	
	(4). Pre-fabricated CO_2 Controlled Stores.	9406.1090 9406.9090	0%	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 *bona fide* 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.
	(5). Grain storage silos duly fitted with mechanical systems i.e. sweep auger system, temperature control system, aeration system and roof exhaust system etc., imported during the period commencing on the 1st July, 2021 and ending on the 30th June, 2026.	8479.8990	0%	Nil

	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 *bona fide* 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. 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). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010 3921.9090	0% 0%	
	(2). Greenhouses (prefabricated).	9406.1010 9406.9010	0%	
	(3). Tunnel farming equipment consisting of the following:-			
	(a) Plastic covering and mulch film	3920.1000 3926.9099	0%	
	(b) Anti-insect net.	5608.1900	0%	
	(c) Shade net.	5608.9000	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.			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 bona fide requirement for use in the Agriculture
	(1). Evaporators for juice concentrate.	8419.8990	0%	
	(2). Machinery used for dehydration and freezing.	8419.3400 8418.6990	0% 0%	
	(3). Heat exchange unit.	8419.5000	0%	
	(4). Machinery used for filtering and refining of pulps/juices.	8421.2200	0%	
	(5). Complete Rice Par Boiling Plant.	8419.8990 & Respective Headings	0%	

				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.
	(J) Horticulture and Floriculture			
	(1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	0%	
	(2). PU panels (Insulation).	Respective headings	0%	
	(3). Generator sets 10 to 25 KVA.	8502.1120 8502.1130	0%	
	(4). Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	0%	
	(5). Other refrigerating or freezing chests, cabinets.	8418.5000	0%	
	(6). Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	0%	
	(7). Hand tools.	Respective Headings	0%	
	(K) Fish or shrimp farming and seafood processing machinery and equipment.			Nil
	(1). Compressor	8414.8090	0%	
	(2). Generator	8502.1130 8502.1190	0%	
	(3). Condenser	8502.1200	0%	
	(4). Flat freezer	8418.9990	0%	
	(5). Boast freezer	8418.3090	0%	
	(6). Fiber glass tubs	8418.4090	0%	
	(7). Insulated plants	7019.9090	0%	
	(8). Flake ice plants	8418.6990	0%	
	(9). Water aerators	8414.8090	0%	
	(10). Feed pellet (Floating Type) machine	8438.8020	0%	
2	**Machinery and equipment for development of grain handling and storage facilities including silos.**	Respective Headings	0%	
3	**Cool chain machinery, equipment** including Capital goods.	Respective Headings	0%	If imported by Cool Chain Industry including such sectors engaged in establishing or providing cool chain activities or part thereof.

4	**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	0%,3%, 5%	Condition (iv) of the preamble.
5	**Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -**			1. 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); 2. 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). 3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.
	A. Medical Equipment.			
	1) Dentist chairs.	9402.1010	5%	
	2) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	3) Operating Table.	9402.9010	5%	
	4) Emergency Operating Lights.	9405.4990	5%	
	5) Hospital Beds with mechanical fittings.	9402.9020	5%	
	6) Gymnasium equipment.	Respective Headings	0%,3%,5%	
	7) Cooling Cabinet.	9506.9100	5%	
	8) Refrigerated Liquid Bath.	8418.5000	5%	
	9) Contrast Media Injections (for use in Angiography & MRI etc).	3824.9999 3822.1900 3822.9000	5% 5%	
	B. Cardiology/Cardiac Surgery Equipment			
	1) Cannulas.	9018.3940	5%	
	2) Manifolds.	8481.8090	5%	
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	C. Disposable Medical Devices			
	1) Self-disabling safety sterile syringes.	9018.3110	5%	
	2) Insulin syringes.	9018.3110	5%	
	D. Other Related Equipment			
	1) Fire extinguisher.	8424.1000	5%	
	2) Fixtures & fittings for hospitals	Respective Headings	0%,3%,5%	
6.	**1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups,**	Respective Headings	0%	1. This concession shall be available to those Mineral

	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.**			Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, 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 Schedule, 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties& taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior

				approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties& taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
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 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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.**	Respective Headings	0%,3%,5%	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, 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 Schedule, 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of

				Customs. 4. Condition (iv) of the preamble.
8	**Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.**	Respective Headings	0%	1.This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.
				2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to

				payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
9	**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 agreement with the Government of Pakistan.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.**	Respective Headings	0%,3**%**,5%	1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 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 Schedule**,** 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be

				allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
10	**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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.**	Respective Headings	0%,3%,5%	-do-
11.	**1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel, bio-energy, ocean, waste-to-energy and hydrogen cell etc.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.** **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.**	Respective Headings	0%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely: - (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 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 Schedule**,** 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these

				goods may also be allowed subject to prior approval of the Chief Collector of Customs.
12	**1. Machinery and equipment meant for power transmission and grid stations including under construction projects.** **Explanation**.- For the purpose of this concession "machinery and equipment" shall mean:- (a) machinery and equipment operated by power of any description, such as used in the generation of power; (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 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. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.	Respective Headings	0%,3**%**, 5%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 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

				Schedule**,** 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of

				Customs. 4. Condition (iv) of the preamble.
13	**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%	
	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 equipment like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	

	14) Other furnaces and ovens.	8514.3900	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 equipment.	Respective Headings	0%	
14	**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%	
15	**Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil 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 Headings	0%, 3%, 10%	Condition (iv) of the preamble.
15A	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)	Respective Headings	0%	Nil
16	**Machinery and equipment imported by an industrial concern.**	Respective Headings	0%,3%, 11%, 15%	Condition (iv) of the preamble.
17	**Following machinery and equipment for marble, granite and gem stone extraction and processing industries.**			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 *bona fide* project requirement. The authorized person of the Company
	1) Polishing cream or material.	3405.4000 3405.9000	3% 5%	
	2) Fiber glass mesh	7019.6990	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% 5%	
	4) Gin saw blades.	8202.9910	5%	
	5) Gang saw blades/ diamond saw blades/ multiple blades or all types and	8202.9990	5%	

	dimensions.			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. 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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed
	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 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.	8464.9000 & Respective headings	0% 0%,3%,5%	
	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	0%	

				of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
18	**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	0%	1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are *bona fide* 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,
		Respective Headings	0%,3**%**,5%	

				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. 3. Condition (iv) of the preamble.
19	**Effluent treatment plants.**	Respective headings	0%,3**%**,5%	Condition (iv) of the preamble.
20	Following items for use with solar energy: -		0%	Nil
	Solar Power Systems.	8501.7110 8501.7210		
	(1) Off–grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :			
	i. PV Module.	8541.4200 8541.4300 8541.4900		
	ii. Charge controller.	9032.8990		
	iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000		
	iv. Essential connecting wires (with or without switches).	8544.4990		
	v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090		
	vi. Bulb holder	8536.6100		
	(2) Water purification plants operating on solar energy.	8421.2100		
21	**Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.**			Nil
	1. (a) Solar Parabolic Trough Power Plants.	8502.3900	0%	
	(b) Parts for Solar Parabolic Power Plants.			
	(i). Parabolic Trough collectors modules.	8503.0010	0%	
	(ii). Absorbers/Receivers tubes.	8503.0090	0%	
	(iii). Steam turbine of an output exceeding 40MW.	8406.8100	0%	
	(iv). Steam turbine of an output not exceeding 40MW.	8406.8200	0%	
	(v). Sun tracking control system.	8543.7090	0%	
	(vi). Control panel with other accessories.	8537.1090	0%	
	2. (a) Solar Dish Stirling Engine.	8412.8090	0%	

	(b) Parts for Solar Dish Stirling Engine.			
	(i). Solar concentrating dish.	8543.7090	0%	
	(ii). Sterling engine.	8543.7090	0%	
	(iii). Sun tracking control system.	8543.7090	0%	
	(iv). Control panel with accessories.	8537.1090 8537.2000	0%	
	(v). Stirling Engine Generator	8501.6100	0%	
	3. (a) Solar Air Conditioning Plant	8415.1099	0%	
	(b) Parts for Solar Air Conditioning Plant			
	(i). Absorption chillers.	8418.6990	0%	
	(ii). Cooling towers.	8419.8910	0%	
	(iii). Pumps.	8413.3090	0%	
	(iv). Air handling units.	8415.8290	0%	
	(v). Fan coils units.	8415.9099	0%	
	(vi). Charging & testing equipment.	9031.8000	0%	
	4.(a) Solar Desalination System	8421.2100	0%	
	(b) Parts for Solar Desalination System			
	(i). Solar photo voltaic panels.	8541.4200 8541.4300 8541.4900	0%	
	(ii). Solar water pumps.	8413.3090	0%	
	(iii). Deep Cycle Solar Storage batteries.	8507.2000	0%	
	(iv). Charge controllers.	9032.8990	0%	
	(v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%	
	5. Solar Thermal Power Plants with accessories.	8502.3900	0%	
	6. (a) Solar Water Heaters with accessories.	8419.1990	0%	
	(b) Parts for Solar Water Heaters			
	(i). Insulated tank	7309.0000 7310.0000	0% 0%	
	(ii). Vacuum tubes (Glass)	7020.0090	0%	
	(iii). Mounting stand	Respective headings	0%	
	(iv). Copper and Aluminum tubes	Respective heading	0%	
	(c) Accessories:			
	(i). Electronic controller	Respective headings	0%	
	(ii). Assistant/ Feeding tank			
	(iii). Circulation Pump			
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)			
	(v). Solenoid valve (one piece with one solar water heater)			
	(vi). Selective coating for absorber plates			
	7. (a) PV Modules.	8541.4200 8541.4300 8541.4900	0%	
	(b) Parts for PV Modules			
	(i). Solar cells.	8541.4200	0%	

		8541.4300 8541.4900		
	(ii). Tempered Glass.	7007.1900	0%	
	(iii). Aluminum frames.	7610.9000	0%	
	(iv). O-Ring.	4016.9990	0%	
	(v). Flux and preparations for metal surfaces	3810.1000	0%	
	(vi). Adhesive labels.	3919.9090	0%	
	(vii). Junction box & Cover.	8538.9090	0%	
	(viii). Sheet mixture of Paper and plastic	3920.9900	0%	
	(ix). Ribbon for PV Modules (made of silver, copper and lead).	Respective headings	0%	
	(x). Bypass diodes.	8541.1000	0%	
	(xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%	
	8. Solar Cell Manufacturing Equipment.			
	(i). Crystal (Grower) Puller (if machine).	8479.8990	0%	
	(ii). Diffusion furnace.	8514.3900	0%	
	(iii). Oven.	8514.3900	0%	
	(iv). Wafering machine.	8486.1000	0%	
	(v). Cutting and shaping machines for silicon ingot.	8461.9000	0%	
	(vi). Solar grade polysilicon material.	3824.9999	0%	
	(vii). Phosphene Gas.	2853.9000	0%	
	(viii). Aluminum and silver paste.	Respective headings	0%	
	9. Pyranometers and accessories for solar data collection.	9030.8900	0%	
	10. Solar chargers for charging electronic devices.	8504.4020	5%	
	11. Remote control for solar charge controller.	8543.7010	3%	
	12. Wind Turbines.			
	(a)Wind Turbines for grid connected solution above 200 KW (complete system).	8412.8090	0%	
	(b) Wind Turbines upto 200 KW for off-grid solutions comprising of:	8412.8090	0%	
	(i). Turbine with Generator/ Alternator.	Respective headings	0%	
	(ii). Nacelle with rotor with or without tail.			
	(iii). Blades.			
	(iv). Pole/ Tower.			
	(v). Inverter for use with Wind Turbine.			
	(vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2000	0%	
	13. Wind water pump	8413.8100	5%	
	14. Geothermal energy equipment.			
	(i). Geothermal Heat Pumps.	8418.6100	0%	
	(ii). Geothermal Reversible Chillers.	8418.6990	0%	
	(iii). Air handlers for indoor quality control equipment.	8418.6990	0%	
	(iv). Hydronic heat pumps.	8418.6100	0%	
	(v). Slim Jim heat exchangers.	8418.6100	0%	
	(vi). HDPE fusion tools.	8419.5000	0%	

	(vii). Geothermal energy Installation tools and Equipment.	8515.8000 8419.8990	0% 0%	
	(viii). Dehumidification equipment.	8479.6000	0%	
	(ix). Thermostats and IntelliZone.	9032.1090	0%	
	15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
22	**Following items for promotion of renewable energy technologies or for conservation of energy:-**			Nil
	(i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1190 9405.1990 8539.3290 8539.5210 8539.5220	0%	
	(ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.4990 8539.3290 8539.5210 8539.5220	0%	
	(iii). Tubular Day lighting Device.	9405.5010	0%	
	(iv). Wind turbines including alternators and mast.	8502.3100	0%	
	(v). Solar torches.	8513.1040	0%	
	(vi). Lanterns and related instruments.	8513.1090	0%	
	(vii). LVD induction lamps.	8539.3290	0%	
	(viii). LED Bulb/Tube lights.	8539.5210 8539.5220	0%	
	(ix). PV module, with or without, the related components including invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	8541.4200 8541.4300 8541.4900 8504.4990 9032.8990 8507.0000	0% 0% 0% 0%	
	(x). Light emitting diodes (light emitting in different colors).	8541.5100 8541.5900	0%	
	(xi). Water pumps operating on solar energy along with solar pump controllers	8413.7011 8413.7019 8413.7090 8504.4090	0% 0% 0%	
	(xii). Energy saver lamps of varying voltages	8539.3110 8539.3210	0% 0%	
	(xiii). Energy Saving Tube Lights.	8539.3120 8539.3220	0% 0%	
	(xiv). Sun Tracking Control System (xv). Solar air water generator	8543.7090 8479.8990	0% 0%	
	(xvi). Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	0%	

	(xvii). Charge controller/ Current controller.	9032.8990	0%	
23	**Parts, Components and inputs for manufacturing LED lights, Bulbs and their Parts:-**			If imported by LED Light, Bulbs and their Parts manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Coefficient Organization (IOCO).
	(i). Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs	Respective headings	0%	
	(ii). Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3810.9090	0%	
	(iii). Poly Butylene Terephthalate	3907.7000	0%	
	(iv). Bare or Stuffed Metal Clad Printed Circuit Board (MCPCB)	Respective heading	0%	
	(v). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	
	(vi). Lenses for LED lights and Bulbs	9001.9000	0%	
	vii). Aluminum Electrolytic capacitor	8532.2200	0%	
	viii). SMT Electrical Transformer	8504.3100	0%	
	(ix). Aluminum sheet	7606.1200 7606.9190	0%	
	(x). Tantalum capacitors (DIP/SMD)	8532.2100	0%	
	(xi). Other inductors, small transformer, coil (DIP/SMD)	8504.4090 8504.5000	0%	
24	**Plant, machinery and equipment 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 *bona fide* 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.
25	**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.
26	**Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2023 for setting up of industries in erstwhile FATA Areas.**	Respective headings	0%	The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the goods are bonafide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.
27	**Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-**			This concession shall be available to motor vehicles for the transport of goods and special purpose motor 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%	
28	**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.
29	**Charging station for electric vehicle**	8504.4030	0%	Nil

30	**Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)**	9406.1090 9406.9090	8%	(i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement 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. (ii) IOCO shall verify and determine the requirement of such Pre-fabricated structures in the form of finished rooms for setting up new hotels/motels in the specified areas.
31	**Micro feeder equipment for food fortification**	8437.8000	0%	Nil
32.	**Cinematographic equipment imported during the period commencing on the 1st July, 2018 and ending on the 30th June, 2023.**			i. The Ministry of Information, Culture and Broadcasting
	(1) Projector	9007.2000	3%	

	(2) Parts and accessories for projector	9007.9200	3%	shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona-fide requirement. The Authorized Officer of Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against specific user ID and password obtained under section 155D of the Customs Act, 1969. ii. 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. (ii) IOCO shall verify and determine quota requirement of such equipment
	(3) Other instruments and apparatus for cinema	9032.8990	3%	
	(4) Screen	9010.6000	3%	
	(5) Cinematographic parts and accessories	9010.9000	3%	
	(6) 3D Glasses	9004.9000	3%	
	(7) Digital Loud Speakers	8518.2200	3%	
	(8) Digital Processor	8519.8190	3%	
	(9) Sub-woofer and Surround Speakers	8518.2990	3%	
	(10) Amplifiers	8518.5000	3%	
	(11) Audio rack and termination board	7326.9090 8537.1090	3%	
	(12) Music Distribution System	8519.8990	3%	
	(13) Seats	9401.7100	3%	
	(14) Recliners	9401.7900	3%	
	(15) Wall Panels and metal profiles	7308.9090	3%	
	(16) Step Lights	9405.4990	3%	
	(17) Illuminated Signs	9405.6100 9405.6900	3%	
	(18) Dry Walls	6809.1100	3%	
	(19) Ready Gips	3214.9090	3%	
33.	**New Fire-fighting vehicles manufactured as such by OEMs**	8705.3000	10%	The goods shall not be sold or otherwise disposed-off within a period of five years of its import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

34	**Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.**	Chapters 84 and 85	0%	This exemption shall be available subject to fulfillment of following conditions, namely: - (a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019; (b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan. (c)exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and (d) 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.
35	**1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24" and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as "Large Diameter Gas Pipeline Project" by the Ministry of Energy**	Respective headings	5%	1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) 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 project. The Authorized Officer

	(Petroleum Division).			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 concession available to contractors and service companies of the project will be subject to the following conditions, namely: - (a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 3. Items imported at concessionary rates which become surplus, scrap, junk, obsolete or
	2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.	Respective headings	10%	
	3. HR Coils, Line Pipe, Pylons/Piles, whether or not manufactured locally, imported by developers and contractors of above projects.	Respective Headings	0%	

				otherwise shall be disposed of in the following manner, namely: - (a) in the event an item other than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds; (b) for specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a) above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months; (c) specialized vehicles can be

				surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and (d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to duties & taxes accordingly, at standard rates; 4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months, extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only

				shall be resolved through the Engineering Development Board.
	4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers, contractors and service companies on an import-cum-export basis for a period of five years.	Respective headings	0%	1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: - (a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project. 3. Temporarily imported goods

				shall be cleared against a corporate guarantee valid for a period of five years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow extension for a further period, as deemed appropriate, on payment of one percent surcharge for each year on C&F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.

36	**Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations**				If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(i) Tubes Pipes and hollow profiles of cast iron		7303.0000	0%	
	(ii) Articles of non-malleable cast iron		7325.1000	0%	
	(iii) Static Converters		8504.4090	0%	
	(iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		8517.6290	0%	
	(v) Optical fiber Cables		8544.7000	0%	
37	**Other Electric Conductors exceeding 32000 V**		8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.
38	**Plant, Machinery and equipment**		Respective headings	5%	if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health
39	**Following items for Tourism Projects**				
	1	Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations	9406.1090 9406.9090	50% of the prevailing rate of customs duty	Subject to certification by the concerned Secretary of Provincial Tourism Department or equivalent Authorized Officer of the Federal Government as bona fide requirement of the approved projects.
	2	Prefabricated Structure (Complete Units)	6810.9100		
	3	Camping and Glamping site equipment and accessories	Respective headings		
	4	Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.	8903.1100 8903.1200 8903.1900 8903.2100 8903.2200 8903.2300		
	5	Water-skis, surf-boards, sailboards and other water-sport equipment:	9506.2100 9506.2900		
	6	Ice skates and roller skates, including skating boots with skates attached	9506.7000		
	7	Ski-boots, cross country ski footwear and snowboard boots	6402.1200 6403.1200 6403.1900 6403.2000 6403.4000		
	8	Snow-skis and other snow-ski equipment	9506.1100		

			9506.1200		
			9506.1900		
			9506.9990		
	9	Paragliders, parachutes, Hot Air Balloons	8804.0000		
	10	Diving equipment	9506.6999		
	11	Zamboni Ice Resurfacing Machines	Respective heading		
	12	Ice Curling rock	7013.4900		
	14	Zip line equipment and accessories	9503.0090		
	14	White PE dasher boards for ice rinks	3920.1000		
	15	Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers	4203.2100		
			4203.2930		
			4203.3000		
	16	Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories	Respective headings		
	17	Washer Extractor - Industrial	8451.4010		
	18	Flatwork Ironer - Industrial	8451.3000		
	19	Dry Cleaning Machine - Industrial	8451.3000		
	20	Tumbler Dryer-Industrial	8451.2900		
	21	Other Laundry equipment & accessories	8423.8200		
			8716.8090		
			8451.8020		
			8443.1920		
			8716.8090		
			8451.4010		
			8414.4000		
			8451.2900		
			8451.3000		
			9403.2000		
	22	Steam Double Effect Absorption Chillers	8418.6990		
	23	Air Handling Units (AHUs)	8415.8390		
	24	Cooling Towers	8419.8910		
	25	Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories	8419.8100		
	26	Other HVAC Equipment & Accessories	8502.1310		
			8419.8910		
			7013.9900		
			8402.9020		
			7322.1100		
			8415.8190		
			3925.9000		
			8415.8390		
			8414.3090		
	27	Sewerage Treatment Plant	8421.2100		
	28	Elevators	8428.1010		
	29	Escalators	8428.4000		
	30	Generating sets	8502.1310		
	31	Transformer	8504.3400		
	32	Distribution Board	8504.4090		
	33	Chandeliers	9405.1110 9405.1910		
	34	Other Electrical Equipment	8481.1000		
			8504.4090		

			8544.1190		
	35	Dish washing Machine	8422.1900		
	36	Ice Cube Machine + Bin	8418.6990		
	37	Double Door Upright Freezer	8418.5000		
	38	Food Processor	8509.8000		
	39	Coffee Machine	8419.8100		
	40	Ovens & Burners	8419.8100		
			8418.5000		
			8418.6990		
			4419.0000		
			8438.5000		
			8438.6000		
			7020.0090		
			8509.4020		
			8509.8000		
			8417.2000		
			8516.5090		
			8422.4000		
	41	Other Kitchen Equipment & Accessories	8716.8090		
			9403.2000		
			8419.8100		
			8418.6990		
			8438.1000		
			8418.5000		
			8423.1000		
			4419.0000		
			8509.8000		
			8422.1900		
			8419.8100		
			8414.6000		
			8438.5000		
			9403.2000		
	42	Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment	8508.1190		
	43	Fire Alarm and Suppression System	8531.2000		
	44	Fire Sprinkler System	8481.1000		
	45	Fire Extinguishers	8424.1000		
	46	Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.	8801.0000		
	47	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	8804.0000		

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**	**GD. No.**	**GD date & Mach.No.**
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE: It is certified that the description and quantity mentioned above 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 _____
Name _____
C.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

Header Information											
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**	**GD. No.**	**GD date &Mach No.**
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and *bonafide* requirement of the project and the same are not manufactured locally.

Signature& Seal of the Authorized Officer _____

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 Equipment, 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.

(v). For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

Table A
Active Pharmaceutical Ingredients (API)

Sr. No	Description	PCT code	Customs duty (%)
1	Acyclovir Usp	2933.5990	0
2	Albendazole - Human Grade	2933.9990	0
3	Alfacalcidole	3004.9099	0
4	Alogliptin Benzoate	2942.0000	0
5	Alprazolam	2933.9100	0
6	Amikacin Sulpate	2941.9090	0
7	Amiloride HCL	2933.9990	0
8	Amlodipine	2933.3990	0
9	Amoxicillin sodium sterile BP	2941.1000	0
10	Amoxicillin Sodium With Clavulanate Potassium (Sterile)	3003.2000	0
11	Amphotericin B Lyophilized	2941.9090	0
12	Ampicillin sodium sterile USP/BP (Pharmaceutical grade)	2941.1000	0
13	Amprolium HCl	2933.5990	0
14	Apixaban and its salts	2933.7990	0
15	ARIPIPRAZOLE	2933.7990	0

16	Artemether	2932.9990	0
17	Atorvastatin	2933.9990	0
18	Atorvastatin Calcium	2933.9990	0
19	Atracurium Besylate	2933.4990	0
20	Atropine Sulphate	2941.9090	0
21	Azilsartan Kamedoxomil	2934.9990	0
22	Bacitracin and its derivatives	2941.9060	0
23	Benazepril Related Compound	2933.7990	0
24	Benzyl pencillin sodium/potassium	2941.1000	0
25	Betahistine Di Hcl	2933.3990	0
26	Betaine Glucuronate	2923.9010	0
27	Betamethasone	2937.2200	0
28	Biapenem	2941.9090	0
29	Bisacodyl	2933.3990	0
30	Bosentan Monohydrate	2935.9090	0
31	BromocriptineMs(G) Msa/Ds 01	2939.6900	0
32	BUPIVACAINE HYDROCHLORIDE	2933.9990	0
33	Calcium Lactobionate Oral	2918.1600	0
34	Calcium Lactobionate Special Grade	2940.0000	0
35	Canagliflozin Hemihydrate	2934.9990	0
36	Candesartan Cilextle	2933.9990	0
37	Captopril	2933.9990	0
38	Carbamazepine	2933.9990	0
39	Carbenicillin and its salts	2941.1000	0
40	Carbinoxamine Maleate	2933.3990	0
41	Carfecillin	2941.1000	0
42	Cariprazine Hydrochloride	2933.5990	0
43	CARVEDILOL	2933.9990	0
44	Cefazolin Sodium Sterile	2941.9090	0
45	Cefepime Hydrochloride/L-Arginine Sterile USP	2941.9090	0
46	Cefoperazone And Sulbactam Sodium	2941.9090	0
47	Cefotaxime / Cefotaxime sodium	2941.9090	0
48	Cefpirome	2941.9090	0
49	Cefpodoxime Proxetil	2941.9090	0
50	Cefquinome Sulfate	2941.9090	0
51	Ceftazidime Pentahydrate	2941.9090	0
52	Ceftiofur HCL Sterile	2941.9090	0
53	Cefuroxime Axetil	2941.9090	0
54	Cefuroxime Sodium Sterile	2941.9090	0
55	Celecoxib	2935.9090	0
56	Cetirizin Dihydrocholoride Ep	2933.5990	0
57	Cetirizine Dihydrochloride	2933.5990	0

58	Chloromycetin Palmitate	2941.4000	0
59	Chlorpheniramine Maleate	2933.3990	0
60	Chlortetracycline Hydrochloride	2941.3000	0
61	Chlorthalidone Micronized Powder	2935.9090	0
62	Clamipramine Hcl Ep	2933.9990	0
63	Clavulanate Potassium With Microcrystalline Cellulose (Avicel)	3003.9090	0
64	Clavulanate Potassium With Silicon Di-Oxide (Syloid)	3003.9090	0
65	Clemastine Hydrogen Fumarate	2933.9990	0
66	Clindamycin Phosphate	2941.9060	0
67	Clonazepam	2933.9100	0
68	Clopamide Base/Ds 01	2935.9090	0
69	Clopidogrel Bisulphate	2934.9990	0
70	Clotrimazole	2933.2900	0
71	Co-DergocrineMs (Gram) A 01	2939.6900	0
72	Colistin Sulphate	2941.9090	0
73	Dabigatran Etexilate Mesylate	2933.3990	0
74	Dapagliflozin	2934.9990	0
75	Darifenacin Hydrobromide	2934.9990	0
76	Deferiprone	2933.3990	0
77	Desmoder H/Hexamethylen Di-Iso	2929.1000	0
78	Dexibuprofen	2916.3990	0
79	Dextro Methophen HBR	2933.9990	0
80	Dextro-MethorphHbr	2933.4990	0
81	Diclofenac Diethylamine	2922.4990	0
82	Diclofenac Potassium BP	2922.4990	0
83	Diiodohydroxyquinoline	2934.9990	0
84	Diphenhydramine	2922.1990	0
85	Dl-Carnitine HCl	2923.9090	0
86	Domperidone	2933.3990	0
87	Doripenem	2941.9090	0
88	Dorzolamide HCl	2935.9090	0
89	Doxycycline Hyclate	2941.3000	0
90	Doxylamine Succinate	2933.3990	0
91	Drotavarine Hcl	2933.4990	0
92	Drotaverine HCL Tab and Injectable Grade	2934.9990	0
93	Ebastine	2933.3990	0
94	Edoxaban Monohydrate	2934.9990	0
95	Elvitegavir	2934.9990	0
96	Emtricitabine	2934.9990	0
97	Enalapril Maleate Usp 23	2933.9990	0
98	Enoxacin Sesquihfrtae	2933.5990	0

99	Enrofloxacin Base	2933.5990	0
100	Enrofloxacin HCl	2941.9090	0
101	Entecavir (Monohydrate) and Its Salts	2933.3990	0
102	Ertapenem Sodium	2941.9090	0
103	Erythrocin J	2941.5000	0
104	Erythromycin Thiocynate	2941.5000	0
105	Erythropoietin IP	2934.9990	0
106	Eslicarbazepine Acetate	2933.4990	0
107	Eslicarbazipine Acetate	2933.3990	0
108	Ethambutol HCl	2941.9090	0
109	Etoricoxib	2933.9990	0
110	Euflavine Bp (Acriflavine)	2933.9990	0
111	EZETIMIBE	2934.9990	0
112	Famotidine	2934.1090	0
113	Favipiravir	2933.9990	0
114	Febuxostat	2934.1090	0
115	Fenpiverinium Bromide	2933.9990	0
116	Ferric Carboxy Maltos Complex	3824.9999	0
117	Ferric Hydroxide Polymaltose Complex Inj.Grade	2821.1020	0
118	Ferric Pyrophosphate Nf	2835.3900	0
119	FERROUS FUMARATE	2917.1900	0
120	Ferrous Sulphate	2833.2910	0
121	Fexofenadine	2933.3990	0
122	Filgrastim	2934.9990	0
123	Florfenicol	2941.4000	0
124	Flucloxacillin sodium	2941.1000	0
125	Fluconazole	2933.9990	0
126	Flumequine Base	2933.9990	0
127	Flunixin Megulamine	2933.3990	0
128	Fluoxetine Hcl	2922.1990	0
129	Flurbiprofen	2916.3990	0
130	Fosfomycin Calcium	2941.9090	0
131	Fosfomycin Calcium	2941.9090	0
132	Fosfomycin Trometamol	2941.9090	0
133	Fractionated Coconut Oil	2915.9000	0
134	Furaltadone HCl	2934.9990	0
135	Furosemide (Imp)	2935.9090	0
136	Fusidic Acid	2941.9090	0
137	Gabapentin	2922.4990	0
138	Gemifloxacin Mesylate	2933.9990	0
139	Gentamicine Sulphate	2941.9090	0
140	Gentamyein	2941.9090	0

141	Glibenclamide	2935.9090	0
142	Gliclazide	2935.9090	0
143	Glimepiride	2935.9090	0
144	Glipizide	2935.9090	0
145	Haloperidol	2934.1090	0
146	Hydrochlorothiazide	2935.9090	0
147	Hydrocortisone Usp Micro	2937.2100	0
148	Hydroxychloroquine Sulphate	2933.4990	0
149	Ibandronate Sodium Monohydrate	2922.4990	0
150	Iloperidone	2934.9990	0
151	Imipenem Cilastatin Sodium (Sterile Mixture Sod Bicarbonate)	2941.9090	0
152	Imipenem With Cilastatin Sodium Sterile	3824.9999	0
153	Imipramine Hydrochlor/Ds 01	2933.9990	0
154	Iron III Hydroxide Polymaltose Complex	2821.1020	0
155	Iron III Isomaltoside, Inj. Grade	3824.9999	0
156	Iron Sucrose	3824.9999	0
157	Isoniazid	2933.3990	0
158	Ivabradine HCl	2933.7990	0
159	Ivermectin	2941.9090	0
160	Ketoprofen	2918.3000	0
161	Ketorolac Tromethamine	2933.9990	0
162	Lactulose	2940.0000	0
163	Lamivudine	2933.3990	0
164	Ledipasvir	2934.9990	0
165	Ledipasvir And Copovidone Solid Dispersion	2934.9990	0
166	Leflunomide	2934.9990	0
167	Letrozole	2933.9990	0
168	Levamisole Hydrochloride	2934.9990	0
169	levetiracetam	2933.7990	0
170	Levocetirizine Dihydrochloride	2933.5990	0
171	Levosulpiride	2935.9090	0
172	Linaclotide and its derivatives	2933.9990	0
173	Linagliptin	2933.5990	0
174	Lincomycin Hcl	2941.9090	0
175	Linezolid	2934.9990	0
176	LINZOLID	2934.9990	0
177	Lisinopril and its derivatives	2933.9990	0
178	Loratadine	2933.3990	0
179	Lorazepam	2933.9100	0
180	Lorcaserin Hydrochloride Hemihydrate	2934.9990	0
181	L-Ornithine	2922.4990	0
182	Lornoxicam	2934.9990	0

183	Losartan Potassium	3824.9999	0
184	Lumefantrine	2922.1990	0
185	Mefloquine HCl	2933.4990	0
186	Meropenem Sodium Carbonate, Inj. Grade	2941.9090	0
187	Meropenem Trihydrate (Sterile)	2941.9090	0
188	Mesalazine	2922.4990	0
189	Metopine	2933.3990	0
190	Metronidazole Benzoate	2933.9990	0
191	Midazolam	2933.9100	0
192	Midazolam HCl	2933.9100	0
193	Minocycline Hydrochloride	2941.3000	0
194	Minoxidil	2933.5990	0
195	Mirabegron	2934.1090	0
196	Montelukast Sodium	2933.4990	0
197	Mupirocin	2941.9060	0
198	Neomycin Sulphate	2941.9060	0
199	Neomycin Sulphate	2941.9090	0
200	Neomycin SulphBp 700 U/Mg Mic	2941.9060	0
201	NICORANDIL	2933.9990	0
202	Nitazoxanide	2934.1090	0
203	Norfloxacin	2933.5940	0
204	Novobiocin Sodium	2941.9090	0
205	Nystatin (Mycostatin Micropul)	2941.9060	0
206	NystatinUsp Powder	2941.9060	0
207	OFLOXACIN	2934.9990	0
208	Olanzapine	2934.9990	0
209	Olaquindox	2933.9990	0
210	Olmesartan Medoxomil	2933.3990	0
211	Omarigliptin	2933.5990	0
212	Ossein Mineral Complex	2106.9090	0
213	Oxalitin	3004.9099	0
214	Oxfendozale	2933.9990	0
215	Oxytetracycline Dihydrate Injectable Grade	2941.3000	0
216	Oxytetracycline HCl	2941.3000	0
217	Palanosetron Hydrochloride	2933.7990	0
218	Paroxetine HCL Hemihydrate	2934.9990	0
219	Peg Filgrastim	2934.9990	0
220	Pencillin V.Potassium	2941.1000	0
221	Pencillinbenzathin	2941.1000	0
222	Perindopril Arginine	3824.9999	0
223	Pheneramine Maleate	2933.9990	0
224	Pindolol Base/Ds Pur	2933.9990	0

225	Pioglitazone HCL	2934.1090	0
226	Piperacillin Sodium	2941.1000	0
227	Piperacillin Sodium & Tazobactam Sodium (Sterile)	3003.2000	0
228	Piperaquine Phosphate	2933.5990	0
229	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	0
230	Piroxicam Betacyclodextrine	2934.9990	0
231	Pitavastatin Calcium	2934.9990	0
232	Polymyxin B Sulphate USP Micro	2941.9060	0
233	Polymyxin B SulphBp 8000 U/Mg	2941.9060	0
234	Potassium Chloride	2827.3900	0
235	Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1	3824.9999	0
236	Potassium Clavulanate with Microcrystalline Cellulose 1:1	3824.9999	0
237	Prasugrel HCl	2934.9990	0
238	Pregabalin	2922.4990	0
239	Procaine pencillinG.fortified, sodium/potassium	2941.1000	0
240	Procyclidine Hcl	2933.9990	0
241	Psyllium Husk Powder	1211.9000	0
242	PYRIDOSTIGMINE BROMIDE	2933.3990	0
243	Pyrimethamine	2933.5990	0
244	Quetiapine Fumarate	2934.9990	0
245	Ramipril	2933.9990	0
246	Ranolazine	2933.5990	0
247	Rebamipide	2933.7990	0
248	Remdesivir	2934.9990	0
249	Ribavirin	2934.9990	0
250	Rifampicin	2941.9090	0
251	Rifaximin	2941.9090	0
252	Risedronate Sodium	2933.3990	0
253	Risperidone	2934.9990	0
254	Rivaroxaban	2934.9990	0
255	Roflumilast	2933.3990	0
256	Rosuvastatin Calcium	2935.9090	0
257	Saccharomyces Boulardii (LYNSIDE)	3824.9999	0
258	Sacubitril + Valsartan	2933.9990	0
259	Saxagliptin HCl	2933.9990	0
260	Silodosin	2933.9990	0
261	Simvastatin	2932.2090	0
262	Omitted		
263	Solifenacin Succinate	2933.4990	0
264	Sparfloxacin	2933.5990	0

265	Sulfadoxine	2935.9090	0
266	Sulfathiazole	2935.9090	0
267	Sulphadoxine	2935.9090	0
268	Sulphanilamide	2935.9050	0
269	Sulphaquinoxaline Sodium	2935.9090	0
270	Sultamicilliatosylate	2941.1000	0
271	Sultamicillin (Pharmaceutical grade)	2941.1000	0
272	Telmisartan	2933.9990	0
273	TemazepamUsp 28/Ep 4th Ed	2933.9100	0
274	Teneligliptin	3004.9099	0
275	Tenofovir Alafenamide Fumarate	2933.5990	0
276	Tenofovir Alafenamide Hemifumarate	2933.5990	0
277	Tenofovir Disoproxil Fumarate	2933.5990	0
278	Thiocolchicoside	2935.9090	0
279	Ticagrelor	2933.5990	0
280	TICAGRELOR and Its Salts	2934.9990	0
281	Ticarcilin disodium	2941.1000	0
282	TIGECYCLINE	2942.0000	0
283	Tilmicosin Base	2941.9090	0
284	Timolol Maleate	2934.9990	0
285	Tiotropium Bromide Monohydrate (Pre-mix)	2939.8090	0
286	Tirofiban HCL	2935.9090	0
287	Tizanidine HCl	2934.9990	0
288	Tobramycin	2941.9090	0
289	Trandolapril	2933.9990	0
290	Tranexamic Acid	2922.4990	0
291	Trelagliptin Succinate	2934.9990	0
292	Triacetine	2915.3990	0
293	Triclabendazole	2933.9990	0
294	Trimetazidine Hcl	2933.5990	0
295	Omitted		
296	Triprolidine Hcl B.P (94%)	2933.3990	0
297	Valsartan	2933.9990	0
298	Vancomycin Hcl	2941.9060	0
299	Vancomycin HCL	2941.9090	0
300	Velpatasvir Co-Povidone	2934.9990	0
301	Vigabatrin	2922.4990	0
302	Vonoprazone Fumarate	2933.9990	0
303	Vorapaxar	2934.9990	0
304	VORICONAZOLE	2934.9990	0
305	Vortioxetine Hydrobromide	2933.5990	0
306	Zinc Bacitracin 10%	2941.9090	0

307	Zinc Sulphate Monohydrate	2833.2940	0
308	Zoledronic Acid Monohydrate	2933.9990	0
309	Zolpidem Hemitartrate	2933.9990	0
310	Aspirin	2918.2210	0
311	Pantoprazole Sodium (Injec Grade)	2933.3990	0
312	Moxifloxacin	2933.4990	0
313	Omitted		~~0~~
314	Cloxacillin sodium sterile USP/BP	2941.1000	0
315	Bacampicillin HCL	2941.1000	0
316	Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)	2941.1000	0
317	Clarithromycin Powder	2941.5000	0
318	Roxithromycin	2941.5000	0
319	Azithromyein	2941.9090	0
320	Ceftriaxonesodium	2941.9090	0
321	D-Cycloserine	2941.9090	0
322	Acrinol Pad	3005.9010	0
323	Benzalkonium Chloride Pad (BKC)	3005.9090	0
324	Sodium Casinate	3501.9000	0
325	Sulfobutylate	3505.2010	
326	Activated Glucuronate	3824.9999	0
327	ChondrotinSulphate	3913.9090	0
328	Polyethylene Film	3920.9900	0
329	Acetone	2914.1100	0
330	Anti-Foam	3824.9999	0
331	Acetic Anhydride	2915.2400	0
332	(+)-(1S,2S)-2-Methylamino-1-Phenylpropan-1-OL Base	2939.4900	0
333	4-(N-Acetyl) Amino-N1-(5-Methyl-3-Isoxazolyl) Benzenesulfonamide	2935.9090	0
334	Add (1RS,2RS)-2-(dimethylamino) methyl)-1-(3- methoxyphenyl) cyclohexanol	2942.0000	0
335	5-(2,4,5-trimethoxyphenyl) methyl) pyrimidine-2, 4-diamine (TMP Technical)	2933.5920	0
336	Para-Amino-Phenol	2922.2900	0
337	Add 2-(4-Isobutylphenyl) Propionic Acid Crude	2916.3990	0
338	Racemic-2-{4(4-chlorophenyl)phenyl methyl}-1 piperazin Ethanol (Crude)	2933.5990	0
339	1-[1-[[[(1 R)-1-(3-(1 E)-2(-7-chloro-2 quinoliyl)phenyl]-3-[2(1-hydro xylmethylethyl)phenyl)propyl]thiomethyl cyclopropane acetic acid (montelukast acid pure)	2933.4990	0
340	1-cyclopropyl- 6-fluro-4 oxo-7 piperazine-i-ylquinoline - 3 carboxylic acid - hydrochloric acid (crude)	2933.5990	0
341	1-Cyclopropyl- 6-fluoro-1,4dihydro-8-	2933.4920	0

	methoxy-7((4as,7as)-octahydro-6H-pyrrolo(3,4- b)pyridine 6-yl)-4-oxo-3-quinolinecarboxylic acid		
342	9,10-Difloro-2,3-dihydro-3 methyl-7-oxo-7Hpyrido[1,2,3-de]-1,4-benzoxazine-6 carboxylic acid crude	2934.9990	0
343	(S)-(-)-9 floro-2,3 Dihydro-3-Methyl-10-14Methyl-1-piperazinyl)-7-oxo-7H- pyrido (1,2,3 de)1,4-Benzoxzine-6-Carboxylic acid hemihydrates Crude	2933.4990	0
344	Sitagliptin Free Base	2933.5990	0
345	2-(2-chlorophenyl)-2-(methylamino cyclohexanone (Ketamine Base)	2922.3900	0
346	Glacial Acetic Acid	2915.1100	0
347	Activated carbon	3802.1000	0
348	Sodium Hydro-Sulfite	2831.1010	0
349	Methanol	2905.1100	0
350	Potassium Hydroxide	2815.2000	0
351	Dimethylformamide	2924.1990	0
352	n-heptane	2901.1090	0
353	Ethylene diamine tetra acetic acid	2921.2100	0
354	Iso Propyl Alcohol	2905.1220	0
355	Acid Hypophosphorous:	Respective heading	0
356	Acid PipmidcTrydae	Respective heading	0
357	Acid Citric Anhydrous	Respective heading	0
358	Propylparaben (Aseptoform-P)	Respective heading	0
359	MethylparabenAseptoform-M)	Respective heading	0
360	Sodium Benzoate	Respective heading	0
361	Sodium Sulfate	Respective heading	0
362	Cupric Chloride	Respective heading	0
363	Mama Copolymer	Respective heading	0
364	Sodium Valproate	Respective heading	0
365	Sodium Cyclamate	Respective heading	0
366	Magnesium Hydroxide Paste	Respective heading	0
367	Bacitracin Usp Powder Micronіz	Respective heading	0
368	Pyritinol Base Fine Powder	Respective heading	0
369	Pyritinol Di-Hcl Mono Hydrate	Respective heading	0

370	Sodium Picosulphate	Respective heading	0
371	Pindolol Base	Respective heading	0
372	Nimesulide	Respective heading	0
373	Doxycycline Hydrochloride Bp	Respective heading	0
374	Simvastatin Ep	Respective heading	0
375	Cefaclor Monohydrate	Respective heading	0
376	Clobetasol Propionate	Respective heading	0
377	Betamethasone Base	Respective heading	0
378	Betamethasone 17-Valerate	Respective heading	0
379	Bacitracin Zinc Bp (69 Mcg/Mg)	Respective heading	0
380	Hydrcortisone Acetate Micronised	Respective heading	0
381	Glimepiride Granules 0.606% (W/W (1 Mg)	Respective heading	0

Table B
(Excipients/Chemicals)

S No	Description	PCT Code	Customs Duty (%)
(1)	**(2)**	**(3)**	**(4)**
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	10%
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 alcohal	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%
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) methoxyimnno Acetic acid (ATMA);		5%
	iii). (Z)-2-(2-aminothaizole -4-yl)2-2(tert-Butoxycarbonyl)-isopropoxyimino Acetic Acid[ATIBAA or ATBA;		5%
	iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);		5%

	(v). 7-{[2-Furany(sin- methoxyimino)acetyl]amino}-3-hydroxymethyl ceph-3-em-4- carboxyclic acid(Pharma grade);		5%
43	Mica Ester	2934.1090	5%
44	(+)-(IS,2S)-2-methylamino-1- phenylpropan-I-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.4200	5%
48	Other surface-active agents (Pharma grade)	3402.4990	5%
49	(i). Alkyl aryl sulfonate. (ii). Ampnocerin “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	Polyglycerylricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates non-plasticised	3912.2010	5%

Table C
(Drugs)

S No	Description	PCT Code	Customs duty (%)
(1)	**(2)**	**(3)**	**(4)**
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, Interferon and medicines for Hepatitis.	Respective headings	0%
6	All vaccines and antisera	Respective headings	0%
7	Antihemophilic factor ix (Human)	3002.4190	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.4190	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.4190	0%
10	Hepatits B immunoglobuline (Human)	3002.4190	0%
11	Human albumin (Human)	3002.4190	0%
12	Intravenous immunoglobuline (Human)	3002.4190	0%
13	Intramuscular immunoglobuline (Human)	3002.4190	0%
14	Tatanusimmunoglobuline (250 IU/ml) (Human)	3002.4190	0%

15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Aminoglutethimide		
	(ii). Anastrazole		
	(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		
	(xv). Chlormethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		
	(xxii). Dactinomycin		
	(xxiii). Danunorubicin		
	(xxiv). DocetaxelTrihydrate		
	(xxv). Diethylstilbestrol-DiphosphateSodium		
	(xxvi). Disodium Clodronatetetrahydrate		
	(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		
	(xlvi). Letrozole		
	(xlvii). Leuprorelin		
	(xlviii). Lomustine		
	(xlix). Medroxyprogesterone		
	(l). Megestrol		
	(li). Melphalan		
	(lii). Mercaptopurine		
	(liii). Methotrexate		
	(liv). Mitomycine		
	(lv). Mitoxantrone		
	(lvi). Octreotide		
	(lvii). Ondensetron		
	(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)		
	(lxxvi). Temozolomide		
20	All medicines of Cardiac. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Abeiximab		
	(ii). Adenosine		
	(iii). Contrast Media for angiography MRI (lopamidol and lohexol Inj. and etc.)		
	(iv). Dopamine/Dobutamiune		
	(v). Glyceryltrinitrate infusion or tablets		
	(vi). Isosorbid Injection 8(Mono/dinityrate)]		
	(vii). Heparin		
	(viii). Lopromide (Ultravist)		
	(ix). Nitroglycerine spray		
	(x). Nitroglycerin tablets		
	(xi). Streptokinase		
	(xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urograffin)		

	(xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction)		
	(xiv). Urokinase		
21	All medicines for HIV/AIDS. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Atazanavir		
	(ii). Darunavir		
	(iii). Diadanosine		
	(iv). Efavirenz		
	(v). Indinavir		
	(vi). Lamivuldine		
	(vii). Lopinavir		
	(viii). Navirapine		
	(ix). Nelfinavir		
	(x). Ritonavir		
	(xi). Saquinavir		
	(xii). Stavudine		
	(xiii). Zaduvidine		
	(xiv). Zalcitabine		
22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i). Deferasirox (ii). Defriprone (iii). DesferrioxamineMesylate	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:- (i). Azathioprin (ii). Basilliximab (iii). Cyclosporine (iv). Daclizumab (v). Everolimus (vi). Muromonab-CB3 (vii). Mycophenolic acid viii). Mycophenolic acid and its salts (ix). Grafalon	3004.9099	0%
24	Beclomethasone Aerosol/Vials	3004.9099	0%
25	Cyclosporine Injection	3004.9099	0%
26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
27	Erythropoietin Injection, EpoetinbetaErythopotin alpha	3004.9099	0%
28	Ipratropium Bromide Aerosol/Vials	3004.9099	0%
29	Salbutamol Aerosol/Vials	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%
33	Cystagon, Cysta drops and Trientine Capsules (for personal use only)	3004.9099	0%
34	Meglumine antimonite	3004.9099	0%
35	Imiglucerase	3004.9099	0%

36	Alghlucosidase Alfa	3004.9099	0%
37	Laronidase	3004.9099	0%
38	Agalsidase	3004.9099	0%
39	Poractant Alfa	3004.3900	0%
40	Caffeine Citrate	3004.3900	0%

Table D
(Packing Materials/Raw Materials for Packing/Bandages)

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
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	3%
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%
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%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%

25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 5603.9300	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%
30	(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) Mouldedglass vials (Pharmaceutical grade)	7010.9000	5%
31	(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%
32	(i). Anodized aluminum bottle. (ii). Rubber plug tear off seal. (iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%
33	(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)	8309.9090	5%
34	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
35	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

Table E
(Diagnostic Kits/Equipment)

S No	Description	PCTCode	Customs duty (%)
(1)	(2)	(3)	(4)
1	4C EsTrionyx	3822.0000	5%
2	5C Cell control Lnormal	3822.0000	5%
3	Albumin bcg	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	Ckcreatinin kinase (mb)	3822.0000	5%
15	Cknac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratininsysi	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 based kits or Eclia Kit	3822.0000	0%
23	Ferritin kit	3822.0000	5%
24	Glulcose kit	3822.0000	5%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/ldlchol	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	Lchsv	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%
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

Raw Materials/Inputs for Poultry and Textile Sector; 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 imported goods specified against serial numbers 24of Table;
(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number26 of Table;
(c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 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)	(2)	(3)	(4)	(5)
1	Breeding bulls	0102.2910	0%	Nil
2	Hatching (Fertilized) egg for grandparent and parent stock of *Gallus domesticus* (chicken)	0407.1100	3%	Nil
3	Bovine semen	0511.1000	0%	Nil
4	Fresh and Dry Fruits except apples from Afghanistan	08.00	10%	Of Afghanistan origin and imported from Afghanistan
5	Spices (Mixtures referred to in Note 1(b) to Chapter 9)	0910.9100	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products
6	Wheat	10.01	0%	Nil
7	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry of National Food Security and Research.
8	Mustard seeds	1207.5000	0%	-do-
9	Canola seeds	1205.9000	0%	-do-
10	Carrageenan Food Gel	1302.3900	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
11	Cane Sugar	1701.1390 1701.1400	0%	If imported by private sector
12	Beet Sugar	1701.1200	0%	If imported by private sector
13	White crystalline cane sugar	1701.9910	0%	Nil
14	White crystalline beet sugar	1701.9920	0%	Nil
15	Mixes and doughs for the preparation of bakers' wares of heading 19.05	1901.2000	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
16	Food preparations	1901.9020 1901.9090	16%	-do-
17	Bread crumbs	1905.9000	16%	-do-
18	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-do-
19	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and	Respective headings	0%	Nil

	Micro- nutrients (food grade)			
20	Growth promoter premix	2309.9000	10%	Nil
21	Vitamin premix	2309.9000	10%	Nil
22	Choline Chloride	2309.9000	10%	Nil
23	Mineral premix	2309.9000	10%	Nil
24	Cattle Feed Premix	2309.9000	5%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
25	Vitamin B12 (feed grade)	2309.9000	10%	Nil
26	Vitamin H2 (feed grade)	2309.9000	10%	Nil
27	Fish and Shrimp Feed	2309.9000	0%	Nil
28	Poultry feed preparation (coccidiostats)	2309.9000	10%	Nil
29	Calf Milk Replacer(CMR)(color dyed)	2309.9000	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
30	Growth promoter premix Vitamin premix Vitamin B_{12} (feed grade) Vitamin H2(feed grade)	2309.9000	5%	If imported by Sales Tax registered manufacturers of poultry feed
30A	Medicaments	3004.9099	3%	If imported by poultry sector
31	Unground	2510.1000	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
32	Chrysotile Asbestos	2524.9000	15%	If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
33	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
34	Ethylene	2901.2100	0%	If imported by industrial consumers for self-consumption
35	(i) Para xylene (ii) Acetic acid (iii) Hydrogen Bromide (iv) Palladium on carbon	2902.4300 2915.2100 2811.1990 3815.1200	0%	If imported by M/s. Lotte Chemical Pakistan Ltd.
36	Ethylene Dichloride	2903.1500	0%	If imported by industrial consumers for self-consumption
37	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
38	PTA	2917.3610	5%	Nil
39	Furazolidone (feed grade)	2934.9910	10%	Nil
40	Paprika Liquid	3203.0090	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.

41	Stamping Foils	3212.1000	0%	Nil
42	Chilli Extract	3302.1090	3%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
43	Fatty Alcohol Ethoxylate	3402.4200	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
44	(i). Adhesives based on polymers or rubbers (ii). Hot melt adhesives	3506.9190	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
45	Products registered under the Agriculture Pesticides Ordinance, 1971	3808.9170	0%	Nil
46	Other pesticides	3808.9199	0%	Nil
47	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
48	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
49	Other	3808.9990	0%	Nil
50	Linear Alkyl Benzene	3817.0000	0%	Nil
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	(i) Polyester Resin (ii) Epoxide resin	3907.9900 3907.3000	10%	If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
53	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	0%	Nil
54	Other polyamides in primary form	3908.9000	0%	Nil
55	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	3909.3100	5%	Nil
56	Pre-laminated Tape	3919.1090 3920.9900	16% 16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
57	Frontal Tape	3919.9090 3920.9900	16% 16%	-do-
58	PE + NW laminate sheet	3920.1000	16%	-do-
59	Poly back sheet	3920.1000 3920.9900	16%	-do-
60	Film of ethylene	3920.1000	10%	If imported by a Sales Tax registered

				manufacturer of aseptic plastic packages meant for liquid foods, subject to quota determination by IOCO, till June, 2023
61	Plastic Film (Medical grade)	3920.2040 3921.9090	10%	If imported by the manufacturers of Disposable/Auto disable syringes registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
62	Uncoated Film of Poly (ethylene terephthalate)	3920.6200	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
63	Perforated Poly Film	3920.9900	16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
64	Waist Band Barrier	3921.9090	16%	-do-
65	Raw Hides & Skins	41.01	0%	Nil
66	Raw Skins	41.02	0%	Nil
67	Other Raw Hides and Skins	41.03 (excluding 4103.3000)	0%	Nil
68	In the wet state (including wet- blue)	4105.1000 4106.2100	0%	Nil
69	Blister Paper	4802.6990	10%	If imported by the manufacturers of I.V. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
70	Uncoated paper and paperboard	4805.9290	15%	If imported by the Liquid food packaging industry for dairy and juices registered under the Sales Tax Act, 1990, and subject to annual quota determination by the IOCO.
71	Yarn of nylon or other polyamides	5402.4500	7%	Nil
72	Yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
73	Of polyesters	5501.2000	6.5%	Nil
74	Acrylic or modacrylic	5501.3000	6.5%	Nil
75	Of polypropylene	5501.4000	6.5%	Nil
76	Filament tow of other polymers	5501.9000	6.5%	Nil
77	Artificial filament tow	5502.9090	6.5%	Nil
78	Of polyesters not exceeding 2.22 decitex	5503.2010	7%	Nil
79	Of other polyester	5503.2090	6%	Nil
80	Acrylic or modacrylic	5503.3000	6.5%	Nil
81	Of polypropylene	5503.4000	6.5%	Nil
82	Other synthetic staple fibre	5503.9000	6.5%	Nil

83	Of synthetic fibers	5505.1000	6.5%	Nil
84	Of artificial fibers	5505.2000	6.5%	Nil
85	Of polyesters	5506.2000	6.5%	Nil
86	Acrylic or modacrylic	5506.3000	6.5%	Nil
87	Other synthetic staple fibre	5506.9000	6.5%	Nil
88	Non-wovens, whether or not impregnated, coated, covered or laminated for man-made filaments.	5603.1100 5603.1200	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
89	Acquisition layer	5603.9200	11%	-do-
90	Loop pile fabric	6001.2210 6001.2290	16%	-do-
91	Silver	71.06	0%	Nil
92	Gold	71.08	0%	Nil
93	Carbon steel strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	5%	If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
94	Bicycle Chain Parts	7315.1990	15%	If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.
95	Aluminium Wire not alloyed	7605.1900	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
96	(i) Coils of aluminium alloys (ii) Aluminum lids	7606.1200 8309.9010	0% 0%	If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.
97	CKD kits for compression-ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP)	8408.9000	3%	This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.
98	Permanent magnets of metal	8505.1100	0%	If imported by local manufacturers of DC Fans subject to annual quota determination by IOCO.
99	[Omitted]			
100	Cellular Mobile Phone	8517.1419	0%	Nil
101	Cellular mobile phones in CKD/SKD condition	8517.1411	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO). ii. Imports shall be subject to production of type approval certificate from PTA.

				iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
102	(i) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus (ii) Refrigerated out door cabinet designed for insertion of electric and electronic apparatus	8517.6210 8517.6220 8517.6230 8517.6240 8517.6250 8517.6260 8517.6290 8418.6940	0%	Nil
103	[Omitted]			
104	(i). Electronic integrated circuits (SIM Chip) (ii). Magnetic sheets (iii). Glue Tape Lamination for dye bonding of chip (iv). Polyvinyl Chloride (PVC) Rigid Film (v). Biaxially Oriented Polypropylene (BOPP) film, laminated	8542.3900 8519.8190 5807.1030 3920.4910 3920.2040	0%	If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I) /2006.
105	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag.	8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000 8905.9000 8906.1000 8906.9000 8907.9000	0%	The exemption shall be available up to the year 2030, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.
106	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 allocation or otherwise.
107	(i) Paper having specification 60 gm/m^2 in 23X36 inches or 20X30 inches sheets (ii) Art paper having specification 20x30	4802.5510 4810.1310 4810.1990	0%	(1) If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for printing of Holy Quran; (2) In case of Nashir-e-Quran the

	inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm			quantity of paper to be imported would be determined by IOCO; and (3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act,1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, - (i) the vendor shall have a firm contract with the Nashir-e-Quran; (ii) the Nashir-e-Quran may provide the imported paper, to the vendor; (iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran; (iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and (v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran; (vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.
108	(i) Cable filling/flooding compound	3824.9999	0%	If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO
	(ii) Polybutylene Terephthalate	3907.7000	0%	
	(iii) Fiber reinforced plastic/glass reinforced polypropylene	3916.9000	0%	
	(iv) Polyester rigid film	3920.6310	5%	
	(v) Weighing more than 150 g/m^2 (Nonwovens)	5603.9400	5%	
	(vi) Water blocking/ swelling tape	5604.9000	0%	
	(vii) Gimped yarn, and strip	5606.0000	5%	

	and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn			
	(viii) Backed	7607.2000	5%	
	(ix) Single/Multimode Optical Fiber	9001.1000	0%	
	(x) Stamping foils	3212.1000	0%	
109	(i) Other craft paper (ii) Multi-ply (clay coated paper and paper board excluding 80 mN and 150 mN (iii) Aluminum foil (rolled but not further worked)	4804.3900 4810.9200 7607.1100	10%	If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO, till June, 2023.
110	Lithium iron phosphate battery (Li-Fe-PO4)	8506.5000	8%	Nil
111	(i) Other	3506.9190	5%	If imported by manufacturers of diapers/sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally.
	(ii) Other	3906.9090	5%	
	(iii) Of polymers of ethylene	3920.1000	16%	
	(iv) Of other plastics	3921.1900	16%	
	(v) Of polymers of ethylene	3923.2100	5%	
	(vi) Weighing not more than 25 g/m^2	5603.1100	11%	
	(vii) Weighing more than 25 g/m^2 but not more than 70 g/m^2	5603.9200	16%	
	(viii) Weighing more than 70 g/m^2 but not more than 150 g/m^2	5603.9300	11%	
112	(i) Malt extracts & Food prep	1901.9020	5%	Imports by manufacturers of infant formula milk, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO).
	(ii) Other	1901.9090	5%	
	(iii) Cans of Iron and steel	7310.2900	10%	
113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Sodium Chloride pharma grade	2501.0090		
	(iii) Calcium Chloride pharma grade	2827.2000		
	(iv) Magnesium Chloride Pharma grade	2827.3100		

	(v) Potassium Chloride	2827.3900		
	(vi) Sodium bicarbonate pharma grade	2836.3000		
	(vii) Potassium Chloride pharma grade	3104.2000		
114	(i) Aluminum sheets & Coils	7606.1100 7606.9190 7606.9290	5%	If imported by manufacturers of photo polymers & CTP plates and pre-sensitized printing plate, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Aluminum foil	7607.1990		
115	(i)AKD wax	3809.9200	0%	If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii)Finishing agent	3809.9200	0%	
	(iii)Cationic	3402.4190	0%	
116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department.
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		
	(iii) Refrigerant gas R-410	3827.6900		
	(iv) Articles of glass	7020.0090		
	(v) Siver solder 5%	7106.9290		
	(vi) Stainless steel sheets	7220.2090		
	(vii) Copper welding rod	7407.2900		
	(viii) Copper capillary tube	7411.1010		
	(ix) Copper tube inner grooved	7411.1020		
	(x) Aluminium sheet stucco	7606.9210		
	(xi) Filter driers (02 hole/3 hole)	8421.3910		
	(xii) AC motors, single phase	8501.4090		
	(xiii) Transformers	8504.3100		
	(xiv) Magnetic strip	8505.1900		
	(xv) Magnetrons	8540.7100		
	(xvi) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090		
	(xvii) Printed circuits	8534.0000		

117	Base oil	2710.1993	0%	If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
118.	CNG vehicle conversion kits.	8409.9191 8409.9991	5%	Brands of kits approved by OGRA, if imported by authorized dealers.
119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	5%	If imported by manufacturers of Butyl Acetate and Dibutyl Orthophthalates registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
120	Plasticised (Poly Vinyl Chloride)	3904.2200	0%	If imported by manufacturers of disposable syringes and saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
121	Other saturated Polyesters	3907.9900	5%	If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;
122	(i) Skimmed milk powder	0402.1000	0%	(i) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).", (ii) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).",
	(ii) Whey powder	0404.1010		
	(iii) Peas (Pisum sativum)	0713.1000		
	(iv) Grams (dry whole)	0713.2010		
	(v) Other	0713.3990		
	(vi) Groundnuts shelled weather or not broken	1202.4200		
	(vii) Other	1507.9000		
	(viii) Palm Olein	1511.9030		
	(ix) Other	1514.9900		
	(x) Vegetable fats and their fractions	1516.2010		
	(xi) Other	1517.9000		
	(xii) Malto dextrins	1702.9030		
	(xiii) Other	2106.9090		
	(xiv) Other	3404.9090		
	(xv) Other	3824.9999		
123	Yarn and film grades	3907.6110 3907.6910	5%	if imported by manufacturers registered under the Sales Tax Act 1990, of film and yarn from PET.

124	Newsprint in rolls or sheets	4801.0000	0%	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)
125	(i) Other	3215.1190	0%	If imported by manufacturers registered under the Sales Tax Act 1990, Of Auto-Disable Syringes with quota determination by IOCO and subject to NOC from Ministry of National Health Services Regulation and Coordination (MoNHSR&C).
	(ii) Polypropylene	3902.1000	0%	
	(iii) Propylene copolymers	3902.3000	0%	
	(iv) Plasticised	3904.2200	0%	
	(v) Epoxide resins	3907.3000	0%	
	(vi) Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.2040	0%	
	(vii) Other	3921.9090	0%	
	(viii) Gaskets of rubber	4016.9310	0%	
	(ix) Printing paper	4802.5510	0%	
	(x) Tubular metal needles and needles for sutures	9018.3200	0%	
126	(i) Aluminum foil rolled but not further worked "7 microns to 100 microns"	7607.1100	0%	if imported by manufacturers registered under the Sales Tax Act 1990, of pharmaceutical packaging subject to quota determination by IOCO.
	(ii) Film and sheet of polyamides " 20 microns to 40 microns"	3920.9200	0%	
127	(i) Other	3005.9090	0%	if imported by manufacturers registered under the Sales Tax Act 1990, of First Aid Bandages Manufacturing Industry subject to quota determination by IOCO.
	(ii) Other	3920.2090	0%	
	(iii) Other woven fabrics (Dyed)	5407.5200	0%	
128	(i) Ednozym Pectofruit (ii) Endozym Pectofruit PR (iii) Endozym Alphamyl MG	3507.9000	3%	if imported by manufacturers registered under the Sales Tax Act 1990, of Food Processing Industry subject to quota determination by IOCO.
	(iv) Silite Normal Speed, (v) Silite High Speed and (vi) Spindasol FJ under	3824.9999	3%	
129	(i) Glucose precursors (ii) Yeast (iii) Toxin Binders (iv) Energy supplements for cows transition period (v) Acidifiers (vi) Electrolytes for calves (vii) Biotin (viii) Buffers (ix) Copper boluses (x) Non-protein nitrogen sources	2309.9000	5%	If imported by Dairy sector
130	(i) Shoe adhesives	3506.9110	5%	If imported by registered under the Sales

	(ii) Phenolic resins	3909.4000	5%	Tax Act 1990, Shoe manufacturers subject to quota determination by IOCO.
	(iii)Of polymers of ethylene	3920.1000	5%	
	(iv)Other	3920.2090	5%	
	(v)Other	3921.9090	5%	
	(vi)Shoe lasts	3926.9060	5%	
	(vii)Uppers and parts thereof, other than stiffeners	6406.1000	5%	
	(viii)Outer soles and heels of rubber	6406.2010	15%	
	(ix)Buckle	8308.9020	5%	
	(x) Weighing more than 150 g/m^2	5603.1400	5%	
	(xi) Weighing more than 70 g/m^2 but not more than 150 g/m^2	5603.9300	5%	
	(xii)Dyed	5407.9200	5%	
	(xiii) Of yarns of different colours	5407.9300	5%	
	(xiv) Printed	5407.9400	5%	
	(xv) Of other materials	6702.9000	5%	
131	(i) PVC Emulsion grade	3904.1010	0%	1. If imported by Sales Tax manufacturers registered under the Sales Tax Act 1990, of artificial leather subject to quota determination by IOCO. 2. Import of PVC Emulsion grade is also subject to lab test.
	(ii) Release paper	4811.5990	3%	
132	Decorative base paper for printing (70 g/m^2 or less with at least one side calendared, un-sized for printing of wood grain and fancy designs)	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Decorative Printed Industry subject to quota determination by IOCO.
133	Spray Valves/Pumps with or without spray cap/ actuator for aerosol products	8481.8090	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Aerosol subject to quota determination by IOCO.
134	PET Scrap	3915.9000	11%	If imported by manufacturers registered under the Sales Tax Act 1990, of Polyester Staple Fiber and Recycled PET (REPT) Flaks subject to quota determination by IOCO.
135	(i) Butt welding	7307.9300	3%	If imported by manufacturers registered under the Sales Tax Act 1990, of Boilers Manufacturers subject to quota determination by IOCO.
	(ii) Iron and alloy steel U-sections of various heights	7216.3110 7216.3210 7216.3310	10%	
	(iii) Safety or relieve valves	8481.4000	10%	

136	(i) Other uncoated paper and paperboard and	4805.9390	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Bobbins, Cops and Cores subject to quota determination by IOCO.
	(ii) Vegetable parchment	4806.1000	0%	
137	Woven fabrics obtained from strip and the like	5407.2000	5%	If imported by manufacturers registered under the Sales Tax Act 1990, of Machine made Carpets subject to quota determination by IOCO.
138	Chain parts	7315.1990	15%	If imported by manufacturers registered under the Sales Tax Act 1990, of industrial chain subject to quota determination by IOCO.
139	Specialty paper 40-50 grams having specification of wood free, white, glossy and one side coated for Gravure Printing Process	4810.9900	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Flexible Packaging Industry subject to quota determination by IOCO.
140	Omitted			
141	Carbon black other than rubber grade	2803.0020	5%	If imported by manufacturers registered under the Sales Tax Act 1990, subject to quota determination by IOCO.
142	Hermetic bags and cocoons	Respective heading	0%	Subject to certification by Ministry of National Food and Security (MoNFS&R) that imported goods are bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969.
143	Lithium Ion Cells	8507.6000	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of lithium-ion batteries subject to quota determination by IOCO.
144	Omitted			
145	Raw materials used in the manufacturing of the COVID-19 related items i.e, VTM, IV Cannula, N95 Masks, Surgical Masks, Face Shields, Tyrek Suits	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, subject to NOC issued by DRAP and Quota determined by IOCO
146	Carpets	5701.1010	0%	If imported by exporters registered under the Sales Tax Act 1990, of Hand-woven Carpets.
147	Of circular cross-section measuring less than 7 mm in diameter	7213.9191 7227.9010	10%	If imported by manufacturers registered under the Sales Tax Act 1990, of Welding Electrode subject to quota determination by IOCO.

148	Poly-butylene terephthalate	3907.7000	0%	If imported by Sales Tax registered manufacturers of Filament Brushes subject to IOCO quota determination.
149	Membrane for filtering or purifying water	8421.2100	0%	If imported by Sales Tax registered manufacturers of water filtration plants subject to IOCO quota determination.
150	Carbon Fiber Composite Core	8545.9090	0%	If imported by Sales Tax registered manufacturers of Aluminum Conductor Composite Core subject to IOCO quota determination.
151	Flavouring powders for food preparation	2106.9030	3%	If imported by Sales Tax registered manufacturers of snacks subject to IOCO quota determination till June, 2023.
152	Following Raw Materials for the manufacturing of Filters other than automotive:- (i) Adhesive (ii) Epoxide resins (iii) Filter media/paper (iv) Non-woven fabric media (vi) Steel plates/sheets of prime quality	 3506.9190 3907.3000 4811.5990 4811.9000 5603.9200 5603.9300 5603.9400 Respective heading	5%	If imported by Sales Tax registered manufacturers of Filters other than automotive subject to IOCO quota determination.

Part-IV

Imports of Machinery and Equipment for Textile Sector

TABLE

S.No.	PCT Code	Rate of Duty	Condition
(1)	(2)	(3)	(4)
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, If imported by Textile industrial units registered with Ministry of Textile Industry
2.	8444.0000	0%	-do-
3.	8445.1100	0%	-do-
4.	8445.1200	0%	-do-
5.	8445.1300	0%	-do-
6.	8445.1910	0%	-do-
7.	8445.1990	0%	-do-
8.	8445.2000	0%	-do-
9.	8445.3000	0%	-do-
10.	8445.4010	0%	-do-
11.	8445.4020	0%	-do-
12.	8445.4030	0%	-do-
13.	8445.4090	0%	-do-
14.	8445.9000	0%	-do-
15.	8446.1000	0%	-do-
16.	8446.2100	0%	-do-
17.	8446.2900	0%	-do-
18.	8446.3000	0%	-do-
19.	8447.1100	0%	-do-
20.	8447.1200	0%	-do-
21.	8447.2000	0%	-do-
22.	8447.9010	0%	-do-
23.	8447.9090	0%	-do-
24.	8448.1100	0%	-do-
25.	8448.1900	0%	-do-
26.	8449.0000	0%	-do-
27.	8451.1000	0%	-do-
28.	8451.2900	0%	-do-
29.	8451.3000	0%	-do-
30.	8451.4010	0%	-do-
31.	8451.4020	0%	-do-
32.	8451.4030	0%	-do-
33.	8451.5000	0%	-do-
34.	8451.8010	0%	-do-
35.	8451.8020	0%	-do-
36.	8451.8030	0%	-do-
37.	8451.8040	0%	-do-
38.	8451.8050	0%	-do-
39.	8451.8060	0%	-do-

40.	8451.8070	0%	-do-
41.	8451.8090	0%	-do-
42.	8452.2100	0%	-do-
43.	8452.2900	0%	-do-
44.	8448.3110	0%	-do-
45.	8448.3190	0%	-do-
46.	8448.3330	0%	-do-
47.	8502.1390	0%	-do-

Explanation: - For the purpose of this Part the expression "excluding those manufactured locally" means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

Part-V
Import of Automotive Vehicles (CBUs)
Under Automotive Development Policy (ADP) 2016-21

TABLE

S.No.	Description	PCT Code	Customs Duty%
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 8701.9500	10%
3.	Fully dedicated LNG buses (CBU)	8702.9030	1%
4.	Fully dedicated LPG buses (CBU)	8702.9040	1%
5.	Fully dedicated CNG buses (CBU)	8702.9050	1%
6.	Hybrid Electric Vehicle (HEV) (CBU)	8702.2090 8702.3090	1%
7.	Hybrid Electric Vehicle (HEV) (CBU)	8704.4100, 8704.4200 8704.5100, 8704.5200	1%
8.	Trailers	87.16	15%

Part-V(A)
Import of Electric Vehicles (EV) CBU & their Parts
Under Electric Vehicle Policy 2020

TABLE-I
[For 2-3 Wheelers, 4-Wheelers & Heavy Commercial Vehicles (CBUs)]

No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw	8703.8030	50% of the prevailing tariff rate of customs duty as specified in the First	The concession shall be admissible for a period of 5 years with effect from 1st July 2020, on import of 10 electric vehicles (CBU) of the same variant to be assembled/
2.	3-Wheeler electric loader	8711.6060		
3.	Electric motorcycle	8711.6040		

			Schedule to the Customs Act, 1969).	manufactured as mentioned in column (2) of this table, to the extent of maximum 200 units, to 2-3 wheeler segment, duly approved / certified by the Engineering Development Board (EDB). EDB shall monitor compliance with the EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column 4.
4.	Electric buses	8702.4090	1%	Nil
5.	Electric trucks	8704.6030	1%	Nil
6.	Electric prime movers	8701.2490	1%	Nil
7.	Electric Vehicles 4-wheelers	8703.8090	25%	The concession shall be admissible w.e.f. 1st July, 2022 till 30th June 2026.
8.	Electric Vehicles 4-wheelers	8703.8090	50% of the rate of customs duty as specified in the column (4) of the serial No 7 above.	The concession shall be admissible till 30th June 2026, on import of Electric Vehicles 4-wheelers (CBU) per company of the same variant to be assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB). EDB shall monitor compliance with EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column (4).

TABLE-II

[For CKD & EV Specific Parts]

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Battery Charger (PCT code 8504.4020), (c) Controller (PCT code 8542.3100), (d) Electric Motor (PCT code	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric auto rickshaws for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).

		8501.3290), (e) Three connection terminal (PCT code 8504.9090), (f) Converter (PCT code 8502.4000), (g) Signal Hook (PCT code 8504.9090)		
		(ii) Component for assembly / manufacturing in any kit form (CKD)- Non-localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
2.	3-Wheeler electric loader (PCT code 8711.6060)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Gear (PCT code 8483.4019), (c) Electric motor with axle (PCT code 8501.3290), (d) Controller (PCT code 8542.3100), (e) Power Switch (PCT code 8536.5029) (f) Electric auto cut (PCT code 8504.9090). (g) Battery Connection (PCT code 8544.4229) (h) Battery Charger (PCT code 8504.4020), (i) Junction Box (PCT code 8536.4910)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of 3-Wheeler electric loader for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.

			693(I)/2006 dated 01.07.2006	
3.	Electric motorcycle (PCT code 8711.6040)	i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Electric Motor (PCT code 8501.3290), (b) Battery Charger (PCT code 8504.4020), (c) Switches (PCT code 8536.5029), (d) Junction Box (PCT code 8536.4910), (e) Controller (PCT code 8542.3100), (f) Converter (PCT code 8454.1000), (g) Batteries other than lead acid(PCT code 85.07)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric motorcycle for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
4.	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated

				22.06.2006.
5.	Electric Trucks (PCT code 8704.6030)	Components in any kit form (CKD) (PCT code 8704.6020)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
6.	Electric Prime Movers (PCT code 8701.2490)	Components in any kit form (CKD) (PCT code 8701.2410)	1%	(i)The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
7.	Electric Vehicles 4-wheelers (PCT Code 8703.8090)	(i) EV Specific components for assembly/manufacture in any kit-form (CKD)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969).	The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2026, subject to certification and quota determination by the Engineering Development Board (EDB).

		(ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts.	10%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.
		(iii) Components for assembly/ manufacture in any kit-form (CKD) Localized parts.	25%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.

TABLE-III

[Miscellaneous]

S. No.	Description	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)
1.	Plant and machinery specifically designed for use in manufacturing of electric vehicles.	0%	(i) The concession shall be admissible on one-time basis for setting up the new assembly and/ or manufacturing facility of electric vehicles, and for expansion in the existing units, duly approved/ certified, by the Engineering Development Board (EDB). (ii) The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of electric vehicle manufacturing only.
2.	Import of inputs for manufacturing of EV specific parts, as mentioned against S. No. 1, 2 and 3, of Table-II above, by vendors and OEMs of EV manufacturing .	0%	(i) The concession shall be admissible to manufacturers and vendors of EV specific parts, subject to certification and quota determination by EDB. (ii) The concession shall be admissible subject to the conditions mentioned under SRO 655(I)/2006 dated 22.06.2006.
3.	Import of CBU chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above.	1% (Notwithstanding the rate of customs duty as specified in the First Schedule to Customs Act, 1969).	The concession shall be admissible on the CBU chargers, imported with CKD kits of 2-3 wheelers, 4-wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.

Part V(B)

Import of Parts for Hybrid Vehicles
Under Auto Industry Development Exports Policy (AIDEP)

S. No.	Description of imported Goods	PCT code	CD%	Condition
(1)	(2)	(3)	(4)	(5)
1	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5. Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
2.	Following parts for Plug-in Hybrid Electric Vehicle: -	Respective headings	3%	The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).”
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5. Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
	9. Charger			
	10.Charging port			

Part-VI

Imports of Aviation Related Goods i.e. Aircrafts and Parts etc.
by Airline Companies/Industry under National Aviation Policy 2015

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 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 county 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. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19th March, 2015.
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, furniture& fixture	Respective headings	0%	On one time basis for exclusive use of New/ Greenfield airports by company authorized by Aviation Division.
6.	Aviation simulators	Respective headings	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.
7.	Aircraft engine	8407.1000	0	For use in aircraft and trainer aircraft.

Part-VII
Miscellaneous
Table-A

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
(1)	(2)	(3)	(4)
1	Ostriches	0106.3300	0
2	Live (baby) Fish for breeding in commercial fish farms	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900	0
3	Potatoes	0701.9000	0
4	Tomatoes, fresh or chilled.	0702.0000	0
5	Onions and shallots	0703.1000	0
6	Garlic	0703.2000	0
7	Cauliflowers and headed broccoli	0704.1000	0
8	Peas (Pisumsativum)	0713.1000	0
9	Grams (dry whole)	0713.2010	0
10	Grams split	0713.2020	0
11	Other	0713.2090	0
12	Beans of the species Vignamungo (L.)Hepper or Vignaradiata (L.)Wilczek	0713.3100	0
13	Small red (Adzuki) beans (Phaseolus or vignaangularis)	0713.3200	0
14	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
15	Bambara beans (Vignasubterranea or Voandzeiasubterranea)	0713.3400	0
16	Cow peas (Vignaunguiculata)	0713.3500	0
17	Green beans (dry whole)	0713.3910	0
18	Green beans (split)	0713.3920	0
19	Other	0713.3990	0
20	Dry whole	0713.4010	0
21	Split	0713.4020	0
22	Broad beans (Viciafaba var. major) and horse beans (Viciafaba var. equina, Viciafabavar.minor)	0713.5000	0

23	Pigeon peas (Cajanuscajan)	0713.6000	0
24	Black matpe (dry whole)	0713.9010	0
25	Mash dry whole	0713.9020	0
26	Mash split or washed	0713.9030	0
27	Other	0713.9090	0
28	Pepper seeds for sowing	0904.1130	0
29	Other	0904.1190	0
30	Cinnamon (Cinnamomumzeylanicum Blume)	0906.1100	0
31	Other	0906.1900	0
32	Neither crushed nor ground	0908.1100	0
33	Neither crushed nor ground	0908.2100	0
34	Garnet natural	2513.2020	0
35	J.P.1	2710.1912	0
36	Other jet fuels	2710.1914	0
37	Light diesel oil	2710.1921	0
38	Crude	3102.5010	0
39	Containing nitrates and phosphates	3105.5100	0
40	Water quality testing kits	3822.0000	0
41	Holy Quran(Arabic text with or without translation)	4901.9910	0
42	Other	5303.1090	0
43	Abaca raw	5305.0020	0

Table-B

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
1.	Tallow	1502.1000	5
2.	Cocoa powder, not containing added sugar or other sweetening matter.	1805.0000	5
3.	Unmanufactured tobacco; tobacco refuse	2401.0000	5
4.	Quicklime	2522.1000	5
5.	Slaked lime	2522.2000	5
6.	Hydraulic lime	2522.3000	5
7.	Talc	2526.1010	5
8.	Other	2526.1090	5
9.	Crushed or powdered	2526.2000	5
10.	Omitted		
11.	High speed diesel (HSD)	2710.1931	10
12.	Furnace oil	2710.1941	7
13.	Natural gas	2711.1100	5
14.	Chlorosulphuric acid	2806.2000	5
15.	Oxides of boron	2810.0010	5
16.	Hydrogen fluoride (hydrofluoride acid)	2811.1100	5
17.	Hydrogen cyanide (hydrocyanic acid)	2811.1200	5
18.	Other	2835.3900	5
19.	Acetone	2914.1100	11
20.	Formic acid	2915.1100	16
21.	Ethyl acetate	2915.3100	16

22.	nButyl acetate	2915.3300	16
23.	secButyl acetate	2915.3930	16
24.	Oxalic acid	2917.1110	3
25.	Citric acid	2918.1400	5
26.	Other	3203.0090	11
27.	Other	3204.1590	11
28.	Dyes, sulphur	3204.1910	11
29.	Dyes, synthetic	3204.1990	11
30.	Other	3204.9000	16
31.	Other	3206.2090	11
32.	Ultramarine and preparations based thereon	3206.4100	11
33.	Lithopone	3206.4210	11
34.	Pigments and preparations based on cadmium compounds	3206.4920	11
35.	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	3207.2000	3
36.	Of a kind used in the leather or like industries	3403.1110	16
37.	Greases	3403.1910	16
38.	Other	3403.1990	16
39.	Of a kind used in the leather or like industries including fat liquors	3403.9110	16
40.	Other	3403.9990	16
41.	Activated carbon	3802.1000	5
42.	With a basis of amylaceous substances	3809.1000	11
43.	Of a kind used in the paper or like industries	3809.9200	11
44.	Of a kind used in the leather or like industries	3809.9300	11
45.	Compound plasticizers for rubber or plastics	3812.2000	11
46.	Non refractory mortars and concretes	3824.5000	16
47.	Omitted		
48.	Omitted		
49.	Shoe lasts	3926.9060	16
50.	Reinforced only with metal	4010.1100	11
51.	Reinforced only with textile materials	4010.1200	11
52.	Other	4016.1090	5
53.	Fabrics of noil silk	5007.1000	5
54.	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	5007.2000	5
55.	Other fabrics	5007.9000	5
56.	Of a weight not exceeding 300 g/m2	5111.1100	5
57.	Other	5111.1900	5
58.	Other, mixed mainly or solely with man-made filaments	5111.2000	5
59.	Other, mixed mainly or solely with man-made staple fibre	5111.3000	5
60.	Other	5111.9000	5
61.	Of a weight not exceeding 200 g/m2	5112.1100	5
62.	Other	5112.1900	5
63.	Other, mixed mainly or solely with man-made filaments	5112.2000	5
64.	Other, mixed mainly or solely with man-made staple fibres	5112.3000	5
65.	Other	5112.9000	5
66.	Woven fabrics of coarse animal hair or of horsehair.	5113.0000	5
67.	Containing 85 % or more by weight of cotton	5204.1100	5
68.	Other	5204.1900	5
69.	For sewing	5204.2010	5

70.	For embroidery	5204.2020	5
71.	Other	5204.2090	5
72.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5205.1100	5
73.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5205.1200	5
74.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	5205.1300	5
75.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5205.1400	5
76.	Measuring less than 125 decitex (exceeding 80 metric number)	5205.1500	5
77.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5205.2100	5
78.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5205.2200	5
79.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5205.2300	5
80.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5205.2400	5
81.	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5205.2600	5
82.	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5205.2700	5
83.	Measuring less than 83.33 decitex (exceeding 120 metric number)	5205.2800	5
84.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5205.3100	5
85.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5205.3200	5
86.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5205.3300	5
87.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5205.3400	5
88.	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5205.3500	5
89.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5205.4100	5
90.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5205.4200	5
91.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5205.4300	5
92.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5205.4400	5
93.	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94	5205.4600	5

	metric number per single yarn)		
94.	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5205.4700	5
95.	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5205.4800	5
96.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5206.1100	5
97.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5206.1200	5
98.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5206.1300	5
99.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5206.1400	5
100.	Measuring less than 125 decitex (exceeding 80 metric number)	5206.1500	5
101.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5206.2100	5
102.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5206.2200	5
103.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5206.2300	5
104.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5206.2400	5
105.	Measuring less than 125 decitex (exceeding 80 metric number)	5206.2500	5
106.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5206.3100	5
107.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5206.3200	5
108.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5206.3300	5
109.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5206.3400	5
110.	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5206.3500	5
111.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5206.4100	5
112.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5206.4200	5
113.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5206.4300	5
114.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5206.4400	5
115.	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5206.4500	5
116.	Containing 85 % or more by weight of cotton	5207.1000	5

117.	Other	5207.9000	5
118.	Coir yarn	5308.1000	8
119.	True hemp yarn	5308.2000	8
120.	Other	5308.9000	8
121.	Unbleached or bleached	5309.1100	5
122.	Other	5309.1900	5
123.	Unbleached or bleached	5309.2100	5
124.	Other	5309.2900	5
125.	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5311.0000	5
126.	High tenacity yarn of polyesters, whether or not textured	5402.2000	10
127.	Other	5402.3900	10
128.	Other	5402.4900	10
129.	Other	5402.5900	10
130.	Other	5402.6900	10
131.	Of polyesters	5501.2000	7
132.	Of polypropylene	5501.4000	7
133.	Of polyesters not exceeding 2.22 decitex	5503.2010	7
134.	Other	5503.2090	7
135.	Other	5503.9000	7
136.	Of polyesters	5506.2000	7
137.	Of synthetic staple fibres	5508.1000	10
138.	Of artificial staple fibres	5508.2000	10
139.	Single yarn	5509.2100	10
140.	Multiple (folded) or cabled yarn	5509.2200	10
141.	Single yarn	5509.4100	10
142.	Multiple (folded) or cabled yarn	5509.4200	10
143.	Mixed mainly or solely with artificial staple fibres	5509.5100	10
144.	Mixed mainly or solely with wool or fine animal hair	5509.5200	10
145.	Mixed mainly or solely with cotton	5509.5300	10
146.	Other	5509.5900	10
147.	Mixed mainly or solely with wool or fine animal hair	5509.6100	10
148.	Mixed mainly or solely with cotton	5509.6200	10
149.	Other	5509.6900	10
150.	Mixed mainly or solely with wool or fine animal hair	5509.9100	10
151.	Mixed mainly or solely with cotton	5509.9200	10
152.	Other	5509.9900	10
153.	Single yarn	5510.1100	10
154.	Multiple (folded) or cabled yarn	5510.1200	10
155.	Other yarn, mixed mainly or solely with wool or fine animal hair	5510.2000	10
156.	Other yarn, mixed mainly or solely with cotton	5510.3000	10
157.	Other yarn	5510.9000	10
158.	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5511.1000	10
159.	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5511.2000	10
160.	Of artificial staple fibres	5511.3000	10
161.	Of yarns of different colours	5516.9300	10
162.	Printed	5516.9400	10

163.	Of a kind used in motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.2910	15
164.	Other for motor cars and vehicles	5703.2920	15
165.	Other	5703.2990	15
166.	Of a kind used in vehicles of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240,8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.3910	15
167.	Other for motor cars and vehicles	5703.3920	15
168.	Other	5703.3990	15
169.	Tiles, having a maximum surface area of 0.3 m^2	5704.1000	15
170.	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	6903.1000	3
171.	Other	6903.2090	3
172.	Semifinished products of iron or nonalloy steel	7207.0000	5
173.	U sections of a height exceeding 150 mm	7216.3110	5
174.	I sections of a height exceeding 200 mm	7216.3210	5
175.	H sections of a height exceeding 250 mm	7216.3310	5
176.	L or T sections (of a height exceeding 150 mm	7216.4010	5
177.	Wire of stainless steel	7223.0000	5
178.	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	7224.0000	5
179.	Of high speed steel	7227.1000	5
180.	Bars and rods, of high speed steel	7228.1000	5
181.	Other	7228.2090	5
182.	Other	7228.3090	5
183.	Other bars rods, not further worked than forged	7228.4000	5
184.	Other bars and rods, not further worked than cold formed or cold finished	7228.5000	5
185.	Other bars and rods	7228.6000	5
186.	Of aluminium alloys	7606.1200	5
187.	Aluminium lids for cans of carbonated soft drinks	8309.9010	5
188.	Other	8501.4090	16
189.	Auto-Disable Syringes with or without needles	9018.3110 9018.3120	10
190.	Other	9032.1090	16
191.	Of plastics, not covered with textile material	9606.2100	16
192.	Button blanks	9606.3020	16
193.	Fitted with chain scoops of base metal	9607.1100	16
194.	Other	9607.1900	16
195.	Glycerol, crude; glycerol waters and glycerol lyes.	1520.0000	7

Part-VIII

Imports of specific Goods allowed at Joint Border Sustenance Markets

In order to ensure smooth functioning and operationalization of Border Markets in specific border areas, the imports under this part shall be subject to following conditions, namely. -

(i) Border markets will be functional for two days each week and total allowance per day for the visitor will be $100.

(ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.

(iii) The visitor will purchase goods from any category up to US $50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.

(iv) In case, a visitor chooses to purchase goods of value more than $50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.

(v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.

(vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

Table

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
	Category-I		
1	Seed (potatoes)	0701.1000	5
2	Tomatoes, fresh or chilled.	0702.0000	5
3	Onions and shallots	0703.1000	5
4	Garlic	0703.2000	5
5	Other	0704.9000	5
6	Carrots and turnips	0706.1000	5
7	Cucumbers and gherkins fresh or chilled.	0707.0000	5
8	Peas (pisum sativum)	0708.1000	5
9	Beans (vigna spp., phaseolus spp.)	0708.2000	5
10	Other leguminous vegetables	0708.9000	5
11	Peas (Pisum sativum)	0713.1000	5
12	Grams (dry/whole)	0713.2010	5
13	Other	0713.2090	5
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100	5
15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200	5
16	Kidney beans including white beans	0713.3300	5
17	Bambara – vigna subteranea or vaahdzeia subterrea	0713.3400	5
18	Cow peas (Vigna unguiculata)	0713.3500	5
19	Other	0713.3990	5
20	Lentils (dry whole)	0713.4010	5
21	Broad beans (Vicia faba var. Major) and horse beans	0713.5000	5

	(Vicia faba var. Equina, Vicia faba var. Minor)		
22	Pigeon peas (cajanus cajan)	0713.6000	5
23	Other	0713.9090	5
24	Vanilla (Neither crushed nor ground)	0905.1000	5
25	Cinnamon	0906.1100	5
26	Other (cinnamon and cinnamon tree flowers)	0906.1900	5
27	Neither crushed nor ground (Cloves)	0907.1000	5
28	Crushed or ground (Cloves)	0907.2000	5
29	Neither Crushed nor ground (Nutmeg)	0908.1100	5
30	Crushed or ground (Nutmeg)	0908.1200	5
31	Neither crushed nor ground (Maze)	0908.2100	5
32	Crushed or ground (Maze)	0908.2200	5
33	Large (cardamoms)	0908.3110	5
34	Small (cardamoms)	0908.3120	5
35	Crushed or ground (Cardamoms)	0908.3200	5
36	Neither crushed nor ground (Coriander)	0909.2100	5
37	Crushed or ground (Coriander)	0909.2200	5
38	Neither crushed nor ground (Seeds of Cumin)	0909.3100	5
39	Crushed or ground (Seeds of Cumin)	0909.3200	5
40	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100	5
41	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200	5
42	Thyme; bay leaves	0910.9910	5
43	Barley (seeds)	1003.1000	5
44	Other (barley)	1003.9000	5
45	Sunflower seeds ,whether or not broken	1206.0000	5
46	Locust beans	1212.9200	5
47	Cereal straws and husks	1213.0000	5
48	Animal Fats and Oil and their fractions	1516.1000	5
49	Vegetable Fats and their fractions	1516.2010	5
50	Vegetable Oils and their fractions	1516.2020	5
51	Knives and cutting blades for paper and paper board	8208.9010	5
Category-II			
1	Of a fat content, by weight, not exceeding 1 % (Milk and Cream)	0401.1000	10
2	Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (Milk and Cream)	0401.2000	10
3	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000	10
4	Of a fat content, by weight, exceeding 10 % (Milk and Cream)	0401.5000	10
5	Leeks and other alliaceous vegetables	0703.9000	10
6	Cauliflowers and headed broccoli	0704.1000	10
7	Brussels sprouts	0704.2000	10
8	Cabbage lettuce (head lettuce)	0705.1100	10
9	Other	0705.1900	10

10	Witloof chicory (cichorium intybus var.foliosum)	0705.2100	10
11	Other	0705.2900	10
12	Other	0706.9000	10
13	Fruits of the genus Capsicum or of the genus Pimenta	0709.6000	10
14	Figs	0804.2000	10
15	Fresh (grapes)	0806.1000	10
16	Dried (grapes)	0806.2000	10
17	Watermelons	0807.1100	10
18	Other	0807.1900	10
19	Apples	0808.1000	10
20	Green tea	0902.1000	10
21	Other green tea	0902.2000	10
22	Crushed or ground (Ginger)	0910.1200	10
23	Turmeric (curcuma)	0910.3000	10
24	Other	0910.9990	10
25	Lactose (sugar)	1702.1110	10
26	Lactose syrup	1702.1120	10
27	Other	1702.1900	10
28	Caramel	1702.9020	10
29	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000	10
30	Other (animal feed)	2309.9000	10
31	For sewing (thread)	5204.2010	10
32	For embroidery (Thread)	5204.2020	10
33	Spades and shovels	8201.1000	10
34	Other (Tools for masons, watchmakers, miners and hand tools nes)	8205.5900	10
35	For kitchen appliances or for machines used by the food industry	8208.3000	10
36	Other	8208.9090	10
Category-III			
1	Yogurt	0403.2000	20
2	Other (potatoes)	0701.9000	20
3	Sweet corn	0710.4000	20
4	Mixtures of vegetables	0710.9000	20
5	Fresh (dates)	0804.1010	20
6	Dried (dates)	0804.1020	20
7	Apricots	0809.1000	20
8	Sour cherries (Prunus cerasus)	0809.2100	20
9	Other	0809.2900	20
10	Peaches, including nectarines	0809.3000	20
11	Plums and sloes	0809.4000	20
12	Strawberries	0810.1000	20
13	Kiwi fruit	0810.5000	20
14	Neither crushed nor ground (Ginger)	0910.1100	20
15	Other (Durum wheat (excl. Seed for sowing))	1001.1900	20
16	Other (Wheat and meslin (excl. Seed for sowing, and durum wheat))	1001.9900	20
17	Of wheat (flour)	1101.0010	20
18	Of meslin (flour)	1101.0020	20
19	Vermicelli	1902.1920	20
20	Other (packed cake)	1905.9000	20
21	Homogenised preparations	2007.1000	20
22	Citrus fruit	2007.9100	20

23	Other	2007.9900	20
24	Organic surfaceactive 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	3401.3000	20
25	Preparations put up for retail sale	3402.5000	20
26	Other	3402.9000	20
27	Others (Tableware and kitchenware of porcelain or china)	6911.1090	20
28	Other (Household articles nes & toilet articles of porcelain or china)	6911.9000	20
29	Other (Glassware for table or kitchen purposes (excl. Glass having a linear c)	7013.4900	20
30	Other (Glassware nes (other than that of 70.10 or 70.18))	7013.9900	20
31	Spoons	8215.9910	20
32	Other (Tableware articles not in sets and not plated with precious meta)	8215.9990	20
33	Bicycles and other cycles (including delivery tricycles), not motorised.	8712.0000	20
34	Vacuum flasks	9617.0010	20
35	Other	9617.0020	20

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