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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 1st July, 1998

No. F. 22 (13)98-Legis.—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 1998, and is hereby published for general information :—

ACT No. III OF 1998

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1998, and to amend certain laws

WHEREAS it is expedient to make provision to give effect to the financial proposals of the Federal Government from the year beginning of the first day of July, 1998, and to amend certain laws for the purposes hereinafter appearing :

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 1998.

(2) It extends to the whole of Pakistan.

(35)

[3556 (98) Ex. Gaz.]

Price : Rs. 63.00

(3) It shall come into force at once except clauses II, III and IV of section 4 which shall come into force on such date or dates as the Federal Government may, by notification in the official Gazette, appoint and different dates may be so appointed for different clauses.

2. **Amendment of Act II of 1882.**—In the Trusts Act, 1882 (II of 1882), in section 20,—

- (i) in clause (g), for the full stop, at the end, a semicolon and the word “; or” shall be substituted; and
- (ii) after clause (g), amended as aforesaid, the following new clause shall be added, namely :—
 - “(h) in units issued by schemes established under the Asset Management Companies Rules, 1995.”.

2A. **Amendment to the Regulation of Mines and Oil-fields and Mineral Development (Government Control) Act, 1948 (XXIV of 1948).**—In the Regulation of Mines and Oil-fields and Mineral Development (Government Control) Act, 1948 (XXIV of 1948), in section 3A, sub-section (2) shall be omitted.

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

1. *In section 2, in sub-section (1),—*

- (a) in clause (16), after sub-clause (ii), the following new sub-clause shall be added, namely :—

“(iii) where the right, title or interest to, or in any immovable property other than agricultural land, vests in more than one person, such persons shall, in respect of such property, be assessed as an association of persons and the value of such right, title or interest shall not be included in the net wealth of an individual provided that wealth tax is charged on such right, title or interest.”; and

- (b) in clause (21), after the word “penalty” the comma and word “, surcharge” shall be inserted.

II. *Insertion of new section 3B.*—After section 3A, the following new section shall be inserted, namely :—

“3B. *Charge of surcharge.*—In addition to the wealth tax charged for any year there shall be charged, levied and paid for any year a surcharge at the rate or rates specified in Part III of the First Schedule.”.

III. *In section 13A,—*

(a) in sub-section (1),—

(i) the words “and property tax” and the words “and any property given on rent” shall be omitted; and

(ii) in the Proviso, the words “and property tax” shall be omitted; and

(b) in sub-section (3), the word “property” shall be omitted.

IV. *In section 13D,—*

(a) in sub-section (1),—

(i) for the words “without making any adjustment for any” the words “as reduced by” shall be substituted; and

(ii) the expression “as reduced by the tax, if any, already collected and paid under section 13A” shall be omitted; and

(b) in sub-section (2) the expression “as reduced by the tax, if any, already collected and paid under section 13A” shall be omitted; and

(c) in sub-section (3), the expression “and sub-section (2)” shall be omitted.

V. *In section 31B,* in sub-section (1), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that where in cases referred to in clause (ii), the assessment is not made before the end of the assessment year next following the year in which the return was filed, no additional tax shall be payable after the end of the said assessment year.”.

VI. *In section 31BBB, the expression "sub-section (1) of " shall be omitted.*

VII. *The existing section 37 shall be re-numbered as sub-section (1) of that section and after sub-section (1) re-numbered as aforesaid, the following new sub-section shall be added, namely,—*

- “(2) Where a person to whom a summon is issued under sub section (1) either to attend to give evidence or to produce accounts or documents at the place and time specified in such summon, fails to do so without any reasonable cause, the authority issuing such summons may without prejudice to the provisions of any other law for the time being in force, impose upon him such fine not exceeding one thousand rupees as it thinks fit, and the fine so imposed may be recovered in the manner provided in Chapter VII.”.

VIII. *In the First Schedule,—*

- (i) in Part-II, paragraph A shall be omitted; and
- (ii) after Part-II, the following new Part shall be added, namely,—

“Part III.

RATES OF SURCHARGE

Where the net wealth or asset held on the valuation date relevant to an assessment year commencing on or after the first day of July, 1998, or thereafter, of an individual, Hindu undivided family, firm, association of persons or body of individuals, whether incorporated or not, and a company, is chargeable to tax in accordance with the rates prescribed in Part-I or paragraph B or paragraph C of Part-II, a surcharge shall be payable at the rate of ten per cent of the wealth tax payable under this Schedule.”.

IX. *In the Second Schedule,—*

- (a) in Part-I, in clause (14), for the word “one”, the word “two” shall be substituted; and
- (b) In Part-II, after clause (2) the following new clauses shall be added, namely,—

- “(3) The provisions of sections 14C or 14D shall not apply to any person who is registered under the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961) and is approved under clause (d) of sub-section (1) of section 47 of the Income Tax Ordinance, 1979.
- (4) The provisions of section 14D shall not apply to any assets owned by a technical cooperation officer, not being a citizen of Pakistan, provided in pursuance of the Memorandum of Understanding signed on the twenty-third day of August, 1992, between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Islamic Republic of Pakistan, concerning Technical Cooperation and British Council Activities.”.

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

- I. In section 2, in clause(s), in sub-clause (ii), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.
- II. For section 25, the following shall be substituted, namely :—

“25. *Value of imported and exported goods.*—(1) Subject to the provisions of this section and the rules, the value of any imported goods shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Pakistan.

(2) In determining the value under sub-section (1)—

- (a) there shall be added to the price actually paid or payable for the imported goods—
 - (i) the cost of transport of the imported goods to the port, airport or place of importation;
 - (ii) loading, unloading, and handling charges or any other charges associated with or incidental to the transport of the imported goods to the port, airport or place of importation; and
 - (iii) the cost of insurance.

- (b) to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the imported goods, there shall also be added to such price—
 - (i) commissions and brokerage, except buying commissions;
 - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question; and
 - (iii) the cost of packing whether for labour or materials;
 - (c) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable, shall also be added to such price—
 - (i) materials, components, parts and similar items incorporated in the imported goods;
 - (ii) tools, dies, moulds, and similar items used in the production of the imported goods; and
 - (iii) materials consumed in the production of the imported goods;
 - (d) royalties and license fees related to the imported goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the imported goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable shall also be added to such price; and
 - (e) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller shall also be added to the price actually paid or payable for such goods.
- (3) The value of any exported goods shall be taken to be the normal price, that is to say, the price which they would fetch, at the prescribed time, on a sale in open market for exportation

to the country to which the goods are consigned between a seller and a buyer independent of each other.

Explanation.—For the purposes of this sub-section, the expression “prescribed time” shall mean the time when the bill of export is delivered under section 131 or, when export of the goods is allowed without a bill of export or in anticipation of the delivery of a bill of export, the time when export of the goods commences.

(4) The normal price of any exported goods shall be determined on the following assumptions, namely :—

- (a) that the goods are treated as having been delivered to the buyer on board the conveyance in which they are to be exported; and
- (b) that the seller will bear all packing, commission, transport, loading and all other costs, charges and expenses (including any export duty which may be chargeable) incidental to the sale and to the delivery of the goods on board the conveyance in which they are to be exported and which will be included in the normal price.

(5) Where the exported goods to be valued—

- (a) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied; or
- (b) are exported for sale, other disposal or use, whether or not after further manufacture, under a Pakistan trade mark, the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trade mark in respect of the goods.

Explanation 1.—A sale in open market between a buyer and a seller independent of each other presupposes—

- (a) that the price is the sole consideration;
- (b) that the price is not influenced by any commercial, financial or other relationship, whether by contract

or otherwise between the seller or any person associated in business with him and the buyer or any person associated in business with him other than the relationship created by the sale itself; and

- (c) that no part of the proceeds of any subsequent resale, other disposal or use of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with him.

Explanation II.—Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property or some third person has an interest in the business or property of both of them.”

III. For section 25B, the following shall be substituted, namely :—

“25B. *Determination of Value not covered by section 25.*—(1) If the value of the imported goods cannot be determined under section 25, the value, subject to the rules, shall be the transaction value of identical goods sold for export to Pakistan and exported at or about the same time as the goods being valued.

- (2) If the value of the imported goods cannot be determined under sub-section (1), the value, subject to the rules, shall be the transaction value of similar goods sold for export to Pakistan and exported at or about the same time as the goods being valued.

- (3) If the value of the imported goods cannot be determined under sub-section (2), the value shall be determined as follows—

- (a) If the imported goods or identical or similar imported goods are sold in Pakistan in the condition as imported, then the value of the imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods, are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to such deductions as may be provided in the rules; and

(b) If neither the imported goods nor identical nor similar goods are sold for export to Pakistan then, if the appropriate officer so decides, the value shall be based on the unit price at which the imported goods, after processing, are sold in the greatest aggregate quantity to persons in the country of importation who are not related to the persons from whom they buy such goods, due allowance being made for the value added for all such processing and the deductions as may be provided in the rules.;

(4) If the value of the imported goods cannot be determined under sub-section (3), the value of imported goods shall be based on computed value as may be prescribed by the rules :

Provided that, at the request of the importer, the order of application of sub-sections (3) and (4) may be reversed, if so agreed by the appropriate officer.

(5) If the computed value of the imported goods cannot be determined under sub-section (4), the value shall be determined using reasonable means consistent with the principles and general provisions contained in section 25 and on the basis of data available with the Controller of Customs Valuation, due regard being given to the circumstances surrounding the sale.”.

IV. For section 30, the following shall be substituted, namely :—

“30. *Date of determination of rate of import duty.*—The rate of duty applicable to, any imported goods shall be the rate of duty in force—

- (a) in the case of goods cleared for home consumption under section 79, on the date on which a bill of entry is presented under that section; and
- (b) in the case of goods cleared from a warehouse under section 104, on the date on which a bill of entry for clearance of such goods is presented under that section.

Provided that, where a bill of entry has been filed in advance of the arrival of the conveyance by which the goods have been imported, the relevant date for the purposes of this section shall be the date on which the manifest of the conveyance is delivered ;

Provided further that the Federal Government may, by notification in the official Gazette, for any goods or class of goods, specify any other date for the determination of value and rate of duty.”.

(V) In section 98,—

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

“(i) Warehoused goods, other than perishable goods notified by the Central Board of Revenue, may remain in the warehouse for a period of one year following the date of their admission into the warehouse and perishable goods so notified may remain in the warehouse for a period of three months following the said date :

Provided that the said period may, in case of non-perishable goods, be extended, on sufficient cause being shown by the owner of the warehoused goods and subject to the condition that he pays in advance surcharge on the duty and taxes involved at two per cent per month for the extended period—

- (a) by the Collector of Customs, for a period not exceeding six months; and
- (b) by the Federal Government or the Board, for such period as it may deem fit.”; and

(ii) in sub-section (3), the word “consumer” wherever occurring shall be omitted.

VI. In section 156, in sub-section (1), in the Table, in clause 89, in column 2, for the words “ten thousand rupees” the words “one hundred thousand rupees” shall be substituted.

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

5. **Amendments of the Income Tax Ordinance, 1979 (XXXI of 1979).**—1. For section 4A, the following shall be substituted, namely :—

“4A. *Appointment of firms of accountants.*—(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue

may appoint a firm of Chartered Accountants as defined under Chartered Accountants Ordinance, 1961 (Ordinance of 1961) to conduct the audit of any person.

- (2) Any persons authorized by the firm referred to in sub-section (1), while conducting an audit under that sub-section may, for the purposes of such audit enter into any premises belonging to or in the occupation of the person to whom the audit relates and call for and inspect and seize books of accounts or documents in possession of such person and wherever deemed necessary for conducting the said audit may be authorized in writing, by the Commissioner to exercise the powers laid down under sections 144, 145, 146 and 148 of the Ordinance.

- (3) The scope of audit under this section shall be such as the Central Board of Revenue may determine on case to case basis.”.

II. In section 12,—

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

“Provided that in the case of an asset leased by a scheduled bank, a financial institution, modaraba or a leasing company the fair market value shall mean the residual value paid by the assessee, being the first lessee, on the maturity of the lease agreement and the amount paid by way of lease rentals and other charges so however that the aggregate of such payments and the residual value is not less than the original cost of the asset.”; and

- (b) for sub-section (18), the following shall be substituted, namely :—

“(18) Where any sum claimed, or shown, to have been received as loan or advance or gift by an assessee during any income year commencing on or after the first day of July, 1998, from any person, not being a banking company, or a financial institution notified by the Central Board of Revenue for this purpose, otherwise than by a crossed cheque drawn on a bank or through a banking channel from a person holding a National Tax Number, the said sum shall be deemed to be the income of the assessee for the said income year chargeable to tax under this Ordinance: Provided that, where the said loan or advance or gift is claimed or shown by way of the explanation, referred

to in sub-section (1) of section 13, in a case to which the first proviso to the said sub-section applies, the income under this sub-section shall relate to the assessment year referred to in the said proviso.”.

III. In section 23, in sub-section (1),—

(i) in clause (v), after the word “depreciation”, occurring for the first time, commas and words “, including First Year Allowance or Reinvestment Allowance or Industrial Building Allowance,” shall be inserted; and

(ii) after clause (viid), the following new clause shall be inserted, namely :—

“(viie) any sum paid to a certificate holder under a *Musharika* scheme approved by the Corporate Law Authority and Religious Board formed under the Modaraba Companies and Modarabas (Floatation and Control) Ordinance, 1980 (XXXI of 1980) representing his share in the profits of that *Musharika*.”.

IV. In section 24, for clause (ff), the following shall be substituted, namely :—

“(ff) any payments, made on or after the first day of July, 1998, on account of expenditure under a single account head which, in aggregate, exceed fifty thousand rupees made otherwise than through a crossed bank cheque or by a crossed bank draft except transactions not exceeding five hundred rupees or payments on account of postage or utility bills.

(fff) Notwithstanding anything contained in clause (ff), any payment made on or after the first day of July, 1998, on account of salary if—

(i) it exceeds five thousand rupees, through a crossed cheque or transfer to the employee’s bank account; or

(ii) it does not exceed five thousand rupees, made through a bearer cheque.”.

V. In section 32A, for the words “three million” the words “five hundred thousand” shall be substituted.

VI. In section 47,—

- (a) in sub-section (1), after the word "bank", the words and comma "or such value of such articles or goods as may be prescribed given" shall be inserted;
- (b) sub-section (3) shall be omitted; and
- (c) in sub-section (3A),—
- (i) commas, brackets, figure and words "3", subject to the limit specified in sub-section (3)," shall be omitted;
 - (ii) in clause (i) for the word "ten" the word "fifteen" shall be substituted; and
 - (iii) in clause (ii) for the words "twenty five" the word "thirty" shall be substituted.

VII. In section 50,—

- (a) in sub-section (3), in the second proviso, after the word "non-resident", the word "banking" shall be inserted;
- (b) in sub-section (4),—
- (i) in clause (a),—
 - (a) for the proviso the following shall be substituted, namely:—

"Provided that the provisions of this clause shall apply, *mutatis mutandis*, to any payment made on or after the first day of July, 1998, to a non-resident person on account of execution of a turnkey contract, a contract or sub-contract for designing, supply of plant and equipment and construction of power projects, a contract for construction, assembly or like project in Pakistan or any other contract for construction or for services rendered other than that to which the provisions of sub-sections (3A) and (4A) apply."; and

- (ii) at the end, the following Explanation shall be added, namely:—

"*Explanation.*—For the purposes of clause (a) the expression "supply of goods" includes both cash and credit purchases of goods by the payer, whether under a contract or not, on credit or in cash."

- (b) in clause (b), in the proviso, in clause (i), after the word "deposit" the words "or to the purchase of an asset under a lease and buy back agreement by a modaraba or a leasing company" shall be inserted.
- (c) in sub-section (7C), the words "of twenty-five thousand rupees or more or value thereof" shall be omitted; and
- (d) in sub-section (7F), for the words and comma "mobile telephone bills, the person responsible for preparing such bills shall charge tax from the amount of the mobile telephone bill" the words and comma "telephone bills or issuing or selling prepaid telephone cards for mobile telephone, the person responsible for preparing such bills or issuing or selling such prepaid telephone cards shall charge tax on the amount of such bill or card, as the case may be" shall be substituted.

VIII. In section 53,—

(a) in sub-section (1),—

- (i) in clause (a), for the words "advance tax", occurring for the first time, the words and commas "advance tax to the credit of the Federal Government, on or before the seventh day of October, the seventh day of January, the seventh day of April and the twenty-first day of June in each financial year," shall be substituted; and

(ii) in clause (b),—

- (a) for the comma, words and figures " , section 80CC or sub-section (2) of section 50" the words and figure "or section 80CC" shall be substituted; and
- (b) after the figure "50" occurring for the second time, the words, figures, comma and letters "other than the tax attributable to income covered by sections 80C and 80CC" shall be inserted; and

(b) in sub-section (2),—

- (i) clause (i) shall be omitted; and

- (ii) in clause (ii), in the schedule—

- (a) in the first column for the figures and words "30th December" and "30th March" the figures and words "31st December" and "31st March" shall be substituted, respectively; and
- (b) in the second column, for the words "fifteenth day of June" the words "twenty-first day of June" shall be substituted;

IX. In section 108, in clause (i), for the word "an" the words, brackets, letter and comma "in case of default specified in clause (a), an" shall be substituted.

X. In section 133, in sub-section (3), in clause (c),—

- (i) for the full stop, at the end, the semi-colon and word "; or" shall be substituted; and
- (ii) after clause (c), amended as aforesaid, the following new clause shall be added, namely :—

"(d) a person who is or has been an advocate and has as such for a period of, or of periods aggregating, not less than twenty years been an income tax practitioner."

XI. In section 155, after the words and comma "want of form," occurring twice, the words and comma "or for having been generated through a computer," shall be inserted.

XII. In section 157, in sub-section (2), in clause (c), for the words "as Deputy Commissioner of Income Tax" the words "in a post or posts not inferior to that of an Income Tax Officer" shall be substituted.

XIII. In section 165, in sub-section (2), in clause (f), for the full stop a semi-colon and the word "; and" shall be substituted and thereafter the following new clause shall be added, namely :—

- "(g) prescribe the format and procedure for filing of returns of income, documents or statements on computer media or through electronic medium or for the issuance of orders or notices or levy of additional tax or penalty through computer."

XIV. In the First Schedule, in Part I,—

- (a) in paragraph A, in the proviso, after clause (g), the following new clauses shall be added, namely :—

"(h) Notwithstanding anything in clause (g), for the purpose of assessment for the assessment year 1999-2000, in the case of an assessee whose income consisting of, or including any

income chargeable under the head "salary" (inclusive of allowances and perquisites) exceeds Rs. 300,000, income tax shall be charged in respect of income representing allowances and perquisites, at the following rates :

Where the amount representing the value of allowances and perquisites,—

- (a) does not exceed Rs. 100,000 5% of such amount;
- (b) exceeds Rs. 100,000 but does not exceed Rs. 200,000 Rs. 5,000 *plus* 10% of the amount exceeding Rs. 100,000;
- (c) exceeds Rs. 200,000 but does not exceed Rs. 300,000 Rs. 15,000 *plus* 15% of the amount exceeding Rs. 200,000;
- (d) exceeds Rs. 300,000 Rs. 30,000 *plus* 20% of the amount exceeding Rs. 300,000; and

- (i) For the purpose of deduction of tax at source under sub-section (1) of section 50, the tax in respect of the income for the financial year 1998-1999 covered by clause (h) shall be computed at the rates specified in that clause.”.

(b) in paragraph CCC,—

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

“(a) From the assessment year commencing on or after the first day of July, 1999, on the income representing payments on account of execution of contracts other than the income to which clause (b) or (c) applies—

- (i) where the value of contract does not exceed thirty million rupees... five per cent of such income.
- (ii) where the value of contract exceeds thirty million rupees... six per cent of such income.”;

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

"(a) From the assessment year commencing on or after the first day of July, 1999, the amount representing payments on account of execution of contracts, other than those mentioned in sub-clauses (b), (c) and (d);

(i) where the value of contract does not exceed thirty million rupees... five per cent of such income.

(ii) where the value of contract exceeds thirty million rupees... six per cent of such income.";

(c) in paragraph D, in clause (ii), in sub-clause (a) for the words "the rate applicable to a company", the words "thirty per cent" shall be substituted;

(d) for paragraph DDD, the following shall be substituted, namely :—

"DDD: Rate of income tax for the purposes of deduction under sub-section (3) of section 50—

(i) in cases of payments on account of royalty... Fifteen per cent of such payment.

(ii) in any other case... Thirty percent of the sum chargeable or at the rate applicable to a resident, whichever is the greater.

(e) in paragraph E,—

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

"(a) execution of contracts other than the payments to which sub-clause(b), (c) or (d) applies...

(i) where the value of contract does not exceed thirty million rupees, five per cent of such income.

(ii) where the value of contract exceeds thirty million rupees, six per cent of such income.";

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

“(a) execution of contract, other than those mentioned in sub-clauses (b), (c) and (d)... :

(i) where the value of contract does not exceed thirty million rupees, five per cent of such income.

(ii) where the value of contract exceeds thirty million rupees, six per cent of such income.”;

(f) in paragraph G,—

(a) in clause (1),—

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

(ii) in sub-clause (d), for the word “or more” the words, figure and semi-colon “but less than 30,000 Kilograms,” shall be substituted; and

(iii) after sub-clause (d), amended as aforesaid, the following new clauses shall be added, namely :—

“(e) 30,000 kilograms or more but less than 45,000 kilograms;	Twenty-four thousand rupees per annum;
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(f) 45,000 kilograms or more but less than 60,000 kilograms; and	Thirty-thousand rupees per annum;
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(g) 60,000 kilograms or more.	Thirty-six thousand rupees per annum.”;
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“(g) for clause (3), the following shall be substituted, namely :—

“(3) Other private motor cars with engine capacity of - - -

(a) 1000 CC to 1199 CC	Five hundred rupees per annum;
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(b) 1200 CC to 1299 CC	Seven hundred fifty rupees per annum;
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- | | |
|------------------------|------------------------------------|
| (c) 1300 CC to 1599 CC | Fifteen hundred rupees per annum; |
| (d) 1600 CC to 1999 CC | Two thousand rupees per annum; |
| (e) 2000 CC and above. | Three thousand rupees per annum.”; |

(h) for paragraph L, the following shall be substituted, namely :—

“L. Rates of collection of income tax under sub-section (7F) of section 50 - - -

(a) In the case of telephone subscriber where the monthly bill- - -

- | | |
|--|-----------------------|
| (i) exceeds Rs. 1000 but does not exceed Rs. 2000. | Fifty rupees. |
| (ii) exceeds Rs. 2000 but does not exceed Rs. 3000. | One hundred rupees. |
| (iii) exceeds Rs. 3000 but does not exceed Rs. 5000. | Two hundred rupees. |
| (iv) exceeds Rs. 5000. | Three hundred rupees. |

(b) In the case of mobile telephone subscribers if the monthly bill or the issue or sale price of prepaid telephone card- - -

- | | |
|---|---------------------------------|
| (i) does not exceed Rs. 2000. | One hundred twenty-five rupees; |
| (ii) exceeds Rs. 2000 but does not exceed Rs. 5000. | Two hundred fifty rupees; |
| (iii) exceeds Rs. 5000. | Four hundred rupees.”. |

(i) in Part III, in paragraph B, after sub-paragraph (c) the following shall be added, namely :—

“(d) any individual, unregistered firm, association of persons and Hindu undivided family shall pay surcharge, in addition to the amount specified in sub-paragraph (c), equal to ten per cent of the amount of income tax payable not being the amount of presumptive income tax payable under section 80B, 80C or 80CC.”.

(j) in Part V,—

(i) in paragraph A, in clause (2), for the Table, the following shall be substituted, namely :—

"TABLE

Assessment year	Banking company	Public company other than a banking company	Other company
1993-94	64 per cent	42 per cent	52 per cent
1994-95	62 per cent	39 per cent	49 per cent
1995-96	60 per cent	36 per cent	46 per cent
1996-97	60 per cent	36 per cent	46 per cent
1997-98	58 per cent	33 per cent	43 per cent
1998-99	58 per cent	33 per cent	43 per cent"; and

- (ii) in clause (2A), for the figure "1998-99", twice occurring, the figure "1999-2000" shall be substituted.

XV. In the Second Schedule,—

(a) in Part I,—

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

"(39B) Any amount received as flying allowance by pilots, flight engineers and navigators employed by any Pakistani airline;"

- (ii) after clause (42C), the following new clause shall be inserted, namely:—

"(42D) any amount received as flying allowance by junior commissioned officers or other ranks of Pakistan Armed Forces;"

- (iii) in clause (77B), for the words and commas "being a foreign individual, company, firm or association of persons," the brackets and words "(whether a citizen of Pakistan or otherwise)" shall be substituted;

- (iv) after clause (102D), the following new clause shall be inserted, namely:—

“Income of modarabas

- (102E) Any income of a modaraba, not being a trading modaraba, registered under the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980, for any assessment year commencing on or after the first day of July, 1999, provided that not less than ninety per cent of its total profits, in a year, are distributed to its certificate holders;”;

- (v) after clause (117), the following new clause shall be inserted, namely:—

“(117A) Any income derived by an individual from transfer of his membership rights or share of a stock exchange in Pakistan to a company at any time between the 1st day of July, 1998, and the 30th day of June, 1999.”;

- (vi) after clause (182), the following new clause shall be added, namely:—

“(183) Any amount collected by the Civil Aviation Authority upto the thirty-first December, 1998, on account of security charges.”;

- (b) in Part II,—

- (i) clauses (7A) and (8) shall be omitted;

- (ii) after clause (13), the following new clause shall be added, namely:—

“(14) In the case of any person engaged in the business of shipping, a presumptive income tax of an amount equivalent to one US \$ per tonne of Gross Registered Tonnage per annum shall be charged on ships, including bareboats, registered under Pakistan flag. In addition a flat charter capacity tax of an amount equivalent to fifteen US cents per tonne of Gross Registered Tonnage per annum shall be charged per charter if the vessel is chartered.

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

(c) in Part III, clauses (3) and (10) shall be omitted;

(d) in Part IV,—

(i) clause (4) shall be omitted;

(ii) after clause (6D), the following new clauses shall be inserted, namely:—

“(6E) The provisions of section 13 or Chapter XI or Chapter XII shall not apply in respect of any amount invested in acquisition of ownership or management and control of any state owned enterprise privatized by the Government.

(6F) The provisions of section 13 or Chapter XI or Chapter XII shall not apply in respect of any amount invested in purchasing of any land or any other assets sold through public auction by the Federal Government or a Provincial Government or a body established or controlled by such Government.

(6G) The provisions of section 13 or Chapter XI or Chapter XII shall not apply in respect of any amount invested by a sponsor or an original allottee in the purchase of shares of a company owning and managing an industrial undertaking specified in rule 5A of the Third Schedule.”;

(iii) in clause (9), for the first proviso the following shall be substituted, namely:—

“Provided that a declaration of option is furnished in writing within three months of the commencement of the income year and such declaration shall be irrevocable and shall remain in force for three years.”;

- (iv) in clause (9A), for the proviso the following shall be substituted, namely:—

“Provided that a declaration of option is furnished in writing within three months of the commencement of the income year and such declaration shall be irrevocable and shall remain in force for three years.”;

- (v) in clause (24), for the figure “1996-97” the figure “1999-2000” shall be substituted.

- (vi) after clause (32), the following new clause shall be added, namely:—

“(33) The provisions of sub-section (4) of section 50, in so far as they relate to the obligation of a registered firm to deduct tax, shall not apply to a registered firm whose capital (total of closing balances of capital accounts of partners) as per the balance sheet in respect of the latest assessment year is less than one million rupees: Provided that, this exemption shall cease to be applicable to a registered firm if, at the end of any income year, its capital exceeds the aforementioned amount.”; and

- (vii) clauses (10A), (18) and (25) shall be omitted.

XVI. In the Third Schedule,—

- (a) in rule 2, in sub-rule (1), after serial No. XI the following new serial numbers and the entries relating thereto shall be added, namely:—

- | | | |
|-------|---|------|
| “XII. | Below ground installations, including but not limited to the cost of drilling, casing, cementing, logging and testing of wells, in offshore mineral oil concerns the income of which is liable to be computed in accordance with the rules contained in Part I of the Fifth Schedule. | 100 |
| XIII. | Offshore platforms and production installations in mineral oil concern the income of which is liable to be computed in accordance with the rules contained in Part I of the Fifth Schedule. | 20”; |

- (b) in rule 5, in sub-rule (2), after clause (b) the following new clause shall be inserted, namely:—

“(ba) any plant, machinery, equipment and industrial buildings to which rules 5A, 5B and 5C apply;”;

- (c) after rule 5, the following new rules shall be inserted, namely:—

“5A. *First Year Allowance.*—Where any machinery, plant and equipment is installed by any industrial undertaking set-up in Pakistan on or after the twenty-first day of November, 1997, and owned and managed by a company formed after the said date, exclusively for operating the said industrial undertaking engaged in the manufacture of goods and materials or the subjection of goods or materials to a manufacturing process, further depreciation by way of First Year Allowance in respect of the year of installation or the year in which such machinery, plant or equipment is used by the assessee for the first time for the purposes of his business or profession or the year in which commercial production is commenced, whichever is the later, shall be allowed at the rates specified in the table below:—

TABLE

Categories of Industries	Rates
A. Industries for the manufacture of leather (value added), textiles (value added), footwear, surgical and sports goods, carpets, electronics, soft, stuffed and battery operated toys, frozen concentrated citrus juices, seafood industry (farming, catching, processing and preservation of fish, shrimp and other marine products), mining and value added mineral processing.	Eighty per cent of the written down value.
B. Industries for the manufacture of process control equipment or system, power and pneumatic tools, powder metallurgical industry and manufacture of alloys and stainless steel, information technology equipment, solar technology equipment and solar cell industry, aerospace industry, defence production, hermetical sealing technology, mineral oil refining and hydrocracking and other value added petroleum products' production industries.	Eighty per cent of the written down value.

Categories of Industries	Rates
C(i) Industries for the manufacture of plants, machinery and equipment including mining or mineral processing, agricultural and earthmoving machinery, valves and controls for fluids and gas, high pressure or temperature piping and fittings, specialized pumps for chemical or petroleum industry, elevators or escalators, locomotives, ship building, turbines, seamless high pressure gas cylinders.	Sixty-five per cent of the written down value.
C(ii) Industries for the manufacture of rubber and textile chemicals, dyes, pigments, specialized paints or coatings, basic manufacture of pesticides; pharmaceutical raw materials, manufacture of basic chemicals; fire-fighting foam, petrochemicals and their down stream products (including fibers), safety (auto) glass, float glass, chloro-alkali, fertilizers, pulp and paper (integrated unit).	Sixty-five per cent of the written down value.
C(iii) Industries for the development and production of fibre-optic communication equipment, treatment and disposal of toxic and hazardous and industrial wastes, sewerage, effluent and solid waste management, water supply, laboratory, chemical or industrial ware, optical goods and equipment, x-ray and photographic films, manufacture of bio-medical and medical diagnostic equipment or devices, research and development or technical testing facilities.	Sixty-five per cent of the written down value.
D. Industries for the production of quality and hybrid seeds, edible oil extraction or refining, livestock or poultry feed, integrated poultry, livestock complex including the facility for processing and packing, milk processing and milk products or dairy products, fruits, vegetables and flowers-grading, packing or processing etc., agro-based value-added products, by-products and chemicals (e.g. cotton, sugar cane, rice, corn-based like cattle feed, cellulose and its products, industrial alcohol, glycerine, fructose, furfural, xylose, etc.).	Sixty-five per cent of the written down value.

Categories of Industries	Rates
E. Other industries.	Forty per cent of the written down value.

5B. Re-investment Allowance.—Where any expenditure or investment is made by an industrial undertaking on or after the twenty-first day of November, 1997, for the purposes of balancing, modernization and replacement (BMR) and expansion of the machinery and plant already installed therein, further depreciation allowance equal to forty per cent of the written down value shall be allowed in respect of the year in which such machinery, plant or equipment is used by the assessee for the first time for the purposes of his business or profession or the year in which commercial production is commenced, whichever is the later.

5C. Industrial Building Allowance.—Where any industrial sheds or structures are erected by an industrial undertaking referred to in rule 5A, a further depreciation allowance shall be allowed equal to twenty per cent of the written down value in respect of the year of erection of such structures.”.

XVII. In the Fourth Schedule, in rule 6A, for the figure “1998”, the figure “1999” shall be substituted.

XVIII. In the Fifth Schedule, in Part I,—

(i) in rule 2,—

- (a) in sub-rule (4), after the word “deductible” the words “in respect of onshore areas and twenty-five per cent for offshore areas” shall be inserted; and
- (b) in sub-rule (6), for the full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

“Provided that the limitation of six years prescribed in this sub-rule shall not apply to depreciation allowance admissible to a person carrying on the business of offshore petroleum exploration and production, in respect of any machinery, plant or other equipment used in such exploration or production.”; and

- (ii) in rule 4, in sub-rule (1), for the proviso the following shall be substituted, namely:—

“Provided that the said aggregate shall not be less than fifty per cent of the profits or gains derived by an onshore petroleum exploration and production undertaking and forty per cent of the profits or gains derived by an offshore petroleum exploration and production undertaking before the deduction of the payment to the Government.”.

6. **Amendment of section 7 of Finance Act, 1989 (V of 1989).**—In section 7 of the Finance Act, 1989 (V of 1989),—

- (a) in sub-section (1),—

(i) after the word “purchase” the commas and words, “gift, exchange, surrender or relinquishment of rights by the owner (whether effected orally or by deed or obtained through court decree) except by inheritance, or gift from spouse, parents, grand parents, a brother and a sister” shall be inserted; and

(ii) for the words “at the at the rates specified in the sub-section” the words “at the rates specified in that sub-section” shall be substituted;

- (b) in sub-section (2), in paragraph (C),—

(i) clause (I) shall be omitted; and

(ii) in clause (II), the word “new” shall be omitted;

- (c) in sub-section (4),—

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

“Provided further that the Collector of Customs shall in the case of every motor vehicle imported into Pakistan, at the time of customs clearance, collect capital value tax on the basis of the value of such vehicles as increased by the customs duty, sales tax, income tax and any other charges payable

before removal from customs area, if any, levied thereon, at the rates specified in clause II of paragraph C of sub-section (2).”.

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

I. In section 2,—

(a) in clause (9).—

(i) after the word “return”, the words and figure “under section 26”, shall be inserted; and

(ii) for the figure “20th”, the figure “15th” shall be substituted;

(b) in clause (14), after sub-clause (b), the following new sub-clause shall be added, namely:—

“(c) levied under the Sales Tax Act, 1990 of Pakistan as adapted in the State of Azad Jammu and Kashmir, on the supply of goods received by that person.”

(c) in clause (27), the word “and octroi” shall be omitted;

(ca) in clause (28) after the word “person” the commas and the words “, not being a manufacturer or producer or an importer,” shall be inserted ;

(d) after clause (31), the following new clause shall be inserted, namely :—

“(31A) “special audit” means an audit conducted under section 32A;”;

(e) in clause (41), after the word “Pakistan”, the words and commas “by an importer, manufacturer, wholesaler (including dealer), distributor or retailer” shall be inserted; and

(f) in clause (47), after the word “includes”, occurring for the second time, the words, brackets and figures “a person supplying taxable goods to persons deducting advance tax under sub-section (4) of

section 50 of the Income Tax Ordinance, 1979 (XXXI of 1979), and shall be inserted.

II. In Section 3,—

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

“(1A) Where taxable supplies are made in Pakistan to a person other than a registered person there shall be charged, levied and paid a further tax at the rate of one per cent of the value in addition to the rate specified in sub-section (1) :

Provided that the aforesaid one per cent further tax shall not be charged, levied and paid if the said taxable supplies are made :—

- (1) by a person registered as a retailer; or
- (2) by any registered person to a person whose income is not liable to tax under the Income Tax Ordinance, 1979 (XXXI of 1979) but has deducted income tax at source under sub-section (4) of section 50 of the said Ordinance.”;

- (b) in sub-section (2), clause (d) shall be omitted; and

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

“(3A) Notwithstanding anything contained in clause (a) of sub-section (3), the Federal Government may, by a notification in the official gazette, specify the goods in respect of which the liability to pay tax shall be of the person receiving the supply.”.

III. For section 3AA, the following shall be substituted, namely:—

“3AA. *Retail tax.*—(1) Subject to the provisions of this section, and such conditions and procedures regarding the mode, manner, and time of payment, and from such date as may be specified by the Federal Government, there shall be charged, levied and paid retail tax at the rate specified in

section 3, by a retailer who is making taxable supplies in the course or furtherance of any taxable activity carried by him.

(2) Subject to such modifications as the Board may specify, all provisions of this Act shall apply to the charge, levy, deduction of input tax, payment, collection and enforcement of the retail tax, as if it were sales tax under section 3.

(3) The application for registration as tax payer of retail tax shall be made to the Collector in such form and manner as may be specified by the Board.

(4) Notwithstanding the provisions of sub-section (1), a retailer not liable to pay tax, shall, after voluntary registration under section 18, opt for paying sales tax under this section, subject to the condition that he shall not thereafter be entitled to be de-registered until the expiry of two years from the date of such registration.”.

III A. In section 4, for clause (a) the following shall be substituted, namely :—

“(a) goods exported, or the goods specified in the Fifth Schedule;”.

IV. In section 6, in sub-section (1) after the word “Act”, occurring for the second time, the words, figure and letter “including section 31A thereof,” shall be inserted.

V. In section 7, in sub-section (1), after the word “paid”, the words “during the tax period” shall be inserted.

VI. For section 10 the following shall be substituted, namely :—

“10. *Excess amount to be carried forward or refunded.*—(1) Subject to the provisions of sub-section (2), if in relation to a tax period, the total deduction of input tax and other adjustments as specified in section 9 exceed the output tax, the excess amount shall be carried forward by the registered manufacturer, importer, wholesaler or retailer to the next tax period and shall be treated as input tax for that tax period :

Provided that if the excess amount is not fully covered by the tax payable during a period of one year following the tax period in

which the credit first arose, the balance outstanding at the end of that period shall be refunded to the registered person as may be prescribed :

Provided further that the refund of tax charged on the acquisition of plant and machinery shall also be admissible to the registered person who, at the time of taking delivery of taxable plant and machinery, its components and spare parts is not making taxable supplies, subject to the condition that he shall, within the period specified by the Board, by notification in the official Gazette, commence taxable supplies and complies with such other conditions as are specified therein.

- (2) Notwithstanding anything contained in sub-section (1), the input tax incurred in connection with a zero-rated supply shall be refunded not later than thirty days of filing of return in such manner and subject to such conditions as the Board may, by notification in the Official Gazette, specify.
- (3) If a registered person is liable to pay any tax, additional tax or penalty payable under any law administered by the Board, the refund of input tax shall be made after adjustment of unpaid outstanding amount of tax or, as the case may, additional tax and penalty.
- (4) Where there is reason to believe that a person has claimed input tax credit or refund which was not admissible to him, the provisions regarding time limit shall not apply till the investigation, including the verification of the deposit of tax claimed as refund, is completed and the claim is either accepted or rejected.”.

VII. For section 14, the following shall be substituted, namely:—

“14. *Requirement of Registration.*—(1) The following persons engaged in making of taxable supplies in Pakistan (including zero-rated supplies) in the course or furtherance of any taxable activity carried on by them, if not already registered, are required to be registered under this Act, namely :—

- (i) a manufacturer whose annual turnover from taxable supplies made in any period during the last twelve months ending any tax period exceeds one million rupees ;
- (ii) a retailer whose value of supplies in any period during the last

twelve months ending any tax period exceeds five million rupees ;

(iii) an importer ; and

(iv) a wholesaler (including dealer) and distributor:

Provided that buyers or importers of taxable plant and machinery who intend to make taxable supplies in due course and wish to claim any credit or refund of tax paid on the said plant and machinery shall also be required to be registered under this Act.”.

VIII. In section 15, in sub-section (1),—

(i) for the word “requiring” the word “required” shall be substituted; and

(ii) the words, “within thirty days of the time when he is first required to be registered” the words “before making taxable supplies” shall be substituted.

IX. For section 21, the following shall be substituted, namely :—

“21. *De-registration.*—(1) Every registered person who ceases to carry on his business or whose supplies become exempt from tax, shall apply to the Collector for cancellation of his registration, and the Collector, after satisfying himself through an audit that no tax liability is outstanding against that person, may cancel the registration of that person from such date as he may specify but not later than four months from the date of such application or the date all the dues outstanding against such person are deposited by him, whichever is the later:

Provided that the Collector may, for reasons to be recorded in writing, extend the aforesaid period by a further period of two months.

(2) A registered person whose total taxable turnover of his taxable activity during the last twelve months remains below the limit specified in section 3A, may apply to the Collector for,—

(a) Cancellation of his registration; and

- (b) his enrolment as turnover tax payer and the Collector, if satisfied that the applicant has ceased to be liable for registration, may, cancel the registration of that person and may enrol him as turnover tax payer from such date as he may specify :

Provided that if such liability ceases during the currency of a financial year, the cancellation of registration and enrolment as turnover tax payer shall take effect from the beginning of next financial year.

- (3) The person making application under sub-section (1) or sub-section (2) shall continue to file the return under section 26 till his registration is cancelled by the Collector.
- (4) If a registered person fails to file tax return under section 26 for six consecutive months, the officer of sales tax, not below the rank of an Assistant Collector, may, without prejudice to any action that may be taken under any other provision of this Act, after issuing a notice in writing and after giving an opportunity of being heard to such person, cancel the registration after satisfying himself that no tax liability is outstanding against such person.
- (5) The obligations and liabilities of the person whose registration is cancelled under sub-section (1), (2) or (4) relating to the period when he conducted business as a registered person shall not be affected by the fact that his registration has been cancelled or that he has ceased to be a registered person.”.

X. In section 23, in sub-section (1),—

- (i) in clause (b), for the words “and address”, the comma and words”, address and registration number”, shall be substituted; and
- (ii) after clause (f), the following new clause shall be added, namely :—

“(ff) Amount of sales tax as specified in sub-section (1A) of section 3;”.

XI. In section 26A, for the figure “20th” wherever occurring, the figure “15th” shall be substituted.

XII. In section 26AA,—

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

“(1) Every registered retailer making taxable supplies shall furnish a true and correct return in the prescribed form to the designated branch of the bank specified by the Board.”; and

(b) in sub-section (2), (3), (4) and (5), for the figure “20th” wherever occurring, the figure “15th” shall be substituted; and

(c) after sub-section (5), the following new sub-section shall be added, namely.—

“(6) If there is a change in the rate of tax during a tax period, a separate return in respect of each portion of tax period, showing the application of different rates of tax, shall be furnished.”.

XIII. After section 32, the following new section shall be inserted, namely:—

32A. *Special Audit by Chartered Accountants or Cost Accountants.*—(1) The Board may, by notification in the official gazette, appoint an auditor who is a Chartered Accountant within the meaning of Chartered Accountants Ordinance, 1961 (X of 1961), or a Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966), for conducting special audit of records of registered person.

(2) Notwithstanding that records of a registered person have been audited by an officer appointed under section 30, the Board or a collector may direct an auditor appointed under sub-section (1) to audit the records of any registered person.

(3) An auditor appointed under sub-section (1), shall have the powers of an officer of sales tax under sections 25, 37 and 38.”.

XIV. In section 56, in clause (a), after the word “post” the words “or courier service” shall be inserted.

XV. For section 60, the following shall be substituted, namely:—

“60. *Powers to deliver certain goods without payment of tax.*—Subject to such conditions, limitations or restrictions as it thinks fit to impose, the Federal Government may authorise the delivery of

goods or a class of goods, without payment of the whole or any part of the tax payable thereon to the following persons, namely:—

- (i) registered importers importing such goods temporarily with a view to subsequent exportation;
- (ii) registered manufacture-cum-exporters obtaining raw materials and intermediary products from registered persons for further manufacture of goods meant for export; and
- (iii) registered commercial exporters for subsequent exportation.”.

XVI. In section 66, after the word “misconstruction”, the words and comma “or refund on account of input adjustment not claimed within the relevant tax period,” shall be inserted.

XVII. After section 71, the following new section shall be added, namely:—

“72. *Officers of sale tax to follow Board's orders, etc.*—All officers of sales tax and other persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of officers of sales tax in the exercise of their quasi-judicial functions.”.

XVIII. For the Third Schedule, the following shall be substituted, namely:—

“THE THIRD SCHEDULE

[See clause (c) of sub-section (2) of section 3]

Serial No.	Description.	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969).
(1)	(2)	(3)
1.	Fruit juices and vegetable juices.	20.09.
2.	Ice cream.	21.05.

(1)	(2)	(3)
3.	Aerated waters or beverages.	22.01 and 22.02.
4.	Syrups and squashes.	Respective headings.
5.	Cigarettes.	2402.2000."

XIX. The Fourth Schedule shall be omitted.

XX. For the Sixth Schedule, the following shall be substituted, namely:—

"THE SIXTH SCHEDULE

[See section 13(1)]

Serial No.	Description.	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969).
(1)	(2)	(3)
1.	Live animals.	Respective headings of Chapter I.
2.	Agricultural produce of Pakistan, not subjected to any further process of manufacture.	Respective headings.
3.	Unprocessed foodstuff for human consumption which shall mean :—	Respective headings.
	(i) all cereals, grains and pulses whether or not milled, hulled, polished, cellophane packed for retail sale, etc;	
	(ii) all vegetables, fruits and fruit juices whether fresh, frozen or otherwise preserved [e.g., in "cold storage"] but excluding fruits, fruit juices and vegetables bottled, canned or packaged;	
	(iii) all eggs, poultry and meats of bovine animals, fish and crustaceans, whether or not fresh, frozen or otherwise preserved;	
	(iv) fresh and dried milk, yogurt, of all sorts, whether or not packed for retail sale;	

(1)	(2)	(3)
	(v) cream, why and cheese excluding those packaged and sold under brand names or trade marks;	
	(vi) breads prepared in <i>tandoors</i> and bakeries, vermicillies, <i>nans</i> , <i>chappatties</i> , <i>sheer mal</i> , bun, rusk, etc.;	
	(vii) cooked or baked foodstuff, whether or not frozen, served by clubs, messes, restaurants, hotels and other retail or wholesale outlets but excluding preserved, canned, bottled or packaged;	
	(viii) ice and water but excluding those for sale under brand names or trade marks;	
	(ix) table salt including iodized salt;	
	(x) red chillies, ginger and turmeric; and	
	(xi) milk based food preparations of heading 19.01 of the First Schedule to the Customs Act, 1969 (IV of 1969).	
4.	The following agricultural produce on their import into Pakistan:—	
	Bulbs, tubers, etc.,	06.01
	Potatoes.	0701.1000 and 0701.9000
	Onions and shallots.	0703.1000
	Garlic.	0703.2000
	Dried leguminous vegetables, shelled, whether or not skinned or split.	07.13
	Live plants and seeds of vegetables, fruits and flowers.	Respective headings.
	Wheat.	10.01
	Oats.	10.04
	Corn seeds.	1005.1000
	Grain sorghum seeds.	1007.0000
	Millet seeds.	1008.2000
	Soyabean.	12.01

(1)	(2)	(3)
	Rape-seed.	12.05
	Sunflower seeds.	12.06
	Palm nuts and kernels.	1207.1000
	Safflower seeds.	1207.6000
	Canola seed for sowing.	1207.9900
	Seeds, fruits and spores for sowing.	12.09
	Cinchona bark.	1211.9020
	Sugar beet.	1212.9100
	Sugar cane.	1212.9200
5.	Supply of cotton seed which is :—	1207.2000
	(a) used in the manufacture of cotton seed oil by the registered persons subject to such conditions as the Board may specify; and	
	(b) exclusively meant for sowing purposes, subject to such conditions as the Board may specify.	
6.	Edible oils (excluding palm oil and soyabean oil) and vegetable ghee; desi ghee derived from milk.	15.08, 15.12, 15.13, 15.14, 15.15 and 04.05.
7.	Crude petroleum oil.	27.09.
8.	POL products and LPG.	2710.0011, 2710.0012, 2710.0019, 2710.0031, 2710.0041, 2710.0042, 2710.0043, 2710.0049, 2710.0051, 2710.0061, 2710.0071 and 27.11.
9.	Natural gas, whether or not liquified.	27.11
10.	Electrical energy.	27.16
11.	Contraceptives.	3006.6000, 3926.9030 and 4014.1000.
12.	Medicaments excluding the following :—	Respective headings of Chapter 30.

(1)	(2)	(3)
	<ul style="list-style-type: none"> (a) Filled infusion solution bags imported with or without infusion giving sets. (b) Scrub (washing preparation). (c) Soft soap. (d) Adhesive plaster. (e) Surgical tapes. (f) Liquid paraffin. (g) Disinfectants. (h) Medicated shampoos. (i) Absorbent cotton wool. 	
13.	Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976), excluding the following :—	Respective headings.
	<ul style="list-style-type: none"> (a) Filled infusion solution bags imported with or without infusion giving sets. (b) Scrub (washing preparation). (c) Soft soap. (d) Adhesive plaster. (e) Surgical tapes. (f) Liquid paraffin. (g) Disinfectants. (h) Medicated shampoos. (i) Absorbent Cotton wool. 	
14.	Raw materials for basic manufacture of pharmaceutical active ingredients; if imported, this exemption will be subject to similar conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	Respective headings.

(1)	(2)	(3)
15.	Raw materials for manufacture of pharmaceutical products; if imported, this exemption will be subject to similar conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	Respective headings.
16.	Packing material for manufacture of pharmaceutical products, including neutral glass tubings for the manufacture of vials and ampules; if imported this exemption will be subject to similar conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	Respective headings.
17.	Fertilizers.	Chapter 31.
18.	Insecticides, pesticides, fungicides and herbicides or weedicides, for agricultural purposes.	38.08.
19.	Cement.	45.23.
20.	"Holy Quran", complete or in parts, with or without translation; audio and video cassettes recorded with Quranic verses; other holy books.	49.01 and 85.24.
21.	Newspapers, books, journals and periodicals excluding directories of all sorts.	4901, 49.02 and 49.03.
22.	Currency notes, bank notes, shares, stocks, bonds and similar documents of title.	49.07.
23.	Poultry feed and its ingredients.	Respective headings.
24.	Silver and gold, in un-worked condition; monetary gold.	71.06 and 71.08.
25.	Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969, are complied with.	Respective headings.
26.	Temporary import of goods for re-export, subject to similar conditions as are envisaged for the purposes	Respective headings.

(1)	(2)	(3)
	of exemption under the Customs Act, 1969, of the following :—	
	<ul style="list-style-type: none"> (a) Machinery and equipment for repair; (b) Professional equipment imported by visiting technicians, doctors, etc.; (c) Equipment and material imported by visiting television and broad-casting units, press photographers and film companies; (d) Scientific and educational instruments, apparatus and appliances including simultaneous broad-casting equipment if imported for scientific, educational or cultural seminars to be held in Pakistan; (e) Goods imported by governmental or semi-governmental institutions for demonstration purposes for their display centers; (f) Goods imported for display at international or single country exhibition by foreign missions; (g) Machinery imported by the representatives of foreign commercial firms for demonstration purposes; (h) Dry fruit temporarily imported from Afghanistan for subsequent exportation; and (i) Containers meant and used for packing of goods for export by air, sea or land routes and containers stuffed with imported goods if these containers are meant for re-export, or otherwise. 	
27.	Re-importation of foreign origin goods which were temporarily exported out of Pakistan subject to similar conditions as are envisaged for the purposes of exemption under the Customs Act, 1969.	Respective headings.
28.	Import of replacement goods supplied free of cost in lieu of defective goods imported, subject to similar	Respective headings.

(1)	(2)	(3)
	conditions as are envisaged for the purposes of exemption under the Customs Act, 1969.	
29.	Defence stores imported by Federal Government against foreign exchange allocation for defence; defence stores supplied by manufacturers under Defence Production Division and trucks, their parts and accessories assembled or manufactured by local manufacturers for supply to Armed Forces.	Respective headings.
30.	Articles imported through post as unsolicited gifts, subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969.	Respective headings.
31.	Imported samples of no commercial value, subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969.	Respective headings.
32.	Educational, scientific and cultural material imported from a country signatory to UNESCO Agreement or a country signatory to bilateral commodity exchange agreement with Pakistan, subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969.	Respective headings.
33.	Personal wearing apparel and bonafide baggage imported by overseas Pakistanis and tourists, if imported under various baggage rules and is exempt from Customs duties.	Respective headings.
34.	Ship which is neither; (a) a ship of gross tonnage of less than 1.5 LDT; nor (b) a ship designed or adapted for use for recreation or pleasure.	Respective headings.
35.	Aircraft which is neither; (a) an aircraft of unladen weight of less than 8000 kilograms; nor	Respective headings.

(1)	(2)	(3)
	(b) an aircraft designed or adapted for use for recreation or pleasure.	
36.	Spare parts and equipment for ships and aircraft covered by serial number 34 and 35 above.	Respective headings.
37.	Equipment and machinery for pilotage, salvage or towage for use in ports or airports.	Respective headings.
38.	Equipment and machinery for air navigation.	Respective headings.
39.	Equipment and machinery used for services provided for handling of ships or aircrafts in a customs port or Customs airport.	Respective headings.
40.	Goods imported by diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts and, orders, rules, regulations made thereunder and agreements by the Federal Government.	Respective headings.
41.	Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the Central Board of Revenue; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement.	Respective headings.
42.	Supplies made in Pakistan by.—	Respective headings.
	(a) manufacturers whose annual turnover from taxable supplies made in any tax period during the last twelve months ending any tax period does not exceed rupees three hundred thousand; and	
	(b) retailers whose annual turnover from supplies, whether taxable or otherwise, made in any tax period during the last twelve months ending any tax period does not exceed rupees five million.	
43.	Partly manufactured goods if used within the same factory to manufacture goods in respect of which sales tax is leviable on their supply.	Respective headings.

(1)	(2)	(3)
44.	Such plant and machinery as is notified by the Federal Government in the official Gazette.	Respective headings.
45.	Computer hardware including lap tops, notebooks, PCs, main frame and their peripheral units and parts thereof.	Respective headings.
46.	Import of all such gifts as are received, and such equipment for fighting tuberculosis, leprosy, AIDS and cancer and such equipment and apparatus for the rehabilitation of the deaf, the blind, crippled or mentally retarded as are purchased or otherwise secured, by a charitable non-profit making institution solely for the purpose of advancing declared objectives of such institution, subject to the similar conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	Respective headings.
47.	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments, subject to the similar conditions as are envisaged for the purposes of exemption under the Customs Act.	Respective headings.
48.	Computer software.	Respective headings.
49.	Supply of tractors, bulldozers and combined harvesters for agricultural purposes; and CKD kits thereof imported by recognized local manufacturers as per their approved deletion programme subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act.	84.29, 8433.5100, 8701.9019 and 8701.9012.
50.	Supply of other such agricultural implements as may be specified in a notification to be issued by the Federal Government in the official Gazette.	Respective headings."

8. **Repeal of Ordinance IV of 1998.**—The Sales Tax (Amendment) Ordinance, 1998 (IV of 1998) is hereby repealed.

THE FIRST SCHEDULE

[See Section 4 Clause VII]

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

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

TABLE

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
	0102.9000 -	Other	10% <i>ad val.</i>
	0104.1090 - - -	Other	10% <i>ad val.</i>
	0104.2090 - - -	Other	10% <i>ad val.</i>
	-	Of a fat content, by weight, not exceeding 1% :	
	0401.1010 - - -	In bulk (in immediate packing of 20 Kg or more)	25% <i>ad val.</i>
	0401.1090 - - -	Other	45% <i>ad val.</i>
	-	Of a fat content, by weight, exceeding 1% but not exceeding 6% :	
	0401.2010 - - -	In bulk (in immediate packing of 20 Kg or more)	25% <i>ad val.</i>
	0401.2090 - - -	Other	45% <i>ad val.</i>
	-	Of a fat content, by weight, exceeding 6% :	
	0401.3010 - - -	In bulk (in immediate packing of 20 Kg or more)	25% <i>ad val.</i>
	0401.3090 - - -	Other	45% <i>ad val.</i>
	-	Butter :	
	0405.1010 - - -	In bulk (Blocks or slabs weighing 05 Kg or more)	35% <i>ad val.</i>
	0405.1090 - - -	Other	45% <i>ad val.</i>
	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd :	
	0406.1010 - - -	In bulk (in immediate packing of 5 Kg or more)	25% <i>ad val.</i>
	0406.1090 - - -	Other	35% <i>ad val.</i>

1	2	3	4
	-	Grated or powdered cheese, of all kinds :	
0406.2010	---	In bulk (in immediate packing of 5 Kg or more)	25% <i>ad val.</i>
0406.2090	---	Other	35% <i>ad val.</i>
	-	Processed cheese, not grated or powdered :	
0406.3010	---	In bulk (in immediate packing of 5 Kg or more)	25% <i>ad val.</i>
0406.3090	---	Other	35% <i>ad val.</i>
	-	Blue-veined cheese :	
0406.4010	---	In bulk (in immediate packing of 5 Kg or more)	25% <i>ad val.</i>
0406.4090	---	Other	35% <i>ad val.</i>
	-	Other cheese :	
0406.9010	---	In bulk (in immediate packing of 5 Kg or more)	25% <i>ad val.</i>
0406.9090	---	Other	35% <i>ad val.</i>
04.09		Natural Honey.	
0409.0010	---	In bulk (in immediate packing of 5 Kg or more)	25% <i>ad val.</i>
0409.0090	---	Other	35% <i>ad val.</i>
0714.1000	-	Manioc (Cassava)	15% <i>ad val.</i>
0801.1100	--	Desiccated	25% <i>ad val.</i>
0801.1910	---	Coconut seed	15% <i>ad val.</i>
0802.9010	---	Areca (Betel) Nuts	35% <i>ad val.</i>
	-	Coffee, not roasted :	
	--	Not decaffeinated :	
0901.1110	---	In bulk (in immediate packing of 3 Kg or more)	25% <i>ad val.</i>
0901.1190	---	Other	35% <i>ad val.</i>
	--	Decaffeinated :	
0901.1210	---	In bulk (in immediate packing of 3 Kg or more)	25% <i>ad val.</i>
0901.1290	---	Other	35% <i>ad val.</i>
	-	Coffee, roasted :	
	--	Not decaffeinated :	
0901.2110	---	In bulk (in immediate packing of 3 Kg or more)	25% <i>ad val.</i>
0901.2190	---	Other	35% <i>ad val.</i>

1	2	3	4
	--	Decaffeinated :	
	0901.2210 ---	In bulk (in immediate packing of 3 Kg or more)	25% <i>ad val.</i>
	0901.2290 ---	Other	35% <i>ad val.</i>
	0901.9010 ---	Coffee husks and skins	35% <i>ad val.</i>
	0901.9020 ---	Coffee substitutes	35% <i>ad val.</i>
	0901.9090 ---	Other	35% <i>ad val.</i>
	0902.1000 -	Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg	35% <i>ad val.</i>
	0902.2000 -	Other green tea (not fermented)	25% <i>ad val.</i>
	0902.3000 -	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 Kg	35% <i>ad val.</i>
	0902.4000 -	Other black tea (fermented) and other partly fermented tea	25% <i>ad val.</i>
	-	Pepper :	
	--	Neither crushed nor ground :	
	0904.1110 ---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
	0904.1190 ---	Other	25% <i>ad val.</i>
	0904.1200 --	Crushed or ground	15% <i>ad val.</i>
09.05		Vanilla.	
	0905.0010 ---	In bulk (in immediate packing of more than 10 Kg)	35% <i>ad val.</i>
	0905.0090 ---	Other	45% <i>ad val.</i>
	-	Neither crushed nor ground :	
	0906.1010 ---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
	0906.1090 ---	Other	25% <i>ad val.</i>
	-	Crushed or ground :	
	0906.2010 ---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
	0906.2090 ---	Other	25% <i>ad val.</i>
09.07		Cloves (whole fruit, cloves and stems)	
	0907.0010 ---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
	0907.0090 ---	Other	25% <i>ad val.</i>

1	2	3	4
	-	Nutmeg :	
0908.1010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0908.1090	---	Other	25% <i>ad val.</i>
	-	Mace :	
0908.2010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0908.2090	---	Other	25% <i>ad val.</i>
	---	Large cardamoms :	
0908.3011	----	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0908.3019	----	Other	25% <i>ad val.</i>
	---	Other :	
0908.3091	----	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0908.3099	----	Other	25% <i>ad val.</i>
	-	Seeds of anise or badian :	
0909.1010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0909.1090	---	Other	25% <i>ad val.</i>
	-	Seeds of coriander :	
0909.2010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0909.2090	---	Other	25% <i>ad val.</i>
	-	Seeds of cumin :	
0909.3010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0909.3090	---	Other	25% <i>ad val.</i>
	-	Seeds of caraway :	
0909.4010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0909.4090	---	Other	25% <i>ad val.</i>
	-	Seeds of fennel; juniper berries :	
0909.5010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0909.5090	---	Other	25% <i>ad val.</i>
0910.1010	---	Ginger, fresh	15% <i>ad val.</i>

1	2	3	4
	---	Ginger, dried :	
0910.1091	----	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0910.1099	----	Other	25% <i>ad val.</i>
	-	Saffron :	
0910.2010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0910.2090	---	Other	25% <i>ad val.</i>
	-	Turmeric (curcuma) :	
0910.3010	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0910.3090	---	Other	25% <i>ad val.</i>
0910.4000	-	Thyme; bay leaves	15% <i>ad val.</i>
0910.5000	-	Curry	15% <i>ad val.</i>
	-	Other spices :	
	--	Mixtures referred to in Note 1 (b) to this Chapter :	
0910.9110	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0910.9190	---	Other	25% <i>ad val.</i>
	--	Other :	
0910.9910	---	In bulk (in immediate packing of more than 10 Kg)	15% <i>ad val.</i>
0910.9990	---	Other	25% <i>ad val.</i>
1005.9000	-	Maize	10% <i>ad val.</i>
1201.0010	---	Soyabean seeds	0% <i>ad val.</i>
12.03	1203.0000	Copra.	15% <i>ad val.</i>
12.05	1205.0000	Rape or Colza Seeds, whether or not broken.	0% <i>ad val.</i>
12.06	1206.0000	Sunflower seeds, whether or not broken.	0% <i>ad val.</i>
	1207.4000	Sesamum seeds	0% <i>ad val.</i>
	1207.5000	Mustard seeds	0% <i>ad val.</i>
	1207.6000	Safflower seeds	0% <i>ad val.</i>
	1207.9900	Other	0% <i>ad val.</i>
	1209.2900	Other	0% <i>ad val.</i>

1	2	3	4
1209.9900	--	Other	0% <i>ad val.</i>
1401.1000	-	Bamboos	25% <i>ad val.</i>
1401.2000	-	Rattans	25% <i>ad val.</i>
1507.1000	-	Crude Oil, whether or not degummed	Rs. 3800/M. Ton
	-	Other :	
1507.9010	---	Refined Oil	Rs. 3800/M. Ton
	-	Other :	
1508.9010	---	In bulk (in immediate packing of 20 Kg or more)	15% <i>ad val.</i>
1508.9090	---	Other	25% <i>ad val.</i>
	-	Virgin :	
	---	Olive oil :	
1509.1011	----	In bulk (in immediate packing of 20 Kg or more)	25% <i>ad val.</i>
1509.1019	----	Other	35% <i>ad val.</i>
1509.1020	---	Olive oil fractions	35% <i>ad val.</i>
1509.1090	---	Other	35% <i>ad val.</i>
	-	Other :	
	---	Olive oil :	
1509.9011	----	In bulk (in immediate packing of 20 Kg or more)	25% <i>ad val.</i>
1509.9019	----	Other	35% <i>ad val.</i>
1509.9020	---	Olive oil fractions	35% <i>ad val.</i>
1509.9090	---	Other	35% <i>ad val.</i>
1511.1000	-	Crude oil	Rs. 4300/M. Ton
	-	Other :	
1511.9090	---	Other	Rs. 4800/M. Ton
	-	Other :	
1513.1910	---	In bulk (in immediate packing of 20 Kg or more)	35% <i>ad val.</i>
1513.1990	---	Other	45% <i>ad val.</i>
	--	Other :	
1515.2910	---	In bulk (in immediate packing of 20 Kg or more)	35% <i>ad val.</i>
1515.2990	---	Other	45% <i>ad val.</i>

1	2	3	4
		Margarine, excluding liquid margarine :	
1517.1010	---	In bulk (in immediate packing of 5 Kg or more)	35% <i>ad val.</i>
1517.1090	---	Other	45% <i>ad val.</i>
		Other :	
1517.9010	---	In bulk (in immediate packing of 5 Kg or more)	35% <i>ad val.</i>
1517.9090	---	Other	45% <i>ad val.</i>
15.20	1520.0000	Glycerol, Crude ; Glycerol Waters and Glycerol Lyes.	35% <i>ad val.</i>
1704.1000		Chewing gum, whether or not sugar-coated	35% <i>ad val.</i>
		Other :	
1704.9010	---	Boiled sweets whether or not containing malt extracts	35% <i>ad val.</i>
1704.9020	---	Candies, nougat, caramels fondants, and sugared almonds	35% <i>ad val.</i>
1704.9030	---	Preparations consisting essentially of sugar and flavouring agents like banzyl alcohol, menthol eucalyptol and tolu balsam, put up as throat pastilles or cough drops	35% <i>ad val.</i>
1704.9040	---	Sugar confectionery containing fruit jellies or fruit pastes	35% <i>ad val.</i>
1704.9090	---	Other	35% <i>ad val.</i>
		Not defatted :	
1803.1010	---	In bulk (in immediate packing of 10 Kg or more)	25% <i>ad val.</i>
1803.1090	---	Other	35% <i>ad val.</i>
		Wholly or partly defatted :	
1803.2010	---	In bulk (in immediate packing of 10 Kg or more)	25% <i>ad val.</i>
1803.2090	---	Other	35% <i>ad val.</i>
18.04		Cocoa Butter, Fat and Oil.	
1804.0010	---	In bulk (in immediate packing of 10 Kg or more)	25% <i>ad val.</i>
1804.0090	---	Other	35% <i>ad val.</i>
18.05		Cocoa Powder, not Containing Added Sugar or Other Sweetening matter.	
1805.0010	---	In bulk (in immediate packing of 10 Kg or more)	25% <i>ad val.</i>
1805.0090	---	Other	35% <i>ad val.</i>

1	2	3	4
-		Cocoa powder, containing added sugar or other sweetening matter :	
1806.1010	---	In bulk (in immediate packing of 10 Kg or more)	25% <i>ad val.</i>
1806.1090	---	Other	35% <i>ad val.</i>
---		Chocolate powders and couvertures :	
1806.2011	----	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
1806.2019	----	Other	45% <i>ad val.</i>
1806.2091	----	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
1806.2099	----	Other	45% <i>ad val.</i>
		Other :	
		Chocolate chips :	
1806.9011	----	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
1806.9019	----	Other	45% <i>ad val.</i>
1901.1090	---	Other	25% <i>ad val.</i>
1904.1010	---	Corn flakes	25% <i>ad val.</i>
1904.1090	---	Other	25% <i>ad val.</i>
1904.2000	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25% <i>ad val.</i>
1904.9000	-	Other	25% <i>ad val.</i>
2001.1000	-	Cucumbers and gherkins	35% <i>ad val.</i>
2001.2000	-	Onions	35% <i>ad val.</i>
2001.9000	-	Other	35% <i>ad val.</i>
2002.1000	-	Tomatoes, whole or in pieces	35% <i>ad val.</i>
2002.9000	-	Other	35% <i>ad val.</i>
2003.1000	-	Mushrooms	35% <i>ad val.</i>
2003.2000	-	Truffles	35% <i>ad val.</i>
2004.1000	-	Potatoes	35% <i>ad val.</i>
2004.9000	-	Other vegetables and mixtures of vegetables	35% <i>ad val.</i>
2005.1000	-	Homogenised vegetables	35% <i>ad val.</i>

1	2	3	4
	2005.2000 -	Potatoes	35% ad val.
	2005.4000 -	Peas (<i>Pisum sativum</i>)	35% ad val.
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	2005.5100 --	Beans, shelled	35% ad val.
	2005.5900 --	Other	35% ad val.
	2005.6000 -	Asparagus	35% ad val.
	2005.7000 -	Olives	35% ad val.
	2005.8000 -	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	35% ad val.
	2005.9000 -	Other vegetables and mixtures of vegetables	35% ad val.
20.06	2006.0000	Vegetables, Fruit, nut, fruit-peel and other parts of plants, preserved by sugar (Dried, Glace or Crystallised).	35% ad val.
	2007.1000 -	Homogenised preparations	35% ad val.
	2007.9110 -	Jams, jellies, marmalades, fruit purees and pastes	35% ad val.
	2007.9190 ---	Jams, jellies, marmalades, fruit purees and pastes of a kind used by diabetics	35% ad val.
	2007.9910 ---	Jams, jellies, marmalades, fruit purees and pastes	35% ad val.
	2007.9920 ---	Jams, jellies, marmalades, fruit purees and pastes of a kind used by diabetics	35% ad val.
	2007.9990 ---	Other	35% ad val.
	2008.1100 --	Ground-nuts	35% ad val.
	2008.1900 --	Other, including mixtures	35% ad val.
	-	Pineapples:	
	2008.2010 --	Canned	35% ad val.
	2008.2090 ---	Other	35% ad val.
	2008.3000 -	Citrus fruit	35% ad val.
	2008.4000 -	Pears	35% ad val.
	-	Apricots:	
	2008.5010 ---	Canned	35% ad val.
	2008.5090 ---	Other	35% ad val.
	2008.6000 -	Cherries	35% ad val.

1	2	3	4
2008.7000	-	Peaches	35% ad val.
2008.8000	-	Strawberries	35% ad val.
2008.9100	--	Palm hearts	35% ad val.
2008.9200	--	Mixtures	35% ad val.
2008.9900	--	Other	35% ad val.
	--	Other :	
2009.1910	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.1990	---	Other	45% ad val.
	-	Grapefruit juice :	
2009.2010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.2090	---	Other	45% ad val.
	-	Juice of any other single citrus fruit :	
2009.3010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.3090	---	Other	45% ad val.
	-	Pineapple juice :	
2009.4010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.4090	---	Other	45% ad val.
	-	Tomato juice :	
2009.5010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.5090	---	Other	45% ad val.
	-	Grape juice (including grape must) :	
2009.6010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.6090	---	Other	45% ad val.
	-	Apple juice :	
2009.7010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.7090	---	Other	45% ad val.
	-	Juice of any other single fruit or vegetable :	
2009.8010	---	In bulk (in immediate packing of 20 Kg or more)	35% ad val.
2009.8090	---	Other	45% ad val.

1	2	3	4
		Mixtures of juices :	
	2009.9010 - - -	In bulk (in immediate packing of 20 Kg or more)	35% <i>ad vol.</i>
	2009.9090 - - -	Other	45% <i>ad vol.</i>
		Soya sauce :	
	2103.1010 - - -	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad vol.</i>
	2103.1090 - - -	Other	45% <i>ad vol.</i>
		Tomato ketchup and other tomato sauces :	
	2103.2010 - - -	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad vol.</i>
	2103.2090 - - -	Other	45% <i>ad vol.</i>
		Mustard flour and meal and prepared mustard :	
	2103.3010 - - -	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad vol.</i>
	2103.3090 - - -	Other	45% <i>ad vol.</i>
25.24	2524.0000	Asbestos.	25% <i>ad vol.</i>
	2530.4000 -	Natural Micaceous Iron Oxides	15% <i>ad vol.</i>
	2712.9000 -	Other	25% <i>ad vol.</i>
	2821.1010 - - -	Red iron oxide	15% <i>ad vol.</i>
28.23	2823.0000	Titanium Oxides.	15% <i>ad vol.</i>
	2830.1000 -	Sodium sulphides	25% <i>ad vol.</i>
	2836.6000 -	Barium carbonate	25% <i>ad vol.</i>
	2902.4400 - -	Mixed xylene isomers	25% <i>ad vol.</i>
	2905.1300 - -	Butan-1-ol (n-butyl alcohol)	10% <i>ad vol.</i>
	2905.4500 - -	Glycerol	35% <i>ad vol.</i>
	2906.1100 - -	Menthol	10% <i>ad vol.</i>
	2915.3100 - -	Ethyl acetate	25% <i>ad vol.</i>
	2915.3300 - -	n-Butyl acetate	25% <i>ad vol.</i>
	2917.3100 - -	Dibutyl orthophthalates	35% <i>ad vol.</i>
	2917.3300 - -	Dinonyl or didecyl orthophthalates	35% <i>ad vol.</i>
	2917.3400 - -	Other esters of orthophthalic acid	35% <i>ad vol.</i>
	2917.3900 - -	Other	35% <i>ad vol.</i>

1	2	3	4
2918.2211	---	Aspirin	35% <i>ad val.</i>
2924.2910	---	Paracetamol	35% <i>ad val.</i>
2935.0060	---	Sulphamethoxazole	35% <i>ad val.</i>
3206.1100	--	Containing 80% or more by weight of titanium dioxide calculated on the dry weight.	15% <i>ad val.</i>
3215.1100	--	Black	35% <i>ad val.</i>
3215.1910	---	Roller coating printing ink	35% <i>ad val.</i>
3215.1990	---	Other	35% <i>ad val.</i>
	--	Of bergamot :	
3301.1110	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.1190	---	Other	45% <i>ad val.</i>
	--	Of orange :	
3301.1210	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.1290	---	Other	45% <i>ad val.</i>
	--	Of lemon :	
3301.1310	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.1390	---	Other	45% <i>ad val.</i>
	--	Of lime :	
3301.1410	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.1490	---	Other	45% <i>ad val.</i>
	--	Other :	
3301.1910	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.1990	---	Other	45% <i>ad val.</i>
	--	Of geranium :	
3301.2110	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2190	---	Other	45% <i>ad val.</i>
	--	Of jasmin :	
3301.2210	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2290	---	Other	45% <i>ad val.</i>

1	2	3	4
	--	Of lavender or of lavandin :	
3301.2310	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2390	---	Other	45% <i>ad val.</i>
	--	Of peppermint (<i>Mentha piperita</i>) :	
3301.2410	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2490	---	Other	45% <i>ad val.</i>
	--	Of other mints :	
3301.2510	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2590	---	Other	45% <i>ad val.</i>
	--	Of vetiver :	
3301.2610	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2690	---	Other	45% <i>ad val.</i>
	--	Other :	
3301.2910	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.2990	---	Other	45% <i>ad val.</i>
	--	Resinoids :	
3301.3010	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.3090	---	Other	45% <i>ad val.</i>
	--	Other :	
3301.9010	---	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad val.</i>
3301.9090	---	Other	45% <i>ad val.</i>
33.03	3303.0000	Perfumes and Toilet Waters.	25% <i>ad val.</i>
	3304.1010	Lipsticks	25% <i>ad val.</i>
	3304.1020	Cosmetic colour pencils	25% <i>ad val.</i>
	3304.1090	Other	25% <i>ad val.</i>
	3304.2010	Cosmetic colour pencils	25% <i>ad val.</i>
	3304.2090	Other	25% <i>ad val.</i>
	3304.3010	Nail polishes	25% <i>ad val.</i>
	3304.3090	Other	25% <i>ad val.</i>

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		Other :	
3304.9100	--	Powders, whether or not compressed	25% <i>ad vol.</i>
3304.9910	---	Face and skin creams and lotions	25% <i>ad vol.</i>
3304.9990	---	Other	25% <i>ad vol.</i>
		Shampoos :	
3305.1010	---	In bulk (in immediate packing of 20 Kg or more)	35% <i>ad vol.</i>
3305.1090	---	Other	45% <i>ad vol.</i>
3307.1010	---	Pre-shave and shaving preparations including shaving foam in aerosol pack	25% <i>ad vol.</i>
3307.1020	---	After-shave lotions	25% <i>ad vol.</i>
3307.1090	---	Other	25% <i>ad vol.</i>
3307.2000	-	Personal deodorants and antiperspirants	25% <i>ad vol.</i>
3307.3000	-	Perfumed bath salts and other bath preparations	25% <i>ad vol.</i>
3307.4100	--	"Agarbatti" and other odoriferous preparations which operate by burning	45% <i>ad vol.</i>
3307.4910	---	Room airfreshners without disinfectant action	25% <i>ad vol.</i>
3307.4920	---	Car airfreshners without disinfectant action	25% <i>ad vol.</i>
3307.4990	---	Other	25% <i>ad vol.</i>
3307.9010	---	Contact lens solution	25% <i>ad vol.</i>
3307.9090	---	Other	25% <i>ad vol.</i>
3401.1120	---	Toilet soap	25% <i>ad vol.</i>
	---	Branched alkylbenzene sulphonates including dodecylbenzene sulphonate and tridecyl benzene sulphonate :	
3402.1111	----	In bulk (in immediate packing of 10 Kg or more)	35% <i>ad vol.</i>
3402.1119	----	Other	45% <i>ad vol.</i>
	---	Other :	
3402.1191	----	In bulk (in immediate packing of 10 Kg or more)	25% <i>ad vol.</i>
3402.1199	----	Other	35% <i>ad vol.</i>

1	2	3	4
	--	Cationic :	
3402.1210	---	In bulk (in immediate packing of 10 Kg or more)	25% ad vol.
3402.1290	---	Other	35% ad vol.
	--	Non-ionic :	
3402.1310	---	In bulk (in immediate packing of 10 Kg or more)	25% ad vol.
3402.1390	---	Other	35% ad vol.
	--	Other :	
3402.1910	---	In bulk (in immediate packing of 10 Kg or more)	25% ad vol.
3402.1990	---	Other	35% ad vol.
	---	Surface active preparations :	
3402.9011	----	In bulk (in immediate packing of 10 Kg or more)	35% ad vol.
3402.9019	----	Other	45% ad vol.
	----	Other :	
3402.9091	----	Washing preparations (detergents) in bulk (in immediate packing of 10 Kg or more)	35% ad vol.
3402.9092	----	Other washing preparations (detergents)	45% ad vol.
3405.1000	-	Polishes, creams and similar preparations for footwear or leather	35% ad vol.
3702.2000	-	Instant print film	15% ad vol.
3702.3110	---	Colour film 35mm width in rolls for still photography (135 dimension)	15% ad vol.
3702.3190	---	Other colour films in rolls for still photography (110 and 120 dimension)	15% ad vol.
3702.3900	--	Other	15% ad vol.
3702.5100	--	Of a width not exceeding 16 mm and of a length not exceeding 14 m	25% ad vol.
3702.5200	--	Of a width not exceeding 16 mm and of a length exceeding 14 m	25% ad vol.
3702.5300	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	25% ad vol.
3702.5400	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	25% ad vol.

1	2	3	4
	3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	25% ad vol.
	3702.5600	-- Of a width exceeding 35 mm	25% ad vol.
	3702.9100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	25% ad vol.
	3702.9200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	25% ad vol.
	3702.9300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	25% ad vol.
	3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	25% ad vol.
	3702.9500	-- Of a width exceeding 35 mm	25% ad vol.
	3703.1000	- In rolls of a width exceeding 610 mm	25% ad vol.
	3703.2000	- Other, for colour photography (Poly Chrome)	25% ad vol.
	3707.9010	--- Chemicals of a kind used in Photocopier (Toner)	15% ad vol.
	3808.1010	--- Mosquito coils, mats and the like	35% ad vol.
	3808.4011	---- Deodorisers and air freshners with marked disinfectant action	35% ad vol.
		- Mixed alkylbenzenes :	
	3817.1010	--- Dodecyl Benzene	35% ad vol.
	3817.1020	--- Linear alkyl benzenes	25% ad vol.
	3817.1090	--- Other	25% ad vol.
	3822.0090	--- Other	25% ad vol.
	3919.1021	---- Self adhesive tape	25% ad vol.
		- Of polymers of propylene :	
		- Biaxially Oriented Polypropylene Film (BOPP) :	
	3920.2011	---- Printed	35% ad vol.
	3920.2012	---- Un-printed	35% ad vol.
	3920.2013	---- Metallized	35% ad vol.
	3920.2014	---- Laminated	35% ad vol.
	3920.2019	---- Other	35% ad vol.
	3920.2090	--- Other	35% ad vol.

1	2	3	4
	3920.4100 - -	Rigid	35% ad vol.
	3924.1000 -	Tableware and kitchenware	35% ad vol.
	4004.0010	Waste and scrap in the form of uncut tyres and tubes (worn out tyre and tubes)	35% ad vol.
	4004.0030 - - -	Waste and scrap of baggomatic bladders	10% ad vol.
	4013.1090 - - -	Other	25% ad vol.
	4413.0010 - - -	In blocks	10% ad vol.
	4413.0090 - - -	Other	10% ad vol.
	4814.2000 -	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	35% ad vol.
	4814.3000 -	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	35% ad vol.
		Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles :	
	4818.4010 - - -	Baby diapers	25% ad vol.
	4818.4090 - - -	Other	45% ad vol.
	4823.1100 - -	Self-adhesive	25% ad vol.
	4823.1900 - -	Other	25% ad vol.
	4901.1090	Other	0% ad vol.
50.02	5002.0000	Raw Silk (not Thrown).	15% ad vol.
52.03	5203.0000	Cotton, Carded or combed.	10% ad vol.
		Single yarn, of uncombed fibres :	
		Measuring 714.29 decitex or more (not exceeding 14 metric number) :	
	5205.1110 - - -	100% cotton yarn	10% ad vol.
	5205.1190 - - -	Other	10% ad vol.
		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 Metric number but not exceeding 43 metric number) :	

1	2	3	4
5205.1210	---	100% cotton yarn	10% ad vol.
5205.1290	---	Other	10% ad vol.
	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :	
5205.1310	---	100% cotton yarn	10% ad vol.
5205.1390	---	Other	10% ad vol.
	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :	
5205.1410	---	100% cotton yarn	10% ad vol.
5205.1490	---	Other	10% ad vol.
	--	Measuring less than 125 decitex (exceeding 80 metric number) :	
5205.1510	---	100% cotton yarn	10% ad vol.
5205.1590	---	Other	10% ad vol.
	-	Single Yarn, of combed fibres :	
	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :	
5205.2110	---	100% cotton yarn	10% ad vol.
5205.2190	---	Other	10% ad vol.
	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :	
5205.2210	---	100% cotton yarn	10% ad vol.
5205.2290	---	Other	10% ad vol.
	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :	
5205.2310	---	100% cotton yarn	10% ad vol.
5205.2390	---	Other	10% ad vol.
	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :	

1	2	3	4
5205.2410	---	100% cotton yarn	10% ad vol.
5205.2490	---	Other	10% ad vol.
	--	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) :	
5205.2610	---	100% cotton yarn	10% ad vol.
5205.2690	---	Other	10% ad vol.
	--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) :	
5205.2710	---	100% cotton yarn	10% ad vol.
5205.2790	---	Other	10% ad vol.
	--	Measuring less than 83.33 decitex (exceeding 120 metric number) :	
5205.2810	---	100% cotton yarn	10% ad vol.
5205.2890	---	Other	10% ad vol.
	-	Multiple (folded) or cabled yarn, of uncombed fibres :	
	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :	
5205.3110	---	100% cotton yarn	10% ad vol.
5205.3190	---	Other	10% ad vol.
	--	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) :	
5205.3210	---	100% cotton yarn	10% ad vol.
5205.3290	---	Other	10% ad vol.
	--	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) :	
5205.3310	---	100% cotton yarn	10% ad vol.
5205.3390	---	Other	10% ad vol.
	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric	

1	2	3	4
		number but not exceeding 80 metric number per single yarn) :	
5205.3410	---	100% cotton yarn	10% ad val.
5205.3490	---	Other	10% ad val.
	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :	
5205.3510	---	100% cotton yarn	10% ad val.
5205.3590	---	Other	10% ad val.
	--	Multiple (folded) or cabled yarn, of combed fibres :	
	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	
5205.4110	---	100% cotton yarn	10% ad val.
5205.4190	---	Other	10% ad val.
	--	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) :	
5205.4210	---	100% cotton yarn	10% ad val.
5205.4290	---	Other	10% ad val.
	--	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) :	
5205.4310	---	100 % cotton yarn	10% ad val.
5205.4390	---	Other	10% ad val.
	--	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) :	
5205.4410	---	100 % cotton yarn	10% ad val.
5205.4490	---	Other	10% ad val.
	--	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) :	
5205.4610	---	100 % cotton yarn	10% ad val.
5205.4690	---	Other	10% ad val.

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		Measuring per single yarn less than 106.381 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) :	
5205.4710	---	100 % cotton yarn	10% <i>ad val.</i>
5205.4790	---	Other	10% <i>ad val.</i>
		Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :	
5205.4810	---	100 % cotton yarn	10% <i>ad val.</i>
5205.4890	---	Other	10% <i>ad val.</i>
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)	10% <i>ad val.</i>
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)	10% <i>ad val.</i>
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)	10% <i>ad val.</i>
5206.1400	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10% <i>ad val.</i>
5206.1500	--	Measuring less than 125 decitex 80 metric number)	10% <i>ad val.</i>
		Single yarn, of combed fibres :	
5206.2100	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	10% <i>ad val.</i>
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)	10% <i>ad val.</i>
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)	10% <i>ad val.</i>
5206.2400	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10% <i>ad val.</i>
5206.2500	--	Measuring less than 125 decitex (exceeding 80 metric number)	10% <i>ad val.</i>

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		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)	10% ad val.
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)	10% ad val.
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)	10% ad val.
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)	10% ad val.
5206.3500	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10% ad val.
		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)	10% ad val.
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)	10% ad val.
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)	10% ad val.
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)	10% ad val.
5206.4500	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10% ad val.
5403.3100	--	Of viscose rayon, untwisted or with the twist not exceeding 120 turns per metre	25% ad val.
5403.3200	--	Of viscose rayon, with a twist exceeding 120 turns per metre	25% ad val.
		Other :	
5403.3910	---	Of Cuprammonium rayon	25% ad val.
5403.3990	---	Other	35% ad val.
5403.4100	--	Of viscose rayon	25% ad val.
		Other :	
5911.9010	---	Felt dryer screens	25% ad val.

1	2	3	4
5911.9090	---	Others	45% <i>ad val.</i>
6301.1000	—	Electric blankets	25% <i>ad val.</i>
6301.2000	—	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	25% <i>ad val.</i>
6301.3000	—	Blankets (other than electric blankets) and travelling rugs, of cotton.	25% <i>ad val.</i>
6301.4000	—	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25% <i>ad val.</i>
6301.9000	—	Other blankets and travelling rugs	25% <i>ad val.</i>
6401.1000	—	Footwear incorporating a protective metal toe-cap.	35% <i>ad val.</i>
	-	Other footwear :	
6401.9100	--	Covering the knee	35% <i>ad val.</i>
6401.9200	--	Covering the ankle but not covering the knee	35% <i>ad val.</i>
6401.9900	--	Other	35% <i>ad val.</i>
6402.1200	--	Ski-boots, cross-country ski footwear and snowboard boots	35% <i>ad val.</i>
6402.1900	--	Other	35% <i>ad val.</i>
6402.2000	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	35% <i>ad val.</i>
6402.3000	-	Other footwear, incorporating a protective metal toe-cap	35% <i>ad val.</i>
	-	Other footwear :	
6402.9100	--	Covering the ankle	35% <i>ad val.</i>
6402.9900	--	Other	35% <i>ad val.</i>
6403.1200	--	Ski-boots, cross-country ski footwear and snowboard boots	35% <i>ad val.</i>
6403.1900	--	Other	35% <i>ad val.</i>
6403.2000	-	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	35% <i>ad val.</i>
6403.3000	-	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	35% <i>ad val.</i>
6403.4000	-	Other footwear, incorporating a protective metal toe-cap.	35% <i>ad val.</i>
	-	Other footwear with outer soles of leather :	
6403.5100	--	Covering the ankle.	35% <i>ad val.</i>

1	2	3	4
6403.5900	--	Other	35% <i>ad val.</i>
	-	Other footwear :	
6403.9100	--	Covering the ankle	35% <i>ad val.</i>
6403.9900	--	Other	35% <i>ad val.</i>
6404.1100	--	Sports footwear; tennis shoes, basketable shoes, gym shoes training shoes and the like.	35% <i>ad val.</i>
6404.1900	--	Other	35% <i>ad val.</i>
6404.2000	-	Footwear with outer soles of leather or composition leather.	35% <i>ad val.</i>
6405.1000	-	With uppers of leather or composition leather.	35% <i>ad val.</i>
6405.2000	-	With uppers of textile materials.	35% <i>ad val.</i>
6405.9000	-	Other	35% <i>ad val.</i>
6406.1000	-	Uppers and parts thereof, other than stiffeners.	15% <i>ad val.</i>
6406.2000	-	Outer soles and heels, of rubber or plastics.	15% <i>ad val.</i>
6406.9100	--	Of wood	15% <i>ad val.</i>
6406.9900	--	Of other materials	15% <i>ad val.</i>
6601.1000	-	Garden or similar umbrellas	35% <i>ad val.</i>
6601.9100	--	Having a telescopic shaft	35% <i>ad val.</i>
6601.9900	--	Other	35% <i>ad val.</i>
6603.1000	-	Handles and knobs	15% <i>ad val.</i>
6603.2000	-	Umbrella frames, including frames mounted on shafts (sticks)	15% <i>ad val.</i>
6603.9000	-	Other	15% <i>ad val.</i>
6804.2220	---	Grinding wheels and discs exceeding 60 cm in diameter	25% <i>ad val.</i>
6804.2320	---	Grinding wheels and discs exceeding 60 cm in diameter.	25% <i>ad val.</i>
6911.1000	-	Tableware and kitchenware	35% <i>ad val.</i>
6912.0010	---	Tableware and kitchenware	35% <i>ad val.</i>
7013.1000	-	Of glass-ceramics	35% <i>ad val.</i>
	-	Drinking glasses other than of glass-ceramics :	
7013.2100	---	Of lead crystal	35% <i>ad val.</i>

1	2	3	4
7013.2900	- -	Other	35% <i>ad val.</i>
	-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	
7013.3100	- -	Of lead crystal	35% <i>ad val.</i>
7013.3200	- -	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelving within a temperature range of 0°C to 300 °C	35% <i>ad val.</i>
7013.3900	- -	Other	35% <i>ad val.</i>
7204.3010	- - -	Shredded and bundled waste and scrap	Rs. 500/MT +15% <i>ad val.</i>
7204.3090	- - -	Other (excluding shredded and bundled waste and scrap)	Rs. 2000/MT +15% <i>ad val.</i>
7204.4110	- - -	In bundles (shredded and bundled waste and scrap)	Rs. 500/MT +15% <i>ad val.</i>
7204.4190	- - -	Other (excluding shredded and bundled waste and scrap)	Rs. 2000/MT +15% <i>ad val.</i>
7204.4910	- - -	In bundles (Shredded and bundles waste and scrap)	Rs. 500/MT +15% <i>ad val.</i>
7204.4990	- - -	Other (excluding shredded and bundled waste and scrap)	Rs. 2000/MT +15% <i>ad val.</i>
7307.1910	- - -	Semi-finished malleable iron pipe fitting.	35% <i>ad val.</i>
7307.1990	- - -	Other	45% <i>ad val.</i>
7321.1100	- -	For gas fuel of for both gas and other fuels	35% <i>ad val.</i>
	- -	For liquid fuel :	
7321.1210	- - -	Kerosene heaters	35% <i>ad val.</i>
7321.1290	- -	Other	35% <i>ad val.</i>
7321.1300	- -	For solid fuel	35% <i>ad val.</i>
	-	Other appliances :	
7321.8100	- -	For gas fuel of for both gas and other fuels	35% <i>ad val.</i>
7321.8200	- -	For liquid fuels	35% <i>ad val.</i>
7321.8300	- -	For solid fuel	35% <i>ad val.</i>
7321.9000	- -	Parts	35% <i>ad val.</i>
8214.1090	- - -	Other	35% <i>ad val.</i>

1	2	3	4
8214.2000	-	Manicure or pedicure sets and instruments (including nail files)	35% <i>ad val.</i>
8214.9010	---	Hair clippers	35% <i>ad val.</i>
8214.9020	---	Nail clippers	35% <i>ad val.</i>
8214.9030	---	Other articles of office cutlery	35% <i>ad val.</i>
8214.9091	----	Hand-operated de-stapler without base for using on table	35% <i>ad val.</i>
8214.9099	----	Other	35% <i>ad val.</i>
8301.1000	-	Padlocks	25% <i>ad val.</i>
8302.1000	-	Hinges	25% <i>ad val.</i>
8302.2000	-	Castors	25% <i>ad val.</i>
8302.3000	-	Other mountings, fittings and similar articles suitable for motor vehicles	25% <i>ad val.</i>
8302.4100	--	Suitable for buildings	25% <i>ad val.</i>
8302.4200	--	Other, suitable for furniture	25% <i>ad val.</i>
8302.4900	--	Other	25% <i>ad val.</i>
8302.5000	-	Hat-racks, hat-pegs, brackets and similar fixtures	25% <i>ad val.</i>
8302.6000	-	Automatic door closers	25% <i>ad val.</i>
	-	Coated electrodes of base metal, for electric arc-welding:	
8311.1010	---	Of wire rod	25% <i>ad val.</i>
8311.1090	---	Other	25% <i>ad val.</i>
8415.1010	---	In CKD/SKD condition	25% <i>ad val.</i>
8415.1090	---	Other	25% <i>ad val.</i>
8415.2000	-	Of a kind used for persons, in motor vehicles	25% <i>ad val.</i>
8418.1011	----	In CKD/SKD conditions	25% <i>ad val.</i>
8418.1019	----	Other	25% <i>ad val.</i>
	---	Exceeding 700 l capacity :	
8418.1091	----	In CKD/SKD conditions	25% <i>ad val.</i>
8418.1099	----	Other	25% <i>ad val.</i>
	-	Refrigerators, household type :	

1	2	3	4
		Compression-type :	
8418.2110	---	In CKD/SKD Conditions	25% <i>ad val.</i>
8418.2190	---	Other	25% <i>ad val.</i>
	--	Absorption-type, electrical :	
8418.2210	---	In CKD/SKD conditions	25% <i>ad val.</i>
8418.2290	---	Other	25% <i>ad val.</i>
8418.2900	--	Other	25% <i>ad val.</i>
	-	Freezers of the chest type, not exceeding 800 l capacity	
8418.3010	---	In CKD/SKD Conditions	25% <i>ad val.</i>
8418.3090	---	Other	25% <i>ad val.</i>
	-	Freezers of the upright type, not exceeding 900 l capacity :	
8418.4010	---	In CKD/SKD conditions	25% <i>ad val.</i>
8418.4090	---	Other	5% <i>ad val.</i>
8418.9910	---	Evaporators	25% <i>ad val.</i>
8418.9920	---	Condensers	25% <i>ad val.</i>
8418.9990	---	Other	25% <i>ad val.</i>
8422.1100	--	Of the household type	25% <i>ad val.</i>
8433.5100	--	Combine harvester-threshers	25% <i>ad val.</i>
8438.9000	-	Parts	25% <i>ad val.</i>
			<i>Or the rate applicable to the machine of which they form parts, which ever is higher.</i>
8452.1010	---	In CKD/SKD Condition	10% <i>ad val.</i>
8452.1090	---	Other	25% <i>ad val.</i>
8471.3010	---	Laptop computers, notebooks whether or not incorporating multi media kit	0% <i>ad val.</i>
8471.3020	---	PCs (Personal Computer) whether or not incorporating multi media kits	0% <i>ad val.</i>
	--	Other, presented in the form of system :	

1	2	3	4
8471.4910	---	PCs (personal computers) whether or not incorporating multi-media kits	0% <i>ad val.</i>
8471.4990	---	Other	10% <i>ad val.</i>
8473.3020	---	Parts and accessories of personal computers	0% <i>ad val.</i>
	-	Chack valves :	
8481.3010	---	Of a kind used with pneumatic tyres and tubes	10% <i>ad val.</i>
8481.3020	---	Of a kind used with bicycle tyres and tubes.	35% <i>ad val.</i>
8483.3000	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10% <i>ad val.</i>
8506.1010	---	Primary cells	15% <i>ad val.</i>
8506.1090	---	Other	15% <i>ad val.</i>
	-	Mercuric oxide :	
8506.3010	---	Primary cells	15% <i>ad val.</i>
8506.3090	---	Other	15% <i>ad val.</i>
	-	Silver oxide :	
8506.4010	---	Primary cells	15% <i>ad val.</i>
8506.4090	---	Other	15% <i>ad val.</i>
	-	Lithium :	
8506.5010	---	Primary cells	15% <i>ad val.</i>
8506.5090	---	Other	15% <i>ad val.</i>
	-	Air-zinc :	
8506.6010	---	Primary cells	15% <i>ad val.</i>
8506.6090	---	Other	15% <i>ad val.</i>
	-	Other :	
8506.8010	---	Primary cells	15% <i>ad val.</i>
8506.8090	---	Other	15% <i>ad val.</i>
8506.9090	---	Other	15% <i>ad val.</i>
8509.1000	-	Vacuum cleaners	25% <i>ad val.</i>
8509.2000	-	Floor polishers	25% <i>ad val.</i>

1	2	3	4
8509.3000	-	Kitchen waste disposers	25% ad val.
8509.4000	-	Food grinders and mixers ; fruit or vegetable juice extractors	25% ad val.
	-	Other appliances :	
8509.8010	---	Peelers, clippers and cutters for fruit and vegetable	25% ad val.
8509.8020	---	Knife sharpeners and cleaners	25% ad val.
8509.8030	---	Flour scrubbing, scraping or scouring appliances and appliances for sucking up dirty water or soaps suds after scrubbing, not exceeding 20 Kg. weight	25% ad val.
8509.8090	---	Other	25% ad val.
8509.9000	-	Parts	25% ad val.
8510.1000	-	Shavers	25% ad val.
8510.2000	-	Hair clippers	25% ad val.
8510.3000	-	Hair-removing appliances	25% ad val.
8510.9000	-	Parts	25% ad val.
8516.1010	---	Electric instantaneous water heater	25% ad val.
8516.1020	---	Electric storage water heater	25% ad val.
8516.1090	---	Other	25% ad val.
	-	Electric space heating apparatus and electric soil heating apparatus :	
8516.2100	---	Storage heating radiators	25% ad val.
8516.2900	---	Other	25% ad val.
	-	Electro-thermic hair dressing hand-drying or apparatus :	
8516.3100	--	Hair dryers	25% ad val.
8516.3200	--	Other hair-dressing apparatus	25% ad val.
8516.3300	--	Hand-drying apparatus	25% ad val.
8516.4000	-	Electric smoothing irons	25% ad val.
8516.5000	-	Microwave ovens	25% ad val.
	-	Other ovens ; cookers, cooking plates, boiling rings, grillers and roasters :	
8516.6010	---	Rice cookers	25% ad val.

1	2	3	4
8516.6020	---	Other ovens	25% ad val.
8516.6090	---	Other	25% ad val.
		Other electro-thermic appliances :	
8516.7100	--	Coffee or tea makers	25% ad val.
8516.7200	--	Toasters	25% ad val.
	--	Other :	
8516.7910	---	Kettles	25% ad val.
8516.7990	---	Other	25% ad val.
8516.8000	-	Electric heating resistors	25% ad val.
8516.9000	-	Parts	25% ad val. or the rate applicable to the machine of which they form parts, which ever is higher.
8517.1100	--	Line telephone sets with cordless handsets	25% ad val.
8517.1910	---	Line telephone sets (without cordless handsets)	25% ad val.
8517.5010	---	Telephone exchange	10% ad val.
8519.1000	-	Coin-or discoperated recordplayers	10% ad val.
	-	Other record-players :	
8519.2100	--	Without loudspeaker	10% ad val.
8519.2900	--	Other	10% ad val.
		Turntables (record-decks) :	
8519.3100	--	With automatic record changing mechanism	10% ad val.
8519.3900	--	Other	10% ad val.
8519.4000	-	Transcribing machines	10% ad val.
	-	Other sound reproducing apparatus :	
8519.9200	--	Pocket-size cassette-players	10% ad val.
8519.9300	---	Other, cassette-type	10% ad val.
	---	Other :	

1	2	3	4
8519.9910 ---	Compact disc players		10% <i>ad val.</i>
8519.9990 ---	Other		10% <i>ad val.</i>
8520.3200 ---	Digital audio type		10% <i>ad val.</i>
8520.3300 ---	Others, cassette-type		10% <i>ad val.</i>
8520.3900 --	Other		10% <i>ad val.</i>
8521.9010 ---	Laser disc player		10% <i>ad val.</i>
8523.1110 ---	Audio cassettes		25% <i>ad val.</i>
8523.1120 ---	For computers		25% <i>ad val.</i>
8523.1130 ---	Video cassettes		25% <i>ad val.</i>
8523.1190 ---	Other		25% <i>ad val.</i>
	Of a width exceeding 4 mm but not exceeding 6.5 mm :		
8523.1210 ---	Video cassettes		25% <i>ad val.</i>
8523.1290 ---	Other		25% <i>ad val.</i>
	Of a width exceeding 6.5 mm :		
8523.1310 ---	Video cassettes		25% <i>ad val.</i>
8523.1320 ---	Pan cakes		25% <i>ad val.</i>
8523.1390 ---	Other		25% <i>ad val.</i>
	Magnetic discs:		
8523.2090 ---	Other		25% <i>ad val.</i>
8523.3000 -	Cards incorporating a magnetic stripe		25% <i>ad val.</i>
8523.9000 -	Other		25% <i>ad val.</i>
8524.5130 ---	CD-ROM for computer software only		0% <i>ad val.</i>
8527.1200 --	Pocket-size radio cassette-players		25% <i>ad val.</i>
8527.1300 --	Other apparatus combined with sound recording or reproducing apparatus		25% <i>ad val.</i>
8527.1900 --	Other		25% <i>ad val.</i>
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		

1	2	3	4
8527.2100	--	Combined with sound recording or reproducing apparatus	25% <i>ad val.</i>
8527.2900	--	Other	25% <i>ad val.</i>
	-	Other radio-broadcast receivers, including apparatus-capable of receiving also radio-telephony or radio-telegraphy :	
8527.3100	--	Combined with sound recording or reproducing apparatus	25% <i>ad val.</i>
8527.3200	--	Not combined with sound recording or reproducing apparatus but combined with a clock	25% <i>ad val.</i>
	--	Other :	
8527.3910	---	Portable receivers usually battery operated (pager)	25% <i>ad val.</i>
8527.3990	---	Other	25% <i>ad val.</i>
8527.9000	-	Other apparatus	25% <i>ad val.</i>
8528.1210	---	TV sets in CKD/SKD condition	25% <i>ad val.</i>
8528.1220	---	CBU TV sets	25% <i>ad val.</i>
8528.1290	---	Other	25% <i>ad val.</i>
	--	Black and white or other monochrome :	
8528.1310	---	In CKD/SKD condition	25% <i>ad val.</i>
8528.1390	---	Other	25% <i>ad val.</i>
	-	Video monitors :	
8528.2100	--	Colour	25% <i>ad val.</i>
8528.2200	--	Black and white or other monochrome	25% <i>ad val.</i>
8528.3000	-	Video projectors	25% <i>ad val.</i>
8539.2100	--	Tungsten halogen	10% <i>ad val.</i>
8539.2200	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	35% <i>ad val.</i>
8539.2990	---	Other	35% <i>ad val.</i>
	-	Discharge lamps, other than ultra-violet lamps :	
8539.3100	--	Fluorescent, hot cathode	25% <i>ad val.</i>
8539.3200	--	Mercury or sodium vapour lamps; metal halide lamps	25% <i>ad val.</i>
8539.9010	---	Tungsten filament for 6V, 12 V and 24 V autobulbs.	10% <i>ad val.</i>
8539.9020	---	Lead in wire and base cap of a kind used in auto bulbs	10% <i>ad val.</i>

1	2	3	4
		Agricultural	
8701.9011	----	Old, used or reconditioned	25% ad val.
8701.9012	---	In CKD/SKD condition	25% ad val.
8701.9019	---	Other	25% ad val.
	----	Old, used or reconditioned :	
8702.1011	----	Buses and coaches	35% ad val.
8702.1019	----	Other	60% ad val.
	----	In CKD/SKD condition :	
8702.1021	----	Buses and coaches	35% ad val.
8702.1029	----	Other	60% ad val.
	----	Other :	
8702.1091	----	Buses and coaches	35% ad val.
8702.1099	----	Other	60% ad val.
8702.9010	---	Buses and coaches	35% ad val.
8702.9090	---	Other	60% ad val.
8703.2321	----	New	125% ad val.
8703.2322	----	In CKD/SKD condition	125% ad val.
8703.2329	----	Old, used or reconditioned	125% ad val.
	----	Of a cylinder capacity exceeding 3,000 cc :	
8703.2410	---	New	125% ad val.
8703.2420	---	In CKD/SKD condition	125% ad val.
8703.2490	---	Old, used or reconditioned	125% ad val.
8703.3221	----	New	125% ad val.
8703.3222	----	In CKD/SKD Condition	125% ad val.
8703.3229	----	Old, used or reconditioned	125% ad val.
8703.3300	--	Of a cylinder capacity exceeding 2,500 cc	125% ad val.
8703.9020	---	Four wheel drive vehicles (4x4) other than motor cars (including four wheel drive motor cars); and station wagons built on chassis other than car chassis	125% ad val.
8703.9090	---	Other	125% ad val.

1	2	3	4
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	25% ad val.
	8714.9100	-- Frames and forks, and parts thereof	15% ad val.
	8714.9200	-- Wheel rims and spokes	15% ad val.
	8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels.	15% ad val.
	8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	15% ad val.
	8714.9500	-- Saddles	15% ad val.
	8714.9600	-- Pedals and cranks-gear, and parts thereof	15% ad val.
	8714.9900	-- Other	15% ad val.
	8802.2000	-- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	10% ad val.
	8802.3000	-- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.	10% ad val.
	8802.4000	-- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	10% ad val.
	8803.1010	--- Of aeroplanes	10% ad val.
	8803.2010	--- Of aeroplanes	10% ad val.
	8803.3010	--- Of aeroplanes	10% ad val.
	8803.9010	--- Of aeroplanes	10% ad val.
89.08	8908.0000	Vessels and other floating structures for breaking up.	Rs. 1000/LDT 15% ad val.
		-- Frames and mountings :	
	9003.1100	-- Of plastics	25% ad val.
		-- Of other materials :	
	9003.1910	--- Of precious metals or rolled precious metals	25% ad val.
	9003.1990	--- Other	25% ad val.
	9004.1010	--- Of precious metals or rolled precious metals	25% ad val.
	9004.1090	--- Other	25% ad val.
	9004.9020	-- Of precious metals or rolled precious metals	25% ad val.
	9004.9090	-- Other	25% ad val.
	9005.1000	-- Binoculars	25% ad val.

1.	2	3	4
		Other instruments :	
	9005.9090	Other	25% <i>ad val.</i>
	9018.1100	Electro-cardiographs	10% <i>ad val.</i>
	9018.1200	Ultrasonic scanning apparatus	10% <i>ad val.</i>
	9018.1300	Magnetic resonance imaging apparatus	10% <i>ad val.</i>
	9018.1400	Scintigraphic apparatus	10% <i>ad val.</i>
	9018.1900	Other	10% <i>ad val.</i>
	9018.2000	Ultra-violet or infra-red ray apparatus	10% <i>ad val.</i>
	9018.3100	Syringes, with or without needles	25% <i>ad val.</i>
	9018.5000	Other ophthalmic instruments and appliances	10% <i>ad val.</i>
		Other instruments and appliances :	
	9018.9010	Prosthesis for arthroplasty	10% <i>ad val.</i>
	9018.9020	Angioplasty balloon with accessories	10% <i>ad val.</i>
	9018.9030	Arterectomy instruments and Cardiac catheters, alongwith guidewire	10% <i>ad val.</i>
	9018.9040	Inoue balloon	10% <i>ad val.</i>
	9018.9050	Rashkind occluder and blood glucose meter	10% <i>ad val.</i>
	9018.9060	Stents for angioplasty	10% <i>ad val.</i>
	9018.9070	Cine angiography film equipment	10% <i>ad val.</i>
	9018.9080	Disposable angiography electrodes	10% <i>ad val.</i>
	9018.9090	Other	10% <i>ad val.</i>
	9105.1100	Electrically operated	25% <i>ad val.</i>
95.01	9501.0000	Wheeled toys designed to be ridden by children (for example tricycles, scooters, pedal cars); dolls' carriages.	25% <i>ad val.</i>
	9502.1000	Dolls, whether or not dressed	25% <i>ad val.</i>

1	2	3	4
		Parts and accessories :	
	9502.9100	Garments and accessories therefor, footwear and headgear	25% <i>ad val.</i>
		Other :	
	9502.9910	Mechanical or electrical movement	25% <i>ad val.</i>
	9502.9990	Other	25% <i>ad val.</i>
	9503.1090	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
	9503.1090	Other	25% <i>ad val.</i>
		Reduced-size ("scale") model assembly kits, wheather or not working models, excluding those of subheading No. 9503.10 :	
	9503.2010	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
	9503.2090	Other	25% <i>ad val.</i>
		Other construction sets and constructional toys :	
	9503.3010	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
	9503.3090	Other	25% <i>ad val.</i>
	9503.4190	Other	35% <i>ad val.</i>
	9503.4910	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
	9503.4990	Other	25% <i>ad val.</i>
		Toy musical instruments and apparatus :	
	9503.5010	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
	9503.5090	Other	25% <i>ad val.</i>
		Puzzles :	
	9503.6010	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
	9503.6090	Other	25% <i>ad val.</i>
		Other toys, put up in sets or outfits :	
	9503.7010	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>

1	2	3	4
9503.7090	---	Other	25% <i>ad val.</i>
		Other toys, and models, incorporating a motor :	
9503.8010	---	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
9503.8090	---	Other	25% <i>ad val.</i>
		Other :	
9503.9010	---	Parts, accessories, sub-assemblies, mechanical or electrical movements	25% <i>ad val.</i>
9503.9090	---	Other	25% <i>ad val.</i>
9608.1000	-	Ball point pens	25% <i>ad val.</i>
9608.2000	-	Felt tipped and other porous-tipped pens and markers	25% <i>ad val.</i>
9608.3100	--	Indian ink drawing pens	25% <i>ad val.</i>
9608.3900	--	Other	25% <i>ad val.</i>
9608.4000	-	Propelling or sliding pencils	25% <i>ad val.</i>
9608.5000	-	Sets of articles from two or more of the foregoing sub-headings.	25% <i>ad val.</i>
9608.6000	-	Refills for ball points pens, comprising the ball point and ink-reservoir	25% <i>ad val.</i>
9608.9190	---	Of a kind manufactured locally	25% <i>ad val.</i>
9608.9920	---	Pen caps and clips of steel of a kind manufactured locally	25% <i>ad val.</i>
9608.9990	---	Other	25% <i>ad val.</i>
9609.1000	---	Pencils and crayons, with leads encased in a rigid sheath	25% <i>ad val.</i>
9609.2000	-	Pencil leads, black or coloured	25% <i>ad val.</i>
9609.9000	-	Other	25% <i>ad val.</i>
9613.1000	-	Pocket lighters, gas fuelled, non-refillable	25% <i>ad val.</i>
9613.2000	-	Pocket lighters, gas fuelled, refillable	25% <i>ad val.</i>

1	2	3	4
	9613.3000	- Table lighters	25% ad val.
	9613.8000	- Other lighters	25% ad val.
	9613.9000	- Parts	25% ad val.
96.17	9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than Glass Inners.	25% ad val.

KHAN AHMAD GORAYA,
Secretary.

SENATE OF PAKISTAN

CORRIGENDA

[to the Gazette of Pakistan, 1997, Extraordinary, Part-I, dated the 26th December, 1997 containing the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997)] :

- Page 1753 : In line 9, for " Commissioner" read " Commissioners".
- Page 1755 : In line 17, for " if" read " If".
- Page 1760 : In line 18, for " he" read " the".
- Page 1764 : In line 4, for " gazette" read " Gazette".
- Page 1764 : In line 5, for " make"" read " make".
- Page 1767 : In line 20, for " trusts" read " Trusts".
- Page 1771 : In line 10, for " may" read " shall".
- Page 1774 : In line 23, for " case," read " case".
- Page 1777 : In line 22, for " pay" read " pay,".
- Page 1779 : In line 21, for " section" read " sections".
- Page 1779 : In line 24, for " section " read " sections".
- Page 1780 : In line 18, for " the" read " fine".

[to the Gazette of Pakistan, extraordinary, Part-I, dated the 6th November, 1997, containing the Supreme Court (Number of Judges) Act, 1997 (Act No. XXXIII of 1997)] :

Page 1680 : In line 6, for " Courts" read " Court".