

"PART II

RATES OF ADVANCE TAX

[See Division II of Part V of Chapter X]

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

<b>S. No.</b>	<b>Persons</b>	<b>Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Persons importing goods classified in Part I of the Twelfth Schedule	1% of the import value as increased by customs-duty, sales tax and federal excise duty

2.	Persons importing goods classified in Part II of the Twelfth Schedule	2% of the import value as increased by customs-duty, sales tax and federal excise duty
3.	Persons importing goods classified in Part III of the Twelfth Schedule	5.5% of the import value as increased by customs-duty, sales tax and federal excise duty”;

Provided that the rate specified in column (3),—

- (a) in case of manufacturers covered under rescinded Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 as it stood on the 28<sup>th</sup> June, 2019 on import of items covered under the aforementioned S.R.O. shall be 1%;
- (b) in case of persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan shall be 4%:

**THE TWELFTH SCHEDULE**

[See Section 148]

**PART I**

PCT CODE	DESCRIPTION

(1)	(2)
2711.1100	- - Natural Gas
3102.1000	- Urea, Whether Or Not In Aqueous Solution
31.04	Mineral or chemical fertilisers, potassic.
52.01	Cotton, not carded or combed.
52.02	Cotton waste (including yarn waste and garnetted stock).
5203.0000	Cotton, carded or combed.
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.
84.01	Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.
84.03	Central heating boilers other than those of heading 84.02.
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.
84.06	Steam turbines and other vapour turbines.

84.10	Hydraulic turbines, water wheels, and regulators therefor.
84.11	Turbo- jets, turbo- propellers and other gas turbines.
84.12	Other engines and motors.
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages

8422.4000	- Other packing or wrapping machinery (including heat- shrink wrapping machinery)
84.23 (Except 8423.1000)	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.
84.27	Fork- lift trucks; other works trucks fitted with lifting or handling equipment.
84.28 (Except 8428.1010 and 8428.4000)	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).
84.29	Self- propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile- extractors; snow- ploughs and snow- blowers.
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.
84.32	Agricultural, horticultural or forestry machinery for soil preparation or

	cultivation; lawn or sports- ground rollers.
84.33 (Except 8433.1100 and 8433.1900)	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.
84.34	Milking machines and dairy machinery.
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.
84.36	Other agricultural, horticultural, forestry, poultry- keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.
84.40	Book- binding machinery, including book- sewing machines.

84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).
8443.1100	Offset printing machinery, reel-fed
8443.1200	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)
8443.1300	Other offset printing machinery
8443.1400	Letterpress printing machinery, reel fed, excluding flexographic printing
8443.1500	Letterpress printing machinery, other than reel fed, excluding flexographic printing
8443.1600	- Flexographic printing machinery
8443.1700	Gravure printing machinery
8443.1910	Hot stamping machines
8443.1920	Label printing/embossing machines
8443.1930	Flat bed printing presses
8443.1940	Proof presses
8443.1951	On cotton textile

8443.1959	Other
8443.1990	Other
8444.0000	Machines for extruding, drawing, texturing or cutting man- made textile materials.
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.
84.46	Weaving machines (looms).
84.47	Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles).
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.



84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.
84.55	Metal- rolling mills and rolls therefor.
84.56	Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.
84.57	Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.
84.58	Lathes (including turning centres) for removing metal.
84.59	Machine- tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.

84.60	Machine- tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.
84.61	Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.
84.62	Machine- tools (including presses) for working metal by forging, hammering or die- stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.
84.63	Other machine- tools for working metal or cermets, without removing material.
84.64	Machine- tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas- operated surface tempering machines and appliances.
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for

	agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.
84.79 (Except 8479.8960 and 8479.8990)	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and

	accessories.
8501.3300	Of an output exceeding 75 kW but not exceeding 375 kW
8501.3400	Of an output exceeding 375 kW
8502.1190	Other
8502.1200	Of an output exceeding 75 kVA but not exceeding 375 kVA
8502.3100	Wind-powered
8502.3900	Other
8503.0090	Other
8504.2100	Having a power handling capacity not exceeding 650 kVA
8504.2200	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA
8504.2300	Having a power handling capacity exceeding 10,000 kVA
8504.3400	Having a power handling capacity exceeding 500 kVA
8504.5000	Other inductors
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of

	metals or cermets.
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis
85.45 (Except 8545.1100 and 8545.9020)	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.
85.46	Electrical insulators of any material.
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.
89052000	- Floating Or Submersible Drilling Or Production Platforms

**Part II**

<b>PCT CODE</b>	<b>DESCRIPTION</b>
<b>(1)</b>	<b>(2)</b>
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation;

	powder and waste of feathers or parts of feathers.
05.06	Bones and horn- cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
05.07	Ivory, tortoise- shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
07.01	Potatoes, fresh or chilled.
0702.0000	Tomatoes, fresh or chilled.
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas,

	fresh or chilled.
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0707.0000	Cucumbers and gherkins fresh or chilled.
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
10.02	Rye.
10.03	Barley.
10.04	Oats.
10.05	Maize (corn).
1006.1010	Seed for sowing
11.08	Starches; inulin.
12.01	Soya beans, whether or not broken.
12.05	Rape or colza seeds, whether or not broken.
1206.0000	Sunflower seeds, whether or not broken.
12.07	Other oil seeds and oleaginous fruits, whether or not broken.
12.09	Seeds, fruit and spores, of a kind used for sowing.
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.

12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.
15.07	Soya- bean oil and its fractions, whether or not refined, but not chemically modified.
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
18.03	Cocoa paste, whether or not defatted.
23.06	Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2502.0000	Unroasted iron pyrites.
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.



25.04	Natural graphite.
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
2509.0000	Chalk.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat- treated.
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.

25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
25.25	Mica, including splittings; mica waste.
2528.0000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.
25.30	Mineral substances not elsewhere specified or included.
26.01	Iron ores and concentrates, including roasted iron pyrites.
2602.0000	Manganese ores and concentrates, Including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.
2603.0000	Copper ores and concentrates.

2604.0000	Nickel ores and concentrates.
2605.0000	Cobalt ores and concentrates.
2606.0000	Aluminium ores and concentrates.
2607.0000	Lead ores and concentrates.
2608.0000	Zinc ores and concentrates.
2609.0000	Tin ores and concentrates.
2610.0000	Chromium ores and concentrates.
2611.0000	Tungsten ores and concentrates.
26.12	Uranium or thorium ores and concentrates.
26.13	Molybdenum ores and concentrates.
2614.0000	Titanium ores and concentrates.
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.
26.16	Precious metal ores and concentrates.
26.17	Other ores and concentrates.
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.
2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.
27.02	Lignite, whether or not agglomerated, excluding jet.
2703.0000	Peat (including peat litter), whether or not agglomerated.
27.04	Coke and semi- coke of coal, of lignite or of peat, whether or not

	agglomerated; retort carbon.
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non- aromatic constituents.
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
28.04	Hydrogen, rare gases and other non- metals.
28.05	Alkali or alkaline- earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or inter- alloyed; mercury.
28.08	Nitric acid; sulphonitric acids.
28.09	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.
28.11	Other inorganic acids and other inorganic oxygen compounds of non- metals.
28.14	Ammonia, anhydrous or in aqueous solution.
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
2817.0000	Zinc oxide; zinc peroxide.
28.18	Artificial corundum, whether or not chemically defined; aluminium

	oxide; aluminium hydroxide.
28.19	Chromium oxides and hydroxides.
28.20	Manganese oxides.
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as $\text{Fe}_2\text{O}_3$ .
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.
28.23	Titanium oxides.
28.24	Lead oxides; red lead and orange lead.
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
28.30	Sulphides; polysulphides, whether or not chemically defined.
28.31	Dithionites and sulphonylates.
28.32	Sulphites; thiosulphates.
28.33	Sulphates; alums; peroxosulphates (persulphates).
28.34	Nitrites; nitrates.

28.35	Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.
28.36	Carbonates;peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.
28.39	Silicates; commercial alkali metal silicates.
28.40	Borates; peroxoborates (perborates).
28.41	Salts of oxometallic or peroxometallic acids.
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.
28.46	Compounds, inorganic or organic, of rare- earth metals, of yttrium or of scandium or of mixtures of these metals.
28.49	Carbides, whether or not chemically defined.
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.

28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.
29.01	Acyclic hydrocarbons.
29.02	Cyclic hydrocarbons.
29.03	Halogenated derivatives of hydrocarbons.
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.07	Phenols; phenol- alcohols.
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- alcohols.
29.09	Ethers, ether- alcohols, ether- phenols, ether- alcohol- phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.

29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.



29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.20	Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.21	Amine- function compounds.
29.22	Oxygen- function amino- compounds.
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.
29.24	Carboxamide- function compounds; amide- function compounds of carbonic acid.
29.25	Carboxyimide- function compounds (including saccharin and its salts) and imine- function compounds.
29.26	Nitrile- function compounds.
29.27	Diazo- , azo- or azoxy- compounds.
29.28	Organic derivatives of hydrazine or of hydroxylamine.
29.29	Compounds with other nitrogen function.
29.30	Organo- sulphur compounds.
29.31	Other organo- inorganic compounds.
29.32	Heterocyclic compounds with oxygen hetero- atom(s) only.
29.33	Heterocyclic compounds with nitrogen hetero- atom(s) only.
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.

29.35	Sulphonamides.
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
29.39	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
29.41	Antibiotics.
2942.0000	Other organic compounds.
30.01	Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo- therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
31.02 (except 3102.1000)	Mineral or chemical fertilisers, nitrogenous.
31.03	Mineral or chemical fertilisers, phosphatic.

31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre- tanning.
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.
34.03	Lubricating preparations (including cutting- oil preparations, bolt or nut release preparations, anti- rust or anti- corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils

	obtained from bituminous minerals.
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.
35.05	Dextrins and other modified starches (for example, pre- gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.
3705.0000	Photographic plates and film, exposed and developed, other than cinematographic film.
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
38.01	Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures.
3803.0000	Tall oil, whether or not refined.

3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.

3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
3821.0000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.
39.01	Polymers of ethylene, in primary forms.
39.02	Polymers of propylene or of other olefins, in primary forms.
39.03	Polymers of styrene, in primary forms.
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
39.08	Polyamides in primary forms.
3910.0000	Silicones in primary forms.
39.11	Petroleum resins, coumarone-indene resins, polyterpenes,

	polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
39.14	Ion- exchangers based on polymers of headings 39.01 to 39.13, in primary forms.
40.01	Natural rubber, balata, gutta- percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split.
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further

	prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41. 14.
4112.0000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.



41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.
42.05 (Except 4205.0090)	Other articles of leather or of composition leather.
43.01	Raw furskins (including heads,tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned,

	bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.
4405.0000	Wood wool; wood flour.
44.06	Railway or tramway sleepers (cross- ties) of wood.
4701.0000	Mechanical wood pulp.
4702.0000	Chemical wood pulp, dissolving grades.
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.
47.04	Chemical wood pulp, sulphite, other than dissolving grades.
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.
47.07	Recovered (waste and scrap) paper or paperboard.
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size.
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).

4823.9040	- - - Double Side Adhesive Tapes
5001.0000	Silk- worm cocoons suitable for reeling.
5002.0000	Raw silk (not thrown).
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
5005.0000	Yarn spun from silk waste, not put up for retail sale.
51.01	Wool, not carded or combed.
51.02	Fine or coarse animal hair, not carded or combed.
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).
51.06	Yarn of carded wool, not put up for retail sale.
51.07	Yarn of combed wool, not put up for retail sale.
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn

	waste and garnetted stock).
53.02	True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i> ), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).
53.06	Flax yarn.
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
55.01	Synthetic filament tow.
55.02	Artificial filament tow.
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.
55.05	Waste (including noils, yarn waste and garnetted stock) of man- made fibres.
55.06	Synthetic staple fibres, carded, combed or otherwise processed for

	spinning.
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.
55.08	Sewing thread of man- made staple fibres, whether or not put up for retail sale.
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
55.11	Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale.
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .
55.15	Other woven fabrics of synthetic staple fibres.
55.16	Woven fabrics of artificial staple fibres.
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.

56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.
72.01	Pig iron and, spiegeleisen in pigs, blocks or other primary form.
72.02	Ferro- alloys.
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.
72.06	Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).
72.08	Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or

	more, hot- rolled, not clad, plated or coated.
72.09	Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold- reduced), not clad, plated or coated.
72.10	Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad, plated or coated.
72.11	Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.
72.12	Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated.
72173010	Of A Kind Used In Manufacture Of Pneumatic Tyres(Bead Wire)
72.18	Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.
72.19	Flat- rolled products of stainless steel, of a width of 600 mm or more.
72.20	Flat- rolled products of stainless steel, of a width of less than 600 mm.
72.25	Flat- rolled products of other alloy steel, of a width of 600 mm or more.
72.26	Flat- rolled products of other alloy steel, of a width of less than 600 mm.
72.27	Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.
7315.1920	Other For Motor Cars And Vehicles
7401.0000	Copper mattes; cement copper (precipitated copper).
7402.0000	Unrefined copper; copper anodes for electrolytic refining.
74.03	Refined copper and copper alloys, unwrought.

74.04	Copper waste and scrap.
7405.0000	Master alloys of copper.
74.06	Copper powders and flakes.
74.07	Copper bars, rods and profiles.
74.08	Copper wire.
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.
74.11	Copper tubes and pipes.
7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.
75.02	Unwrought nickel.
7503.0000	Nickel waste and scrap.
7504.0000	Nickel powders and flakes.
75.05	Nickel bars, rods, profiles and wire.
75.06	Nickel plates, sheets, strip and foil.
76.01	Unwrought aluminium.
76.02	Aluminium waste or scrap.
76.03	Aluminium powders and flakes.
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.



76071100	Rolled But Not Further Worked
76.08	Aluminium tubes and pipes.
78.01	Unwrought lead.
7802.0000	Lead waste and scrap.
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.
79.01	Unwrought zinc.
7902.0000	Zinc waste and scrap.
79.03	Zinc dust, powders and flakes.
79.04	Zinc bars, rods, profiles and wire.
79.07	Other articles of zinc.
80.01	Unwrought tin.
8002.0000	Tin waste and scrap.
8003.0000	Tin bars, rods, profiles and wire
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.
81.02	Molybdenum and articles thereof, including waste and scrap.
81.03	Tantalum and articles thereof, including waste and scrap.
81.04	Magnesium and articles thereof, including waste and scrap.
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.
8106.0000	Bismuth and articles thereof, including waste and scrap.
81.07	Cadmium and articles thereof, including waste and scrap.
81.08	Titanium and articles thereof, including waste and scrap.
81.09	Zirconium and articles thereof, including waste and scrap.

81.10	Antimony and articles thereof, including waste and scrap.
8111.0000	Manganese and articles thereof, including waste and scrap.
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.
8113.0000	Cermets and articles thereof, including waste and scrap.
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.
84.07	Spark- ignition reciprocating or rotary internal combustion piston engines.
84.08	Compression- ignition internal combustion piston engines (diesel or semi- diesel engines).
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.
8414.1000	Vacuum pumps
8414.3010	Used with HCFC and non-CFC gases
8414.9010	Of machines of heading 8414.1000 and 8414.3010

84.65	Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non- electric motor.
8479.8990	Other
84.82	Ball or roller bearings.
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.
8501.1000	Motors of an output not exceeding 37.5 W
8501.2000	Universal AC/DC motors of an output exceeding 37.5 W
8501.3110	Photovoltaic generators consisting of panels of photocells combined with other apparatus
8501.4010	Of an output not exceeding 60 watts
8501.4090	Other
8501.5120	AC clutch motors for industrial sewing machine

8501.5310	Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)
85.03 (except 8503.0090)	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.
8504.9010	On load-tape changer for power transformers
8504.9020	Bushings for power transformers
8504.9030	Of machines of heading 8504.4090
8504.9040	Toroidal cores and strips
8504.9090	Other
85.05	Electro- magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro- magnetic lifting heads.
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines.
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for

	cycles or motor vehicles.
8528.7213	In CKD/SKD condition
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
8534.0000	Printed circuits.
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.
85.40	Thermionic, cold cathode or photo- cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode- ray tubes, television camera tubes).

85.41	Diodes, transistors and similar semi- conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED); mounted piezo- electric crystals.
85.42	Electronic integrated circuits.
8545.1100	Of A Kind Used For Furnaces
8545.9020	For dry battery cells
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.
8701.2010	Components For The Assembly / Manufacture Of Road Tractors For Semi-Trailers (Prime Movers), In Any Kit Form, Of Less Than 280 Hp
8701.2030	Components For The Assembly / Manufacture Of Road Tractors For Semi-Trailers (Prime Movers), In Any Kit Form, Of 280 Hp And Above
8702.1010	Components For Assembly / Manufacture Of Vehicles, In Any Kit Form
8703.2111	Components For The Assembly/ Manufacture Of Vehicles, In Any Kit Form Excluding Those Of Headings 8703.2113 And 8703.2115
8703.2112	Components For The Assembly / Manufacture Of Mini Van Type Vehicles, In Any Kit Form

8703.2114	Components For The Assembly/ Manufacture Of Auto Rickshaws, In Any Kit Form
8703.2191	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form Excluding Those Of Heading 8703.2193 And 8703.2195
8703.2194	Components For The Assembly / Manufacture Of Mini Van, In Any Kit Form
8703.2210	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form Excluding Those Of Heading 8703.2240
8703.2311	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8703.2321	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form Excluding Of Heading 8703.2323
8703.2322	Components For The Assembly / Manufacture Of Sport Utility Vehicles 4X4, In Any Kit Form
8703.3310	Components For The Industrial Assembly/ Manufacture Of Vehicles, In Any Kit Form
8704.1010	Components For Assembly/ Manufacture Of Dump Trucks Designed For Off-Highway Use
8704.2110	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.2211	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.2291	Components For The Assembly / Manufacture Of Vehicles, In

	Any Kit Form
8704.2310	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.3110	Components For The Assembly / Manufacture, In Any Kit Form Excluding Those Of Heading 8704.3130 And 8704.3150
8704.3120	Components For The Assembly / Manufacture Of Mini Cargo Van, In Any Kit Form
8704.3140	Components For The Assembly / Manufacture Of 3-Wheeler Cargo Loader, In Any Kit Form
8711.2010	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8908.0000	Vessels and other floating structures for breaking up.
90.32	Automatic regulating or controlling instruments and apparatus.
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.
9107.0000	Time switches with clock or watch movement or with synchronous motor.
9401.9010	Seat Parts Made Of Foam, Head/Arm Rests And Seat Frames For Motor Cars Of Heading 87.03 And Vehicles Of Sub-Headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240,
9401.9030	Other For Motor Cars And Vehicles
96.06	Buttons, press- fasteners, snap- fasteners and press- studs, button moulds and other parts of these articles; button blanks.



96.07	Slide fasteners and parts thereof.
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**Part III**

<b>PCT CODE</b>	<b>DESCRIPTION</b>
<b>(1)</b>	<b>(2)</b>
Respective headings	Goods not specifically mentioned in Part I or II.”.

**7. Amendment of Federal Excise Act, 2005.** — In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 6, after sub-section (2A), the following new sub-section shall be inserted, namely:—

“(2AB) Notwithstanding anything contained in this Act or the rules made thereunder, the Board may, by notification in the official Gazette, may impose restrictions on wastage of material on which input tax has been claimed in respect of the goods or class of goods.”;

(2) after section 14B, the following new section 14C shall be inserted, namely:—

“14C. **Power of tax authorities to modify orders, etc.—** (1) Where a question of law has been decided by a High Court or the Appellate Tribunal in the case of a registered person, on or after first day of July 2005, the Commissioner or an officer of Inland Revenue may, notwithstanding that he has preferred an appeal against the decision of the High Court or made an application for reference against the order of