

**GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE & REVENUE
(REVENUE DIVISION)**

Islamabad, the 30th June, 2021

**NOTIFICATION
(CUSTOMS)**

S.R.O. 840(I)/2021.-In exercise of the powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969) and in supersession of its Notification No. S.R.O. 680(I)/2019, dated the 28th June, 2019, the Federal Government is pleased to levy regulatory duty on import of goods specified in column (3) of the Table below, falling under the PCT Code of the First Schedule to the said Act specified in column (2) of the said Table, at the rates specified in column (4) thereof, namely:-

TABLE

| S. No | PCT Code | Description | Rate of Regulatory Duty (%) |
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| (1) | (2) | (3) | (4) |
| 1. | 0101.2100 | Pure-bred breeding animals | 5 |
| 2. | 01.05 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls (except Grandparent/parent stock of chicken). | 10 |
| 3. | 0106.1900 | Other | 5 |
| 4. | 0106.3200 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 5 |
| 5. | 0202.3000 | Boneless | 5 |
| 6. | 0206.1000 | Of bovine animals, fresh or chilled | 5 |
| 7. | 03.01 | Live fish | 10 |
| 8. | 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | 10 |
| 9. | 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | 35 |
| 10. | 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | 35 |
| 11. | 03.05 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption. | 10 |
| 12. | 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. | 10 |
| 13. | 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption. | 10 |
| 14. | 03.08 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked | 10 |

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| | | aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption. | |
| 15. | 04.02 | Milk and cream, concentrated or containing sugar or other sweetening matter | 25 |
| 16. | 04.03 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. | 20 |
| 17. | 0404.1010 | Whey powder | 25 |
| 18. | 04.05 | Butter and other fats and oils derived from milk; dairy spread. | 20 |
| 19. | 04.06 | Cheese and curd. | 50 |
| 20. | 04.07 | Birds' eggs, in shell, fresh, preserved or cooked (except PCT code 0407.2100). | 10 |
| 21. | 0407.2100 | Of fowls of the species <i>Gallus domesticus</i> (chicken) | 20 |
| 22. | 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. | 15 |
| 23. | 0409.0000 | Natural honey. | 30 |
| 24. | 0410.0000 | Edible products of animal origin, not elsewhere specified or included. | 10 |
| 25. | 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12. | 10 |
| 26. | 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn. | 10 |
| 27. | 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | 10 |
| 28. | 06.04 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | 10 |
| 29. | 0701.9000 | Ware Potato | 25 |
| 30. | 0703.9000 | Leeks and other alliaceous vegetables | 10 |
| 31. | 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled (except PCT code 0704.9000) | 10 |
| 32. | 07.05 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled. | 10 |
| 33. | 0706.9000 | Other | 10 |
| 34. | 07.09 | Other vegetables, fresh or chilled (except PCT codes 0709.3000) | 10 |
| 35. | 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | 10 |
| 36. | 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 (except PCT codes 0711.4000) | 10 |

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| 37. | 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared (except PCT codes 0712.3300) | 10 |
| 38. | 07.14 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith(except PCT codes 0714.3000 and 0714.4000) | 10 |
| 39. | 08.01 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | 20 |
| 40. | 0802.1100 | In shell | 20 |
| 41. | 0802.1200 | Shelled | 20 |
| 42. | 0802.8000 | Areca (Betel Nuts) | 20 |
| 43. | 08.03 | Bananas, including plantains, fresh or dried. | 10 |
| 44. | 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried (except PCT codes 0804.1010, 0804.1020 and 0804.2000) | 25 |
| 45. | 0804.1010 | Fresh | 10 |
| 46. | 0804.1020 | Dried | 10 |
| 47. | 08.05 | Citrus fruit, fresh or dried (except PCT codes 0805.1000, 0805.4000 and 0805.9000) | 25 |
| 48. | 0805.1000 | Oranges | 15 |
| 49. | 0805.4000 | Grapefruit, including pomelos | 15 |
| 50. | 0805.9000 | Other | 15 |
| 51. | 0807.2000 | Papaws (papayas) | 45 |
| 52. | 08.08 | Apples, Pears and Quinces, fresh (except PCT code 0808.1000) | 30 |
| 53. | 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh(except PCT codes 0809.1000, 0809.2100 and 0809.3000) | 35 |
| 54. | 0809.2100 | Sour cherries (Prunus cerasus) | 45 |
| 55. | 0809.3000 | Peaches, including nectarines | 45 |
| 56. | 08.10 | Other fruit, fresh (except PCT code 0810.9010) | 30 |
| 57. | 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter(except PCT code 0811.2000) | 30 |
| 58. | 0811.2000 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 20 |
| 59. | 0812.1000 | Cherries | 30 |
| 60. | 0813.3000 | Apples | 45 |
| 61. | 0813.4010 | Tamarind | 35 |
| 62. | 0813.4020 | Cherries | 35 |
| 63. | 0813.4030 | Pine nut (chilgoza) | 45 |
| 64. | 0813.4040 | Peaches (aroor) | 45 |
| 65. | 0813.4050 | Plums (allocha) | 35 |
| 66. | 0813.4060 | Lichis | 45 |
| 67. | 0813.4070 | Raisins | 45 |
| 68. | 0813.4090 | Other | 45 |
| 69. | 0813.5000 | Mixtures of nuts or dried fruits of this chapter | 35 |
| 70. | 0814.0000 | Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 30 |
| 71. | 0910.1100 | Neither crushed nor ground | 10 |
| 72. | 1001.1900 | Wheat | 60 |

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| 73. | 1001.9900 | Other wheat | 60 |
| 74. | 1004.9000 | Other | 10 |
| 75. | 1005.9000 | Maize | 30 |
| 76. | 1101.0010 | Wheat flour | 25 |
| 77. | 1102.9000 | Maida | 25 |
| 78. | 1102.9000 | Semolina | 25 |
| 79. | 1104.1200 | Of oats | 35 |
| 80. | 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | 20 |
| 81. | 1404.9020 | Betel leaves | Rs.600/Kg |
| 82. | 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. | 10 |
| 83. | 1601.0000 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | 20 |
| 84. | 16.02 | Other prepared or preserved meat, meat offal or blood. | 20 |
| 85. | 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | 10 |
| 86. | 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | 10 |
| 87. | 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. | 40 |
| 88. | 18.03 | Cocoa paste, whether or not defatted. | 10 |
| 89. | 1804.0000 | Cocoa butter, fat and oil. | 10 |
| 90. | 1805.0000 | Cocoa powder, not containing added sugar or other sweetening matter. | 10 |
| 91. | 18.06 | Chocolate and other food preparations containing cocoa (except PCT code 1806.2020) | 10 |
| 92. | 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (except PCT codes 1901.1000 and 1901.2000) | 10 |
| 93. | 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. | 20 |
| 94. | 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). Cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. | 20 |
| 95. | 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | 20 |
| 96. | 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | 30 |

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| 97. | 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | 20 |
| 98. | 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | 20 |
| 99. | 204.1000 | Potatoes | 55 |
| 100. | 204.9000 | Other vegetables and mixture of vegetables | 50 |
| 101. | 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. except 2005.7000 | 20 |
| 102. | 2005.7000 | Olives | 30 |
| 103. | 2006.0000 | Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glacé or crystallized). | 20 |
| 104. | 20.07 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter except 2007.9900. | 20 |
| 105. | 2007.9900 | Other | 30 |
| 106. | 20.08 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (except PCT code 2008.2000 and 2008.9700). | 20 |
| 107. | 2008.2000 | Pineapples | 50 |
| 108. | 2008.9700 | Mixtures | 30 |
| 109. | 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | 60 |
| 110. | 21.01 | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof (except PCT code 2101.1110 & 2101.1120). | 30 |
| 111. | 2101.1110 | Instant coffee in bulk | 15 |
| 112. | 2101.1120 | Instant coffee in retail packs | 40 |
| 113. | 21.03 | Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | 50 |
| 114. | 21.04 | Soups and broths and preparations therefore; homogenised composite food preparations. | 20 |
| 115. | 2105.0000 | Ice cream and other edible ice, whether or not containing cocoa | 20 |
| 116. | 21.06 | Food preparations not elsewhere specified or included (except PCT codes 2106.9030, 2106.9070 and 2106.9090) | 20 |
| 117. | 2106.9090 | Other | 30 |
| 118. | 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. | 30 |
| 119. | 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit or vegetable juices of heading 20.09. | 25 |
| 120. | 2309.1000 | Dog or cat food, put up for retail sale | 50 |
| 121. | 2401.2000 | Tobacco, partly or wholly stemmed/ stripped | 50 |

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| 122. | 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | 20 |
| 123. | 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. | 20 |
| 124. | 25.15 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 10 |
| 125. | 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 10 |
| 126. | 2710.1996 | White Oil | 5 |
| 127. | 2804.2100 | Argon | 10 |
| 128. | 2804.3000 | Nitrogen | 10 |
| 129. | 2811.2100 | Carbon dioxide | 5 |
| 130. | 2827.2000 | Calcium chloride | 5 |
| 131. | 2827.3100 | Of magnesium | 5 |
| 132. | 2827.3500 | Of nickel | 5 |
| 133. | 2827.3900 | Other | 5 |
| 134. | 28.28 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites (except PCT code PCT code 2828.9000). | 5 |
| 135. | 2833.2100 | Of magnesium | 5 |
| 136. | 2833.2200 | Of aluminium | 5 |
| 137. | 2847.0000 | Hydrogen peroxide, whether or not solidified with urea. | 5 |
| 138. | 2903.7100 | Chlorodifluoromethane | 20 |
| 139. | 2915.3930 | sec-Butyl acetate | 10 |
| 140. | 2915.3940 | Methyl acetate | 10 |
| 141. | 2915.3990 | Other | 10 |
| 142. | 3206.2010 | Chrome yellow | 15 |
| 143. | 3206.4990 | Other (Master batches) | 10 |
| 144. | 3208.1010 | Varnishes | 10 |
| 145. | 3208.1090 | Other | 10 |
| 146. | 3208.2010 | Varnishes | 5 |
| 147. | 3208.2090 | Other | 5 |
| 148. | 3208.9011 | Varnishes | 5 |
| 149. | 3208.9019 | Other | 5 |
| 150. | 3208.9020 | Other varnishes | 5 |
| 151. | 3208.9090 | Other | 5 |
| 152. | 32.09 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. | 5 |
| 153. | 33.03 | Perfumes and toilet waters. | 55 |
| 154. | 33.04 | Beauty or make- up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. | 55 |
| 155. | 33.05 | Preparations for use on the hair. | 55 |
| 156. | 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the | 50 |

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| | | teeth (dental floss), in individual retail packages. | |
| 157. | 33.07 | Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. | 50 |
| 158. | 34.01 | Soap; organic surface- active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. | 50 |
| 159. | 3402.1110 | Sulphonic acid(Soft) | 10 |
| 160. | 3402.2000 | Preparations put up for retail sale | 15 |
| 161. | 3402.9000 | Other | 15 |
| 162. | 3502.1100 | Dried | 20 |
| 163. | 3502.1900 | Other | 20 |
| 164. | 3506.1000 | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. | 5 |
| 165. | 3506.9990 | Other | 5 |
| 166. | 3701.3020 | Photo polymers and CTP plates of a kind used in printing Of newspapers and magazines | 10 |
| 167. | 3701.3030 | Pre-sensitized printing plates | 5 |
| 168. | 3701.3090 | Other (pre-sensitized printing plates) | 5 |
| 169. | 3903.9010 | Styrene acrylic emulsion | 10 |
| 170. | 3917.3990 | Other | 5 |
| 171. | 3919.1090 | Other | 5 |
| 172. | 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics (except PCT code 3923.4000) | 15 |
| 173. | 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | 30 |
| 174. | 3926.9099 | Other | 10 |
| 175. | 4011.1000 | Of a kind used on motor cars (including station wagons and racing cars) | 20 |
| 176. | 4011.2011 | Radial | 20 |
| 177. | 4011.2019 | Other | 20 |
| 178. | 4011.2091 | Radial | 25 |
| 179. | 4011.2099 | Other | 25 |
| 180. | 4011.8000 | Of a kind used on construction, mining or industrial handling vehicles and machines | 15 |
| 181. | 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber. | 10 |
| 182. | 4016.9210 | Tip Eraser | 10 |
| 183. | 4016.9290 | Other | 10 |
| 184. | 4016.9990 | Other | 10 |
| 185. | 42.02 | Trunks, suit- cases, vanity- cases, executive- cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters | 20 |

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| | | and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map- cases, cigarette- cases, tobacco-pouches, tool bags, sports bags, bottle- cases, jewelry boxes, powder- boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | |
| 186. | 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. | 50 |
| 187. | 4411.1200 | Of a thickness not exceeding 5 mm | 5 |
| 188. | 4411.1300 | Of a thickness exceeding 5 mm but not exceeding 9 mm | 5 |
| 189. | 4411.1400 | Of a thickness exceeding 9 mm | 5 |
| 190. | 4802.5510 | Printing paper | 10 |
| 191. | 4802.5600 | Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state | 10 |
| 192. | 4802.5700 | Other, weighing 40 g/ m ² or more but not more than 150 g/ m ² | 10 |
| 193. | 4802.6100 | In rolls | 10 |
| 194. | 4802.6200 | In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | 10 |
| 195. | 4802.6990 | Other | 10 |
| 196. | 48.13 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | 30 |
| 197. | 48.14 | Wallpaper and similar wall coverings; window transparencies of paper. | 30 |
| 198. | 4819.3000 | Sacks and bags, having a base of a width of 40 cm or more | 10 |
| 199. | 49.11 | Other printed matter, including printed pictures and photographs (except PCT code PCT Code 4911.9100) | 10 |
| 200. | 5402.3300 | Of polyesters | 2 |
| 201. | 5402.4600 | Other, of polyesters, partially oriented | 2 |
| 202. | 5402.4700 | Other, of polyesters | 2 |
| 203. | 5402.5200 | Of polyesters | 2 |
| 204. | 5402.6200 | Of polyesters | 2 |
| 205. | 5407.1000 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 2 |
| 206. | 5407.2000 | - Woven fabrics obtained from strip and the like | 2 |
| 207. | 5407.3000 | - Fabrics specified in Note 9 to Section XI | 2 |
| 208. | 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale (except PCT codes 5509.1100, 5509.1200, 5509.3100, 5509.3200). | 2 |
| 209. | 55.10 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. | 2 |
| 210. | 55.11 | Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale | 2 |
| 211. | 55.12 | Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres. | 2 |
| 212. | 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² | 2 |
| 213. | 55.14 | Woven fabrics of synthetic staple fibres, containing less | 2 |

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| | | than 85% by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding 170 g/m ² | |
| 214. | 55.15 | Other woven fabrics of synthetic staple fibres | 2 |
| 215. | 55.16 | Woven fabrics of artificial staple fibres | 2 |
| 216. | 5701.1010 | Carpets | 10 |
| 217. | 61.01 | Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03. | 10 |
| 218. | 61.02 | Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04. | 10 |
| 219. | 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | 10 |
| 220. | 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | 10 |
| 221. | 61.05 | Men's or boys' shirts, knitted or crocheted. | 10 |
| 222. | 61.06 | Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted. | 10 |
| 223. | 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | 10 |
| 224. | 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted. | 10 |
| 225. | 61.09 | T-shirts, singlets and other vests, knitted or crocheted. | 10 |
| 226. | 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | 10 |
| 227. | 61.11 | Babies' garments and clothing accessories, knitted or crocheted. | 10 |
| 228. | 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. | 10 |
| 229. | 6113.0000 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | 10 |
| 230. | 61.14 | Other garments, knitted or crocheted. | 10 |
| 231. | 61.15 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | 10 |
| 232. | 61.16 | Gloves, mittens and mitts, knitted or crocheted. | 10 |
| 233. | 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | 10 |
| 234. | 62.01 | Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind jackets and similar articles, other than those of heading 62.03. | 10 |
| 235. | 62.02 | Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind jackets and similar articles, other than those of heading 62.04. | 10 |
| 236. | 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than | 10 |

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| | | swimwear). | |
| 237. | 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | 10 |
| 238. | 62.05 | Men's or boys' shirts. | 10 |
| 239. | 62.06 | Women's or girls' blouses, shirts and shirt blouses. | 10 |
| 240. | 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | 10 |
| 241. | 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | 10 |
| 242. | 62.09 | Babies' garments and clothing accessories. | 10 |
| 243. | 62.10 | Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07. | 10 |
| 244. | 62.11 | Track suits, ski suits and swimwear other garments. | 10 |
| 245. | 62.12 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | 10 |
| 246. | 62.13 | Handkerchiefs. | 10 |
| 247. | 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. | 10 |
| 248. | 62.15 | Ties, bow ties and cravats. | 10 |
| 249. | 62.17 | Other made up clothing accessories parts of garments or of clothing accessories, other than those of heading 62.12. | 10 |
| 250. | 63.01 | Blankets and travelling rugs | 5 |
| 251. | 63.02 | Bed linen, table linen, toilet linen and kitchen linen. | 10 |
| 252. | 63.03 | Curtains (including drapes) and interior blinds curtain or bed valances. | 10 |
| 253. | 63.04 | Other furnishing articles, excluding those of heading 94.04. | 10 |
| 254. | 63.05 | Sacks and bags, of a kind used for the packing of goods. | 10 |
| 255. | 63.06 | Tarpaulins, awnings and sun blinds tents sails for boats, sailboards or land craft, camping goods. | 10 |
| 256. | 63.07 | Other made up articles, including dress patterns. | 10 |
| 257. | 6308.0000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 10 |
| 258. | 6309.0000 | Worn clothing and other worn articles. | 10 |
| 259. | 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. | 10 |
| 260. | 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. | 20 |
| 261. | 64.02 | Other footwear with outer soles and uppers of rubber or plastics | 20 |
| 262. | 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather (except PCT 6403.9900). | 20 |
| 263. | 6403.9900 | Other | 40 |
| 264. | 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | 50 |

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| 265. | 64.05 | Other footwear. | 50 |
| 266. | 64.06 | Parts of footwear (including uppers whether or not attached to soles other than outer soles) removable in soles, heel cushions and similar articles gaiters, leggings and similar articles, and parts therefore. | 10 |
| 267. | 6505.0000 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. | 10 |
| 268. | 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | 5 |
| 269. | 67.02 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | 20 |
| 270. | 68.02 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) (except PCT codes 6802.1000 and 6802.2900) | 30 |
| 271. | 6802.1000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 10 |
| 272. | 6802.2900 | Other stone | 20 |
| 273. | 6810.1900 | Other | 10 |
| 274. | 6810.9900 | Other | 10 |
| 275. | 6815.9910 | Of onyx (marbles) | 10 |
| 276. | 6815.9990 | Other | 10 |
| 277. | 69.07 | Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics. | 55 |
| 278. | 6910.1010 | Wash basin | 30 |
| 279. | 6910.1020 | Bath tubs ceramic | 20 |
| 280. | 6910.1030 | Bidets ceramic | 20 |
| 281. | 6910.1040 | Cisterns ceramic | 30 |
| 282. | 6910.1050 | Sink ceramic | 40 |
| 283. | 6910.1060 | Toilet ceramic | 30 |
| 284. | 6910.1070 | Urinals ceramic | 20 |
| 285. | 6910.1080 | Water closet pans | 20 |
| 286. | 6910.1090 | Other | 30 |
| 287. | 6910.9000 | Other | 40 |
| 288. | 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | 30 |
| 289. | 69.12 | Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china. | 20 |
| 290. | 69.13 | Statuettes and other ornamental ceramic articles. | 20 |
| 291. | 69.14 | Other ceramic articles. | 20 |
| 292. | 7002.3910 | Neutral glass tubing | 10 |
| 293. | 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (except PCT code 7005.3000) | 15 |

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| 294. | 70.06 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials. | 15 |
| 295. | 7007.1900 | Other | 5 |
| 296. | 7008.0000 | Multiple- walled insulating units of glass. | 15 |
| 297. | 70.09 | Glass mirrors, whether or not framed, including rear- view mirrors (except PCT codes 7009.1010 and 7009.1090). | 20 |
| 298. | 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass (except PCT code 7010.2000) | 20 |
| 299. | 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode- ray tubes or the like. | 20 |
| 300. | 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). | 20 |
| 301. | 70.16 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. | 20 |
| 302. | 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewelry; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter. | 20 |
| 303. | 71.17 | Imitation jewelry. | 45 |
| 304. | 72.04 | Ferrous waste and scrap; re-melting scrap ingots of iron or steel (except PCT codes 7204.1020 and 7204.4920) | 5 |
| 305. | 72.07 | Semi-finished products of iron or non-alloy steel | 15 |
| 306. | 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. | 5 |
| 307. | 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 | 5 |
| 308. | 72.10 | Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated | 5 |
| 309. | 7211.1310 | Of secondary quality | 5 |
| 310. | 7211.1390 | Other | 5 |
| 311. | 7211.1410 | Of secondary quality | 5 |
| 312. | 7211.1490 | Other | 5 |
| 313. | 7211.1920 | Of secondary quality | 5 |
| 314. | 7211.1990 | Other | 5 |
| 315. | 72.13 | Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel (except PCT code 7213.9191) | 30 |
| 316. | 7213.9191 | Of circular cross-section measuring less than 7 mm in diameter | 20 |
| 317. | 72.14 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, | 30 |

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| | | but including those twisted after rolling | |
| 318. | 72.15 | Other bars and rods of iron or non-alloy steel | 30 |
| 319. | 72.16 | Angles, shapes and sections of iron or non-alloy steel | 30 |
| 320. | 72.17 | Wire of iron or non-alloy steel (except PCT code 7217.3010 Bead wire) | 30 |
| 321. | 72.24 | Other alloy steel in ingots or other primary forms semi-finished products of other alloy steel | 15 |
| 322. | 7225.1100 | Grain-oriented | 5 |
| 323. | 7225.1900 | Other | 5 |
| 324. | 7225.3000 | Other, not further worked than hot- rolled, in coils | 5 |
| 325. | 7225.4000 | Other, not further worked than hot- rolled, not in coils | 5 |
| 326. | 7225.5000 | Other, not further worked than cold- rolled (cold- reduced) | 17.5 |
| 327. | 7225.9100 | Electrolytic ally plated or coated with zinc | 17.5 |
| 328. | 7225.9200 | Otherwise plated or coated with zinc | 17.5 |
| 329. | 7225.9900 | Other | 17.5 |
| 330. | 7226.1100 | Grain-oriented | 5 |
| 331. | 7226.1900 | Other | 5 |
| 332. | 7226.2000 | Of high speed steel | 5 |
| 333. | 7226.9100 | Not further worked than hot-rolled | 5 |
| 334. | 7226.9200 | Not further worked than cold-rolled (cold-reduced) | 17.5 |
| 335. | 7226.9900 | Other | 17.5 |
| 336. | 72.27 | Bars and rods, not rolled, in irregularly wound coils, of other alloy steel (except PCT code 7227.9010) | 25 |
| 337. | 7227.9010 | Of circular cross-section measuring less than 7 mm in diameter | 15 |
| 338. | 72.28 | Other bars and rods of other alloy steel angles, shapes and sections, of other alloy steel hollow drill bars and rods, of alloy or non-alloy steel | 30 |
| 339. | 72.29 | Wire of other alloy steel | 35 |
| 340. | 73.03 | Tubes, pipes and hollow profiles, of cast iron. | 12.5 |
| 341. | 73.04 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel (except PCT codes 7304.2200, 7304.2300, 7304.2400 and 7304.2900) | 5 |
| 342. | 73.05 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel. | 17.5 |
| 343. | 73.06 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | 12.5 |
| 344. | 73.08 | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, lock- gates, towers, lattice masts, roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. | 5 |
| 345. | 73.12 | Standard wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated (except PCT code 7312.9010) | 25 |
| 346. | 7313.0000 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a | 10 |

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| | | kind used for fencing, of iron or steel. | |
| 347. | 7314.4100 | Plated or coated with zinc | 10 |
| 348. | 7314.4200 | Coated with plastics | 10 |
| 349. | 7314.4900 | Other | 10 |
| 350. | 73.18 | Screws, bolts, nuts, coach screws hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar, article, of iron or steel (except PCT codes 7318.1520 and 7318.1620). | 25 |
| 351. | 7320.9090 | Other | 10 |
| 352. | 7321.1111 | In CKD/SKD condition | 10 |
| 353. | 7321.1119 | Other | 15 |
| 354. | 7321.1190 | Other | 15 |
| 355. | 7321.1200 | For liquid fuel | 15 |
| 356. | 7321.1900 | Other, including appliances for solid fuel | 10 |
| 357. | 7321.8100 | For gas fuel or for both gas and other fuels | 15 |
| 358. | 7321.8200 | For liquid fuel | 10 |
| 359. | 7321.8900 | Other, including appliances for solid fuel | 10 |
| 360. | 7321.9000 | Parts | 15 |
| 361. | 73.23 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. | 30 |
| 362. | 73.24 | Sanitary ware and parts thereof, of iron or steel. | 5 |
| 363. | 7326.1911 | Upto 10 Kg | 20 |
| 364. | 7326.2000 | Articles of iron or steel wire | 10 |
| 365. | 7601.2000 | Aluminum Alloys | 10 |
| 366. | 7610.1000 | Doors, windows and their frames and thresholds for doors | 10 |
| 367. | 7612.9030 | Round cans of a capacity upto 300 ml | 10 |
| 368. | 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | 5 |
| 369. | 76.15 | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. | 5 |
| 370. | 76.16 | Other articles of aluminium (excluding 7616.9920) | 5 |
| 371. | 8212.1000 | Razors | 20 |
| 372. | 8212.2000 | Safety razor blades, including razor blade blanks in strips | 20 |
| 373. | 8213.0000 | Scissors, tailors' shears and similar shears, and blades therefore. | 15 |
| 374. | 82.14 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). | 15 |
| 375. | 82.15 | Spoons, forks, ladles, skimmers, cake- servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tableware. | 15 |
| 376. | 8301.1000 | Padlocks | 5 |
| 377. | 8301.3000 | Locks of kind used for furniture | 5 |
| 378. | 8301.4000 | Other locks | 5 |
| 379. | 83.07 | Flexible tubing of base metal, with or without fittings. | 10 |
| 380. | | | |
| 381. | 8311.1000 | Coated electrodes of base metal, for electric arc- welding | 15 |
| 382. | 8311.2000 | Cored wired of base metal, for electric arc- welding | 15 |

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| 383. | 8311.3000 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 15 |
| 384. | 8311.9000 | Other | 30 |
| 385. | 8402.1190 | Other | 5 |
| 386. | 8402.1990 | Other | 5 |
| 387. | 8409.9999 | Parts | 5 |
| 388. | 8414.5110 | Ceiling fan | 20 |
| 389. | 8414.5120 | Pedestal fan | 20 |
| 390. | 8414.5130 | Table fan | 20 |
| 391. | 8414.5140 | Exhaust fan | 20 |
| 392. | 8414.5190 | Other | 20 |
| 393. | 8414.9000 | Parts | 5 |
| 394. | 8415.1011 | In CKD/SKD condition | 5 |
| 395. | 8415.1019 | Other | 20 |
| 396. | 8415.1021 | In CKD/SKD condition | 5 |
| 397. | 8415.1029 | Other | 20 |
| 398. | 8415.1031 | In CKD/SKD condition | 5 |
| 399. | 8415.1039 | Other | 20 |
| 400. | 8415.1091 | In CKD/SKD condition | 5 |
| 401. | 8415.1099 | Other | 20 |
| 402. | 8415.2010 | For motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 | 20 |
| 403. | 8415.2090 | Other | 20 |
| 404. | 8415.8110 | In CKD/SKD condition | 5 |
| 405. | 8415.8190 | Other | 20 |
| 406. | 8415.8210 | In CKD/SKD condition | 5 |
| 407. | 8415.8290 | Other | 20 |
| 408. | 8415.8310 | In CKD/SKD condition | 5 |
| 409. | 8415.8390 | Other | 20 |
| 410. | 8415.9000 | Parts | 5 |
| 411. | 8418.1010 | In CKD/SKD condition | 5 |
| 412. | 8418.1090 | Other | 20 |
| 413. | 8418.2110 | In CKD/SKD condition | 5 |
| 414. | 8418.2190 | Other | 20 |
| 415. | 8418.2910 | In CKD/SKD condition | 5 |
| 416. | 8418.2990 | Other | 20 |
| 417. | 8418.3010 | In CKD/SKD condition | 5 |
| 418. | 8418.3090 | Other | 20 |
| 419. | 8418.4010 | In CKD/SKD condition | 5 |
| 420. | 8418.4090 | Other | 20 |
| 421. | 8418.5000 | Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment. | 20 |
| 422. | 8418.6931 | In CKD/SKD condition | 5 |
| 423. | 8418.6939 | Other | 25 |
| 424. | 8418.6940 | Refrigerated outdoor cabinet designed for insertion of electric and electronic apparatus | 15 |
| 425. | 8418.6990 | Other | 25 |
| 426. | 8418.9000 | Parts | 5 |
| 427. | 8428.1010 | Passenger lifts | 5 |
| 428. | 8428.4000 | Escalators and moving walkways | 5 |
| 429. | 8433.5100 | Combined Harvester | 10% (5 to 10) |

| | | | years old) and 20% (Above 10years old) |
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| 430. | 8450.1110 | In CKD/SKD condition | 5 |
| 431. | 8450.1190 | Other | 20 |
| 432. | 8450.1210 | In CKD/SKD condition | 5 |
| 433. | 8450.1290 | Other | 20 |
| 434. | 8450.1911 | In CKD/SKD condition | 5 |
| 435. | 8450.1919 | Other | 20 |
| 436. | 8450.1991 | In CKD/SKD condition | 5 |
| 437. | 8450.1999 | Other | 20 |
| 438. | 8450.2010 | In CKD/SKD condition | 5 |
| 439. | 8450.2090 | Other | 20 |
| 440. | 8502.1110 | Of an output not exceeding 5 kVA | 10 |
| 441. | 8502.1120 | Exceeding 5 KVA but not exceeding 20 KVA | 10 |
| 442. | 8502.1130 | Exceeding 20 KVA but not exceeding 50 KVA | 10 |
| 443. | 8502.1190 | Other | 10 |
| 444. | 8502.2020 | Of an output exceeding 5 KVA but not exceeding 1250 KVA | 5 |
| 445. | 85.07 | Electric accumulators, including separators therefore, whether or not rectangular (including square) (except PCT codes 8507.1010, 8507.1020 and 8507.1090) | 5 |
| 446. | 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 (except PCT code 8509.9000) | 20 |
| 447. | 8509.9000 | Parts | 10 |
| 448. | 8510.1000 | Shavers | 10 |
| 449. | 8510.2000 | Hair clippers | 10 |
| 450. | 8516.3100 | Hair dryers | 10 |
| 451. | 8516.3200 | Other hairdressing apparatus | 10 |
| 452. | 8516.3300 | Hand drying apparatus | 10 |
| 453. | 8516.4000 | Electric smoothing Irons | 10 |
| 454. | 8516.5010 | In CKD/SKD condition | 5 |
| 455. | 8516.5090 | Other | 10 |
| 456. | 8516.6010 | Electric oven | 10 |
| 457. | 8516.6020 | Electric ranges | 10 |
| 458. | 8516.6030 | Electric roasters/grillers | 10 |
| 459. | 8516.6090 | Other | 10 |
| 460. | 8516.7100 | Coffee or tea makers | 10 |
| 461. | 8516.7200 | Toasters | 10 |
| 462. | 8516.7990 | Other | 10 |
| 463. | 8516.8090 | Other (Electric heating resistors) | 10 |
| 464. | 8516.9000 | Parts | 5 |
| 465. | 8517.1100 | Line telephone sets with cordless handsets | 5 |
| 466. | 8517.1211 | In CKD/SKD condition | 5 |
| 467. | 8517.1219 | Other having C&F Value up to US\$ 30 per set excluding Smart Phones | Rs.300/set |
| 468. | 8517.1219 | Other (having C&F Value above US\$ 30 per set but not exceeding US\$ 100 per set, including Smart Phones having C&F value up to US\$ 30 per set) | Rs.3,000/set |
| 469. | 8517.1219 | Other (having C&F Value above US\$ 100 per set but not exceeding US\$ 200 per set) | Rs.7,500/set |

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| 470. | 8517.1219 | Other (having C&F Value above US\$ 200 per set but not exceeding US\$ 350 per set) | Rs.11,000/set |
| 471. | 8517.1219 | Other (having C&F Value above US\$ 350 per set but not exceeding US\$ 500 per set) | Rs.15,000/set |
| 472. | 8517.1219 | Other (having C&F Value above US\$ 500 per set) | Rs.22,000/set |
| 473. | 8517.6200 | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus (except PCT code 8517.6270) | 9 |
| 474. | 8517.7000 | Parts | 5 |
| 475. | 85.18 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. | 5 |
| 476. | 8523.5210 | SIM cards | 15 |
| 477. | 8528.7110 | Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers) | 20 |
| 478. | 8528.7190 | Other | 20 |
| 479. | 8528.7211 | LCD, LED and OLED | 15 |
| 480. | 8528.7219 | Other | 15 |
| 481. | 8528.7290 | Other | 15 |
| 482. | 8528.7300 | Other, monochrome | 15 |
| 483. | 8529.9090 | Other | 5 |
| 484. | 8539.3110 | Energy saving lamp | 5 |
| 485. | 8539.3120 | Energy saving tube | 5 |
| 486. | 8539.3210 | Energy saving lamp | 5 |
| 487. | 8539.3220 | Energy saving tube | 5 |
| 488. | 8539.5010 | Bulb | 5 |
| 489. | 8539.5020 | Tube | 5 |
| 490. | 8543.7010 | Remote control | 5 |
| 491. | 8544.4910 | Telephone cables | 20 |
| 492. | 8544.4920 | Multi core, flexible, flat type copper, insulated (all features together) | 10 |
| 493. | 8544.4990 | Other | 10 |
| 494. | 8544.6010 | For a voltage exceeding 1,000 V but not exceeding 32,000 V | 5 |
| 495. | 8544.7000 | Optical fibre cables | 10 |
| 496. | 8703.2193 | New 4x4 vehicles (CBU) | 15 |
| 497. | 8703.2195 | New Mini vans (CBU) | 15 |
| 498. | 8703.2199 | Other (New) | 15 |
| 499. | 8703.2220 | New Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc | 15 |
| 500. | 8703.2240 | New Mini vans (CBU) | 15 |
| 501. | 8703.2260 | New Sport utility vehicles | 15 |
| 502. | 8703.2290 | Other (New) | 15 |
| 503. | 8703.2313 | New Sport utility vehicles | 15 |
| 504. | 8703.2319 | Other (New) | 15 |
| 505. | 8703.2323 | New Sport utility vehicles (SUVs 4x4) | 90 |
| 506. | 8703.2323 | Old and used sport utility vehicles 1801cc to 3000cc | 70 |
| 507. | 8703.2329 | Other (New) | 90 |
| 508. | 8703.2329 | Old and used cars and Jeeps 1801 cc to 3000cc | 70 |

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| 509. | 8703.2490 | Other (New) | 90 |
| 510. | 8703.2490 | Old and used cars and jeeps above 3000 cc | 70 |
| 511. | 8703.3129 | Other (New) | 15 |
| 512. | 8703.3139 | Other (New) | 15 |
| 513. | 8703.3219 | Other (New) | 15 |
| 514. | 8703.3223 | New Sport utility vehicles (SUVs 4x4) | 90 |
| 515. | 8703.3223 | Old and used sport utility vehicles above 2000cc | 70 |
| 516. | 8703.3225 | New All-terrain vehicles (4x4) | 90 |
| 517. | 8703.3225 | Old and used All terrain vehicles (CBU) | 70 |
| 518. | 8703.3229 | Other (New) | 90 |
| 519. | 8703.3229 | Old and used cars and jeeps above 2000 cc | 70 |
| 520. | 8703.3390 | Other (New) | 90 |
| 521. | 8703.3390 | Old and used cars and jeeps above 2500 cc | 70 |
| 522. | 8703.4029 | Other (New) | 15 |
| 523. | 8703.4032 | New Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc | 15 |
| 524. | 8703.4039 | Other (New) | 15 |
| 525. | 8703.4049 | Other (New) | 15 |
| 526. | 8703.4059 | Other (New) | 30 |
| 527. | 8703.4069 | Other (New) | 30 |
| 528. | 8703.5029 | Other (New) | 15 |
| 529. | 8703.5039 | Other (New) | 15 |
| 530. | 8703.5049 | Other (New) | 15 |
| 531. | 8703.5059 | Other (New) | 30 |
| 532. | 8703.5069 | Other (New) | 30 |
| 533. | 8703.6029 | Other (New) | 15 |
| 534. | 8703.6032 | Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc | 15 |
| 535. | 8703.6039 | Other (New) | 15 |
| 536. | 8703.6049 | Other (New) | 15 |
| 537. | 8703.6059 | Other (New) | 30 |
| 538. | 8703.6069 | Other (New) | 30 |
| 539. | 8703.7029 | Other (New) | 15 |
| 540. | 8703.7039 | Other (New) | 15 |
| 541. | 8703.7049 | Other (New) | 15 |
| 542. | 8703.7059 | Other (New) | 30 |
| 543. | 8703.7069 | Other (New) | 30 |
| 544. | 8703.9000 | Other (New) | 90 |
| 545. | 8703.9000 | Other (old and used) | 70 |
| 546. | 8711.1090 | Other | 10 |
| 547. | 8711.2090 | Other | 10 |
| 548. | 8711.3020 | Motorcycle rickshaws in CBU | 10 |
| 549. | 8711.3090 | Other | 10 |
| 550. | 8711.4090 | Other | 10 |
| 551. | 8711.5090 | Other | 10 |
| 552. | 8711.6020 | Self-balancing, electrically-powered two wheeled transportation device (Hoverboard, smart scooter, drift vehicles) | 10 |
| 553. | 8711.6090 | Other | 10 |
| 554. | 8711.9090 | Other | 10 |
| 555. | 8712.0000 | Bicycles and other cycles (including delivery tricycles), not motorised. | 10 |
| 556. | 8715.0000 | Baby carriages and parts thereof. | 15 |

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| 557. | 8901.1000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 10 |
| 558. | 9004.1000 | Sunglasses | 30 |
| 559. | 9017.2000 | Other drawing, marking- out or mathematical calculating instruments | 5 |
| 560. | 91.01 | Wrist watches, pocket watches and other watches, including stop watches, with case of precious metal or of metal clad with precious metal. | 30 |
| 561. | 91.02 | Wrist watches, pocket watches and other watches, including stop watches, other than those of heading 91.01. | 30 |
| 562. | 9302.0092 | Pistols, single barrel , semiautomatic or otherwise | 20 |
| 563. | 9302.0093 | Pistols, multiple barrel | 20 |
| 564. | 9302.0099 | Other | 20 |
| 565. | 93.03 | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line- throwing guns). | 20 |
| 566. | 9304.0000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 | 25 |
| 567. | 93.06 | Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. | 20 |
| 568. | 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (except PCT codes 9401.1000, 9401.2010, 9401.2020, 9401.2090 and 9401.3000, 9401.9000) | 5 |
| 569. | 94.03 | Other furniture and parts thereof (except PCT code 9403.9000) | 45 |
| 570. | 9403.9000 | Parts | 15 |
| 571. | 9405.1010 | Chandeliers | 40 |
| 572. | 9405.1030 | Light fittings with fixed/fitted LED or SMD or COB | 25 |
| 573. | 9405.1090 | Other | 40 |
| 574. | 9405.2000 | Electric table, desk, bedside or floor standing lamps | 40 |
| 575. | 9405.3000 | Lighting sets of a kind used for Christmas trees | 25 |
| 576. | 9405.4020 | Light fittings with fixed/fitted LED or SMD or COB | 25 |
| 577. | 9405.4090 | Other | 40 |
| 578. | 9405.5010 | Tubular Day lighting Device | 20 |
| 579. | 9405.5090 | Other | 20 |
| 580. | 9405.6000 | Illuminated signs, illuminated name plates and the like | 40 |
| 581. | 9405.9000 | Parts | 10 |
| 582. | 9503.0010 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars) dolls' carriages. | 15 |
| 583. | 9503.0090 | Other | 25 |
| 584. | 95.04 | Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment. | 50 |
| 585. | 95.05 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | 20 |

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| 586. | 95.06 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (except PCT code 9506.9100). | 30 |
| 587. | 9506.9100 | Articles and equipment for general physical exercise, gymnastics or athletics | 20 |
| 588. | 95.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres. | 30 |
| 589. | 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand- operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) (except 9603.2100 and 9603.2900). | 30 |
| 590. | 9603.2100 | - - Tooth brushes, including dental-plate brushes | 20 |
| 591. | 9603.2900 | - - Other | 20 |
| 592. | 9609.1000 | Pencils and crayons, with leads encased in a rigid sheath | 10 |
| 593. | 96.15 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof. | 40 |
| 594. | 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefore; powder- puffs and pads for the application of cosmetics or toilet preparations. | 20 |
| 595. | 96.17 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | 30 |
| 596. | 96.19 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material (except 9619.0020 and 9619.0030) | 10 |
| 597. | 9619.0020 | Diapers for Infants and babies | 25 |
| 598. | 9619.0030 | Sanitary towels and tampons | 15 |
| 599. | Respective Headings | Cinematographic film | Rs.3000/ perminute |

2. The regulatory duty shall not be levied on the following, namely: -

- (a) import under S.R.O. 678(I)/2004 dated the 7th August, 2004;
- (b) import under Chapter 99 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (c) import under Fifth Schedule to the Customs Act, 1969 (IV of 1969), excluding serial no. 22 of Table to Part I, serial numbers 4, 6, 11, 12, 13, 14, 100, 102 and 146 of the Table to Part-III, serial numbers 3 and 7 of Table-A, serial numbers 2, 3, 116, 117, 172 to 176, 178 to 185 of Table-B of Part-VII of the said Schedule, subject to fulfillment of conditions laid therein.
- (d) import under sub chapters 3 and 7 of chapter XII and chapter XV of Customs Rules, 2001;
- (e) import under Small and Medium Enterprises and Export Oriented Units Rules, 2008;
- (f) import under Temporary Importation Scheme vide S.R.O. 492(I)/2009, dated the 13th June, 2009;
- (g) import of special steel round bars and rods of non-alloy steel exceeding diameter 75 mm (PCT code 7214.9990) by the seamless pipes manufacturers registered under the Sales Tax Act, 1990;

- (h) import of Grain and non-grain oriented electrical steel sheets (PCT codes 7225.1100, 7225.1900, 7226.1100 and 7226.1900) under Sr. Nos. 6, 7 and 8 of S.R.O. 565(I)/2006 dated 5th June, 2006;
 - (i) import of Sliver cans and Lollipop Sticks (PCT code 3926.9099);
 - (k) import of Rubber Apron & Cots (PCT code 4016.9990);
 - (l) import of vehicles (CBU) by new entrants, as enumerated vide Sr. 1, Table-III of SRO 656(I)/2006, in terms of Auto Development Policy; and
 - (m) import under PCT codes 1202.4200 and 1517.9000, by registered manufacturers of food and confectionary industry; and
 - (n) imports of input materials used for manufacturing of auto parts by local vendors under Notification S.R.O. 655(I)/2006, dated the 5th June, 2006.
3. Rate of Regulatory Duty on import of CKD/SKD kits, of home appliances, mentioned in the Table, and of which kits are not specified separately therein, shall be five per cent.
- 4 For the purpose of levy of regulatory duty under this notification, the value of vehicles (PCT Code 87.03) having bullet proofing and other security features shall be the same as determined under S.R.O. No. 1121(I)/2007, dated 17th November, 2007.
5. This Notification shall take effect from the 1st July, 2021 and if not rescinded earlier, will remain in force till the 30th June, 2022.

[C. No. 6(2)2021-CB]

(SYED HAMID ALI)
Additional Secretary