

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুন ১১, ১৯৯৮

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ

(শুক)

প্রজ্ঞাপন

২৮ শে জ্যৈষ্ঠ, ১৪০৫ বাংলা

ঢাকা, -----

১১ই জুন, ১৯৯৮ ইংরেজী

নং, এস,আর,ও ১০৮-আইন/৯৮/১৭৪১/শুক। -Customs Act, 1969 (IV of 1969), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, অত্র বিভাগের ২৯ শে জ্যৈষ্ঠ, ১৪০৪ বাংলা মোতাবেক ১২ই জুন, ১৯৯৭ ইংরেজী তারিখের প্রজ্ঞাপন নং, এস,আর,ও ১৪৯-আইন/৯৭/১৭০৭/শুক রহিত করিয়া নিম্নবর্ণিত TABLE এর কলাম (1) এ উল্লিখিত উক্ত Act এর FIRST SCHEDULE এর Heading No. সমূহের বিপরীতে কলাম (2) এ বিধৃত H. S. Code সমূহের আওতাধীন কলাম (3) এ বর্ণিত পণ্যসমূহকে উহাদের উপর আরোপণীয় আমদানি শুল্ক, যেই পরিমাণে উহাদের বিপরীতে উক্ত TABLE এর কলাম (4) এ উল্লিখিত হারের অতিরিক্ত হয় সেই পরিমাণ, হইতে অব্যাহতি প্রদান করিল, যথাঃ-

(৬৬০১)

মূল্য : টাকা ২৩-০০

TABLE

| Heading No. | H.S.Code | Description of the goods | Rate of Import duty. |
|-------------|--------------------------|--|----------------------|
| (1) | (2) | (3) | (4) |
| 01.01 | All H.S. Codes | Live horses, asses, mules and hinnies | 7.5% ad val. |
| 01.02 | 0102.10.00 0102.90.00 | Pure-bred breeding animals Other live bovine animals | Nil Nil |
| 01.03 | All H.S. Codes | Live swine | 7.5% ad val. |
| 01.04 | All H.S. Codes | Live sheep and goats | 7.5% ad val. |
| 01.05 | All H.S. Codes | Parent stock one day old live chicken | Nil |
| 01.06 | 0106.00.00 | Other live animals | 7.5% ad val. |
| 02.01 | All H.S. Codes | Meat of bovine animals, fresh or chilled | 30% ad val. |
| 02.02 | All H.S. Codes | Meat of bovine animals, frozen | 30% ad val. |
| 02.03 | All H.S. Codes | Meat of swine, fresh, chilled or frozen | 30% ad val. |
| 02.04 | All H.S. Codes | Meat of sheep or goats, fresh, chilled or frozen | 30% ad val. |
| 02.05 | 0205.00.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | 30% ad val. |
| 02.06 | All H.S. Codes | Edible offal of bovine animals, swine, sheep, goat, horses, asses, mules or hinnies, fresh, chilled or frozen | 30% ad val. |
| 02.07 | All H.S. Codes | Meat, and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen. | 30% ad val. |
| 02.08 | All H.S. Codes | Other meat and edible meat offal, fresh, chilled or frozen | 30% ad val. |
| 02.09 | 0209.00.00 | Pig fat free of lean meat and poultry fat, not rendered or otherwise extracted fresh, chilled, frozen, salted, in brine, dried or smoked | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|--------------------------|--|------------------------------------|
| 02.10 | All H.S. Codes | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | 30% ad val. |
| 03.01 | 0301.10.00 0301.91.00 | Ornamental fish (i) Fish for spawning (pona) (ii) Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agawanbonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 30% ad val. Nil |
| | 0301.92.00 | (i) Fish for spawning (pona) (ii) Eels (<i>Anguilla</i> spp.) | 30% ad val. Nil 30% ad val. |
| | 0301.93.00 | (i) Fish for spawning (pona) (ii) Carps | Nil 30% ad val. |
| | 0301.99.00 | (i) Fish for spawning (pona) (ii) Other | Nil 30% ad val. |
| 03.02 | All H.S. Codes | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04. | 30% ad val. |
| 03.03 | All H.S. Codes | Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04 :- (i) Livers and roes (ii) All other goods | 15% ad val. 30% ad val. |
| 03.04 | All H.S. Codes | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | 30% ad val. |
| 03.05 | All H.S. Codes | 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. | 30% ad val. |
| 03.06 | | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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 :- | |
| | 0306.21.10 | (i) Pona | Nil |
| | 0306.22.10 | (ii) Other | 30% ad val. |
| | 0306.23.10 | | |
| | 0306.24.10 | | |
| | 0306.29.10 | | |
| | All other H.S. Codes | All other goods | 30% ad val. |

| (1) | (2) | (3) - | (4) |
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| 03.07 | All H.S. Codes | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. | 30% ad val. |
| 04.01 | All H.S. Codes | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | 40% ad val. |
| 04.02 | All H.S. Codes | Milk and cream, concentrated or containing added sugar or other sweetening matter. | 40% ad val. |
| 04.03 | All H.S. Codes | 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 nuts, or cocoa. | 40% ad val. |
| 04.04 | All H.S. Codes | Whey, and modified whey, whether or not concentrated or containing added sugar or other sweetening matter. | 40% ad val. |
| 04.05 | 0405.10.00 0405.20.00 0405.90.00 | Butter Dairy spreads Other | 40% ad val. 30% ad val. 40% ad val. |
| 04.06 | All H.S. Codes | Cheese and curd | 40% ad val. |
| 04.07 | 0407.00.00 | Bird's eggs, in shell, fresh, preserved or cooked | 40% ad val. |
| 04.08 | All H.S. Codes | Bird's 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. | 40% ad val. |
| 04.09 | 0409.00.00 | Natural honey | 15% ad val. |
| 04.10 | 0410.00.00 | Edible products of animal origin, not elsewhere specified or included. | 40% ad val. |
| 05.01 | 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 30% ad val. |
| 05.02 | All H.S. Codes | Pig's, hogs or boars, bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------|---|-------------|
| 05.03 | 0503.00.00 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material. | 30% ad val. |
| 05.04 | 0504.00.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. | 30% ad val. |
| 05.05 | All H.S. Codes | 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 feather. | 30% ad val. |
| 05.06 | All H.S. Codes | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. | 30% ad val. |
| 05.07 | All H.S. Codes | 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. | 30% ad val. |
| 05.08 | 0508.00.00 | 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. | 30% ad val. |
| 05.09 | 0509.00.00 | Natural sponges of animal origin | 15% ad val. |
| 05.10 | 0510.00.00 | 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. | 15% ad val. |
| 05.11 | All H.S. Codes | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3 unfit for human consumption. | Nil |
| 06.01 | All H.S. Codes | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12. | Nil |
| 06.02 | All H.S. Codes | Other live plants (including their roots), cuttings and slips; mushroom spawn. | Nil |
| 06.04 | All H.S. Codes | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, | |

| (1) | (2) | (3) | (4) |
|-------|----------------------|---|-------------|
| | | mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | Nil |
| 07.01 | 0701.10.00 | Seed potatoes, fresh or chilled | Nil |
| | 0701.90.10 | Potatoes, fresh | 40% ad val. |
| | 0701.90.20 | Potatoes, chilled | 40% ad val. |
| 07.02 | All H.S. Codes | Tomatoes, fresh or chilled | 40% ad val. |
| 07.03 | All H.S. Codes | Onions, shallots, garlic, leeks and other allia-ceous vegetables, fresh or chilled. | 30% ad val. |
| 07.04 | All H.S. Codes | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | 30% ad val. |
| 07.05 | All H.S. Codes | Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium Spp.</i>), fresh or chilled. | 30% ad val. |
| 07.06 | All H.S. Codes | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | 30% ad val. |
| 07.07 | All H.S. Codes | Cucumbers and gherkins, fresh or chilled | 30% ad val. |
| 07.08 | All H.S. Codes | Leguminous vegetables, shelled or unshelled, fresh or chilled | 30% ad val. |
| 07.09 | 0709.90.11 | Sweet corn, fresh | Nil |
| | 0709.90.12 | Sweet corn, chilled | Nil |
| | All other H.S. Codes | All other Vegetables fresh or chilled | 30% ad val. |
| 07.10 | 0710.10.00 | Potatoes, frozen | 40% ad val. |
| | All other H.S. Codes | All other frozen vegetables | 30% ad val. |
| 07.11 | All H.S. Codes | 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. | 30% ad val. |
| 07.12 | 0712.90.10 | Sweet corn | Nil |
| | All other H.S. Codes | All other dried vegetables, whole, cut sliced broken, or in powder, but not further prepared | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|---------------------|---|--------------|
| 07.13 | | Dried leguminous vegetables, shelled, whether or not skinned or split :- | |
| | 0713.10.00 | (i) Dried Unshelled Peas | 30% ad val. |
| | 0713.20.00 | (ii) Dried Shelled Peas | 7.5% ad val. |
| | | Chickpeas (garbanzos)/ Chola dal | 30% ad val. |
| | All other H.S.Codes | All goods | 7.5% ad val. |
| 07.14 | All H.S. Codes | 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:- | |
| | | (i) Fresh or dried | 30% ad val. |
| | | (ii) Chilled or frozen | 40% ad val. |
| 08.01 | All H.S. Codes | Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | 30% ad val. |
| 08.02 | 0802.50.00 | Pistachios | 40% ad val. |
| | 0802.90.10 | Betelnuts | 40% ad val. |
| | 0802.90.90 | Other | 40% ad val. |
| | All other H.S.Codes | All other goods | 30% ad val. |
| 08.03 | All H.S. Codes | Bananas, including plantains, fresh or dried | 40% ad val. |
| 08.04 | 0804.50.31 | Mangoes : fresh | 40% ad val. |
| | 0804.50.32 | Mangoes : dried | 40% ad val. |
| | All other H.S.Codes | All other Goods | 30% ad val. |
| 08.05 | All H.S. Codes | Citrus fruit, fresh or dried | 40% ad val. |
| 08.06 | All H.S. Codes | Grapes, fresh or dried | 40% ad val. |
| 08.07 | All H.S. Codes | Melons (including watermelons) and papaws (papaya), fresh. | 40% ad val. |
| 08.08 | All H.S. Codes | Apples, pears and quinces, fresh | 40% ad val. |
| 08.09 | All H.S. Codes | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | 40% ad val. |
| 08.10 | All H.S. Codes | Other fruit, fresh | 40% ad val. |

| (1) | (2) | (3) | (4) |
|-------|--|---|---|
| 08.11 | All H.S. Codes | Fruits and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | 40% ad val. |
| 08.12 | All H.S. Codes | Fruits and nuts 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. | 40% ad val. |
| 08.13 | All H.S. Codes | Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of Chapter 08 | 40% ad val. |
| 08.14 | All H.S. Codes | Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 40% ad val. |
| 09.01 | All H.S. Codes | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | 40% ad val. |
| 09.02 | All H.S. Codes | Tea, whether or not flavoured | 40% ad val. |
| 09.03 | 0903.00.00 | Mate | 40% ad val. |
| 09.04 | 0904.20.10 All other H.S. Codes | Dried chilies All other goods | 30% ad val. 40% ad val. |
| 09.05 | 0905.00.00 | Vanilla | 40% ad val. |
| 09.06 | All H.S. Codes | Cinnamon and cinnamon-tree flowers | 40% ad val. |
| 09.07 | 0907.00.00 | Cloves (whole fruit, cloves and stems) | 40% ad val. |
| 09.08 | 0908.10.00 0908.20.00 0908.30.00 | Nutmeg Mace Cardamoms | 40% ad val. 40% ad val. 40% ad val. |
| 09.09 | All H.S. Codes | Seeds of anise, badian, fennel, coriander, cumin, or caraway; juniper berries | 40% ad val. |
| 09.10 | 0910.10.00 All other H.S. Codes | Ginger All other goods | 30% ad val. 40% ad val. |
| 10.01 | All H.S. Codes | Wheat and meslin | 7.5% ad val. |

| (1) | (2) | (3) | (4) |
|-------|-------------------|---|--------------|
| 10.02 | 1002.00.00 | Rye | Nil |
| 10.03 | 1003.00.00 | Barley | Nil |
| 10.04 | 1004.00.00 | Oats | Nil |
| 10.05 | All H.S. Codes | Maize (corn) | Nil |
| 10.06 | All H.S. Codes | Rice | Nil |
| 10.07 | 1007.00.00 | Grain sorghum | Nil |
| 11.01 | All H.S. Codes | Wheat or meslin flour | 15% ad val. |
| 11.02 | All H.S. Codes | Cereal flours other than of wheat or meslin | 15% ad val. |
| 11.03 | All H.S. Codes | Cereal groats, meal and pellets | 7.5% ad val. |
| 11.04 | All H.S. Codes | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground. | 7.5% ad val. |
| 11.05 | All H.S. Codes | Flour, meal, powder, flakes, granules and pellets of potatoes | 40% ad val. |
| 11.06 | All H.S. Codes | Flour and meal of the dried leguminous vegetables of heading No. 07.13 of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8. | 40% ad val. |
| 11.07 | All H.S. Codes | Malt, whether or not roasted | 40% ad val. |
| 11.08 | All H.S. Codes | Starches; inulin | 40% ad val. |
| 11.09 | 1109.00.00 | Wheat gluten, whether or not dried | 40% ad val. |
| 12.01 | 1201.00.00 | Soya beans, whether or not broken | 7.5% ad val. |
| 12.02 | All H.S. Codes | Ground nuts, not roasted or otherwise cooked whether or not shelled or broken. | 25% ad val. |
| 12.03 | 1203.00.00 | Copra | 15% ad val. |

| (1) | (2) | (3) | (4) |
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| 12.04 | 1204.00.00 | Linseed whether or not broken | 7.5% ad val. |
| 12.05 | All H.S. Codes | Rape or colza seeds, whether or not broken | 7.5% ad val. |
| 12.06 | 1206.00.00 | Sunflower seeds, whether or not broken | 7.5% ad val. |
| 12.07 | 1207.10.00 | Palm nuts and kernels | 7.5% ad val. |
| | 1207.20.00 | Cotton seeds | 7.5% ad val. |
| | 1207.30.00 | Castor oil seeds | 7.5% ad val. |
| | 1207.40.00 | Sesamum seeds | 7.5% ad val. |
| | 1207.50.00 | Mustard seeds | 7.5% ad val. |
| | 1207.60.00 | Safflower seeds | 7.5% ad val. |
| | 1207.91.00 | Poppy seeds | 40% ad val. |
| | 1207.92.00 | Shea nuts (karite nuts) | 40% ad val. |
| | 1207.99.00 | Other | 40% ad val. |
| 12.08 | All H.S. Codes | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard | 15% ad val. |
| 12.09 | All H.S. Codes | Seeds, fruit and spores, of a kind used for sowing | Nil |
| 12.10 | All H.S. Codes | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | 25% ad val. |
| 12.11 | 1211.10.00 | Liquorice roots | 30% ad val. |
| | 1211.20.00 | Ginseng roots | 25% ad val. |
| | 1211.90.10 | Other : Of a kind used primarily in perfumery | 25% ad val. |
| | 1211.90.20 | Other : Of a kind used primarily in pharmacy | 30% ad val. |
| | 1211.90.90 | Other | 25% ad val. |
| 12.12 | All H.S. Codes | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable product (including unroasted chicory roots of the variety <i>cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:- (i) Fresh or dried (ii) Chilled or frozen | 15% ad val. 40% ad val. |
| 12.13 | 1213.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 7.5% ad val. |
| 12.14 | All H.S. Codes | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | 7.5% ad val. |

| (1) | (2) | (3) | (4) |
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| 13.01 | All H.S. Codes | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | 30% ad val. |
| 13.02 | 1302.12.00 1302.19.00 1302.20.00 All other H.S. Codes | Vegetable saps and extracts : Of liquorice (i) Vanilla oleoresin or vanilla extract (ii) Other goods Pectic substances, pectinates and pectates All other goods except opium | 25% ad val. 15% ad val. 30% ad val. 25% ad val. 30% ad val. |
| 14.01 | All H.S. Codes | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). | 15% ad val. |
| 14.02 | All H.S. Codes | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material. | 15% ad val. |
| 14.03 | All H.S. Codes | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles. | 15% ad val. |
| 14.04 | 1404.10.00 1404.20.00 1404.90.10 1404.90.90 | Raw vegetable materials of a kind used primarily in dyeing or tanning Cotton linters Tendu leaves (Biri leaves) Other vegetable products not elsewhere specified or included | 15% ad val. 7.5% ad val. 40% ad val. 15% ad val. |
| 15.01 | 1501.00.00 | Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03 | 40% ad val. |
| 15.02 | 1502.00.00 | Fats of bovine animals, sheep or goats, other than those of heading No. 15.03. | 30% ad val. |
| 15.03 | All H.S. Codes | Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared. | 30% ad val. |
| 15.04 | All H.S. Codes | Fats and oils and their fraction, of fish or marine mammals, whether or not refined, but not chemically modified. | 25% ad val. |
| 15.05 | All H.S. Codes | Wool grease and fatty substances derived therefrom (including lanolin). | 25% ad val. |
| 15.06 | All H.S. Codes | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| 15.07 | 1507.10.10- 1507.10.90 | Crude degummed soyabean oil | 25% ad val. |
| | 1507.90.91 | Refined soyabean oil | 40% ad val. |
| | 1507.90.10 | Oils solidified or hardened by mechanical treatment | 40% ad val. |
| | 1507.90.99 | Other | 40% ad val. |
| 15.08 | | Ground-nut oil and its fractions, whether or not refined, but not chemically modified:- | |
| | 1508.10.00 | Crude oil | 30% ad val. |
| | All other Codes | All other goods | 40% ad val. |
| 15.09 | | Olive oil and its fractions, whether or not refined, but not chemically modified :- | |
| | 1509.10.00 | Virgin | 30% ad val. |
| | All other H.S.Codes | All other goods | 40% ad val. |
| 15.10 | All H.S. Codes | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09. | 40% ad val. |
| 15.11 | 1511.10.00 | Crude palm oil | 25% ad val. |
| | 1511.90.10 | Palm Oil solidified or hardened by mechanical treatment | 40% ad val. |
| | 1511.90.90 | Other | 40% ad val. |
| 15.12 | | Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified :- | |
| | 1512.11.00 | Crude oil | 30% ad val. |
| | 1512.21.00 | Cotton seed oil and its fractions : Crude oil | 30% ad val. |
| | 1512.29.10 | Other : Oil solidified or hardened by mechanical treatment | 30% ad val. |
| | 1512.29.90 | Other | 30% ad val. |
| | All other H.S.Codes | All other goods | 40% ad val. |
| 15.13 | 1513.11.00 | Coconut (copra) oil and its fractions : Crude oil | 30% ad val. |
| | 1513.21.00 | Palm kernel or babassu oil and fractions thereof : Crude oil | 30% ad val. |

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| | All other H.S. Codes | All other goods | 40% ad val. |
| 15.14 | | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified :- | |
| | 1514.10.00 All other H.S. Codes | Crude oil All other goods | 30% ad val. 40% ad val. |
| 15.15 | | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified :- | |
| | 1515.11.00 1515.21.00 All other H.S. Codes | Crude linseed oil and its fractions Crude maize (corn) oil and its fractions All other goods | 30% ad val. 30% ad val. 40% ad val. |
| 15.16 | All H.S. Codes | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | 30% ad val. |
| 15.17 | All H.S. Codes | Margarine, edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading No. 15.16. | 40% ad val. |
| 15.18 | 1518.00.10 1518.00.20 1518.00.30 1518.00.40 1518.00.90 | Crude degummed soyabean oil Refined soyabean oil Coconut (copra) oil Crude palm oil (i) Squid oil (ii) Other | 25% ad val. 40% ad val. 40% ad val. 25% ad val. 7.5% ad val. 40% ad val. |
| 15.20 | 1520.00.00 | Glycerol, crude; glycerol waters and glycerol lyes. | 40% ad val. |
| 15.21 | All H.S. Codes | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | 30% ad val. |
| 15.22 | 1522.00.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | 25% ad val. |
| 16.01 | 1601.00.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | 40% ad val. |

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| 16.02 | All H.S. Codes | Other prepared or preserved meat, meat offal or blood. | 25% ad val. |
| 16.03 | 1603.00.00 | Extracts and juices of meat, fish, or crustaceans, molluscs or other aquatic invertebrates. | 25% ad val. |
| 16.04 | All H.S. Codes | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | 25% ad val. |
| 16.05 | All H.S. Codes | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | 30% ad val. |
| 17.01 | All H.S. Codes | Cane or beet sugar and chemically pure sucrose, in solid form. | 30% ad val. |
| 17.02 | All H.S. Codes | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey, caramel. | 40% ad val. |
| 17.03 | All H.S. Codes | Molasses resulting from the extraction or refining of sugar. | 40% ad val. |
| 17.04 | All H.S. Codes | Sugar confectionery (including white chocolate), not containing cocoa. | 40% ad val. |
| 18.01 | 1801.00.00 | Cocoa beans, whole or broken, raw or roasted | 40% ad val. |
| 18.02 | 1802.00.00 | Cocoa shells, husks, skins and other cocoa waste | 40% ad val. |
| 18.03 | All H.S. Codes | Cocoa paste, whether or not defatted | 40% ad val. |
| 18.04 | 1804.00.00 | Cocoa butter, fat and oil | 40% ad val. |
| 18.05 | 1805.00.00 | Cocoa powder, not containing added sugar or other sweetening matter. | 25% ad val. |
| 18.06 | All H.S. Codes | Chocolate and other food preparations containing cocoa. | 40% ad val. |
| 19.01 | All H.S. Codes | Malt extract; food preparations of flour, 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 Nos. 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. | 40% ad val. |

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| 19.02 | All H.S. Codes | 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. | 40% ad val. |
| 19.03 | 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 40% ad val. |
| 19.04 | All H.S. Codes | 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 and meal), precooked, or otherwise prepared, not elsewhere specified or included. | 40% ad val. |
| 19.05 | All H.S. Codes | 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. | 40% ad val. |
| 20.01 | All H.S. Codes | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | 40% ad val. |
| 20.02 | All H.S. Codes | Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid. | 40% ad val. |
| 20.03 | All H.S. Codes | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | 40% ad val. |
| 20.04 | All H.S. Codes | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06. | 40% ad val. |
| 20.05 | All H.S. Codes | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid not frozen, other than products of heading No. 20.06. | 40% ad val. |
| 20.06 | 2006.00.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised). | 40% ad val. |
| 20.07 | All H.S. Codes | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter. | 40% ad val. |
| 20.08 | All H.S. Codes | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved whether or not | |

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| | | containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. | 40% ad val. |
| 20.09 | All H.S. Codes | Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter. | 40% ad val. |
| 21.01 | All H.S. Codes | 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. | 40% ad val. |
| 21.02 | All H.S. Codes | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:- | 30% ad val. |
| | 2102.30.00 | Prepared baking powders. | 30% ad val. |
| | All other H.S. Codes | All other goods | 7.5% ad val. |
| 21.03 | All H.S. Codes | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | 40% ad val. |
| 21.04 | All H.S. Codes | Soups and broths and preparations therefor; homogenised composite food preparation. | 40% ad val. |
| 21.05 | 2105.00.00 | Ice cream and other edible ice, whether or not containing cocoa | 40% ad val. |
| 21.06 | 2106.10.00 | Protein concentrates and textured protein substances | 30% ad val. |
| | 2106.90.00 | (i) Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol | 40% ad val. |
| | | (ii) Other | 30% ad val. |
| 22.01 | 2201.10.00 | Mineral waters and aerated waters | 40% ad val. |
| | 2201.90.10 | Artificially frozen water | 40% ad val. |
| | 2201.90.90 | Other | Nil |
| 22.02 | All H.S. Codes | 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 No. 20.09. | 40% ad val. |

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| 22.03 | All H.S. Codes | Beer made from malt | 40% ad val. |
| 22.04 | All H.S. Codes | Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09. | 40% ad val. |
| 22.05 | All H.S. Codes | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | 40% ad val. |
| 22.06 | 2206.00.00 | Other fermented beverages (for example, cider, perry, mead); mixture of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | 40% ad val. |
| 22.07 | All H.S. Code | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | 40% ad val. |
| 22.08 | All H.S. Codes | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages. | 40% ad val. |
| 22.09 | 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | 40% ad val. |
| 23.01 | All H.S. Codes | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. | Nil |
| 23.02 | All H.S. Codes | Bran sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. | Nil |
| 23.03 | All H.S. Codes | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. | Nil |
| 23.04 | 2304.00.00 | Oil-cake and other solid residues, whether or not ground in the form of pellets, resulting from the extraction of soyabean oil. | Nil |
| 23.05 | 2305.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground nut oil. | Nil |
| 23.06 | All H.S. Codes | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting | |

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| | | from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05. | Nil |
| 23.07 | 2307.00.00 | Wine lees; argol | 7.5% ad val. |
| 23.08 | All H.S. Codes | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | 7.5% ad val. |
| 23.09 | All H.S. Code | Preparations of a kind used in animal feeding | Nil |
| 24.01 | All H.S. Codes | Unmanufactured tobacco; tobacco refuse | 15% ad val. |
| 24.02 | All H.S. Codes | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | 40% ad val. |
| 24.03 | All H.S. Codes | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences. | 40% ad val. |
| 25.01 | 2501.00.10 | Pure sodium chloride | 40% ad val. |
| | 2501.00.21 | Salt, imported in bulk, i.e. loose or in packing of more than 25 Kg | 40% ad val. |
| | 2501.00.22 | Rock salt/Bhit Lobon/nemiak siah, imported as raw material for the preparation of medicinalments under crude drugs category | 25% ad val. |
| | 2501.00.29 | (i) Boulder salt for crushing | 40% ad val. |
| | 2501.00.90 | (ii) Other | 30% ad val. |
| 25.02 | 2502.00.00 | Unroasted iron pyrites. | 15% ad val. |
| 25.03 | 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | Nil |
| 25.04 | All H.S. Codes | Natural graphite | 7.5% ad val. |
| 25.05 | All H.S. Codes | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26. | 15% ad val. |
| 25.06 | All H.S. Codes | 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. | 15% ad val. |

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| 25.07 | 2507.00.00 | Kaolin and other kaolinic clay, whether or not calcined. | 15% ad val. |
| 25.08 | | Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths :- | |
| | 2508.30.00 | Fire clay | 7.5% ad val. |
| | 2508.40.00 | Other clays | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 25.09 | 2509.00.00 | Chalk | 15% ad val. |
| 25.10 | 2510.10.10 | Rock phosphate for manufacture of fertilizers, unground | Nil |
| | 2510.20.10 | Rock phosphate for manufacture of fertilizers, ground | Nil |
| | 2510.10.90 | Other, unground | 15% ad val. |
| | 2510.20.90 | Other, ground | 15% ad val. |
| 25.11 | All H.S. Codes | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16. | 15% ad val. |
| 25.12 | 2512.00.00 | 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. | 15% ad val. |
| 25.13 | All H.S. Codes | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | 15% ad val. |
| 25.14 | 2514.00.00 | Slate whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 30% ad val. |
| 25.15 | 2515.11.10 | Crude marble | 15% ad val. |
| | 2515.11.90 | Other | 25% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 25.16 | 2516.21.90 | Sand stone : roughly trimmed | 30% ad val. |
| | All other H.S. Codes | (i) Stone, stone boulders (ii) All other goods | 15% ad val. 25% ad val. |
| 25.17 | All H.S. Codes | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, | |

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| | | for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or not incorporating the materials cited in the first part of the heading tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated. | 15% ad val. |
| 25.18 | All H.S. Codes | Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite) | 15% ad val. |
| 25.19 | All H.S. Codes | 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. | 15% ad val. |
| 25.20 | 2520.10.00 | Gypsum; anhydrite | Nil |
| | 2520.20.10 2520.20.90 | Plasters | 7.5% ad val. |
| 25.21 | All H.S. Codes | Limestone flux; Limestone and other calcareous stones, of a kind used for the manufacture of lime or cement. | 7.5% ad val. |
| 25.22 | | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25 :- | |
| | 2522.10.00 | Quicklime | 25% ad val. |
| | 2522.20.00 | Slaked lime | 30% ad val. |
| | 2522.30.00 | Hydraulic lime | 25% ad val. |
| 25.23 | 2523.10.00 | Cement clinkers | 7.5% ad val. |
| | 2523.21.00 | Portland cement, white, whether or not artificially coloured | 40% ad val. |
| | 2523.29.00 | (i) Grey portland cement (ii) Other | 15% ad val. |
| | 2523.30.00 | Aluminous cement ("ciment fondu") | 30% ad val. |
| | 2523.90.00 | Other hydraulic cement | 25% ad val. |
| 25.24 | 2524.00.00 | Asbestos. | 25% ad val. |
| 25.25 | 2525.10.00 | Crude mica and mica rifted into sheets or splittings | 15% ad val. |
| | 2525.20.00 | Mica powder | 7.5% ad val. |
| | 2525.30.00 | Mica waste | 15% ad val. |

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| 25.26 | | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:- | |
| | 2526.10.00 | Not crushed, not powdered | 7.5% ad val. |
| | 2526.20.00 | Crushed or powdered | 15% ad val. |
| 25.27 | 2527.00.00 | Natural cryolite; natural chiolite | 15% ad val. |
| 25.28 | All H.S. Codes | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural boric acid containing not more than 85% of H_2BO_3 calculated on the dry weight. | 15% ad val. |
| 25.29 | All H.S. Codes | Felspar; leucite; nepheline and nepheline syenite; fluorspar. | 7.5% ad val. |
| 25.30 | All H.S. Codes | Mineral substances not elsewhere specified or included. | 15% ad val. |
| 26.01 to 26.20 | All H.S. Codes | All goods | Nil |
| 26.21 | 2621.00.10 | Crude potassium salts obtained from residues of beet molasses | 15% ad val. |
| | 2621.00.90 | Other | Nil |
| 27.01 | All H.S. Codes | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | 7.5% ad val. |
| 27.02 | All H.S. Codes | Lignite, whether or not agglomerated, excluding jet | 15% ad val. |
| 27.03 | 2703.00.00 | Peat (including peat litter), whether or not agglomerated | 15% ad val. |
| 27.04 | 2704.00.00 | Coke and semi-coke of coal of lignite or of peat, whether or not agglomerated; retort carbon. | 7.5% ad val. |
| 27.05 | 2705.00.00 | Coal gas, water gas, producer gas and similar other gases, than petroleum gases and other gaseous hydrocarbons. | 25% ad val. |
| 27.06 | 2706.00.00 | (i) Crude tar (ii) Other goods | 7.5% ad val. 40% ad val. |
| 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:- | |

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| | 2707.10.00 | Benzole | 30% ad val. |
| | 2707.40.00 | Naphthalene | 30% ad val. |
| | 2707.91.00 | Creosote oils | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 27.08 | | Pitch and pitch coke, obtained from coal tar or from other mineral tars :- | |
| | 2708.10.00 | Pitch | 30% ad val. |
| | 2708.20.00 | Pitch coke | 25% ad val. |
| 27.09 | All H.S. Codes | Petroleum oils and oils obtained from bituminous minerals, crude. | 40% ad val. |
| 27.10 | 2710.00.81 | Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below 200° F by Abel's close test | 30% ad val. |
| | 2710.00.82 | Mineral oil which has its flashing point at or above 200° F and is ordinarily used for the batching at jute or other fibres | 25% ad val. |
| | 2710.00.83 | Mineral Oil for the manufacture of insecticides | 7.5% ad val. |
| | 2710.00.89 | (i) Heavy normal paraffin (ii) Transformer oil (iii) Other | 15% ad val. 30% ad val. 40% ad val. |
| | All other H.S.Codes | All other goods | 40% ad val. |
| 27.11 | All H.S. Codes | Petroleum gases and other gaseous hydrocarbons:- (i) L.P. Gas (ii) Other Petroleum gases and other gaseous hydrocarbons except L.P. Gas | 7.5% ad val. 40% ad val. |
| 27.12 | 2712.10.00 | Petroleum jelly | 40% ad val. |
| | 2712.20.00 | Paraffin wax containing by weight less than 0.75% of oil | 30% ad val. |
| | 2712.90.00 | Other | 30% ad val. |
| 27.13 | All H.S. Codes | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | 30% ad val. |
| 27.14 | All H.S. Codes | Bitumen and asphalt, natural, bituminous or oil shale and tar sands asphaltites and asphaltic rocks. | 30% ad val. |

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| 27.15 | 2715.00.00 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | 25% ad val. |
| 27.16 | 2716.00.00 | Electrical energy | Nil |
| 28.01 | 2801.10.00 | Chlorine | 15% ad val. |
| | 2801.20.00 | Iodine | 30% ad val. |
| | 2801.30.00 | Fluorine; bromine | 30% ad val. |
| 28.02 | 2802.00.00 | Sulphur, sublimed or precipitated; colloidal sulphur. | 15% ad val. |
| 28.03 | 2803.00.00 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | 15% ad val. |
| 28.04 | All H.S. Codes | Hydrogen, rare gases and other non-metals | 15% ad val. |
| 28.05 | 2505.11.00 to 2505.30.00 | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed | 25% ad val. |
| | 2805.40.00 | Mercury | 15% ad val. |
| 28.06 | 2806.10.00 | Hydrogen chloride (hydrochloric acid) | 15% ad val. |
| | 2806.20.00 | Chlorosulphuric Acid | 25% ad val. |
| 28.07 | 2807.00.00 | Sulphuric acid; oleum | 40% ad val. |
| 28.08 | 2808.00.00 | Nitric acid; sulphonitric acids | 30% ad val. |
| 28.09 | All H.S. Codes | Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids. | 40% ad val. |
| 28.10 | 2810.00.00 | Oxides of boron; boric acids | 40% ad val. |
| 28.11 | All H.S. Codes | Other inorganic acids and other inorganic oxygen compounds of non-metals. | 40% ad val. |
| 28.12 | All H.S. Codes | Halides and halide oxides of non-metals | 25% ad val. |
| 28.13 | All H.S. Codes | Sulphides of non-metals; commercial phosphorus trisulphide. | 25% ad val. |
| 28.14 | All H.S. Codes | Ammonia, anhydrous or in aqueous solution | 40% ad val. |
| 28.15 | 2815.11.00 | Sodium hydroxide (caustic soda) : Solid | 25% ad val. |
| | 2815.12.00 | Sodium hydroxide (caustic soda) : In aqueous solution (soda lye or liquid soda) | 25% ad val. |

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| | 2815.20.00 | Potassium hydroxide (caustic potash) | 30% ad val. |
| | 2815.30.00 | Peroxides of sodium or potassium. | 30% ad val. |
| 28.16 | All H.S. Codes | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. | 15% ad val. |
| 28.17 | 2817.00.00 | Zinc oxide; zinc peroxide | 15% ad val. |
| 28.18 | 2818.10.00 | Artificial corundum, whether or not chemically defined | 25% ad val. |
| | 2818.20.00 | Aluminium oxide, other than artificial corundum | 25% ad val. |
| | 2818.30.00 | Aluminium hydroxide | 15% ad val. |
| 28.19 | All H.S. Codes | Chromium oxides and hydroxides | 7.5% ad val. |
| 28.20 | All H.S. Codes | Manganese oxides | 25% ad val. |
| 28.21 | All H.S. Codes | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 . | 25% ad val. |
| 28.22 | 2822.00.00 | Cobalt oxides and hydroxides; commercial cobalt oxides. | 25% ad val. |
| 28.23 | 2823.00.00 | Titanium oxides | 15% ad val. |
| 28.24 | All H.S. Codes | Lead oxides; red lead and orange lead | 25% ad val. |
| 28.25 | All H.S. Codes | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. | 25% ad val. |
| 28.26 | | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:- | |
| | 2826.20.00 | Fluorosilicates of sodium or of potassium | 30% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 28.27 | | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides:- | |
| | 2827.31.00 | Other chloride: of magnesium | 15% ad val. |
| | 2827.60.00 | (i) Potassium iodide, feed grade (ii) All other goods | 15% ad val. 25% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |

| (1) | (2) | (3) | (4) |
|-------|--|---|--|
| 28.28 | All H.S. Codes | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. | 30% ad val. |
| 28.29 | All H.S. Codes | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. | 25% ad val. |
| 28.30 | 2830.10.00 All other H.S. Codes | Sulphides; polysulphides:- Sodium sulphides All other goods | 30% ad val. 25% ad val. |
| 28.31 | 2831.10.00 2831.90.00 | Dithionites and sulphonylates:- Of sodium Other | 30% ad val. 25% ad val. |
| 28.32 | All H.S. Codes | Sulphites; thiosulphates | 15% ad val. |
| 28.33 | 2833.19.00 2833.21.00 2833.24.00 2833.25.00 2833.26.00 2833.27.00 2833.40.00 All other H.S. Codes | Other sodium sulphates Sulphates of magnesium Sulphates of nickel Sulphates of copper Other Sulphates of zinc Sulphates of barium Peroxisulphates (persulphates) All other goods | 15% ad val. 25% ad val. 25% ad val. 25% ad val. Nil 25% ad val. 25% ad val. 30% ad val. |
| 28.34 | All H.S. Codes | Nitrites; nitrates | 25% ad val. |
| 28.35 | 2835.10.00 2835.22.00 2835.23.00 2835.24.00 2835.25.00 2835.26.00 2835.29.00 2835.31.00 2835.39.00 | Phosphinates (hypophosphites) and phosphonates (phosphites) Phosphates of mono- or disodium Phosphates of trisodium Phosphates of potassium Calcium hydrogenorthophosphate ("dicalcium phosphate") Other Calcium Phosphate Other phosphates Polyphosphates: Sodium triphosphate (sodium tripolyphosphate) Other | 25% ad val. 7.5% ad val. 25% ad val. 25% ad val. Nil 25% ad val. 25% ad val. 15% ad val. 25% ad val. |
| 28.36 | 2836.10.00 2836.30.00 2836.50.00 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate :- Commercial ammonium carbonate and other ammonium carbonate Sodium hydrogencarbonate (sodium bicarbonate) Calcium carbonate | 30% ad val. 30% ad val. 15% ad val. |

| (1) | (2) | (3) | (4) |
|-------|------------------------|---|-------------|
| | All other H.S.Codes | All other goods | 25% ad val. |
| 28.37 | All H.S. Codes | Cyanides, cyanide oxides and complex cyanides | 25% ad val. |
| 28.38 | 2838.00.00 | Fulminates, cyanates and thiocyanates | 25% ad val. |
| 28.39 | | Silicates; commercial alkali metal silicates. | |
| | 2839.11.00 | Sodium metasilicates | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 28.40 | All H.S. Codes | Borates; peroxoborates (perborates). | 25% ad val. |
| 28.41 | | Salts of oxometallic or peroxometallic acids :- | |
| | 2841.30.00 | Sodium dichromate | 15% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 28.42 | All H.S. Codes | Other salts of inorganic acids or peroxyacids, excluding azides. | 25% ad val. |
| 28.43 | 2843.10.00 | Colloidal precious metals | 25% ad val. |
| | 2843.21.00 | Silver nitrate | 25% ad val. |
| | 2843.29.00 | Other silver compounds | 25% ad val. |
| | 2843.30.00 | Gold compounds | 15% ad val. |
| | 2843.90.00 | Other compounds; amalgams | 25% ad val. |
| 28.44 | 2844.10.10 | Ferro-uranium | 25% ad val. |
| | 2844.10.90 | Other | 25% ad val. |
| | 2844.20.10 | Uranium enriched in U235 | 25% ad val. |
| | 2844.20.90 | Other | 25% ad val. |
| | 2844.30.10 | Uranium depleted in U235 and thorium unwrought | 25% ad val. |
| | 2844.30.90 | (i) Thorium nitrate | 15% ad val. |
| | | (ii) Other | 25% ad val. |
| | 2844.40.10 | Radioactive isotopes | Nil |
| | 2844.40.90 | Other | 25% ad val. |
| | 2844.50.00 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 25% ad val. |
| 28.45 | 2845.10.00 | Heavy water (deuterium oxide) | 25% ad val. |
| | 2845.90.00 | Other | Nil |
| 28.46 | All H.S. Codes | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals | 25% ad val. |
| 28.47 | 2847.00.00 | Hydrogen peroxide, whether or not solidified with urea. | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------------|--|-------------|
| 28.48 | 2848.00.00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus. | 25% ad val. |
| 28.49 | All H.S. Codes | Carbides, whether or not chemically defined. | 25% ad val. |
| 28.50 | 2850.00.00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49 | 25% ad val. |
| 28.51 | 2851.00.00 | 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. | 30% ad val. |
| 29.01 | All H.S. Codes | Acyclic hydrocarbons | 25% ad val. |
| 29.02 | All H.S. Codes | Cyclic hydrocarbons. | 15% ad val. |
| 29.03 | 2903.12.00 | Dichloromethane (Methylene chloride) | 30% ad val. |
| | 2903.21.00 | Vinyl chloride (chloroethylene) | Nil |
| | 2903.22.00 | Trichloro ethylene | 15% ad val. |
| | 2903.41.00 | Trichlorofluoromethane | 30% ad val. |
| | 2903.42.00 | Dichlorodifluoromethane | 30% ad val. |
| | 2903.43.00 | Trichlorotrifluoroethanes | 30% ad val. |
| | 2903.44.00 | Dichlorotetrafluoroethanes and chloropentafluoroethane | 30% ad val. |
| | 2903.45.00 | Other derivatives perhalogenated only with fluorine and chlorine | 30% ad val. |
| | 2903.46.00 | Bromochlorodifluoromethane, Bromotrifluoromethane and dibromotetrafluoroethanes | 30% ad val. |
| | 2903.47.00 | Other perhalogenated derivatives | 30% ad val. |
| | 2903.49.00 | Other | 30% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 29.04 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated :- | |
| | 2904.10.00 | (i) Sulphonic acid | 25% ad val. |
| | | (ii) Derivatives containing only sulpho groups, their salts and ethyl esters except sulphonic acid | 30% ad val. |
| | 2904.20.00 | Derivatives containing only nitro or nitroso groups | 25% ad val. |
| | 2904.90.00 | Other | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|-------------------------|---|--------------|
| 29.05 | 2905.11.00 | Methanol (Methyl Alcohol) | 15% ad val. |
| | 2905.12.00 | (i) Isopropanol | Nil |
| | | (ii) Propan-1-01 (propyl alcohol) and propan-2-01 (isopropyl alcohol) | 30% ad val. |
| | 2905.16.00 | Octanol (octyl alcohol) and isomers thereof | 7.5% ad val. |
| | 2905.22.00 | Acyclic terpene alcohol | 30% ad val. |
| | 2905.42.00 | Pentaerythritol | 15% ad val. |
| | 2905.43.00 | Mannitol | 30% ad val. |
| | 2905.44.00 | De-glucitol (sorbitol) | 30% ad val. |
| | 2905.45.00 | Glycerol | 40% ad val. |
| | 2905.49.00 | (i) Esters of glycerol formed with acids of heading No. 29.04 | 30% ad val. |
| | | (ii) Other goods | 25% ad val. |
| | 2905.50.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohol | 30% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 29.06 | All H.S. Codes | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | 30% ad val. |
| 29.07 | All H.S. Codes | Phenols; phenol-alcohols. | 25% ad val. |
| 29.08 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:- | |
| | 2908.10.00 | Derivatives containing only halogen substituents and their salts | 30% ad val. |
| | 2908.20.00 | Derivatives containing only sulpho groups, their salts and esters | 25% ad val. |
| | 2908.90.00 | Other | 25% ad val. |
| 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 :- | |
| | 2909.19.00 | Other Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated deriva- tives | 30% ad val. |
| | 2909.49.00 | Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated deriva- tives | 30% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 29.10 | 2910.10.00 | Oxirane (ethylene oxide) | 25% ad val. |
| | 2910.20.00 | Methyloxirane (propylene oxide) | 25% ad val. |
| | 2910.30.00 | 1-Chloro-2, 3-epoxypropane (epichlorohydrin) | Nil |
| | 2910.90.00 | Other | 25% ad val. |

| (1) | (2) | (3) | (4) |
|-------|---------------------|--|-------------|
| 29.11 | 2911.00.00 | Acetals and hemiacetals, whether or not with oxygen other function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 25% ad val. |
| 29.12 | 2912.60.00 | Paraformaldehyde | 15% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 29.13 | 2913.00.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12. | 25% ad val. |
| 29.14 | | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :- | |
| | 2914.11.00 | Acetone | 30% ad val. |
| | 2914.40.00 | Ketone-alcohols and ketone-aldehydes | 30% ad val. |
| | 2914.50.00 | Ketone-phenols and ketones with other oxygen function | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 29.15 | 2915.11.00 | Formic acid | 30% ad val. |
| | 2915.12.00 | Salts of formic acid | 25% ad val. |
| | 2915.13.00 | Esters of formic acid | 25% ad val. |
| | 2915.21.00 | Acetic acid | 30% ad val. |
| | 2915.22.00 | Sodium acetate | 25% ad val. |
| | 2915.23.00 | Cobalt acetate | 25% ad val. |
| | 2915.24.00 | Acetic anhydride | 30% ad val. |
| | 2915.29.00 | Other acetic acid and its salts | 25% ad val. |
| | 2915.31.00 | Ethyl acetate | 25% ad val. |
| | 2915.32.00 | Vinyl Acetate | 15% ad val. |
| | 2915.33.00 | n-Butyl Acetate | 30% ad val. |
| | 2915.34.00 | Isobutyl Acetate | 25% ad val. |
| | 2915.35.00 | 2-Ethoxyethyl Acetate | 25% ad val. |
| | 2915.39.00 | Other esters of acetic acid | 30% ad val. |
| | 2915.40.00 | Mono-di- or trichloroacetic acids, their salts & esters | 25% ad val. |
| | 2915.50.00 | Propionic acid, its salts and esters | 30% ad val. |
| | 2915.60.00 | Butyric acids, valeric acids, their salts and esters | 25% ad val. |
| | 2915.70.00 | (i) Stearic acid its salts and esters. | 15% ad val. |
| | | (ii) Palmitic acid its salts and esters | 40% ad val. |
| | 2915.90.00 | Other | 30% ad val. |
| 29.16 | 2916.12.00 | (i) 2-Ethyl hexyl acrylate, Butyl Acrylate | 15% ad val. |
| | | (ii) Other | 30% ad val. |
| | 2916.13.00 | (i) Methacrylic acid | 15% ad val. |
| | | (ii) Other | 30% ad val. |
| | 2916.14.00 | (i) Methyl methacrylate monomer | 15% ad val. |

| (1) | (2) | (3) | (4) |
|-------|------------------------|---|--------------|
| | | (ii) Iso butyl methacrylate | 15% ad val. |
| | | (iii) Other | 30% ad val. |
| | All other H.S.Codes | All other goods | 30% ad val. |
| 29.17 | 2917.14.00 | Maleic anhydride | 15% ad val. |
| | 2917.32.00 | Dioctyl orthophthalates | 40% ad val. |
| | 2917.35.00 | Phthalic anhydride | 7.5% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 29.18 | 2918.14.00 | Citric acids | 15% ad val. |
| | 2918.15.00 | Salts & esters of citric acids | 30% ad val. |
| | 2918.16.00 | Gluconic acid, its salts and esters | 30% ad val. |
| | 2918.19.00 | Other carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxyacids and their derivatives | 30% ad val. |
| | 2918.30.00 | Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 30% ad val. |
| | 2918.90.00 | Other | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 29.19 | 2919.00.00 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho- nated, nitrated or nitrosated derivatives. | 25% ad val. |
| 29.20 | 2920.10.00 | Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | 25% ad val. |
| | 2920.90.00 | Other | 30% ad val. |
| 29.21 | 2921.19.00 | (i) Mono iso propylamine | 7.5% ad val. |
| | | (ii) Other | 30% ad val. |
| | 2921.30.00 | (i) Mono iso propylamine | 7.5% ad val. |
| | | (ii) Other | 25% ad val. |
| | 2921.49.00 | Other aromatic monoamines and their deri- vatives; salts thereof | 30% ad val. |
| | 2921.59.00 | Other aromatic polyamines and their deri- vatives; salts thereof | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 29.22 | 2922.11.00 | Monoethanolamine and its salts | 15% ad val. |
| | 2922.19.10 | Ethambutol hydrochloride | Nil |
| | 2922.41.00 | Lysine and its esters; salts thereof | Nil |
| | 2922.50.10 | 4 Aminosalicylic acid, sodium p-aminosa- | |

| (1) | (2) | (3) | (4) |
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| | All other H.S. Codes | -licylate, calcium p-aminosalicylate, potassium aminosalicylate, phenyl amino-salicylate All other goods | Nil 25% ad val. |
| 29.23 | 2923.10.00 2923.20.00 2923.90.00 | Choline and its salts Lecithins and other phosphoaminolipids Other | Nil 7.5% ad val. 7.5% ad val. |
| 29.24 | 2924.10.10 2924.10.90 2924.21.00 2924.22.00 2924.29.10 2924.29.90 | Amide function compounds of carbonic acid Other Ureines and their derivatives; salts thereof 2-Acetamidobenzoic acid Calcium benzoylamino salicylate and calcium benzoylamino salicylate Other | 15% ad val. 15% ad val. 15% ad val. 15% ad val. Nil 15% ad val. |
| 29.25 | 2925.11.00 2925.19.00 2925.20.10 2925.20.90 | Saccharin and its salts Other Paludrine and chloroguanide (projuanil) Other | 30% ad val. 25% ad val. Nil 25% ad val. |
| 29.26 | All H.S. Codes | Nitrile-function compounds | 25% ad val. |
| 29.27 | 2927.00.00 | Di-oxo-, azo- or azoxy-compounds | 30% ad val. |
| 29.28 | 2928.00.00 | Organic derivatives of hydrazine or of hydroxylamine | 25% ad val. |
| 29.29 | All H.S. Codes | Compounds with other nitrogen function | 25% ad val. |
| 29.30 | 2930.10.00 2930.20.00 2930.30.00 2930.40.00 2930.90.10 2930.90.90 | Dithiocarbonates (xanthates) Thiocarbamates and dithiocarbamates Thiuram mono-, di- or tetrasulphides Methionine Thiacetazone (Tibione), thiocarbide (isoxyl) and thiosemicarbazide Other | 15% ad val. 15% ad val. 15% ad val. Nil Nil 15% ad val. |
| 29.31 | 2931.00.00 | Other organo-inorganic compounds | 7.5% ad val. |
| 29.32 | 2932.91.00 2932.92.00 2932.93.00 2932.94.00 2932.99.00 All other H.S. Codes | Heterocyclic compounds with oxygen heter-atoms only :- Isosafrole 1-(1,3-Benzodioxol-5-yl) propan-2-one Pipepronal Safrole Other All other goods | 30% ad val. 30% ad val. 30% ad val. 30% ad val. 30% ad val. 25% ad val. |

| (1) | (2) | (3) | (4) |
|-------|---------------------|--|---------------------|
| 29.33 | 2933.39.10 | Isoniazid, isoniazid aminosalicylate, ethionamide, saliniazid | Nil |
| | 2933.39.90 | Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure | 30% ad val. |
| | 2933.40.10 | Amodiaquine (camoquine), chloroquine, chloroquine sulphate oxychloroquine (quinoline), primaquine phosphate, chloroquine diphosphate, quinoline diphosphate, pamaquine pentaquine | Nil |
| | 2933.59.10 | Pyrimethamine (daraprim) | Nil |
| | 2933.90.10 | Mepacrine hydrochloride, atebrine dehydrochloride, quinacrine hydrochloride, phytiazin-mide, pthivasid | Nil |
| | 2933.90.90 | Other | Nil |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 29.34 | 2934.10.00 | Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 25% ad val. |
| | 2934.20.00 | Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused | 25% ad val. |
| | 2934.30.00 | Compounds with a phenothiazine ring-system (whether or not hydrogenated), not further fused | 25% ad val. |
| | 2934.90.00 | (i) Nucleic acids and their salts (ii) Other | Nil 30% ad val. |
| 29.35 | 2935.00.00 | Sulphonamides | Nil |
| 29.36 | All H.S. Codes | Provitamins and vitamins, natural or reproduced by synthesis (including-natural concentrates), derivatives thereof used primarily as vitamins and intermixtures of the forgoing whether or not in any solvent. | 7.5% ad val. |
| 29.37 | 2937.91.00 | Insulin and its salts | Nil |
| | 2937.92.00 | (i) Desogestrel, ethinyloestradiol and lynestrenol (ii) Other oestrogens and progestogens | Nil 7.5% ad val. |
| | All other H.S.Codes | All other goods | 7.5% ad val. |
| 29.38 | All H.S. Codes | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | 25% ad val. |
| 29.39 | 2939.21.00 | Quinine and its salts | Nil |
| | All other H.S.Codes | All other goods | 25% ad val. |

| (1) | (2) | (3) | (4) |
|----------------|--------------------------|--|--------------|
| 29.40 | 2940.00.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39. | 25% ad val. |
| 29.41 | 2941.10.00 | (i) Rifampicin | Nil |
| | | (ii) Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 7.5% ad val. |
| | 2941.90.00 | Other antibiotics | Nil |
| | All other H.S. Codes | All other goods | 7.5% ad val. |
| 29.42 | 2942.00.00 | Other organic compounds | 15% ad val. |
| 30.01 to 30.02 | All H.S. Codes | All goods | Nil |
| 30.03 to 30.04 | 3003.10.00 to 3004.10.00 | Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure or streptomycins or their derivatives | 7.5% ad val. |
| | 3003.20.00 to 3004.20.00 | Medicaments containing other antibiotics | 7.5% ad val. |
| | 3003.31.00 to 3004.31.00 | Medicaments containing insulin | Nil |
| | All other H.S. Codes | (i) Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular, and anti-hepatic encephalopathy drugs | Nil |
| | | (ii) Kidney dialysis solution | Nil |
| | | (iii) Homeopathic, Biochemic, Ayurvedic, Unani medicine and following Psychotropic drugs: fluphenazine decanoate; flupenthixol decanoate; clophelthixol decanoate only | 7.5% ad val. |
| | | (iv) Anaesthetics (all types), ethyl chloride BP, suxamethonium bromide/chloride, thiopentone sodium; xylocaine/lidocaine/lingocaine, pancuronium bromide, bupivacaine, procaine, kaetamine hydrochloride; cyclosporin | 7.5% ad val. |
| | | (v) Other medicaments excluding medicaments containing more than 15% of absolute alcohol | 7.5% ad val. |
| | | (vi) All other medicaments | 25% ad val. |

| (1) | (2) | (3) | (4) |
|-------|-------------------------|---|--------------|
| 30.05 | All H.S. Codes | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. | 15% ad val. |
| 30.06 | 3006.60.10 | Chemical contraceptive preparations based on hormones | Nil |
| | 3006.60.90 | Chemical contraceptive preparations based on spermicides | Nil |
| | All other H.S. Codes | All other goods | 7.5% ad val. |
| 31.01 | All H.S. Codes to 31.05 | (i) Fertilizers | Nil |
| 31.05 | | (ii) Sodium nitrate, for use as other than fertilizer | 30% ad val. |
| 32.01 | All H.S. Codes | Tanning extracts of vegetable origin; tannings and their salts, ethers, esters and other derivatives. | 7.5% ad val. |
| 32.02 | All H.S. Codes | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning. | 7.5% ad val. |
| 32.03 | All H.S. Codes | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in note 3 to Chapter 32. | 15% ad val. |
| 32.04 | | Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in note 3 to Chapter 32; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:- | |
| | 3204.15.00 | Vat dyes (including those usable in that state as pigments) and preparation based thereon | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 32.05 | 3205.00.00 | Colour lakes; preparations based on colour lakes as specified in note 3 to Chapter 32. | 15% ad val. |

| (1) | (2) | (3) | (4) |
|-------|-------------------------|---|----------------------------|
| 32.06 | All H.S. Codes | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of Heading Nos. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined | 15 % ad val. |
| 32.07 | All H.S. Codes | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glasses industry, glass frit and other glasses, in the form of powder or granules or flakes. | 15% ad val. |
| 32.08 | 3208.10.10 | Approved aircraft and helicopter paint imported by Bangladesh Biman, Flying Club, or by concerned Government Department. | 15% ad val. |
| 32.09 | 3208.20.10 | | |
| | 3208.90.10 | | |
| | 3209.10.10 | | |
| | 3209.90.10 | | |
| | 3208.90.90 | (i) Pencil lacquer (ii) Other goods | 30% ad val. 40% ad val. |
| | 3208.10.90 | (i) Pencil lacquer | 30% ad val. |
| | 3208.20.90 | (ii) Other goods | 40% ad val. |
| | 3209.10.90 | | |
| | 3209.90.90 | | |
| 32.10 | 3210.00.10 | Approved aircraft and helicopter paint imported by Bangladesh Biman, Flying Club or by concerned Government Department. | 15% ad val. |
| | 3210.00.20 | Prepared water pigments of a kind used for finishing leather for cleaning footwear in tablet form | 40% ad val. |
| | 3210.00.90 | (i) Pencil lacquer (ii) Other goods | 30% ad val. 40% ad val. |
| 32.11 | 3211.00.00 | Prepared driers. | 30% ad val. |
| 32.12 | All H.S. Codes | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale. | 30% ad val. |
| 32.13 | 3213.10.10 | Students colour boxes | Nil |
| | All other H.S. Codes | All other goods | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 32.14 | 3214.10.10 | Adhesive cement, for use exclusively on aircraft and helicopters. | 15% ad val. |
| | 3214.10.20 | Sealing Wax in cakes, sticks or similar forms | 40% ad val. |
| | 3214.10.90 | Other : Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings | 40% ad val. |
| | 3214.90.00 | Other. | 40% ad val. |
| 32.15 | All H.S. Codes | Printing ink, writing or drawing ink and other inks, weather or not concentrated or solid. | 40% ad val. |
| 33.01 | 3301.90.20 | Extracted oleoresins | 30% ad val. |
| | 3301.90.30 | | |
| | 3301.90.40 | | |
| | 3301.90.50 | | |
| | 3301.90.60 | | |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 33.02 | 3302.10.00 | (i) Preparations based on odoriferous substances, of a kind used for the manufacture of beverages having an alcoholic strength by volume :- (a) not exceeding 0.5% vol. (b) exceeding 0.5% vol. | 7.5% ad val. 40% ad val. |
| | 3302.90.00 | (ii) Other goods Other | 30% ad val. 30% ad val. |
| 33.03 | 3303.00.00 | Perfumes and toilet waters | 40% ad val. |
| 33.04 | All H.S. Codes | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations. | 40% ad val. |
| 33.05 | All H.S. Codes | Preparations for use on the hair.. | 40% ad val. |
| 33.06 | | Preparations for oral or dental hygiene, including denture fixative pastes and powders, yarn used to clean between the teeth (dental floss), in individual retail packages :- | |
| | 3306.10.00 | Dentifrices | 40% ad val. |
| | 3306.20.00 | Yarn used to clean between the teeth (dental floss) | 30% ad val. |
| | 3306.90.00 | Other | 40% ad val. |
| 33.07 | All H.S. Codes | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet | |

| (1) | (2) | (3) | (4) |
|-------|-------------------------|--|----------------------------|
| | | preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. | 40% ad val. |
| 34.01 | All H.S. | 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; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. | 40% ad val. |
| 34.02 | 3402.11.00 | (i) Dodecyl benzene sodium sulphonates (ii) Other | 15% ad val. 30% ad val. |
| | 3402.12.00 | (i) Detergents (ii) All other goods | 40% ad val. 30% ad val. |
| | 3402.13.00 | | |
| | 3402.19.00 | | |
| | 3402.20.00 | | |
| | 3402.90.00 | | |
| 34.03 | All H.S. Codes | 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. | 15% ad val. |
| 34.04 | All H.S. Codes | Artificial waxes and prepared waxes | 30% ad val. |
| 34.05 | 3405.90.20 | Polishes and other preparations used in the finishing (including electro-plating) of metal articles | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 34.06 | 3406.00.00 | Candles, tapers and the like | 40% ad val. |
| 34.07 | All H.S. Codes | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 35.01 | All H.S. Codes | Casein, caseinates and other casein derivatives; casein glues. | 25% ad val. |
| 35.02 | All H.S. Codes | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. | 40% ad val. |
| 35.03 | 3503.00.00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01 :- (i) Ultrasound and ECG gel (ii) Hard shell gelatin(pharmaceutical grade) (iii) Other goods | Nil 15% ad val. 30% ad val. |
| 35.04 | 3504.00.00 | Peptones and their derivatives; other protein substances and their derivatives,not elsewhere specified or included; hide powder, whether or not chromed. | 30% ad val. |
| 35.05 | 3505.10.00 3505.20.00 | (i) Dextrins (ii) Other modified starches Glues | 15% ad val. 40% ad val. 30% ad val. |
| 35.06 | All H.S. Codes | Prepared glues and other prepared adhesives, not elsewhere specified or included;products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 (one) Kg. | 30% ad val. |
| 35.07 | All H.S. Codes | Enzymes; prepared enzymes not elsewhere specified or included. | 15% ad val. |
| 36.01 | 3601.00.00 | Propellant powders | 40% ad val. |
| 36.02 | 3602.00.00 | Prepared explosives, other than propellant powders | 40% ad val. |
| 36.03 | 3603.00.00 | Safety fuses; detonating fuses; percussion or detonating caps; igniters;electric detonators. | 40% ad val. |
| 36.04 | All H.S. Codes | Fireworks, signalling flares, rain rocket, fog signals and other pyrotechnic articles. | 40% ad val. |
| 36.05 | 3605.00.00 | Matches; other than pyrotechnic articles of heading No. 36.04. | 40% ad val. |
| 36.06 | All H.S. Codes | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials | |

| (1) | (2) | (3) | (4) |
|-----------------|--|--|---|
| | | as specified in note 2 to Chapter 36. | 30% ad val. |
| 37.01- 37.02 | Respective to H.S.Code | (i) Photographic plates and films for X-ray (ii) All other goods | 7.5% ad val. 30% ad val. |
| 37.03 | All H.S. Codes | Photographic paper, paperboard and textiles, sensitised, unexposed. | 40% ad val. |
| 37.04 | All H.S. Codes | Photographic plates, film, paper, paperboard and textiles exposed but not developed. | 30% ad val. |
| 37.05 | 3705.10.00 3705.20.00 3705.90.00 | Photographic plates and films for offset reproduction Microfilms Other | 40% ad val. 15% ad val. 40% ad val. |
| 37.06 | 3706.10.10 3706.90.10 3706.10.90 3706.90.90 | Educational and instructional film Other | 7.5% ad val. 40% ad val. |
| 37.07 | 3707.10.00 3707.90.00 | (i) Toner cartridge for computer printer (ii) Other | Nil 30% ad val. |
| 38.01 | All H.S. Codes | 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. | 25% ad val. |
| 38.02 | All H.S. Codes | Activated carbon; activated natural mineral products; animal black, including spent animal black. | 30% ad val. |
| 38.03 | 3803.00.00 | Tall oil, whether or not refined | 25% ad val. |
| 38.04 | 3804.00.00 | 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 No. 38.03. | 25% ad val. |
| 38.05 | All H.S. Codes | Gum, wood or sulphate turpentine and other terpene oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent. | 30% ad val. |
| 38.06 | All H.S. Codes | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|--|--|----------------------------|
| 38.07 | 3807.00.00 | (i) Wood tar-pine tar (ii) Other goods. | 15% ad val. 30% ad val. |
| 38.08 | 3808.10.10 3808.20.10 3808.30.10 3808.40.10 3808.90.10 | Insecticides, fungicides, herbicides, anti-sprouting products, plant growth regulator, disinfectants and similar other products for agricultural purpose | 7.5% ad val. |
| | 3808.10.23 3808.20.91 3808.30.90 3808.40.91 3808.90.91 | (i) Esbiothrine in bulk (ii) Non-agricultural insecticides, fungicides, disinfectants, rat poison and similar products in bulk | 15% ad val. 25% ad val. |
| | 3808.10.29 3808.20.99 3808.30.90 3808.40.99 3808.90.99 | Non-agricultural insecticides, fungicides, disinfectants, rat poison and similar products imported in retail packings | 40% ad val. |
| | 3808.10.21 3808.10.22 | Naphthalene balls Mosquito coil | 40% ad val. 40% ad val. |
| 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:- | |
| | 3809.92.00 | Of a kind used in the paper or like industries | 25% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 38.10 | All H.S. Codes | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations, for 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. | 30% ad val. |
| 38.11 | | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oil. | |
| | 3811.11.00 | Anti-knock preparations : Based on lead | 30% ad. val. |

| (1) | (2) | (3) | (4) |
|-------|------------------------|--|-------------|
| | 3811.19.00 | Anti-knock preparations : Other | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 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:- | |
| | 3812.20.00 | Compound plasticisers for rubber or plastics | 25% ad val. |
| | All other H.S.Codes | All other goods | 15% ad val. |
| 38.13 | 3813.00.00 | Preparations and charges for fire extinguishers; charged fire-extinguishing grenades. | 15% ad val. |
| 38.14 | 3814.00.00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | 25% ad val. |
| 38.15 | | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:- | |
| | 3815.19.00 | Supported catalysts : Other | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 38.16 | 3816.00.00 | Refractory cements, mortars, concretes and similar composition, other than products of heading No. 38.01 | 25% ad val. |
| 38.17 | All H.S. Codes | Mixed alkybenzenes and mixed alkynapthalenes, other than those of heading no.27.07 or 29.02. | 25% ad val. |
| 38.18 | 3818.00.00 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. | 25% ad val. |
| 38.19 | 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals | 30% ad val. |
| 38.20 | 3820.00.00 | Anti-freezing preparations and prepared de-icing fluids | 25% ad val. |
| 38.21 | 3821.00.00 | Prepared culturemedia for development of micro-organisms | 25% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------|--|----------------------------|
| 38.22 | 3822.00.00 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06. | 15% ad val. |
| 38.23 | | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:- | |
| | 3823.11.00 | Stearic acid | 15% ad val. |
| | 3823.12.00 | Oleic acid | 25% ad val. |
| | 3823.13.00 | Tall oil fatty acid | 30% ad val. |
| | 3823.19.00 | Other | 30% ad val. |
| | 3823.70.00 | Industrial fatty alcohols. | 25% ad val. |
| 38.24 | 3824.10.00 | Prepared binders for foundry moulds or cores | 25% ad val. |
| | 3824.20.00 | Naphthenic acids, their water-insoluble salts and their esters | 25% ad val. |
| | 3824.30.00 | Non-agglomerated metal carbides mixed together or with metallic binders | 25% ad val. |
| | 3824.40.00 | Prepared additives for cements, mortars or concretes | 25% ad val. |
| | 3824.50.00 | Non-refractory mortars and concretes | 25% ad val. |
| | 3824.60.00 | Sorbitol other than that of subheading No 2905.44.00 | 30% ad val. |
| | 3824.71.00 | Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine | 30% ad val. |
| | 3824.79.00 | Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: Other | 30% ad val. |
| | 3824.90.00 | Other | 30% ad val. |
| 39.01 | All H.S. Codes | Polymers of ethylene, in primary forms | 25% ad val. |
| 39.02 | All H.S. Codes | Polymers of propylene or of other olefins, in primary forms. | 25% ad val. |
| 39.03 | All H.S. Codes | Polymers of styrene, in primary forms. | 25% ad val. |
| 39.04 | All H.S. Codes | Polymers of vinyl chloride or of other halogenated olefins, in primary forms:- (i) PVC resin (ii) All other goods | 15% ad val. 25% ad val. |
| 39.05 | | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:- Polyvinyl acetate: Other than inaqueous dispersion | 15% ad val. |
| | 3905.19.00 | | |

| (1) | (2) | (3) | (4) |
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| | 3905.29.00 | Vinyl acetate copolymers: Other than inaqueous dispersion | 15% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 39.06 | All H.S. Codes | Acrylic polymers in primary forms | 25% ad val. |
| 39.07 | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms :- | |
| | 3907.60.00 | (i) Polyethylene Terephthalate chips | Nil |
| | | (ii) Other goods | 25% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 39.08 | | Polyamides in primary forms :- | |
| | 3908.10.10 | Nylon chips | Nil |
| | 3908.90.10 | | |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 39.09 | All H.S. | Amino-resins, phenolic resins and polyurethanes, in primary forms. | 15% ad val. |
| 39.10 | 3910.00.00 | Silicones in primary forms. | 15% ad val. |
| 39.11 | All H.S. Codes | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphonés and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. | 25% ad val. |
| 39.12 | All H.S. Codes | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | 15% ad val. |
| 39.13 | All H.S. Codes | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. | 25% ad val. |
| 39.14 | 3914.00.00 | Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms. | 25% ad val. |
| 39.15 | All H.S. Codes | Waste, parings and scrap of plastics | 15% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------------|---|----------------------------|
| 39.16 | All H.S. Codes | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics | 25% ad val. |
| 39.17 | 3917.10.00 | Artificial guts (sausage casings) of hardened protein or of cellulosic materials | 25% ad val. |
| | 3917.21.00 | Tubes, pipes and hoses, rigid : Of polymers of ethylene | 40% ad val. |
| | 3917.22.00 | Tubes, pipes and hoses, rigid : Of polymers of propylene | 40% ad val. |
| | 3917.23.00 | (i) PVC channel reed frame (ii) Tubes, pipes and hoses, rigid : Of polymers vinyl chloride | 30% ad val. |
| | 3917.29.10 | Silicone tubing for laboratory uses | 40% ad val. 30% ad val. |
| | 3917.31.10 | Silicone tubing for laboratory uses | 25% ad val. |
| | 3917.32.10 | | |
| | 3917.33.10 | | |
| | 3917.39.10 | | |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 39.18 | All H.S. Codes | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to Chapter 39. | 40% ad val. |
| 39.19 | All H.S. Codes | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | 40% ad val. |
| 39.20 | 3920.63.00 | (i) Polyester foil imported by telephone cable manufactures | 30% ad val. |
| | 3920.69.00 | | |
| | 3920.71.00 | Of regenerated cellulose | 30% ad val. |
| | 3920.72.10 | Vulcanised fibre sheet imported in prepunched, cut to size or shape for the manufacture of silver cans | 25% ad val. |
| | 3920.92.00 | All goods | 30% ad val. |
| | 3920.93.00 | | |
| | 3920.94.00 | | |
| | 3920.99.00 | | |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 39.21 | 3921.90.10 | Vulcanised fibre sheet imported in prepunched, cut to size or shape for the manufacture of silver cans | 25% ad val. |

| (1) | (2) | (3) | (4) |
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| | All other H.S. Codes | All other goods | 40% ad val. |
| 39.22 | All H.S. Codes | Baths, shower-baths, wash-basins, bidets, lavatory pans, seats, and covers, flushing cisterns and similar sanitary ware, of plastics. | 40% ad val. |
| 39.23 | | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | |
| | 3923.90.00 | (i) Trays for transportation and keeping of chicks and eggs | 15% ad val. |
| | | (ii) Other goods | 40% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 39.24 | 3924.10.00 | Tableware and kitchenware, of plastics | 40% ad val. |
| | 3924.90.10 | Feeding bottles | 30% ad val. |
| | 3924.90.90 | Other | 40% ad val. |
| 39.25 | | Builder's ware of plastics, not elsewhere specified or included :- | |
| | 3925.20.00 | Doors, windows and their frames and thresholds for doors | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 39.26 | 3926.10.00 | Office or school supplies | 40% ad val. |
| | 3926.20.10 | Gloves (surgical) | 30% ad val. |
| | 3926.20.90 | Other | 40% ad val. |
| | 3926.30.00 | Fittings for furniture, coachwork or the like | 40% ad val. |
| | 3926.40.00 | Statuettes and other ornamental articles | 40% ad val. |
| | 3926.90.10 | Plastic coil used as contraceptive and coil inserter | Nil |
| | 3926.90.90 | (i) PVC screen having internal diameter from 4" to 8" | 15% ad val. |
| | | (ii) Other | 40% ad val. |
| 40.01 | All H.S. Codes | Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip. | 15% ad val. |
| 40.02 | All H.S. Code | Synthetic rubber, and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. | 15% ad val. |
| 40.03 | 4003.00.00 | Reclaimed rubber in primary forms or in plates, | |

| (1) | (2) | (3) | (4) |
|------------|----------------|--|-------------|
| | | sheets or strip. | 25% ad val. |
| 40.05 | 4005.10.00 | Compound with carbon black or silica | 40% ad val. |
| | 4005.20.00 | Solutions; dispersions other than those of sub-heading No. 4005.10 | 30% ad val. |
| | 4005.91.00 | Plates, sheets or strip | 40% ad val. |
| | 4005.99.00 | Other | 30% ad val. |
| 40.06 | All H.S. Codes | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. | 30% ad val. |
| 40.07 | 4007.00.00 | Vulcanised rubber thread and cord | 30% ad val. |
| 40.08 | All H.S. Codes | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | 30% ad val. |
| 40.09 | 4009.10.00 | (i) Unfinished synthetic rubber tubes | 30% ad val. |
| | | (ii) Other goods | 40% ad val. |
| | 4009.20.00 | Reinforced or otherwise combined only with metal, without fittings | 30% ad val. |
| | 4009.30.00 | Reinforced or otherwise combined only with textile materials, without fittings | 30% ad val. |
| | 4009.40.00 | Reinforced or otherwise combined with other materials, without fittings | 30% ad val. |
| | 4009.50.00 | With fittings | 30% ad val. |
| 40.10 | All H.S. Codes | Conveyor or transmission belts or belting, of vulcanised rubber. | 40% ad val. |
| 40.11 | 4011.10.00 | New pneumatic tyres of rubber used on motor cars (including station wagons) | 30% ad val. |
| | 4011.20.00 | (i) New pneumatic tyres of rubber used on buses or lorries of which rim size is 15 and above but excluding the following sizes namely :- | 25% ad val. |
| | | 560-15 | } all PR |
| | | 590-15 | |
| | | 640-15 | |
| | | 670-15 | |
| | | 710-15 | |
| | | 700-15-6.8 PR | |
| | | 600 | } 16-7.8 PR |
| | | 650 | |
| | | 700 | |
| | | 750 | |
| | | (ii) Other | 40% ad val. |
| 4011.30.00 | | New pneumatic tyres of rubber used on | |

| (1) | (2) | (3) | (4) |
|-------|----------------|---|-------------|
| | | aircraft | Nil |
| | 4011.40.00 | New pneumatic tyres of rubber used on motorcycles | 40% ad val. |
| | 4011.50.00 | New pneumatic tyres of rubber used on bicycles | 30% ad val. |
| | 4011.91.10 | New pneumatic tyres of rubber used on tractors | Nil |
| | 4011.91.90 | Other new pneumatic tyres of rubber including pneumatic tyres used on motor scooter and auto rickshaw | 40% ad val. |
| | 4011.99.00 | | |
| 40.12 | 4012.10.00 | Retreaded tyres | 40% ad val. |
| | 4012.20.00 | Used pneumatic tyres | 40% ad val. |
| | 4012.90.00 | (i) Tyre flaps of rubber of a kind used on motor cars (including station wagon and racing cars) | 30% ad val. |
| | | (ii) Tyre flaps of rubber of a kind used on buses or lorries | 25% ad val. |
| | | (iii) Tyre flaps of rubber of a kind used on bicycles | 30% ad val. |
| | | (iv) Tyre flaps of rubber of a kind used on motorcycle | 40% ad val. |
| | | (v) Tyre flaps of rubber of a kind used on tractors | Nil |
| | | (vi) Tyre flaps of rubber of a kind used on aircraft | Nil |
| | | (vii) Tyre flaps of rubber of a kind used on motor scooter and autorickshaws | 40% ad val. |
| 40.13 | 4013.10.10 | Inner tubes of rubber of a kind used on motor cars (including station wagon and racing cars) | 30% ad val. |
| | 4013.10.90 | Inner tubes of rubber used on buses or lorries | 25% ad val. |
| | 4013.20.00 | Inner tubes of rubber used on bicycles | 30% ad val. |
| | 4013.90.10 | Inner tubes of rubber used on motorcycle | 40% ad val. |
| | 4013.90.20 | Inner tubes of rubber used on tractors | Nil |
| | 4013.90.30 | Inner tubes of rubber used on aircraft | Nil |
| | 4013.90.90 | Other Inner tubes of rubber including inner tubes used on motor scooter and autorickshaws | 40% ad val. |
| 40.14 | 4014.10.00 | Sheath contraceptives | Nil |
| | 4014.90.00 | Other | 40% ad val. |
| 40.15 | All H.S. Codes | Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber. | 30% ad val. |
| 40.16 | 4016.10.00 | Of cellular rubber | 40% ad val. |
| | 4016.91.00 | Floor coverings & mats | 40% ad val. |
| | 4016.92.00 | Erasers | 40% ad val. |
| | 4016.93.00 | Gaskets, washers & other seals | 40% ad val. |
| | 4016.94.00 | Boat or dock fenders, whether or not inflatable | 40% ad val. |
| | 4016.95.00 | Other inflatable articles | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| | 4016.99.00 | (i) Rubber bush for CRT (ii) Other | 30% ad val. 40% ad val. |
| 40.17 | All H.S. Codes | Hard rubber in all forms (for example, ebonite) in all forms including waste and scrap; articles of hard rubber raw hides and skins (other than furskins) and leather | 25% ad val. |
| 41.01 | All H.S. Codes | Raw hides and skins of bovine 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. | Nil |
| 41.02 | All H.S. Codes | 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 Chapter 41. | Nil |
| 41.03 | All H.S. Codes | 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 Chapter 41. | Nil |
| 41.04 | All H.S. Codes | Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09. | Nil |
| 41.05 | All H.S. Codes | Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09. | Nil |
| 41.06 | All H.S. Codes | Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09. | Nil |
| 41.07 | All H.S. Codes | Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09. | Nil |
| 41.08 | 4108.00.00 | Chamois (including combination chamois leather) | 7.5% ad val. |
| 41.09 | 4109.00.00 | Patent leather and patent laminated leather; metallised leather | 7.5% ad val. |
| 41.10 | 4110.00.00 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, | |

| (1) | (2) | (3) | (4) |
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| | | powder and flour. | 7.5% ad val. |
| 41.11 | 4111.00.00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls. | 7.5% ad val. |
| 42.01 | 4201.00.00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 40% ad val. |
| 42.02 | All H.S. Codes | Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, travelling-bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | 40% ad val. |
| 42.03 | 4203.10.00 | Articles of apparel and clothing accessories of leather or of composition leather | 40% ad val. |
| | 4203.21.10 | Gloves, mittens and mitts of leather specially designed for use in sports | 15% ad val. |
| | 4203.21.90 | Other Goods | 40% ad val. |
| | 4203.29.00 | | |
| | 4203.30.00 | | |
| | 4203.40.00 | | |
| 42.04 | 4204.00.00 | Articles of leather or of composition leather, of kind used in machinery or mechanical appliances or for other technical uses. | 30% ad val. |
| 42.05 | 4205.00.00 | Other articles of leather or of composition leather | 40% ad val. |
| 42.06 | 4206.10.10 | Catgut for tennis and badminton rackets | 15% ad val. |
| | 4206.10.90 | Other Goods | 25% ad val. |
| | 4206.90.10 | | |
| | 4206.90.90 | | |
| 43.01 | All H.S. Codes | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use) other than raw hides and skins of heading | |

| (1) | (2) | (3) | (4) |
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| | | No. 41.01, 41.02 or 41.03 | 40% ad val. |
| 43.02 | All H.S. Codes | 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 No. 43.03. | 25% ad val. |
| 43.03 | All H.S. Codes | Articles of apparel, clothing accessories and other articles of fur skin. | 40% ad val. |
| 43.04 | 4304.00.00 | Artificial fur and articles thereof | 40% ad val. |
| 44.01 | All H.S. Codes | 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. | 7.5% ad val. |
| 44.02 | 4402.00.00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | 7.5% ad val. |
| 44.03 | All H.S. Codes | Wood in the rough, whether or not stripped of bark or sap-wood, or roughly squared. | 7.5% ad val. |
| 44.04 | All H.S. Codes | Hopwood, 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. | 7.5% ad val. |
| 44.05 | 4405.00.00 | Wood wool, wood flour | 30% ad val. |
| 44.06 | All H.S. Codes | Railway or tramway sleepers (cross-ties) of wood | 7.5% ad val. |
| 44.07 | All H.S. Codes | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm. | 7.5% ad val. |
| 44.08 | All H.S. Codes | Veneer sheets and sheets for plywood (whether or not sliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm. | 15% ad val. |
| 44.09 | All H.S. Codes | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed. | 15% ad val. |

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| 44.10 | All H.S. Codes | Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | 40% ad val. |
| 44.11 | All H.S. Codes | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | 40% ad val. |
| 44.12 | All H.S. Codes | Plywood, veneered panels and similar laminated wood | 30% ad val. |
| 44.13 | 4413.00.10 | densified Wooden ribs of 25.4cm x 0.29 cm x 0.32 cm size | 15% ad val. |
| | 4413.00.20 | Treated wood including seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories | 30% ad val. |
| | 4413.00.90 | Other densified wood, in blocks, plates, strips or profile shapes | 25% ad val. |
| 44.14 | 4414.00.00 | Wooden frames for paintings, photographs, mirrors or similar objects. | 30% ad val. |
| 44.15 | 4415.10.10 | Tea chest | 40% ad val. |
| | 4415.10.90 | Other cases boxes, crates, drums and similar packings; cable-drums | 30% ad val. |
| | 4415.20.00 | Pallets, box pallets and other load boards; pallets collars | 25% ad val. |
| 44.16 | 4416.00.00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 25% ad val. |
| 44.17 | All H.S. Codes | Tools, tool bodies, tool handles, broom or brush bodies and handles of wood; boot or shoe lasts and trees, of wood. | 30% ad val. |
| 44.18 | 4418.10.00 All other H.S. Codes | Builder's joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:- Windows, French-windows and their frames All other goods, | 30% ad val. 25% ad val. |
| 44.19 | 4419.00.00 | Tableware and kitchenware, of wood | 30% ad val. |
| 44.20 | All H.S. Codes | Wood marquetry and inlaid wood, caskets and cases for jewellery or cutlery, and similar articles, of wood, statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | 25% ad val. |

| (1) | (2) | (3) | (4) |
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| 44.21 | 4421.10.00 4421.90.00 | Cloth hangers Other articles of wood | 30% ad val. 25% ad val. |
| 45.01 | All H.S. Codes | Natural cork, raw simply prepared; waste cork; crushed, granulated or ground cork. | 15% ad val. |
| 45.02 | 4502.00.00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strips (including sharp-edged blanks for corks or stoppers). | 15% ad val. |
| 45.03 | 4503.10.10 | Articles of natural cork :- Having a circumference of upto 4.3 cm at the upper end and 3.3 cm at the lower end | 15% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 45.04 | 4504.10.00 4504.90.10 4504.90.90 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, incl. discs Other agglomerated cork and articles thereof:- Having a circumference of <=4.3 cm at the upper end, 3.3 cm at the lower end Other | 30% ad val. 25% ad val. 25% ad val. |
| 46.01 | 4601.20.10 | Plaits and similar products of plaiting mate- rials, whether or not assembled into strips; plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):- Mats, matting and screens of vegetable materials : Made from plaits and similar products of plaiting materials | 30% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 46.02 | All H.S. Codes | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah. | 40% ad val. |
| 47.01 to 47.06 | All H.S. Codes | All goods | Nil |
| 47.07 | All H.S. Codes | Recovered (waste and scrap) paper and paperboard | Nil. |
| 48.01 | 4801.00.00 | Newsprint, in rolls or sheets. | 15% ad val. |

| (1) | (2) | (3) | (4) |
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| 48.02 | 4802.10.00 to 4802.60.00 | (i) ECG, Ultrasonogram recording paper (ii) Writing and printing paper upto 150 GSM (iii) All other goods | 7.5% ad val. 25% ad val. 30.0% ad val. |
| 48.03 | 4803.00.00 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. | 30% ad val. |
| 48.04 | All H.S. Codes | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03. | 30% ad val. |
| 48.05 | All H.S. Codes | Other uncoated paper and paperboard in rolls or sheets, not further worked or processed than as specified in Note 2 of Chapter 48. | 30% ad val. |
| 48.06 | All H.S. Codes | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets | 30% ad val. |
| 48.07 | All H.S. Codes | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 30% ad val. |
| 48.08 | All H.S. Codes | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets other than paper of the kind described in heading No. 48.03. | 30% ad val. |
| 48.09 | All H.S. Codes | Carbon paper, self-copy paper and other copying or transfer paper (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state. | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| 48.10 | All H.S. Codes | 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 sheets. | 30% ad val. |
| 48.11 | 4811.39.00 | Other paper and paperboard coated impregnated or covered with plastics (excluding adhesives) | 30% ad val. |
| | 4811.90.00 | (i) Decalcomania paper (ii) Insulated paper and paper board (iii) Other paper, paperboard, cellulose wadding and webs of cellulose fibres | 15% ad val. 15% ad val. 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 48.12 | 4812.00.00 | Filter blocks, slabs and plates of paper pulp: | 30% ad val. |
| 48.13 | All H.S. Codes | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | 40% ad val. |
| 48.14 | All H.S. Codes | Wallpaper and similar wall coverings; window transparencies of paper. | 40% ad val. |
| 48.15 | 4815.00.00 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 40% ad val. |
| 48.16 | All H.S. Codes | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. | 40% ad val. |
| 48.17 | All H.S. Codes | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 40% ad val. |
| 48.18 | All H.S. Codes | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 48.19 | 4819.10.00 | Cartons, boxes and cases, of corrugated paper or paperboard | 40% ad val. |
| | 4819.20.00 | (i) Duplex outer shell for packing of match sticks | 15% ad val. |
| | | (ii) Other folding cartons, boxes and cases, of non-corrugated paper or paperboard. | 40% ad val. |
| | 4819.30.00 | Sacks and bags, having a base of a width of 40 cm or more. | 40% ad val. |
| | 4819.40.00 | Other sacks and bags, including cones | 40% ad val. |
| | 4819.50.00 | (i) Paper cup, printed with the name of a dairy, beverage and food products industries | 30% ad val. |
| | | (ii) Other packing containers, including record sleeves | 40% ad val. |
| | 4819.60.00 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like. | 40% ad val. |
| 48.20 | All H.S. Codes | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other) folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers of paper or paperboard. | 40% ad val. |
| 48.21 | All H.S. Codes | Paper or paperboard labels of all kinds, whether or not printed. | 40% ad val. |
| 48.22 | All H.S. Codes | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). | 40% ad val. |
| 48.23 | 4823.40.10 | ECG recording paper | 7.5% ad val. |
| | 4823.40.90 | (i) Ultrasonogram recording paper | 7.5% ad val. |
| | | (ii) Other paper and paperboard | 40% ad val. |
| | 4823.60.00 | (i) Paper or Paperboard cup printed with the name of dairy, beverage and food product industry | 30% ad val. |
| | | (ii) Trays, dishes, plates, cups and the like of paper or paperboard. | 40% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 49.01 | 4901.10.00 | Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded | 7.5% ad val. |
| | 4901.91.00 | Dictionaries and encyclopedias, and serial instalments thereof | Nil |

| (1) | (2) | (3) | (4) |
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| | 4901.99.00 | (i) All books, except books of fiction, poetry, short story, drama, biography and belles lettres (ii) Other books | Nil 7.5% ad val. |
| 49.02 | All H.S. Codes | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | Nil |
| 49.03 | 4903.00.00 | Children's picture, drawing or colouring books. | Nil |
| 49.04 | 4904.00.00 | Music, printed or in manuscript, whether or not bound or illustrated. | Nil |
| 49.05 | All H.S. Codes | Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed. | 7.5% ad val. |
| 49.06 | 4906.00.00 | Plans and drawings for architectural, engineering industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. | Nil |
| 49.07 | 4907.00.10 4907.00.90 | Stock, share and bond certificates and similar documents of title, cheque forms (i) Used postage (ii) Other | 40% ad val. Nil Nil |
| 49.08 | All H.S. Codes | Transfers (decalcomanias) | 15% ad val. |
| 49.09 | 4909.00.00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 40% ad val. |
| 49.10 | 4901.00.10 4901.00.90 | Calendars of paper or paperboard Other | 40% ad val. 40% ad val. |
| 49.11 | 4911.10.00 4911.91.00 4911.99.00 | Trade advertising material, commercial catalogues and the like Pictures, designs and photographs Other | Nil 40% ad val. 40% ad val. |
| 50.01 | 5001.00.00 | Silk-worm cocoons suitable for reeling. | Nil |
| 50.02 | 5002.00.00 | Raw silk (not thrown) | 7.5% ad val. |
| 50.03 | All H.S. Codes | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). | 7.5% ad val. |

| (1) | (2) | (3) | (4) |
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| 50.04 | 5004.00.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale | 7.5% ad val. |
| 50.05 | 5005.00.00 | Yarn spun from silk waste, not put up for retail sale | 7.5% ad val. |
| 50.06 | All H.S. Codes | Silk yarn and yarn from silk waste, put up for retail sale; silk-worm gut. | 7.5% ad val. |
| 50.07 | All H.S. Codes | Woven fabrics of silk or of silk waste | 40% ad val. |
| 51.01 | All H.S. Codes | Wool, not carded or combed. | 15% ad val. |
| 51.02 | All H.S. Codes | Fine or coarse animal hair, not carded or combed. | 15% ad val. |
| 51.03 | All H.S. Codes | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. | 15% ad val. |
| 51.04 | All H.S. Codes | Garnetted stock of wool or of fine or coarse animal hair | 15% ad val. |
| 51.05 | | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):- | |
| | 5105.29.10 | Wool tops | Nil |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 51.06 | All H.S. Codes | Yarn of carded wool, not put up for retail sale. | 7.5% ad val. |
| 51.07 | All H.S. Codes | Yarn of combed wool, not put up for retail sale. | 7.5% ad val. |
| 51.08 | All H.S. Codes | Yarn of fine animal hair (carded or combed), not put up for retail sale. | 7.5% ad val. |
| 51.09 | All H.S. Codes | Yarn of wool or of fine animal hair, put up for retail sale. | 7.5% ad val. |
| 51.10 | 5110.00.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale | 30% ad val. |
| 51.11 | All H.S. Codes | Woven fabrics of carded wool or of carded fine animal hair. | 40% ad val. |
| 51.12 | All H.S. Codes | Woven fabrics of combed wool or of combed fine animal hair. | 40% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------|---|----------------------------|
| 51.13 | 5113.00.00 | Woven fabrics of coarse animal hair or of horsehair. | 40% ad val. |
| 52.01 | All H.S. Codes | Cotton, not carded or combed. | Nil |
| 52.02 | 5202.10.00 | Cotton yarn waste (including thread waste) | 15% ad val. |
| | 5202.91.00 | Cotton waste, other, garnetted stock | 15% ad val. |
| | 5202.99.10 | Cotton waste, other | Nil |
| | 5202.99.90 | Other | 7.5% ad val. |
| 52.03 | All H.S. Codes | Cotton, carded or combed. | Nil |
| 52.04 | All H.S. Codes | Cotton sewing thread, whether or not put up for retail sale. | 15% ad val. |
| 52.05 | All H.S. Codes | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. | 7.5% ad val. |
| 52.06 | All H.S. Codes | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. | 7.5% ad val. |
| 52.07 | All H.S. Codes | Cotton yarn (other than sewing thread) put up for retail sale. | 7.5% ad val. |
| 52.08 | All H.S. Codes | (i) Fabrics for the manufacture of typewriter ribbons (ii) All other Goods | 30% ad val. 40% ad val. |
| 52.09 | | | |
| 52.10 | | | |
| 52.11 | | | |
| 52.12 | | | |
| 53.01 | All H.S. Codes | All goods | 30% ad val. |
| 53.02 | | | |
| 53.03 | | | |
| 53.04 | | | |
| 53.05 | | | |
| 53.06 | | | |
| 53.07 | | | |
| 53.08 | | | |
| 53.09 | All H.S. Codes | All goods | 40% ad val. |
| 53.10 | | | |
| 53.11 | | | |
| 54.01 | All H.S. Codes | Sewing thread of man-made filaments, whether or not put up for retail sale. | 30% ad val. |
| 54.02 | All H.S. Codes | All goods | 15% ad val. |
| 54.03 | | | |
| 54.06 | | | |

| (1) | (2) | (3) | (4) |
|-------|--------------------------|---|----------------------------|
| 54.04 | All H.S. Codes | All goods | 40% ad val. |
| 54.05 | | | |
| 54.07 | | | |
| 54.08 | | | |
| 55.01 | All H.S. Codes | Synthetic filament tow. | 7.5% ad val. |
| 55.02 | All H.S. Codes | Artificial filament tow. | 7.5% ad val. |
| 55.03 | All H.S. Codes | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. | Nil |
| 55.04 | All H.S. Codes | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | Nil |
| 55.05 | All H.S. Codes | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. | Nil |
| 55.06 | All H.S. Codes | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | Nil |
| 55.07 | 5507.00.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | Nil |
| 55.08 | All H.S. Codes | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | 30% ad. val. |
| 55.09 | All H.S. Codes | All goods | 15% ad val. |
| 55.10 | | | |
| 55.11 | | | |
| 55.12 | All H.S. Codes | All goods | 40% ad val. |
| 55.13 | | | |
| 55.14 | | | |
| 55.15 | | | |
| 55.16 | | | |
| 56.01 | All H.S. Codes | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps | 40% ad val. |
| 56.02 | All H.S. Codes | Felt, whether or not impregnated, coated, covered or laminated | 40% ad val. |
| 56.03 | All H.S. Codes | Nonwovens, whether or not impregnated, coated, covered or laminated | 30% ad val. |
| 56.04 | 5604.10.00 5604.20.00 | Rubber thread and cord, textile covered High tenacity yarn of polyester, nylon, other polyamides or viscose rayon, impregnated or coated | 40% ad val. 30% ad val. |

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| | 5604.90.00 | Other | 40% ad val. |
| 56.05 | All H.S. Codes | Metallised yarn, whether or not gimped being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder of covered with metal. | 7.5% ad val. |
| 56.06 | All H.S. Codes | Gimped yarn and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 40% ad val. |
| 56.07 | 5607.10.11 | Rope | 40% ad val. |
| | 5607.10.12 | Twine | 40% ad val. |
| | 5607.10.19 | Other | 40% ad val. |
| | 5607.21.00 | Binder or baler twine | 40% ad val. |
| | 5607.29.00 | Other | 40% ad val. |
| | 5607.30.00 | Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibres | 40% ad val. |
| | 5607.41.00 | Binder or baler twine | 40% ad val. |
| | 5607.49.00 | (i) Nylon cord and polyester cord | 30% ad val. |
| | 5607.50.00 | (ii) Other | 40% ad val. |
| | 5607.90.00 | | |
| 56.08 | All H.S. Codes | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | 40% ad val. |
| 56.09 | 5609.00.00 | Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included. | 40% ad val. |
| 57.01 | All H.S. Codes | Carpets and other textile floor coverings, knotted, whether or not made up. | 40% ad val. |
| 57.02 | All H.S. Codes | Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "kelem", "schumacks" "karamanie" and similar hand woven rugs. | 40% ad val. |
| 57.03 | All H.S. Codes | Carpets and other textile floor coverings, tufted, whether or not made up. | 40% ad val. |
| 57.04 | All H.S. Codes | Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up. | 40% ad val. |
| 57.05 | All H.S. Codes | Other carpets and other textile floor coverings, whether or not made up. | 40% ad val. |

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| 58.01 | All H.S. Codes | Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06 | 40% ad val. |
| 58.02 | All H.S. Codes | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03. | 40% ad val. |
| 58.03 | All H.S. Codes | Gauze, other than narrow fabrics of 58.06 | 40% ad val. |
| 58.04 | All H.S. Codes | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02. | 40% ad val. |
| 58.05 | 5805.00.00 | Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up. | 40% ad val. |
| 58.06 | 5806.31.10 All other H.S. Codes | Cotton ribbon fabrics for the manufacture of type writer ribbon All other goods | 30% ad val. 40% ad val. |
| 58.07 | All H.S. Codes | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | 40% ad val. |
| 58.08 | All H.S. Codes | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | 40% ad val. |
| 58.09 | 5809.00.00 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not else where specified or included. | 40% ad val. |
| 58.10 | All H.S. Codes | Embroidery in the piece, in strips or in motifs | 40% ad val. |
| 58.11 | 5811.00.00 | Quilted textile products in the piece, composed of one or more layers of textile materials * assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10. | 40% ad val. |
| 59.01 | All H.S. Codes | Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers | |

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| | | of books or the like; tracing cloth; prepared pointing canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. | 40% ad val. |
| 59.02 | All H.S. Codes | Tyre cord fabric of high tenacity yarn or nylon or other polyamides, polyesters or viscose rayon. | 15% ad val. |
| 59.03 | All H.S. Codes | Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02. | 40% ad val. |
| 59.04 | All H.S. Codes | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing; whether or not cut to shape. | 40% ad val. |
| 59.05 | 5905.00.00 | Textile wall coverings | 40% ad val. |
| 59.06 | All H.S. Codes | Rubberised textile fabrics, other than those of heading no 59.02 | 40% ad val. |
| 59.07 | 5907.00.00 | Textile fabrics otherwise impregnated, coated or covered, painted canvas being theatrical scenery, studio back-cloths or the like. | 40% ad val. |
| 59.08 | 5908.00.00 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated. | 40% ad val. |
| 59.09 | 5909.00.00 | Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials | 40% ad val. |
| 59.10 | 5910.00.00 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 40% ad val. |
| 59.11 | 5911.10.00 | (i) Narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 40% ad val. |
| | | (ii) Other goods | 15% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 60.01 | All H.S. Codes | Pile fabrics, including "long pile" fabrics and terry fabrics, Knitted or crocheted | 40% ad val. |

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| 60.02 | All H.S. Codes | Other knitted or crocheted fabrics | 40% ad val. |
| 61.01 to 61.15 | All H.S. Codes | All goods | 40% ad val. |
| 61.16 | 6116.10.10 | Gloves of rubberised textile material for use as sports outfit | 25% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 61.17 | 6117.80.91 | Kneecaps, anklets and supporters of rubberised textile material for use as sports outfit | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 62.01 to 62.17 | All H.S. Codes | Articles of apparel clothing accessories, not knitted or crocheted | 40% ad val. |
| 63.01 to 63.10 | All H.S. Codes | Other made up textile articles; sets; worn clothing and worn textile articles; rags | 40% ad val. |
| 64.01 | All H.S. Codes | 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. | 40% ad val. |
| 64.02 | All H.S. Codes | Other footwear with outer soles and uppers of rubber or plastics. | 40% ad val. |
| 64.03 | All H.S. Codes | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | 40% ad val. |
| 64.04 | All H.S. Codes | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | 40% ad val. |
| 64.05 | All H.S. Codes | Other footwear. | 40% ad val. |
| 64.06 | All H.S. Codes | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof. | 30% ad val. |

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| 65.01 | 6501.00.00 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 40% ad val. |
| 65.02 | 6502.00.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 40% ad val. |
| 65.03 | 6503.00.00 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed. | 40% ad val. |
| 65.04 | 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 40% ad val. |
| 65.05 | All H.S. Codes | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabrics, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. | 40% ad val. |
| 65.06 | All H.S. Codes | Other headgear, whether or not lined or trimmed. | 40% ad val. |
| 65.07 | 6507.00.00 | Head-bands, linings, covers, hat foundations, hats frames, peaks and chinstraps for headgear. | 40% ad val. |
| 66.01 | All H.S. Codes | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | 40% ad val. |
| 66.02 | 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 40% ad val. |
| 66.03 | All H.S. Codes | Parts, trimmings and accessories of articles of heading No. 66.01 to 66.02. | 40% ad val. |
| 67.01 | 6701.00.00 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles there of (other than goods of heading No. 05.05 and worked quills and scapes). | 40% ad val. |
| 67.02 | All H.S. Codes | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | 40% ad val. |
| 67.03 | 6703.00.00 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 40% ad val. |

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| 67.04 | All H.S. Codes | Wigs, false beards, eyebrows and eyelashes, switches and the like of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. | 40% ad val. |
| 68.01 | 6801.00.00 | Setts, curbstones and flagstones, of natural stone (except slate). | 30% ad val. |
| 68.02 | All H.S. Codes | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 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). | 40% ad val. |
| 68.03 | 6803.00.00 | Worked slate and articles of slate or of agglomerated slate. | 25% ad val. |
| 68.04 | 6804.10.00 | Millstones and grindstones for milling, grinding or pulping | 30% ad val. |
| | 6804.21.10 | Grinding wheels | 15% ad val. |
| | 6804.21.90 | Other | 40% ad val. |
| | 6804.22.10 | Grinding wheels | 15% ad val. |
| | 6804.22.90 | Other | 40% ad val. |
| | 6804.23.10 | Grinding wheels | 15% ad val. |
| | 6804.23.90 | Other | 40% ad val. |
| | 6804.30.00 | Hand sharpening or polishing stones | 30% ad val. |
| 68.05 | All H.S. Codes | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up. | 40% ad val. |
| 68.06 | All H.S. Codes | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral other than those of heading No. 68.11 or 68.12 or of Chapter 69. | 25% ad val. |
| 68.07 | All H.S. Codes | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | 25% ad val. |
| 68.08 | 6808.00.00 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders | 40% ad val. |

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| 68.09 | 6809.11.00 | Faced or reinforced with paper and paper board only | 25% ad val. |
| | 6809.19.00 | Other boards, sheets, panels, tiles and similar articles, not ornamented | 25% ad val. |
| | 6809.90.00 | Other articles | 30% ad val. |
| 68.10 | 6810.11.00 | Building blocks and bricks | 40% ad val. |
| | 6810.19.00 | (i) Railway sleepers | 7.5% ad val. |
| | | (ii) Other goods | 40% ad val. |
| | All other H.S. codes | All other goods | 40% ad val. |
| 68.11 | All H.S. Codes | Articles of asbestos-cement, of cellulose fibre-cement or the like. | 30% ad val. |
| 68.12 | 6812.10.10 | Asbestos greased graphite packing imported by IWT industry | 25% ad val. |
| | 6812.10.90 | Other | 25% ad val. |
| | 6812.20.00 | Yarn & thread | 30% ad val. |
| | 6812.30.00 | Cords & string, whether or not plaited | 30% ad val. |
| | 6812.40.00 | Woven or knitted fabric | 30% ad val. |
| | 6812.50.00 | Clothing, clothing accessories, footwear and headgear | 30% ad val. |
| | 6812.60.00 | Paper, millboard & felt | 30% ad val. |
| | 6812.70.00 | Compressed asbestos fibre jointing, in sheets or rolls | 30% ad val. |
| | 6812.90.10 | Fabricated asbestos of the kind used in automotive vehicles | 30% ad val. |
| | 6812.90.90 | Other | 40% ad val. |
| 68.13 | All H.S. Codes | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. | 30% ad val. |
| 68.14 | All H.S. Codes | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. | 30% ad val. |
| 68.15 | All H.S. Codes | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | 30% ad val. |
| 69.01 | 6901.00.00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 30% ad val. |

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| 69.02 | All H.S. Codes | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | 25% ad val. |
| 69.03 | | Other refractory ceramic goods (for example, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheets and rods), other than those of siliceous fossil meals or of similar siliceous earths :- | |
| | 6903.10.00 | (i) Laboratory articles | 7.5% ad val. |
| | 6903.20.00 | (ii) Other goods | 40% ad val. |
| | 6903.90.00 | (i) Ceramic ingot moulds | 15% ad val. |
| | | (ii) Other goods | 30% ad val. |
| 69.04 | All H.S. Codes | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | 40% ad val. |
| 69.05 | All H.S. Codes | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | 40% ad val. |
| 69.06 | 6906.00.00 | Ceramic pipes, conduits, guttering and pipe fittings. | 40% ad val. |
| 69.07 | All H.S. Codes | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. | 40% ad val. |
| 69.08 | All H.S. Codes | Glazed ceramic flags and paving hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | 40% ad val. |
| 69.09 | All H.S. Codes | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic post, jars and similar articles of a kind used for the conveyance or packing of goods. | 7.5% ad val. |
| 69.10 | All H.S. Codes | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | 40% ad val. |
| 69.11 | All H.S. Codes | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | 40% ad val. |
| 69.12 | 6912.00.00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china | 40% ad val. |

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| 69.13 | All H.S. Codes | Statuettes and other ornamental ceramic articles. | 40% ad val. |
| 69.14 | All H.S. Codes | Other ceramic articles | 40% ad val. |
| 70.01 | 7001.00.00 | Cullet and other waste and scrap of glass; glass in the mass. | 15% ad val. |
| 70.02 | 7002.10.00 | Glass in balls, unworked | 40% ad val. |
| | 7002.20.00 | Glass in rods, unworked | 40% ad val. |
| | 7002.31.10 | Neutral glass tubes for the manufacture of ampoules | 7.5% ad val. |
| | 7002.31.90 | Exhaust tube, flange tube, other | 30% ad val. |
| | 7002.32.00 | Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C. | 30% ad val. |
| | 7002.39.10 | Neutral glass tubes for the manufacture of ampoules | 7.5% ad val. |
| | 7002.39.90 | Other | 40% ad val. |
| 70.03 | All H.S. Codes | Cast glass and rolled glass, in sheets or profiles, whether or not having or an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | 40% ad val. |
| 70.04 | All H.S. Codes | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | 40% ad val. |
| 70.05 | All H.S. Codes | 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. | 40% ad val. |
| 70.06 | 7006.00.00 | Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | 40% ad val. |
| 70.07 | All H.S. Codes | Safety glass, consisting of toughened (tempered) or laminated glass. | 40% ad val. |
| 70.08 | 7008.00.00 | Multiple-walled insulating units of glass | 25% ad val. |
| 70.09 | 7009.10.00 | Rear-view mirrors for vehicles | 40% ad val. |
| | 7009.91.10 | Spherical and cylindrical mirror only for Laboratory use | 7.5% ad val. |
| | 7009.91.90 | Other | 40% ad val. |
| | 7009.92.10 | Spherical and cylindrical mirror only for laboratory use | 7.5% ad val. |
| | 7009.92.90 | Other | 40% ad val. |

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| 70.10 | All H.S. Codes | 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:- | |
| | | (i) Bottles and jars | 15% ad val. |
| | | (ii) All other goods | 30% ad val. |
| 70.11 | | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like :- | |
| | 7011.10.00 | For electric lighting | 30% ad val. |
| | 7011.20.00 | For cathode-ray tube | 25% ad val. |
| | 7011.90.00 | Other | 30% ad val. |
| 70.12 | All H.S. Codes | Glass inners for vacuum flasks or for other vacuum vessels. | 25% ad val. |
| 70.13 | All H.S. Codes | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18). | 40% ad val. |
| 70.14 | 7014.00.00 | Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked. | 30% ad val. |
| 70.15 | All H.S. Codes | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. | 7.5% ad val. |
| 70.16 | All H.S. Codes | Paving blocks, slabs, bricks squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. | 30% ad val. |
| 70.17 | All H.S. Codes | Laboratory, hygienic or pharmaceutical glassware whether or not graduated or calibrated. | 7.5% ad val. |
| 70.18 | All H.S. Codes | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other | |

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| | | ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. | 30% ad val. |
| 70.19 | 7019.40.00 | (i) Fibre glass filter/strainers for deep tubewell (ii) Fibre glass wall screen having internal diameter ranging from 4" to 8" (iii) Other goods | Nil |
| | 7019.51.00 | | |
| | 7019.52.00 | | 15% ad val. |
| | 7019.59.00 | | 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 70.20 | 7020.00.00 | (i) Glass moulds (ii) Other articles of glass. | 15% ad val. 30% ad val. |
| 71.01 | All H.S. Codes | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, or cultured, temporarily strung for convenience of transport :- (i) Cultured pearls : unworked (ii) Natural or cultured pearls, graded and temporarily strung for convenience of transport (iii) All other goods | 15% ad val. 40% ad val. 40% ad val. |
| 71.02 | 7102.10.00 | Unsorted : Diamonds | 7.5% ad val. |
| | 7102.21.00 | Industrial diamond : Unworked or simply sawn, cleaved or bruted | 7.5% ad val. |
| | 7102.29.00 | Other | 30% ad val. |
| | 7102.31.00 | Non industrial diamond : Unworked or simply sawn, cleaved or bruted | 7.5% ad val. |
| | 7102.39.00 | Other | 30% ad val. |
| 71.03 | | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport :- | |
| | 7103.10.00 | Unworked or simply sawn or roughly shaped | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 71.04 | 7104.20.10 | Synthetic diamonds, unworked | 7.5% ad val. |
| | 7104.20.20 | | |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 71.05 | All H.S. Codes | Dust and powder of natural or synthetic precious or semi-precious stones. | 25% ad val. |

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| 71.06 | All H.S. Codes | Silver (including silver plated with gold or platinum) Unwrought or in Semi-manufactured forms, or in powder form. | 7.5% ad val. |
| 71.07 | 7107.00.00 | Base metals clad with silver, not further worked than semi-manufactured | 25% ad val. |
| 71.08 | 7108.11.00 | Gold in powder form | 15% ad val. |
| | 7108.12.00 7108.13.00 7108.20.00 | Gold in other forms | Taka 300 per tola (11.664 grms) |
| 71.09 | 7109.00.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 25% ad val. |
| 71.10 | All H.S. Codes | Platinum unwrought or in semi-manufactured forms, or in powder form :- (i) Other Platinum (ii) All other goods | 40% ad val. 15% ad val. |
| 71.11 | 7111.00.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | 25% ad val. |
| 71.12 | All H.S. Codes | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal :- (i) Waste and scrap of a type used principally for the recovery of precious metal of ash and residues (other than from the manufacture of iron and steel), containing metals and metal compounds, other (ii) Waste and scrap of a type used principally for the recovery of precious metal of other plastics (iii) All other goods | Nil 15% ad val. 25% ad val. |
| 71.13 | All H.S. Codes | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | 40% ad val. |
| 71.14 | All H.S. Codes | Articles of goldsmith's or silversmith's wares and parts thereof, of precious metal or of metal clad with precious metal. | 40% ad val. |
| 71.15 | All H.S. Codes | Other articles of precious metal or of metal clad with precious metal. | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 71.16 | All H.S. Codes | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | 40% ad val. |
| 71.17 | All H.S. Codes | Imitation jewellery. | 40% ad val. |
| 72.01 | All H.S. Codes | Pig iron and spiegeleisen in pigs, blocks or other primary forms. | 7.5% ad val. |
| 72.02 | 7202.11.00 | Ferro-manganese: Containing by weight more than 2% carbon | 15% ad val. |
| | 7202.19.00 | Other | 15% ad val. |
| | 7202.21.00 | Ferro-silicon: Containing by weight more than 55% of silicon | 15% ad val. |
| | 7202.29.00 | Other | 15% ad val. |
| | 7202.30.00 | Ferro-silico-manganese | 15% ad val. |
| | 7202.49.00 | Ferro-chromium : other than ferro-chromium containing by weight more than 4% of carbon | 15% ad val. |
| | 7202.50.00 | Ferro-silico-chromium | 15% ad val. |
| 72.03. | All H.S. Codes | 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. | 7.5% ad val. |
| 72.04 | All H.S. Codes | (i) Re-rollable scrap (ii) Other goods | 15% ad val. 7.5% ad val. |
| 72.05 | All H.S. Codes | Granules and powders, of pig iron, spiegeleisen, iron or steel. | 15% ad val. |
| 72.06 | All H.S. Codes | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No.72.03). | 15% ad val. |
| 72.07 | All H.S. Codes | (i) M.S.Billet (ii) All other goods | 30% ad val. 15% ad val. |
| 72.08 | All H.S. Codes 72.09 72.11 | (i) B.P/M.S sheet or coil of iron or steel | 15% ad val. |
| | | (ii) Carbon steel strips of thickness not exceeding 0.125 mm | 7.5% ad val. |
| | | (iii) Carbon steel strips of thickness upto 1 mm and width upto 6" | 25% ad val. |
| | | (iv) Reed frame steel strips | 25% ad val. |
| | | (v) Hot rolled coil other than of a thickness ranging from 1.6 mm to 4.5 mm | 15% ad val. |
| | | (vi) Hot rolled coil of a thickness ranging from 1.6 mm to 4.5 mm | 7.5% ad val. |
| | | (vii) All other goods | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 72.10 | 7210.11.00 | B.P./M.S. sheet or plates plated or coated with tin or lead | 30% ad val. |
| 72.12 | 7210.12.00 | | |
| | 7210.20.00 | | |
| | 7212.10.00 | | |
| | 7210.41.00 | Corrugated Iron sheet | 30% ad val. |
| | 7212.30.00 | | |
| | 7210.70.00 | B.P./M.S. sheet Painted, varnished or coated with plastic (secondary quality) | 30% ad val. |
| | 7212.40.00 | | |
| | All other H.S.Codes | All other goods | 40% ad val. |
| 72.13 | 7213.91.00 | (i) Bars and rods, containing by weight | 15% ad val. |
| 72.14 | 7213.99.00 | 0.6% or more of carbon | |
| 72.15 | 7214.91.00 | (ii) Other goods | 40% ad val. |
| | 7214.99.00 | | |
| | 7215.50.00 | | |
| | 7214.91.00 | (i) Bars and rods, containing by weight 0.25% or more but less than 0.6% or of carbon | 30% ad val. |
| | 7214.99.00 | | |
| | 7215.50.00 | (ii) Other goods | 40% ad val. |
| | All other H.S.Codes | All other bars and rods | 40% ad val. |
| 72.16 | All H.S. Codes | Angles, shapes and sections of iron or non-alloy steel. | 40% ad val. |
| 72.17 | | Wire of iron or non-alloy steel:- | |
| | 7217.10.00 | Not plated or coated, whether or not polished | 15% ad val. |
| | 7217.20.00 | All goods | 25% ad val. |
| | 7217.30.00 | | |
| | 7217.90.00 | | |
| 72.18 | All H.S. Codes | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | 40% ad val. |
| 72.19 | All H.S. Codes | Flat-rolled products of stainless steel, of a width of 600 mm or more. | 15% ad val. |
| 72.20 | 7220.11.00 | (i) Stainless steel strip | 7.5% ad val. |
| | 7220.12.00 | (ii) Other flat rolled products of stainless steel | 15% ad val. |
| | 7220.20.00 | | |
| | 7220.90.00 | | |
| 72.21 | 7221.00.00 | Bars and rods, hot rolled, in irregularly wound coils, of stainless steel. | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 72.22 | All H.S. Codes | Other bars and rods of stainless steel, angles, shapes and sections of stainless steel. | 40% ad val. |
| 72.23 | 7223.00.00 | Wire of stainless steel :- (i) Reed binding wire (ii) Other | 25% ad val. 30% ad val. |
| 72.24 | All H.S. Codes | Other alloy steel in ingots or primary forms; semi-finished products of other alloy steel. | 25% ad val. |
| 72.25 | | Flat-rolled products of other alloy steel | |
| 72.26 | 7225.11.00 7225.19.00 7226.11.00 7226.19.00 | Silicon electrical steel | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 72.27 | | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:- | |
| | 7227.10.00 | Of high speed steel | 30% ad val. |
| | 7227.20.00 | Of silico-manganese steel | 30% ad val. |
| | 7227.90.00 | (i) Other bars and rods (ii) Flattened circles or modified rectangles | 40% ad val. 30% ad val. |
| 72.28 | All H.S. Codes | 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% ad val. |
| 72.29 | 7229.10.00 7229.20.00 7229.90.00 | Wire of high speed steel Wire of silico-manganese steel Other wire | 15% ad val. 25% ad val. 25% ad val. |
| 73.01 | All H.S. Codes | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. | 40% ad val. |
| 73.02 | 7302.10.00 7302.20.00 All other H.S. Codes | Rails Sleepers (cross-ties) All other goods | 15% ad val. 7.5% ad val. 15% ad val. |
| 73.03 | 7303.00.00 | Tubes, pipes and hollow profiles, of cast iron. | 40% ad val. |
| 73.04 | 7304.10.00 | (i) Line pipe of a kind used for oil or gas pipelines, exceeding 8" dia. (ii) Line pipe of a kind used for oil or gas pipelines, 8" dia or less | 15% ad val. 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 7304.21.00 7304.29.00 | (i) Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, exceeding 8" dia. (ii) Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, 8" dia or less | 15% ad val. 40% ad val. | |
| 7304.41.00 7304.49.00 All other H.S. Codes | Cold-drawn or cold-rolled (cold reduced) Other All other goods | 30% ad val. 30% ad val. 40% ad val. | |
| 73.05 | All H.S. Codes | 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:- (i) Line pipe and casing exceeding 8" in diameter of a kind used for oil or gas pipelines, and in the drilling for oil or gas (ii) ERW pipes and Stainless Shafting (iii) All other goods | 15% ad val. 30% ad val. 40% ad val. |
| 73.06 | 7306.10.00 7306.20.00 | (i) Line pipe of a kind used for oil or gas pipelines, exceeding 8" dia. (ii) Line pipe of a kind used for oil or gas pipelines, 8" dia or less (i) Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, exceeding 8" dia. (ii) Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, 8" dia or less | 15% ad val. 40% ad val. 15% ad val. 40% ad val. |
| | All other H.S. Codes | (i) ERW pipes and Stainless Shafting (ii) All other goods | 30% ad val. 40% ad val. |
| 73.07 | All H.S. Codes | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | 40% ad val. |
| 73.08 | 7308.10.00 7308.30.00 | Bridges and bridge-sections Doors, windows and their frames and thresholds for doors | 40% ad val. 40% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 73.09 | 7309.00.00 | (i) Container, used for carrying overseas cargo (ii) All other goods | 30% ad val. 40% ad val. |
| 73.10 | | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than | |

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| | | compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:- | |
| | 7310.10.00 | Of a capacity of 50 L or more | 40% ad val. |
| | 7310.21.00 | (i) Tin cans | 7.5% ad val. |
| | 7310.29.00 | (ii) All other goods | 40% ad val. |
| 73.11 | 7311.00.00 | Containers for compressed or liquified gas, of iron or steel | 40% ad val. |
| 73.12 | All H.S. Codes | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. | 40% ad val. |
| 73.13 | 7313.00.00 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. | 40% ad val. |
| 73.14 | All H.S. Codes | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. | 40% ad val. |
| 73.15 | All H.S. Codes | Chains and parts thereof, of iron or steel. | 40% ad val. |
| 73.16 | 7316.00.00 | Anchors, grapnels and parts thereof, of iron or steel. | 40% ad val. |
| 73.17 | All H.S. Codes | Nails, tacks, drawing pins, corrugated nails, staples. | 40% ad val. |
| 73.18 | All H.S. Codes | Screws, bolts, nuts, coach screws, screw hooks rivet, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. | 40% ad val. |
| 73.19 | All H.S. Codes | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included. | 40% ad val. |
| 73.20 | All H.S. Codes | Springs and leaves for spring, of iron or steel | 40% ad val. |
| 73.21 | 7321.81.10 7321.82.10 7321.83.10 | Laboratory burners | 7.5% ad val. |

| (1) | (2) | (3) | (4) |
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| | 7321.90.00 | (i) Parts of laboratory burners | 7.5% ad val. |
| | | (ii) Other parts | 40% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 73.22 | All H.S. Codes | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel. | 40% ad val. |
| 73.23 | 7323.93.10 7323.94.10 7323.99.10 | Aircraft or helicopter galley or kitchen equipment | 15% ad val. |
| | 7323.93.90 | (i) Pressure cooker | 25% ad val. |
| | 7323.94.90 | (ii) Other | 40% ad val. |
| | 7323.99.90 | | |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 73.24 | All H.S. Codes | Sanitary ware and parts thereof, of iron or steel. | 40% ad val. |
| 73.25 | 7325.10.00 7325.91.00 7325.99.10 | Other cast articles of iron or steel. | 30% ad val. |
| | 7325.99.90 | Other | 40% ad val. |
| 73.26 | 7326.11.00 | Grinding balls and similar articles for mills | 25% ad val. |
| | 7326.19.00 | Other | 30% ad val. |
| | 7326.20.10 | Bead wire for cycle tyres | 15% ad val. |
| | 7326.20.90 | Other | 40% ad val. |
| | 7326.90.10 | Burette stand | 25% ad val. |
| | 7326.90.20 | Steel balls of 1 mm diameter for the manufacture of ball point pens | 40% ad val. |
| | 7326.90.90 | (i) Stainless steel screen having internal diameter ranging from 4" to 8". | 15% ad val. |
| | | (ii) Other | 40% ad val. |
| 74.01 | All H.S. Codes | Copper mattes; cement copper (precipitated copper). | 15% ad val. |
| 74.02 | 7402.00.00 | Unrefined copper; copper anodes for electrolytic refining. | 15% ad val. |
| 74.03 | 7403.11.00 | (i) Copper cathodes | 7.5% ad val. |
| | | (ii) Other goods | 15% ad val. |

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| | All other H.S. Codes | All other goods | 15% ad val. |
| 74.04 | 7404.00.00 | Copper waste and scrap | 15% ad val. |
| 74.05 | 7405.00.00 | Master alloys of copper | 15% ad val. |
| 74.06 | All H.S. Codes | Copper powders and flakes. | 15% ad val. |
| 74.07 | All H.S. Codes | Copper bars, rods and profiles | 25% ad val. |
| 74.08 | 7408.11.00 | Copper wire of which the maximum cross-sectional dimension is more than 6mm | 30% ad val. |
| | 7408.19.00 | Other | 30% ad val. |
| | 7408.21.00 | Copper wire of copper-zinc base alloys (brass) | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 74.09 | 7409.11.00 | (i) Copper strip : of refined copper | 15% ad val. |
| | | (ii) Paper insulated copper strip | 30% ad val. |
| | | (iii) Other goods | 30% ad val. |
| | 7409.21.00 | Plates, sheets and strip of a thickness exceeding 0.15 mm of copper-zinc base alloys (brass): In coils | 15% ad val. |
| | 7409.29.00 | Other | 15% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 74.10 | All H.S. Codes | 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. | 25% ad val. |
| 74.11 | 7411.10.00 | Tubes and pipes of refined copper | 30% ad val. |
| | 7411.21.00 | Tubes and pipes of copper-zinc base alloys (brass) | 15% ad val. |
| | 7411.22.00 | Tubes and pipes of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 40% ad val. |
| | 7411.29.00 | Other tubes and pipes | 40% ad val. |
| 74.12 | | Copper tube or pipe fittings (for example, couplings, elbows, sleeves):- | |
| | 7412.10.00 | Of refined copper | 25% ad val. |
| | 7412.20.00 | Of copper alloys | 30% ad val. |
| 74.13 | 7413.00.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 74.14 | All H.S. Codes | Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper. | 30% ad val. |
| 74.15 | All H.S. Codes | Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. | 40% ad val. |
| 74.16 | 7416.00.00 | Copper springs. | 40% ad val. |
| 74.17 | 7417.00.00 | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper: | 40% ad val. |
| 74.18 | All H.S. Codes | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. | 40% ad val. |
| 74.19 | 7419.91.10 7419.91.20 7419.99.10 | Other articles of copper. | 25% ad val. |
| | All other H.S. Codes | | All other goods |
| 75.01 | All H.S. Codes | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy :- (i) Nickel mattes (ii) All other goods | 25% ad val. 15% ad val. |
| 75.02 | All H.S. Codes | Unwrought nickel. | 15% ad val. |
| 75.03 | 7503.00.00 | Nickel waste and scrap | 15% ad val. |
| 75.04 | 7504.00.00 | Nickel powders and flakes | 15% ad val. |
| 75.05 | All H.S. Codes | Nickel bars, rods profiles and wire | 40% ad val. |
| 75.06 | All H.S. Codes | Nickel plates, sheets, strip and foil. | 40% ad val. |
| 75.07 | All H.S. Codes | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 30% ad val. |
| 75.08 | 7508.10.00 | Cloth, grill and netting, of nickel wire | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| | 7508.90.10 | Electroplating anodes of nickel, wrought or unwrought, including those produced by electrolysis | 25% ad val. |
| | 7508.90.20 | Castings and forgings of nickel, not further worked | 40% ad val. |
| | 7508.90.90 | Other | 40% ad val. |
| 76.01 | All H.S. Codes | Unwrought aluminium. | 7.5% ad val. |
| 76.02 | 7602.00.00 | Aluminium waste and scrap. | 7.5% ad val. |
| 76.03 | All H.S. Codes | Aluminium powders and flakes. | 15% ad val. |
| 76.04 | All H.S. Codes | Aluminium bars, rods and profiles. | 15% ad val. |
| 76.05 | 7605.11.00 | Aluminium wire of which the maximum cross-sectional dimension exceeds 7mm | 30% ad val. |
| | 7605.21.00 | Aluminium wire of which the maximum cross-sectional dimension exceeds 7mm | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 76.06 | All H.S. Codes | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. | 15% ad val. |
| 76.07 | 7607.11.00 | Aluminium foil, not backed, rolled but not further worked | 7.5% ad val. |
| | 7607.19.00 | Other | 7.5% ad val. |
| | 7607.20.00 | (i) Aluminium foil backed with materials other than paper (ii) Paper/paper board backed aluminium foil whether or not coloured in roll/reel/bobbin form | 40% ad val. 40% ad val. |
| 76.08 | All H.S. Codes | Aluminium tubes and pipes. | 25% ad val. |
| 76.09 | 7609.00.00 | Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves). | 40% ad val. |
| 76.10 | All H.S. Codes | Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. | 30% ad val. |

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| 76.11 | 7611.00.00 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 30% ad val. |
| 76.12 | 7612.10.00 | Collapsible tubular containers | 40% ad val. |
| | 7612.90.00 | (i) Aluminium can printed with the name of dairy, beverage and food products industry (ii) Other | 25% ad val. 30% ad val. |
| 76.13 | 7613.00.00 | Aluminium containers for compressed or liquified gas | 30% ad val. |
| 76.14 | 7614.10.10 7614.90.10 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 76.15 | All H.S. Codes | 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. | 40% ad val. |
| 76.16 | 7616.10.00 | Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 40% ad val. |
| | 7616.91.00 | Cloth, grill and netting, of aluminium wire | 30% ad val. |
| | 7616.99.10 | Aluminium slugs, round | 15% ad val. |
| | 7616.99.20 | Castings and forgings, not further worked | 40% ad val. |
| | 7616.99.90 | Other | 30% ad val. |
| 78.01 | All H.S. Codes | Unwrought lead | 7.5% ad val. |
| 78.02 | 7802.00.00 | Lead waste and scrap | 15% ad val. |
| 78.03 | All H.S. Codes | Lead bars, rods, profiles and wire | 25% ad val. |
| 78.04 | 7804.11.00 | Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm. | 40% ad val. |
| | 7804.19.00 | Other | 40% ad val. |
| | 7804.20.00 | Powders and flakes | 25% ad val. |
| 78.05 | 7805.00.00 | Lead tubes, pipes and the tube or pipe fittings (for example, couplings, elbows, sleeves) | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| 78.06 | All H.S. Codes | Other articles of lead. | 30% ad val. |
| 79.01 | All H.S. Codes | Unwrought zinc. | 15% ad val. |
| 79.02 | 7902.00.00 | Zinc waste and scrap | 25% ad val. |
| 79.03 | All H.S. Codes | Zinc dust, powders and flakes. | 15% ad val. |
| 79.04 | All H.S. Codes | Zinc bars, rods, profiles and wire. | 25% ad val. |
| 79.05 | 7905.00.00 | Zinc plates, sheets, strip and foil | 25% ad val. |
| 79.06 | 7906.00.00 | Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 25% ad val. |
| 79.07 | 7907.00.10 All other H.S. Codes | Zinc anodes (electro-plating anodes) All other goods | 15% ad val. 30% ad val. |
| 80.01 | All H.S. Codes | Unwrought tin | 15% ad val. |
| 80.02 | 8002.00.00 | Tin waste and scrap. | 15% ad val. |
| 80.03 | All H.S. Codes | Tin bars, rods, profiles and wires. | 25% ad val. |
| 80.04 | 8004.00.00 | Tin plates, sheets and strip, of a thickness exceeding 0.2 mm. | 30% ad val. |
| 80.05 | 8005.00.00 | (i) Tin Foil (ii) Powders and flakes of tin | 25% ad val. 15% ad val. |
| 80.06 | 8006.00.00 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 25% ad val. |
| 80.07 | All H.S. Codes | Other articles of tin | 30% ad val. |
| 81.01 | All H.S. Codes | Tungsten (wolfram) and articles thereof, including waste and scrap | 15% ad val. |
| 81.02 | All H.S. Codes | Molybdenum and articles thereof, including waste and scrap. | 25% ad val. |
| 81.03 | All H.S. Codes | Tantalum and articles thereof, including waste and scrap. | 25% ad val. |

| (1) | (2) | (3) | (4) |
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| 81.04 | 8104.11.00 | Unwrought magnesium containing at least 99.8% by weight of magnesium | 15% ad val. |
| | 8104.19.00 | Other | 15% ad val. |
| | 8104.20.00 | Magnesium waste and scrap | 15% ad val. |
| | 8104.30.00 | Magnesium raspings, turnings and granules, graded according to size; powders | 15% ad val. |
| | 8104.90.10 | Magnesium tubes and pipes; foil, hollow bars | 25% ad val. |
| | 8104.90.20 | Magnesium bars, rods, angles, shapes and sections; wires; plates, sheets and strip | 25% ad val. |
| | 8104.90.90 | Other | 25% ad val. |
| 81.05 | All H.S. Codes | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. | 25% ad val. |
| 81.06 | All H.S. Codes | Bismuth and articles thereof, including waste and scrap :- (i) Unwrought Bismuth (excluding waste and scrap) (ii) Other | 25% ad val. 15% ad val. |
| 81.07 | All H.S. Codes | Cadmium and articles thereof, including waste and scrap. | 25% ad val. |
| 81.08 | All H.S. Codes | Titanium and articles thereof, including waste and scrap | 25% ad val. |
| 81.09 | | Zirconium and articles thereof, including waste and scrap :- | |
| | 8109.90.00 | Zirconium : other than unwrought zirconium | 15% ad val. |
| | All other Codes | All other goods | 30% ad val. |
| 81.10 | All H.S. Codes | Antimony and articles thereof, including waste and scrap | 15% ad val. |
| 81.11 | All H.S. Codes | Manganese and articles thereof, including waste and scrap | 25% ad val. |
| 81.12 | All H.S. Codes | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. | 25% ad val. |
| 81.13 | 8113.00.10 | Unwrought cermets and articles thereof (excluding waste and scrap) | 15% ad val. |
| | 8113.00.90 | Other | 25% ad val. |
| 82.01 | All H.S. Codes | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scateurs | |

| (1) | (2) | (3) | (4) |
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| | | and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. | 40% ad val. |
| 82.02 | | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):- | |
| | 8202.10.00 | Hand saws | 40% ad val. |
| | 8202.20.00 | Band saw blades | 40% ad val. |
| | 8202.91.00 | (i) Hand saws blades | 40% ad val. |
| | | (ii) Other | 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 82.03 | | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. | |
| | 8203.30.00 | Metal cutting shears and similar tools | 25% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 82.04 | All H.S. Codes | Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles | 30% ad val. |
| 82.05 | | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:- | |
| | 8205.10.00 | Drilling, threading or tapping tools | 30% ad val. |
| | 8205.20.00 | Hammers & sledge hammers | 25% ad val. |
| | 8205.30.00 | Planes, chisels, gouges and similar cutting tools for working wood | 30% ad val. |
| | 8205.40.00 | Screw drivers | 30% ad val. |
| | 8205.51.00 | Other hand tools (including glaziers' diamonds): Household tools | 30% ad val. |
| | 8205.59.00 | Other hand tools (including glaziers' diamonds): Other | 25% ad val. |
| | 8205.60.00 | Blow lamps | 25% ad val. |
| | 8205.70.00 | Vices, clamps and the like | 25% ad val. |
| | 8205.80.00 | Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | 25% ad val. |
| | 8205.90.00 | Sets of articles of two or more of the foregoing sub-headings | 25% ad val. |

| (1) | (2) | (3) | (4) |
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| 82.06 | 8206.00.00 | Tools of two or more of heading Nos. 82.02 to 82.05, put up in sets for retail sale | 25% ad val. |
| 82.07 | | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools :- | |
| | 8207.13.00 | Rock drilling or earth boring tools: With working part of cermets | 25% ad val. |
| | 8207.19.00 | Rock drilling or earth boring tools: Other including parts | 25% ad val. |
| | 8207.20.00 | Dies for drawing or extruding metal | 25% ad val. |
| | 8207.30.00 | Tools for pressing, stamping & punching | 30% ad val. |
| | 8207.40.00 | Tools for tapping & threading | 30% ad val. |
| | 8207.50.00 | Tools for drilling, other than for rock drilling | 30% ad val. |
| | 8207.60.00 | Tools for boring and broaching | 25% ad val. |
| | 8207.70.00 | Tools for milling | 25% ad val. |
| | 8207.80.00 | Tools for turning | 25% ad val. |
| | 8207.90.00 | Other interchangeable tools | 30% ad val. |
| 82.08 | | Knives and cutting blades, for machines or for mechanical appliances :- | |
| | 8208.10.00 | For metal working | 30% ad val. |
| | 8208.20.00 | For wood working | 30% ad val. |
| | 8208.30.00 | For kitchen appliances or for machines used by the food industry | 30% ad val. |
| | 8208.40.00 | For agricultural, horticultural or forestry machines | 25% ad val. |
| | 8208.90.00 | Other knives and cutting blades, for machines or mechanical appliances | 30% ad val. |
| 82.09 | 8209.00.00 | Plates, sticks, tips and the like for tools, unmounted, of cermets | 30% ad val. |
| 82.10 | 8210.00.00 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | 40% ad val. |
| 82.11 | All H.S. Codes | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor. | 40% ad val. |
| 82.12 | All H.S. Codes | (i) Perforated one half inch stainless steel blade (ii) Other stainless steel blade | 25% ad val. 40% ad val. |
| 82.13 | 8213.00.00 | Scissors, tailors' shears and similar shears, and blades therefor. | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| 82.14 | All H.S. Codes | Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). | 40% ad val. |
| 82.15 | All H.S. Codes | Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | 40% ad val. |
| 83.01 | 8301.50.00 | Clasps and frames with clasps, incorporating locks | 30% ad val. |
| | 8301.60.00 | Parts | 15% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 83.02 | All H.S. Codes | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hatracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. | 40% ad val. |
| 83.03 | 8303.00.00 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 40% ad val. |
| 83.04 | 8304.00.00 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03 | 40% ad val. |
| 83.05 | All H.S. Codes | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. | 40% ad val. |
| 83.06 | All H.S. Codes | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | 40% ad val. |
| 83.07 | All H.S. Codes | Flexible tubing of base metal, with or without fittings. | 30% ad val. |

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| 83.08 | All H.S. Codes | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. | 40% ad val. |
| 83.09 | 8309.10.00 8309.90.00 | Crown cork (i) Lug caps (ii) Other stoppers and packing accessories of base metal (iii) Other | 7.5% ad val. 7.5% ad val. 15% ad val. 40% ad val. |
| 83.10 | 8310.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05. | 40% ad val. |
| 83.11 | All H.S. Codes | Wire rods, tubes, plates, electrodes and similar products, of base metals, or of metal carbides, coated or cored with flux materials 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. | 40% ad val. |
| 84.01 | All H.S. Codes | Nuclear reactors fuel elements (cartridges), non-irradiated, for nuclear reactors machinery and apparatus for isotopic separation. | 15% ad val. |
| 84.02 | All H.S. Codes | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. | 7.5% ad val. |
| 84.03 | All H.S. Codes | Central heating boilers other than those of heading No. 84.02. | 30% ad val. |
| 84.04 | 8404.10.00 8404.20.00 8404.90.00 | Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 Condensers for steam or other vapour power units Parts | 7.5% ad val. 15% ad val. 15% ad val. |
| 84.05 | All H.S. Codes | 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. | 15% ad val. |
| 84.06 | 8406.10.00 | Steam turbines and other vapour turbines :- For marine propulsion | 15% ad val. |

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| | 8406.81.00 | Other turbines | 15% ad val. |
| | 8406.82.00 | | |
| | 8406.90.00 | Parts | 30% ad val. |
| 84.07 | | Spark ignition reciprocating or rotary internal combustion piston engines :- | |
| | 8407.29.00 | Other | 25% ad val. |
| | 8407.34.00 | Engines of a cylinder capacity exceeding 1000 cc | 40% ad val. |
| | 8407.90.00 | Other engines | 40% ad val. |
| | All other H.S.Codes | (i) Engines for three wheelers and auto rickshaw (ii) All other goods | 25% ad val. 7.5% ad val. |
| 84.08 | 8408.10.00 | Marine propulsion engines | 30% ad val. |
| | 8408.20.00 | (i) Engines for three wheelers and auto rickshaw (ii) Engines of a kind used for the propulsion of vehicles of heading No. 87.02 and 87.04 of a cylinder capacity of 2600 cc or more | 25% ad val. 30% ad val. |
| | 8408.90.00 | (i) Other engines ranging from 3 HP to 45 HP (ii) Other | Nil 15% ad val. |
| 84.09 | 8409.10.00 | Parts of aircraft engines | 7.5% ad val. |
| | All other H.S.Codes | All other goods | 30% ad val. |
| 84.10 | | Hydraulic turbines, water wheels, and regulators therefor: | |
| | 8410.11.00 | Hydraulic turbines and water wheels : Of a power not exceeding 1,000 kW | 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 84.11 | | Turbo-jets, turbo-propellers and other gas turbines :- | |
| | 8411.11.00 | Turbo-jets : Of a thrust not exceeding 25 KN | 25% ad val. |
| | 8411.91.00 | Parts : Of turbo-jets or turbo-propellers | 25% ad val. |
| | 8411.99.00 | Other parts | 30% ad val. |
| | All other H.S.Codes | All other goods | 40% ad val. |
| 84.12 | 8412.10.10 | Aircraft engines and parts thereof | 7.5% ad val. |
| | 8412.90.10 | | |
| | 8412.80.00 | (i) Wind turbine (ii) Other | Nil 25% ad val. |

| (1) | (2) | (3) | (4) |
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| | 8412.90.90 | (i) Parts : Of wind turbine (ii) Parts : Other | Nil 30% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 84.13 | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators :- | |
| | 8413.50.00 | (i) Low lift pumps, shallow tubewell, deep tubewell and submersible pumps | Nil |
| | 8413.60.00 | | |
| | 8413.70.00 | | |
| | 8413.81.00 | (ii) Pumps to be used with swimming pools (iii) Other | 15% ad val. 30% ad val. |
| | All other H.S.Codes | All other goods | 30% ad val. |
| 84.14 | 8414.10.00 | Vacuum pumps | 30% ad val. |
| | 8414.20.00 | Hand or foot operated air pumps | 30% ad val. |
| | 8414.30.00 | Compressors of a kind used in refrigerating equipment | 30% ad val. |
| | 8414.40.00 | Air compressors mounted on a wheeled chassis for towing | 25% ad val. |
| | 8414.51.10 | Domestic room fans | 40% ad val. |
| | 8414.51.90 | Other | 40% ad val. |
| | 8414.59.10 | For use in motor vehicles | 40% ad val. |
| | 8414.59.90 | Other | 40% ad val. |
| | 8414.60.00 | Hoods having a maximum horizontal side not exceeding 120 cm. | 40% ad val. |
| | 8414.80.10 | Pumps and compressors | 25% ad val. |
| | 8414.80.90 | Other | 40% ad val. |
| | 8414.90.00 | Parts | The rate applicable to the article of which it will be a part. |
| 84.15 | All H.S. Codes | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated :- | |
| | | (i) Textile air conditioning machines (requiring for their operation more than 10 bhp) | 7.5% ad val. |
| | | (ii) All other goods | 40% ad val. |
| 84.16 | All H.S. Codes | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances. | 25% ad val. |

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| 84.17 | 8417.10.00 | Furnaces and wovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | 7.5% ad val. |
| | 8417.20.00 | Bakery ovens, including biscuit ovens | 25% ad val. |
| | 8417.80.00 | Other- | 7.5% ad val. |
| | 8417.90.00 | Parts | 30% ad val. |
| 84.18 | All H.S. Codes | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than airconditioning machines of heading No. 84.15. | 30% ad val. |
| 84.19 | 8419.11.10 | Instantaneous gas water heaters : Domestic | 30% ad val. |
| | 8419.20.00 | Medical, surgical or laboratory sterilisers | 7.5% ad val. |
| | 8419.40.00 | (i) Water distillation equipment up to 20 litre | 25% ad val. |
| | | (ii) Other distilling or rectifying plant | 7.5% ad val. |
| | 8419.50.00 | Heat exchange units | 7.5% ad val. |
| | 8419.60.00 | Machinery for liquefying air or gas | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 84.20 | All H.S. Codes | Calendaring or other rolling machines, other than for metals or glass, and cylinders therefor. | 25% ad val. |
| 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases :- | |
| | 8421.11.00 | Cream separators | 30% ad val. |
| | 8421.12.00 | Clothes-dryers | 40% ad val. |
| | 8421.19.10 | For laboratory use | 30% ad val. |
| | 8421.19.90 | Other | 30% ad val. |
| | 8421.21.10 | Sterilizers for laboratory use | 30% ad val. |
| | 8421.21.20 | Domestic apparatus of the pressure type or the electro-magnetic type | 40% ad val. |
| | 8421.21.90 | (i) Filtering machinery and apparatus to be used with swimming pools | 15% ad val. |
| | | (ii) Other | 30% ad val. |
| | 8421.22.00 | For filtering or purifying beverages other than water | 40% ad val. |
| | 8421.23.00 | Oil or petrol-filters for internal combustion engines | 40% ad val. |
| | 8421.29.00 | (i) Dialyser for kidney dialysis | Nil |
| | | (ii) Other | 30% ad val. |
| | 8421.31.00 | Intake air filters for internal combustion engines | 40% ad val. |
| | 8421.39.00 | Other | 30% ad val. |
| | 8421.91.00 | Parts: Of centrifuges, including centrifugal dryers | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| | 8421.99.00 | Parts: Other | 30% ad val. |
| 84.22 | 8422.11.00 | Dish washing machines: Of the household type | 40% ad val. |
| | 8422.19.00 | Dish washing machines: Other | 25% ad val. |
| | 8422.20.00 | Machinery for cleaning or drying bottles or other containers | 25% ad val. |
| | 8422.30.00 | Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similars containers; machinery for aerating beverages | 25% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 84.23 | 8423.10.00 | (i) Laboratory weighing machinery | 7.5% ad val. |
| | | (ii) Personal weighing machines, including baby scales; household scales | 30% ad val. |
| | 8423.20.00 | (i) Laboratory weighing machinery | 7.5% ad val. |
| | | (ii) Scales for continuous weighing of goods on conveyors | 25% ad val. |
| | 8423.30.00 | (i) Laboratory weighing machinery | 7.5% ad val. |
| | | (ii) Constant weight scales and scales for discharging predetermined weight of material into a bag or container, including hopper scales | 25% ad val. |
| | 8423.81.00 | (i) Laboratory weighing machinery | 7.5% ad val. |
| | | (ii) Other weighing machinery : Having a maximum weighing capacity not exceeding 30 Kg | 25% ad val. |
| | 8423.82.00 | (i) Laboratory weighing machinery | 7.5% ad val. |
| | | (ii) Other weighing machinery: Having a maximum weighing capacity exceeding 30 Kg, but not exceeding 5,000 Kg | 25% ad val. |
| | 8423.89.00 | (i) Laboratory weighing machinery | 7.5% ad val. |
| | | (ii) Other weighing machinery: Other | 30% ad val. |
| | 8423.90.00 | (i) For laboratory use : Weighing machine weights of all kinds; parts of weighing machinery | 7.5% ad val. |
| | | (ii) Weighing machine weights of all kinds; parts of weighing machinery | 30% ad val. |
| 84.24 | 8424.10.00 | Fire extinguishers, whether or not charged | 30% ad val. |
| | 8424.20.00 | Spray guns and similar appliances | 30% ad val. |
| | 8424.30.00 | Steam or sand blasting machines and similar jet projecting machines | 25% ad val. |
| | 8424.81.10 | Hand-operated sprayers for agricultural use | 7.5% ad val. |
| | 8424.81.90 | Other (excluding appliances mentioned in 8424.81.10) | 15% ad val. |
| | 8424.89.00 | Other (excluding agricultural and horticultural appliances) | 25% ad val. |
| | 8424.90.10 | Parts of fire extinguishers | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| | 8424.90.90 | Other parts | 15% ad val. |
| 84.25 | All H.S. Codes | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. | 25% ad val. |
| 84.26 | 8426.12.00 | Mobile lifting frames on tyres and straddle carriers | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 84.27 | All H.S. Codes | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | |
| | | (a) Fork-lift trucks :- | |
| | | (i) CKD | 15% ad val. |
| | | (ii) CBU | 15% ad val. |
| | | (b) Other :- | |
| | | (i) CKD | 15% ad val. |
| | | (ii) CBU | 25% ad val. |
| 84.28 | 8428.10.10 | Lifts | 7.5% ad val. |
| | 8428.40.10 | Escalators | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 84.29 | All H.S. Codes | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | 7.5% ad val. |
| 84.30 | All H.S. Codes | 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. | 7.5% ad val. |
| 84.31 | | Parts suitable for use solely or principally with the machinery of heading Nos. 84.25 to 84.30 :- | |
| | 8431.31.00 | Parts of lift, skip hoists or escalators | 7.5% ad val. |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 84.32 | All H.S. Codes | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers :- | |
| | | (i) Power tiller | Nil |
| | | (ii) All other goods | 15% ad val. |
| 84.33 | All H.S. Codes | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; | |

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| | | machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37 | Nil |
| 84.34 | All H.S. Codes | Milking machines and dairy machinery. | 7.5% ad val. |
| 84.35 | All H.S. Codes | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | 7.5% ad val. |
| 84.36 | All H.S. Codes | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. | Nil |
| 84.37 | All H.S. Codes | 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 :- (i) Parts of rice huller (ii) All other goods | 25% ad val. Nil |
| 84.38 | All H.S. Codes | Machinery, not specified or included elsewhere in Chapter 84, 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. | 15% ad val. |
| 84.39 | All H.S. Codes | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. | 15% ad val. |
| 84.40 | All H.S. Codes | Book-binding machinery, including book-sewing machines. | 15% ad val. |
| 84.41 | All H.S. Codes | Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds. | 15% ad val. |
| 84.42 | 8442.50.10 8442.50.90 | Printing type Other (articles described above, excluding printing type) | 15% ad val. 15% ad val. |
| | All other H.S. Codes | All goods | 25% ad val. |
| 84.43 | | Printing machinery, including ink-jet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing :- Ink-jet printing machine | 25% ad val. |

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| | All other H.S. Codes | All other goods | 15% ad val. |
| 84.44 to 84.47 | All H.S. Codes | All goods | 7.5% ad val. |
| 84.48 | All H.S. Codes | <p>(i) Spares exclusively used with textile machinery : - Gear, bush, rubber canvas belt, spindle tape, cylinder/doffer metallic wire, tekarine wire, bobbin, paper cone, sliver can, change wheel, steel drum, bobbin holder, gear/pinonum, timing belt, lapit hook, bakolets drum, synthetic spindle tape, fluted roller, top roller, clearer cloth, pendurlam arm, comb, photocell, serson, celender roller for blow room, overhead cleaner, sub catcher, tension guide roller, motor, crates/basket, salonaid valve, limit surtch, suttle, pickers, buffer, bobbins, apron-all type and kinds, cot, emery cloth, steel reeds, gear, bush, side leaver, wire heald, throwing/twisting machine, synthetic loom, automatic bundling press, automatic reeling machine, side doddy, high speed pin winder, hank to cone winder, cotton power loom, cloth inspection, folding, bailing press, jigger, bearing housing, tin roller pulley, V-belt, graphite (black) powder, french chalk powder, shuttle, reed, heald eye, picker, picking stick, weft fork, metallic/fibre/nylon, gears, wheel/pinion, worm wheel, sprocket wheel etc., metal bush, shaft, metal collar, bearing housing, spikes lattice, sliver cans, plastic bobbin for simplex, plastic bobbin for ring, plastic/paper cone, wooden bobbin, wooden/paper bobbin, reeds, healds, side lever, side lever nylon, dobbey.</p> | 25% ad val. |
| | | (ii) Other textile spares | 15% ad val. |
| 84.49 | 8449.00.00 | Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. | 25% ad val. |
| 84.50 | All H.S. Codes | Household or laundry-type washing machines, including machines which both wash and dry. | 30% ad val. |

| (1) | (2) | (3) | (4) | |
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| 84.51 | Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics :- | 8451.10.00 | 7.5% ad val. | |
| | | 8451.21.00 | 7.5% ad val. | |
| | | 8451.29.00 | 7.5% ad val. | |
| | | 8451.30.00 | 7.5% ad val. | |
| | | 8451.40.00 | 7.5% ad val. | |
| | | 8451.50.00 | 7.5% ad val. | |
| | | 8451.80.00 | 7.5% ad val. | |
| | | 8451.90.00 | 30% ad val. | |
| 84.52 | | 8452.10.10 | Sewing machines of the household type: Non-electric | 25% ad val. |
| | | 8452.10.90 | Sewing machines of the household type: Other | 25% ad val. |
| | 8452.21.00 | Other sewing machines: Automatic units | 25% ad val. | |
| | 8452.29.10 | Other sewing machines, other: Non-electric | 25% ad val. | |
| | 8452.29.90 | Other sewing machines, other: Other | 25% ad val. | |
| | 8452.30.00 | Sewing machine needles | 15% ad val. | |
| | 8452.40.00 | Furniture, bases or covers for sewing machine and parts thereof | 15% ad val. | |
| | 8452.90.00 | Other parts of sewing machines | 15% ad val. | |
| 84.53 | 8453.90.00 | Parts | 15% ad val. | |
| | All other H.S. Codes | All other goods | 7.5% ad val. | |
| 84.54 | 8454.10.00 | Converters | 25% ad val. | |
| | 8454.20.00 | Ingot moulds and ladles | 15% ad val. | |
| | 8454.30.00 | Casting machines | 25% ad val. | |
| | 8454.90.00 | Parts | 25% ad val. | |
| 84.55 | 8455.22.00 | Other rolling mills : Cold | 40% ad val. | |
| | All other H.S. Codes | All other goods | 25% ad val. | |
| 84.56 | All H.S. Codes | Machine-tools for working any material by removal of material, by laser or other light | | |

| (1) | (2) | (3) | (4) |
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| | | or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes. | 25% ad val. |
| 84.57 | All H.S. Codes | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | 25% ad val. |
| 84.58 | All H.S. Codes | Lathes (including turning centres) for removing metal. | 25% ad val. |
| 84.59 | All H.S. Codes | 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 No. 84.58. | 25% ad val. |
| 84.60 | All H.S. Codes | 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 No. 84.61. | 25% ad val. |
| 84.61 | All H.S. Codes | 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. | 25% ad val. |
| 84.62 | 8462.31.00 | Shearing machines (including presses), other than combined punching and shearing machines : Numerically controlled | 40% ad val. |
| | 8462.99.10 | Other : Ball press | 40% ad val. |
| | 8462.99.90 | Other | 40% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 84.63 | All H.S. Codes | Other machine-tools for working metal, for cermets, without removing material. | 25% ad val. |
| 84.64 | All H.S. Codes | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. | 25% ad val. |
| 84.65 | 8465.94.00 | Bending or assembling machines | 40% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 84.66 | | Parts and accessories suitable for use solely or principally with the machines of heading | |

| (1) | (2) | (3) | (4) |
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| | | Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand :- | |
| | 8466.10.00 | Tool holders & self-opening dieheads | 30% ad val. |
| | 8466.20.00 | Work holders | 25% ad val. |
| | 8466.30.00 | Dividing heads & other special attachments for machine tools | 25% ad val. |
| | 8466.91.00 | Other parts and accessories: For machines of heading No. 84.64 | 40% ad val. |
| | 8466.92.00 | Other parts and accessories: For machines of heading No. 84.65 | 30% ad val. |
| | 8466.93.00 | Other parts and accessories: For machines of headings Nos. 84.56 to No. 84.61 | 25% ad val. |
| | 8466.94.00 | Other parts and accessories: For machines of headings Nos. 84.62 to No. 84.63 | 25% ad val. |
| 84.67 | | Tools for working in the hand, pneumatic or hydraulic or with self contained non-electric motor :- | |
| | 8467.11.00 | All goods | 25% ad val. |
| | 8467.19.00 | | |
| | 8467.81.00 | | |
| | 8467.89.00 | (i) Hydraulic tools for working in hand without a self contained non-electric motor :- | |
| | | (a) Boring and sinking | 7.5% ad val. |
| | | (b) For public works, building or the like | 7.5% ad val. |
| | | (c) Other | 30% ad val. |
| | | (ii) Other | 25% ad val. |
| | All other H.S.Codes | All other goods | 40% ad val. |
| 84.68 | 8468.10.00 | Hand-hold blow pipes | 40% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 84.69 | All H.S. Codes | (i) Bengali type writers, CBU | 30% ad val. |
| | | (ii) All other goods | 15% ad val. |
| 84.70 | 8470.10.00 | (i) Pocket-size data recording, reproducing and displaying machines with calculating functions | 30% ad val. |
| | | (ii) Other | 15% ad val. |
| | 8470.50.00 | Cash registers | Nil |
| | All other H.S.Codes | All other goods | 15% ad val. |

| (1) | (2) | (3) | (4) |
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| 84.71 | All H.S. Codes | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included | Nil |
| 84.72 | 8472.90.00 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):- (i) Note counting machine (ii) Other | Nil 15% ad val. |
| | All other H.S. Codes | All other goods | 15% ad val. |
| 84.73 | 8473.10.00 | Parts and accessories of the machines of heading No. 84.69 | 7.5% ad val. |
| | 8473.21.00 | Parts and accessories of the electronic calculating machines of sub-heading Nos. 8470.10.00, 8470.21.00 or 8470.29.00 | 25% ad val. |
| | 8473.29.10 | Parts and accessories of the calculating machines of sub-heading No. 8470.30.00 | 25% ad val. |
| | 8473.29.90 | Other | 25% ad val. |
| | 8473.30.00 | Parts and accessories of the machines of heading No. 84.71 | Nil |
| | 8473.40.10 | Parts and accessories of duplicating machines | 25% ad val. |
| | 8473.40.90 | Other | 25% ad val. |
| | 8473.50.00 | (i) Parts and accessories equally suitable for use with machines of heading Nos. 84.69 and 84.71 (ii) Other | 7.5% ad val. 25% ad val. |
| 84.74 | All H.S. Codes | 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 power or paste form; machines for forming foundry moulds of sand. | 7.5% ad val. |
| 84.75 | All H.S. Codes | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. | 25% ad val. |
| 84.76 | All H.S. Codes | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | 25% ad val. |

| (1) | (2) | (3) | (4) |
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| 84.77 | All H.S. Codes | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in Chapter 84. | 25% ad val. |
| 84.78 | | Machinery for preparing or making up tobacco, not specified or included elsewhere in Chapter 84 :- | |
| | 8478.10.00 | Machinery | 25% ad val. |
| | 8478.90.00 | Parts | 30% ad val. |
| 84.79 | 8479.10.00 | Machinery for public works, building or the like | 7.5% ad val. |
| | 8479.20.00 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 30% ad val. |
| | 8479.89.00 | (i) Transducers (ii) Textile humidifier imported with textile capital machinery (iii) Other goods | Nil Nil 30% ad val. |
| | All other H.S. Codes | All other goods | 25% ad val. |
| 84.80 | All H.S. Codes | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. | 15% ad val. |
| 84.81 | | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves :- | |
| | 8481.10.00 | Pressure-reducing valves | 15% ad val. |
| | 8481.20.00 | Valves for olehydraulic or pneumatic transmissions | 25% ad val. |
| | 8481.30.00 | Check valves | 25% ad val. |
| | 8481.40.00 | Safety or relief valves | 30% ad val. |
| | 8481.80.10 | Other appliances: Inner-tube valves for bicycles and cycle rickshaws | 25% ad val. |
| | 8481.80.90 | Other appliances: Other | 30% ad val. |
| | 8481.90.00 | Parts | 30% ad val. |
| 84.82 | 8482.91.00 | (i) Steel balls of $\frac{1}{4}$ " , $\frac{3}{16}$ " , $\frac{5}{32}$ " and $\frac{1}{8}$ " dia size | 30% ad val. |
| | | (ii) Other | 15% ad val. |
| | 8482.99.00 | Other parts | 15% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 84.83 | 8483.10.00 | (i) Spicer shaft having a transmitting capacity ranging from 20 HP to 45 HP. (ii) Other | 15% ad val. 30% ad val. |

| (1) | (2) | (3) | (4) |
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| | 8483.20.10 | Bearing housings, incorporating ball or roller bearings: Specially designed for use with power driven machinery | 25% ad val. |
| | 8483.40.00 | (i) Hollow shaft gear box capable of transmitting rated horse power from 20 HP to 45 HP (ii) Roller screws (iii) Other | 15% ad val. 25% ad val. 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 84.84 | 8484.10.00 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 30% ad val. |
| | 8484.20.00 | Mechanical seals | 25% ad val. |
| | 8484.90.00 | Other | 30% ad val. |
| 84.85 | All H.S. Codes | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in Chapter 84. | 25% ad val. |
| 85.01 | All H.S. Codes | Electric motors and generators (excluding generating sets):- (i) Photovoltaic generators (ii) Electric motor having a rated output 20.01 HP to 49 HP (iii) Vertical hollow shaft electrical motor (iv) AC generators (alternators) (v) All other goods | Nil 15% ad val. 15% ad val. 15% ad val. 30% ad val. |
| 85.02 | All H.S. Codes | Electric generating sets and rotary converters | 7.5% ad val. |
| 85.03 | 8503.00.00 | (i) Parts of photovoltaic generators (ii) Other parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02. | Nil 30% ad val. |
| 85.04 | 8504.10.00 | Ballasts for discharge lamps or tubes | 40% ad val. |
| | 8504.40.00 | (i) Uninterruptible power supply (UPS) (ii) Static Converters | 15% ad val. 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 85.05 | All H.S. Codes | 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 | |

| (1) | (2) | (3) | (4) |
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| | | and brakes; electro-magnetic lifting heads :- | |
| | | (i) Laboratory magnets | 7.5% ad val. |
| | | (ii) Other magnets | 25% ad val. |
| 85.06 | 8506.10.00 | (i) Simple cells, Leclanche cells, Deniel cells, Bicromatic cells, Copper voltameter, Silver voltameter | 30% ad val. |
| | 8506.30.00 | | |
| | 8506.40.00 | | |
| | 8506.50.00 | | |
| | 8506.60.00 | | |
| | 8506.80.00 | (ii) All other articles including dry cell battery | 40% ad val. |
| | 8506.90.10 | Zinc caps and brass caps used in the manufac- -ture of primary cells and batteries | 30% ad val. |
| | 8506.90.90 | Other articles | 40% ad val. |
| 85.07 | 8507.20.10 | Accumulators for miners' safety lamps | 7.5% ad val. |
| | 8507.30.10 | | |
| | 8507.40.10 | | |
| | 8507.80.10 | | |
| | 8507.10.00 | Accumulators | 40% ad val. |
| | 8507.20.90 | | |
| | 8507.30.90 | | |
| | 8507.40.90 | | |
| | 8507.80.90 | | |
| | 8507.90.10 | Covers and containers for miners' safety lamp batteries | 7.5% ad val. |
| | 8507.90.90 | (i) Container and separator of accumulators | 15% ad val. |
| | | (ii) Grid and plate of accumulators | 30% ad val. |
| | | (iii) Other parts of accumulators | 25% ad val. |
| 85.08 | | Electro-mechanical tools for working in the hand, with self-contained electric motor :- | |
| | 8508.10.00 | Drills of all kinds | 25% ad val. |
| | 8508.20.00 | Saws | 30% ad val. |
| | 8508.80.00 | Other tools | 25% ad val. |
| | 8508.90.00 | Parts | 30% ad val. |
| 85.09 | All H.S. Codes | Electro-mechanical domestic appliances, with self-contained electric motor. | 40% ad val. |
| 85.10 | All H.S. Codes | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. | 40% ad val. |
| 85.11 | All H.S. Codes | 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 | |

| (1) | (2) | (3) | (4) |
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| | | used in conjunction with such engines :- (i) For use exclusively in aircraft or helicopter engines (ii) Others | 7.5% ad val. 25% ad val. |
| 85.12 | All H.S. Codes | Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | 30% ad val. |
| 85.13 | 8513.10.10 8513.10.90 8513.90.10 8513.90.90 | Miners' safety lamps Other Parts of miners' safety lamps Other parts | 7.5% ad val. 40% ad val. 7.5% ad val. 40% ad val. |
| 85.14 | All H.S. Codes | Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment. | 7.5% ad val. |
| 85.15 | 8515.21.00 All other H.S. Codes | machines and apparatus for resistance welding of metal; fully or partly automatic All other goods | 40% ad val. 25% ad val. |
| 85.16 | 8516.21.00 8516.29.10 8516.29.20 8516.29.30 8516.29.90 8516.50.00 8516.79.00 8516.80.00 8516.90.00 All other H.S. Codes | Storage heating radiators Electric heater type apparatus for diffusing insecticide Electric thermal heaters of a kind used in laboratories Flask shakers of a kind used in laboratories Other Microwave ovens Other Electric heating resistors Parts All other goods | 40% ad val. 30% ad val. 15% ad val. 7.5% ad val. 30% ad val. 25% ad val. 40% ad val. 15% ad val. 30% ad val. 40% ad val. |
| 85.17 | 8517.19.00 8517.21.00 8517.50.00 All other H.S. Codes | (i) Video phones (ii) Other Facsimile machine (i) Modem (ii) Other All other goods | 40% ad val. 15% ad val. 30% ad val. Nil 15% ad val. 15% ad val. |
| 85.18 | All H.S. Codes | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; | |

| (1) | (2) | (3) | (4) |
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| | | headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets. | 25% ad val. |
| 85.19 | All H.S. Codes | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device :- (i) CKD (ii) CBU | 30% ad val. 40% ad val. |
| 85.20 | All H.S. Codes | Magnetic tape recorders and other sound recording whether or not incorporating a sound reproducing device:- (i) CKD (ii) CBU | 30% ad val. 40% ad val. |
| 85.21 | All H.S. Codes | Video recording or reproducing apparatus:- (i) CKD (ii) CBU | 30% ad val. 40% ad val. |
| 85.22 | 8522.10.00 8522.90.10 8522.90.90 | Pick-up cartridges For television image and sound recorders or reproducers Other | 40% ad val. 30% ad val. 30% ad val. |
| 85.23 | 8523.11.20 8523.12.20 8523.13.20 | Prepared unrecorded magnetic tapes for computer | Nil |
| | 8523.20.20 | | |
| | 8523.90.10 | Magnetic film used in the film industry | 15% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 85.24 | 8524.10.10 8524.32.10 8524.39.10 8524.51.10 8524.52.10 8524.53.10 8524.99.10 | Recordings of recitation from the holy Quran | Nil |
| | 8524.10.20 8524.32.20 8524.39.20 8524.51.20 8524.52.20 8524.53.20 8524.99.20 | | |

| (1) | (2) | (3) | (4) |
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| | 8524.31.20 8524.39.40 8524.40.10 8524.51.40 8524.52.40 8524.53.40 8524.91.20 8524.99.40 | Recorded magnetic tapes, discs and disc pack for computer | Nil |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 85.25 | 8525.10.10 8525.10.90 | Transmission apparatus :- (i) for installation in the aircraft (ii) Other goods | Nil 15% ad val. |
| | 8525.20.10 8525.20.20 8525.20.90 | Transmission apparatus incorporating reception apparatus :- (i) for installation in the aircraft (ii) Other goods | Nil 15% ad val. |
| | 8525.30.10 8525.30.90 | Television camera | 15% ad val. |
| | 8525.40.10 8525.40.90 | (i) Television camera (ii) Still image video camera (iii) Other video camera recorders | 15% ad val. 30% ad val. 40% ad val. |
| 85.26 | All H.S. Codes | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | 15% ad val. |
| 85.27 | All H.S. Codes | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:- (i) CKD (ii) CBU | 30% ad val. 40% ad val. |
| 85.28 | All H.S. Codes | Reception apparatus for television, whether or not incorporating radio-broadcast receivers of sound or video recording or reproducing apparatus; video monitors and video projectors:- (i) CKD (ii) CBU | 30% ad val. 40% ad val. |
| 85.29 | All H.S. Codes | Parts-suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28. | 30% ad val. |
| 85.30 | All H.S. Codes | Electrical signalling, safety or traffic control equipment, for railways, tramways, roads, inland waterways, parking facilities, | |

| (1) | (2) | (3) | (4) |
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| | | port installations or airfields (other than those of heading No. 86.08). | 30% ad val. |
| 85.31 | | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30 :- | |
| | 8531.10.00 | (i) Fire alarm | 15% ad val. |
| | | (ii) Other | 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 85.32 | All H.S. Codes | Electrical capacitors, fixed, variable or adjustable (pre-set). | 30% ad val. |
| 85.33 | All H.S. Codes | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | 15% ad val. |
| 85.34 | 8534.00.00 | Printed circuits | 30% ad val. |
| 85.35 | 8535.10.00 | Fuses | 30% ad val. |
| | 8535.21.00 | Automatic circuit breakers: for a voltage less than 72.5 KV | 30% ad val. |
| | 8535.29.00 | Automatic circuit breakers: other | 30% ad val. |
| | 8535.30.00 | Isolating switches and make-and-break switches | 30% ad val. |
| | 8535.40.00 | Lighting arresters, voltage limiters and surge suppressors | 40% ad val. |
| | 8535.90.00 | Other | 40% ad val. |
| 85.36 | 8536.10.00 | Fuses | 30% ad val. |
| | 8536.20.00 | Automatic circuit breakers | 30% ad val. |
| | 8536.30.00 | Other apparatus for protecting electrical circuits | 30% ad val. |
| | 8536.41.00 | Relays: for a voltage not exceeding 60 V | 30% ad val. |
| | 8536.49.00 | Relays: other | 30% ad val. |
| | 8536.50.00 | (i) Touch switches | 30% ad val. |
| | | (ii) Other switches | 40% ad val. |
| | 8536.61.00 | Lamp holders | 40% ad val. |
| | 8536.69.00 | (i) Terminal plates | 30% ad val. |
| | | (ii) Other | 40% ad val. |
| | 8536.90.00 | Other apparatus | 40% ad val. |
| 85.37 | All H.S. Codes | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 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 No. 85.17. | 30% ad val. |

| (1) | (2) | (3) | (4) | | |
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| 85.38 | All H.S. Codes | Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37. | 15% ad val. | | |
| 85.39 | 8539.10.00 | Sealed beam lamp units | 30% ad val. | | |
| | 8539.21.10 8539.21.20 8539.22.10 8539.29.10 8539.39.10 8539.49.10 | Miners' safety lamps, laboratory lamps and operation theatre lamps | 7.5% ad val. | | |
| | 8539.21.90 8539.22.90 8539.29.90 | | | Filament lamps | 40% ad val. |
| | 8539.31.00 | | | (i) Plate channel indicator | 30% ad val. |
| | 8539.32.00 | | | (ii) Other goods | 40% ad val. |
| | 8539.39.90 8539.41.00 8539.49.90 | | | | |
| | 8539.90.00 | | | Parts of lamps | The rate applicable to the lamp of which it will be a part. |
| 85.40 | 8540.89.00 | (i) Thermionic valves and tubes for use in laboratories | 15% ad val. | | |
| | | (ii) Diodes and Triode characteristic apparatus for use in laboratories | 15% ad val. | | |
| | | (iii) Other | 30% ad val. | | |
| | All other H.S. Codes | (i) CRT and parts thereof | 15% ad val. | | |
| | | (ii) All other goods | 30% ad val. | | |
| 85.41 | 8541.40.00 | Photosensitive semi-conductor devices; including photovoltaic cells, whether or not assembled in modules or made into panels; light emitting diodes | Nil | | |
| | All other H.S. Codes | All other goods | 30% ad val. | | |
| 85.42 | All H.S. Codes | Electronic integrated circuits and micro assemblies. | 30% ad val. | | |
| 85.43 | All H.S. Codes | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85. | 30% ad val. | | |
| 85.44 | 8544.11.00 | Winding wire : of copper | 40% ad val. | | |

| (1) | (2) | (3) | (4) |
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| | 8544.19.00 | (i) Cotton braided electric cable | 15% ad val. |
| | | (ii) Other | 40% ad val. |
| | 8544.20.00 | Co-axial cable and other co-axial electric conductors | 40% ad val. |
| | 8544.30.00 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 40% ad val. |
| | 8544.41.00 | Other electric conductors for a voltage not exceeding 80 V : Fitted with connectors | 40% ad val. |
| | 8544.49.00 | (i) Power cords | 30% ad val. |
| | | (ii) Other | 40% ad val. |
| | 8544.51.00 | Other electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V: Fitted with connectors | 40% ad val. |
| | 8544.59.00 | (i) Lead in wire for electric filament lamps | 30% ad val. |
| | | (ii) Other | 40% ad val. |
| | 8544.60.00 | Other electric conductors, for a voltage exceeding 1000 V | 40% ad val. |
| | 8544.70.00 | Optical fibre cables | 30% ad val. |
| 85.45 | 8545.19.10 | Electrodes for miner's safety lamps | 7.5% ad val. |
| | 8545.11.10 | Graphite electrodes | 25% ad val. |
| | 8545.19.20 | | |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 85.46 | All H.S. Codes | Electrical insulators of any material. | 30% ad val. |
| 85.47 | 8547.10.00 | Insulating fittings of ceramics | 40% ad val. |
| | 8547.20.00 | Insulating fittings of plastics | 40% ad val. |
| | 8547.90.00 | Other | 30% ad val. |
| 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 Chapter 85 :- | |
| | 8548.10.00 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :- | |
| | | (i) of primary cells, primary batteries and electric accumulators | 40% ad val. |
| | | (ii) of cadmium and zinc | 25% ad val. |
| | | (iii) of lead, nickel, copper, ferrous (except cast iron and remelting scrap ingot) | 15% ad val. |
| | | (iv) of mercury or lithium compounds | 30% ad val. |
| | 8548.90.00 | Other | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| 86.01 | All H.S. Codes | Rail locomotives powered from an external source of electricity or by electric accumulators. | 15% ad val. |
| 86.02 | All H.S. Codes | Other rail locomotives; locomotive tenders. | 15% ad val. |
| 86.03 | All H.S. Codes | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04. | 15% ad val. |
| 86.04 | 8604.00.00 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) | 15% ad val. |
| 86.05 | 8605.00.00 | Railway or tramway passenger coaches, not self-propelled luggage vans post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04) | 15% ad val. |
| 86.06 | All H.S. Codes | Railway or tramway goods vans and wagons, not self-propelled. | 15% ad val. |
| 86.07 | 8607.91.00 8607.99.00 | Parts Of locomotives:- (i) Gear drive blowers, shaft ring for turbochargers, pedestal liners, cylinder liner, wear plate cap screw, strap, lub oil pump, thrust washer, bushing, load control pilot, floating bushing, water seal unit, wick assembly, piston assembly end cover, compressor ring gasket, carbon brush, bearing housing, vacuum cylinder, cock, drum, spring bolster, gear case, hub, dust guard, bearing carrier, sand pipe, sand box, flange, lever, ABC couplers, gear case assembly, elbow, compressor end heading, cover hand, hope assembly adapter, seal assembly, casing rotor, Wick Axel cap lubricant, piston pin, rubber, spring, valve shaft, head light dual seal beam, Rocker shaft, spiral level gear set, Bearer, metalistic motor track, lubrication pad, block thrust replace, tricker (Backing ring), guard, inlet rotor, oil damper, metalistic centre pin block | 30% ad val. |
| | | (ii) All other parts | 15% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 86.09 | 8609.00.00 | Containers (including containers for the transport of fluids) specially designed | |

| (1) | (2) | (3) | (4) |
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| | | and equipped for carriage by one or more modes of transport vehicles other than railway or tramway rolling-stock, and accessories thereof | 30% ad val. |
| 87.01 | All H.S. Codes | Tractors (other than tractors of heading No. 87.09):- (i) CBU (ii) CKD | 7.5% ad val. Nil |
| 87.02 | 8702.10.10 8702.10.20 8702.10.30 8702.90.10 8702.90.20 8702.90.30 | Public-transport type passenger motor vehicles:- (i) Double decker bus in CBU condition (ii) Other: CKD (iii) Bus in CBU/SKD condition (iv) Other: CBU/SKD | Nil 7.5% ad val. 15% ad val. 22.5% ad val. |
| 87.03 | 8703.10.10 8703.10.20 | Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 40% ad val. |
| | 8703.21.10 8703.22.10 8703.31.10 8703.90.10 | Three-wheeled vehicles :- (i) CBU (ii) CKD | 40% ad val. 25% ad val. |
| | 8703.21.21 8703.21.29 8703.21.31 8703.21.39 8703.31.20 8703.90.20 | Motor car and station wagon of cylinder capacity not exceeding 1000 cc | 40% ad val. |
| | 8703.21.41 8703.21.49 8703.21.51 8703.21.59 8703.31.20 8703.90.20 | Motor car and station wagon of cylinder capacity not exceeding 1000 cc in CKD condition | 30% ad val. |
| | 8703.22.21 8703.22.29 8703.22.31 8703.22.39 8703.22.41 8703.22.49 8703.22.51 8703.22.59 8703.23.10 8703.24.10 8703.31.20 8703.32.10 8703.33.10 8703.90.20 | Motor car and station wagon of cylinder capacity exceeding 1000 cc | 40% ad val. |

| (1) | (2) | (3) | (4) |
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| | 8703.21.91 | (a) Jeep of cylinder capacity not exceeding | |
| | 8703.21.92 | 2000 cc :- | |
| | 8703.22.91 | (i) CBU | 40% ad val. |
| | 8703.22.92 | (ii) CKD | 30% ad val. |
| | 8703.23.91 | | |
| | 8703.23.92 | (b) Jeep of cylinder capacity exceeding | |
| | 8703.24.91 | 2000 cc :- | |
| | 8703.24.92 | (i) CBU | 40% ad val. |
| | 8703.31.91 | (ii) CKD | 40% ad val. |
| | 8703.31.92 | (c) Ambulance fitted with electro-medical | |
| | 8703.32.91 | apparatus | 15% ad val. |
| | 8703.32.92 | (d) Other vehicles :- | |
| | 8703.33.91 | (i) CBU | 40% ad val. |
| | 8703.33.92 | (ii) CKD | 30% ad val. |
| | 8703.90.91 | | |
| | 8703.90.92 | | |
| 87.04 | 8704.10.10 | Dumpers designed for off-highway use | 7.5% ad val. |
| | 8704.10.20 | | |
| | 8704.21.10 | (a) Refer van | Nil |
| | 8704.22.10 | (b) Insulated road milk tanker | Nil |
| | 8704.23.10 | (c) Trucks in built-up condition | 15% ad val. |
| | 8704.31.10 | (d) Pick up in built up condition | 30% ad val. |
| | 8704.32.10 | (e) Delivery vans | 30% ad val. |
| | 8704.90.10 | (f) Other | 40% ad val. |
| | 8704.21.20 | | |
| | 8704.22.20 | (a) Trucks in CKD condition | 7.5% ad val. |
| | 8704.23.20 | (b) Pick up in CKD condition | 15% ad val. |
| | 8704.31.20 | (c) Other | 40% ad val. |
| | 8704.32.20 | | |
| | 8704.90.20 | | |
| 87.05 | 8705.30.00 | Fire fighting vehicles | 7.5% ad val. |
| | All other H.S.Codes | All other goods | 25% ad val. |
| 87.08 | All H.S. Codes | Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05 :- | |
| | | (i) For tractors | Nil |
| | | (ii) Parts and accessories of the motor vehicles of heading Nos. 87.02 to 87.05 | 25% ad val. |
| 87.09 | All H.S. Codes | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, ware houses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles :- | |

| (1) | (2) | (3) | (4) |
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| | | (i) In built-up condition | 25% ad val. |
| | | (ii) In CKD condition | 15% ad val. |
| | | (iii) Parts | 30% ad val. |
| 87.10 | 8710.00.00 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | Nil |
| 87.11 | All H.S. Codes | (i) Motorcycles, in built-up condition | 40% ad val. |
| | | (ii) Motorcycles, in CKD condition | 15% ad val. |
| | | (iii) Three wheeled vehicles (autorickshaw) in built-up condition | 40% ad val. |
| | | (iv) Three wheeled vehicles (autorickshaw) in CKD condition | 25% ad val. |
| | | (v) Other vehicles | 40% ad val. |
| 87.12 | 8712.00.00 | Bicycles and other cycles (including delivery tricycle); not motorised | 30% ad val. |
| 87.13 | All H.S. Codes | Invalid carriages, whether or not motorised or otherwise mechanically propelled. | Nil |
| 87.14 | | Parts and accessories of vehicles of heading Nos. 87.11 to 87.13 :- | |
| | 8714.11.00 8714.19.00 | Parts and accessories of motor cycles | 30% ad val. |
| | All other H.S. Codes | All other parts | 40% ad val. |
| 87.15 | 8715.00.00 | Baby carriages and parts thereof | 40% ad val. |
| 87.16 | 8716.10.00 | Trailers and semi-trailers of the caravan type, for housing or camping | 40% ad val. |
| | 8716.20.00 8716.39.00 8716.40.00 | (a) Self-loading or self unloading trailers and semi-trailers for agricultural purposes : | |
| | | (i) CKD | 15% ad val. |
| | | (ii) CBU | 40% ad val. |
| | | (b) Other | 40% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 88.01 | All H.S. Codes | Balloons and dirigibles, gliders, hand gliders and other not-powered aircraft. | 15% ad val. |
| 88.02 | All H.S. Codes | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital spacecraft launch vehicles. | Nil |

| (1) | (2) | (3) | (4) |
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| 88.03 | All H.S. Codes | Parts of goods of heading No. 88.01 or 88.02 | 7.5% ad val. |
| 88.04 | All H.S. Codes | Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto. | 15% ad val. |
| 88.05 | All H.S. Codes | Aircraft launching gear; deck-arrester or similar gear; ground flying trainers; parts of the foregoing articles. | 15% ad val. |
| 89.01 | All H.S. Codes | (i) Vessels of a capacity above 3000 DWT for registration in Bangladesh to be cleared against undertaking furnished for operating in ocean for at least three consecutive years. (ii) All other Vessels | Nil 15% ad val. |
| 89.02 | 8902.00.00 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products | 15% ad val. |
| 89.03 | All H.S. Codes | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | 40% ad val. |
| 89.04 | 8904.00.00 | Tugs and pusher craft | 15% ad val. |
| 89.05 | All H.S. Codes | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. | 15% ad val. |
| 89.06 | 8906.00.10 8906.00.90 | Warships of all kinds Other | Nil 15% ad val. |
| 89.07 | All H.S. Codes | Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons). | 15% ad val. |
| 89.08 | All H.S. Codes | Vessels and other floating structures for breaking up. | 15% ad val. |
| 90.01 | 9001.10.00 | Optical fibres, optical fibre bundles and cables | 30% ad val. |
| | 9001.20.00 | Sheets & plates of polarising material | 30% ad val. |
| | 9001.30.00 | Contact lenses | 30% ad val. |
| | 9001.40.00 | Spectacle lenses of glass | 30% ad val. |
| | 9001.50.00 | Spectacle lenses of other materials | 30% ad val. |
| | 9001.90.00 | Other | 15% ad val. |
| 90.02 | 9002.11.00 | Objective lenses: For cameras, projectors or photographic enlargers/reducers | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| | 9002.19.00 | Objective lenses: Other | 30% ad val. |
| | 9002.20.00 | Filters | 30% ad val. |
| | 9002.90.00 | Other | 15% ad val. |
| 90.03 | 9003.11.00 | Frames and mountings: Of plastics | 40% ad val. |
| | 9003.19.10 | Frames & mountings, of other materials: Of precious or rolled precious metals | 40% ad val. |
| | 9003.19.90 | Frames and mountings, of other materials: Other | 40% ad val. |
| | 9003.90.10 | Parts: Of precious metals or rolled precious metals | 15% ad val. |
| | 9003.90.20 | Parts: Hinges & joints used in spectacles frames | 15% ad val. |
| | 9003.90.90 | Parts: Other | 15% ad val. |
| 90.04 | All H.S. Codes | Spectacles, goggles and the like, corrective, protective or other. | 40% ad val. |
| 90.05 | All H.S. Codes | Binoculars, monoculars, other optical tele- scopes, and mountings thereof; other astro- nomical instruments and mountings therefor, but not including instruments for radio- astronomy. | 7.5% ad val. |
| 90.06 | All H.S. Codes | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39. | 30% ad val. |
| 90.07 | All H.S. Codes | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | 30% ad val. |
| 90.08 | 9008.30.90 | (i) Overhead projector | 15% ad val. |
| | | (ii) Other | 30% ad val. |
| | All other H.S. Codes | All other goods | 30% ad val. |
| 90.09 | All H.S. Codes | Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus. | 15% ad val. |
| 90.10 | | Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in Chapter 90; negatoscopes; projection screens :- | |
| | 9010.60.00 | Projection screens | 30% ad val. |
| | 9010.90.00 | Parts and accessories | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| | All other H.S. Codes | All other goods | 40% ad val. |
| 90.11 | All H.S. Codes | Compound optical microscopes, including those for microphotography, microcinematography or microprojection. | 7.5% ad val. |
| 90.12 | All H.S. Codes | Microscopes other than optical microscopes; diffraction apparatus. | 7.5% ad val. |
| 90.13 | All H.S. Codes | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in Chapter 90. | 7.5% ad val. |
| 90.14 | All H.S. Codes | Direction finding compasses, other navigational instruments and appliances. | 15% ad val. |
| 90.15 | All H.S. Codes | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, | 7.5% ad val. |
| 90.16 | 9016.00.00 | Balances of a sensitivity of 5cg or better, with or without weights | 7.5% ad val. |
| 90.17 | All H.S. Codes | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micro meters, callipers), not specified or included elsewhere in Chapter 90. | 15% ad val. |
| 90.18 | | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:- | |
| | 9018.31.00 9018.39.00 | All goods | 15% ad val. |
| | 9018.90.20 | Kidney dialysis machines | Nil |
| | All other H.S. Codes | All other goods | 7.5% ad val. |
| 90.19 | | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy oxygen therapy, aerosol therapy, | |

| (1) | (2) | (3) | (4) |
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| | | artificial respiration or other therapeutic respiration apparatus:- | |
| | 9019.20.10 | Oxygen-therapy and artificial respiration apparatus including heart/lung resuscitation units | Nil |
| | All other H.S. Codes | All other goods. | 7.5% ad val. |
| 90.20 | All H.S. Codes | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | 7.5% ad val. |
| 90.21 | | Orthopaedic appliances' including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:- | |
| | 9021.50.00 | Pacemakers for stimulating heart muscles, excluding parts and accessories | Nil |
| | 9021.90.00 | (i) Heart valve (ii) All goods | Nil 7.5% ad val. |
| | All other H.S. Codes | All other goods | 7.5% ad val. |
| 90.22 | All H.S. Codes | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations whether or not for medical, surgical, dental or veterinary uses, including radiography or radiography apparatus, X-ray tubes other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. | 7.5% ad val. |
| 90.23 | All H.S. Codes | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 7.5% ad val. |
| 90.24 | All H.S. Codes | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics). | Nil |
| 90.25 | All H.S. Codes | Hydrometers and similar floating instruments, thermo meters, pyrometers, barometers, hygrometers and psychro meters, recording or not, and any combination of these instruments. | 7.5% ad val. |

| (1) | (2) | (3) | (4) |
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| 90.26 | 9026.10.00 | (i) Laboratory articles (ii) Other Articles | 7.5% ad val. 25% ad val. |
| | 9026.20.00 | | |
| | 9026.80.00 | | |
| | 9026.90.00 | | |
| 90.27 | 9027.10.00 | Gas or smoke analysis apparatus | 30% ad val. |
| | 9027.20.00 | Chromatographs and electrophoresis instruments | 25% ad val. |
| | 9027.30.00 | Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 15% ad val. |
| | 9027.40.00 | Exposure meters | 25% ad val. |
| | 9027.50.00 | Other instruments and apparatus using optical radiations (UV, visible, IR) | 15% ad val. |
| | 9027.80.00 | Other instruments and apparatus | 15% ad val. |
| | 9027.90.00 | Microtomes; Parts and accessories | 15% ad val. |
| 90.28 | 9028.10.00 | Gas meters | 40% ad val. |
| | 9028.20.00 | Liquid meters | 40% ad val. |
| | 9028.30.00 | Electricity meters | 40% ad val. |
| | 9028.90.00 | Parts and accessories | 30% ad val. |
| 90.29 | 9029.10.10 | Fare meters for exclusive use in taxicabs or auto-rickshaws | 15% ad val. |
| | 9029.10.90 | Other | 25% ad val. |
| | 9029.20.00 | Speed indicator and tachometers; stroboscopes | 25% ad val. |
| | 9029.90.00 | Parts and accessories | 15% ad val. |
| 90.30 | 9030.10.00 | (i) Potentiometer, wheatstone bridge and meter bridge; resistance box and coils; PO box; galvanometers ballastic, darsonval, dead beat tangent pointer; deflecting, lam and scale outfit; ammeter D.C.'s voltameter D.C. e/m apparatus magnetic field balances, magneto meter, oscilloscope, signal generator pH meter; conductivity meters turgidity meters, oxygen meters, oxygen meters pH electrodes, multimeter | 15% ad val. 25% ad val. |
| | 9030.20.00 | | |
| | 9030.31.00 | | |
| | 9030.39.00 | | |
| | 9030.40.00 | | |
| | 9030.82.00 | | |
| | 9030.83.00 | | |
| | 9030.89.00 | | |
| | | (ii) Other goods | 25% ad val. |
| | 9030.90.00 | Parts and accessories | 25% ad val. |
| 90.31 | 9031.10.00 | Machines for balancing mechanical parts :- | |
| | | (i) For laboratory use | Nil |
| | | (ii) Other | 7.5% ad val. |
| | 9031.20.00 | All goods | 7.5% ad val. |
| | 9031.30.00 | | |
| | 9031.41.00 | | |
| | 9031.49.00 | | |
| | 9031.80.00 | | |
| | 9031.90.00 | Other | 30% ad val. |

| (1) | (2) | (3) | (4) |
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| 90.32 | 9032.10.00 | (i) Thermostats, for Laboratory use | 7.5% ad val. |
| | | (ii) Other | 30% ad val. |
| | 9032.20.00 | (i) Manostats, for Laboratory use | 7.5% ad val. |
| | | (ii) Other | 30% ad val. |
| | 9032.81.00 | (i) Hydraulic or pneumatic, for Laboratory use | 7.5% ad val. |
| | | (ii) Other | 30% ad val. |
| | 9032.89.00 | Other (e.g. voltage regulators, etc.) | 30% ad val. |
| | 9032.90.00 | Parts and accessories | 30% ad val. |
| 90.33 | 9033.00.00 | Parts and accessories (not specified or included elsewhere in Chapter 90) for machines, appliances, instruments or apparatus of Chapter 90. | 40% ad val. |
| 91.01 | All H.S. 91.02 Codes | (a) Watches all sorts, other than stop watch and watches for the blind :- | |
| | | (i) CBU | 40% ad val. |
| | | (ii) CKD | 15% ad val. |
| | | (b) Stop watch* | 25% ad val. |
| | | (c) Watches for the blind | Nil |
| 91.03 | All H.S. Codes | Clocks with watch movements, excluding clocks of heading No. 91.04. | 40% ad val. |
| 91.04 | 9104.00.10 | Instrument panel clocks and clocks of similar type for aircraft or helicopter | 7.5% ad val. |
| | 9104.00.90 | Other goods | 40% ad val. |
| 91.05 | All H.S. Codes | Other clocks. | 40% ad val. |
| 91.06 | 9106.10.00 | Time-registers; time-recorders | 30% ad val. |
| | 9106.20.00 | Parking meters | 40% ad val. |
| | 9106.90.00 | Other | 40% ad val. |
| 91.07 | 9107.00.00 | Time switches with clock or watch movement or with synchronous motor | 30% ad val. |
| 91.08 | All H.S. 91.09 Codes | Watch and clock movements, complete and assembled. | 15% ad val. |
| 91.10 | | All H.S. Codes | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. |
| 91.11 | All H.S. Codes | Watch cases and parts thereof | 15% ad val. |
| 91.12 | All H.S. Codes | Clock cases and cases of a similar type for the other goods of Chapter 91, and parts thereof. | 15% ad val. |

| (1) | (2) | (3) | (4) |
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| 91.13 | All H.S. Codes | Watch straps, watch bands and watch bracelets, and parts thereof. | 15% ad val. |
| 91.14 | All H.S. Codes | Other clock or watch parts. | 15% ad val. |
| 92.01 | All H.S. Codes | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | 40% ad val. |
| 92.02 | All H.S. Codes | Other string musical instruments (for example, guitars, violins, harps). | 40% ad val. |
| 92.03 | 9203.00.00 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds. | 40% ad val. |
| 92.04 | All H.S. Codes | Accordions and similar instruments; mouth organs | 40% ad val. |
| 92.05 | All H.S. Codes | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). | 40% ad val. |
| 92.06 | 9206.00.00 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | 40% ad val. |
| 92.07 | All H.S. Codes | Musical instruments, the sound of which is produced, or amplified, electrically (for example, organs, guitars accordions). | 40% ad val. |
| 92.08 | All H.S. Codes | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of Chapter 92; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. | 40% ad val. |
| 92.09 | 9209.10.10 | Tuning forks | 25% ad val. |
| | 9209.10.90 | Other | 25% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 93.01 | 9301.00.00 | Military weapons, other than revolvers, pistols and arms of heading No. 93.07. | Nil |
| 93.02 | 9302.00.10 | Arms forming part of the regular uniform and imported against clearances from Bangladesh Army Headquarters | Nil |
| | 9302.00.20 | Arms forming part of the military equipments of officers and non-commissioned officers of foreign armies detailed for training at army schools of instruction in Bangladesh | Nil |

| (1) | (2) | (3) | (4) |
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| | 9302.00.90 | Other | 40% ad val. |
| 93.03. | 9303.10.10 9303.20.10 9303.30.10 9303.90.10 | Firearms imported by or on behalf of the Government of Bangladesh | Nil |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 93.04 | All H.S. Codes | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07. | 40% ad val. |
| 93.05 | All H.S. Codes | Parts and accessories of articles of heading No. 93.01 to 93.04. | 40% ad val. |
| 93.06 | All H.S. Codes | Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; cart-ridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. | 40% ad val. |
| 93.07 | 9307.00.10 9307.00.90 | Swords for presentation as navy, army, air-force or police prizes and side-arms forming part of the regular equipment of commissioned officers Other | Nil 40% ad val. |
| 94.01 | All H.S. Codes | Seats (other than those of heading No. 94.02). whether or not convertible into beds, and parts thereof. | 40% ad val. |
| 94.02 | All H.S. Codes | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles. | 15% ad val. |
| 94.03 | All H.S. Codes | Other furniture and parts thereof | 40% ad val. |
| 94.04 | All H.S. Codes | Mattress supports, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. | 40% ad val. |
| 94.05 | 9405.10.10 9405.10.90 | Spotlights Other | 40% ad val. 40% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------------|--|-------------|
| | 9405.20.00 | Electric table, desk, bedside or floor standing lamps | 40% ad val. |
| | 9405.30.00 | Lighting sets of a kind used for Christmas trees | 40% ad val. |
| | 9405.40.10 | Searchlights | 40% ad val. |
| | 9405.40.20 | Pressure lamps | 40% ad val. |
| | 9405.40.30 | Shadowless operation lamps | Nil |
| | 9405.40.90 | Other | 40% ad val. |
| | 9405.50.10 | Hurricane lamps of base metal | 40% ad val. |
| | 9405.50.90 | Other | 40% ad val. |
| | 9405.60.00 | Illuminated signs, illuminated name-plates and the like | 40% ad val. |
| | 9405.91.00 | Parts : of glass | 40% ad val. |
| | 9405.92.00 | Parts : of plastic | 40% ad val. |
| | 9405.99.00 | Other | 40% ad val. |
| 94.06 | All H.S. Codes | Prefabricated buildings | 40% ad val. |
| 95.01 | 9501.00.00 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages. | 40% ad val. |
| 95.02 | All H.S. Codes | Dolls representing only human beings | 40% ad val. |
| 95.03 | All H.S. Codes | Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | 40% ad val. |
| 95.04 | 9504.90.10 | Equipment for the game of carom | 30% ad val. |
| | All other H.S. Codes | All other goods | 40% ad val. |
| 95.05 | All H.S. Codes | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | 40% ad val. |
| 95.06 | All H.S. Codes | Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in Chapter 95; swimming pools and paddling pools. | 15% ad val. |
| 95.07 | All H.S. Codes | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites. | 40% ad val. |
| 95.08 | 9508.00.00 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling menageries and travelling theatres. | 30% ad val. |

| (1) | (2) | (3) | (4) |
|-------|--|--|---|
| 96.01 | All H.S. Codes | Worked ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl and other animal carving material, and articles of these materials (including articles obtained by moulding): | 40% ad val. |
| 96.02 | 9602.00.00 | (i) Gelatin capsules (empty), soft/hard (ii) Other goods | 30% ad val. 40% ad val.: |
| 96.03 | All H.S. Codes | 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). | 40% ad val. |
| 96.04 | 9604.00.10 9604.00.90 | Hand sieves for use in laboratories Other | 25% ad val. 40% ad val. |
| 96.05 | 9605.00.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 40% ad val. |
| 96.06 | 9606.10.00 9606.21.00 9606.22.00 9606.29.00 9606.30.10 9606.30.90 | Press-fasteners, snap-fasteners and press-studs and parts thereof Buttons :of plastics, not covered with textile material- Buttons :of base metal, not covered with textile material Other Button blanks Other | 40% ad val. 40% ad val. 40% ad val. 40% ad val. 7.5% ad val. 15% ad val. |
| 96.07 | All H.S. Codes | Slide fasteners and parts thereof | 40% ad val. |
| 96.08 | 9608.10.00 9608.60.00 9608.99.90 All other H.S. Codes | Ball point pen Refills for ball point pens (i) Ball points for ball-point pens (ii) Other All other goods | 40% ad val. 40% ad val. 30% ad val. 40% ad val. 40% ad val. |
| 96.09 | 9609.10.00 9609.20.00 9609.90.00 | Pencils and crayons with leads encased in a rigid sheath Pencil leads, black or coloured Other | 40% ad val. 15% ad val. 40% ad val. |
| 96.10 | 9610.00.10 9610.00.90 | Unframed slates with writing surface only Other | Nil 40% ad val. |

| (1) | (2) | (3) | (4) |
|-------|----------------|---|----------------------------|
| 96.11 | 9611.00.00 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels) designed for operating in the hand; hand operated composing sticks and hand printing sets incorporating such composing sticks. | 30% ad val. |
| 96.12 | 9612.10.00 | (i) Computer printer ribbon | Nil |
| | 9612.20.00 | (ii) Other ribbon Ink-pads | 15% ad val. 40% ad val. |
| 96.13 | All H.S. Codes | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | 40% ad val. |
| 96.14 | All H.S. Codes | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 40% ad val. |
| 96.15 | All H.S. Codes | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof. | 40% ad val. |
| 96.16 | All H.S. Codes | Scent sprays and similar toilet sprays, and mounts and head thereof; powder-puffs and pads for the application of cosmetics or toilet preparations. | 40% ad val. |
| 96.17 | 9617.00.00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners. | 40% ad val. |
| 96.18 | 9618.00.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 40% ad val. |
| 97.01 | All H.S. Codes | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. | 40% ad val. |
| 97.02 | 9702.00.00 | Original engravings, prints and lithographs. | 40% ad val. |
| 97.03 | 9703.00.00 | Original sculptures and statutory, in any material. | 40% ad val. |
| 97.04 | 9704.00.00 | Postage or revenue stamps, stamp-postmarks; first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined. | 40% ad val. |

| (1) | (2) | (3) | (4) |
|-------|------------|--|-----|
| 97.05 | 9705.00.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, historical, archaeological, palaeoto-logical, ethnographic or numismatic interest. | Nil |
| 97.06 | 9706.00.00 | Antiques of an age exceeding 100 years. | Nil |

- ২। উক্ত Act এর অধীনে এই প্রজ্ঞাপনে উল্লিখিত অব্যাহতি সমূহ ২৮ শে জ্যৈষ্ঠ, ১৪০৫ বাংলা মোতাবেক ১১ই জুন, ১৯৯৮ ইংরেজী তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-
(ডঃ মসিউর রহমান)
সচিব।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
(শুক্ক)

প্রজ্ঞাপন

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা ।

ঢাকা, -----

১১ই জুন, ১৯৯৮ ইংরেজী ।

নং এস,আর,ও ১০৯-আইন/৯৮/১৭৪২/শুক্ক।- অর্থ আইন, ১৯৯৭ (১৯৯৭ সনের ১৫ নং আইন) এর ধারা ৭ এর উপ-ধারা (১) এর শর্তাংশ এবং তৎসহ পঠিতব্য Customs Act, 1969 (IV of 1969) এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, অত্র বিভাগের ২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা মোতাবেক ১২ই জুন, ১৯৯৭ ইংরেজী তারিখের প্রজ্ঞাপন নং এস, আর, ও ১৫০-আইন/৯৭/১৭০৮/শুক্ক, ৬ই ফাল্গুন, ১৪০৪ বাংলা মোতাবেক ১৮ই ফেব্রুয়ারী, ১৯৯৮ ইংরেজী তারিখের প্রজ্ঞাপন নং এস, আর, ও ২৬-আইন/৯৮/১৭৩২/শুক্ক এবং ১৮ই ফাল্গুন, ১৪০৪ বাংলা মোতাবেক ২রা মার্চ, ১৯৯৮ ইংরেজী তারিখের প্রজ্ঞাপন নং এস, আর, ও ২৯-আইন/৯৮/১৭৩৩/শুক্ক রহিত করিয়া নিম্নবর্ণিত আমদানিকৃত পণ্যসমূহকে উহাদের উপর আরোপনীয় সম্পূর্ণ অবকাঠামো উন্নয়ন সারচার্জ হইতে অব্যাহতি প্রদান করিল, যথা :-

- (১) President's (Remuneration & Privileges) Act, 1975 (VII of 1975) এর অধীনে মহামান্য রাষ্ট্রপতির জন্য আমদানিকৃত পণ্য;
- (২) প্রজ্ঞাপন নং এস,আর,ও ২২৮-আইন/৯৫/১৬৫০/শুক্ক তারিখ ২১/১২/৯৫ ইংরেজী এর অধীনে রপ্তানীমুখী শিল্পের জন্য আমদানিকৃত যন্ত্রপাতি;

- (৩) প্রজ্ঞাপন নং এস,আর,ও ১৫৩-আইন/৯৩/১৫২০/শুক্র তারিখ ৩/৮/৯৩ ইংরেজী এর অধীনে রপ্তানীমুখী শিল্পের জন্য বন্ডের অধীনে আমদানিকৃত পণ্য;
- (৪) প্রজ্ঞাপন নং এস,আর,ও ৬১-আইন/৯২/১৪৪৪/শুক্র তারিখ ১৭/৩/৯২ ইংরেজী এর অধীনে দ্রাণ সামগ্রী হিসাবে আমদানিকৃত পণ্য;
- (৫) প্রজ্ঞাপন নং S.R.O 88-L/85/906/Cus dt. 13/2/85 ইংরেজী এর আওতায় Privileged Person কর্তৃক আনীত ব্যাগেজ সামগ্রী এবং S.R.O 89-L/85/907/Cus dt. 13/2/85 ইং এর আওতায় Privileged Person কর্তৃক আমদানিকৃত পণ্য;
- (৬) Vienna Convention, 1961 এর আওতায় পররাষ্ট্র মন্ত্রণালয় কর্তৃক প্রত্যাখ্যিত কোন কূটনৈতিক বা কূটনৈতিক সুবিধার আওতায় আমদানিকৃত পণ্য;
- (৭) প্রজ্ঞাপন নং এস,আর,ও ৩৬-আইন/৯৩/১৫০২/শুক্র ও মূল্য সংযোজন কর তারিখ ১৫/২/৯৩ ইংরেজী এর আওতায় মুক, বধির, অন্ধ এবং শারীরিক ও মানসিকভাবে প্রতিবন্ধীদের পুনর্বাসনের জন্য আমদানিকৃত অত্যাাবশ্যক যন্ত্রপাতি ও উপকরণ;
- (৮) জাতীয় রাজস্ব বোর্ডের Memo.No.9(41)NBR/Cus-IV/72/246 Dated, 10th April, 1981 এর আওতায় আমদানিকৃত ডিফেন্স স্টোরস্;
- (৯) বিভিন্ন আন্তর্জাতিক সংস্থার সাথে বাংলাদেশ সরকারের চুক্তি অনুযায়ী যে সকল আমদানির ক্ষেত্রে সকল প্রকার শুল্ক ও কর (বিদ্যমান ও ভবিষ্যৎ) মওকুফের বিধান রয়েছে সে সকল চুক্তির আওতায় আমদানিকৃত পণ্য;
- (১০) যে সকল সংস্থার আমদানির ক্ষেত্রে সংবিধিবদ্ধ আদেশ বলে সকল প্রকার শুল্ক-কর মওকুফ করা হয়েছে, সে সকল সংস্থা কর্তৃক আমদানিকৃত পণ্য;
- (১১) প্রজ্ঞাপন নং এস,আর,ও ২০২-আইন/৯৫/১৬৩৯/কাস তারিখ ২৮/১১/৯৫ ইংরেজী এর অধীনে তৈল ও গ্যাস

অনুসন্ধান ও উৎপাদনের লক্ষ্যে বিভিন্ন প্রতিষ্ঠান কর্তৃক পেট্রোবাংলার সাথে সম্পাদিত উৎপাদন বন্টন চুক্তি (Production Sharing Contract) এর আওতায় আমদানিকৃত যন্ত্রপাতি ও মালামাল;

- (১২) প্রজ্ঞাপন নং এস,আর,ও ২২-আইন/৯৪/১৫৩৯/কাস তারিখ ১৭/১/৯৪ ইংরেজী এর অধীনে তৈল ও গ্যাস অনুসন্ধান, উন্ময়ন, উত্তোলন ও উৎপাদন কার্যক্রম পরিচালনার জন্য আমদানিকৃত যন্ত্রপাতি, যন্ত্রাংশ ও পণ্য;
- (১৩) প্রজ্ঞাপন নং এস,আর,ও ৭৩-আইন/৯৭/১৭০০/শুক তারিখ ১৯/৩/৯৭ ইংরেজী এর অধীনে বেসরকারী খাতে বিদ্যুৎ উৎপাদনের নিমিত্তে বাংলাদেশ সরকারের সাথে চুক্তিবদ্ধ প্রতিষ্ঠান কর্তৃক আমদানিকৃত যন্ত্রপাতি, যন্ত্রাংশ ও অন্যান্য পণ্য;
- (১৪) যাত্রী (অপর্যটক) ব্যাগেজ (আমদানি) বিধিমালা, ১৯৯৪ এর আওতায় আমদানিকৃত পণ্যসামগ্রী;
- (১৫) ট্রান্সফার অব রেসিডেন্স (Transfer of Residence) (ব্যাগেজ) বিধিমালা, ১৯৯৫ এর অধীনে আনিত পণ্যসামগ্রী;
- (১৬) প্রজ্ঞাপন নং এস,আর,ও ৫৪২-এল/৮৪/৮৮৬/কাস তারিখ ১০/১২/৮৪ ইংরেজী এর অধীনে সাময়িকভাবে আমদানিকৃত পণ্য;
- (১৭) প্রজ্ঞাপন নং এস,আর,ও ১২২-আইন/৮৮/১১২৪/শুক তারিখ ২৪/৫/৮৮ ইংরেজী এর আওতায় জাতীয় সংসদের মাননীয় সদস্যগণ কর্তৃক আমদানিকৃত গাড়ী;
- (১৮) Customs Act, 1969 (IV of 1969) এর FIRST SCHEDULE এর কলাম (1) এ উল্লিখিত Heading NO. সমূহের বিপরীতে কলাম (2) এ বিধৃত H.S. Code সমূহের আওতাধীন কলাম (3) এ বর্ণিত নিম্নরূপ TABLE ভুক্ত পণ্য সমূহ :

TABLE

| Heading No | H. S. Code | Description |
|------------|--|---|
| (1) | (2) | (3) |
| 10.06 | All H. S. Codes | Rice |
| 37.07 | 3707.10.00 3707.90.00 | Toner Cartridge for computer |
| 84.71 | All H. S. Codes | Computer and its units thereof |
| 84.73 | 8473.30.00 | Parts and accessories of computer and its units |
| 85.17 | 8517.50.00 | Computer Modem |
| 85.23 | 8523.11.20 8523.12.20 8523.13.20 8523.20.20 | Magnetic tapes and Magnetic discs (un-recorded) used for computer |
| 85.24 | Respective H. S. Codes | Computer software |
| 96.12 | 9612.10.00 | Ribbon for computer printer |

২। এই প্রজ্ঞাপনে উল্লিখিত অব্যাহতি সমূহ ২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা মোতাবেক ১১ ই জুন, ১৯৯৮ ইংরেজী তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থমন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ

(শুল্ক ও মূল্য সংযোজন কর)

প্রজ্ঞাপন

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা ।

ঢাকা, -----

১১ই জুন, ১৯৯৮ ইংরেজী ।

নং-এস,আর,ও ১১০-আইন/৯৮/১৭৪৩/শুল্ক।- Customs Act, 1969 (IV of 1969) এর section 19 এবং মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন) এর ধারা ১৪(১) এ প্রদত্ত ক্ষমতাবলে, সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, অত্র বিভাগের ১৩ই শ্রাবণ, ১৪০৩ বাংলা মোতাবেক ২৮শে জুলাই, ১৯৯৬ ইংরেজী তারিখের প্রজ্ঞাপন নং এস, আর, ও ১২১-আইন/৯৬/১৬৭৩/শুল্ক এ নিম্নরূপ অধিকতর সংশোধন করিল, যথা : -

উপরি-উক্ত প্রজ্ঞাপনের-

- (১) প্রথম অনুচ্ছেদের শেষ লাইনে উল্লিখিত “নিম্নলিখিত শর্তাধীনে মওকুফ করিল,” শব্দগুলি ও কমাটির পরিবর্তে “মওকুফ করিল এবং উক্তরূপ ক্ষমতাবলে নিম্নবর্ণিত শর্তাধীনে অনুন্নত এলাকায় প্রতিষ্ঠিত বা প্রতিষ্ঠিতব্য শিল্প এবং রপ্তানিমুখী শিল্পকে নিম্নরূপ সুবিধা প্রদান করিল,” শব্দগুলি ও কমাটি প্রতিস্থাপিত হইবে ;
- (২) Table-1 এর কলাম (1) এর Heading No. 84.19 ও কলাম (2) এ বর্ণিত H.S. Code সমূহের বিপরীতে কলাম (3) এর

এন্ড্রিসমূহের পরিবর্তে নিম্নরূপ এন্ড্রিসমূহ প্রতিস্থাপিত
হইবে; যথা :-

"(Industrial type only)";

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থমন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
(শুল্ক ও মূল্য সংযোজন কর)

প্রজ্ঞাপন

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা।

ঢাকা, -----

১১ই জুন, ১৯৯৮ ইংরেজী।

নং-এস,আর,ও ১১১-আইন/৯৮/১৭৪৪/শুল্ক। -Customs Act, 1969 (IV of 1969) এর section 19 এবং মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন) এর ধারা ১৪(১) এ প্রদত্ত ক্ষমতাবলে সরকার, জনস্বার্থে, অত্র বিভাগের ৭ই পৌষ, ১৪০২ বাংলা মোতাবেক ২১শে ডিসেম্বর, ১৯৯৫ ইংরেজী তারিখের প্রজ্ঞাপন নং এস, আর, ও ২২৮-আইন/ ৯৫/ ১৬৫০/ শুল্ক এ নিম্নরূপ অধিকতর সংশোধন করিল, যথা :-

উপরি-উক্ত প্রজ্ঞাপনের Table-1 এর কলাম (1) এর- Heading No. 84.48 ও উহার বিপরীতে কলাম (2) এ উল্লিখিত এন্ট্রিসমূহের পর নিম্নরূপ এন্ট্রি সন্নিবেশিত হইবে, যথা :-

"8448.11.00";

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)
অতিরিক্ত সচিব (পদাধিকারবলে)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থমন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ

(শুক্ক)

প্রজ্ঞাপন

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা ।

ঢাকা, -----

১১ই জুন, ১৯৯৮ ইংরেজী ।

নং এস,আর,ও ১১২-আইন/৯৮/১৭৪৫/শুক্ক ।- Customs Act, 1969 (IV of 1969) এর section 25A এর সহিত পঠিতব্য section 219(1) এ প্রদত্ত ক্ষমতাবলে সরকার প্রাক-যানজাতকরণ পণ্য পরিদর্শন বিধিমালা, ১৯৯৬ এ নিম্নরূপ অধিকতর সংশোধন করিল, যথাঃ-

উপরি-উক্ত বিধিমালার পরিশিষ্ট-১ এর Serial No. 17 এবং উহার বিপরীতে উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নরূপ এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা ঃ-

| | | |
|-----|-----------------------|--|
| "17 | Respective H.S. Codes | All goods with highest effective customs duty rates vide S.R.O. No. 108-Law/98/1741/Cus dt. 11.6.98 ।" |
|-----|-----------------------|--|

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে) ।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
জাতীয় রাজস্ব বোর্ড
ঢাকা।

(শুক্ক)

প্রজ্ঞাপন

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা।

তারিখ, -----

১১ই জুন, ১৯৯৮ ইংরেজী।

নং এস,আর,ও ১১৩-আইন/৯৮/১৭৪৬/শুক্ক।- Customs Act, 1969 (IV of 1969) এর Section 219, উক্ত Act এর Third Schedule এর Item 17 এর সহিত পঠিতব্য, এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড যাত্রী (অপর্যটক) ব্যাগেজ (আমদানী) বিধিমালা, ১৯৯৪ এর নিম্নরূপ অধিকতর সংশোধন করিল, যথা :-

উপরি-উক্ত বিধিমালার-

- (১) বিধি ৪ এ “১,০০০ (এক হাজার)” সংখ্যাগুলি, শব্দগুলি, কমাটি ও বন্ধনীটির পরিবর্তে “২,০০০ (দুই হাজার)” সংখ্যাগুলি, শব্দগুলি, কমাটি ও বন্ধনীটি সন্নিবেশিত হইবে।
- (২) তফসিল-১ এর ক্রমিক নং ২১ ও উহার বিপরীতে উল্লিখিত এন্ট্রিসমূহ বিলুপ্ত হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোহাম্মদ শাহাবউদ্দিন)

প্রথম সচিব (শুক্ক)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ

(শুক)

প্রজ্ঞাপন

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা ।

তারিখ, -----

১১ই জুন, ১৯৯৮ ইংরেজী ।

নং এস,আর,ও ১২৭-আইন/৯৮/১৭৪৮/শুক।- Customs Act, 1969 (IV of 1969) এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, উক্ত Act এর FIRST SCHEDULE এর Heading No. 48.01 এর বিপরীতে বর্ণিত নিউজপ্রিন্ট কাগজ সংবাদপত্র ও সাময়িকী প্রকাশকগণ কর্তৃক আমদানি করা হইলে উহার উপর আরোপনীয় সমুদয় আমদানি শুল্ক নিম্ন বর্ণিত শর্তাধীনে মওকুফ করিল, যথা :-

- (১) আমদানিকৃত নিউজপ্রিন্টের সমপরিমাণ নিউজপ্রিন্ট দেশীয় উৎপাদকের নিকট হইতে ক্রয় করিতে হইবে এবং তৎসংক্রান্ত মূল্য সংযোজন কর চালানপত্র (মুসক-১১ ফরমে) পণ্য খালাসকালে শুল্ক কর্তৃপক্ষের নিকট দাখিল করিতে হইবে ; এবং
- (২) স্থানীয়ভাবে ত্রুটিত এবং আমদানিকৃত (খালাস প্রক্রিয়াধীন চালানটি সহ) নিউজপ্রিন্টের পরিমাণ তথ্য মন্ত্রণালয়ের অডিট ব্যুরো অব সার্কুলেশন কর্তৃক নির্ধারিত বাৎসরিক এনটাইটেলমেন্ট বা কোটার বেশী নয় মর্মে তথ্য মন্ত্রণালয়ের যুগ্ম সচিব পদমর্যাদার নিম্নে নহেন এমন একজন কর্মকর্তা কর্তৃক স্বাক্ষরিত প্রত্যয়ন পত্র পণ্য খালাসকালে দাখিল করিতে হইবে ।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে) ।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
জাতীয় রাজস্ব বোর্ড
ঢাকা।

(শুক্ক)

স্থায়ী আদেশ নং ৪৬/৯৮/শুক্ক তারিখ, ২৮শে জৈষ্ঠ, ১৪০৫ বাংলা।

১১ই জুন, ১৯৯৮ ইংরেজী।

জাতীয় রাজস্ব বোর্ড উহার ১৬ই মাঘ, ১৪০২ বাংলা মোতাবেক ২৯শে জানুয়ারী, ১৯৯৬ ইং তারিখের স্থায়ী আদেশ নং ১৬৫৩/৯৬/কাস রহিত করিয়া আমদানিযোগ্য পুরাতন/ব্যবহৃত/পুনঃসংস্কৃত (রি-কন্ডিশনড) মোটর গাড়ী ও যানবাহনের শুক্কায়ন, মূল্যায়ন ও খালাস সংক্রান্ত নিম্নরূপ স্থায়ী আদেশ জারী করিল, যথা :-

- (১) পুরাতন/ব্যবহৃত/পুনঃসংস্কৃত (রি-কন্ডিশনড) মোটর গাড়ী ও যানবাহনের ক্ষেত্রে নিম্নবর্ণিত হারে মূল্যের অবচয় (depreciation) মঞ্জুর করা হইবে :-

| বিদেশে ব্যবহারের সময় | অবচয়ের হার |
|--------------------------------|-------------|
| (ক) প্রথম সম্পূর্ণ এক বৎসর | ১৫% |
| (খ) দ্বিতীয় বৎসর বা অংশ বিশেষ | ১০% |
| (গ) তৃতীয় বৎসর বা অংশ বিশেষ | ৫% |
| (ঘ) চতুর্থ বৎসর বা অংশ বিশেষ | ৫% |
| (ঙ) পঞ্চম বৎসর বা অংশ বিশেষ | ৫% |

- (২) তবে শর্ত থাকে যে, কোন অবস্থাতেই সর্বোচ্চ অবচয় ৪০% (চল্লিশ) এর অতিরিক্ত হইবে না।

- (৩) পুরাতন/ব্যবহৃত/পুনঃসংস্কৃত (রি-কন্ডিশন্ড) মোটর গাড়ী ও যানবাহনের মূল্যায়নের জন্য (উৎপাদন বৎসরের -Year of manufacture - জন্য উৎপাদনকারী বা ডিলারের) ঘোষিত মূল্য (যা কাস্টমস্ কর্তৃক গৃহীত) ভিত্তি হিসাবে বিবেচিত হইবে। তবে, Customs Act, 1969(IV of 1969) এর section 30 এর আওতায় যে তারিখে বিল অব এন্ট্রি প্রদান করা হইবে, সেই তারিখে বলবৎ মুদার বিনিময় হারে তাহা রূপান্তরযোগ্য হইবে। আমদানিকৃত কোন পুরাতন/ ব্যবহৃত/পুনঃ সংস্কৃত (রি-কন্ডিশন্ড) মোটর গাড়ী ও যানবাহনের একই উৎপাদন বৎসর বা একই মডেলের মূল্য যদি না থাকে, তবে নিকটবর্তী বৎসর বা মডেলের মূল্য গ্রহণ করা হইবে।
- (৪) এই আদেশে বর্ণিত বিধানাবলী শুধুমাত্র বাংলাদেশ কাস্টমস্ ট্যারিফের হেডিং নং ৮৭.০২, ৮৭.০৩ এবং ৮৭.০৪ এ বিন্যাসিত আমদানিযোগ্য পুরাতন/ব্যবহৃত/ পুনঃসংস্কৃত (রি-কন্ডিশন্ড) মোটর গাড়ী ও যানবাহনের ক্ষেত্রে প্রযোজ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(সৈয়দ গোলাম কিবরীয়া)

দ্বিতীয় সচিব (স্বক)

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
জাতীয় রাজস্ব বোর্ড
ঢাকা।

(শুক)

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা।

স্থায়ী আদেশ নং- ৪৭/৯৮/শুক তারিখ, -----
১১ই জুন, ১৯৯৮ ইংরেজী।

বিষয় : আমদানি পণ্যের চালান খালাসে “ত্বরিত খালাস পদ্ধতি”
(Rapid Clearance Procedure) প্রবর্তন।

আমদানি পণ্যের চালান দ্রুত খালাস নিশ্চিত করার উদ্দেশ্যে এই আদেশের ২নং অনুচ্ছেদে বর্ণিত আমদানিকারক কর্তৃক আমদানিকৃত সকল পণ্য এবং এ আদেশের ৩নং অনুচ্ছেদে বর্ণিত পণ্য সমূহের শুল্ক খালাসের ক্ষেত্রে “ত্বরিত খালাস পদ্ধতি” প্রবর্তন করা হলো। এ পদ্ধতির প্রকৃতি, আওতা এবং বৈশিষ্ট্য নিম্নরূপ :-

২। অনুমোদিত শুল্ক স্টেশন সমূহের মাধ্যমে নিম্ন বর্ণিত শ্রেণীর ব্যক্তিবর্গ/প্রতিষ্ঠান/সংস্থা কর্তৃক আমদানিকৃত সকল পণ্য ত্বরিত খালাস পদ্ধতির আওতাভুক্ত হবে :-

(ক) সকল সরকারী, আধাসরকারী ও স্বায়ত্বশাসিত প্রতিষ্ঠান;

(খ) কূটনৈতিক মিশন;

(গ) কূটনৈতিক সুবিধাভোগী ব্যক্তিবর্গ;

(ঘ) বিশেষ সুবিধাভোগী প্রতিষ্ঠান ও ব্যক্তিবর্গ।

৩। ১নং অনুচ্ছেদে বর্ণিত আমদানিকারক প্রতিষ্ঠান ছাড়াও যেকোন বাণিজ্যিক আমদানিকারক কর্তৃক নিম্নবর্ণিত পণ্য সমূহ আমদানির ক্ষেত্রে ত্বরিত খালাস পদ্ধতির সুবিধা গ্রহণ করা যাবে :-

(১) চাল (২) গম (৩) তুলা (৪) পাশ (৫) ক্লিংকার (৬) চামড়া (৭) ত্রাণ সামগ্রী ও (৮) প্রাক-যানজাতকরণ পরিদর্শন সংস্থার প্রত্যায়নপত্রের (CRF) ভিত্তিতে আমদানিকৃত পণ্য।

৪। ত্বরিত খালাস পদ্ধতির আওতায় আমদানিকারক বা তাঁর মনোনীত সি,এন্ড,এফ এজেন্ট শুদ্ধায়িত চালানের প্রয়োজন্য শুদ্ধ কর ট্রেজারী বা ব্যাংকে জমা প্রদান করবেন এবং পণ্য খালাসের উদ্দেশ্যে শুদ্ধ কর্তৃপক্ষের প্রয়োজনীয় ছাড় পত্র গ্রহণের জন্য কমিশনার কর্তৃক মনোনীত শুদ্ধ কর্মকর্তার নিকট প্রয়োজনীয় দলিলাদি দাখিল করবেন। উক্ত শুদ্ধ কর্মকর্তা তাৎক্ষণিকভাবে উহাতে “নিয়ন্ত্রণ হতে নিষ্কাশিত” বা আউটপাস সীল ও স্বাক্ষর প্রদান করে চালান সমূহ খালাস দিবেন।

৫। এই পদ্ধতির আওতাভুক্ত চালান সমূহের ক্ষেত্রে পণ্য খালাস পর্যায়ে কায়িক পরীক্ষা (physical examination) করা হবে না।

৬। ত্বরিত খালাস পদ্ধতির আওতাধীন চালান সমূহ খালাস পর্যায়ে আনস্টাফিং (Unstuffing) সংক্রান্ত কার্যক্রমের আওতা বহির্ভূত থাকবে।

৭। এই পদ্ধতিতে খালাসকৃত চালান সমূহ খালাস পরবর্তী কালে অডিট করার জন্য কমিশনার খালাসোত্তর অডিট সেল (Post Clearance Audit Cell) গঠন করবেন। খালাসকৃত চালান সমূহের আমদানি সংশ্লিষ্ট সকল দলিল বিশেষ ব্যবস্থায় সংরক্ষণ করতে হবে এবং চালান খালাসের ৭(সাত) দিনের মধ্যে অবশ্যই খালাসোত্তর অডিট কার্যক্রম গ্রহণ করতে হবে।

- ৮। খালাসোত্তর অডিট সেল খালাসোত্তর অডিট (Post Clearance Audit) কার্যক্রম পরিচালনা করবে। ত্বরিত খালাস পদ্ধতির চালান সমূহের নথি/বিল অব এন্ট্রি চালান খালাসের অব্যবহিত পর উক্ত সেল এর নিকট প্রেরণ করতে হবে। নথি বা বিল অব এন্ট্রি প্রাপ্তির পর সর্বোচ্চ ৩০(ত্রিশ) দিনের মধ্যে অডিট কার্যক্রম সম্পন্ন করে প্রয়োজনীয় কার্যক্রম গ্রহণের উদ্দেশ্যে প্রতিবেদন দাখিল করতে হবে।
- ৯। পণ্যের চালান খালাসোত্তর কালে খালাসোত্তর অডিট সেল এর কর্মকর্তা প্রয়োজনে কমিশনারের অনুমতিক্রমে অডিটের উদ্দেশ্যে আমদানিকারকের অফিস, ব্যবসা প্রাঙ্গন ও গুদাম পরিদর্শন পূর্বক সংরক্ষিত দলিল পত্র, রেজিষ্টার ও অন্যান্য সকল আনুসাংগিক বিষয় যাচাই বা পরীক্ষা করতে পারবেন।
- ১০। অসত্য ঘোষণার মাধ্যমে রাজস্ব ফাঁকির কোন ঘটনা খালাসোত্তর অডিট কার্যক্রমের মাধ্যমে উদ্ঘাটিত হলে আমদানিকারক ও রপ্তানীকারক প্রতিষ্ঠান এবং সংশ্লিষ্ট সি,এন্ড,এফ এজেন্টের বিরুদ্ধে বিদ্যমান আইন সমূহের আওতায় সর্বোচ্চ শাস্তিমূলক ব্যবস্থা গ্রহণ করা হবে।
- ১১। বিদ্যমান আমদানি নীতি আদেশে উল্লিখিত আমদানি নিষিদ্ধ ও শর্তযুক্ত আমদানিযোগ্য পণ্য চালান খালাসের ক্ষেত্রে ত্বরিত খালাস পদ্ধতি প্রযোজ্য হবে না।
- ১২। কোন আমদানি চালান সম্পর্কে যুক্তিযুক্ত সন্দেহ, অভিযোগ কিংবা প্রতিকূল কোন গোপন বা প্রকাশ্য তথ্য বা সংবাদ পাওয়া গেলে উক্ত চালানের ক্ষেত্রে এই পদ্ধতি প্রযোজ্য হবে না।
- ১৩। এই পদ্ধতির সুষ্ঠু বাস্তবায়নের লক্ষ্যে শুল্ক ভবন/স্টেশনের সংশ্লিষ্ট কমিশনার বোর্ডের অনুমোদন নিয়ে বিস্তারিত পদ্ধতি প্রণয়ন পূর্বক গণবিজ্ঞপ্তি জারী করতে পারবেন।

- ১৪। ত্বরিত খালাস পদ্ধতির আওতাভুক্ত চালান সমূহ পৃথকভাবে চিহ্নিত করে কম্পিউটার/রেজিস্টারে ধারণ করতে হবে এবং এ পদ্ধতিতে খালাসকৃত চালান সমূহের একটি ত্রৈমাসিক বিবরণী জাতীয় রাজস্ব বোর্ডে শুল্ক স্টেশনের মতামত/সুপারিশসহ নিয়মিতভাবে প্রেরণ করতে হবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোঃ মাসুদ সাদিক)

দ্বিতীয় সচিব (শুল্ক)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
জাতীয় রাজস্ব বোর্ড
ঢাকা।

(শুল্ক)

২৮শে জ্যৈষ্ঠ, ১৪০৫ বাংলা।

স্থায়ী আদেশ নং- ৪৮/৯৮/শুল্ক

তারিখ,

১১ই জুন, ১৯৯৮ ইংরেজী।

বিষয়ঃ আমদানি পণ্য চালানের কার্যিক পরীক্ষা (Physical Examination)
পদ্ধতির সংস্কার।

আমদানি পণ্য চালানের দ্রুত খালাস নিশ্চিত করার লক্ষ্যে
বর্তমান পণ্য পরীক্ষা পদ্ধতি নিম্নরূপভাবে সংস্কার করা হলোঃ-

- (১) আমদানিকৃত চালান সমূহের অনধিক ১০% চালান কার্যিক পরীক্ষা করা হবে। পরীক্ষার জন্য চালান নির্বাচনে কম্পিউটারের সাহায্যে দৈবচয়ন (Random Selection) পদ্ধতি অনুসরণ করা হবে। যে সমস্ত শুল্ক স্টেশনে কম্পিউটার ব্যবহারের সুবিধা নাই সেখানে সহকারী কমিশনার বা তদুর্ধ্ব পদমর্যাদা সম্পন্ন কর্মকর্তা এই নির্বাচনের দায়িত্ব পালন করবেন। যে সকল স্টেশনে উক্তরূপ পদমর্যাদা সম্পন্ন কর্মকর্তা পদস্থ নাই সেখানে বর্তমানে প্রচলিত পদ্ধতি বহাল থাকবে।
- (২) পরীক্ষার জন্য নির্বাচিত চালানের মধ্যে কন্টেইনারজাত পণ্যের ক্ষেত্রে অনধিক ১০% কন্টেইনার খোলা হবে এবং উক্ত কন্টেইনারের পণ্য ১০০% পরীক্ষা করা হবে। কন্টেইনারজাত নয় এমন পণ্য সমূহের ক্ষেত্রে পরীক্ষাধীন চালানের অনধিক ১০% পণ্য সম্পূর্ণ পরীক্ষা করা হবে। দৈবচয়নের ভিত্তিতে পরীক্ষার জন্য কন্টেইনার/প্যাকেজ নির্বাচন করা হবে।

- (৩) শুদ্ধ ভবন/শুদ্ধ স্টেশন এ রক্ষিত রেকর্ড ও তথ্যাদি বিশ্লেষণ করে কমিশনার যদি নিশ্চিত হন যে, কোন বিশেষ শ্রেণীর পণ্য এই আদেশের আওতা বহির্ভূত রাখা রাজস্ব সংরক্ষণ ও অসত্য ঘোষণা প্রতিরোধের জন্য প্রয়োজন তবে তিনি এ শ্রেণীর পণ্যকে এই আদেশের আওতা বহির্ভূত রাখতে পারবেন।
- (৪) কোন আমদানি চালান সম্পর্কে যুক্তিযুক্ত সন্দেহ, অভিযোগ কিংবা প্রতিকূল কোন গোপন বা প্রকাশ্য তথ্য বা সংবাদ পাওয়া গেলে উক্ত চালানের ক্ষেত্রে এই পদ্ধতি প্রযোজ্য হবে না।

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