

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুন ১২, ১৯৯৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(স্বত্ব)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

নং, এস, আর, ও ১৪৯-আইন/৯৭/১৭০৭/স্বত্ব। - Customs Act, 1969 (IV of 1969) এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, অত্র বিভাগের ১৩ই শ্রাবণ, ১৪০৩ বাংলা/ ২৮শে জুলাই, ১৯৯৬ ইংরেজী তারিখের প্রজ্ঞাপন নং, এস, আর, ও ১২০-আইন/৯৬/১৬৭২/স্বত্ব 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-

(২১১৫)

মূল্য : টাকা ৩০.০০

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	1002.10.00 1002.90.00	Pure-bred breeding animals Other live bovine animals	2.5% ad val. 2.5% ad val.
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 agau-bonita</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) (iii) 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 :-  (i) Pona (ii) Other	Nil 30% ad val.
	0306.21.10 0306.22.10 0306.23.10 0306.24.10 0306.29.10		
	All other H.S. Codes	All other goods	30% ad val.

(1)	(2)	(3)	(4)
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.	42.5% ad val.
04.02	All H.S. Codes	Milk and cream, concentrated or containing added sugar or other sweetening matter.	42.5% ad val.
04.03	All H.S. Codes	Buttermilk, curdled milk and cream, yogurt, kefir 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.	42.5% ad val.
04.04	All H.S. Codes	Whey, and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.	42.5% ad val.
04.05	0405.10.00 0405.20.00 0405.90.00	Butter Dairy spreads Other	42.5% ad val. 30% ad val. 42.5% ad val.
04.06	All H.S. Codes	Cheese and curd	42.5% ad val.
04.07	0407.00.00	Bird's eggs, in shell, fresh, preserved or cooked	42.5% 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.	42.5% 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.	42.5% 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 0701.90.10 0701.90.20	Seed potatoes, fresh or chilled Potatoes, fresh Potatoes, chilled	2.5% ad val. 42.5% ad val. 42.5% ad val.
07.02	All H.S. Codes	Tomatoes, fresh or chilled	42.5% 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>Cichor- -ium</i> Spp.), 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 0709.90.12	Sweet corn, fresh Sweet corn, chilled	Nil Nil
	All other H.S. Codes	All other Vegetables fresh or chilled	30% ad val.
07.10	0710.10.00	Potatoes, frozen	42.5% ad val.
	All other H.S. Codes	All other frozen vegetables	30% ad val.
07.11	All H.S. Codes	Vegetables provisionally preserved (for exam- -ple, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solu- -tions), 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	0713.10.00	Dried leguminous vegetables, shelled, whether or not skinned or split :- (i) Dunpeas (motor dal)	42.5% ad val.
		(ii) Other	15% ad val.
	0713.20.00	Chickpeas (garbanzos)/- Chola dal	30% ad val.
	0713.40.00	Lentils	7.5% ad val.
	All other H.S. Codes	All goods	15% 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 (ii) Chilled or frozen	30% ad val. 42.5% 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 0802.90.10 0802.90.90	Pistachios Betelnuts Other	42.5% ad val. 42.5% ad val. 42.5% 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	42.5% ad val.
08.04	0804.50.31 0804.50.32 All other H.S. Codes	Mangoes : fresh Mangoes : dried All other Goods	42.5% ad val. 42.5% ad val. 30% ad val.
08.05	All H.S. Codes	Citrus fruit, fresh or dried	42.5% ad val.
08.06	All H.S. Codes	Grapes, fresh or dried	42.5% ad val.
08.07	All H.S. Codes	Melons (including watermelons) and papaws (papaya), fresh.	42.5% ad val.
08.08	All H.S. Codes	Apples, pears and quinces, fresh	42.5% ad val.
08.09	All H.S. Codes	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	42.5% ad val.
08.10	All H.S. Codes	Other fruit, fresh	42.5% 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.	42.5% 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.	42.5% 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	42.5% 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.	42.5% 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.	42.5% ad val.
09.02	All H.S. Codes	Tea, whether or not flavoured	42.5% ad val.
09.03	0903.00.00	Mate	42.5% ad val.
09.04	0904.20.10 All other H.S. Codes	Dried chilies All other goods	30% ad val. 42.5% ad val.
09.05	0905.00.00	Vanilla	42.5% ad val.
09.06	All H.S. Codes	Cinnamon and cinnamon-tree flowers	42.5% ad val.
09.07	0907.00.00	Cloves (whole fruit, cloves and stems)	42.5% ad val.
09.08	0908.10.00 0908.20.00 0908.30.00	Nutmeg Mace Cardamoms	42.5% ad val. 42.5% ad val. 42.5% ad val.
09.09	All H.S. Codes	Seeds of anise, badian, fennel, coriander, cumin, or caraway; juniper berries	42.5% ad val.
09.10	0910.10.00 All other H.S. Codes	Ginger All other goods	30% ad val. 42.5% 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	42.5% 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.	42.5% ad val.
11.07	All H.S. Codes	Malt, whether or not roasted	42.5% ad val.
11.08	All H.S. Codes	Starches; inulin	42.5% ad val.
11.09	1109.00.00	Wheat gluten, whether or not dried	42.5% 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.	22.5% ad val.
12.03	1203.00.00	Copra	15% ad val.

(1)	(2)	(3)	(4)
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	42.5% ad val.
	1207.92.00	Shea nuts (karite nuts)	42.5% ad val.
	1207.99.00	Other	42.5% 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.	22.5% ad val.
12.11	1211.10.00	Liquorice roots	30% ad val.
	1211.20.00	Ginseng roots	22.5% ad val.
	1211.90.10	Other : Of a kind used primarily in perfumery	22.5% ad val.
	1211.90.20	Other : Of a kind used primarily in pharmacy	30% ad val.
	1211.90.90	Other	22.5% 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. 42.5% 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)
13.01	All H.S. Codes	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) :- (i) Lac (ii) Gum Arabic (iii) Other goods	15% ad val. 15% ad val. 30% ad val.
13.02	1302.12.00 1302.19.00  1302.20.00	Vegetable saps and extracts : Of liquorice (i) Vanilla oleoresin or vanilla extract (ii) Other goods Pectic substances, pectinates and pectates	22.5% ad val. 15% ad val. 30% ad val. 22.5% ad val.
	All other H.S. Codes	All other goods except opium	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. 42.5% 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	42.5% 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.	22.5% ad val.
15.05	All H.S. Codes	Wool grease and fatty substances derived therefrom (including lanolin).	22.5% ad val.

(1)	(2)	(3)	(4)
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.
15.07	1507.10.10 1507.10.90	Crude degummed soyabean oil	30% ad val.
	1507.90.91	Refined soyabean oil	42.5% ad val.
	1507.90.10	Oils solidified or hardened by mechanical treatment	42.5% ad val.
	1507.90.99	Other	42.5% 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	42.5% 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	42.5% 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.	42.5% ad val.
15.11	1511.10.00 1511.90.10 1511.90.90	Crude palm oil Palm Oil solidified or hardened by mechanical treatment Other	30% ad val. 42.5% ad val. 42.5% 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	42.5% ad val.

(1)	(2)	(3)	(4)
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.
	All other H.S. Codes	All other goods	42.5% ad val.
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified :-	
	1514.10.00	Crude oil	30% ad val.
	All other H.S. Codes	All other goods	42.5% 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	Crude linseed oil and its fractions	30% ad val.
	1515.21.00	Crude maize (corn) oil and its fractions	30% ad val.
	All other H.S. Codes	All other goods	42.5% 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.	42.5% 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.	42.5% ad val.
15.18	1518.00.10	Crude degummed soyabean oil	30% ad val.
	1518.00.20	Refined soyabean oil	42.5% ad val.
	1518.00.30	Coconut (copra) oil	42.5% ad val.
	1518.00.40	Crude palm oil	30% ad val.
	1518.00.90	(i) Squid oil	7.5% ad val.
		(ii) Other	42.5% ad val.
15.20	1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	42.5% 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.

(1)	(2)	(3)	(4)
15.22	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	22.5% ad val.
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	42.5% ad val.
16.02	All H.S. Codes	Other prepared or preserved meat, meat offal or blood.	22.5% ad val.
16.03	1603.00.00	Extracts and juices of meat, fish, or crustaceans, molluscs or other aquatic invertebrates.	22.5% ad val.
16.04	All H.S. Codes	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	22.5% 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.	42.5% ad val.
17.03	All H.S. Codes	Molasses resulting from the extraction or refining of sugar.	42.5% ad val.
17.04	All H.S. Codes	Sugar confectionery (including white chocolate), not containing cocoa.	42.5% ad val.
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted	42.5% ad val.
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste	42.5% ad val.
18.03	All H.S. Codes	Cocoa paste, whether or not defatted	42.5% ad val.
18.04	1804.00.00	Cocoa butter, fat and oil	42.5% ad val.
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	22.5% ad val.
18.06	All H.S. Codes	Chocolate and other food preparations containing cocoa.	42.5% 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	

(1)	(2)	(3)	(4)
		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.	42.5% ad val.
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.	42.5% 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.	42.5% 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.	42.5% 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.	42.5% 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.	42.5% ad val.
20.02	All H.S. Codes	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid.	42.5% ad val.
20.03	All H.S. Codes	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	42.5% 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.	42.5% 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.	42.5% ad val.
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	42.5% ad val.

(1)	(2)	(3)	(4)
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.	42.5% ad val.
20.08	All H.S. Codes	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	42.5% 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.	42.5% 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.	42.5% ad val.
21.02	2102.10.00 2102.20.10 2102.20.90 2102.30.00	Active yeasts Inactive yeasts Other single cell micro organisms, dead Prepared backing powders	30% ad val. 7.5% ad val. 7.5% ad val. 30% ad val.
21.03	All H.S. Codes	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	42.5% ad val.
21.04	All H.S. Codes	Soups and broths and preparations therefor; homogenised composite food preparation.	42.5% ad val.
21.05	2105.00.00	Ice cream and other edible-ice, whether or not containing cocoa	42.5% ad val.
21.06	2106.10.00 2106.90.00	Protein concentrates and textured protein substances (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 (ii) Other	30% ad val. 42.5% ad val. 30% ad val.
22.01	2201.10.00 2201.90.10 2201.90.90	Mineral waters and aerated waters Artificially frozen water Other	42.5% ad val. 42.5% ad val. Nil
22.02	All H.S. Codes	Waters, including mineral waters and aerated waters, containing added sugar or other sweet-	



(1)	(2)	(3)	(4)
		-ening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	42.5% ad val.
22.03	All H.S. Codes	Beer made from malt	42.5% 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.	42.5% ad val.
22.05	All H.S. Codes	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	42.5% 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.	42.5% 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.	42.5% 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.	42.5% ad val.
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	42.5% 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, result-	

(1)	(2)	(3)	(4)
		-ing 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 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.	42.5% ad val.
24.03	All H.S. Codes	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.	42.5% ad val.
25.01	2501.00.10	Pure sodium chloride	42.5% ad val.
	2501.00.21	Salt, imported in bulk, i.e. loose or in packing of more than 25 Kg	42.5% ad val.
	2501.00.22	Rock salt/Bhit Lobon/nemiak siah, imported as raw material for the preparation of medicinalments under crude drugs category	22.5% ad val.
	2501.00.29	(i) Boulder salt for crushing	42.5% 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,	

(1)	(2)	(3)	(4)
		by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15% ad val.
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	Crudé marble	15% ad val.
	2515.11.90	Other	22.5% ad val.
	All other H.S. Codes	All other goods	42.5% 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. 22.5% ad val.

(1)	(2)	(3)	(4)
25.17	2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	7.5% ad val.
	All other H.S. Codes	All other goods	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	2.5% ad val.
	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	22.5% ad val.
	2522.20.00	Slaked lime	30% ad val.
	2522.30.00	Hydraulic lime	22.5% ad val.
25.23	2523.10.00	Cement clinkers	7.5% ad val.
	2523.21.00	Portland cement, white, whether or not artificially coloured	42.5% ad val.
	2523.29.00	(i) Grey portland cement (ii) Other	15% ad val. 30% ad val.
	2523.30.00	Aluminous cement ("ciment fondu")	22.5% ad val.
	2523.90.00	Other hydraulic cement	22.5% ad val.
25.24	2524.00.00	Asbestos.	15% ad val.
25.25	2525.10.00	Crude mica and mica rifted into sheets or splittings	7.5% ad val.
	2525.20.00	Mica powder	15% ad val.
	2525.30.00	Mica waste	15% ad val.

(1)	(2)	(3)	(4)
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 <sub>2</sub> Bo <sub>3</sub> 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	2.5% ad val.
26.21	2621.00.10	Crude potassium salts obtained from residues of beet molasses	15% ad val.
	2621.00.90	Other	2.5% ad val.
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.	22.5% ad val.
27.06	2706.00.00	(i) Crude tar (ii) Other goods	7.5% ad val. 42.5% 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:-	

(1)	(2)	(3)	(4)
	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	22.5% 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	22.5% ad val.
27.09	All H.S. Codes	Petroleum oils and oils obtained from bituminous minerals, crude.	42.5% 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	22.5% 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. 42.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
27.11	All H.S. Codes	Petroleum gases and other gaseous hydrocarbons	42.5% ad val.
27.12	2712.10.00	Petroleum jelly	42.5% 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.
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).	22.5% ad val.
27.16	2716.00.00	Electrical energy	Nil

(1)	(2)	(3)	(4)
28.01	2801.10.00 2801.20.00 2801.30.00	Chlorine Iodine Fluorine; bromine	15% ad val. 30% ad val. 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	22.5% ad val.
	2805.40.00		
28.06	2806.10.00 2806.20.00	Hydrogen chloride (hydrochloric acid) Chlorosulphuric Acid	15% ad val. 22.5% ad val.
28.07	2807.00.00	Sulphuric acid; oleum	42.5% 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.	42.5% ad val.
28.10	2810.00.00	Oxides of boron; boric acids	42.5% ad val.
28.11	All H.S. Codes	Other inorganic acids and other inorganic oxygen compounds of non-metals.	42.5% ad val.
28.12	All H.S. Codes	Halides and halide oxides of non-metals	22.5% ad val.
28.13	All H.S. Codes	Sulphides of non-metals; commercial phosphorus trisulphide.	22.5% ad val.
28.14	All H.S. Codes	Ammonia, anhydrous or in aqueous solution	42.5% ad val.
28.15	2815.11.00 2815.12.00 2815.20.00 2815.30.00	Sodium hydroxide (caustic soda) : Solid Sodium hydroxide (caustic soda) : In aqueous solution (soda lye or liquid soda) Potassium hydroxide (caustic potash) Peroxides of sodium or potassium.	22.5% ad val. 22.5% ad val. 30% ad val. 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.

(1)	(2)	(3)	(4)
28.18	2818.10.00	Artificial corundum, whether or not chemically defined	22.5% ad val.
	2818.20.00	Aluminium oxide, other than artificial corundum	22.5% 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	2820.10.00	Manganese dioxides	30% ad val.
	2820.90.00	Other manganese oxides	22.5% 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 $Fe_2O_3$ .	30% ad val.
28.22	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	22.5% 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	30% ad val.
28.25	All H.S. Codes	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	22.5% ad val.
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:-	30% ad val.
	2826.20.00	Fluorosilicates of sodium or of potassium	22.5% ad val..
	All other H.S. Codes	All other goods	
28.27	2827.10.00 to 2827.59.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides	22.5% ad val.
	2827.60.00	(i) Potassium iodide, feed grade (ii) All other goods	15% ad val. 22.5% ad val.
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.	22.5% ad val.
28.30		Sulphides; polysulphides:-	30% ad val.
	2830.10.00	Sodium sulphides	22.5% ad val.
	All other H.S. Codes	All other goods	
28.31		Dithionites and sulphyxylates:-	30% ad val.
	2831.10.00	Of sodium	22.5% ad val.
	2831.90.00	Other	



(1)	(2)	(3)	(4)
28.32	All H.S. Codes	Sulphites; thiosulphates	15% ad val.
28.33	2833.19.00	Other sodium sulphates	15% ad val.
	2833.21.00	Sulphates of magnesium	22.5% ad val.
	2833.24.00	Sulphates of nickel	22.5% ad val.
	2833.25.00	Sulphates of copper	22.5% ad val.
	2833.26.00	Other Sulphates of zinc	Nil
	2833.27.00	Sulphates of barium	22.5% ad val.
	2833.40.00	Peroxosulphates (persulphates)	22.5% ad val.
	All other H.S. Codes	All other goods	30% ad val.
28.34	All H.S. Codes	Nitrites; nitrates	22.5% ad val.
28.35	2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	22.5% ad val.
	2835.22.00	Phosphates of mono- or disodium	7.5% ad val.
	2835.23.00	Phosphates of trisodium	22.5% ad val.
	2835.24.00	Phosphates of potassium	22.5% ad val.
	2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	Nil
	2835.26.00	Other Calcium Phosphate	22.5% ad val.
	2835.29.00	Other phosphates	22.5% ad val.
	2835.31.00	Polyphosphates: Sodium triphosphate (sodium tripolyphosphate)	15% ad val.
	2835.39.00	Other	22.5% ad val.
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate :-	
	2836.10.00	Commercial ammonium carbonate and other ammonium carbonate	30% ad val.
	2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	30% ad val.
	2836.50.00	Calcium carbonate	15% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
28.37	All H.S. Codes	Cyanides, cyanide oxides and complex cyanides	22.5% ad val.
28.38	2838.00.00	Fulminates, cyanates and thiocyanates	22.5% 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	22.5% ad val.

(1)	(2)	(3)	(4)
28.40	All H.S. Codes	Borates; peroxoborates (perborates).	22.5% 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	22.5% ad val.
28.42	All H.S. Codes	Other salts of inorganic acids or peroxyacids, excluding azides.	22.5% ad val.
28.43	2843.10.00	Colloidal precious metals	22.5% ad val.
	2843.21.00	Silver nitrate	22.5% ad val.
	2843.29.00	Other silver compounds	22.5% ad val.
	2843.30.00	Gold compounds	15% ad val.
	2843.90.00	Other compounds; amalgams	22.5% ad val.
28.44	2844.10.10	Ferro-uranium	22.5% ad val.
	2844.10.90	Other	22.5% ad val.
	2844.20.10	Uranium enriched in U235	22.5% ad val.
	2844.20.90	Other	22.5% ad val.
	2844.30.10	Uranium depleted in U235 and thorium unwrought	22.5% ad val.
	2844.30.90	(i) Thorium nitrate	15% ad val.
		(ii) Other	22.5% ad val.
	2844.40.10	Radioactive isotopes	Nil
	2844.40.90	Other	22.5% ad val.
	2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	22.5% ad val.
28.45	2845.10.00	Heavy water (deuterium oxide)	22.5% 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	22.5% ad val.
28.47	2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	30% ad val.
28.48	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	22.5% ad val.
28.49	All H.S. Codes	Carbides, whether or not chemically defined.	22.5% 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	22.5% ad val.

(1)	(2)	(3)	(4)
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	Acylic hydrocarbons	22.5% ad val.
29.02	2902.30.00	Toluene	15% ad val.
	2902.44.00	Mixed zylene isomers	30% ad val.
	2902.50.00	Styrene	15% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
29.03	2903.12.00	Dichloromethane (Methylene chloride)	30% ad val.
	2903.21.00	Vinyl chloride (chloroethylene)	2.5% ad val.
	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, Bromotrifluoro-methane 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	22.5% ad val.
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated :-	
	2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	30% ad val.
	2904.20.00	Derivatives containing only nitro or nitroso groups	22.5% ad val.
	2904.90.00	Other	30% ad val.
29.05	2905.11.00	Methanol (Methyl Alcohol)	15% ad val.
	2905.12.00	(i) Isopropanol (ii) Propan-1-01 (propyl alcohol) and propan-2-01 (isopropyl alcohol)	Nil
	2905.16.00	Octanol (octyl alcohol) and isomers thereof	30% ad val.
	2905.22.00	Acylic terpene alcohol	7.5% ad val.
	2905.42.00	Pentaerythritol	30% ad val.
	2905.43.00	Mannitol	15% ad val.
	2905.44.00	De-glucitol (sorbitol)	30% ad val.
	2905.45.00	Glycerol	42.5% ad val.

(1)	(2)	(3)	(4)
2905.49.00	(i) Esters of glycerol formed with acids of heading No. 29.04		30% ad val.
	(ii) Other goods		22.5% 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		22.5% 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.	22.5% 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	22.5% ad val.
2908.90.00		Other	22.5% 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 derivatives	30% ad val.
2909.49.00		Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	30% ad val.
All other H.S. Codes		All other goods	22.5% ad val.
29.10	2910.10.00	Oxirane (ethylene oxide)	22.5% ad val.
	2910.20.00	Methyloxirane (propylene oxide)	22.5% ad val.
	2910.30.00	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	Nil
	2910.90.00	Other	22.5% ad val.
29.11	2911.00.00	Acetals and hemiacetals, whether or not with oxygen other function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	22.5% ad val.
29.12	2912.60.00	Paraformaldehyde	15% ad val.

(1)	(2)	(3)	(4)
	All other H.S. Codes	All other goods	22.5% ad val.
29.13	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	22.5% 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	22.5% ad val.
29.15	2915.11.00	Formic acid	30% ad val.
	2915.12.00	Salts of formic acid	22.5% ad val.
	2915.13.00	Esters of formic acid	22.5% ad val.
	2915.21.00	Acetic acid	30% ad val.
	2915.22.00	Sodium acetate	22.5% ad val.
	2915.23.00	Cobalt acetate	22.5% ad val.
	2915.24.00	Acetic anhydride	30% ad val.
	2915.29.00	Other acetic acid and its salts	22.5% ad val.
	2915.31.00	Ethyl acetate	22.5% ad val.
	2915.32.00	Vinyl Acetate	15% ad val.
	2915.33.00	n-Butyl Acetate	30% ad val.
	2915.34.00	Isobutyl Acetate	22.5% ad val.
	2915.35.00	2-Ethoxyethyl Acetate	22.5% ad val.
	2915.39.00	Other esters of acetic acid	30% ad val.
	2915.40.00	Mono-di- or trichloroacetic acids, their salts & esters	22.5% 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	22.5% ad val.
	2915.70.00	(i) Stearic acid its salts and esters.	15% ad val.
		(ii) Palmitic acid its salts and esters	22.5% 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.
		(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.

(1)	(2)	(3)	(4)
	2917.19.00	Other acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxy acids and their derivatives	30% ad val.
	2917.32.00	Diocetyl orthophthalates	42.5% ad val.
	2917.34.00	Other esters of orthophthalic acids	30% ad val.
	2917.35.00	Phthalic anhydride	7.5% ad val.
	All other H.S. Codes	All other goods	22.5% 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	22.5% ad val.
29.19	2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho-nated, nitrated or nitrosated derivatives.	22.5% ad val.
29.20	2920.10.00	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	22.5% 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	22.5% ad val.
	2921.49.00	Other aromatic monoamines and their derivatives; salts thereof	30% ad val.
	2921.59.00	Other aromatic polyamines and their derivatives; salts thereof	30% ad val.
	All other H.S. Codes	All other goods	22.5% 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 Aminosalicic acid, sodium p-aminosalicylate, calcium p-aminosalicylate, potassium aminosalicylate, phenyl amino-salicylate	Nil

(1)	(2)	(3)	(4)
	All other H. S. Codes	All other goods	22.5% ad val.
29.23	2923.10.00	Choline and its salts	Nil
	2923.20.00	Lecithins and other phosphoaminolipids	7.5% ad val.
	2923.90.00	Other	7.5% ad val.
29.24	2924.10.10	Amide function compounds of carbonic acid	15% ad val.
	2924.10.90	Other	15% ad val.
	2924.21.00	Ureines and their derivatives; salts thereof	15% ad val.
	2924.22.00	2-Acetamidobenzoic acid	15% ad val.
	2924.29.10	Calcium benzoylamino salicylate and calcium benzoylamino salicylate	Nil
	2924.29.90	Other	15% ad val.
29.25	2925.11.00	Saccharin and its salts	30% ad val.
	2925.19.00	Other	22.5% ad val.
	2925.20.10	Paludrine and chloroguanide (proguanil)	Nil
	2925.20.90	Other	22.5% ad val.
29.26	All H.S. Codes	Nitrile-function compounds	22.5% ad val.
29.27	2927.00.00	Diazo-, azo- or azoxy-compounds	30% ad val.
29.28	2928.00.00	Organic derivatives of hydrazine or of hydroxylamine	22.5% ad val.
29.29	All H.S. Codes	Compounds with other nitrogen function	22.5% ad val.
29.30	2930.10.00	Dithiocarbonates (xanthates)	15% ad val.
	2930.20.00	Thiocarbamates and dithiocarbamates	15% ad val.
	2930.30.00	Thiuram mono-, di- or tetrasulphides	15% ad val.
	2930.40.00	Methionine	Nil
	2930.90.10	Thiacetazone (Tibione), thiocarbide (isoxyl) and thiosemicarbazide	Nil
	2930.90.90	Other	15% ad val.
29.31	2931.00.00	Other organo-inorganic compounds	7.5% ad val.
29.32		Heterocyclic compounds with oxygen heter-atoms only :-	
	2932.91.00	Isosafrole	30% ad val.
	2932.92.00	1-(1,3-Benzodioxol-5-yl) propan-2-one	30% ad val.
	2932.93.00	Pipepronal	30% ad val.
	2932.94.00	Safrole	30% ad val.
	2932.99.00	Other	30% ad val.
	All other H. S. Codes	All other goods	22.5% ad val.
29.33	2933.39.10	Isoniazid, isoniazid aminosalicylate, ethionamide, saliniazid	Nil

(1)	(2)	(3)	(4)
	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, atebriane dehydrochloride, quinacrine hydrochloride, phyrazinamide, pthivasid®	Nil
	2933.90.90	Other	Nil
	All other H.S. Codes	All other goods	22.5% ad val.
29.34	2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	22.5% ad val.
	2934.20.00	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	22.5% ad val.
	2934.30.00	Compounds with a phenothiazine ring-system (whether or not hydrogenated), not further fused	22.5% 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	2936.22.00	Vitamin B <sub>1</sub> and its derivatives	22.5% ad val.
	2936.25.00	Vitamin B <sub>2</sub> and its derivatives	22.5% ad val.
	All other H.S. Codes	All other goods	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.	22.5% ad val.
29.39	2939.21.00	Quinine and its salts	Nil
	All other H.S. Codes	All other goods	22.5% ad val.
29.40	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar	



(1)	(2)	(3)	(4)
		ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	22.5% 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	2.5% ad val.
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	2.5% ad val.
	All other H.S. Codes	(i) Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular, and anti-hepatic encephalopathy drugs	2.5% ad val.
		(ii) Kidney dialysis solution	2.5% ad val.
		(iii) Homeopathic, Biochemic, Ayurvedic, Unani medicine and following Psychotropic drugs: fluphenazine decanoate; fluphenthixol 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	22.5% ad val.
30.05	All H.S. Codes	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters,	

(1)	(2)	(3)	(4)
		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	All H.S. Codes	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.	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.
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:	
		(i) Master batch colour	30% ad val.
		(ii) Other goods	15% ad val.

(1)	(2)	(3)	(4)
32.07	3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	30% ad val.
	3207.20.10	Vitrifiable enamels & glazes	30% ad val.
	3207.20.90	Other	22.5% ad val.
	3207.30.10	Liquid lustre	15% ad val.
	3207.30.90	Other	22.5% ad val.
	3207.40.10	Glass frit	22.5% ad val.
	3207.40.90	Other	22.5% 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	30% ad val.
		(ii) Other goods	30% ad val.
	3208.10.90	(i) Pencil lacquer	30% ad val.
	3208.20.90	(ii) Other goods	42.5% 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	42.5% ad val.
	3210.00.90	(i) Pencil lacquer	30% ad val.
		(ii) Other goods	42.5% 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	42.5% ad val.
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	42.5% ad val.
	3214.10.90	Other : Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings	42.5% ad val.
	3214.90.00	Other	42.5% ad val.

(1)	(2)	(3)	(4)
32.15	All H.S. Codes	Printing ink, writing or drawing ink and other inks, weather or not concentrated or solid.	42.5% ad val.
33.01	3301.90.20 3301.90.30 3301.90.40 3301.90.50 3301.90.60	Extracted oleoresins	30% ad val.
	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.	30% ad val. 42.5% ad val.
	3302.90.00	(ii) Other goods Other	30% ad val. 30% ad val.
33.03	3303.00.00	Perfumes and toilet waters	42.5% 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 tanpreparations; manicure or pedicure preparations.	42.5% ad val.
33.05	All H.S. Codes	Preparations for use on the hair..	42.5% 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	42.5% ad val.
	3306.20.00	Yarn used to clean between the teeth (dental floss)	30% ad val.
	3306.90.00	Other	42.5% 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 preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	42.5% 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,	

(1)	(2)	(3)	(4)
		felt and nonwovens, impregnated, coated or covered with soap or detergent.	42.5% 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	42.5% 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	42.5% ad val.
34.06	3406.00.00	Candles, tapers and the like	42.5% 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).	42.5% ad val.
35.01	All H.S. Codes	Casein, caseinates and other casein derivatives; casein glues.	22.5% 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.	42.5% ad val.

(1)	(2)	(3)	(4)
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. 42.5% 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	42.5% ad val.
36.02	3602.00.00	Prepared explosives, other than propellant powders	42.5% ad val.
36.03	3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	42.5% ad val.
36.04	All H.S. Codes	Fireworks, signalling flares, rain rocket, fog signals and other pyrotechnic articles.	42.5% ad val.
36.05	3605.00.00	Matches; other than pyrotechnic articles of heading No. 36.04.	42.5% ad val.
36.06	All H.S. Codes	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials 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.	42.5% ad val.

(1)	(2)	(3)	(4)
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	Photographic plates and films for offset reproduction	42.5% ad val.
	3705.20.00	Microfilms	15% ad val.
	3705.90.00	Other	42.5% ad val.
37.06	3706.10.10	Educational and instructional film	7.5% ad val.
	3706.90.10	Other	42.5% ad val.
	3706.10.90		
	3706.90.90		
37.07	3707.10.00	(i) Toner cartridge	15% ad val.
	3707.90.00	(ii) Other	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.	22.5% 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	22.5% 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.	22.5% 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.
38.07	3807.00.00	(i) Wood tar-pine tar	15% ad val.
		(ii) Other goods.	30% ad val.
38.08	3808.10.10	Insecticides, fungicides, herbicides, anti-sprouting products, plant growth regulator, disinfectants and similar other products for agricultural purpose	7.5% ad val.
	3808.20.10		
	3808.30.10		
	3808.40.10		
	3808.90.10		

(1)	(2)	(3)	(4)
	3808.10.23	(i) Esbiothrine in bulk	15% ad val.
	3808.20.91	(ii) Non-agricultural insecticides, fungicides, disinfectants, rat poison and similar products in bulk	22.5% ad val.
	3808.30.90		
	3808.40.91		
	3808.90.91		
	3808.10.29	Non-agricultural insecticides, fungicides, disinfectants, rat poison and similar products imported in retail packings	42.5% ad val.
	3808.20.99		
	3808.30.90		
	3808.40.99		
	3808.90.99		
	3808.10.21	Naphthalene balls	42.5% ad val.
	3808.10.22	Mosquito coil	42.5% 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	22.5% 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 oils:-	
	3811.11.00	Anti-knock preparations : Based on lead	30% ad. val.
	3811.19.00	Anti-knock preparations : Other	30% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
38.12	All H.S. Codes	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.	15% ad val.



(1)	(2)	(3)	(4)
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	22.5% 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	22.5% ad val.
38.16	3816.00.00	Refractory cements, mortars, concretes and similar composition, other than products of heading No. 38.01	22.5% ad val.
38.17	All H.S. Codes	Mixed alkybenzenes and mixed alkynaphthalenes, other than those of heading no.27.07 or 29.02.	22.5% 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.	22.5% 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	22.5% ad val.
38.21	3821.00.00	Prepared culturemedia for development of micro-organisms	22.5% ad val.
38.22	3822.00.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or labrotary 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	22.5% 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.	22.5% ad val.

(1)	(2)	(3)	(4)
38.24	3824.10.00	Prepared binders for foundry moulds or cores	22.5% ad val.
	3824.20.00	Naphthenic acids, their water-insoluble salts and their esters	22.5% ad val.
	3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	22.5% ad val.
	3824.40.00	Prepared additives for cements, mortars or concretes	22.5% ad val.
	3824.50.00	Non-refractory mortars and concretes	22.5% 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	30% ad val.
39.02		Polymers of propylene or of other olefins, in primary forms:-	
	3902.10.00	Polypropylene	30% ad val.
	3902.20.00	Polyisobutylene	30% ad val.
	3902.30.00	Propylene copolymers	22.5% ad val.
	3902.90.00	Other	22.5% ad val.
39.03		Polymers of styrene, in primary forms:	
	3903.11.00	Polystyrene: Expansible	30% ad val.
	3903.19.00	Polystyrene: Other	30% ad val.
	3903.20.00	Styrene-acrylonitrile (SAN) copolymers	22.5% ad val.
	3903.30.00	Acrylonitrile-butadiene-styrene copolymers	22.5% ad val.
	3903.90.00	Other	22.5% 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. 30% ad val.
39.05	3905.12.00	Polyvinyl acetate: In aqueous dispersion	30% ad val.
	3905.19.00	Polyvinyl acetate: Other	15% ad val.
	3905.21.00	Vinyl acetate copolymers: In aqueous dispersion	30% ad val.
	3905.29.00	Vinyl acetate copolymers: Other	15% ad val.
	3905.30.00	Polyvinyl alcohols; whether or not containing unhydrolysed acetate groups	22.5% ad val.
	3905.91.00	Other copolymers	30% ad val.
	3905.99.00	Other	30% ad val.

(1)	(2)	(3)	(4)
39.06	All H.S. Codes	Acrylic polymers in primary forms	30% ad val.
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms :-	
	3907.50.00	Alkyd resins	30% ad val.
	3907.60.00	(i) Polyethylene Terephthalate chips	Nil
		(ii) Other goods	30% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
39.08		Polyamides in primary forms :-	
	3908.10.10	Nylon chips	Nil
	3908.90.10		
	3908.10.90	Other polyamides-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	30% ad val.
	3908.90.90	Other	22.5% ad val.
39.09	3909.10.10	Urea formaldehyde adhesive	15% ad val.
	3909.10.90	Other : urea resins; thiourea resins	15% ad val.
	3909.20.00	Melamine resins	15% ad val.
	3909.30.00	Other amino-resins	15% ad val.
	3909.40.00	Phenolic resins	7.5% ad val.
	3909.50.00	Polyurethanes	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, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	30% 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.	22.5% ad val.
39.14	3914.00.00	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.	30% 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	22.5% ad val.
39.17	3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	22.5% ad val.
	3917.21.00	Tubes, pipes and hoses, rigid : Of polymers of ethylene	42.5% ad val.
	3917.22.00	Tubes, pipes and hoses, rigid : Of polymers of propylene	42.5% ad val.
	3917.23.00	(i) PVC channel reed frame (ii) Tubes, pipes and hoses, rigid : Of polymers vinyl chloride	30% ad val. 42.5% ad val.
	3917.29.10	Silicone tubing for laboratory uses	30% ad val.
	3917.31.10 3917.32.10 3917.33.10 3917.39.10	Silicone tubing for laboratory uses	22.5% ad val.
	All other H.S. Codes	All other goods	42.5% 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.	42.5% 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.	42.5% ad val.
39.20	3920.63.00 3920.69.00	(i) Polyester foil imported by telephone cable manufactures (ii) Other	30% ad val. 42.5% ad val.
	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	22.5% ad val.
	3920.92.00 3920.93.00 3920.94.00 3920.99.00	All goods	30% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
39.21	3921.90.10	Vulcanised fibre sheet imported in prepunched, cut to size or shape for the manufacture of silver cans	22.5% ad val.

(1)	(2)	(3)	(4)
	All other H.S. Codes	All other goods	42.5% 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.	42.5% 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	42.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
39.24	3924.10.00 3924.90.10 3924.90.90	Tableware and kitchenware, of plastics Feeding bottles Other	42.5% ad val. 30% ad val. 42.5% 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	42.5% ad val.
39.26	3926.10.00 3926.20.10 3926.20.90 3926.30.00 3926.40.00 3926.90.10 3926.90.90	Office or school supplies Gloves (surgical) Other Fittings for furniture, coachwork or the like Statuettes and other ornamental articles Plastic coil used as contraceptive and coil inserter	42.5% ad val. 30% ad val. 42.5% ad val. 42.5% ad val. 42.5% ad val. Nil
		(i) PVC screen having internal diameter from 4" to 8"	15% ad val.
		(ii) Other	42.5% ad val.
40.01	4001.10.00	Natural rubber latex, whether or not pre-vulcanised	15% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
40.02	All H.S. Codes	All goods	22.5% ad val.
40.03			
40.05	4005.10.00 4005.20.00	Compound with carbon black or silica Solutions; dispersions other than those of sub-heading No. 4005.10	42.5% ad val. 30% ad val.

(1)	(2)	(3)	(4)
	4005.91.00	Plates, sheets or strip	42.5% 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	42.5% 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.	42.5% 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 :-	22.5% 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	42.5% ad val.
	4011.30.00	New pneumatic tyres of rubber used on aircraft	Nil
	4011.40.00	New pneumatic tyres of rubber used on motorcycles	42.5% ad val.
	4011.50.00	New pneumatic tyres of rubber used on bicycles	30% ad val.

(1)	(2)	(3)	(4)
	4011.91.10	New pneumatic tyres of rubber used on tractors	2.5% ad val.
	4011.91.90	Other new pneumatic tyres of rubber including pneumatic tyres used on motor scooter and auto rickshaw	42.5% ad val.
	4011.99.00		
40.12	4012.10.00	Retreaded tyres	42.5% ad val.
	4012.20.00	Used pneumatic tyres	42.5% 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	22.5% 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	42.5% ad val.
		(v) Tyre flaps of rubber of a kind used on tractors	2.5% ad val.
		(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	42.5% 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	22.5% 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	42.5% ad val.
	4013.90.20	Inner tubes of rubber used on tractors	2.5% ad val.
	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	42.5% ad val.
40.14	4014.10.00	Sheath contraceptives	Nil
	4014.90.00	Other	42.5% 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	42.5% ad val.
	4016.91.00	Floor coverings & mats	42.5% ad val.
	4016.92.00	Erasers	42.5% ad val.
	4016.93.00	Gaskets, washers & other seals	42.5% ad val.
	4016.94.00	Boat or dock fenders, whether or not inflatable	42.5% ad val.
	4016.95.00	Other inflatable articles	42.5% ad val.
	4016.99.00	(i) Rubber bush for CRT	30% ad val.
		(ii) Other	42.5% ad val.
40.17	All H.S. Codes	Hard rubber in all forms (for example, ebonite) in all forms including waste	

(1)	(2)	(3)	(4)
		and scrap; articles of hard rubber raw hides and skins (other than furskins) and leather	22.5% 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.	2.5% ad val.
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.	2.5% ad val.
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.	2.5% ad val.
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.	2.5% ad val.
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.	2.5% ad val.
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.	2.5% ad val.
41.07	All H.S. Codes	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.	2.5% ad val.
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, 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.



(1)	(2)	(3)	(4)
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.	42.5% 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.	42.5% ad val.
42.03	4203.10.00	Articles of apparel and clothing accessories of leather or of composition leather	42.5% 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	42.5% 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	42.5% ad val.
42.06	4206.10.10	Catgut for tennis and badminton rackets	15% ad val.
	4206.10.90	Other Goods	22.5% 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 No. 41.01, 41.02 or 41.03	42.5% 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.	22.5% ad val.

(1)	(2)	(3)	(4)
43.03	All H.S. Codes	Articles of apparel, clothing accessories and other articles of furskin.	42.5% ad val.
43.04	4304.00.00	Artificial fur and articles thereof	42.5% 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.
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.	42.5% ad val.

(1)	(2)	(3)	(4)
44.11	All H.S. Codes	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	42.5% 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	22.5% ad val.
44.14	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	30% ad val.
44.15	4415.10.10 4415.10.90	Tea chest Other cases boxes, crates, drums and similar packings; cable-drums	42.5% ad val.
	4415.20.00	Pallets, box pallets and other load boards; pallets collars	30% ad val.
			22.5% ad val.
44.16	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	22.5% 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.
			22.5% 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.	22.5% ad val.
44.21	4421.10.00 4421.90.00	Cloth hangers Other articles of wood	30% ad val.
			22.5% ad val.
45.01	All H.S. Codes	Natural cork, raw simply prepared; waste cork; crushed, granulated or ground cork.	15% ad val.

(1)	(2)	(3)	(4)
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	22.5% ad val.
45.04	4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, incl. discs	30% ad val.
	4504.90.10	Other agglomerated cork and articles thereof: Having a circumference of $\leq 4.3$ cm at the upper end, 3.3 cm at the lower end	22.5% ad val.
	4504.90.90	Other	22.5% ad val.
46.01		Plaits and similar products of plaiting materials, 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):-	
	4601.20.10	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	22.5% 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.	42.5% ad val.
47.01	All H.S. Codes to 47.06	All goods	Nil
47.06			
47.07	All H.S. Codes	Recovered (waste and scrap) paper and paperboard	Nil.
48.01	4801.00.00	Newsprint, in rolls or sheets:- (i) If imported by the publisher of Newspapers and periodicals on production of a certificate from an officer not below the rank of Joint secretary of the Ministry of Information to this effect that the imported goods are within his entitlement or equal to the A, B, C quota of the Ministry of Information and N.O.C from Ministry of Industry	Nil.
		(ii) Other	15% ad val.

(1)	(2)	(3)	(4)
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. 22.5% 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.
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.

(1)	(2)	(3)	(4)
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.	42.5% ad val.
48.14	All H.S. Codes	Wallpaper and similar wall coverings; window transparencies of paper.	42.5% ad val.
48.15	4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	42.5% 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.	42.5% 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	42.5% 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.	42.5% ad val.
48.19	4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	42.5% ad val.
	4819.20.00	(i) Duplex outer shell for packing of match sticks (ii) Other folding cartons, boxes and cases, of non-corrugated paper or paperboard.	15% ad val. 42.5% ad val.
	4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.	42.5% ad val.
	4819.40.00	Other sacks and bags, including cones	42.5% ad val.

(1)	(2)	(3)	(4)
	4819.50.00	(i) Paper cup, printed with the name of a dairy, beverage and food products industries (ii) Other packing containers, including record sleeves	30% ad val. 42.5% ad val.
	4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like.	42.5% 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.	42.5% ad val.
48.21	All H.S. Codes	Paper or paperboard labels of all kinds, whether or not printed.	42.5% 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).	42.5% ad val.
48.23	4823.40.10 4823.40.90 4823.60.00	ECG recording paper (i) Ultrasonogram recording paper (ii) Other paper and paperboard (i) Paper or Paperboard cup printed with the name of dairy, beverage and food product industry (ii) Trays, dishes, plates, cups and the like of paper or paperboard.	7.5% ad val. 7.5% ad val. 42.5% ad val. 30% ad val. 42.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
49.01	4901.10.00 4901.91.00 4901.99.00	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded Dictionaries and encyclopedias, and serial instalments thereof (i) All books, except books of fiction, poetry, short story, drama, biography and belles lettres (ii) Other books	7.5% ad val. Nil Nil 7.5% ad val.
49.02	All H.S. Codes	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	Nil

(1)	(2)	(3)	(4)
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	Stock, share and bond certificates and similar documents of title, cheque forms	42.5% ad val.
	4907.00.90	(i) Used postage (ii) Other	2.5% ad val. 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.	42.5% ad val.
49.10	4901.00.10	Calendars of paper or paperboard	42.5% ad val.
	4901.00.90	Other	42.5% ad val.
49.11	4911.10.00	Trade advertising material, commercial catalogues and the like	Nil
	4911.91.00	Pictures, designs and photographs	42.5% ad val.
	4911.99.00	Other	42.5% ad val.
50.01	5001.00.00	Silk-worm cocoons suitable for reeling.	Nil
50.02	5002.00.00	Raw silk (not thrown)	2.5% ad val.
50.03	All H.S. Codes	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	7.5% ad val.
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.



(1)	(2)	(3)	(4)
50.07	All H.S. Codes	Woven fabrics of silk or of silk waste	42.5% 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.	42.5% ad val.
51.12	All H.S. Codes	Woven fabrics of combed wool or of combed fine animal hair.	42.5% ad val.
51.13	5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	42.5% ad val.
52.01	All H.S. Codes	Cotton, not carded or combed.	2.5% ad val.
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.

(1)	(2)	(3)	(4)
	5202.99.10	Cotton waste, other	2.5% ad val.
	5202.99.90	Other	7.5% ad val.
52.03	All H.S. Codes	Cotton, carded or combed.	2.5% ad val.
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. 42.5% 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	42.5% 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			
54.04	All H.S. Codes	All goods	42.5% ad val.
54.05			
54.07			
54.08			
55.01	All H.S. Codes	Synthetic filament tow.	7.5% ad val.

(1)	(2)	(3)	(4)
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.	2.5% ad val.
55.04	All H.S. Codes	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	2.5% ad val.
55.05	All H.S. Codes	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	2.5% ad val.
55.06	All H.S. Codes	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	2.5% ad val.
55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	2.5% ad val.
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	42.5% 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	42.5% ad val.
56.02	All H.S. Codes	Felt, whether or not impregnated, coated, covered or laminated	42.5% 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	Rubber thread and cord, textile covered	42.5% ad val.
	5604.20.00	High tenacity yarn of polyester, nylon, other polyamides or viscose rayon, impregnated or coated	30% ad val.
	5604.90.00	Other	42.5% 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.

(1)	(2)	(3)	(4)
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.	42.5% ad val.
56.07	5607.10.11	Rope	42.5% ad val.
	5607.10.12	Twine	42.5% ad val.
	5607.10.19	Other	42.5% ad val.
	5607.21.00	Binder or baler twine	42.5% ad val.
	5607.29.00	Other	42.5% ad val.
	5607.30.00	Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibres	42.5% ad val.
	5607.41.00	Binder or baler twine	42.5% ad val.
	5607.49.00	(i) Nylon cord and polyester cord	30% ad val.
	5607.50.00	(ii) Other	42.5% 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.	42.5% 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.	42.5% ad val.
57.01	All H.S. Codes	Carpets and other textile floor coverings, knotted, whether or not made up.	42.5% 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.	42.5% ad val.
57.03	All H.S. Codes	Carpets and other textile floor coverings, tufted, whether or not made up.	42.5% 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.	42.5% ad val.
57.05	All H.S. Codes	Other carpets and other textile floor coverings, whether or not made up.	42.5% ad val.
58.01	All H.S. Codes	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06	42.5% 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.	42.5% ad val.

(1)	(2)	(3)	(4)
58.03	All H.S. Codes	Gauze, other than narrow fabrics of 58.06	42.5% 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.	42.5% 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.	42.5% 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. 42.5% 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.	42.5% 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.	42.5% 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.	42.5% ad val.
58.10	All H.S. Codes	Embroidery in the piece, in strips or in motifs	42.5% 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.	42.5% ad val.
59.01	All H.S. Codes	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared pointing canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	42.5% 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.

(1)	(2)	(3)	(4)
59.03	ALL H.S. Codes	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.	42.5% 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.	42.5% ad val.
59.05	5905.00.00	Textile wall coverings	42.5% ad val.
59.06	ALL H.S. Codes	Rubberised textile fabrics, other than those of heading no 59.02	42.5% 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.	42.5% 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.	42.5% ad val.
59.09	5909.00.00	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials	42.5% 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.	42.5% ad val.
59.11	5911.10.00	(i) Narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) (ii) Other goods	42.5% ad val. 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	42.5% ad val.
60.02	ALL H.S. Codes	Other knitted or crocheted fabrics	42.5% ad val.
61.01 to 61.15	ALL H.S. Codes	All goods	42.5% ad val.
61.16	6116.10.10	Gloves of rubberised textile material for use as sports outfit	22.5% ad val.

(1)	(2)	(3)	(4)
	All other H.S. Codes	All other goods	42.5% 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	42.5% ad val.
62.01 to 62.17	All H.S. Codes	Articles of apparel clothing accessories, not knitted or crocheted	42.5% ad val.
63.01 to 63.10	All H.S. Codes	Other made up textile articles; sets; worn clothing and worn textile articles; rags	42.5% 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.	42.5% ad val.
64.02	All H.S. Codes	Other footwear with outer soles and uppers of rubber or plastics.	42.5% ad val.
64.03	All H.S. Codes	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	42.5% ad val.
64.04	All H.S. Codes	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	42.5% ad val.
64.05	All H.S. Codes	Other footwear.	42.5% 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.
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.	42.5% 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.	42.5% ad val.

(1)	(2)	(3)	(4)
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.	42.5% 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.	42.5% 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.	42.5% ad val.
65.06	All H.S. Codes	Other headgear, whether or not lined or trimmed.	42.5% ad val.
65.07	6507.00.00	Head-bands, linings, covers, hat foundations, hats frames, peaks and chinstraps for headgear.	42.5% ad val.
66.01	All H.S. Codes	Umbrellas and sun umbrellas, (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	42.5% ad val.
66.02	6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	42.5% ad val.
66.03	All H.S. Codes	Parts, trimmings and accessories of articles of heading No. 66.01 to 66.02.	42.5% 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).	42.5% ad val.
67.02	All H.S. Codes	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	42.5% 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.	42.5% ad val.
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.	42.5% ad val.
68.01	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	30% ad val.



(1)	(2)	(3)	(4)
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).	42.5% ad val.
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	22.5% 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	42.5% ad val.
	6804.22.10	Grinding wheels	15% ad val.
	6804.22.90	Other	42.5% ad val.
	6804.23.10	Grinding wheels	15% ad val.
	6804.23.90	Other	42.5% 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.	42.5% 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.	22.5% ad val.
68.07	All H.S. Codes	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	22.5% 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	42.5% ad val.
68.09	6809.11.00	Faced or reinforced with paper and paper board only	22.5% ad val.
	6809.19.00	Other boards, sheets, panels, tiles and similar articles, not ornamented	22.5% ad val.
	6809.90.00	Other articles	30% ad val.
68.10	6810.11.00	Building blocks and bricks	42.5% ad val.
	6810.19.00	(i) Railway sleepers	7.5% ad val.
		(ii) Other goods	42.5% ad val.

(1)	(2)	(3)	(4)
	All other H.S. codes	All other goods	42.5% 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	22.5% ad val.
	6812.10.90	Other	22.5% 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	42.5% 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.
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.	30% 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	

(1)	(2)	(3)	(4)
		similar siliceous earths :-	
	6903.10.00	(i) Laboratory articles	7.5% ad val.
	6903.20.00	(ii) Other goods	42.5% 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.	42.5% ad val.
69.05	All H.S. Codes	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	42.5% ad val.
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	42.5% 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.	42.5% 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.	42.5% 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.	42.5% ad val.
69.11	All H.S. Codes	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	42.5% ad val.
69.12	6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	42.5% ad val.
69.13	All H.S. Codes	Statuettes and other ornamental ceramic articles.	42.5% ad val.
69.14	All H.S. Codes	Other ceramic articles	42.5% ad val.
70.01	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	15% ad val.

(1)	(2)	(3)	(4)
70.02	7002.10.00	Glass in balls, unworked	42.5% ad val.
	7002.20.00	Glass in rods, unworked	42.5% 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 $5 \times 10^{-6}$ 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	42.5% 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.	42.5% 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.	42.5% 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.	42.5% 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.	42.5% ad val.
70.07	All H.S. Codes	Safety glass, consisting of toughened (tempered) or laminated glass:	42.5% ad val.
70.08	7008.00.00	Multiple-walled insulating units of glass	22.5% ad val.
70.09	7009.10.00	Rear-view mirrors for vehicles	42.5% ad val.
	7009.91.10	Spherical and cylindrical mirror only for Laboratory use	7.5% ad val.
	7009.91.90	Other	42.5% ad val.
	7009.92.10	Spherical and cylindrical mirror only for laboratory use	7.5% ad val.
	7009.92.90	Other	42.5% ad val.
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	22.5% ad val.
		(ii) All other goods	30% ad val.

(1)	(2)	(3)	(4)
70.11	7011.10.00 7011.20.00 7011.90.00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like :- For electric lighting For cathode-ray tube Other	30% ad val. 22.5% ad val. 30% ad val.
70.12	ALL H.S. Codes	Glass liners for vacuum flasks or for other vacuum vessels.	22.5% 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).	42.5% 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 glass-ware 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 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 7019.51.00 7019.52.00 7019.59.00	(i) Fibre glass filter/strainers for deep tubewell (ii) Fibre glass wall screen having internal diameter ranging from 4" to 8" (iii) Other goods	2.5% ad val. 15% ad val. 30% ad val.

(1)	(2)	(3)	(4)
	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. 42.5% ad val. 42.5% ad val.
71.02	7102.10.00 7102.21.00 7102.29.00 7102.31.00 7102.39.00	Unsorted : Diamonds Industrial diamond : Unworked or simply sawn, cleaved or bruted Other Non industrial diamond : Unworked or simply sawn, cleaved or bruted Other	7.5% ad val. 7.5% ad val. 30% ad val. 7.5% ad val. 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  All other H.S. Codes All other goods	  30% ad val. 42.5% ad val.
71.04	7104.20.10 7104.20.20	Synthetic diamonds, unworked	7.5% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
71.05	All H.S. Codes	Dust and powder of natural or synthetic precious or semi-precious stones.	22.5% ad val.
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	22.5% ad val.
71.08	7108.11.00	Gold in powder form	15% ad val.

(1)	(2)	(3)	(4)
	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.	22.5% 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	42.5% ad val. 15% ad val.
71.11	7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	22.5% 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. 22.5% ad val.
71.13	ALL H.S. Codes	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	42.5% 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.	42.5% ad val.
71.15	ALL H.S. Codes	Other articles of precious metal or of metal clad with precious metal.	42.5% ad val.
71.16	ALL H.S. Codes	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	42.5% ad val.
71.17	ALL H.S. Codes	Imitation jewellery.	42.5% ad val.
72.01	ALL H.S. Codes	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	7.5% ad val.

(1)	(2)	(3)	(4)
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	(i) B.P/M.S sheet or coil of iron or steel	15% ad val.
72.09		(ii) Carbon steel strips of thickness not exceeding 0.125 mm	7.5% ad val.
72.11		(iii) Carbon steel strips of thickness upto 1 mm and width upto 6"	22.5% ad val.
		(iv) Reed frame steel strips	22.5% 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	42.5% ad val.
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		



(1)	(2)	(3)	(4)		
	All other H.S. Codes	All other goods	42.5% ad val.		
72.13	7213.91.00	(i) Bars and rods, containing by weight 0.6% or more of carbon	15% ad val.		
72.14	7213.99.00				
72.15	7214.91.00	(ii) Other goods	42.5% 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	42.5% ad val.		
	All other H.S. Codes	All other bars and rods	42.5% ad val.		
72.16	All H.S. Codes	Angles, shapes and sections of iron or non-alloy steel.	42.5% 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	30% 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.	42.5% 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				
	7220.20.00			(ii) Other flat rolled products of stainless steel	15% ad val.
	7220.90.00				
72.21	7221.00.00	Bars and rods, hot rolled, in irregularly wound coils, of stainless steel.	42.5% ad val.		
72.22	All H.S. Codes	Other bars and rods of stainless steel, angles, shapes and sections of stainless steel.	42.5% ad val.		
72.23	7223.00.00	Wire of stainless steel :- (i) Reed binding wire	22.5% ad val.		
		(ii) Other	30% ad val.		
72.24	All H.S. Codes	Other alloy steel in ingots or primary forms; semi-finished products of other alloy steel.	22.5% ad val.		

(1)	(2)	(3)	(4)
72.25 72.26		Flat-rolled products of other alloy steel	
	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	22.5% 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	42.5% 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. 22.5% ad val. 22.5% 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.	42.5% 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.	42.5% 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. 42.5% ad val.
	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. 42.5% 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. 42.5% ad val.

(1)	(2)	(3)	(4)
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.* 42.5% ad val.
73.06	7306.10.00	(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. 42.5% ad val.
	7306.20.00	(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. 42.5% ad val.
	All other H.S. Codes	(i) ERW pipes and Stainless Shafting (ii) All other goods	30% ad val. 42.5% ad val.
73.07	ALL H.S. Codes	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	42.5% ad val.
73.08	7308.10.00	Bridges and bridge-sections	42.5% ad val.
	7308.30.00	Doors, windows and their frames and thresholds for doors	42.5% 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. 42.5% ad val.
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:-	
	7310.10.00	Of a capacity of 50 L or more	42.5% ad val.
	7310.21.00	(i) Tin cans	30% ad val.
	7310.29.00	(ii) All other goods	42.5% ad val.
73.11	7311.00.00	Containers for compressed or liquified gas, of iron or steel	42.5% ad val.

(1)	(2)	(3)	(4)
73.12	ALL H.S. Codes	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	42.5% 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.	42.5% 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.	42.5% ad val.
73.15	ALL H.S. Codes	Chains and parts thereof, of iron or steel.	42.5% ad val.
73.16	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	42.5% ad val.
73.17	ALL H.S. Codes	Nails, tacks, drawing pins, corrugated nails, staples.	42.5% 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	42.5% ad val.
73.19	ALL H.S. Codes	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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.	42.5% ad val.
73.20	ALL H.S. Codes	Springs and leaves for spring, of iron or steel	42.5% ad val.
73.21	7321.81.10 7321.82.10 7321.83.10	Laboratory burners	7.5% ad val.
	7321.90.00	(i) Parts of laboratory burners	7.5% ad val.
		(ii) Other parts	42.5% ad val.
	ALL other H.S. Codes	All other goods	42.5% 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.	42.5% ad val.

(1)	(2)	(3)	(4)
73.23	7323.93.10 7323.94.10 7323.99.10	Aircraft or helicopter galley or kitchen equipment	15% ad val.
	7323.93.90 7323.94.90 7323.99.90	(i) Pressure cooker. (ii) Other	22.5% ad val. 42.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
73.24	All H.S. Codes	Sanitary ware and parts thereof, of iron or steel.	42.5% ad val.
73.25	7325.10.00 7325.91.00 7325.99.10 7325.99.90	Other cast articles of iron or steel. Other	30% ad val. 42.5% ad val.
73.26	7326.11.00 7326.19.00 7326.20.10 7326.20.90 7326.90.10 7326.90.20 7326.90.90	Grinding balls and similar articles for mills Other Bead wire for cycle tyres Other Burette stand Steel balls of 1 mm diameter for the manufacture of ball point pens (i) Stainless steel screen having internal diameter ranging from 4" to 8". (ii) Other	22.5% ad val. 30% ad val. 15% ad val. 42.5% ad val. 22.5% ad val. 42.5% ad val. 15% ad val. 42.5% 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 (ii) Other goods	7.5% ad val. 15% ad val.
	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	22.5% ad val.

(1)	(2)	(3)	(4)
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	42.5% 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	22.5% 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.	22.5% 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)	42.5% ad val.
	7411.29.00	Other tubes and pipes	42.5% ad val.
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves):-	
	7412.10.00	Of refined copper	22.5% 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	42.5% ad val.
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.	42.5% ad val.

(1)	(2)	(3)	(4)
74.16	7416.00.00	Copper springs.	42.5% 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:	42.5% 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.	42.5% ad val.
74.19	7419.91.10 7419.91.20 7419.99.10	Other articles of copper	22.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
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	22.5% 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	42.5% ad val.
75.06	All H.S. Codes	Nickel plates, sheets, strip and foil.	42.5% 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 7508.90.10	Cloth, grill and netting, of nickel wire Electroplating anodes of nickel, wrought or unwrought, including those produced by electrolysis	42.5% ad val. 22.5% ad val.
	7508.90.20	Castings and forgings of nickel, not further worked	42.5% ad val.
	7508.90.90	Other	42.5% 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.

(1)	(2)	(3)	(4)
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	42.5% 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	42.5% ad val.
		(ii) Paper/paper board backed aluminium foil whether or not coloured in roll/reel/bobbin form	42.5% ad val.
76.08	All H.S. Codes	Aluminium tubes and pipes.	22.5% ad val.
76.09	7609.00.00	Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves).	42.5% 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.
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	42.5% ad val.
	7612.90.00	(i) Aluminium can printed with the name of dairy, beverage and food products industry	22.5% ad val.
		(ii) Other	30% ad val.



(1)	(2)	(3)	(4)
76.13	7613.00.00	Aluminium containers for compressed or liquified gas	30% ad val.
76.14	7614.10.10 7614.90.10 All other H.S. Codes	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. All other goods	30% ad val. 42.5% 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.	42.5% ad val.
76.16	7616.10.00  7616.91.00 7616.99.10 7616.99.20 7616.99.90	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles Cloth, grill and netting, of aluminium wire Aluminium slugs, round Castings and forgings, not further worked Other	42.5% ad val. 30% ad val. 15% ad val. 42.5% ad val. 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	22.5% ad val.
78.04	7804.11.00 7804.19.00 7804.20.00	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm. Other Powders and flakes	42.5% ad val. 42.5% ad val. 22.5% ad val.
78.05	7805.00.00	Lead tubes, pipes and the tube or pipe fittings (for example, couplings, elbows, sleeves)	30% ad val.
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	22.5% 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.	22.5% ad val.

(1)	(2)	(3)	(4)
79.05	7905.00.00	Zinc plates, sheets, strip and foil	22.5% ad val.
79.06	7906.00.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	22.5% 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.	22.5% 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	22.5% ad val. 15% ad val.
80.06	8006.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	22.5% 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.	22.5% ad val.
81.03	All H.S. Codes	Tantalum and articles thereof, including waste and scrap.	22.5% ad val.
81.04	8104.11.00 8104.19.00 8104.20.00 8104.30.00 8104.90.10 8104.90.20 8104.90.90	Unwrought magnesium containing at least 99.8% by weight of magnesium Other Magnesium waste and scrap Magnesium raspings, turnings and granules, graded according to size; powders Magnesium tubes and pipes; foil, hollow bars Magnesium bars, rods, angles, shapes and sections; wires; plates, sheets and strip Other	15% ad val. 15% ad val. 15% ad val. 15% ad val. 22.5% ad val. 22.5% ad val. 22.5% 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.	22.5% ad val.

(1)	(2)	(3)	(4)
81.06	All H.S. Codes	Bismuth and articles thereof, including waste and scrap :- (i) Unwrought Bismuth (excluding waste and scrap) (ii) Other	22.5% ad val. 15% ad val.
81.07	All H.S. Codes	Cadmium and articles thereof, including waste and scrap.	22.5% ad val.
81.08	All H.S. Codes	Titanium and articles thereof, including waste and scrap	22.5% 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	22.5% 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.	22.5% ad val.
81.13	8113.00.10	Unwrought cermets and articles thereof (excluding waste and scrap)	15% ad val.
	8113.00.90	Other	22.5% 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; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	42.5% ad val.
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):-	
	8202.10.00	Hand saws	42.5% ad val.
	8202.20.00	Band saw blades	42.5% ad val.
	8202.91.00	(i) Hand saws blades	42.5% ad val.
		(ii) Other	30% ad val.
	All other H.S. Codes	All other goods	30% ad val.

(1)	(2)	(3)	(4)
82.03	8203.30.00	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	22.5% 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 else-where 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	22.5% 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	22.5% ad val.
	8205.60.00	Blow lamps	22.5% ad val.
	8205.70.00	Vices, clamps and the like	22.5% ad val.
	8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	22.5% ad val.
	8205.90.00	Sets of articles of two or more of the foregoing sub-headings	22.5% ad val.
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	22.5% 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	22.5% ad val.
	8207.19.00	Rock drilling or earth boring tools: Other including parts	22.5% ad val.

(1)	(2)	(3)	(4)
	8207.20.00	Dies for drawing or extruding metal	22.5% 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	22.5% ad val.
	8207.70.00	Tools for milling	22.5% ad val.
	8207.80.00	Tools for turning	22.5% 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	22.5% 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.	42.5% 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.	42.5% ad val.
82.12	All H.S. Codes	(i) Perforated one half inch stainless steel blade (ii) Other stainless steel blade	22.5% ad val. 42.5% ad val.
82.13	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	42.5% ad val.
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).	42.5% ad val.
82.15	All H.S. Codes	Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	42.5% ad val.
83.01	8301.50.00	Clasps and frames with clasps, incorporating locks	30% ad val.
	8301.60.00	Parts	30% ad val.

(1)	(2)	(3)	(4)
	All other H.S. Codes	All other goods	42.5% 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.	42.5% 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.	42.5% 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	42.5% 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.	42.5% 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.	42.5% ad val.
83.07	All H.S. Codes	Flexible tubing of base metal, with or without fittings.	30% ad val.
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.	42.5% ad val.
83.09	8309.10.00	Crown cork	15% ad val.
	8309.90.00	(i) Lug caps	15% ad val.
		(ii) Other stoppers and packing accessories of base metal	15% ad val.
		(iii) Other	42.5% ad val.

(1)	(2)	(3)	(4)
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.	42.5% 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.	42.5% 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	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	7.5% ad val.
	8404.20.00	Condensers for steam or other vapour power units	15% ad val.
	8404.90.00	Parts	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		Steam turbines and other vapour turbines :-	
	8406.10.00	For marine propulsion	15% ad val.
	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	22.5% ad val.
	8407.34.00	Engines of a cylinder capacity exceeding 1000 cc	42.5% ad val.
	8407.90.00	Other engines	42.5% ad val.
	All other H.S. Codes	All other goods	7.5% ad val.

(1)	(2)	(3)	(4)
84.08	8408.10.00	Marine propulsion engines	30% ad val.
	8408.20.00	(i) Engines for three wheelers and auto rickshaw	7.5% ad val.
		(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	30% ad val.
	8408.90.00	(i) Other engines ranging from 3 HP to 45 HP	2.5% ad val.
		(ii) Other	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	22.5% ad val.
84.11		Turbo-jets, turbo-propellers and other gas turbines :-	
	8411.11.00	Turbo-jets : Of a thrust not exceeding 25 KN	22.5% ad val.
	8411.91.00	Parts : Of turbo-jets or turbo-propellers	22.5% ad val.
	8411.99.00	Other parts	30% ad val.
	All other H.S. Codes	All other goods	42.5% 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	2.5% ad val.
		(ii) Other	22.5% ad val.
	8412.90.90	(i) Parts : Of wind turbine	2.5% ad val.
		(ii) Parts : Other	30% ad val.
	All other H.S. Codes	All other goods	22.5% 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	(ii) Pumps to be used with swimming pools	15% ad val.
	8413.81.00	(iii) Other	30% ad val.
	All other H.S. Codes	All other goods	30% ad val.



(1)	(2)	(3)	(4)
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	22.5% ad val.
	8414.51.10	Domestic room fans	42.5% ad val.
	8414.51.90	Other	42.5% ad val.
	8414.59.10	For use in motor vehicles	42.5% ad val.
	8414.59.90	Other	42.5% ad val.
	8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm.	42.5% ad val.
	8414.80.10	Pumps and compressors	22.5% ad val.
	8414.80.90	Other	42.5% 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) (ii) All other goods	7.5% ad val. 42.5% 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.	22.5% ad val.
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	22.5% 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	22.5% ad val.

(1)	(2)	(3)	(4)
		(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	22.5% ad val.
84.20	All H.S. Codes	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefor.	22.5% 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	42.5% 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	42.5% 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	42.5% ad val.
	8421.23.00	Oil or petrol-filters for internal combustion engines	42.5% 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	42.5% ad val.
	8421.39.00	Other	30% ad val.
	8421.91.00	Parts: Of centrifuges, including centrifugal dryers	30% ad val.
	8421.99.00	Parts: Other	30% ad val.
84.22	8422.11.00	Dish washing machines: Of the household type	42.5% ad val.
	8422.19.00	Dish washing machines: Other	22.5% ad val.
	8422.20.00	Machinery for cleaning or drying bottles or other containers	22.5% 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	22.5% ad val.
	All other H.S. Codes	All other goods	30% ad val.

(1)	(2)	(3)	(4)
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	22.5% 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	22.5% 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	22.5% 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	22.5% 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	22.5% ad val.
	8424.81.10	Hand-operated sprayers for agricultural use	2.5% 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)	22.5% ad val.
	8424.90.10	Parts of fire extinguishers	30% ad val.
	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.	22.5% 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.

(1)	(2)	(3)	(4)
		(b) Other :-	
		(i) CKD	15% ad val.
		(ii) CBU	22.5% ad val.
84.28	8428.10.10 8428.40.10	Lifts Escalators	7.5% ad val. 7.5% ad val.
	All other H.S. Codes	All other goods	22.5% 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; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37	2.5% ad val.
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

(1)	(2)	(3)	(4)
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	15% ad val. 2.5% ad val.
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	22.5% 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 :- 8443.51.00 Ink-jet printing machine	22.5% ad val.
	All other H.S. Codes	All other goods	15% ad val.
84.44 to 84.48	All H.S. Codes	All goods	7.5% ad val.
84.48	All H.S. Codes	(i) Spares exclusively used with textile machinery :- Gear, bush, rubber canvas belt, spindle tape, cylinder/doffer metallic wire, tekamine wire, bobbin, paper cone, sliver can, change wheel, steel drum, bobbin holder, gear/pinion, timing belt, lapit hook, bakolets drum, synthetic spindle tape, fluted roller, top roller, clearer	

(1)	(2)	(3)	(4)
		cloth, penduram arm, comb, photocell, serson, celender roller for blow room, overhead cleaner, sub catcher, tension guide roller, motor, crates/basket, salonaid valve, limit surtch, suttile, 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 latice, 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.	30% 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.	22.5% ad val.
84.50	All H.S. Codes	Household or laundry-type washing machines, including machines which both wash and dry.	30% ad val.
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	Dry-cleaning machines	7.5% ad val.
	8451.21.00	Drying machines: Each of a dry linen capacity not exceeding 10 Kg	7.5% ad val.
	8451.29.00	Drying machines: Other	7.5% ad val.
	8451.30.00	Ironing machines & presses (including fusing presses)	7.5% ad val.

(1)	(2)	(3)	(4)
	8451.40.00	Washing, bleaching, or dyeing machines	7.5% ad val.
	8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	7.5% ad val.
	8451.80.00	Other machinery	7.5% ad val.
	8451.90.00	Parts	30% ad val.
84.52	8452.10.10	Sewing machines of the household type: Non-electric	22.5% ad val.
	8452.10.90	Sewing machines of the household type: Other	22.5% ad val.
	8452.21.00	Other sewing machines: Automatic units	22.5% ad val.
	8452.29.10	Other sewing machines, other: Non-electric	22.5% ad val.
	8452.29.90	Other sewing machines, other: Other	22.5% 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	22.5% ad val.
	8454.20.00	Ingot moulds and ladles	15% ad val.
	8454.30.00	Casting machines	22.5% ad val.
	8454.90.00	Parts	22.5% ad val.
84.55	8455.22.00	Other rolling mills : Cold	42.5% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
84.56	All H.S. Codes	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	22.5% ad val.
84.57	All H.S. Codes	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	22.5% ad val.
84.58	All H.S. Codes	Lathes (including turning centres) for removing metal.	22.5% 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.	22.5% ad val.

(1)	(2)	(3)	(4)
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.	22.5% 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.	22.5% ad val.
84.62	8462.31.00	Shearing machines (including presses), other than combined punching and shearing machines : Numerically controlled	42.5% ad val.
	8462.99.10	Other : Ball press	42.5% ad val.
	8462.99.90	Other	42.5% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
84.63	All H.S. Codes	Other machine-tools for working metal, for cermets, without removing material.	22.5% 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.	22.5% ad val.
84.65	8465.94.00	Bending or assembling machines	42.5% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
84.66		Parts and accessories suitable for use solely or principally with the machines of heading 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	22.5% ad val.
	8466.30.00	Dividing heads & other special attachments for machine tools	22.5% ad val.
	8466.91.00	Other parts and accessories: For machines of heading No. 84.64	42.5% 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	22.5% ad val.
	8466.94.00	Other parts and accessories: For machines of headings Nos. 84.62 to No. 84.63	22.5% ad val.



(1)	(2)	(3)	(4)
84.67	Tools for working in the hand, pneumatic or hydraulic or with self contained non-electric motor :-	All goods	22.5% ad val.
	8467.11.00 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 (b) For public works, building or the like (c) Other (ii) Other	7.5% ad val. 7.5% ad val. 30% ad val. 22.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
84.68	8468.10.00	Hand-hold blow pipes	42.5% ad val.
	All other H.S. Codes	All other goods	22.5% ad val.
84.69	All H.S. Codes	(i) Bengali type writers, CBU (ii) All other goods	30% ad val. 15% ad val.
84.70	8470.10.00	(i) Pocket-size data recording, reproducing and displaying machines with calculating functions (ii) Other	30% ad val. 15% ad val.
	8470.50.00	Cash registers	2.5% ad val.
	All other H.S. Codes	All other goods	15% ad val.
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.	7.5% ad val.
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	2.5% ad val. 15% ad val.
	All other H.S. Codes	All other goods	15% ad val.

(1)	(2)	(3)	(4)
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	22.5% ad val.
	8473.29.10	Parts and accessories of the calculating machines of sub-heading No.8470.30.00	22.5% ad val.
	8473.29.90	Other	22.5% ad val.
	8473.30.00	Parts and accessories of the machines of heading No. 84.71	7.5% ad val.
	8473.40.10	Parts and accessories of duplicating machines	22.5% ad val.
	8473.40.90	Other	22.5% ad val.
	8473.50.00	(i) Parts and accessories equally suitable for use with machines of heading Nos. 84.69 and 84.71	7.5% ad val.
		(ii) Other	22.5% 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.	22.5% 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.	22.5% ad val.
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.	22.5% ad val.
84.78		Machinery for preparing or making up tobacco,* not specified or included elsewhere in Chapter 84 :-	
	8478.10.00	Machinery	22.5% 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	NIL

(1)	(2)	(3)	(4)
		(ii) Textile humidifier imported with textile capital machinery	Nil
		(iii) Other goods	30% ad val.
	All other H.S. Codes	All other goods	22.5% 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.
34.81		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	22.5% ad val.
	8481.30.00	Check valves	22.5% 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	22.5% 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.	15% ad val.
		(ii) Other	30% ad val.
	8483.20.10	Bearing housings, incorporating ball or roller bearings: Specially designed for use with power driven machinery	22.5% ad val.
	8483.40.00	(i) Hollow shaft gear box capable of transmitting rated horse power from 20 HP to 45 HP	15% ad val.
		(ii) Roller screws	22.5% ad val.
		(iii) Other	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.

(1)	(2)	(3)	(4)
	8484.20.00	Mechanical seals	22.5% 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.	22.5% 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	2.5% ad val. 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.	2.5% ad val. 30% ad val.
85.04	8504.10.00 All other H.S. Codes	Ballasts for discharge lamps or tubes All other goods	42.5% ad val. 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 and brakes; electro-magnetic lifting heads :- (i) Laboratory magnets (ii) Other magnets	7.5% ad val. 22.5% ad val.
85.06	8506.10.00 8506.30.00 8506.40.00 8506.50.00 8506.60.00 8506.80.00	(i) Simple cells, Leclanche cells, Daniell cells, Bicromatic cells, Copper voltameter, Silver voltameter (ii) All other articles including dry cell battery	30% ad val. 42.5% ad val.
	8506.90.10	Zinc caps and brass caps used in the manufacture of primary cells and batteries	30% ad val.
	8506.90.90	Other articles	42.5% ad val.
85.07	8507.20.10 8507.30.10 8507.40.10 8507.80.10	Accumulators for miners' safety lamps	7.5% ad val.

(1)	(2)	(3)	(4)
	8507.10.00 8507.20.90 8507.30.90 8507.40.90 8507.80.90	Accumulators	42.5% ad val.
	8507.90.10	Covers and containers for miners' safety lamp batteries	7.5% ad val.
	8507.90.90	(i) Container and separator of accumulators (ii) Grid and plate of accumulators (iii) Other parts of accumulators	15% ad val. 30% ad val. 22.5% ad val.
85.08		Electro-mechanical tools for working in the hand, with self-contained electric motor :-	
	8508.10.00	Drills of all kinds	22.5% ad val.
	8508.20.00	Saws	30% ad val.
	8508.80.00	Other tools	22.5% ad val.
	8508.90.00	Parts	30% ad val.
85.09	All H.S. Codes	Electro-mechanical domestic appliances, with self-contained electric motor.	42.5% ad val.
85.10	All H.S. Codes	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	42.5% 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 used in conjunction with such engines :- (i) For use exclusively in aircraft or helicopter engines (ii) Others	7.5% ad val. 22.5% 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. 42.5% ad val. 7.5% ad val. 42.5% 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.

(1)	(2)	(3)	(4)
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	42.5% ad val. 22.5% 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	42.5% ad val. 30% ad val. 15% ad val. 7.5% ad val. 30% ad val. 22.5% ad val. 42.5% ad val. 15% ad val. 30% ad val. 42.5% ad val.
85.17	8517.19.00 8517.21.00 All other H.S. Codes	(i) Video phones (ii) Other Facsimile machine All other goods	42.5% ad val. 15% ad val. 30% ad val. 15% ad val.
85.18	All H.S. Codes	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	22.5% 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. 42.5% 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. 42.5% ad val.
85.21	All H.S. Codes	Video recording or reproducing apparatus :- (i) CKD (ii) CBU	30% ad val. 42.5% ad val.
85.22	8522.10.00 8522.90.10	Pick-up cartridges For television image and sound recorders or reproducers	42.5% ad val. 30% ad val.

(1)	(2)	(3)	(4)
	8522.90.90	Other	30% ad val.
85.23	8523.11.20	Prepared unrecorded magnetic tapes for computer	7.5% ad val.
	8523.12.20		
	8523.13.20		
	8523.20.20	Prepared unrecorded magnetic disc blank for computer	7.5% ad val.
	8523.90.10	Magnetic film used in the film industry	15% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
85.24	8524.10.10	Recordings of recitation from the holy Quran	Nil
	8524.32.10		
	8524.39.10		
	8524.51.10		
	8524.52.10		
	8524.53.10		
	8524.99.10	Sound recordings media for reproduction of speech	7.5% ad val.
	8524.10.20		
	8524.32.20		
	8524.39.20		
	8524.51.20		
	8524.52.20		
	8524.53.20	Recorded magnetic tapes, discs and disc pack for computer	7.5% ad val.
	8524.99.20		
	8524.31.20		
	8524.39.40		
	8524.40.10		
	8524.51.40		
	8524.52.40	All other goods	42.5% ad val.
	8524.53.40		
	8524.91.20		
	8524.99.40		
	All other H.S. Codes		
85.25	8525.10.10	Transmission apparatus :-	Nil
	8525.10.90	(i) for installation in the aircraft (ii) Other goods	
	8525.20.10	Transmission apparatus incorporating reception	Nil
	8525.20.20	apparatus :-	
	8525.20.90	(i) for installation in the aircraft (ii) Other goods	15% ad val.
	8525.30.10	Television camera	15% ad val.
	8525.30.90		
	8525.40.10	(i) Television camera	15% ad val.
	8525.40.90	(ii) Still image video camera (iii) Other video camera recorders	30% ad val. 42.5% ad val.

(1)	(2)	(3)	(4)
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. 42.5% 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. 42.5% 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, 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 :- (i) Fire alarm (ii) Other	15% ad val. 30% ad val.
	8531.10.00		
	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	42.5% ad val.



(1)	(2)	(3)	(4)		
	8535.90.00	Other	42.5% 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	42.5% ad val.		
	8536.61.00	Lamp holders	42.5% ad val.		
	8536.69.00	(i) Terminal plates	30% ad val.		
		(ii) Other	42.5% ad val.		
	8536.90.00	Other apparatus	42.5% 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.		
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	Miners' safety lamps, laboratory lamps and operation theatre lamps	7.5% ad val.		
	8539.21.20				
	8539.22.10				
	8539.29.10				
	8539.39.10				
	8539.49.10				
	8539.21.90	Filament lamps	42.5% ad val.		
	8539.22.90				
	8539.29.90				
	8539.31.00	(i) Plate channel indicator	30% ad val.		
	8539.32.00			(ii) Other goods	42.5% 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.		

(1)	(2)	(3)	(4)
85.40	8540.89.00	(i) Thermionic valves and tubes for use in laboratories (ii) Diodes and Triode characteristic apparatus for use in laboratories (iii) Other	15% ad val. 15% ad val. 30% ad val.
	All other H.S. Codes	(i) CRT and parts thereof (ii) All other goods	15% ad val. 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	2.5% ad val.
	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	42.5% ad val.
	8544.19.00	(i) Cotton braided electric cable (ii) Other	15% ad val. 42.5% ad val.
	8544.20.00	Co-axial cable and other co-axial electric conductors	42.5% ad val.
	8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	42.5% ad val.
	8544.41.00	Other electric conductors for a voltage not exceeding 80 V : Fitted with connectors	42.5% ad val.
	8544.49.00	(i) Power cords (ii) Other	30% ad val. 42.5% ad val.
	8544.51.00	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V: Fitted with connectors	42.5% ad val.
	8544.59.00	(i) Lead in wire for electric filament lamps (ii) Other	30% ad val. 42.5% ad val.
	8544.60.00	Other electric conductors, for a voltage exceeding 1000 V	42.5% 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	30% ad val.
	8545.19.20		42.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
85.46	All H.S. Codes	Electrical insulators of any material.	30% ad val.

(1)	(2)	(3)	(4)
85.47	8547.10.00	Insulating fittings of ceramics.	42.5% ad val.
	8547.20.00	Insulating fittings of plastics	42.5% 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	42.5% ad val.
		(ii) of cadmium and zinc	22.5% 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.
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, weather 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.

(1)	(2)	(3)	(4)
86.07	8607.91.00 8607.99.00	<p>Parts Of locomotives:-</p> <p>(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, comp-pressorring 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</p>	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 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. 2.5% ad val.
87.02	8702.10.10 8702.10.20 8702.10.30 8702.90.10 8702.90.20 8702.90.30	<p>Public-transport type passenger motor vehicles:-</p> <p>(i) Double decker bus in CBU condition (ii) Other: CKD (iii) Other: CBU/SKD</p>	2.5% ad val. 7.5% 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	42.5% ad val.
	8703.21.10 8703.22.10 8703.31.10 8703.90.10	<p>Three-wheeled vehicles :-</p> <p>(i) CBU (ii) CKD</p>	42.5% ad val. 22.5% ad val.

(1)	(2)	(3)	(4)	
8703.21.21	}	Motor car and station wagon of cylinder capacity not exceeding 1000 cc	42.5% ad val.	
8703.21.29				
8703.21.31				
8703.21.39				
8703.31.20				
8703.90.20				
8703.21.41	}	Motor car and station wagon of cylinder capacity not exceeding 1000 cc in CKD condition	30% ad val.	
8703.21.49				
8703.21.51				
8703.21.59				
8703.31.20				
8703.90.20				
8703.22.21	}	Motor car and station wagon of cylinder capacity exceeding 1000 cc	42.5% ad val.	
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				
8703.21.91	}	(a) Jeep of cylinder capacity not exceeding 2000 cc :-	42.5% ad val.	
8703.21.92				(i) CBU
8703.22.91		(ii) CKD	30% ad val.	
8703.22.92				
8703.23.91		(b) Jeep of cylinder capacity exceeding 2000 cc :-	42.5% ad val.	
8703.23.92				(i) CBU
8703.24.91		(ii) CKD	42.5% ad val.	
8703.24.92				
8703.31.91		(c) Ambulance fitted with electro-medical apparatus	15% ad val.	
8703.31.92				
8703.32.91		(d) Other vehicles :-	42.5% ad val.	
8703.32.92				(i) CBU
8703.33.91		(ii) CKD	30% ad val.	
8703.33.92				
8703.90.91				
8703.90.92				
87.04	8704.10.10	Dumpers designed for off-highway use :-	22.5% ad val.	
	8704.10.20			(i) CBU
		(ii) CKD	15% ad val.	

(1)	(2)	(3)	(4)
8704.21.10	(a) Refer van		2.5% ad val.
8704.22.10	(b) Insulated road milk tanker		2.5% ad val.
8704.23.10	(c) Trucks in built-up condition		22.5% 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		42.5% ad val.
8704.21.20	(a) Trucks in CKD condition		7.5% ad val.
8704.22.20	(b) Pick up in CKD condition		15% ad val.
8704.23.20	(c) Other		42.5% ad val.
8704.31.20			
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	22.5% 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	2.5% ad val.
		(ii) Parts and accessories of the motor vehicles of heading Nos. 87.02 to 87.05	22.5% 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 :-	
		(i) In built-up condition	22.5% 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	42.5% ad val.
		(ii) Motorcycles, in CKD condition	15% ad val.
		(iii) Three wheeled vehicles (autorickshaw) in built-up condition	42.5% ad val.
		(iv) Three wheeled vehicles (autorickshaw) in CKD condition	22.5% ad val.
		(v) Other vehicles	42.5% 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 other-wise mechanically propelled.	Nil

(1)	(2)	(3)	(4)
87.14	8714.11.00 8714.19.00	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13 :- Parts and accessories of motor cycles	30% ad val.
	All other H.S. Codes	All other parts	42.5% ad val.
87.15	8715.00.00	Baby carriages and parts thereof	42.5% ad val.
87.16	8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	42.5% ad val.
	8716.20.00	(a) Self-loading or self unloading trailers	
	8716.39.00	and semi-trailers for agricultural	
	8716.40.00	purposes :	
		(i) CKD	15% ad val.
		(ii) CBU	42.5% ad val.
		(b) Other.	42.5% ad val.
	All other H.S. Codes	All other goods	42.5% 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.	2.5% ad val.
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 parachutes; 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.	2.5% ad val.
		(ii) All other Vessels	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.	42.5% ad val.

(1)	(2)	(3)	(4)
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 productions 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 9001.20.00 9001.30.00 9001.40.00 9001.50.00 9001.90.00	Optical fibres, optical fibre bundles and cables Sheets & plates of polarising material Contact lenses Spectacle lenses of glass Spectacle lenses of other materials Other	30% ad val. 30% ad val. 30% ad val. 30% ad val. 30% ad val. 15% ad val.
90.02	9002.11.00 9002.19.00 9002.20.00 9002.90.00	Objective lenses: For cameras, projectors or photographic enlargers/reducers Objective lenses: Other Filters Other	30% ad val. 30% ad val. 30% ad val. 15% ad val.
90.03	9003.11.00 9003.19.10 9003.19.90 9003.90.10 9003.90.20 9003.90.90	Frames and mountings: Of plastics Frames & mountings, of other materials: Of precious or rolled precious metals Frames and mountings, of other materials: Other Parts: Of precious metals or rolled precious metals Parts: Hinges & joints used in spectacles frames Parts: Other	42.5% ad val. 42.5% ad val. 42.5% ad val. 15% ad val. 15% ad val. 15% ad val.
90.04	All H.S. Codes	Spectacles, goggles and the like, corrective, protective or other.	42.5% ad val.
90.05	All H.S. Codes	Binoculars, monoculars, other optical telescopes, and mountings thereof; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	7.5% ad val.



(1)	(2)	(3)	(4)
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 (ii) Other	15% ad val. 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; negatos-copes; projection screens :-	
	9010.60.00	Projection screens	30% ad val.
	9010.90.00	Parts and accessories	30% ad val.
	All other H.S. Codes	All other goods	42.5% 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.

(1)	(2)	(3)	(4)
90.16	9016.00.00	Balances of a sensitivity of 5cg or better, with or with out 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.
	All other H.S. Codes	All other goods	2.5% ad val.
90.19 to 90.22	All H.S. Codes	All goods	2.5% 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).	2.5% ad val.
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.
90.26	9026.10.00 9026.20.00 9026.80.00 9026.90.00	(i) Laboratory articles (ii) Other Articles	7.5% ad val. 22.5% ad val.
90.27	9027.10.00 9027.20.00 9027.30.00	Gas or smoke analysis apparatus Chromatographs and electrophoresis instruments Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	30% ad val. 22.5% ad val. 15% ad val.

(1)	(2)	(3)	(4)
	9027.40.00	Exposure meters	22.5% 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	42.5% ad val.
	9028.20.00	Liquid meters	42.5% ad val.
	9028.30.00	Electricity meters	42.5% 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	22.5% ad val.
	9029.20.00	Speed indicator and tachometers; stroboscopes	22.5% 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.
	9030.20.00	(ii) Other goods	22.5% ad val.
	9030.31.00	Parts and accessories	22.5% ad val.
	9030.39.00		
	9030.40.00		
	9030.82.00		
	9030.83.00		
	9030.89.00		
90.31	9031.10.00	Machines for balancing mechanical parts :- (i) For laboratory use (ii) Other	2.5% ad val. 7.5% ad val.
	9031.20.00		
	9031.30.00		
	9031.41.00	All goods	7.5% ad val.
	9031.49.00		
	9031.80.00		
	9031.90.00	Other	30% ad val.
90.32	9032.10.00	(i) Thermostats, for Laboratory use (ii) Other	7.5% ad val. 30% ad val.
	9032.20.00	(i) Manostats, for Laboratory use (ii) Other	7.5% ad val. 30% ad val.
	9032.81.00	(i) Hydraulic or pneumatic, for laboratory use (ii) Other	7.5% ad val. 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.	42.5% ad val.

(1)	(2)	(3)	(4)
91.01— 91.02—	All H.S. Codes	(a) Watches all sorts, other than stop watch and watches for the blind :- (i) CBU (ii) CKD (b) Stop watch (c) Watches for the blind	42.5% ad val. 15% ad val. 22.5% ad val. Nil
91.03	All H.S. Codes	Clocks with watch movements, excluding clocks of heading No. 91.04.	42.5% ad val.
91.04	9104.00.10 9104.00.90	Instrument panel clocks and clocks of similar type for aircraft or helicopter Other goods	7.5% ad val. 42.5% ad val.
91.05	All H.S. Codes	Other clocks.	42.5% ad val.
91.06	9106.10.00 9106.20.00 9106.90.00	Time-registers; time-recorders Parking meters Other	30% ad val. 42.5% ad val. 42.5% ad val.
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor	30% ad val.
91.08— 91.09—	All H.S. 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); incom- -plete watch or clock movements, assembled; rough watch or clock movements.	15% ad val.
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.
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.	42.5% ad val.
92.02	All H.S. Codes	Other string musical instruments (for example, guitars, violins, harps).	42.5% ad val.
92.03	9203.00.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	42.5% ad val.

(1)	(2)	(3)	(4)
92.04	All H.S. Codes	Accordions and similar instruments; mouth organs	42.5% ad val.
92.05	All H.S. Codes	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	42.5% ad val.
92.06	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	42.5% ad val.
92.07	All H.S. Codes	Musical instruments; the sound of which is produced, or amplified, electrically (for example, organs, guitars accordions).	42.5% 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.	42.5% ad val.
92.09	9209.10.10	Tuning forks	22.5% ad val.
	9209.10.90	Other	22.5% ad val.
	All other H.S. Codes	All other goods	42.5% 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
	9302.00.90	Other	42.5% ad val.
93.03	9303.10.10	Firearms imported by or on behalf of the Government of Bangladesh	Nil
	9303.20.10		
	9303.30.10		
	9303.90.10		
	All other H.S. Codes	All other goods	42.5% 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.	42.5% ad val.
93.05	All H.S. Codes	Parts and accessories of articles of heading No. 93.01 to 93.04.	42.5% ad val.

(1)	(2)	(3)	(4)
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.	42.5% ad val.
93.07	9307.00.10	Swords for presentation as navy, army, air-force or police prizes and side-arms forming part of the regular equipment of commissioned officers	Nil
	9307.00.90	Other	42.5% 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.	42.5% 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	42.5% 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.	42.5% ad val.
94.05	9405.10.10	Spotlights	42.5% ad val.
	9405.10.90	Other	42.5% ad val.
	9405.20.00	Electric table, desk, bedside or floor standing lamps	42.5% ad val.
	9405.30.00	Lighting sets of a kind used for Christmas trees	42.5% ad val.
	9405.40.10	Searchlights	42.5% ad val.
	9405.40.20	Pressure lamps	42.5% ad val.
	9405.40.30	Shadowless operation lamps	Nil
	9405.40.90	Other	42.5% ad val.
	9405.50.10	Hurricane lamps of base metal	42.5% ad val.
	9405.50.90	Other	42.5% ad val.
	9405.60.00	Illuminated signs, illuminated name-plates and the like	42.5% ad val.
	9405.91.00	Parts : of glass	42.5% ad val.
	9405.92.00	Parts : of plastic	42.5% ad val.
	9405.99.00	Other	42.5% ad val.
94.06	All H.S. Codes	Prefabricated buildings	42.5% ad val.

(1)	(2)	(3)	(4)
95.01	9501.00.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	42.5% ad val.
95.02	All H.S. Codes	Dolls representing only human beings	42.5% 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	42.5% ad val.
95.04	9504.90.10 All other H.S. Codes	Equipment for the game of carom All other goods	30% ad val. 42.5% ad val.
95.05	All H.S. Codes	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	42.5% 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.	42.5% ad val.
95.08	9508.00.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling menageries and travelling theatres.	30% ad val.
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).	42.5% ad val.
96.02	9602.00.00	(i) Gelatin capsules (empty), soft/hard (ii) Other goods	30% ad val. 42.5% 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).	42.5% ad val.
96.04	9604.00.10 9604.00.90	Hand sieves for use in laboratories Other	22.5% ad val. 42.5% ad val.

(1)	(2)	(3)	(4)
96.05	9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	42.5% ad val.
96.06	9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts thereof	42.5% ad val.
	9606.21.00	Buttons :of plastics, not covered with textile material	42.5% ad val.
	9606.22.00	Buttons :of base metal, not covered with textile material	42.5% ad val.
	9606.29.00	Other	42.5% ad val.
	9606.30.10	Button blanks	7.5% ad val.
	9606.30.90	Other	15% ad val.
96.07	All H.S. Codes	Slide fasteners and parts thereof	42.5% ad val.
96.08	9608.10.00	Ball point pen	42.5% ad val.
	9608.60.00	Refills for ball point pens	42.5% ad val.
	9608.99.90	(i) Ball points for ball point pens	30% ad val.
		(ii) Other	42.5% ad val.
	All other H.S. Codes	All other goods	42.5% ad val.
96.09	9609.10.00	Pencils and crayons with leads encased in a rigid sheath	42.5% ad val.
	9609.20.00	Pencil leads, black or coloured	15% ad val.
	9609.90.00	Other	42.5% ad val.
96.10	9610.00.10	Unframed slates with writing surface only	Nil
	9610.00.90	Other	42.5% ad val.
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	Ribbon	15% ad val.
	9612.20.00	Ink-pads	42.5% 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.	42.5% ad val.
96.14	All H.S. Codes	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	42.5% 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.	42.5% ad val.



(1)	(2)	(3)	(4)
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.	42.5% ad val.
96.17	9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases: parts thereof other than glass inners.	42.5% ad val.
96.18	9618.00.00	Tailors' dummies and other lay figures: automata and other animated displays used for shop window dressing.	42.5% 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.	42.5% ad val.
97.02	9702.00.00	Original engravings, prints and lithographs.	42.5% ad val.
97.03	9703.00.00	Original sculptures and statuary, in any material.	42.5% ad val.
97.04	9704.00.00	Postage or revenue stamps, tamp- post marks: 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.	42.5% ad val.
97.05	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	Nil
97.06	9706.00.00	Antiques of art age exceeding 100 years.	Nil

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(শাহ আব্দুল হান্নান)

সচিব।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ।  
(শুল্ক)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

নং এস,আর,ও ১৫০-আইন/৯৭/১৭০৮/শুল্ক।- অর্থ আইন, ১৯৯৭ 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 এতদ্বারা নিম্নবর্ণিত আমদানিকৃত পণ্যসমূহকে সম্পূর্ণ অবকাঠামো উন্নয়ন সারচার্জ হইতে অব্যাহতি প্রদান করিল, যথা :-

- ১। President's (Remuneration & Privileges) Act, 1975 এর অধীনে মহামান্য রাষ্ট্রপতির জন্য আমদানিকৃত পণ্য;
- ২। প্রজ্ঞাপন নং এস,আর,ও ২২৮-আইন/৯৫/১৬৫০/শুল্ক তারিখ ২১/১২/৯৫ ইং এর অধীনে রপ্তানীমুখী শিল্পের জন্য আমদানিকৃত যন্ত্রপাতি;
- ৩। প্রজ্ঞাপন নং এস,আর,ও ১৫৩-আইন/৯৩/১৫২০/শুল্ক তারিখ ৮/৩/৯৩ ইং এর অধীনে রপ্তানীমুখী শিল্পের জন্য বন্ডের অধীনে আমদানিকৃত পণ্য;
- ৪। প্রজ্ঞাপন নং এস,আর,ও ৬১-আইন/৯২/১৪৪৪/শুল্ক তারিখ ১৭ই মার্চ ১৯৯২ ইং এর অধীনে ত্রাণ সামগ্রী হিসাবে আমদানিকৃত পণ্য;
- ৫। প্রজ্ঞাপন নং S.R.O 88-L/85/906/Cus dt. 13/2/85 ইং 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 প্রত্যয়িত কূটনৈতিক ও কূটনৈতিক সুবিধাপ্রাপ্ত আমদানি;
- ৭। প্রজ্ঞাপন নং এস.আর.ও ৩৬-আইন/৯৩/১৫০২/শঙ্ক ও মূল্য সংযোজন কর তারিখ ১৫/২/৯৩ ইং এর আওতায় মূল্য বৃদ্ধি, অঙ্ক এবং শারীরিক ও মানসিকভাবে প্রতিবন্ধীদের পুনর্বাসনের জন্য আমদানিকৃত অত্যাবশ্যক যন্ত্রপাতি ও উপকরণ; এবং
- ৮। জাতীয় রাজস্ব বোর্ডের Memo.No.9(41)NBR/Cus-IV/72/246 Dated, 10th April, 1981 এর আওতায় খালাসকৃত ডিফেন্স স্টোরস্ ।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে) ।

## গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

## জাতীয় রাজস্ব বোর্ড

(শুদ্ধ ও সম্পূরক শুদ্ধ)

## প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

এস,আর,ও নং ১৫১-আইন/৯৭/১৭০৯/শুদ্ধ।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

Customs Act, 1969 (IV of 1969) এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, এবং মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২নং আইন) এর ধারা ১৪ (১) এ প্রদত্ত ক্ষমতাবলে জনস্বার্থে, উক্ত Act এর FIRST SCHEDULE এ বর্ণিত Heading No. ৪৭.০৩ এর বিপরীতে আমদানিকৃত মটর গাড়ীর উপর আরোপিত আমদানি শুল্কের যে পরিমাণ শুদ্ধ মূল্যভিত্তিক শতকরা ৭.৫% এর অতিরিক্ত হয় সেই পরিমাণ আমদানি শুল্ক এবং সমুদয় সম্পূরক শুদ্ধ, নিম্নবর্ণিত শর্ত সাপেক্ষে, মওকুফ করিল, যথা :-

- (১) ট্যাক্সি ক্যাব হিসাবে ব্যবহারের লক্ষ্যে অনূর্ধ্ব ১৬০০ সি.সি. ইঞ্জিন ক্ষমতা সম্পন্ন মটর গাড়ী ও স্টেশন ওয়াগন, অতঃপর মটর গাড়ী বলিয়া উল্লিখিত, আমদানির ক্ষেত্রে উপরোক্ত শুদ্ধ রেয়াত সুবিধা প্রযোজ্য হইবে;
- (২) কেবলমাত্র Taxpayer Identification Number (TIN) প্রাপ্ত এবং ন্যূনতম ১০ লক্ষ টাকা paid up capital সম্পন্ন পাবলিক বা প্রাইভেট লিমিটেড কোম্পানী উক্তরূপ মোটর গাড়ী আমদানি করিতে পারিবে এবং আমদানিকৃত মটর গাড়ী আমদানিকারী কোম্পানীর নামে ট্যাক্সি ক্যাব হিসাবে রেজিস্ট্রেশন করিতে হইবে;

- (৩) বিআরটিএ কর্তৃক নির্ধারিত ডিজাইন, রং ও অন্যান্য বৈশিষ্ট্যসম্পন্ন ও মিটারযুক্ত অবস্থায় মটর গাড়ী আমদানি করিতে হইবে অথবা আমদানি পরবর্তীকালে উক্ত রং, ডিজাইন, মিটার স্থাপন ইত্যাদি কার্য বিআরটিএ এর তত্ত্বাবধানে ট্যাক্সি ক্যাব হিসাবে নিবন্ধনের পূর্বেই স্থানীয়ভাবে সম্পন্ন করিতে হইবে;
- (৪) আমদানিকৃত মটর গাড়ীর চালান শুক্কায়নের সময় আমদানিকৃত মটর গাড়ী ট্যাক্সি সার্ভিস ব্যতিত অন্য কোন উদ্দেশ্যে ব্যবহৃত হইবে না মর্মে একটি অঙ্গীকারনামা আমদানিকারক কর্তৃক সংশ্লিষ্ট শুক্ক কর্তৃপক্ষের বরাবরে দাখিল করিতে হইবে;
- (৫) শুক্কায়নের সময় “ট্যাক্সি ক্যাব হিসাবে ব্যবহারের জন্য আমদানিকৃত” কথাগুলি উল্লেখ করিয়া আমদানি সংক্রান্ত সকল দলিলপত্রে সংশ্লিষ্ট শুক্ক কর্তৃপক্ষ সীল বসাইবে;
- (৬) আমদানিকৃত মটরগাড়ী শুক্কায়ন ও খালাসের পর আমদানি সংক্রান্ত প্রয়োজনীয় তথ্য শুক্ক কর্তৃপক্ষ সরাসরি বিআরটিএ-কে প্রেরণ করিবে এবং উক্ত তথ্য প্রাপ্তির পর বিআরটিএ ট্যাক্সি ক্যাব হিসাবে মটর গাড়ী রেজিস্ট্রেশনের জন্য প্রয়োজনীয় ব্যবস্থা গ্রহন করিবে;
- (৭) সাধারণ গাড়ীর উপর প্রযোজ্য স্বাভাবিক শুক্ক-কর পরিশোধ এবং সেই মর্মে সংশ্লিষ্ট কমিশনার অব কাষ্টমস এর প্রত্যয়ন পত্র ব্যতিরেকে এই প্রজ্ঞাপনের আওতায় রেয়াতী হারে খালাসকৃত এবং ট্যাক্সি ক্যাব হিসাবে নিবন্ধিত কোন মটর গাড়ী বিআরটিএ ব্যক্তিগত গাড়ী হিসাবে পুনঃনিবন্ধিত করিতে পারিবে না;

(৮) রেয়াতী শুক্রে আমদানিকৃত মটর গাড়ী সাধারণতঃ হস্তান্তর যোগ্য হইবে না। তবে যদি বিশেষ প্রয়োজনে হস্তান্তর করিতে হয়, তাহা হইলে বিআরটিএ কেবলমাত্র ট্যাক্সি ক্যাব হিসাবেই দফা (২) এ বর্ণিত কোন কোম্পানীর নিকট উহা হস্তান্তরের অনুমতি প্রদান করিতে পারিবে।

২। আমদানীকৃত মটর গাড়ী ট্যাক্সি ক্যাব ছাড়া অন্য কোন উদ্দেশ্যে ব্যবহার করা হইলে সংশ্লিষ্ট শুল্ক কর্তৃপক্ষ উক্তরূপ ব্যবহারকারী কোম্পানীর বিরুদ্ধে Customs Act, 1969 (IV of 1969) এর section 156(1) এর Table এর column 1 এর serial No. 10A এর বিপরীতে column 2 তে বর্ণিত শাস্তিমূলক ব্যবস্থা গ্রহন করিবে।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/:-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(শুল্ক)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

নং. এস. আর. ও ১৫২-আইন/৯৭/১৭১০/শুল্ক।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

Customs Act.1969 (IV of 1969) এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, স্বজনস্বার্থে, অত্র বিভাগের ১৩ই শ্রাবণ, ১৪০৩ বাংলা/২৮শে জুলাই, ১৯৯৬ ইংরেজী তারিখের প্রজ্ঞাপন নং. এস. আর. ও ১২৩-আইন/৯৬/১৬৭৫/শুল্ক রহিত করিয়া নিম্নোক্ত টেবিল-১ এ উল্লিখিত পণ্যের ক্ষেত্রে যে পরিমাণ শুল্ক মূল্যাভিত্তিক ১৫% এবং টেবিল-২ এ উল্লিখিত পণ্যের ক্ষেত্রে যে পরিমাণ শুল্ক মূল্যাভিত্তিক ৩০% এর অধিক হয় সেই পরিমাণ শুল্ক মওকুফ করিল, যথাঃ-

টেবিল-১

## 1. Resistors

- (a) Carbon Composition
- (b) High Stability Carbon film
- (c) Metal film
- (d) Thick film
- (e) Carbon film
- (f) Metal Oxide
- (g) Solid
- (h) Wire Wound:
  - (i) Silicon
  - (ii) Vitreous
  - (iii) Ceramic
  - (iv) Fusible
  - (v) Cermet

## 2. Variable Resistors(Sliding/Rotary)

- (a) Conductive plastic
- (b) Carbon toac
- (c) Cermet
- (d) Wire Wound:
  - (i) Single turn
  - (ii) Multi-turn
- (e) Multi-turn timmer
- (f) Presets
- (g) P.C.B type

## 3. Semi-Conductors:

## (a) Rectifier:

- (i) Silicon rectifiers diodes up to 6Amps
- (ii) Silicon fast recovery up to 7 Amps
- (iii) E.H.T. up to 24 K. at CmA
- (iv) Stud mounting up to 40 Amps
- (v) Isoated base diode modules up to 100 Amps
- (vi) Silicon bridge rectifier up to 45 Amps

## (b) Diodes (excluding EHT Diodes)

(c) Zener Diodes up to 5 W

(d) Diaes up to 250+10V

(e) Constant Current diodes 50 Volts up to 5mA

## (f) Voltage references:-

- (i) Temperature Compersented
- (ii) Band gaps devices
- (iii) Precision Voltage references

## (g) Thyristors :

- (i) S.C.R up to 40 Amps
- (ii) G.T.O up to 6.5 Amps
- (iii) Isolated base up to 100 Amps
- (iv) Silicon controlled Switch 70V, 250Amps

(h) Tracts All tyes up to 40 Amps

(i) Sides all types up to 40 Amps

(j) Progrãmmable current source Max output current 10mA



(k) Transistors :-

- (i) General purpose
- (ii) Audio
- (iii) R.F
- (iv) F.E.T
- (v) MOSFET
- (vi) Unijunction
- (vii) Surge Absorber
- (viii) Thermistor
- (ix) Ring Varistor

(l) Intergrated Circuits (I.Cs)

- (i) Linear
- (ii) Digital
- (iii) Logi
- (vi) Audio
- (v) Module(LED and LCD), Bargraph, Phase angle trigger, isolation Amp. etc.
- (vi) L.S.I
- (vii) Micro Processors
- (viii) V.L.S.I
- (ix) Memories (RAM, EPROM,EAROM) etc
- (x) Sockets and protectors for ICs
- (xi) Washers for I.C
- (xii) IC Bonding and Packing materials
- (m) Bases and holder for Semi-conductor

4. Opto-Electronics:

- (a) Light emitting diodes (with holder) (L.F.D.) all colours
- (b) Bar-Array
- (c) Photo-diode
- (d) Light dependent Resistor
- (e) Opto-Isolator

- (f) Displays:
- (i) 7 Segment L.E.D. display up to 50 MM height
  - (ii) 7 Segment/5x 7.DOTS with CURSOR, LCD display up to 50 MM height
  - (iii) Alpha numeric up to 12 mm height
  - (iv) Filament display up to 12 mm height
  - (v) Large LCD module for CRT with display
- (g) Fiber Optics :-
- (i) Polymereable(Single or double pole)
  - (ii) Emitter
  - (iii) Detector
  - (iv) Connector
  - (v) Terminal

5. Indicator :-

- (a) Pilot lamps:-
- (i) Neon/Xenon (Small indicating)
  - (ii) Filament 6 v to 69 v maximum 5 watts
  - (iii) Low pressure sodium up to 18 watts
  - (iv) Bulbs all values with control gear up to 1 watts.

6. Sensors :-

- (a) Thermister (P.T.C, N.T.C)
- (b) Thermister Probes
- (c) Miniature Bead
- (d) Bimetalic temperature switch
- (e) Solid state temperature switch
- (f) Temperature sensor I.C
- (g) Thermocouple wire (all types J.K.T.N.R.S.)
- (h) Thermocouple compensating lead (All types)
- (i) Pyro-electric detectors
- (j) Rotary position sensor
- (k) Induction Magnetic Pick-ups
- (l) Ultrasonic Transducers
- (m) Tilt-switches

- (n) Mercury-position sensor
- (o) Halt-effect devices
- (p) Fluid Sensors
- (q) Liquid sensor
- (r) Pressure sensor
- (s) Gas sensor
- (t) Strain sensor
- (u) Smoke and heat detectors
- (v) Current transducers (A.C. and D.C.)
- (w) R.C. Sensor
- (x) Posistors.

7. Printed Circuit Board (P.C.B.)(excluding P.C.B. of one Band Radio):-

- (a) P.C.B Frame/support/P.C.B Cushion
- (b) U.V. Tubes and starters up to 40 watt
- (c) Photo Resist Board (Single and Double Sided)
- (d) Copper Clad Board (Single and Double Sided)
- (e) Etch resisting P.C.B. transfers (Etch resisting pins)
- (f) P.C.B processing etching and washing tanks
- (g) Printed circuit processing chemicals.
  - (i) Tin Plating crystals
  - (ii) Ferric Chloride hexahydrate crystals.
  - (iii) Sodium hydroxide crystals.
- (h) Precision line film (photographic) for P.C.B Masters and copies
- (i) All types of drawing materials for Printing Circuit Board (P.C.B)

8. Relays :-

- (a) Read relay
- (b) Miniature P.C.B up to 4 pole change over
- (c) High sensitivity
- (d) Hermetically sealed
- (e) Solid State up to 5 Amps
- (f) Bases for above.

## 9. Solenoid-Valves :-

- (a) General purpose solenoids up to 0.5 inch dia
- (b) Rotary solenoids up to 0.5 inch dia

## 10. Motors (small) :-

- (a) Stepper all types
- (b) Precision D.C servo systems-40 watts
- (c) Synchronous (A.C System) up to 40 watts
- (d) Shaded pole-40 watts
- (e) Gear Box for D.C Precision motors
- (f) Gear Box for Synchronous-maximum 2 watts

## 11. Timer &amp; Counter :-

- (a) Can timer assembly up to 6 gamps with V.3 microswitch
- (b) Gear kit for can timer (second minutes and hour kits)
- (c) Synchronous motors-100 V.A
- (d) Gear box housing for synchronous motors
- (e) Impulse counter up to 6 digit, 3 watts (Non-resting and resting type A.C and D.C Coils)

## 12. Pointer.

## 13. Suppressors :-

- (a) Metal Oxide varistor up to 70 joules
- (b) High Speed up to 18 volts, peak current up to 140 amps
- (c) Mains filters 1 to 30 MHz attenuation 20 db
- (d) Suppressor chocks 0.5 Amp 1 mH
- (e) VHF chocks maxm 3 Amp 4mH

## 14. Key board.

## 15. Soldering and connecting Materials :

- (a) Solder rod
- (b) Solder wire
- (c) Solder bar
- (d) Solvent/Flux/B20 Thinner.
- (e) Adhesive (Special type) cement or glue)

- (f) Tape cloth (Special type/cloth Buffer)
  - (g) Adhesive/Transparent Tape (Special type)
  - (h) Lugs.
16. L.E.D/Light Emitting diode.
17. Sealed lead Acid Battery.
18. Overload Circuit Breaker-3,6,10,16,32,40 & 60 Amps.
19. Ferrite core.
20. E/I Core.

টেবিল-২.

1. Capacitors:-

- (a) Aluminium electronics/electrolytic/  
Chemical Condenser
- (b) Solid Aluminium
- (c) Solid Tantalum
- (d) Metalised film
- (e) Poly Carbonate
- (f) Polystyrene
- (g) Polyester
- (h) Polypropylene
- (i) Silver mica/Mica
- (j) Monolithic ceramic
- (k) Disceramic/Ceramics
- (l) Plate Ceramics
- (m) Suppression
- (n) Trimmer
- (o) Mylar
- (p) Styrol
- (q) Spark/Spark gap

## 2. Regulators (Voltage) :-

- (i) Fixed  $\pm 5\text{v}$ ,  $\pm 12\text{v}$ ,  $\pm 15\text{v}$ ,  $\pm 24\text{v}$ , upto 35A
- (ii) Variable 1.2v to 40v, 4A
- (iii) Switching 5.1v to 40v, 4A
- (iv) Tripler/Voltage multiplier

## 3. Meters :-

- (i) Analogue-up to 50 Amp, 300v and up to 100 mm dia or rectangular
- (ii) Digital-4.5 digit (LED and LCD) modules only

## 4. Switches (excluding Touch Switches) :-

- (a) Toggles
- (b) Rocker
- (c) Slide
- (d) Push Button
- (e) Panel Switch
- (f) Key Switch
- (g) Microswitch
- (h) P.C.B mounting switch
- (i) Rotary Switch :-
  - (i) Wafer
  - (ii) Binary coded
  - (iii) Thumb Wheel edge
- (j) Lever Switches :-
  - (i) P.C.V
  - (ii) D.I.I
- (k) Reed
- (l) Proximity
  - (i) Inductive
  - (ii) Capacitor
- (m) Opto switch
  - (i) Slotted
  - (ii) Retro-Reflective scan
  - (iii) Diffuse scan

5. P.W.B/P.C.B (Printed Circuit Board), unconnected, (all types)
6. Loudspeaker/Speaker (without any Endosure) :-
  - (a) General purpose :-
    - (i) upto 3.5 inch & maxm. 20 watts
    - (ii) upto 5 inch & maxm 6 watts
    - (iii) upto 8 inch & maxm 10 watts
  - (b) Wide range, dual cone :-
    - (i) upto 6.5 inch & maxm 20 watts
    - (ii) upto 8 inch & maxm 35 watts
    - (iii) upto 12 inch & maxm 100-watts
  - (c) Tweeter/Woofer
  - (d) Earphone
  - (e) Earphone jack/plug
7. Micro-phones (insert only) :-
  - (a) Capacitor inserts
  - (b) Dynamic inserts/capsule
  - (c) Piezo-electric (P.C.B mounting)
  - (d) Phone jack
8. Terminal :-
  - (a) Screw Terminal (50 volt., 1 Amps)
  - (b) Terminal block up to 6 Amps standard (polytheinic, ceramic)
  - (c) Terminal (positive/Negative)
  - (d) Text point (Marker)
  - (e) Antenna Terminal Board & Socket
  - (f) Square pins & Terminal pins
9. Connector :-
  - (a) Jack connector/Jack
  - (b) Phono-connector
  - (c) Module connector
  - (d) P.C.B. edge connector
  - (e) Edge connector

- (f) Ribbon cable connector(Inter P.C.B. flexible circuit)
- (g) Barrier strip
- (h) Market strip
- (i) Crimp connector
- (j) Connector pins/Jumper wire
- (k) Sockets
- (l) R.C.A. jack

#### 10. Transformers :

- (a) Power transormer (excluding-220v-3v,4.5v,9v,12v.)
- (b) Audio/Video matching transformer
- (c) Horizontal drive transformer
- (d) Horizontal linearity Transformer
- (e) Balun Transformer
- (f) I.F./R.F./A.F/V/I.F.Chroma/pin cushion Transormer
- (g) Side D.P.C. Transformer up to 150mm
- (h) E/I core Transformer up to 150mm
- (i) Ferite core Transformer/Ferite(excluding ferite core-Flit type)

#### 11. Heat sinks for semi-conductors :-

- (a) Standard heat sinks (D.I.L.clipon, Toz plastic PKG. TO 00
- (b) Shields for P.C.B. Transsistors & ICs
- (c) Radiator holder for Transistors
- (d) Silicon grease
- (e) High power for encapsulated modules

#### 12. Special Staple pins for T.V. Cabinet

- (a) Eyelets
- (b) Rivets maxm. 3 mm dia & up to 10 cm
- (c) Rear Connector Panel
- (d) Conductive silicon rubber
- (e) lock washer/spindle maxm.. 6 mm dia & up to 10 cm
- (f) Telescopic Antenna (excluding medium wave Antenna coil)
- (g) spacer/Spacer support



13. Turret block/Tuner, all types
14. Channel Cover Assembly/cool/Cassette door/Battery door
15. Glass case. Fuse and Fuse Holder up to 10 Amp. 300 volts
16. Multiple Magnet units
17. Buttons, all types
18. Crystals/Variable Coils up to 100 MZ
19. Cabinets/cases other than those of one Band Radio and Television (including laminated plywood cabinet but excluding wooden cabinets):
  - (a) Cabinet top, Front, Rear & Bottom
  - (b) Front control Panel
  - (c) Rear Connector Panel
  - (d) Front grill/Front Mask
  - (e) carrying Handle/strip
  - (f) Combination panel
20. Tape Deck mechanism for Radio-Cassette- Recorder
21. Mica plate/Insulating plate
22. Audio head for recording/reproducing (Two-in-one) both stereo & Mono.
23. Erase Head (Two-in one), both stereo & Mono
24. Mount cylinder
25. Rubber Belt, Round/Flat, up to 14" dia
26. Pinch Roller
27. Loading Motor Assembly
28. Supply/Take up Reel Assembly
29. Surface Mounting Devices (S.M.D)
30. Circuit block/panel

31. Pulleys/Sleeving up to 100 mm. dia
32. Plate board mask
33. Tuning wheel/Dial drum
34. Insulator mounting/Insulator inserts,  
for Transistors and I.Cs
35. Dial plate/Arm plate/Dial Glass/Felter Glass
36. Wires & cable (special type):
  - (a) P.V.C./Venyle wire
  - (b) Co-axial cable (flat cable)/I.F Cable/R.R.single,wire with shield
  - (c) Holder cord
  - (d) Flat/Round braided wire
  - (e) Special Flat wire up to 10 core
  - (f) Sheaths in cut length up to 50mm
  - (g) Dial cord
37. Ferrite Bar/Antenna holder/Antenna Bracket
38. Spindle/Tuning Shaft/dial post
39. Speaker Clip/Choke plate
40. Knobs/Buttons
41. Toggle Knob/Silde Knob/Knob Bowl
42. Plate ornaments/All Type of Plate
43. Coil/MW & SW Tuning Coil. Antenna Coil
44. SW OSC/Bias osc Transformer
45. R.F. Inductor
46. I.F.T.
47. VHF-Four Core Socket
48. Printed substrate
49. Cassette Door Lens/Glass
50. Switching Transformer
51. Dial Spring
52. Cassette Door Reflector/Reflector plate

53. Recording plate/Recording Spring plate/Lever
54. Cassette Door spring/Spring plate
55. MIC Cushion/Saranet Cushion
56. Battery Compartment/Case
57. Dual Volt cover
58. Leg Mounting plate
59. P.V.C. (Poly Variable Capacitor)VARCO
60. Dial Reflector/Dial Scale
61. Double guide pulley shaft tube
62. Positive Pole Holder/Terminal negative/positive/negative/positive plate
63. Metal Frame/Chassis
64. Capacitor. Terephthalate
65. Lead Jumper
66. Inlet Ac 2p
67. Lead Switch
68. Drum/Tuning Capacitor
69. Cassete Door/Window
70. Cassete Holder
71. Buzzer
72. Speaker Cord
73. Cassette Lid
74. Plate marker/Frequency T. plate
75. Frequency Rotator/Rotator
76. Speaker Cover
77. B. Makut Holder

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)

অতিরিক্ত সচিব (পদাধিকারবলে)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থমন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ

(শুল্ক ও মূল্য সংযোজন কর)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

নং-এস.আর.ও ১৫৩-আইন/৯৭/১৭১১/শুল্ক।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

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

উপরি-উক্ত প্রজ্ঞাপনের Table-1 এর কলাম (1) এর -

- (১) Heading No. 84.48 এবং উহার বিপরীতে উল্লিখিত কলাম (2) এর এন্ট্রিসমূহের পর কলাম (2) ও (3) এ যথাক্রমে নিম্নরূপ এন্ট্রিসমূহ সন্নিবেশিত হইবে; যথা :-

"8448.20.00; 448.31.00	Card Conversion
8448.33.10; 448.39.00	and Ring Frame
	Drafting Zone
	Conversion only" ;

- (২) Heading No. 84.80 এবং উহার বিপরীতে উল্লিখিত এন্ড্রিসমূহের পর নিম্নরূপ নূতন Heading No. ও এন্ড্রিসমূহ সন্নিবেশিত হইবে; যথা :-

"84.83 8483.40.00 Industrial type gear box only" ।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(ডঃ এম. ফাওজুল কবির খান)  
প্রথম সচিব (শুল্ক) ।

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

প্রজ্ঞাপন

নং-এস,আর,ও ১৫৪-আইন/৯৭/১৭১২/শুল্ক।      ২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।  
 ঢাকা, -----  
 ১২ই জুন, ১৯৯৭ ইংরেজী।

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

— উপরি-উক্ত প্রজ্ঞাপনের Table-1 এর কলাম (1) এর -

- (১) Heading No. 84.48 এবং উহার বিপরীতে উল্লিখিত কলাম (2) এর এন্ড্রিসমূহের পর কলাম (2) ও (3) এ যথাক্রমে নিম্নরূপ এন্ড্রিসমূহ সন্নিবেশিত হইবে; যথা ঃ-

"8448.20.00; 8448.31.00 · Card Conversion  
8448.33.10 ; 8448.39.00 and Ring Frame  
Drafting Zone  
Conversion only";

(২) Heading No. 84.81 এবং উহার বিপরীতে উল্লিখিত  
এন্ট্রিসমূহের পর নিম্নরূপ নূতন Heading No. ও  
এন্ট্রিসমূহ সন্নিবেশিত হইবে; যথা :-

"84.83 8483.40.00 Industrial type  
gear box only" ।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(ডঃ এম. ফাওজুল কবির খান)

প্রথম সচিব (শুল্ক) ।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
জাতীয় রাজস্ব বোর্ড

(শুক)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা ।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী ।

নং এস,আর,ও ১৫৫-আইন/৯৭/১৭১৩/শুক ।-Customs Act, 1969 (IV of 1969) এর section 219 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড, আটককৃত যানবাহন (অস্তবর্তীকালীন ছাড় প্রদান) বিধিমালা, ১৯৯৬ রহিত করিয়া, নিম্নরূপ বিধিমালা প্রণয়ন করিল, যথাঃ-

- ১। সংক্ষিপ্ত শিরোনাম।- এই বিধিমালা আটককৃত যানবাহন (অস্তবর্তীকালীন ছাড় প্রদান) বিধিমালা, ১৯৯৭ নামে অভিহিত হইবে।
- ২। আটককৃত যানবাহন ছাড় প্রদানকারী কর্মকর্তা।- Customs Act, 1969 (IV of 1969) এর অধীন বাজেয়াপ্তযোগ্য কোন পণ্য, অতঃপর পণ্য বলিয়া উল্লিখিত, পরিবহন অথবা বোঝাই করার দায়ে উক্ত Act এর section 157 এর sub-section(2) এর অধীন আটককৃত কোন যানবাহন, অতঃপর যানবাহন বলিয়া উল্লিখিত, সংশ্লিষ্ট মামলার চূড়ান্ত নিষ্পত্তি না হওয়া পর্যন্ত সহকারী কমিশনার এর পদমর্যাদার নিম্নে নহেন এইরূপ কোন শুল্ক কর্মকর্তা, অতঃপর সংশ্লিষ্ট কর্মকর্তা বলিয়া উল্লিখিত, বিধি ৩ এ বর্ণিত শর্তাদি পূরণ ও বিধি ৪ এ বর্ণিত পদ্ধতি অনুসরণ সাপেক্ষে, অস্তবর্তীকালীন ছাড়, অতঃপর ছাড় বলিয়া উল্লিখিত, প্রদান করিতে পারিবেন।



৩। যানবাহন ছাড় প্রদানের শর্তাবলী।- বিধি ২এর অধীন যানবাহন ছাড় প্রদান করার উদ্দেশ্যে সংশ্লিষ্ট কর্মকর্তার নিকট নিম্নবর্ণিত বিষয়সমূহ সন্তোষজনক বলিয়া প্রতীয়মান হইতে হইবে, যথাঃ-

(ক) যানবাহনের মালিক বা চালক ইতিপূর্বে অনুরূপ পণ্য পরিবহনে অংশ গ্রহণ করে নাই;

(খ) যানবাহন ছাড় প্রদান করার ফলে উক্ত যানবাহন ও পণ্য সংক্রান্ত বিচারাধীন মামলা নিষ্পত্তির ক্ষেত্রে ন্যায় বিচারের স্বার্থ ক্ষুণ্ণ অথবা আলামত বিনষ্ট হইবে না।

৪। যানবাহন ছাড় প্রদানের পদ্ধতি।- (১) সরকার কর্তৃক অনুমোদিত এবং যথাযথ কর্তৃপক্ষ কর্তৃক নিবন্ধিত বাংলাদেশের কোন যানবাহন মালিক সমিতিভূক্ত সদস্যদের মালিকানাধীন বাস, ট্রাক, মিনিবাস ও অন্যান্য মোটর চালিত যানবাহন ছাড় প্রদানের ক্ষেত্রে নিম্নবর্ণিত পদ্ধতি অনুসরণ করিতে হইবে, যথাঃ-

(ক) যানবাহনের প্রকৃত মালিককে যানবাহন মালিক সমিতির সদস্যভুক্তির হালনাগাদ সনদপত্র অথবা উক্ত সমিতি কর্তৃক প্রদত্ত এতদসম্পর্কিত প্রত্যয়নপত্র এবং উক্ত যানবাহনের মালিকানা সম্পর্কিত সকল প্রকার প্রমাণাদিসহ উক্ত যানবাহন ছাড় প্রদানের জন্য আবেদনপত্র সংশ্লিষ্ট কর্মকর্তার নিকট দাখিল করিতে হইবে;

(খ) যানবাহনের প্রকৃত মালিককে সংশ্লিষ্ট কর্মকর্তার নিকট নন জুডিসিয়াল স্ট্যাম্পে যানবাহন মালিক সমিতি কর্তৃক প্রত্যয়িত এবং যথাযথভাবে সীল-স্বাক্ষরযুক্ত একটি ব্যক্তিগত মুচলেকা এই মর্মে প্রদান করিতে হইবে যে, সংশ্লিষ্ট কর্মকর্তার নির্দেশ মোতাবেক উক্ত যানবাহনের মালিক যে কোন সময় যে কোন স্থানে উক্ত যানবাহন উপস্থাপন করিতে এবং মামলার রায় প্রদানকারী কর্মকর্তা কর্তৃক প্রদত্ত কোন শাস্তি মানিয়া

লইতে ও আরোপিত জরিমানা পরিশোধ করিতে বাধ্য থাকিবে।

(২) উপ-বিধি (১) এ বর্ণিত যানবাহন ব্যতীত অন্যান্য যানবাহন ছাড় প্রদানের ক্ষেত্রে নিম্নরূপ পদ্ধতি অনুসরণ করিতে হইবে, যথাঃ-

(ক) যানবাহনের প্রকৃত মালিককে উক্ত যানবাহনের মালিকানা সম্পর্কিত সকল প্রকার প্রমাণাদিসহ উক্ত যানবাহন ছাড় প্রদানের আবেদনপত্র সংশ্লিষ্ট কর্মকর্তার নিকট দাখিল করিতে হইবে;

(খ) যানবাহনের প্রকৃত মালিককে সংশ্লিষ্ট কর্মকর্তার নিকট এই বিধিমালার সহিত সংযোজিত পরিশিষ্টে প্রদত্ত ছক মোতাবেক যে কোন তফসিলী ব্যাংক হইতে সংশ্লিষ্ট কর্মকর্তা যেরূপ গ্রহণযোগ্য মনে করেন সেইরূপ অর্থের জন্য একটি নিঃশর্ত ব্যাংক গ্যারান্টি প্রদান করিতে হইবে।

(৩) যানবাহন সম্পর্কে কোন আদালতে কোন মামলা বিচারাধীন থাকিলে, সংশ্লিষ্ট আদালতের পূর্বানুমতি সাপেক্ষে, উক্ত যানবাহন ছাড় প্রদান করা যাইবে।

পরিশিষ্ট  
বিধি ৪(২) (খ) দ্রষ্টব্য।

ব্যাংক গ্যারান্টির ছক

আমরা -----  
(ব্যাংকের নাম ও ঠিকানা)  
Customs Act, 1969 (IV of 1969) এর section 157 এর sub-  
section(2) মোতাবেক জনাব/মেসার্স -----

(যানবাহনের প্রকৃত মালিকের নাম ও ঠিকানা)  
এর মালিকানাধীন ----- অন্তর্বর্তীকালীন ছাড়া  
(সংস্থা ও যানবাহনের প্রকার)  
প্রদানের জন্য সহকারী/ডেপুটি/ঘুগা/অতিরিক্ত কমিশনার/ কমিশনার অব কাস্টমস -----

(শুল্ক স্টেশনের নাম ও ঠিকানা)  
এর মাধ্যমে গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিকট টাকা -----

(টাকার পরিমাণ অংক ও কথায়)  
এর জন্য অত্র গ্যারান্টি প্রদান করিতেছি। আমরা এই মর্মে আরও অঙ্গীকার করিতেছি যে, আলোচ্য  
যানবাহনের মালিক উল্লিখিত কর্মকর্তার নির্দেশ মোতাবেক উক্ত যানবাহন যে কোন সময় যে কোন  
স্থানে উপস্থাপন করিতে বাধ্য থাকিবে এবং উক্তরূপ উপস্থাপন করিতে ব্যর্থ হইলে উক্ত কর্মকর্তা  
কর্তৃক চাহিবামাত্র টাকা -----

(টাকার পরিমাণ অংক ও কথায়)  
কোন প্রকার ওজর আপত্তি ছাড়া এবং যানবাহনের মালিকের সহিত কোন যোগাযোগ ব্যতিরেকে  
নিঃশর্তভাবে প্রদান করিতে বাধ্য থাকিব। যানবাহন সম্পর্কিত তথ্যাবলী নিম্নরূপ :-

- (ক) যানবাহনের ধরণ -----  
(খ) মডেল ও তৈরীর সন -----  
(গ) চেসিস নম্বর -----  
(ঘ) ইঞ্জিন নম্বর -----  
(ঙ) রেজিস্ট্রেশনের স্থান ----- তারিখ -----  
রেজিস্ট্রেশন নম্বর ----- রেজিস্ট্রেশনের বৈধ মেয়াদ -----  
(চ) চালকের নাম ----- ড্রাইভিং লাইসেন্স নম্বর -----

২। অত্র ব্যাংক গ্যারান্টিটি আলোচ্য যানবাহন সংক্রান্ত মামলার চূড়ান্ত নিষ্পত্তি আদেশ জারি না হওয়া পর্যন্ত বলবৎ থাকিবে।

স্থান -----

স্বাক্ষর -----

তারিখ -----

নাম -----

পদবী -----

সীলমোহর -----

[সংশ্লিষ্ট গুচ্ছ দপ্তর কর্তৃক পূরণীয়]

(১) আটক মামলার নম্বর : ----- তারিখ : -----

(২) ব্যাংক গ্যারান্টি রেজিস্টার নম্বর : -----

(৩) রেজিস্টারে এই ব্যাংক গ্যারান্টির ক্রমিক নম্বর : -----

.....  
সহকারী/ডেপুটি/যুগ্ম/অতিরিক্ত কমিশনার/কমিশনারের স্বাক্ষর

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোঃ মাসুদ সাদিক)

দ্বিতীয় সচিব (গুচ্ছ)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থমন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ  
জাতীয় রাজস্ব বোর্ড

(শুক)

• প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

নং-এস,আর,ও ১৫৬-আইন/৯৭/১৭১৪/শুক।- 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, যথা :-

উপরি-উক্ত বিধিমালার-

১। বিধি ৯ এর -

(ক) উপ-বিধি (১) এর দফা (ড) এ “লিপিবদ্ধ না থাকিলে” শব্দগুলির পর “অথবা আইনের section 193C এর অধীন গঠিত রিভিউ কমিটি কর্তৃক পরিদর্শন সংস্থার প্রত্যয়িত মূল্য প্রত্যাহ্যান করা হইলে” শব্দগুলি সন্নিবেশিত হইবে;

(খ) উপ-বিধি (২) এর পরিবর্তে নিম্নরূপ উপ-বিধিসমূহ প্রতিস্থাপিত হইবে, যথা :-

“(২) কমিশনার অথবা সংশ্লিষ্ট শুদ্ধ কর্মকর্তার নিকট পরিদর্শন সংস্থা কর্তৃক প্রত্যয়িত মূল্য অযৌক্তিক প্রতীয়মান হইলে তিনি পণ্যের শুদ্ধায়ন ও খালাস স্থগিত রাখিয়া আইনের section 193C এর অধীন গঠিত রিভিউ কমিটিতে বিষয়টি উত্থাপন করিবেন এবং উক্ত কমিটি সংশ্লিষ্ট সকল বিষয় বিবেচনা করিয়া সর্বোচ্চ ৪৮ (আটচল্লিশ) ঘন্টা সময়ের মধ্যে (ছুটির দিন ব্যতীত) সিদ্ধান্ত প্রদান করিবে।

রিভিউ কমিটি পরিদর্শন সংস্থা কর্তৃক প্রদত্ত প্রত্যয়নপত্রে উল্লিখিত মূল্য গ্রহণ বা প্রত্যাখ্যান করিতে পারিবে।

(২ক) উপ-বিধি (২) এর উদ্দেশ্যে, রিভিউ কমিটির সভায় উহার সংখ্যাগরিষ্ঠ সদস্যের উপস্থিতি দ্বারা সভার কোরাম হইবে এবং উপস্থিত সদস্যদের সংখ্যাগরিষ্ঠ ভোটের ভিত্তিতে সিদ্ধান্ত গৃহীত হইবে, এবং ভোটের সমতার ক্ষেত্রে সভায় সভাপতিত্বকারী ব্যক্তি একটি দ্বিতীয় বা নির্ণায়ক ভোট প্রদান করিতে পারিবেন।”;

(গ) উপ-বিধি (৩) এ “উপ-বিধি (২) অনুসারে” শব্দগুলি, সংখ্যা ও বন্ধনীগুলির পরিবর্তে “পরিদর্শন সংস্থা কর্তৃক” শব্দগুলি প্রতিস্থাপিত হইবে।

২। পরিশিষ্ট-১ এর পরিবর্তে নিম্নরূপ পরিশিষ্ট-১ প্রতিস্থাপিত হইবে; যথাঃ-

“পরিশিষ্ট-১

পরিদর্শন সংস্থা কর্তৃক প্রদত্ত প্রত্যয়নপত্র Customs Act, 1969 (IV of 1969) এর First Schedule এ উল্লিখিত, নিম্নরূপ Heading No. এবং উহার বিপরীতে উল্লিখিত বর্ণনার পণ্যের ক্ষেত্রে প্রযোজ্য হইবে না, যথা ঃ-

Serial No.	Heading No.	Description of goods
1.	07.13	Peas
2.	15.02	Tallow
3.	25.23	Cement
4.	28.15	Caustic Soda
5.	28.36	Soda Ash
6.	39.01	All goods
	to 39.14	

Serial No.	Heading No.	Description of goods
7.	39.20 39.21	Cellophane; Plastic film metalised/coated with aluminium dust/plastic laminated with other material (printed/unprinted)
8.	40.11 40.13	Tyres and tubes of bicycles and rickshaws
9.	48.01 to 48.23	All goods
10.	52.05 52.06 52.07 54.02 54.03 54.06 55.09 55.10 55.11	Yarn (all sorts)
11.	72.08 72.09 72.10 72.11 72.12	G.P./B.P./M.S. (Iron or non alloy steel) sheet or coil whether or not painted/varnished/coated/plated/ coloured (primary and secondary quality)
12.	73.03 to 73.07	G.I. Pipes

Serial No.	Heading No.	Description of goods
13.	82.02	Hack Saw blade
14.	85.04	Transformer
15.	87.03 87.04	Car/Microbus/Jeep/Pickup
16.	87.12	Bicycle
17.	Respective H.S. Headings	All goods with highest effective customs duty rates vide S.R.O. No. 149-Law/97/1707/Cus dt.12.6.97।”

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)  
অতিরিক্ত সচিব (পদাধিকারবলে)।



গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ  
(শুল্ক)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

নং-এস,আর,ও ১৫৭-আইন/৯৭/১৭১৫/শুল্ক।-Customs Act, 1969 (IV of 1969) এর section 193C এর sub-section (1) এর বিধান মোতাবেক সরকার প্রতিটি কাস্টমস্ স্টেশনের জন্য নিম্নবর্ণিতদের সমন্বয়ে একটি করিয়া রিভিউ কমিটি গঠন করিল, যথা :-

- |   |              |
|---|--------------|
| (১) সংশ্লিষ্ট কমিশনার অব কাস্টমস অথবা তৎকর্তৃক মনোনীত শুল্ক কর্মকর্তা (সহকারী কমিশনার পদমর্যাদার নিম্নে নহেন) | - সভাপতি     |
| (২) পি.এস.আই সংস্থার একজন প্রতিনিধি   | - সদস্য      |
| (৩) ফেডারেশন অফ বাংলাদেশ চেম্বার্স অফ কমার্স এ্যান্ড ইন্ডাস্ট্রি এর একজন প্রতিনিধি                            | - সদস্য      |
| (৪) বাণিজ্য মন্ত্রণালয় অথবা অর্থ মন্ত্রণালয় এর একজন প্রতিনিধি   | - সদস্য      |
| (৫) আমদানী চালান খালাসের দায়িত্বপ্রাপ্ত শুল্ক কর্মকর্তা (সুপারিনটেনডেন্ট পদমর্যাদার নিম্নে নহেন)             | - সদস্য-সচিব |

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষর/-

(খাজা গোলাম সারওয়ার)  
অতিরিক্ত সচিব (পদাধিকারবলে)

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
জাতীয় রাজস্ব বোর্ড

(শুদ্ধ)

প্রজ্ঞাপন

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা ।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী ।

এস, আর, ও নং ১৫৮-আইন/৯৭/১৭১৬/শুদ্ধ ১-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, যথাঃ-

উপরি-উক্ত বিধিমালার -

১। বিধি ৩ এর -

(ক) উপ-বিধি (৩) এ “মিউজিক সেন্টার” শব্দগুলি ও কমার পর “বহনযোগ্য অডিও সিডি সেট (একক অথবা টু ইন ওয়ান বা থ্রি ইন ওয়ান এর সাথে সংযুক্ত),” শব্দগুলি, বন্ধনী ও কমা সন্নিবেশিত হইবে;

(খ) উপ-বিধি (৮) এর পরিবর্তে নিম্নরূপ উপ-বিধি (৮) প্রতিস্থাপিত হইবে, যথাঃ-

“(চ) বিদেশে অবস্থানের মেয়াদ নির্বিশেষে একজন বাংলাদেশী যাত্রী বিদেশ হইতে আগমনের সময় অথবা বিদেশে বসবাসরত বাংলাদেশী কোন যাত্রী বাংলাদেশে আগমনের সময় প্রতি ১১.৬৬৪ গ্রাম (এক তোলা) স্বর্ণ ৩০০/- (তিনশত) টাকা ও প্রতি ১১.৬৬৪ গ্রাম (এক তোলা) রৌপ্য ৬/- (ছয়) টাকা হারে শুদ্ধ প্রদান করিয়া অনধিক ৫ (পাঁচ) কেজি স্বর্ণ এবং ১৫ (পনের) কেজি রৌপ্য আমদানী করিয়া খালাস লইতে পারিবেন এবং একজন পুরুষ যাত্রী ৫০ (পঞ্চাশ) গ্রাম ও মহিলাযাত্রী ২০০ (দুইশত) গ্রাম ওজনের স্বর্ণালংকার বা রৌপ্য অলংকার শুদ্ধ, মূল্য সংযোজন কর ও সম্পূরক শুদ্ধ পরিশোধ ব্যতিরেকে আমদানী করিতে পারিবেনঃ

তবে শর্ত থাকে যে, এক প্রকারের অলংকার ছয়টি অথবা তিন সেটের অধিক হইবে না।”;

- ২। তফসিল-১ এর ক্রমিক নং ২০ ও উহার বিপরীতে উল্লিখিত এন্ট্রিসমূহের পর নিম্নরূপ নূতন ক্রমিক নং ২০ক ও উহার এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথাঃ-

“২০ক। বহনযোগ্য অডিও সিডি সেট  
একক অথবা টু ইন ওয়ান বা  
থ্রি ইন ওয়ানের সাথে সংযুক্ত - প্রতিটি ১০০০/- টাকা,”।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(ডঃ রশিদ উল আহসান)

প্রথম সচিব (শুদ্ধ)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
জাতীয় রাজস্ব বোর্ড

(শুদ্ধ)

আদেশ

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

নং- এস,আর,ও ১৫৯-আইন/৯৭/১৭১৭/শুদ্ধ। ঢাকা,

১২ই জুন, ১৯৯৭ ইংরেজী।

Customs Act, 1969 (IV of 1969) এর section 21 (b) এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড উহার ২৭শে জ্যৈষ্ঠ, ১৪০০ বাংলা/১০ই জুন, ১৯৯৩ ইংরেজী তারিখের আদেশ এস,আর,ও, নং ১১৪-আইন/৯৩/১৫১১/শুদ্ধ নিম্নরূপ অধিকতর সংশোধন করিল, যথা:-

উপরি-উক্ত আদেশের -

(১) Annex-I এর-

(ক) "B. Packing materials used exclusively in the manufacture of pharmaceutical products" শিরোনামাধীন ক্রমিক নং ২০ এবং উহার বিপরীতে উল্লিখিত এন্ট্রির পর নিম্নরূপ ক্রমিক নং এবং এন্ট্রি সংযোজিত হইবে, যথা :-

"21. Needle Cannulae.":

(২) Annex-II এর-

(ক) "A. Pharmaceutical raw materials used in the manufacture of pharmaceutical products but not exclusively" শিরোনামাধীন ক্রমিক নং 672 এবং উহার বিপরীতে উল্লিখিত এন্ট্রির পর নিম্নরূপ ক্রমিক নং এবং এন্ট্রিসমূহ সংযোজিত হইবে, যথা:-

"673. Silicon Oil

674. Ethylene Oxide Gas." ।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোঃ আজহারুল হক)

দ্বিতীয় সচিব (শুল্ক) ।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

জাতীয় রাজস্ব বোর্ড

(শুল্ক ও বিক্রয় কর)

আদেশ

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

নং, এস, আর, ও ১৬০-আইন/৯৭/১৭১৮/শুল্ক।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

Customs Act, 1969 (IV of 1969) এর section 21(b) এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড ইহার ৪ঠা অক্টোবর, ১৯৮৯ ইংরেজী/১৯শে আশ্বিন, ১৩৯৬ বাংলা তারিখের আদেশ নং এস, আর, ও ৩৪২-আইন/৮৯/১২৩৮/শুল্ক এর নিম্নরূপ অধিকতর সংশোধন করিল, যথা :-

উপরি-উক্ত আদেশের প্রস্তাবনা এ “সমুদয় পরিমাণ শুল্ক ও” শব্দগুলির পরিবর্তে “যে পরিমাণ শুল্ক মূল্যভিত্তিক ২.৫% এর অতিরিক্ত হয় সেই পরিমাণ শুল্ক ও সমুদয়” শব্দগুলি ও সংখ্যা প্রতিস্থাপিত হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোঃ আজহারুল হক)

দ্বিতীয় সচিব (শুল্ক)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

জাতীয় রাজস্ব বোর্ড

(শুল্ক ও বিক্রয় কর)

আদেশ

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

আদেশ নং- ১৮/৯৭/শুল্ক।

ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী।

Customs Act, 1969 (IV of 1969) এর section 21(b) এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড ইহার ২৮শে চৈত্র, ১৩৯৪ বাংলা/১১ই এপ্রিল, ১৯৮৮ ইংরেজী তারিখের আদেশ নং ০৪/শুল্ক এর নিম্নরূপ অধিকতর সংশোধন করিল, যথা :-

উপরি-উক্ত আদেশের প্রস্তাবনা এ "সমুদয় শুল্ক ও" শব্দগুলির পরিবর্তে "যে পরিমাণ শুল্ক মূল্যভিত্তিক ২.৫% এর অতিরিক্ত হয় সেই পরিমাণ শুল্ক ও সমুদয়" শব্দগুলি ও সংখ্যা প্রতিস্থাপিত হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোঃ আজহারুল হক)

দ্বিতীয় সচিব (শুল্ক)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
জাতীয় রাজস্ব বোর্ড

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা ।

স্থায়ী আদেশ নং-১৯/৯৭/স্ক। ঢাকা, -----

১২ই জুন, ১৯৯৭ ইংরেজী ।

বিষয় : আমদানী পণ্য তথ্য নিবন্ধন স্কীম (Import Particulars Registration Scheme) ।

আমদানীকৃত চালানের মূল্য বিষয়ে সঠিক তথ্যের অভাবে অনেক ক্ষেত্রেই আমদানীকৃত পণ্যচালান শুদ্ধায়ন ও খালাসে বিলম্বের সৃষ্টি হচ্ছে। উক্ত জটিলতা নিরসনকল্পে আন্তর্জাতিকভাবে খ্যাতিসম্পন্ন রপ্তানীকারকদের পণ্য চালান শুদ্ধায়ন ও খালাসের ক্ষেত্রে “আমদানী পণ্য তথ্য নিবন্ধন স্কীম” নামে নিম্নরূপ স্কীম প্রবর্তন করা যাচ্ছে :

২। স্কীমে অন্তর্ভুক্তির যোগ্যতা :- (ক) যে সকল আন্তর্জাতিক খ্যাতিসম্পন্ন রপ্তানীকারক (প্রস্তুতকারক অথবা তার পণ্য রপ্তানীর জন্য নিয়োজিত প্রতিনিধি) বাংলাদেশে গত তিন বছরে অন্ততঃ ৫ কোটি টাকার অধিক পণ্য রপ্তানী করেছেন তাদের ক্ষেত্রে এ স্কীম প্রযোজ্য হবে।

(খ) পুরাতন ও ব্যবহৃত পণ্যের ক্ষেত্রে এ স্কীম প্রযোজ্য হবে না।

৩। স্কীমের কার্যপদ্ধতি :- (ক) আন্তর্জাতিক খ্যাতিসম্পন্ন রপ্তানীকারকবৃন্দ পণ্য বাংলাদেশে রপ্তানীর আগেই তাদের সচরাচর



রপ্তানীকৃত পণ্যের বিবরণ, মূল্য, শুদ্ধ শ্রেণীবিন্যাস, সম্ভাব্য ক্ষেত্রে পণ্যের নমুনা ও রাসায়নিক পরীক্ষা প্রতিবেদন জাতীয় রাজস্ব বোর্ডে সরাসরি প্রেরণ করবে।

(খ) উপরোক্ত পণ্যতথ্যের যে কোন পরিবর্তন সম্পর্কে অবিলম্বে সরাসরি জাতীয় রাজস্ব বোর্ডকে অবহিত করবে।

(গ) রপ্তানীকারক কর্তৃক সরবরাহকৃত পণ্যতথ্য জাতীয় রাজস্ব বোর্ডের ট্যারিফ মূল্য নির্ধারণ কমিটি কর্তৃক অনুমোদিত হলে বোর্ড তা সকল কাস্টমস্ স্টেশনকে অবহিত করবে। জাতীয় রাজস্ব বোর্ড কর্তৃক অনুমোদিত পণ্যের তথ্যের সাথে সম্পূর্ণভাবে সংগতিপূর্ণ সকল চালান আনস্টাফিং (Unstuffing) এর আওতা বহির্ভূত থাকবে এবং সংশ্লিষ্ট কাস্টমস্ স্টেশন সর্বোচ্চ ২৪(চব্বিশ) ঘন্টার মধ্যে (ছুটির দিন ব্যতীত) সেকেন্ড এপ্রাইজমেন্ট (অর্থাৎ প্রথমে শুদ্ধায়ন ও পরে পণ্য পরীক্ষা) পদ্ধতিতে শুদ্ধায়ন সম্পন্ন করতে বাধ্য থাকবে।

তবে শর্ত থাকে যে, বোর্ড কর্তৃক অনুমোদিত পণ্যতথ্যের সাথে আমদানীকৃত পণ্য চালানোর কোনরূপ অসংগতি দেখা দিলে সেক্ষেত্রে চালানটি স্বাভাবিক প্রক্রিয়ায় খালাস করা হবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(ডঃ এম, ফাওজুল কবির খান)

প্রথম সচিব (শুদ্ধ)।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
জাতীয় রাজস্ব বোর্ড

২৯শে জ্যৈষ্ঠ, ১৪০৪ বাংলা।

স্থায়ী আদেশ নং- ২০/৯৭/শুঙ্ক।

ঢাকা,

১২ ই জুন, ১৯৯৭ ইংরেজী।

আমদানি ও রপ্তানি পণ্যের চালান শুঙ্কায়ন ও খালাস দ্রুত এবং সহজতর করার লক্ষ্যে এখন থেকে পুনরাদেশ না দেয়া পর্যন্ত কয়েকটি ক্ষেত্রে শুঙ্ক বিভাগের শুঙ্কায়নকারী কর্মকর্তাদের স্থলে আমদানিকারক/রপ্তানিকারক অথবা তার মনোনীত শুঙ্ক বিভাগের অনুমোদিত সি এন্ড এফ এজেন্ট কর্তৃক শুঙ্কায়নের বিশেষ পদ্ধতি প্রবর্তন করা হলো। আশা করা যায়, এ পদ্ধতিতে দ্রুত পণ্য খালাস নিশ্চিত হবে এবং প্রতিটি আমদানি/রপ্তানি চালান সর্বোচ্চ ২(দুই) দিনের মধ্যে শুঙ্কায়নপূর্বক খালাস প্রদান করা সম্ভব হবে। এ পদ্ধতিতে শুঙ্কায়ন কার্যক্রম সর্বোচ্চ ১(এক) দিনের মধ্যে এবং খালাস কার্যক্রম পরবর্তী ১(এক) দিনের মধ্যে সম্পন্ন করতে হবে। আমদানিকারক/রপ্তানিকারক বা তার মনোনীত প্রতিনিধি কর্তৃক শুঙ্কায়ন ও নিরূপিত শুঙ্ক-কর জমা প্রদান করে রিলিজ অর্ডার ও অন্যান্য সকল কাগজপত্র পণ্য পরীক্ষা ও খালাসের দায়িত্বপ্রাপ্ত প্রিন্সিপাল এপ্রাইজারের নিকট দাখিল করার পর কোন যৌক্তিক কারণ ব্যতীত পরবর্তী দিনে খালাস প্রদান করা না হলে শুঙ্ক বিভাগের সংশ্লিষ্ট কর্মকর্তা দায়ী থাকবেন। তবে আমদানিকারক/রপ্তানিকারক বা তার প্রতিনিধি খালাসে বিলম্ব করলে শুঙ্ক কর্মকর্তা দায়ী হবেন না।

২। শুঙ্ক ভবনের সকল কর্মকর্তা এ পদ্ধতি চালুর পর এর আওতায় শুঙ্কায়ন গভীরভাবে পর্যবেক্ষণ ও পরিধারণ (মনিটরিং) করবেন। এ পদ্ধতি চালুর ১৫ দিন পর শুঙ্ক ভবনের সকল উর্ধ্বতন কর্মকর্তা বিস্তারিত পর্যালোচনা করে জাতীয় রাজস্ব বোর্ডকে এর উন্নতির সুপারিশসহ অগ্রগতি সম্পর্কে অবহিত করবেন। ১(এক) মাস পর সকল উর্ধ্বতন কর্মকর্তা পুনরায় একত্রিত হয়ে আরো বিশদভাবে পর্যালোচনা করবেন এবং উক্ত পদ্ধতিতে স্বচ্ছতা আনয়ন ও সম্প্রসারণের বিষয় বিবেচনা পূর্বক জাতীয় রাজস্ব বোর্ডে সুপারিশ প্রেরণ করবেন।

- ৩। স্ব-শুদ্বায়ন পদ্ধতি বাধ্যতামূলক নয়। যদি কোন আমদানিকারক/রপ্তানিকারক এ পদ্ধতিতে শুদ্বায়নের সুযোগ গ্রহন করতে না চান সে ক্ষেত্রে তার জন্যে সাধারণ নিয়মে শুদ্বায়নের প্রথা অব্যাহত থাকবে।
- ৪। প্রাক জাহাজীকরণ পরিদর্শন সংস্থার প্রত্যয়নের মাধ্যমে আমদানিকৃত চালান স্বল্পতম সময়ে সংক্ষিপ্ত শুদ্ব আনুষ্ঠানিকতায় সহজে খালাস হয় বিধায় উক্তরূপ আমদানিকৃত চালানের ক্ষেত্রে স্ব-শুদ্বায়ন প্রযোজ্য হবে না।
- ৫। আমদানি পণ্যের চালান স্ব-শুদ্বায়নের ক্ষেত্রে শুদ্বায়নের পর পণ্য পরীক্ষা পদ্ধতি (Second Appraisal) প্রযোজ্য হবে। শুদ্বায়নের পর পণ্য পরীক্ষা পদ্ধতিতে বর্তমানে যে বিধি বিধান ও কার্যক্রম অনুসরণ করা হয় স্ব-শুদ্বায়নের ক্ষেত্রে তা অনুসরণ করতে হবে।
- ৬। চট্টগ্রাম ও ঢাকা শুদ্ব ভবনের মাধ্যমে সকল সরকারী, আধা সরকারী, স্বায়ত্বশাসিত কর্পোরেশন, কুটনৈতিক মিশন ও কুটনৈতিক ব্যক্তিবর্গ, ব্যাংকসমূহের নিজস্ব আমদানি, বান্ধে আমদানিকৃত সকল পণ্য, পোট্রোলিয়ামজাত পণ্য (POL), ভোজ্য তেল (CDSO), ত্রুড পাম অয়েল/অলিন (CPO), চাল, গম, চিনি, সার, তুলা, পাশ, নিউজপ্রিন্ট, সিমেন্ট, চামড়া ও দুর্যোগ মোকাবেলার জন্য ত্রাণসামগ্রীর চালানসমূহ স্ব-শুদ্বায়নের আওতাভুক্ত হবে। পরবর্তীতে অন্যান্য শুদ্ব ভবন/ষ্টেশনে এ ব্যবস্থা প্রবর্তন করা হবে।
- ৭। বন্ডেড ওয়ার হাউস পদ্ধতির আওতায় রপ্তানি চালান এবং যে সকল পণ্যের রপ্তানির পর শুদ্ব প্রত্যর্পন (duty drawback) দাবি করা হবে সে সকল চালান ব্যতীত অন্যান্য সকল রপ্তানি চালানের ক্ষেত্রে স্ব-শুদ্বায়নের সুবিধা গ্রহন করা যাবে।
- ৮। কোন চালান সম্পর্কে অভিযোগ বা গোপন সংবাদ পাওয়া গেলে সে চালানের ক্ষেত্রে স্ব-শুদ্বায়ন পদ্ধতি প্রযোজ্য হবে না।
- ৯। স্ব-শুদ্বায়িত আমদানি চালান খালাসের প্রাক্কালে পুনঃপরীক্ষা সংক্রান্ত আনস্টাফিং কার্যক্রম এর আওতা বহির্ভূত থাকবে।

১০। রপ্তানির ক্ষেত্রে স্টাফিং ও কায়িক পরীক্ষা সংক্রান্ত কার্যক্রম উপযুক্ত কর্তৃপক্ষের আদেশক্রমে রপ্তানিকারকের কারখানা অঙ্গনে শুদ্ধ বা মূসক কর্মকর্তা সম্পন্ন করতে পারবে। সংশ্লিষ্ট কর্মকর্তা চালান পরীক্ষা করে প্রতিবেদন দেবেন ও সীল স্বাক্ষর প্রদান করবেন। রপ্তানি কালে এই সীল অক্ষত থাকলে পুনঃপরীক্ষা ব্যতিরেকে উহা জাহাজজাত করা হবে।

১১। একরূপ চালানসমূহের ক্ষেত্রে দায়িত্বপ্রাপ্ত জেটি এপ্রাইজার পরীক্ষা প্রতিবেদন নির্ধারিত ফরমে লিপিবদ্ধ করবেন, স্বাক্ষর ও সিল দিবেন। পরীক্ষা প্রতিবেদনে ঘোষণা অনুযায়ী পণ্য পাওয়া গিয়াছে কিনা, শুদ্ধ ও রুরাদি যথাযথ আদায় হয়েছে কিনা, আমদানি নীতি আদেশের শর্তাদি প্রতিপালিত হয়েছে কিনা সে বিষয়ে সুস্পষ্ট উল্লেখ থাকতে হবে। এ প্রতিবেদন সঠিক থাকলে, আউটপাস প্রদানকারী প্রিন্সিপাল এপ্রাইজার তা অনুমোদন করে সিল ও স্বাক্ষর দান করবেন। এ কার্যক্রম সম্পন্ন হলে শুদ্ধ আইনের অধীনে যথাযথ শুদ্ধায়ন হয়েছে বলে গণ্য হবে। কোন অনিয়ম পরিলক্ষিত হলে শুদ্ধায়ন চূড়ান্ত না করে তৎক্ষণাৎ বিষয়টি সংশ্লিষ্ট সহকারী/ডেপুটি কমিশনারের নজরে আনতে হবে এবং তিনি সে ব্যাপারে সিদ্ধান্ত দিবেন। চালান খালাসের পর বিল অব এন্ট্রি ও অন্যান্য সকল কাগজপত্র এসেসমেন্ট গ্রুপে প্রেরণ করবেন। গ্রুপ ৩ দিনের মধ্যে অনুচ্ছেদ ১৩(৫)-এ উল্লিখিত কার্যক্রম গ্রহণ করবেন।

১২। প্রতারণাপূর্বক রাজস্ব ফাঁকির মাধ্যমে পণ্য খালাসের কোন ঘটনা উদঘাটিত হলে সংশ্লিষ্ট আমদানিকারক/রপ্তানিকারক প্রতিষ্ঠান, সি এন্ড এফ এজেন্ট এবং বিল অব এন্ট্রি ও এক্সপোর্টে ঘোষণা প্রদান ও স্বাক্ষরকারী ব্যক্তি ও তাদের সহযোগীদের বিরুদ্ধে কাস্টমস এ্যাক্ট, ১৯৬৯ ও মূল্য সংযোজন কর আইন, ১৯৯১ এবং সংশ্লিষ্ট অন্যান্য আইনের আওতায় অপরাধের গুরুত্বের নিরিখে সর্বোচ্চ শাস্তিমূলক ব্যবস্থা গ্রহণ করতে হবে।

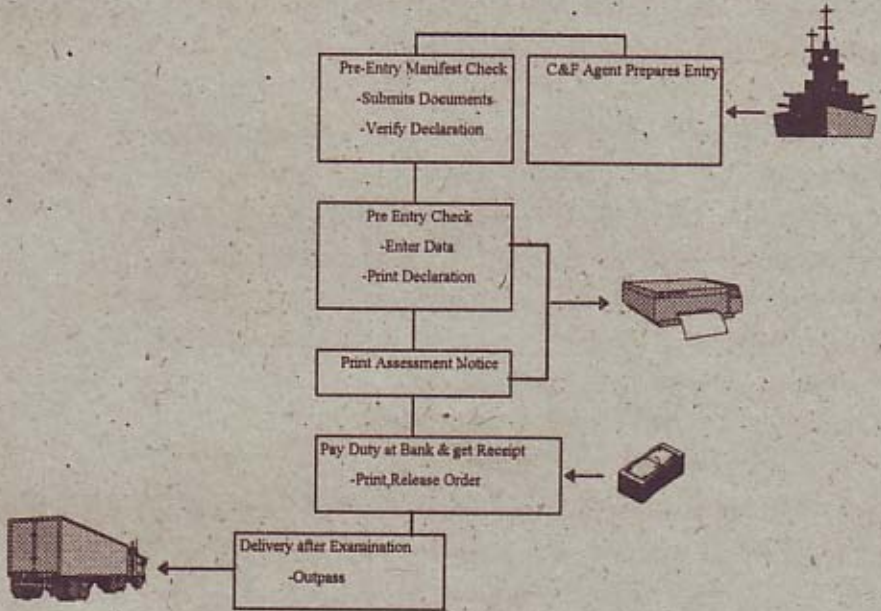
১৩। পদ্ধতি :

আমদানি ও রপ্তানি পণ্যের চালান স্ব-শুদ্ধায়নের ক্ষেত্রে নিম্নরূপ পদ্ধতি অনুসরণ করতে হবে:

## (ক) আমদানি চালান :-

স্ব-শুদ্ধায়ন পদ্ধতির আওতায় বিল অব এন্ট্রির একটি সংক্ষিপ্ত Flow Chart দেয়া হল।

### Journey of Bill of Entry under Self Assessment



এ চার্টের আলোকে কম্পিউটারের মাধ্যমে শুদ্ধায়ন ও খালাস কার্যক্রম পরিচালিত হবে। স্ব-শুদ্ধায়নের সুবিধা গ্রহণ করতে হলে নিম্নরূপ পদ্ধতি অনুসরণ করতে হবে, যথাঃ-

(১) প্রি-এন্ট্রি মেনিফেস্ট চেক : আমদানিকারক অথবা তার মনোনীত সি এন্ড এফ এজেন্ট শুদ্ধায়নের জন্যে সহায়ক সকল অত্যাবশ্যকীয় কাগজপত্র যেমন : এল সি, এল সিএ, ইনভয়েস, প্যাকিং লিস্ট, কান্ডি অব অরিজিন সনদপত্র, বিল অব লেডিং ইত্যাদিসহ ঘোষণাপত্র (বিল অব এন্ট্রি ফর্ম) বিল অব এন্ট্রি নোটিং এর লক্ষ্যে প্রি-এন্ট্রি মেনিফেস্ট চেক কাউন্টারে জমা দিয়ে প্রয়োজনীয় প্রাপ্তি স্বীকারপত্র সংগ্রহ করতে হবে। ঘোষণাপত্র সঠিকভাবে পূরণ করা হলে উক্ত কাউন্টারে কর্মরত কর্মকর্তা/কর্মচারী ঘোষণা পত্রের নীচে স্বাক্ষর ও তারিখ লিখে সীল দেবেন এবং পরবর্তী স্তরে ঘোষণাপত্র জমা দেবেন।

(২) প্রি-এন্ট্রি চেক ও ঘোষণাপত্র প্রিন্ট : মেনিফেস্ট চেক কাউন্টার হতে প্রাপ্ত ঘোষণাপত্র ও আনুষঙ্গিক কাগজপত্র কম্পিউটারে প্রসেস করার জন্য প্রি-এন্ট্রি চেক ও ঘোষণাপত্র প্রিন্ট কাউন্টারে জমা দিতে হবে। ঘোষণাপত্রের আলোকে কম্পিউটারে ৩ (তিন) কপি (সেট) বিল অব এন্ট্রি তৈরী করে এসেসমেন্ট কক্ষে প্রেরণ করতে হবে।

(৩) এসেসমেন্ট নোটিশ : এসেসমেন্ট রুম থেকে ঘোষণা অনুযায়ী প্রদেয় শুদ্ধ-করের পরিমাণ উল্লেখ পূর্বক ৩ কপি (সেট) এসেসমেন্ট নোটিশ প্রিন্ট করে প্রয়োজনীয় রেকর্ড সংরক্ষণের পর তা আমদানিকারক বা সি এন্ড এফ এজেন্টকে প্রদান করা হবে।

(৪) শুদ্ধ-কর পরিশোধ : এসেসমেন্ট কক্ষ থেকে ৩ কপি (সেট) এসেসমেন্ট নোটিশ প্রাপ্তির পর সি এন্ড এফ এজেন্টকে কোন অবস্থাতেই বিলম্ব না করে শুদ্ধ-কর পরিশোধ করবে। প্রদেয় শুদ্ধ-কর আদায় করে ব্যাংক এসেসমেন্ট নোটিশের তৃতীয় কপি দাপ্তরিক কাজে ব্যবহারের জন্য রেখে ১ম ও ২য় কপি সি এন্ড এফ এজেন্টকে ফেরৎ দেবেন এবং স্পীড কক্ষে কর্মরত অপারেটরগণ সংশ্লিষ্ট চালানের রেজিঃ নং- এর বিপরীতে জমাকৃত অর্থ কম্পিউটারে এন্ট্রি করে রিলিজ অর্ডার ছাপাবেন। এসেসমেন্ট নোটিশ ও রিলিজ অর্ডারের সাথে যাচাই করে সঠিক থাকলে রিলিজ অর্ডার এর উপর আউটপাশ প্রদানপূর্বক সি এন্ড এফ এজেন্টকে ফেরৎ দেবেন।

(৫) পণ্য পরীক্ষা ও খালাস : আনুষঙ্গিক সকল কাগজপত্রসহ বিল অব এন্ট্রি, এসেসমেন্ট নোটিশ এবং রিলিজ অর্ডার সি এন্ড এফ এজেন্ট পণ্য পরীক্ষা এবং খালাসের অনুমতির জন্য সংশ্লিষ্ট শেড/ইয়ার্ডের দায়িত্বপ্রাপ্ত শুদ্ধ কর্মকর্তার নিকট দাখিল করবেন। Second Appraisal এর আওতায় পরীক্ষান্তে বিস্তারিত পরীক্ষা প্রতিবেদন দিয়ে সিল ও স্বাক্ষর করবেন। পরীক্ষা প্রতিবেদনে ঘোষণা অনুযায়ী পণ্য পাওয়া গিয়াছে কিনা, শুদ্ধ ঙ করাদি যথাযথ আদায় হয়েছে কিনা, আমদানি নীতি আদেশের শর্তাদি প্রতিপালিত হয়েছে কিনা সে বিষয়ে সুস্পষ্ট উল্লেখ থাকতে হবে। ঘোষণা অনুযায়ী সঠিক থাকলে “নিয়ন্ত্রণ হতে নিষ্কাশ” সীল স্বাক্ষর প্রদান করে খালাস দেবেন। তিনি দাখিলকৃত কাগজপত্র সংরক্ষণ করবেন এবং ২৪ ঘন্টার মধ্যে পরবর্তী কার্যক্রমের জন্য সকল কাগজপত্র সংশ্লিষ্ট এসেসমেন্ট গ্রুপে প্রেরণ করবেন। এসেসমেন্ট গ্রুপ ৩ দিনের মধ্যে বিল অব এন্ট্রি ও আনুষঙ্গিক কাগজপত্র খালাসোত্তর নিরীক্ষা (Audit) করবেন। কোন সরকারী রাজস্ব প্রাপ্য হলে তার জন্য দাবীনামা জারী করবেন। অন্যথায় শুদ্ধায়ন সঠিক আছে মর্মে বিল অব এন্ট্রি প্রত্যয়ন করে যথারীতি কম্পিউটার পদ্ধতির আওতায় শুদ্ধায়িত অন্যান্য চালানের ন্যায় খালাসোত্তর পরবর্তী কার্যক্রম

গ্রহনের জন্যে পরিসংখ্যান, অভ্যন্তরীণ নিরীক্ষা, সিআরএডি, এমসিডি, প্রভৃতি শাখায় বিল অব এন্ট্রি (সেট) প্রেরণ করবেন।

(খ) রগুনি চালান :

৭ নং ক্রমিকের আওতায় বর্ণিত চালান সমূহের ক্ষেত্রে স্ব-স্বাক্ষায়ন সুবিধা গ্রহনের লক্ষ্যে নিম্নরূপ পদ্ধতি অনুসরণ করতে হবে, যথাঃ-

(১) রগুনিকারক অথবা মনোনীত সি এন্ড এফ এজেন্ট রগুনি চালানের স্ব-স্বাক্ষায়ন এর জন্য প্রয়োজনীয় সকল কাগজপত্র যেমন- রগুনি ঋণপত্র, ব্যাক-টু-ব্যাক ঋণপত্র, ইনভয়েস, প্যাকিং লিষ্ট, বিল অফ লেডিং সহ অন্যান্য আনুসঙ্গিক কাগজপত্র বিল অফ এক্সপোর্ট নোটিং এর লক্ষ্যে সংশ্লিষ্ট শুদ্ধ ভবনের রগুনি নোটিং শাখায় দাখিল করবে।

(২) রগুনি শাখার বিল অফ এক্সপোর্ট/শিপিং বিল নোটিং কার্যক্রম যথারীতি সম্পাদনের পর সংশ্লিষ্ট রগুনিকারক অথবা তার প্রতিনিধি আইন এবং বর্তমানে বলবৎ বিভিন্ন প্রজ্ঞাপন, আদেশ অনুযায়ী বিল অফ এক্সপোর্টে বা শিপিং বিল রগুনি পণ্যের চালানের স্বাক্ষায়ন সম্পন্ন করে যথারীতি সিল ও স্বাক্ষর করবেন। স্বাক্ষরিত বিল অব এক্সপোর্টের ভিত্তিতে আরোপনীয় ও পরিশোধযোগ্য শুদ্ধ-করাদির পরিমাণ নিরূপনপূর্বক প্রযোজ্য ক্ষেত্রে সংশ্লিষ্ট শুদ্ধ ভবনের ট্রেজারী শাখায় জমা প্রদান করবে। রগুনি জাহাজের রোটেশন নম্বর না পড়লেও শিপিং বিল নোট করা হবে। রগুনি শাখাতে সকল কার্যক্রম সর্বোচ্চ ১(এক) ঘন্টার মধ্যে সম্পন্ন করে শিপিং বিল রগুনিকারক বা তার প্রতিনিধির কাছে হস্তান্তর করতে হবে।

(৩) রগুনিকারক বা তার মনোনীত প্রতিনিধি কর্তৃক শুদ্ধায়ন এবং প্রযোজ্য ক্ষেত্রে শুদ্ধ কর পরিশোধের পর প্রয়োজনীয় কাগজপত্রসহ বিল অব এক্সপোর্ট কায়িক পরীক্ষা এবং রগুনির ছাড়পত্রের জন্য পরীক্ষাস্থলে উপস্থাপন করতে হবে। ঘোষণা অনুযায়ী দাখিলকৃত কাগজপত্রের সাথে কায়িক পরীক্ষায় পণ্য সংগতিপূর্ণ ও সঠিক পাওয়া গেলে সংশ্লিষ্ট পরীক্ষাকারী কর্মকর্তা পরীক্ষা ও স্বাক্ষর দান করে শুদ্ধায়ন চূড়ান্ত করবে এবং রগুনির অনুমতি প্রদান করবে। ঘোষণার সাথে কোন প্রকার অসঙ্গতি পাওয়া গেলে বিল অব এক্সপোর্টের বিপরীত পৃষ্ঠায় প্রয়োজনীয় তথ্যাবলী লিপিবদ্ধ করে রগুনির অনুমতি প্রদানপূর্বক প্রাপ্ত অসঙ্গতির বিষয়ে আইনানুগ ব্যবস্থা গ্রহনের জন্য বিল অব এক্সপোর্ট শুদ্ধ ভবনের রগুনি এসেসমেন্ট গ্রুপে ফেরৎ পাঠাতে হবে। তবে উল্লেখ থাকে যে,

রপ্তানিকারক তার কারখানায় বা ওয়ারহাউসে মূসক বা শুদ্ধ কর্তৃপক্ষের দ্বারা রপ্তানি পণ্য স্টাফিং করে থাকলে এবং চালানে সিল অক্ষত থাকলে পুনরায় পরীক্ষা করা হবে না। একই রপ্তানি চালান একাধিকবার পরীক্ষা করা যাবে না।

১৪। স্ব-শুদ্ধায়ন পদ্ধতির উদ্দেশ্যকে ব্যহত এবং চালান খালাস বিলম্বিত না করে ঢাকা ও চট্টগ্রাম শুদ্ধ ভবন সরকারী রাজস্ব হেফাজতের জন্য প্রয়োজনীয় স্থায়ী আদেশ জারী করবে। এছাড়াও স্ব-শুদ্ধায়ন প্রবর্তনের কারণে পণ্য পরীক্ষা কার্যক্রমের গুরুত্ব বৃদ্ধি পাবে বিধায় জেটি/গুদামে পুনর্বন্টনের মাধ্যমে অতিরিক্ত জনবল পদস্থ করতে হবে।

১৫। এ পদ্ধতি অবিলম্বে কার্যকর হবে এবং এ পদ্ধতিতে খালাসকৃত আমদানি চালানসমূহের একটি মাসিক কম্পিউটারে ধারণকৃত বিবরণী জাতীয় রাজস্ব বোর্ডে প্রেরণ করতে হবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

স্বাক্ষর/-

(মোঃ আজহারুল হক)

দ্বিতীয় সচিব(শুদ্ধ)।

মুহাম্মদ রবিউল ইসলাম, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত  
মোঃ সিকান্দার আলী মণ্ডল, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস,  
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।