

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, AND REVENUE
(REVENUE DIVISION)

Islamabad, the 3rd June, 2024.

NOTIFICATION
(CUSTOMS)

S.R.O. 928 (I)/2024 - In exercise of the powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969) and in supersession of its Notification No. S.R.O. 966(I)/2022, dated the 30th June, 2022, the Federal Government is pleased to levy regulatory duty on import of goods specified in column (3) of the Table below, falling under the PCT Code of the First Schedule to the said Act specified in column (2) of the said Table, at the rates specified in column (4) thereof, namely: -

TABLE

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

		not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
13.	03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	10
14.	03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	10
15.	04.02	Milk and cream, concentrated or containing sugar or other sweetening matter	25
16.	04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	20
17.	0404.1010	Whey powder	25
18.	04.05	Butter and other fats and oils derived from milk; dairy spread.	20
19.	04.06	Cheese and curd.	50
20.	04.07	Birds' eggs, in shell, fresh, preserved or cooked (except PCT code 0407.2100).	10
21.	0407.2100	Of fowls of the species <i>Gallus domesticus</i> (chicken)	20
22.	04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	15
23.	0409.0000	Natural honey.	30
24.	0410.0000	Insects and other edible products of animal origin, not elsewhere specified or included.	10

25.	06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	10
26.	06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	10
27.	06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	10
28.	06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	10
29.	0701.9000	Ware Potato	25
30.	0703.9000	Leeks and other alliaceous vegetables	10
31.	07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled (except PCT code 0704.9000)	10
32.	07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	10
33.	0706.9000	Other	10
34.	07.09	Other vegetables, fresh or chilled (except PCT codes 0709.3000)	10
35.	07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	10
36.	07.11	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption. (except PCT codes 0711.4000)	10
37.	07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared (except PCT codes 0712.3300)	10
38.	07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith(except PCT codes 0714.3000 and 0714.4000)	10
39.	08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	20

40.	0802.1100	In shell	20
41.	0802.1200	Shelled	20
42.	0802.8000	Areca (Betel Nuts)	20
43.	08.03	Bananas, including plantains, fresh or dried	10
44.	0802.9100	Pine nuts in to shell	45
45.	0802.9200	Pine nuts shelled	45
46.	0802.9900	Other	45
47.	08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried (except PCT codes 0804.1010, 0804.1020 and 0804.2000)	25
48.	0804.1010	Fresh	10
49.	0804.1020	Dried	10
50.	08.05	Citrus fruit, fresh or dried (except PCT codes 0805.1000, 0805.4000 and 0805.9000)	25
51.	0805.1000	Oranges	15
52.	0805.4000	Grapefruit and pomelos	15
53.	0805.9000	Other	15
54.	0807.2000	Papaws (papayas)	45
55.	08.08	Apples, Pears and Quinces, fresh (except PCT code 0808.1000)	30
56.	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh(except PCT codes 0809.1000, 0809.2100 and 0809.3000)	35
57.	0809.2100	Sour cherries (Prunus cerasus)	45
58.	0809.3000	Peaches, including nectarines	45
59.	08.10	Other fruit, fresh (except PCT code 0810.9010)	30
60.	08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter(except PCT code 0811.2000)	30
61.	0811.2000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20
62.	0812.1000	Cherries	30

63.	0813.3000	Apples	45
64.	0813.4010	Tamarind	35
65.	0813.4020	Cherries	35
66.	0813.4040	Peaches (arboo)	45
67.	0813.4050	Plums (allocha)	35
68.	0813.4060	Lichis	45
69.	0813.4070	Raisins	45
70.	0813.4090	Other	45
71.	0813.5000	Mixtures of nuts or dried fruits of this chapter	35
72.	0814.0000	Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	30
73.	0910.1100	Neither crushed nor ground	10
74.	1004.9000	Other	10
75.	1005.9000	Maize	30
76.	1101.0010	Wheat flour	25
77.	1102.9000	Maida	25
78.	1102.9000	Semolina	25
79.	1104.1200	Of oats	35
80.	12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	20
81.	1404.9020	Betel leaves	Rs.400/Kg
82.	15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	10
83.	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20
84.	16.02	Other prepared or preserved meat, meat offal, blood or insects.	20
85.	16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	10

86.	16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	10
87.	17.04	Sugar confectionery (including white chocolate), not containing cocoa.	40
88.	18.03	Cocoa paste, whether or not defatted.	10
89.	1804.0000	Cocoa butter, fat and oil.	10
90.	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	10
91.	18.06	Chocolate and other food preparations containing cocoa (except PCT code 1806.2020)	10
92.	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (except PCT codes 1901.1000 and 1901.2000)	10
93.	19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	20
94.	19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). Cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	20
95.	19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	20
96.	20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	30
97.	20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	20
98.	20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	30

99.	2004.1000	Potatoes	55
100.	2004.9000	Other vegetables and mixture of vegetables.	50
101.	20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	20
102.	2006.0000	Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).	20
103.	20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter except 2007.9900.	20
104.	2007.9900	Other	30
105.	20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (except PCT code 2008.2000 and 2008.9700).	20
106.	2008.2000	Pineapples	50
107.	2008.9700	Mixtures	30
108.	20.09	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	60
109.	21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof (except PCT code 2101.1110 & 2101.1120).	30
110.	2101.1110	Instant coffee in bulk	15
111.	2101.1120	Instant coffee in retail packs	40
112.	21.03	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	50
113.	21.04	Soups and broths and preparations therefore; homogenised composite food preparations.	20

114.	2105.0000	Ice cream and other edible ice, whether or not containing cocoa	20
115.	21.06	Food preparations not elsewhere specified or included (except PCT codes 2106.9030, 2106.9070 and 2106.9090)	20
116.	2106.9090	Other	30
117.	22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured, ice and snow.	30
118.	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	25
119.	2309.1000	Dog or cat food, put up for retail sale	50
120.	2401.2000	Tobacco, partly or wholly stemmed/ stripped	50
121.	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	20
122.	24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco, tobacco extracts and essences.	20
123.	25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10
124.	25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10
125.	2710.1996	White Oil	5
126.	2710.1210	Motor Spirit	10
127.	2710.1931	High Speed diesel oil	10
128.	2711.1100	Natural gas	5
129.	2804.2100	Argon	10
130.	2804.3000	Nitrogen	10

131.	2811.2100	Carbon dioxide	5
132.	2827.2000	Calcium chloride	5
133.	2827.3100	Of magnesium	5
134.	2827.3500	Of nickel	5
135.	2827.3900	Other	5
136.	28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites (except PCT code PCT code 2828.9000).	5
137.	2833.2100	Of magnesium	5
138.	2833.2200	Of aluminium	5
139.	2836.2000	Disodium carbonate	10
140.	2847.0000	Hydrogen peroxide, whether or not solidified with urea.	5
141.	2849.1000	Calcium (Carbides)	10% till 30 th June, 2025
142.	2903.1300	Chloroform (trichloromethane) excluding Pharma grade	10
143.	2903.7100	Chlorodifluoromethane	20
144.	2915.3930	sec-Butyl acetate	10
145.	2915.3940	Methyl acetate	10
146.	2915.3990	Other	10
147.	2917.3920	Di-Octyl Terephthalate (DOTP)	10% till 30 th June, 2025.
148.	2933.4990	Levofloxacin	10% till 31 st December, 2024 and 20% w.e.f. 1 st Jan, 2025
149.	2939.3000	Caffeine and its salt	10% till 31 st December, 2024 and 20% w.e.f. 1 st Jan, 2025
150.	3206.4990	Other (Master batches)	10
151.	3208.1010	Varnishes	10
152.	3208.1090	Other	10

153.	3208.2090	Other	5
154.	3208.9011	Varnishes	5
155.	3208.9019	Other	5
156.	3208.9020	Other varnishes	5
157.	3208.9090	Other	5
158.	32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	5
159.	33.03	Perfumes and toilet waters.	55
160.	33.04	Beauty or make- up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	55
161.	33.05	Preparations for use on the hair.	55
162.	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.	50
163.	33.07	Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	50
164.	34.01	Soap; organic surface- active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	50
165.	3402.3100	Linear alkylbenzene sulphonic acids and their salts	10
166.	3402.5000	Preparations put up for retail sale	15
167.	3402.9000	Other	15
168.	3502.1100	Dried	20

169.	3502.1900	Other	20
170.	3506.1000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	5
171.	3506.9990	Other	5
172.	3701.3020	Photo polymers and CTP plates of a kind used in printing Of newspapers and magazines	10
173.	3701.3030	Pre-sensitized printing plates	5
174.	3824.9910	Gum base of a kind used for manufacture of chewing gum	10% till 30 th June, 2025.
175.	3824.9980	Chloroparaffins liquid	10% till 31 st December, 2024
176.	3903.9010	Styrene acrylic emulsion	10
177.	3909.5000	Polyurethanes	5% till 30 th June, 2025.
178.	3916.2000	Of polymers of vinyl chloride	10% till 31 st December, 2024
179.	3916.9000	Of other plastics	10% till 31 st December, 2024
180.	3917.2310	Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	10% till 30 th June, 2025.
181.	3917.3910	Heat shrinkable sleeves and tubes	10% till 30 th June, 2025.
182.	3917.3990	Other	5
183.	3919.1090	Other	5
184.	3919.9010	Oriented polypropylene (OPP) packing tapes	10
185.	3919.9090	Other	10
186.	39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics (except PCT code 3923.2100, 3923.4000, 3923.5000,3923.9090)	15
187.	3923.2100	Of polymers of ethylene	10
188.	3923.5000	Stoppers, lids, caps and other closures	10

189.	3923.9090	Others	10
190.	39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	30
191.	3926.9099	Other	10
192.	4011.1000	Of a kind used on motor cars (including station wagons and racing cars)	20
193.	4011.2011	Radial	20
194.	4011.2019	Other	20
195.	4011.2091	Radial	25
196.	4011.2099	Other	25
197.	4011.8000	Of a kind used on construction, mining or industrial handling vehicles and machines	15
198.	40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.	10
199.	4016.9210	Tip Eraser	10
200.	4016.9290	Other	10
201.	4016.9990	Other	10
202.	42.02	Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	20
203.	42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	50
204.	4411.1200	Of a thickness not exceeding 5 mm	5
205.	4411.1300	Of a thickness exceeding 5 mm but not exceeding 9 mm	5

206.	4411.1400	Of a thickness exceeding 9 mm	5
207.	4411.9200	Of a Density exceeding 0.8 G/CM ₂	5
208.	4411.9310	Not mechanically worked or surface covered	5
209.	4411.9390	Other	5
210.	4411.9400	Of a density not exceeding 0.5 G/CM ₂	5
211.	4802.5510	Printing paper	10
212.	4802.5600	Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	10
213.	4802.5700	Other, weighing 40 g/ m ² or more but not more than 150 g/ m ²	10
214.	4802.6100	In rolls	10
215.	4802.6200	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10
216.	4802.6990	Other	10
217.	4810.9200	Multi-ply	10% till 31 st December, 2024
218.	4810.9900	Other	10% till 31 st December, 2024
219.	4811.4100	Self-adhesive	15% till 30 th June, 2025.
220.	4811.9000	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	15
221.	48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	30
222.	48.14	Wallpaper and similar wall coverings; window transparencies of paper.	30
223.	4819.3000	Sacks and bags, having a base of a width of 40 cm or more	10
224.	49.11	Other printed matter, including printed pictures and photographs (except PCT code PCT Code 4911.9100)	10
225.	5402.3300	-- Of polyesters	5
226.	5402.4600	-- Other, of polyesters, partially oriented	5

227.	5402.4700	-- Other, of polyesters	5
228.	5402.5200	-- Of polyesters	5
229.	5402.6200	-- Of polyesters	5
230.	5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	2
231.	5407.2000	- Woven fabrics obtained from strip and the like	2
232.	5407.3000	- Fabrics specified in Note 9 to Section XI	2
233.	55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	2
234.	55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	2
235.	55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	2
236.	55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	2
237.	55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ²	2
238.	55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding 170 g/m ²	2
239.	55.15	Other woven fabrics of synthetic staple fibres	2
240.	55.16	Woven fabrics of artificial staple fibres	2
241.	5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	5
242.	5701.1010	Carpets	10
243.	5703.2100	Turf	10% till 30 th June, 2025.
244.	5703.3100	Turf	10% till 30 th June, 2025.

245.	61.01	Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	10
246.	61.02	Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	10
247.	61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	10
248.	61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	10
249.	61.05	Men's or boys' shirts, knitted or crocheted.	10
250.	61.06	Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.	10
251.	61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	10
252.	61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	10
253.	61.09	T-shirts, singlets and other vests, knitted or crocheted.	10
254.	61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	10
255.	61.11	Babies' garments and clothing accessories, knitted or crocheted.	10
256.	61.12	Track suits, ski suits and swimwear, knitted or crocheted.	10
257.	6113.0000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	10
258.	61.14	Other garments, knitted or crocheted.	10
259.	61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose	10

veins) and footwear without applied soles,
knitted or crocheted.

260.	61.16	Gloves, mittens and mitts, knitted or crocheted.	10
261.	61.17	Other made up clothing accessories, knitted or crocheted, knitted or crocheted parts of garments or of clothing accessories.	10
262.	62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	10
263.	62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	10
264.	62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	10
265.	62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	10
266.	62.05	Men's or boys' shirts.	10
267.	62.06	Women's or girls' blouses, shirts and shirt blouses.	10
268.	62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	10
269.	62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	10
270.	62.09	Babies' garments and clothing accessories.	10
271.	62.10	Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	10
272.	62.11	Track suits, ski suits and swimwear other garments.	10
273.	62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	10
274.	62.13	Handkerchiefs.	10

275.	62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	10
276.	62.15	Ties, bow ties and cravats.	10
277.	62.17	Other made up clothing accessories parts of garments or of clothing accessories, other than those of heading 62.12.	10
278.	63.01	Blankets and travelling rugs	5
279.	63.02	Bed linen, table linen, toilet linen and kitchen linen.	10
280.	63.03	Curtains (including drapes) and interior blinds curtain or bed valances.	10
281.	63.04	Other furnishing articles, excluding those of heading 94.04.	10
282.	63.05	Sacks and bags, of a kind used for the packing of goods.	10
283.	63.06	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	10
284.	63.07	Other made up articles, including dress patterns.	10
285.	6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	10
286.	6309.0000	Worn clothing and other worn articles.	10
287.	63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	10
288.	64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	20
289.	64.02	Other footwear with outer soles and uppers of rubber or plastics	20
290.	64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather (except PCT 6403.9900).	20
291.	6403.9900	Other	40

292.	64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	40
293.	64.05	Other footwear.	40
294.	64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles) removable in soles, heel cushions and similar articles gaiters, leggings and similar articles, and parts therefore.	10
295.	6505.0000	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	10
296.	66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	5
297.	67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	20
298.	68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) (except PCT codes 6802.1000 and 6802.2900)	30
299.	6802.1000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10
300.	6802.2900	Other stone	20
301.	6810.1900	Other	10
302.	6810.9900	Other	10
303.	6815.9910	Of onyx (marbles)	10
304.	6815.9990	Other	10
305.	69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	55
306.	6910.1010	Wash basin	30

307.	6910.1020	Bath tubs ceramic	20
308.	6910.1030	Bidets ceramic	20
309.	6910.1040	Cisterns ceramic	30
310.	6910.1050	Sink ceramic	40
311.	6910.1060	Toilet ceramic	30
312.	6910.1070	Urinals ceramic	20
313.	6910.1080	Water closet pans	20
314.	6910.1090	Other	30
315.	6910.9000	Other	40
316.	69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	30
317.	69.12	Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china.	20
318.	69.13	Statuettes and other ornamental ceramic articles.	20
319.	69.14	Other ceramic articles.	20
320.	7002.3200	Tubes of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature of 0°C to 300°C	20
321.	7002.3910	Neutral glass tubing	20
322.	70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (except PCT code 7005.3000)	30
323.	70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.	15
324.	7006.0020	Glass sheet worked	30
325.	7007.1900	Other	5
326.	7008.0000	Multiple-walled insulating units of glass.	15
327.	70.09	Glass mirrors, whether or not framed, including rear-view mirrors (except PCT codes 7009.1010 and 7009.1090).	20

328.	70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass (except PCT code 7010.2000)	20
329.	70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.	20
330.	70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	20
331.	7013.4900	Other	30
332.	7013.9100	Of lead crystal	30
333.	7013.9900	Other	30
334.	70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	20
335.	70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewelry; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter.	20
336.	7020.0090	Other	30
337.	71.17	Imitation jewelry.	45
338.	72.04	Ferrous waste and scrap; re-melting scrap ingots of iron or steel (except PCT codes 7204.1020 and 7204.4920)	5
339.	72.07	Semi-finished products of iron or non-alloy steel	15
340.	72.08	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot rolled, not clad, plated or coated.	5

341.	72.09	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold rolled (cold reduced), not clad, plated or coated	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
342.	72.10	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated (except PCT codes 7210.4110, 7210.4190, 7210.4910, 7210.4990, 7210.7020, 7210.7090, 7210.9010 and 7210.9090).	5
343.	7210.4110	Of secondary quality	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
344.	7210.4190	Other	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
345.	7210.4910	Of secondary quality	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
346.	7210.4990	Other	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
347.	7210.7020	Of secondary quality	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
348.	7210.7090	Other	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
349.	7210.9010	Of secondary quality	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025
350.	7210.9090	Other	10% till 31 st December, 2024; 5% w.e.f. 1 st January, 2025

351.	7211.1310	Of secondary quality	5
352.	7211.1390	Other	5
353.	7211.1410	Of secondary quality	5
354.	7211.1490	Other	5
355.	7211.1920	Of secondary quality	5
356.	7211.1990	Other	5
357.	7211.2920	Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	5% till 31 st December, 2024;
358.	72.12	Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated (except PCT codes 7212.1000, 7212.2010 and 7212.2090).	5% till 31 st December, 2024;
359.	72.13	Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel (except PCT code 7213.9191)	30
360.	7213.9191	Of circular cross-section measuring less than 7 mm in diameter	20
361.	72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, but including those twisted after rolling	30
362.	72.15	Other bars and rods of iron or non-alloy steel	30
363.	72.16	Angles, shapes and sections of iron or non-alloy steel	30
364.	72.17	Wire of iron or non-alloy steel (except PCT code 7217.3010 Bead wire)	30
365.	72.24	Other alloy steel in ingots or other primary forms semi-finished products of other alloy steel	15
366.	7225.1100	Grain-oriented	5
367.	7225.1900	Other	5
368.	7225.3000	Other, not further worked than hot- rolled, in coils	5
369.	7225.4000	Other, not further worked than hot- rolled, not in coils	5
370.	7225.5000	Other, not further worked than cold- rolled (cold- reduced)	17.5

371.	7225.9100	Electrolytic ally plated or coated with zinc	17.5
372.	7225.9200	Otherwise plated or coated with zinc	17.5
373.	7225.9900	Other	17.5
374.	7226.1100	Grain-oriented	5
375.	7226.1900	Other	5
376.	7226.2000	Of high speed steel	5
377.	7226.9100	Not further worked than hot-rolled	5
378.	7226.9200	Not further worked than cold-rolled (cold-reduced)	17.5
379.	7226.9900	Other	17.5
380.	72.27	Bars and rods, not rolled, in irregularly wound coils, of other alloy steel (except PCT code 7227.9010)	25
381.	7227.9010	Of circular cross-section measuring less than 7 mm in diameter	15
382.	72.28	Other bars and rods of other alloy steel angles, shapes and sections, of other alloy steel hollow drill bars and rods, of alloy or non-alloy steel (except 7228.3010, 7228.3090)	30
383.	7228.3010	Case hardening steel (conforming to AISI-8620, 20MNCR%, SCM series and equivalent)	20
384.	7228.3090	Other	20
385.	72.29	Wire of other alloy steel	35
386.	73.03	Tubes, pipes and hollow profiles, of cast iron.	12.5
387.	73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel (except PCT codes 7304.2200, 7304.2300, 7304.2400 and 7304.2900)	5
388.	73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	17.5
389.	73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	12.5
390.	73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing	5

		frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
391.	73.12	Standard wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated (except PCT code 7312.9010)	25
392.	7313.0000	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.	10
393.	7314.2000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10% till 30 th June, 2025.
394.	7314.3900	Other	10% till 30 th June, 2025.
395.	7314.4100	Plated or coated with zinc	10
396.	7314.4200	Coated with plastics	10
397.	7314.4900	Other	10
398.	73.18	Screws, bolts, nuts, coach screws hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar, article, of iron or steel (except PCT codes 7318.1520 and 7318.1620).	25
399.	7320.9090	Other	10
400.	7321.1111	In CKD/SKD condition	10
401.	7321.1119	Other	15
402.	7321.1190	Other	15
403.	7321.1200	For liquid fuel	15
404.	7321.1900	Other, including appliances for solid fuel	10
405.	7321.8100	For gas fuel or for both gas and other fuels	15
406.	7321.8200	For liquid fuel	10
407.	7321.8900	Other, including appliances for solid fuel	10
408.	7321.9000	Parts	15

409.	73.23	Table, kitchen, or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	30
410.	73.24	Sanitary ware and parts thereof, of iron or steel.	5
411.	7326.1911	Upto 10 Kg	20
412.	7326.2000	Articles of iron or steel wire	10
413.	7601.2000	Aluminum Alloys	10
414.	7610.1000	Doors, windows and their frames and thresholds for doors	10
415.	7612.9030	Round cans of a capacity upto 300 ml	10
416.	76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	5
417.	76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	5
418.	76.16	Other articles of aluminium (excluding 7616.9920)	5
419.	8212.1000	Razors	20
420.	8212.2000	Safety razor blades, including razor blade blanks in strips	20
421.	8213.0000	Scissors, tailors' shears and similar shears, and blades therefore.	15
422.	82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	15
423.	82.15	Spoons, forks, ladles, skimmers, cake- servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tableware.	15
424.	8301.1000	Padlocks	5
425.	8301.3000	Locks of kind used for furniture	5
426.	8301.4000	Other locks	5
427.	8305.2000	Staples in strips	10% till 30 th June, 2025.

428.	83.07	Flexible tubing of base metal, with or without fittings.	20
429.	8311.1000	Coated electrodes of base metal, for electric arc- welding	15
430.	8311.2000	Cored wired of base metal, for electric arc- welding	15
431.	8311.3000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15
432.	8311.9000	Other	30
433.	8402.1190	Other	5
434.	8402.1990	Other	5
435.	8409.9999	Parts	5
436.	8414.5110	Ceiling fan	20
437.	8414.5120	Pedestal fan	20
438.	8414.5130	Table fan	20
439.	8414.5140	Exhaust fan	20
440.	8414.5190	Other	20
441.	8414.9000	Parts	5
442.	8415.1011	In CKD/SKD condition	5
443.	8415.1019	Other	20
444.	8415.1021	In CKD/SKD condition	5
445.	8415.1029	Other	20
446.	8415.1031	In CKD/SKD condition	5
447.	8415.1039	Other	20
448.	8415.1091	In CKD/SKD condition	5
449.	8415.1099	Other	20
450.	8415.2010	For motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	20
451.	8415.2090	Other	20
452.	8415.8110	In CKD/SKD condition	5

453.	8415.8190	Other	20
454.	8415.8210	In CKD/SKD condition	5
455.	8415.8290	Other	20
456.	8415.8310	In CKD/SKD condition	5
457.	8415.8390	Other	20
458.	8415.9000	Parts	5
459.	8418.1010	In CKD/SKD condition	5
460.	8418.1090	Other	20
461.	8418.2110	In CKD/SKD condition	5
462.	8418.2190	Other	20
463.	8418.2910	In CKD/SKD condition	5
464.	8418.2990	Other	20
465.	8418.3010	In CKD/SKD condition	5
466.	8418.3090	Other	20
467.	8418.4010	In CKD/SKD condition	5
468.	8418.4090	Other	20
469.	8418.5000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	20
470.	8418.6931	In CKD/SKD condition	5
471.	8418.6939	Other	25
472.	8418.6940	Refrigerated outdoor cabinet designed for insertion of electric and electronic apparatus	15
473.	8418.6990	Other	25
474.	8418.9000	Parts	5
475.	8428.1010	Passenger lifts	5
476.	8428.4000	Escalators and moving walkways	5
477.	8433.5100	Combined Harvester	10% (5 to 10 years old) and 20% (Above 10 years old)

478.	8437.1000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5% till 30 th June, 2025.
479.	8437.8000	Other machinery	5% till 30 th June, 2025.
480.	8450.1110	In CKD/SKD condition	5
481.	8450.1190	Other	20
482.	8450.1210	In CKD/SKD condition	5
483.	8450.1290	Other	20
484.	8450.1911	In CKD/SKD condition	5
485.	8450.1919	Other	20
486.	8450.1991	In CKD/SKD condition	5
487.	8450.1999	Other	20
488.	8450.2010	In CKD/SKD condition	5
489.	8450.2090	Other	20
490.	8481.3010	For tyre tubes	20
491.	8482.1000	Ball bearings	10% till 30 th June, 2025
492.	8482.2000	Tapered roller bearings, including cone and tapered roller assemblies	10% till 30 th June, 2025
493.	8502.1110	Of an output not exceeding 5 kVA	10
494.	8502.1120	Exceeding 5 KVA but not exceeding 20 KVA	10
495.	8502.1130	Exceeding 20 KVA but not exceeding 50 KVA	10
496.	8502.1190	Other	10
497.	8502.2020	Of an output exceeding 5 KVA but not exceeding 1250 KVA	5
498.	85.07	Electric accumulators, including separators therefore, whether or not rectangular (including square) (except PCT codes 8507.1010, 8507.1020 and 8507.1090)	5
499.	85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 (except PCT code 8509.9000)	20

500.	8509.9000	Parts	10
501.	8510.1000	Shavers	10
502.	8510.2000	Hair clippers	10
503.	8516.3100	Hair dryers	10
504.	8516.3200	Other hairdressing apparatus	10
505.	8516.3300	Hand drying apparatus	10
506.	8516.4000	Electric smoothing irons	10
507.	8516.5010	In CKD/SKD condition	5
508.	8516.5090	Other	10
509.	8516.6010	Electric oven	10
510.	8516.6020	Electric ranges	10
511.	8516.6030	Electric roasters/grillers	10
512.	8516.6090	Other	10
513.	8516.7100	Coffee or tea makers	10
514.	8516.7200	Toasters	10
515.	8516.7990	Other	10
516.	8516.8090	Other (Electric heating resistors)	10
517.	8516.9000	Parts	5
518.	8517.1100	Line telephone sets with cordless handsets	5
519.	8517.1310 8517.1411	In CKD/SKD condition	5
520.	8517.1390 8517.1419	Other having C&F Value up to US\$ 30 per set	Rs.300/set
521.	8517.1390 8517.1419	Other (having C&F Value above US\$ 30 per set but not exceeding US\$ 100 per set)	Rs.3,000/set
522.	8517.1390 8517.1419	Other (having C&F Value above US\$ 100 per set but not exceeding US\$ 200 per set)	Rs.7,500/set
523.	8517.1390 8517.1419	Other (having C&F Value above US\$ 200 per set but not exceeding US\$ 350 per set)	Rs.11,000/set
524.	8517.1390 8517.1419	Other (having C&F Value above US\$ 350 per set but not exceeding US\$ 500 per set)	Rs.15,000/set

525.	8517.1390 8517.1419	Other (having C&F Value above US\$ 500 per set)	Rs.22,000/set
526.	8517.6200	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus (except PCT code 8517.6270)	9
527.	8517.7100	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5
528.	8517.7900	Other	5
529.	85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	5
530.	8523.5210	SIM cards	15
531.	8528.7110	Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	20
532.	8528.7190	Other	20
533.	8528.7211	LCD, LED and OLED	15
534.	8528.7219	Other	15
535.	8528.7290	Other	15
536.	8528.7300	Other, monochrome	15
537.	8529.9090	Other	5
538.	8539.2190	Other	5
539.	8539.2190 8539.2200 8539.2990	Tungsten filament incandescent bulb	20
540.	8539.2200	Other of a power not exceeding 200 W and for a voltage exceeding 100V	5
541.	8539.3110	Energy saving lamp	5
542.	8539.3120	Energy saving tube	5
543.	8539.3210	Energy saving lamp	5
544.	8539.3220	Energy saving tube	5

545.	8539.5210	Bulb	15
546.	8539.5220	Tube	15
547.	8539.9010 8539.9020 8539.9090	Parts of tungsten filament incandescent bulb	20
548.	8539.9090	Stuffed Metal Clad Printed Circuit Board (MCPCB)	15
549.	8543.7010	Remote control	5
550.	8544.4910	Telephone cables	20
551.	8544.4920	Multi core, flexible, flat type copper, insulated (all features together)	10
552.	8544.4990	Other	10
553.	8544.6010	For a voltage exceeding 1,000 V but not exceeding 32,000 V	5
554.	8544.7000	Optical fibre cables	20
555.	8703.2193	New 4x4 vehicles (CBU)	15
556.	8703.2195	New Mini vans (CBU)	15
557.	8703.2199	Other (New)	15
558.	8703.2220	New Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	15
559.	8703.2240	New Mini vans (CBU)	15
560.	8703.2240	Old and used Mini vans (CBU) exceeding 1300 cc	15
561.	8703.2260	New Sport utility vehicles	15
562.	8703.2260	Old and used Sport utility vehicles exceeding 1300 cc	15
563.	8703.2290	Other (New)	15
564.	8703.2290	Other old and used exceeding 1300 cc	15
565.	8703.2313	Sport utility vehicles	15
566.	8703.2319	Other	15
567.	8703.2323	Sport utility vehicles (SUVs 4x4)	90
568.	8703.2329	Other	90
569.	8703.2490	Other	90

570.	8703.3129	Other (New)	15
571.	8703.3139	Other (New)	15
572.	8703.3139	Other old and used exceeding 1300 cc	15
573.	8703.3219	Other	15
574.	8703.3223	Sport utility vehicles (SUVs 4x4)	90
575.	8703.3225	All-terrain vehicles (4x4)	90
576.	8703.3229	Other	90
577.	8703.3390	Other	90
578.	8703.4029	Other (New)	15
579.	8703.4032	New Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	15
580.	8703.4039	Other	15
581.	8703.4049	Other	15
582.	8703.4059	Other	15
583.	8703.4069	Other	15
584.	8703.5029	Other (New)	15
585.	8703.5039	Other (New)	15
586.	8703.5039	Other old and used exceeding 1300 cc	15
587.	8703.5049	Other	15
588.	8703.5059	Other	15
589.	8703.5069	Other	15
590.	8703.6029	Other (New)	15
591.	8703.6032	New Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	15
592.	8703.6039	Other	15
593.	8703.6049	Other	15
594.	8703.6059	Other	15
595.	8703.6069	Other	15
596.	8703.7029	Other (New)	15

597.	8703.7039	Other (New)	15
598.	8703.7039	Other old and used exceeding 1300 cc	15
599.	8703.7049	Other	15
600.	8703.7059	Other	15
601.	8703.7069	Other	15
602.	8703.9000	Other	90
603.	8711.1090	Other	10
604.	8711.2090	Other	10
605.	8711.3020	Motorcycle rickshaws in CBU	10
606.	8711.3090	Other	10
607.	8711.4090	Other	10
608.	8711.5090	Other	10
609.	8711.6020	Self-balancing, electrically-powered two wheeled transportation device (Hoverboard, smart scooter, drift vehicles)	10
610.	8711.6090	Other	10
611.	8711.9090	Other	10
612.	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	10
613.	8715.0000	Baby carriages and parts thereof.	15
614.	8901.1000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	10
615.	9004.1000	Sunglasses	30
616.	9017.2000	Other drawing, marking- out or mathematical calculating instruments	5
617.	91.01	Wrist watches, pocket watches and other watches, including stop watches, with case of precious metal or of metal clad with precious metal.	30
618.	91.02	Wrist watches, pocket watches and other watches, including stop watches, other than those of heading 91.01.	30
619.	9302.0092	Pistols, single barrel, semiautomatic or otherwise	20

620.	9302.0093	Pistols, multiple barrel	20
621.	9302.0099	Other	20
622.	93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	20
623.	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	25
624.	93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof, cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	20
625.	94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (except PCT codes 9401.1000, 9401.2010, 9401.2020, 9401.2090 and 9401.3000, 9401.9000)	5
626.	94.03	Other furniture and parts thereof (except PCT code 9403.9000)	45
627.	9403.9000	Parts	15
628.	9405.1110	Chandeliers	40
629.	9405.1910	Chandeliers	40
630.	9405.2100	Designed for use solely with light-emitting diode (LED) light sources	40
631.	9405.2900	Other	40
632.	9405.3100	Designed for use solely with light-emitting diode (LED) light sources	25
633.	9405.3900	Other	25
634.	9405.4990	Other	40
635.	9405.5010	Tubular Day lighting Device	20
636.	9405.5090	Other	20
637.	9405.6100	Designed for use solely with light-emitting diode (LED) light sources	40
638.	9405.6900	Other	40

639.	9405.9000	Parts	10
640.	9503.0010	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars) dolls' carriages.	15
641.	9503.0090	Other	25
642.	95.04	Video game consoles and machines, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.	50
643.	95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	20
644.	95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (except PCT code 9506.9100).	30
645.	9506.9100	Articles and equipment for general physical exercise, gymnastics or athletics	20
646.	95.08	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.	30
647.	96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand- operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) (except 9603.2100 and 9603.2900).	30
648.	9603.2100	Tooth brushes, including dental-plate brushes	20
649.	9603.2900	Other	20
650.	9609.1000	Pencils and crayons, with leads encased in a rigid sheath	20
651.	96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof.	40
652.	96.16	Scent sprays and similar toilet sprays, and mounts and heads therefore; powder- puffs and	20

		pads for the application of cosmetics or toilet preparations.	
653.	96.17	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.	30
654.	96.19	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	10
655.	9619.0020	Napkins (diapers) for Infants and babies	25
656.	9619.0030	Sanitary towels (pads) and tampons	15
657.	Respective Headings	Cinematographic film	Rs.3000/per minute

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

- (a) import under Notification No. S.R.O. 678 (I)/2004 dated the 7th August, 2004;
- (b) import under Chapter 99 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (c) import under Fifth Schedule to the Customs Act, 1969 (IV of 1969), excluding serial no 22 and 23(iv)(b) of Table to Part I, serial numbers 99, 100, 102, 116(iv) and (xvi) and 146 of the Table to Part-III, serial number 7 of Table-I of Part V(A), serial numbers 3 and 7 of Table-A, serial numbers 2, 3, 116, 117, 172 to 176, 178 to 185 of Table-B of Part-VII of the said Schedule, subject to fulfilment of conditions laid therein;
- (d) import under Temporary Importation Scheme vide Notification No. S.R.O. 492(I)/2009, dated the 13th June, 2009;
- (e) import of special steel round bars and rods of non-alloy steel exceeding diameter 50mm and exceeding 50mm (PCT code 7214.9990) by the seamless pipes manufacturers registered under the Sales Tax Act, 1990;
- (f) import of Grain and non-grain oriented electrical steel sheets (PCT codes 7225.1100, 7225.1900, 7226.1100 and 7226.1900) under Sr. Nos. 6, 7 and 8 of S.R.O.565(I)/2006 dated 5th June, 2006;
- (g) import of Rubber Apron and Cots (PCT code 4016.9990);
- (h) import of vehicles (CBU) by new entrants, as enumerated vide Sr.1, Table-III of Notification No. SRO 656(I)/2006, in terms of Auto Development Policy;
- (i) import of input materials used for manufacturing of auto parts by local vendors under Notification No. S.R.O.655(I)/2006, dated the 5th June, 2006.


3. Rate of Regulatory Duty on import of CKD/SKD kits, of home appliances, mentioned in the Table, and of which kits are not specified separately therein, shall be five per cent.

4. Regulatory duty on import of Pine nut (chilgoza) falling under PCT code 0802.9100, 0802.9200, 0802.9900 and marble (crude or roughly trimmed) falling under PCT code 2515.1100 shall be exempted and regulatory duty on import of ground nuts in shell falling under PCT code 1202.4100 shall be reduced from 20% to 10%, if imported from the Islamic Republic of Afghanistan.

5. For the purpose of levy of regulatory duty under this Notification, the value of vehicles (PCT Code 87.03) having bullet proofing and other security features shall be the same as determined under Notification No. S.R.O.No.1121(I)/2007, dated the 17th November, 2007.

6. This Notification shall take effect from the 1st day of July, 2024 and if not rescinded earlier, shall remain in force till the 30th June, 2025.

[C. NO. 6(2)/2021-CB]


(Mir Badshah Khan Wazir)
Additional Secretary