



HIGHLIGHTS ON  
**FINANCE BILL**

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**2016**

## Highlights on the Finance Bill, 2016

This document summarizes significant changes proposed to be brought to statute vide the Finance Bill, 2016 (the Bill) relating to Income Tax, Sales Tax, Federal Excise Duty, ICT (Tax on Services), Customs and Fiscal Responsibility and Debt Limitation Act.

Effective date of applicability of these changes will be July 1, 2017, unless otherwise mentioned.

Nothing contained in this document shall be construed as our advice in general or on a given case, accordingly, for ascertaining any effect of these changes in general or particular, the wordings in the Bill should carefully be examined, taking into consideration the applicable laws and regulations, and precise advice should be sought before taking any decision based on, or acting up on any of the contents hereof.

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June 04, 2016

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## SECTION 1 BUDGET AT A GLANCE

SOURCES OF FUNDS	2016-17	2015-16	Change
	Rupees in Billion		%
Net Revenue Receipts*	2,779	2,481	12.0
Net Capital Receipts	454	589	-22.9
External Receipts	820	860	-4.7
Privatization Proceeds	50	14	257.1
Provincial Surplus	339	337	0.6
Bank Borrowings	453	199	127.6
<b>Total</b>	<b>4,895</b>	<b>4,480</b>	<b>9.3</b>

Source	2016-17 (%)	2015-16 (%)
Net Revenue Receipts	57%	55%
Net Capital Receipts	9%	13%
External Receipts	17%	19%
Privatization Proceeds	1%	1%
Provincial Surplus	7%	8%
Bank Borrowings	9%	4%

APPLICATION OF FUNDS	2016-17	2015-16	Change
	Rupees in Billion		%
General Public Service including Debt Servicing	2,984	2,823	5.7
Defense Affairs and Services	860	776	10.8
Development Expenditure	1,051	881	19.3
<b>Total</b>	<b>4,895</b>	<b>4,480</b>	<b>9.3</b>

Application	2016-17 (%)	2015-16 (%)
General Public Service including Debt Servicing	61%	63%
Defense Affairs and Services	18%	17%
Development Expenditure	21%	20%

*NET REVENUE RECEIPTS	2016-17	2015-16	Change
	Rupees in Billion		%
Tax Revenue	3,956	3,420	15.7
Non-tax Revenue	959	913	5.0
Gross Revenue Receipts	4,915	4,333	13.4
Less: Provincial Share in Taxes	2,136	1,852	15.3
<b>Total</b>	<b>2,779</b>	<b>2,481</b>	<b>12.0</b>

Category	2016-17 (%)	2015-16 (%)
Tax Revenue	80%	79%
Non-tax Revenue	20%	21%

## **SECTION 2 OVERVIEW OF THE ECONOMY**

Pakistan economic growth for fiscal year 2015-16 has been recorded at 4.71 percent, against the target of 5.5 percent. In comparison to last year's economic growth of 4.24 percent, advancement in growth is witnessed exhibiting macroeconomic stability demonstrated through rising growth trail in economic indicators such as curtailed inflation growth of 2.79% (2014-15: 4.53%), stability in exchange rate, increase in foreign exchange reserves, increase in foreign remittances and growth in PSX index. Shortfall against target is attributed to decline in international oil pricing.

Following is a synopsis of Pakistan economy during the fiscal year 2015-16:

- Fiscal deficit as a percent of GDP was confined at 3.4 percent for the period July-March 2015-16 against 3.8 percent in the same period of fiscal year 2014-15.
- Growth in Net Domestic Asset (NDA) had increased due to significant rise in Private Sector Credit (PSC). NDA of the banking sector grew at 6.46 percent (Rs. 676.6 billion) during July-6th May 2015-16 as compared to net expansion of 4.99 percent (Rs. 467.6 billion) in the same period last year.
- Inflation during July-April 2015-16 averaged at 2.8 percent as against 4.5 percent in the same period last year, which is lowest since 2003. The lower inflation rate is contributed by stability in exchange rate, Prudent fiscal and monetary policies, vigilant monitoring of prices, and impact of benefit passed on to general consumer by reducing oil prices being in line with decline in global oil prices.
- Imports during the first ten months (July-March 2015-16) declined by 4.3 percent compared with the same period last year which stood at \$ 32,649 million against \$ 34,256 million last year. As per SBP data exports during the first ten months (July-March 2015-16) of the current year stood at US\$ 18,192 million against US\$ 20,098 million during corresponding period last year, recording a decline by 9.4 percent. Trade deficit posted increase of around 2.1 percent during July-April 2015-16 primarily due to decline in Exports.
- Improvement in foreign exchange reserves is witnessed. As of May 18, 2016, foreign currency reserves reached to US \$ 21.4 billion from US \$ 18.6 billion at end June 2015, representing an increase of 15 percent. PAK Rupee recorded a depreciation of 2.9 percent against US Dollar in July-March 2015-16 in comparison to end of June 2015.
- As at March 2016 public debt reached at Rs. 19,168 billion (64.8 percent of GDP) compared to Rs. 17,381 billion as of June 2015 (63.2 percent of GDP), representing an increase of 1,787 billion during first nine months of current fiscal year as compared with Rs.940 billion during the same period last year. The Credit Rating of the country remained at B-.
- During July-April 2015-16, growth of 5.44 percent was posted in Foreign Direct Investment (FDI) inflows in comparison to same period last year.
- National savings increased to 14.6 percent of GDP in 2015-16 compared to 14.5 percent in 2014-15. Domestic savings being witnessed at 8.3 percent of GDP in 2015-16 against 8.4 percent of GDP in 2014-15.
- FY-2016 witnessed an overall steady rise in the stock market. Capital market demonstrated a positive growth of 5.4 percent during the first ten months of the current fiscal year.

Summary of key performance indicators are as follows:

Description	2012-13	2013-14	2014-15	2015-16 P
Gross Domestic Product (GDP) – Growth %	3.65	4.03	4.04	4.71
Total Investment – Growth %	8.4	8.5	9.43	15.21
Consumer Price Index (CPI) – Growth %	7.4	8.7	4.53	2.79
Trade Deficit - % of GDP	8.9	8.2	5.9	5.9
Current Account Deficit - % of GDP	1.1	1.3	0.7	0.6
Total Public Debt to GDP Ratio	63.9 P	63.8 P	63.2	64.8
Foreign Exchange Reserves – US\$ billion	11.0	14.1	18.6	21.4*
Depreciation in Rupee Value against US\$ - %	5.5	-0.9	-3%	-3%
International Credit Rating – S&P	B-	B-	B-	B-
KSE – 100 Index – Growth %	52.2	41.2	34.3	36.2

P = Provisional; \* As of May 18, 2016

## GROWTH

- The FY 2016 recorded a growth of 4.71% being highest since 2008-09. However, the current year's target of 5.5% could still not be achieved due to lower growth of agriculture sector as a result of decrease in production of cotton, rice and maize.
- Industrial sector, contributes 21.02 percent in GDP, recorded the growth of 6.80% against target of 6.4% making it quite evident that industrial revival is taking place on fast track. Large Scale Manufacturing (LSM) witnessed a growth of 4.61% as compared to growth of 3.29% in the last year. For the current fiscal year, growth in electricity generation & distribution was 12.18 percent in comparison to previous year growth of 11.98 percent. Similarly, the sectors of construction and mining and quarrying also registered growth of 13.10% & 6.8% respectively in the current fiscal year as compared to growth of 6.24% & 3.97% in the previous year.
- The agricultural sector accounts for 19.82 percent of GDP, yet the performance as a whole remained dismal as it witnessed a growth of (-0.19)% against 2.53 percent growth last year.
- Services sector has witnessed a growth of 5.71 percent in this fiscal year as compared to 4.31 percent last year. Finance and Insurance contributed positively by 7.84 percent. All components of services contributed positively, as Wholesale and Retail Trade grew by 4.57 percent, Transport, Storage and Communication by 4.06 percent, Housing Services by 3.99 percent, General Government Services by 11.13 percent and Other Private Services by 6.64 percent.
- The private consumption expenditure in nominal terms reached to 80.1 percent of GDP in FY 2016 as compared to 80.0 percent of GDP last year, whereas public consumption expenditures are 11.8 percent of GDP as compared to 11.0 percent last year.

Description	2012-13 Growth %	2013-14 Growth %	2014-15 Growth %	2015-16 P Growth %
Gross Domestic Product (GDP)	3.7	4.0	4.04	4.71
Agriculture	2.7	2.7	2.53	-0.19
Manufacturing	4.6	4.5	3.9	5.00
Commodity Producing Sector	1.7	3.6	3.65	3.29
Services Sector	5.1	4.4	4.31	5.71

P = Provisional

## INVESTMENT & SAVING

- Total investment recorded growth of 5.78 percent in FY 2016 and investment to GDP Ratio has reached 15.21 percent in the current year. Fixed investment as percentage of GDP is recorded at 13.61 percent while Private investment as percentage of GDP reached to 9.79 percent. Public investment as percentage of GDP has increased from 3.72 percent to 3.82 percent.
- Public investment as a percentage of GDP has increased from 3.72 percent to 3.82 percent while recording an impressive growth rate of 10.63 percent.
- National savings increased to 14.6 percent of GDP in this fiscal year against 14.5 percent last year. Domestic savings showed a marginal decrease being recorded at 8.3 percent of GDP in this fiscal year as compared to 8.4 percent of GDP the last year. Net foreign resource inflows are financing the saving investment gap.
- During July-April FY 2016, foreign direct investment crossed US\$ 1 billion recording a growth of 5.4 percent. During the said period the FDI received were US\$ 1016.3 million compared to US\$ 963.8 million in the same period last year.
- The proposed implementation of CPEC which is a mega project of US\$ 46 billion, is expected to provide major support for development of infrastructure in the years ahead.

Description	2012-13	2013-14	2014-15	2015-16 P
Total Investment - % of GDP	14.96	14.98	15.48	15.21
Fixed Investment - % of GDP	13.36	13.38	13.88	13.61
Public Investment - % of GDP	3.52	3.36	3.72	3.82
Private Investment - % of GDP	9.84	10.03	10.16	9.79
National Saving - % of GDP	13.9	13.7	14.50	14.60

P = Provisional

## CAPITAL MARKETS

- During the fiscal year, the three stock exchanges of the country i.e. Karachi Stock Exchange (KSE), Islamabad Stock Exchange (ISL) and Lahore Stock Exchange (LSE) formally merged into single stock exchange on January 11, 2016 to become the Pakistan Stock Exchange (PSX).
- FY-2016 witnessed an overall steady rise in the stock market indices and witnessed an increase of about 5.4 percent since the inception of the year. The PSX (formerly KSE)-100 share index positive performance during the period from inception of the year to May 2016 was attributed to a number of factors including stable political environment, investment projects backed by CPEC; stable exchange rate against the dollar; improving security and law enforcement situation; renewed foreign interest in stocks; increased confidence shown by the multilateral donor agencies.
- The PSX – 100 Index demonstrated an overall average performance during this period from July 2015 – March 2016. The index touched its highest point at 36,228.88 on August 6, 2015 whereas, its lowest point was at 30,276.25 on February 23, 2016 which suggests that the index suffered decline during the nine months period ended March 31, 2016.
- The aggregate Market Capitalization stood at Rs.7, 435.68 billion compare to Rs.7, 421.03 billion as of June 30, 2015 reflecting no considerable change. The PSX (formerly KSE)-100 share index opened at 34,398.86 points at inception of the year, reached 36,266.23 points by close of trading on May 11, 2016 showing a gain of 5.4 percent during first ten months of current fiscal year.

- No change in number of companies listed on PSX is noted as of end March, 2016 compared to June 2015. Some of the relevant statistics related to the Pakistan Stock Exchange are as follows:

Description	2012-13	2013-14	2014-15	2015-16 P
PSX – 100 Index Points (Month end June)	21005	29653	34399	34719 Apr
PSX – 100 Index – Growth %	52.2	41.2	16.0	0.9
Aggregate Market Capitalization (Growth %)	46.5	29.1	11.5	-6.8 May
Turnover of Shares (Volume Million)	54.3	56.6	64.6	51.8 Mar

P = Provisional

## INFLATION

- Inflation remained at 8.62 percent in FY2014 and further reduced to 4.53 percent in FY2015. Inflation during July-April FY2016 has been further reduced at 2.79 percent, which is the lowest in 13 years.
- Food inflation have been estimated at 2.1 percent as compared to 3.6 percent in the same period last year. The slower increase in food inflation over the last year is due to moderate increase in prices of major consumable food items.
- Non-food inflation have been estimated at 3.3 percent as compared to 5.7 percent in the same period last year. The slower increase in food inflation over the last year is due to moderate increase in prices of major consumable items.
- Core inflation which is non-food & non-energy during July-April FY 2016 is recorded at 4.1 percent as against 6.9 percent during the same period last year.

Description	2012-13	2013-14	2014-15	2015-16 P
CPI (Consumer Price Index)	7.4	8.7	4.8	2.8 A
Food Inflation	7.1	9.3	3.6	2.1 A
Non-food Inflation	7.5	8.2	5.7	3.3 A
SPI (Sensitive Price Index)	7.8	9.8	1.9	1.8 A
WPI (Wholesale Price Index)	7.4	8.3	0.03	-1.3 A

P = Provisional; A= April 2016

## BALANCE OF PAYMENTS & RESERVES

- The overall external account balance recorded US\$ 0.9 billion during July-April FY2016 compared to US\$ 2.1 billion during the same period last year, on the back of higher financial inflows and lower international oil prices.
- The current account balance was reduced by 17.7 percent during July-April FY2016 as compared to last year (US\$ 1.519 billion in FY2016 against US\$ 1.846 billion). As a percentage of GDP it stood at -0.6 percent compared to -0.8 percent of the comparing period last year.
- The overall trade deficit posted an increase of 2.1 percent during July-April FY2016, mainly reflecting decline in exports. During July-April FY 2016 exports declined by 9.5 percent and stood at US\$ 18.2 billion as compared to US\$ 20.1 billion in July-April FY2015. The imports declined by 4.7 percent in July – April FY2016 compared to last year.



- Services trade deficit fell by 16.6 percent during the first ten months of FY2016 supported by lower imports. This year Pakistan has received inflows amounting to US\$ 937 million on account of CSF during July –April of FY2016 against US\$ 1.5 billion in the same period of last fiscal year. During the period under review services exports declined by 14.5 percent overall exports of services were US\$ 4.4 billion in July –April FY 2016 against US\$ 5.1 billion in the same period last year, depicting a decline of US\$ 748 million. Moreover, services import fell by 15.1 percent from US\$ 7.3 billion in July –April FY2015 to US\$ 6.2 billion in the period under review.
- Remittances continued its upward growth trajectory during July-April FY 2016, the remittances reached to US\$ 16.034 billion as compared to 15.236 billion last year.
- Total foreign exchange reserves reached to highest level to US\$ 21.4 billion by May18, 2016, compared to US\$ 18.6 billion in end June 2015.
- Exchange rate remained at Rs.104.75 per US\$ in May FY2016, compared to Rs 101.78 per US\$ at end June 2015. The Pak Rupee's depreciation was around 2.9 percent during July-May FY2016.
- Some of the relevant statistics related to balance of payments and foreign exchange reserves are as follows:

Description	2012-13	2013-14	2014-15	2015-16 P
	Growth %	Growth %	Growth %	Growth %
Exports	12.12	14.12	-8.93	-10.42
Imports	25.89	9.48	-0.37	-1.77
Workers' Remittances (\$ in billion)	13.9	15.8	15.2	16.0
Foreign Direct Investment (FDI)	31.1	-12.9	-8.0	5.4
Foreign Exchange Reserves – US\$ in billion	11.0	14.1	18.6	21.4*

P = Provisional

\* As of May 2016 End

## PUBLIC DEBT

- Public debt was recorded at Rs.19,168 billion as at end March 2016 registering an increase of Rs.1,787 billion during first nine month of current fiscal year.
- Out of this total increase, increase in domestic debt was Rs.1,200 billion while government borrowing from domestic sources for financing of fiscal deficit was Rs.786 billion. This differential is mainly attributed to increase in government credit balances with State Bank of Pakistan/commercial banks. Similarly, increase in external debt contributed Rs.588 billion to public debt. Apart from fresh external inflows, revaluation loss on account of depreciation of US Dollar against other international currencies as well as depreciation of Pak Rupee against US Dollar contributed to this increase. Similar to the last year's trend, composition of public debt further improved due to increased mobilization through medium to long term domestic debt instruments and higher disbursements from external sources.
- During July - March 2015-16, public debt servicing reached at Rs.1,371 billion against the annual budgeted estimate of Rs.1,686 billion. Public debt servicing consumed nearly 46 percent of total revenues during first nine months of the current fiscal year against a ratio of 45 percent during the same period last year.
- External debt and Liabilities (EDL) stock was recorded at US\$ 69.6 billion as at end of March 2016 out of which external public debt was US\$55.1 billion. Moreover, servicing of external public debt increased by US\$188 million in first nine months of 2015-16 compared to the same period last year.

Description	2012-13	2013-14	2014-15	2015-16 P
	Growth %	Growth %	Growth %	Growth %
Domestic Currency Debt – Growth	24.7	14.7	11.7	9.8
Foreign Currency Debt – Growth	-5.7	6.4	2.1	11.3
Foreign Currency Debt to Total Public Debt Ratio	33.4	31.7	29.8	30.0
Total Public Debt to GDP Ratio	63.9	63.8	61.8	61.8
Depreciation in Value of Rupee against US\$ - %	5.5	-0.9	-3.0	-2.9
International Credit Rating – S&P	B-	B-	B-	B-
New Guarantees issued as a percentage of GDP	0.6	0.4	0.6	0.4

P = Provisional

### TAXATION EXPENDITURES

- Total Taxation expenditure for fiscal year 2014-15 have been estimated at Rs. 394.5 billion compared to Rs. 665.0 billion for the previous fiscal year representing an decrease of almost 40.6 percent.
- Expenditure in income tax contribute 17 percent to total expenditure whereas expenditure in sales tax and custom duties account for 52.5 percent and 30.5 percent respectively.
- Costume duties expenditure have been increased from Rs. 103.0 billion to Rs. 119.9 billion for the fiscal year 2015-16.
- Income tax and Sales tax expenditure represent a positive growth of 19.5 percent and 56.7 percent respectively.

Description	Rs. Billion			
	2012-13	2013-14	2014-15	2015-16
Income Tax	82.4	96.6	83.6	67.3
Sales Tax	37.4	249.0	478.4	207.3
Custom Duties	119.7	131.5	103.0	119.9
<b>Total</b>	<b>239.5</b>	<b>477.1</b>	<b>665.0</b>	<b>394.5</b>

P = Provisional

## **SECTION 3 SALIENT FEATURES**

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### **Income Tax**

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#### ***Relief measures***

1. The monetary limit of Rs.100,000 for annual employer's contribution to recognized provident funds for an employee is proposed to be raised to Rs.150,000;
2. Proposing builders and developers to be taxed at fixed/ final rates instead of minimum taxation;
3. It has been proposed to set the maximum limit of 20% for disallowances on account of non-deduction/ non-payment of withholding tax in case of purchase of goods;
4. Persons deriving income chargeable to tax under the head salary or income from business are proposed to be entitled to a new tax credit on health insurance premium paid;
5. Monetary threshold of Rs. 1,000,000 to be increased to Rs, 2,000,000 for availing deductible allowance on profit on debt on house loans;
6. A new deductible allowance on account of children tuition fee to individuals having taxable income less than Rs.1,000,000 has been proposed;
7. Tax credit for employment generation by manufacturer companies has been proposed to be increased from prevailing 1% to 2%;
8. Tax credit of 2.5% available to eligible Sales Tax Registered manufacturers, covered under normal tax regime, to be increased to 3%;
9. The timeline for lapse of 10% tax credit benefit to companies on extension, expansion and BMR of existing plant and machinery extended to June 2019;
10. 20% tax credit on enlistment on stock exchange available to companies for the year of enlistment is to be extended also to one year after enlistment;
11. Tax credit for new industrial undertakings available for 05 years was limited to companies with 100% equity raised through consideration in cash. It is sought to allow proportionate credit in case of companies with at least 70% equity raised in cash. Moreover the timeframe for concession has been extended for industrial undertaking formed till June 2019;
12. Tax credit for industrial undertakings established before July 1, 2011 on account of new plants and expansion projects was limited to cases with 100% equity raised in cash. Now this limit is relaxed to 70% cash equity with proportionate eligibility for tax credit. Furthermore, the timeframe for availing the benefit extended till June 2019;
13. Tax withheld from payments to electronic and print media for advertising services to be brought under the ambit of final tax;
14. Timeframe for making application for income tax refunds increased from existing two years to proposed three years;
15. Rate for deduction of tax on supply of goods by FMCG distributors reduced from 4% to 3% in case of companies and from 4.5% to 3.5% in other cases;
16. No advance tax to be collected on sale/ transfer of immoveable property held for a period of more than 5 years;
17. Profit and gains from businesses set up in the Gawadar Free Zone Area for a period of 23 years with effect from the first day of July, 2016;
18. Timeframe for exemption export of computer software, IT and IT enabled services to be extended till June 2019, however, the exemption to be available subject to a condition that 80% of the export proceeds is brought into Pakistan in foreign exchange remitted from outside Pakistan through normal banking channels;

19. Exemption from minimum tax under section 113 for companies operating transmission line projects, qualifying for exemption under clause (126M) of Part I of Second Schedule; and
20. The exemption from withholding tax for companies operating in twelve specified service sectors as per clause (94) extended till June 2017, subject to certain conditions.

**Special tax concessions related to Gawadar Port Operations**

1. Income from Gawadar Port Operations exempt from tax for 23 years commencing February, 2007 for China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited; Gawadar International Terminal Limited; Gawadar Marine Services Limited and Gawadar Free Zone Company Limited;
2. The above-referred companies also to be given following concessions:
  - a. Inter-corporate dividends and withholding tax on such dividends to be exempt from tax; and
  - b. Immunity from minimum tax under section 113 for a period of 23 years, with effect from February 06, 2007; and
  - c. Income derived by contractors and subcontractors of these companies shall be exempt for a period of 23 years with effect from the first day of July, 2016;
3. Profit on debt/ interest derived by any foreign lender or local bank (having more than 75% shareholding of the Government or the State Bank of Pakistan) from lending to China Overseas Ports Holding Company Limited.

**Revenue measures**

1. Direct measures:

Certain direct measures have been adopted in the proposals to increase the Revenue exchequer on account of income tax. These measures include:

- (i) deductions under section 15A would no more be admissible in case of income from property arising to individuals and AOPs and they would be taxed at proposed slab-based rates. Similar slab-based rates also to be adopted for withholding tax on rent payments;
- (ii) tax incidence on capital gains under section 37 increased. Moreover, rates of tax on capital gains under section 37A increased for non-filers;
- (iii) monetary threshold of Rs. 50M to be reduced to Rs. 10M for applicability of minimum tax under section 113;
- (iv) Advance tax payable under section 147 to include minimum tax under section 113 and alternate corporate tax under section 113C;
- (v) 20% final tax on payments made directly or through an agent or intermediary to a non-resident person for foreign produced advertisement commercial;
- (vi) The scope of foreign TV plays subject to withholding tax under section 236E broadened to include foreign TV drama serial or play in any language other than English;
- (vii) Exemptions proposed to be withdrawn:
  - a. Exemption to Boards (other than Pakistan Cricket Board) or other similar organizations to be withdrawn; and
  - b. Exemption on inter-corporate dividends for cases availing group relief under section 59B, whereby a subsidiary surrenders its losses to holding company;
- (viii) Tax on income from services rendered & construction contracts outside to be taxes at 50% rate of applicable rate for similar receipts earned in Pakistan instead of being charged at 1% of the gross receipts;
- (ix) Exemption to large trading houses from minimum tax under section 113 withdrawn, however, minimum tax to be collected at reduced rate of 0.5% up to tax year 2019 and at 1% thereafter;
- (x) Capital gains for insurance companies subjected to normal rate of tax applicable to companies; and
- (xi) It has been sought to extend the incidence of 4% Super Tax to tax year 2016 for banking companies.

2. Indirect measures:

Following the trend from the last year, implicit revenue measures continue to primarily based on advance taxes:

(a) continued drive towards general increase in withholding tax rates for non-filers:

Type of Transaction	Existing Rate	Proposed Rate
Dividends (general rate)	12.5%	20%
Prizes and winnings	15%	20%
Leasing of a motor vehicle	0%	3% (on Value of Motor Vehicle)
Life insurance commission received by agents	15%	16% (where commission received is up to Rs.0.5M/ annum)
Sale or transfer of immovable property	1%	2% (where property is held up to 5 years)
Purchase or transfer of immovable property above Rs. 3 Million value	2%	4%
Payment of general insurance premium	0%	4%
Payment of life insurance premium (if premium exceeds Rs 0.2 Million/ annum)	0%	1%
Advance tax on extraction of minerals	0%	5%
Advance tax from provincial sales tax registered person	0%	3%

(b) increase in rates for collection and deduction of advance tax in following cases:

Type of Transaction	Existing Rate	Proposed Rate
Payments to electronic and print media for advertising services in case of filers	1%	1.5%
Sale and purchase of shares on stock exchange	0.01%	0.02%
Electricity consumption for commercial consumers (with monthly electricity bill exceeding Rs. 20,000)	10%	12%
Sale or transfer of immovable property	0.5%	1% (where property is held up to 5 years)
Purchase or transfer of immovable property above Rs. 3 Million value	1%	2%

(c) placing limit of 5% of turnover for admissibility on the expenditure in respect of sales promotion, advertisement and publicity in case of pharmaceutical manufacturers;

(d) losses could only be surrendered by subsidiaries to parent companies in proportion of actual holding percentage;

(e) 2% per annum additional contribution to approved pension funds available to persons aged 41 years and above will not be available after 2019. Moreover, a maximum limit of 30% of total taxable income to be placed;

(f) advance tax is being collected at the time of sale/ purchase of immovable property on the basis of valuation used for stamp value. It is being proposed that valuation shall be considered without regard to the value for provincial stamp duties or any other purpose; and

(g) tax collected at 10% on a lease of the right to collect tolls to be treated as final tax.

### **Regulatory measures**

1. It has been proposed to increase documentary requirements for transaction between associates and access to such records by the Commissioner;
2. The requirement of approval of Commissioner sought to be done away with for revising return of income in case of declaring higher income or lower losses;
3. Individuals and AOPs would need to submit accounts for audit in response to provisional assessments, whereas companies will file return of income, along with audited accounts, electronically and also to present accounts & documents for conducting audit of income tax affairs;
4. Withholding tax to be deducted on all payments made to cotton ginners;
5. An additional clarification to be added to section 169 that any excess tax collection/ deduction from non-filers is in the nature of advance tax;
6. Penalty for non-compliance for banks and financial institutions at Rs. 2,500 for each day of default subject to a minimum penalty of Rs. 10,000 in case of refusal or delay to provide information regarding non-resident persons;
7. It has been sought that the monetary threshold of Rs. 50,000 in case of cash withdrawals from banks shall be aggregate withdrawals from all the bank accounts in a single day;
8. It has been proposed that the monetary threshold of Rs. 50,000 in case of all banking transactions of non-filers shall be aggregate of all banking transactions in a single day;
9. Conditions/ compliances to be enhanced for industrial undertakings to avail exemption from collection of advance tax under section 148 at import stage. Moreover, non-compliances towards specified conditions could lead to cancellation of exemption certificate, in addition to recovery of tax; and
10. NCCPL's domain for collection of withholding taxes to be enhanced and Commissioner to be empowered to enforce necessary compliances on CDC.

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### **Sales Tax & Federal Excise**

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#### **Sales tax**

##### Relief Measures

1. Revival of zero rating regime for five export oriented sectors that were previously chargeable to sales tax at reduced rates;
2. The turnover threshold limit for qualifying as a cottage industry has been increased to Rs. 10 Million from existing Rs.5 Million;
3. Exemption from levy of sales tax on note books, laptops and personal computers;
4. All business within Gawadar Free zone to be exempt from application of sales tax for a period of 23 years;
5. Pesticides, presently chargeable at reduced rates, to be exempted from sales tax; and
6. Specific exemption granted on import and local supply of materials and equipment for construction and operation of various projects at Gawadar Port by specific Chinese Companies including their domestic contractors and sub-contractors for a period of 40 years;

##### Revenue Measures

1. The definition of input tax to be amended by exclusion of sales tax paid under respective provincial laws;
2. Mineral/ bottled water to be charged to sales tax at retail price;
3. Enhancement of the rate of sales tax on mobile phones;
4. White Crystalline Sugar and urea to be charged to sales tax at reduced rates; and
5. Increase in sales tax to 10% from existing 5% on ingredients of poultry and cattle feed.

#### **Federal Excise Duty**

##### Relief measures

1. Exclusion of certain services from levy of excise duty being chargeable to provincial sales tax; and

2. All business within Gawadar Free zone to be exempt from application of excise duty for a period of 23 years.

Revenue measures

1. Modification in the basis of chargeability of excise duty on cement from 5% of retail price to Rs.1 per kg; and
2. Duty on cigarettes to be enhanced.

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**Islamabad Capital Territory (Tax on Services)**

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The scope and ambit of tax on services continues to be aligned with Sales Tax Act, 1990.

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**Customs**

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1. It has been sought to reduce the slab of Customs duty by merging rates of 2% and 5% into a new rate of 3%;
2. The 10% and 15% rates are proposed to be substituted with 11% and 16% slabs respectively;
3. It has been proposed to extend the relief on import of Solar Panels till June, 2017;
4. The textile sector have been proposed to provide exemption from Customs duty on import of Plant and machinery through addition of a new Part IV in the Fifth Schedule;
5. Relief from Custom duty have been sought on the Import of plant and machinery by Dairy, livestock & poultry sector from existing 5% to proposed 2%;
6. The bill seeks to expand the purview of exemption on Renewable Energy Technologies;
7. Expansion is also being sought in the scope of exemption to the Charitable non-profit making Institutions Operating Hospitals;
8. The below significant exemptions have been proposed:
  - a. Water Quality Testing Kits from existing rate of 20% to 0%.
  - b. Linear Akyl Benzene from existing rate of 2% to 0%
9. It has been sought to significantly reduce the customs duty on the following items:
  - a. White Spirits from 10% to 3%
  - b. Stamping Foil from 20% to 16%
  - c. Fatty Alcohol Ethoxylate from 15% to 5%
10. It has been proposed to significantly increase the customs duty rates on below items:
  - a. Betel Leaves from Rs.300/kg to Rs.600/kg
  - b. Almonds from 10% to 20%
  - c. CD Frozen fish from 10% to 20%
  - d. Cement Clinker from 2% to 11%
  - e. Live Chicken stock and Eggs of chicken from 5% to 11%
  - f. Birds eggs (not in shell) from 5% to 16%
11. It has been proposed to abolish the Regulatory duty of 10% & 17% on Bead Wire for tyres Manufacturers and Carbon Steel Strips used by Razor blade manufacturers, respectively; and
12. The bill seeks to levy Regulatory duty @ 25% on Powdered Milk and Whey Powder.

## SECTION 4 INCOME TAX

### 1. SALARIED INDIVIDUALS

#### Employer's annual contributions to recognized provident funds

##### [Rule (3)(a) Part I Sixth Schedule]

Annual accretion to the credit balance of employees on account of employer's contribution in excess of lower of 1/10<sup>th</sup> of salary or Rs.100,000 is currently deemed as income of employees. After a lapse of eight years since its inclusion, the prevailing monetary threshold of Rs. 100,000 is proposed to be raised to Rs. 150,000.

### 2. TAX ON BUILDERS

##### [Section 7C, 113A & Div VIII A Part I First Schedule]

Minimum tax on builders was deferred till tax year 2018 vide the Finance Act, 2015, pending any further notification on the mode, manner and time of payment. Now, it has been sought to include a new section 7C, for taxing income from business of construction and sale of residential, commercial or other buildings for projects initiated and approved after the July 01, 2016 at fixed/ final rates, specified as under:

(A)		(B)		(C)	
Karachi, Lahore and Islamabad		Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta		Urban Areas not specified in A and B	
<b>For commercial buildings</b>					
Rs. 210/ Sq Ft		Rs. 210/ Sq Ft		Rs. 210/ Sq Ft	
<b>For residential buildings</b>					
Area in Sq. ft	Rate/ Sq. Ft	Area in Sq. ft	Rate/ Sq. Ft	Area in Sq. ft	Rate/ Sq. Ft
Up to 750	Rs. 20	Up to 750	Rs. 15	Up to 750	Rs. 10
751 to 1500	Rs. 40	751 to 1500	Rs. 35	751 to 1500	Rs. 25
Above 1500	Rs. 70	Above 1500	Rs. 55	Above 1500	Rs. 35

It has further been sought that the Board may prescribe:

- (a) the mode and manner for payment and collection of tax under this section;
- (b) the authorities granting approval for computation and payment plan of tax; and
- (c) responsibilities of the authorities approving, suspending and cancelling no objection certificate to sell and the matters connected and ancillary thereto.

### 3. TAX ON DEVELOPERS

##### [Section 7D, 113B & Div VIII B Part I First Schedule]

In respect of projects initiated and approved after the July 01, 2016, the prevailing minimum tax at 2% of the notified value of land for the purpose of stamp duty on the business of development and sale of residential, commercial or other plots is being proposed to be substituted with tax at fixed/ final rates as under:

(A)		(B)		(C)	
Karachi, Lahore and Islamabad		Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta		Urban Areas not specified in A and B	
<b>For commercial buildings</b>					
Rs. 210/ Sq Ft		Rs. 210/ Sq Ft		Rs. 210/ Sq Ft	
<b>For residential buildings</b>					
Area in Sq. ft	Rate/ Sq. Ft	Area in Sq. ft	Rate/ Sq. Ft	Area in Sq. ft	Rate/ Sq. Ft
Up to 120	Rs. 20	Up to 120	Rs. 15	Up to 120	Rs. 10
121 to 200	Rs. 40	121 to 200	Rs. 35	121 to 200	Rs. 25
Above 200	Rs. 70	Above 200	Rs. 55	Above 200	Rs. 35



It has further been sought that the Board may prescribe:

- (a) the mode and manner for payment and collection of tax under this section;
- (b) the authorities granting approval for computation and payment plan of tax; and
- (c) responsibilities of the authorities approving, suspending and cancelling no objection certificate to sell and the matters connected and ancillary thereto.

**4. INCOME FROM PROPERTY [Section 15, 15A & Div VIA Part I First Schedule]**

Presently, income from property for all type of taxpayers is chargeable to tax under normal rates after deductions admissible under section 15A. The Bill now seeks to propose the following rates for taxing income from property for individuals and association of persons, whereby the deductions under section 15A would no more be admissible:

S. No.	Gross Amount of Rent	Rate of Tax	
		Existing	Proposed
1.	Up to Rs. 200,000		NIL
2.	Above Rs. 200,000 up to Rs. 600,000	5%	5% on amount exceeding Rs. 200,000
3.	Above Rs. 600,000 up to Rs. 1,000,000	Rs. 20,000	10% on amount exceeding Rs. 600,000
4.	Above Rs. 1,000,000 up to Rs. 2,000,000	Rs. 60,000	15% on amount exceeding Rs. 1,000,000
5.	Above Rs. 2,000,000	Rs. 210,000	20% on amount exceeding Rs. 2,000,000

**5. INCOME FROM BUSINESS**

**Inadmissible deductions [Section 21]**

Non-deduction and payment of withholding tax renders the related expense as inadmissible. The Bill now seeks to:

- a. limit the disallowance for non-deduction or non-payment in case of purchase of goods to 20%;
- b. clarify that recovery of tax under sub-section 161 and 162 is not to be considered as payment; and
- c. limit the expenditure in respect of sales promotion, advertisement and publicity at 5% of turnover in case of pharmaceutical manufacturers.

**Depreciation [Section 22]**

It has been sought to include an explanation that where any building, furniture, plant or machinery is used for the purposes of business during any tax year for which the income from such business is exempt, depreciation shall be treated to have been allowed in respect of the said tax year and after expiration of the exemption period, written down value of such assets shall be determined after reducing total depreciation deductions (including any initial allowance under section 23).

**6. CAPITAL GAINS [Section 37 & Div VIII Part I First Schedule]**

The Bill proposes following new table rates for capital gains on disposal of immoveable property:

Sr. No.	Period of Holding	Rate of Tax	
		Existing	Proposed
1.	Up to one year	10%	10%
2.	More than one year up to two years	5%	10%
3.	More than two year up to five years	0%	10%
4.	More than five years	0%	0%

## 7. CAPITAL GAIN ON SALES OF SECURITIES

### [Section 37A, 236T & Div VII Part I First Schedule]

Capital gains on shares of public companies, PTC vouchers, modaraba certificates, instrument of redeemable capital, debt securities and derivative products are taxed at rates applicable to holding period. In this context, the Bill now seeks to clarify that derivative products include future commodity contracts entered into by the members of Pakistan Mercantile Exchange, whether or not settled by physical delivery. As a corresponding change, section 236T and Division XXII of Part IV of First Schedule are proposed to be omitted.

Following rates table has been proposed for capital gain on securities under section 37A:

S. No.	Holding Period of Security/ Case	Tax Year 2015	Tax Year 2016	Tax Year 2017	
				Filers	Non-filers
1.	Less than 12 months	12.5%	15%	15%	18%
2.	12 months or more but less than 24 months	10%	12.5%	12.5%	16%
3.	24 months or more but the security was acquired on or after 1st July, 2012	0%	7.5%	7.5%	11%
4.	Where security was acquired before 1st July, 2012	0%	0%	0%	0%
5.	Future commodity contracts entered into by the members of Pakistan Mercantile Exchange	0%	0%	5%	5%

## 8. EXEMPTIONS AND TAX CONCESSIONS IN THE SECOND SCHEDULE [Section 53]

The amendments brought to statute vide the Finance (Amendment) Ordinance, 2016 [Ordinance IX of 2016] abstain the Federal Government to amend the Second Schedule to the Ordinance without sanction of the Economic Coordination Committee (ECC) of Cabinet.

The Bill now seeks that similar conditions would apply upon the Federal Government for granting of tax exemption to any international financial institution or foreign Government owned financial institution operating under an agreement, memorandum of understanding or any other arrangement with the Government of Pakistan by way of:

- a. reduction in the rate of tax; or
- b. reduction in tax liability; or
- c. exemption from the operation of the Income Tax Ordinance.

## 9. GROUP RELIEF [Section 59B]

Subject to certain conditions, the prevailing group relief scheme allows surrender of losses by subsidiaries to parent companies without any limitation. It has been now been proposed that losses could only be surrendered to a parent in proportion of actual holding percentage.

## 10. TAX CREDITS

### Tax credit for investment in health insurance [Section 62A]

The Bill proposes to allow tax credits for health insurance premium or contribution paid to insurance companies registered by SECP under the Insurance Ordinance, 2000, by persons deriving income chargeable to tax under the head salary or income from business. Tax credit would be computed according to the following formula:

$$(A/B) \times C$$

Where:

- A** is the amount of tax assessed to the person for the tax year before allowance of tax credit under this section;
- B** is the person's taxable income for the tax year; and
- C** is the lesser of:
  - (i) the total contribution or premium paid by the person during the year;
  - (ii) 5% of the person's taxable income for the year; and
  - (iii) Rs. 100,000.

#### **Contribution to an approved pension fund**

**[Section 63]**

Subject to certain conditions, persons aged 41 and above are entitled to additional contribution at 2% per annum for each year of age exceeding 40. The Bill now seeks to limit this benefit till the tax year 2019 and further to place a limit on total contribution to 30% of the total taxable income of the preceding year.

#### **Deductible allowance for profit on debt**

**[Section 64A]**

Individuals are entitled to a deductible allowance up to 50% of taxable income or Rs. 1,000,000 for the amount of any profit or share in rent and share in appreciation for value of house paid by on a loan for the construction of a new house or the acquisition of a house from scheduled banks, NBFCs, Federal/ Provincial/ Local Governments, statutory bodies, listed companies.

It has now been sought to increase the monetary threshold of Rs. 1,000,000 to Rs. 2,000,000.

#### **Deductible allowance for education expenses**

**[Section 64AB]**

The Bill proposes to grant a deductible allowance to individuals having taxable income less than Rs.1,000,000 in respect of children tuition fee paid in a tax year upon furnishing NTN or name of the educational institution.

The amount of deductible allowance for a tax year shall be the lower of:

- (a) 5% of the total tuition fee paid;
- (b) 25% of the person's taxable income; and
- (c) Rs. 60,000 per child.

Any allowance or part thereof for a tax year that could not be deducted in a year shall not be carried forward to a subsequent tax year. Moreover, tax benefit from this allowance could not be considered for computation of withholding tax on salary.

#### **Tax credit for employment generation by manufacturers**

**[Section 64B]**

Subject to certain conditions, tax credit equal to 1% of the tax payable for every 50 employees, subject to a maximum of 10% of the tax payable for a period of 10 years is available to new manufacturing corporate units setup between the first day of July, 2015 and the 30th day of June, 2018. The Bill now seeks to increase the credit to 2% and further to extend the setup timeframe up to June 2019.

#### **Tax credit to a person registered under the Sales Tax Act, 1990**

**[Section 65A]**

Manufacturer covered under normal tax regime, registered under the Sales Tax Act, 1990, are presently entitled to a tax credit of 2.5% tax payable for a tax year, if 90% of sales are to persons registered under said Act. It has now been sought to enhance the limit of credit to 3%.

#### **Tax credit for investment**

**[Section 65B]**

10% tax credit is available to company where it purchases and installs plant & machinery at any time between the July 2010 and June 2016, for the purposes of extension, expansion and BMR of existing plant and machinery. The Bill now seeks to extend the period for this tax credit up to tax year 2019.

**Tax credit for enlistment**

**[Section 65C]**

During the year of enlistment at any registered stock exchange in Pakistan, a tax credit of 20% of the tax payable is currently allowable for companies. It has now been proposed to extend the period of this credit to one more year after enlistment.

**Tax credit for newly established industrial undertakings**

**[Section 65D]**

Corporate dairy farms setup during July 2011 to June 2016 with 100% equity raised through issuance of new shares for cash consideration are presently entitled to 100% tax credit for a period of 5 years from the date of setup or commencement of commercial production. The Commissioner Inland Revenue may re-compute the tax payable if it is discovered that such credit was wrongly allowed.

The Bill now proposes to:

- a. extend this benefit to such cases where at least 70% equity is raised through cash consideration, provided that the credit will be proportionate to the percentage of cash equity in total equity;
- b. extend the timeframe for setup up to June 2019; and
- c. tax payable may be recomputed by the Commissioner Inland Revenue, if the business is discontinued in subsequent 5 years of availing tax credit.

**Tax credit for industrial undertakings established before July 1, 2011**

**[Section 65E]**

Industrial undertakings being companies setup before July 2011 with 100% equity raised through issuance of new shares for cash consideration are also presently entitled to 100% tax credit for a period of 5 years from the date of setup or commencement of commercial production from the new plant or expansion project, whichever is later. This credit is also available to taxpayer covered under minimum tax and final tax regimes if separate accounts are maintained for expansion or new projects. The Commissioner Inland Revenue is empowered to re-compute the tax payable if it is discovered that such credit was wrongly allowed.

It has now been sought to:

- a. extend this benefit to such cases under normal tax regime where at least 70% equity is raised through cash consideration;
- b. extend this benefit to all cases under minimum and final tax regimes, provided that the credit will be proportionate to the percentage of cash equity in total equity;
- c. extend the timeframe for setup up to June 2019; and
- d. tax payable may be recomputed by the Commissioner Inland Revenue, if the business is discontinued in subsequent 5 years of availing tax credit.

**11. APPORTIONMENT OF DEDUCTIONS**

**[Section 67]**

The Bill seeks to add clarity to the concept of apportionment by including deductions and allowances in addition to apportionment of expenditure as well as to empower the Board to make rules for apportionment of expenditures and allowances in addition to deductions.

**12. FAIR MARKET VALUE**

**[Section 68]**

It has been sought to amend provisions related to valuation of property by proposing that valuation shall be considered without regard to the value fixed or notified by any provincial authority for the purpose of stamp duty or for any other purpose.

**13. PERSON**

**[Section 80]**

For the purpose of Income Tax Ordinance, 2001, a trust is considered as a company. Now the Bill seeks to clarify that a foreign trust shall also be considered as a trust.

**14. AGREEMENTS FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION** **[Section 107]**

The Federal Government is authorized and empowered to enter into such arrangement and agreements necessary for avoidance of double taxation & fiscal evasion as well as exchange of information with other government.

Now the Bill seeks to further improve this section by way of adopting certain more type of instruments and arrangements.

**15. TRANSACTIONS BETWEEN ASSOCIATES** **[Section 108]**

The Commissioner is authorized and empowered to distribute, apportion or allocate income, deductions or tax credits between associates as may be necessary to reflect the income that the persons would have realized in an arm's length transaction.

The Bills now seeks to include the following new sub-sections:

Sub-section (3): Every taxpayer who has entered into a transaction with its associate shall:

- (a) maintain a master file and a local file containing documents and information as may be prescribed;
- (b) keep and maintain prescribed country-by-country report, where applicable;
- (c) keep and maintain any other information and document in respect of transaction with its associate as may be prescribed; and
- (d) keep the files, documents, information and reports specified in clauses (a) to (c) for the period as may be prescribed.

Sub-section (4): A taxpayer who has entered into a transaction with its associate shall furnish, within thirty days the documents and information to be kept and maintained under sub-section (3) if required by the Commissioner in the course of any proceedings under this Ordinance;

Sub-section (5): The Commissioner may, by an order in writing, grant the taxpayer an extension of time for furnishing the documents and information under subsection (4), if the taxpayer applies in writing to the Commissioner for an extension of time to furnish the said documents or information:

Provided that the Commissioner shall not grant an extension of more than forty-five days, when such information or documents were required to be furnished under sub-section (4), unless there are exceptional circumstances justifying a longer extension of time.

**16. MINIMUM TAX**

**Minimum tax on the income of certain persons** **[Section 113]**

Minimum tax is currently applicable for all cases of companies and such cases of individuals & AOPs having annual turnover of Rs. 50,000,000. It has now been proposed to reduce the monetary threshold of Rs. 50,000,000 to Rs. 10,000,000 with effect from tax year 2017.

Moreover, it has also been sought to:

- a. remove the cases on account of application of credits or rebates from the list of cases for applicability of minimum tax; and
- b. clarify that super tax paid or payable under section 4B will not be considered for calculation of minimum tax.

**17. RETURN OF INCOME** **[Section 114]**

Approval of Commissioner is required for revision of return of income in all cases. However, it has been sought to do away with this requirement in case of declaring higher income or lower losses.

## **18. PROVISIONAL ASSESSMENT**

**[Section 122C]**

The provisional assessment order under section 122C(1) is treated as the final assessment order after the expiry of 45 days from the date of service of order of provisional assessment where the taxpayer fails to submit return of income along with wealth statement, wealth reconciliation statement and other documents required under sub-section (2A) of section 116 in case of individuals & AOPs and audited accounts in case companies.

It has now been sought to include certain further requirements for submission in response of service order of provisional assessment:

- a. In case of individuals & AOPs: Accounts are presented for audit of income tax affairs;
- b. In case of companies: Return of income along with audited accounts are filed electronically and company presents accounts and documents for conducting audit of its income tax affairs for that tax year.

## **19. ADVANCE TAX**

### **Advance tax paid by the taxpayer**

**[Section 147]**

The Bill proposes to insert an explanation that tax assessed for calculation of Advance Tax includes Minimum Tax under section 113. Moreover, Alternate Corporate Tax under section 113C has also been brought under the ambit of advance tax calculation.

## **20. FINAL TAX**

### **Payment for foreign produced commercials**

**[Section 152A]**

The Bills seeks to levy final tax at 20% on payments made directly or through an agent or intermediary to a non resident person for foreign produced advertisement commercial.

### **Payments for goods, services and contracts**

**[Section 153]**

It has been proposed to:

- a. insert a new clause (e) in subsection (3), bringing tax withheld from payments to electronic and print media for advertising services under the ambit of final tax;
- b. omit clause (e) of subsection (5), whereby no tax was deductible from cotton ginneries who deposit amount equal to the amount of tax deductible on payments being made to them.

### **Tax collected or paid or deducted as a final tax**

**[Section 169(4)]**

A clarifying subsection (4) has been sought to be inserted to section 169 that where the tax collected or deducted is final tax under any provision of the Ordinance and separate rates for filer and non-filer have been prescribed for the said tax, the final tax shall be the tax rate for filer and the excess tax deducted or collected on account of higher rate of non-filer shall be advance tax.

### **Advance tax at the time of sale by auction**

**[Section 236A]**

It has been proposed that tax being collected at 10% on a lease of the right to collect tolls shall be final tax.

## **21. REFUNDS**

**[Section 170]**

Timeframe for making application for income tax refunds is currently within two years of the later of:

- a. the date on which the Commissioner has issued the assessment order to the taxpayer for the tax year to which the refund application relates; or
- b. the date on which the tax was paid.

It has now been sought to increase this period of two years to three years.

## 22. OFFENCES AND PENALTIES

[Section 182]

Banks and financial institutions were made liable to make arrangements to provide information regarding non-resident persons to the Board in the prescribed form and manner for the purpose of automatic exchange of information under bilateral agreement or multilateral convention vide the Finance Act 2015. Now the Bill seeks to propose penalty for non-compliance on part of banks and financial institutions at Rs. 2,500 for each day of default subject to a minimum penalty of Rs. 10,000.

## 23. COLLECTION OR DEDUCTION OF WITHHOLDING TAX

### Dividend and dividend in specie [Section 150, 236S & Div I Part III First Schedule]

It has been proposed to amend/ increase the rate of tax on dividends as under:

Category	Existing Rate		Proposed Rate	
	Filers	Non-filers	Filers	Non-filers
Dividends declared or distributed by purchaser of a power project privatized by WAPDA or on shares of a company set up for power generation or on shares of a company, supplying coal exclusively to power generation projects	7.5%	7.5%	7.5%	7.5%
Other cases	12.5%	17.5%	12.5%	20.0%

Rates of tax to be deducted by Collective Investment Schemes, REIT Schemes and Mutual Funds are as under:

Person	Stock Fund				Money Market Fund, Income Fund, REIT scheme or Any Other Fund			
	Filer		Non-filer		Filer		Non-filer	
	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed
Individual	10%	10%	10%	10%	10%	10%	10%	15%
Company	10%	10%	10%	10%	25%	25%	25%	25%
AOP	10%	10%	10%	10%	10%	10%	10%	15%

The rate of tax on dividends continue to be reduced by 50% for 3 years from June 30, 2018 where such dividends are received from Developmental REIT Schemes set up by June 30, 2018 with the object of development and construction of residential buildings.

### Payments for goods or services

[Section 153 & Div III Part III First Schedule]

Type of Payment	Type/ Category of Supplier/ Service Provider	Existing Rates	Proposed Rates
Supply of goods by FMCG distributors	Companies	4.0%	3.0%
	Other cases	4.5%	3.5%
Payments to electronic and print media for advertising services	Filer	1%	1.5%
	Non-filer Company	12%	12%
	Non-Filer other than Companies	15%	15%

### Income from property

[Section 155 & Div V Part III First Schedule]

Proposed withholding tax rates for individuals and AOPs:

S. No.	Gross Amount of Rent	Rate of Tax	
1.	Up to Rs. 200,000	NIL	
2.	Above Rs. 200,000 up to Rs. 600,000	5% on amount exceeding Rs. 200,000	
3.	Above Rs. 600,000 up to Rs. 1,000,000	Rs. 20,000	10% on amount exceeding Rs. 600,000
4.	Above Rs. 1,000,000 up to Rs. 2,000,000	Rs. 60,000	15% on amount exceeding Rs. 1,000,000
5.	Above Rs. 2,000,000	Rs. 210,000	20% on amount exceeding Rs. 2,000,000

**Prizes and winnings** **[Section 156 & Div VI Part I First Schedule]**

Proposed rates for withholding tax on prize bond or cross-word puzzles:

Tax Payer Status	Existing Rates	Proposed Rates
Filer	15%	15%
Non-filer	15%	20%

**Cash withdrawal from a bank** **[Section 231A]**

Presently advance tax at 0.3% and 0.6% is being collected from filers and non-filers respectively where total cash withdrawal from bank account exceeds Rs. 50,000 in a day. The Bill now seeks to provide that the said Rs. 50,000 shall be aggregate withdrawals from all the bank accounts in a single day.

**Advance tax on private motor vehicles** **[Section 231B]**

It has been proposed that:

- a. no advance tax shall be collected at the time of registration of motor vehicle after five years of its first registration in case the vehicle is acquired from Armed Forces, foreign diplomat or diplomatic mission in Pakistan or Federal or a Provincial Government; and
- b. leasing companies, scheduled banks, investment banks, development finance institutions and modarabas shall, at the time of leasing of a motor vehicle to a non-filer, collect advance tax at the rate of 3% of the value of the motor vehicle.

**Brokerage and commission** **[Section 233 & Div II Part IV First Schedule]**

Sr. No.	Person	Existing Rates		Proposed Rates	
		<i>Filer</i>	<i>Non-filer</i>	<i>Filer</i>	<i>Non-filer</i>
1.	Advertising Agents	10%	15%	10%	15%
2.	Life Insurance Agents where commission received is less than Rs.0.5 million per annum	12%	15%	8%	16%
3.	Other cases	12%	15%	12%	15%

**Rates for collection of tax by a stock exchange registered in Pakistan**  
**[Section 233A & Div IIA Part IV First Schedule]**

Sr. No.	Type of Transaction	Existing Rates	Proposed Rates
1.	Purchase of shares	0.01% of purchase value	0.02% of purchase value
2.	Sale of shares	0.01% of sale value	0.02% of sale value

**Electricity consumption** **[Section 235 & Div IV Part IV First Schedule]**

Rate of collection of advance tax on electricity consumption for commercial consumers with monthly electricity bill exceeding Rs. 20,000 proposed to be increased from existing 10% to 12%.

**Domestic electricity consumption** **[Section 235A & Div XIX Part IV First Schedule]**

It has been proposed to incorporate a correction in respect of non-collection of advance tax where domestic electricity consumption is up to Rs 75,000.



**Advance tax on sale or transfer of immovable property**

**[Section 236C & Div X Part IV First Schedule]**

Advance tax collectible at the time of transfer of any immovable property is proposed not to be so collected in case the property is held for a period exceeding five years, while enhancing the rates of collection.

Holding Period	Existing Rates		Proposed Rates	
	Filer	Non-filer	Filer	Non-filer
Up to 05 year	0.5%	1%	1%	2%
Above 05 years	0.5%	1%	0%	0%

**Advance tax on foreign produced TV plays and serials**

**[Section 236E]**

It has been sought to broaden the scope of foreign TV plays subject to withholding tax to any foreign TV drama serial or play in any language other than English.

**Advance tax on purchase or transfer of immovable property**

**[Section 236K & Div XVIII Part IV First Schedule]**

Value of Property	Existing Rates		Proposed Rates	
	Filer	Non-filer	Filer	Non-filer
Up to Rs. 3 Million	0%	0%	0%	0%
Above Rs. 3 Million	1%	2%	2%	4%

**Advance tax under this chapter (Chapter XII, Transitional Advance Tax Provisions)**

**[Section 236O]**

The Bill seeks to make a correction that no advance tax shall be collected or deducted under sections 231A to 236W from the Federal Government or Provincial Governments, foreign diplomats or diplomatic missions in Pakistan and persons holding certificate from the Commissioner that their income during the tax year is exempt.

**Advance tax on banking transactions otherwise than through cash**

**[Section 236P & Div XXI Part IV First Schedule]**

Advance tax was levied vide the Finance Act, 2015 on all banking transactions of non-filers, if such transactions exceed Rs. 50,000 in a day. The Bill now seeks to introduce a clarification that the said Rs. 50,000 shall be aggregate withdrawals from all the bank accounts in a single day and that the Federal Government shall be empowered to amend the rate for collection of tax with recommendation of ECC for such period as may be deemed appropriate.

**Advance tax on insurance premium**

**[Section 236U & Div XXV of Part IV of First Schedule]**

It has been proposed that insurance companies shall collect advance tax from non-filers at the time of collection of insurance premium directly or through their agents at the following rates:

S. No.	Type of Premium	Rate
1.	General insurance premium	4%
2.	Life insurance premium if exceeding Rs 0.2 million per annum	1%
3.	Others	0%

**Advance tax on extraction of minerals**

**[Section 236V & Div XXVI of Part IV of First Schedule]**

Bill seeks to impose collection of advance tax at 5% from non-filers on the value of minerals extracted, produced, dispatched and carried away from the licensed or leased areas of the mines. This tax is proposed to be collected by the provincial authority responsible for collecting royalty per metric ton from the lease-holder of mines or any person extracting minerals. It has further been sought to empower the Board to specify the value of minerals for the given purpose.

**Advance tax from provincial sales tax registered person**

**[Section 236W]**

It has been proposed that every provincial revenue authority (the term appears to imply board as well) shall collect, along with the sales tax return, advance tax at the rate of 3% of the turnover from non-filers who are registered with the said authorities. It has also been proposed to make it mandatory for these authorities not to accept return for sales tax unless the tax required to be collected under this section has been collected or deposited.

**24. EXEMPTIONS FROM TOTAL INCOME**

**[Second Schedule Part I]**

**Exemptions proposed to be granted**

**a. *Income from Gwadar port operations***

**[Clause (126A)]**

Income derived by China Overseas Ports Holding Company Limited from Gwadar Port operations is exempt for a period of 23 years, with effect from the February 06, 2007. It has now been proposed to extend this exemption to the following companies:

- (i) China Overseas Ports Holding Company Pakistan (Private) Limited;
- (ii) Gawadar International Terminal Limited;
- (iii) Gawadar Marine Services Limited; and
- (iv) Gawadar Free Zone Company Limited.

**b. *Income from Gwadar port operations***

**[Clause (126AA)]**

The Bill seeks to exempt profit and gains derived by taxpayers from a business set up in the Gawadar Free Zone Area for a period of 23 years with effect from the first day of July, 2016.

**c. *Lending to China Overseas Ports Holding Company Limited***

**[Clause (126AB)]**

With a view to extend tax benefits to Chinese banks' lending to China Overseas Ports Holding Company Limited, it has been sought to exempt profit on debt derived by any foreign lender or local bank (having more than 75% shareholding of the Government or the State Bank of Pakistan) under a financing agreement with the China Overseas Ports Holding Company Limited.

**d. *Contractors and subcontractors of Chinese companies***

**[Clause (126AC)]**

Income derived by contractors and subcontractors of China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations is proposed to be exempt for a period of 23 years with effect from the first day of July, 2016.

**e. *Dividends received by China Overseas Ports Holding Company Limited***

**[Clause (126AD)]**

It has been sought to exempt the dividend received by:

- (i) China Overseas Ports Holding Company Limited from China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited;
- (ii) China Overseas Ports Holding Company Pakistan (Private) Limited from Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited.

**Exemptions proposed to be withdrawn**

- a. *Micro finance banks*** **[Clause (66)xviii]**  
It has been sought to omit the time-barred exemption to micro finance banks.
- b. *Sports board or organizations*** **[Clause (98)]**  
It has been sought to withdraw exemption available to boards (other than Pakistan Cricket Board) or other organizations established in Pakistan for the purposes of controlling, regulating or encouraging major games and sports recognized by Government.
- c. *Inter-corporate dividend within the group companies*** **[Clause (103A)]**  
It has been proposed to withdraw the exemption on inter-corporate dividends for cases availing group relief under section 59B, whereby a subsidiary surrenders its losses to holding company.

**Extension in the period of exemption**

***Exports of computer software, IT services or IT enabled services*** **[Clause (133)]**

The Bill seeks to extend the timeframe for exemption on income derived from export of computer software, IT services and IT enabled services from prevailing June 2016 to June 2019. Moreover, a new condition is proposed to be enacted that 80% of the export proceeds is brought into Pakistan in foreign exchange remitted from outside Pakistan through normal banking channels.

**25. REDUCTION IN TAX RATES**

**[Second Schedule Part II]**

**Change in reduced rates**

***Services rendered and construction contracts outside Pakistan*** **[Clause (3)]**

Presently the tax in respect of income from services rendered and construction contracts outside Pakistan shall be charged at the rate of 1% of the gross receipts, provided that receipts from services and income from contracts are brought into Pakistan in foreign exchange through normal banking channel.

It has now been sought to tax these receipts at 50% of the rate applicable for similar receipts earned in Pakistan.

Receipts from	Existing Rates	Proposed Rates			
		Companies		Individuals & AOPs	
		<i>Filer</i>	<i>Non-filer</i>	<i>Filer</i>	<i>Non-filer</i>
Services rendered outside Pakistan	1%	4%	6%	5%	7.5%
Construction contracts outside Pakistan	1%	3.5%	5%	3.75%	5%

**Concession proposed to be granted**

***Certain income of Pakistan Cricket Board*** **[Clause (3B)]**

Following new clause is proposed to be inserted:

The income of Pakistan Cricket Board derived from sources outside Pakistan including media rights, gate money, sponsorship fee, in-stadium rights, out-stadium rights, payments made by International Cricket Council, Asian Cricket Council or any other Cricket Board shall be taxed at a rate of 4% of the gross receipts from such sources.

Provided that:

- a. Pakistan Cricket Board may opt to pay tax at the rate of 4% of the gross receipts from tax year 2010 and onwards;
- b. this option shall be available subject to withdrawal of appeals, references and petitions on the issue of tax rate pending before any appellate forum or tax authority; and
- c. the outstanding tax liability payable under this clause up to tax year 2015 is paid by June 30, 2016.

**26. EXEMPTIONS FROM SPECIFIC PROVISIONS**

**[Second Schedule Part IV]**

**Exemptions proposed to be granted**

**a. Exemptions from the provisions of minimum tax u/s 113**

**[Clause (11A)]**

The Bill seeks to introduce certain new exemptions, as under:

Sub-clause

- (xxvi) China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of 23 years, with effect from February 06, 2007
- (xxvii) Companies, qualifying for exemption under clause (126M) of Part I of Second Schedule, in respect of profits and gains derived from a transmission line project.

**b. Withholding tax on dividends**

**[Clause (38AA)]**

It has been sought to grant exemption from withholding tax on dividends paid by China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited for a period of 23 years.

**c. Withholding tax on services rendered**

**[Clause (94)]**

Filer companies, rendering the following services, were granted exemption from the withholding provisions of section 153(1)(b) up to June 30, 2016, subject to certain conditions, including that the tax payable or paid on income shall be at least 2% of the gross amount of turnover:

- (i) Freight forwarding services;
- (ii) Air cargo services;
- (iii) Courier services;
- (iv) Manpower outsourcing services;
- (v) Hotel services;
- (vi) Security guard services;
- (vii) Software development services;
- (viii) Tracking services;
- (ix) Advertising services, other than by print or electronic media;
- (x) Share registrar services;
- (xi) Engineering services; and
- (xii) Car rental services.

The Bill now seeks to:

- (i) extend the timeframe for this concession up to June 30, 2017 provided that an irrevocable declaration shall be filed with the Commissioner by November 2016; and
- (ii) include IT services and IT enabled services for the purpose of concession, along with already included software development services.

**Exemptions proposed to be withdrawn**

**a. Withholding tax on inter-corporate dividends**

**[Clause (11B)]**

It has been sought to withdraw the prevailing exemption from withholding tax available on inter-corporate dividends for companies under group relief scheme.

**b. Withholding tax on inter-corporate profit on debt**

**[Clause (11C)]**

The Bill seeks to withdraw the prevailing exemption from withholding tax available on inter-corporate profit on debt for companies under group relief scheme.

**c. Minimum tax for large trading houses**

**[Clause (57)]**

It has been proposed to withdraw the available exemption to large trading houses from minimum tax under section 113 and to collect this minimum tax at a reduced rate of 0.5% up to tax year 2019 and at 1% thereafter.

- d. *Withholding tax on profit on debt on TFCs*** **[Clause (59)(i)]**  
The prevailing exemption from deduction of withholding tax on profit or interest paid on TFCs issued on or after July, 1999 held by companies has been proposed to be withdrawn.

#### **Extension in the period of exemption**

- a. *Hajj group operators*** **[Clause (72A)]**  
The timeframe for non-applicability of provisions of minimum tax under section 113 and liability to withhold tax from payment to non-residents under section 152 is being proposed to be extended to tax year 2016.
- b. *Investment made by companies in an industrial undertaking*** **[Clause (86)]**  
The timeframe for non-invocation of provisions of section 111 of the Ordinance is proposed to be extended to cases where investment is made or commercial production commences on or before June 2019 instead of prevailing deadline of June 2017.

#### **Conditional exemption**

***Imports by industrial undertakings*** **[Clause (72B)]**

Imports by industrial undertakings are exempt from collection of tax at import stage under section 148 subject to certain conditions. The Bill now seeks to add the following further conditions in this regard:

- a. the quantity of raw material to be imported which is sought to be exempted from tax under section 148 shall not exceed 110% of the quantity of raw material imported and consumed during the previous tax year;
- b. the Commissioner shall conduct audit of taxpayer's accounts during the financial year in which the certificate is issued in respect of consumption, production and sales of the latest tax year for which return has been filed and the taxpayer shall be treated to have been selected for audit under section 214C.

It has also been proposed that if the taxpayer fails to present accounts or documents to the Commissioner or the officer authorized by the Commissioner, the Commissioner shall, by an order in writing, cancel the certificate issued and shall proceed to recover the tax not collected under section 148 for the period prior to such cancellation and all the provisions of the Ordinance shall apply accordingly.

#### **Corrections and updates**

***Concessions to Second Pakistan International Sukuk Company Limited***

**[Clauses (95), (96) & (97)]**

The Bill seeks to transpose the existing duplicate clause (91), (92) and (93) to new clauses (95), (96) and (97) respectively for already available concessions to Second Pakistan International Sukuk Company Limited from the provision of sections 147, 151, 152, 155, 231A, 231AA, 236A, 236C and 236K.

## **27. INSURANCE BUSINESS**

**[Fourth Schedule]**

***Rate of tax for capital gains***

**[Rule (6B)]**

It has been sought to tax capital gains on disposal of shares of listed companies, vouchers of Pakistan Telecommunication corporation, modaraba certificate or instruments of redeemable capital and derivative products at normal rates applicable to companies as per Division II of Part I of First Schedule.

**28. BANKING COMPANIES**

**[Seventh Schedule]**

***Super tax***

**[Rule (7C)]**

Super tax for rehabilitation of temporarily displaced persons was imposed on 'one-time basis' for Tax Year 2015 at 4%. It has now been sought to extend the incidence of this tax to tax year 2016 as well only for banking companies.

**29. RULES FOR THE COMPUTATION OF CAPITAL GAINS ON LISTED SECURITIES**

***Applicable to non-company taxpayers***

**[Eighth Schedule]**

The Eighth Schedule, as well as Section 100B, was earlier introduced via the Finance Act, 2012, entrusting the National Clearing Company Pakistan Ltd. (NCCPL) with the responsibility of withholding tax on capital gains in respect of non-company taxpayers. The Schedule outlines functional role and operating mechanism for withholding tax on capital gains wherein the Central Depository Company (CDC) assists NCCPL for discharging its obligation and NCCPL also issues annual certificates to the taxpayers in respect of capital gains subjected to tax under this Schedule.

The Bill now seeks to:

- a. Introduce a new Rules (1A) and (1B) as under:
  - (i) NCCPL shall collect and deposit tax on such capital gains on disposal of units of open ended mutual funds, to which section 100B apply; and
  - (ii) NCCPL shall also collect and deposit tax on gain or loss arising to persons through trading of future commodity contracts on Pakistan Mercantile Exchange, subject to tax under section 37A and to which section 100B apply.
- b. Include powers to enforce as well as penal authority to be exercised by the Commissioner against CDC upon receiving details from NCCPL on account of non-furnishing of information to NCCPL by CDC;
- c. Bind Asset Management Companies, Pakistan Mercantile Exchange and any other persons to furnish information when required by NCCPL for discharging its obligations under Eighth Schedule.

## **SECTION 5 SALES TAX & FEDERAL EXCISE DUTY**

### **1. SALES TAX ACT, 1990**

#### **Definitions**

##### **Cottage Industry**

**[Section 2 (5AB)]**

The Bill seeks to enhance the existing threshold of annual turnover from taxable supplies made in any tax period during the last twelve months from existing rupees five million to rupees ten million for the manufacturer to qualify under cottage industry.

##### **Due Date**

**[Section 2 (9)]**

It is proposed to omit the reference of section 26AA specified in clause 9 of section 2 which had already become inoperative vide Finance Act, 2008. It has been further sought to introduce the concept of furnishing different parts or annexure of the return on different due dates.

##### **Input Tax**

**[Section 2 (14)]**

The provincial sales tax levied on services rendered or provided to a person previously adjustable against output tax has been proposed to be withdrawn from the definition of input tax. It appears that the proposed amendment is likely to affect the cost of doing business significantly as this particular disallowance would result in dual incidence of indirect taxes at the Provincial and Federal level.

##### **Time and manner of Payment**

**[Section 6]**

Presently the timing for payment of tax in respect of taxable supplies made by a registered person is linked with the date of filing of the return. The Bill seeks to specify due date, to be notified by the Board, for payment of sales tax by the registered person in respect of taxable supplies.

##### **Determination of Tax Liability**

**[Section 7]**

The admissibility of input tax from output tax for a registered person is not allowed unless the tax invoice bears the name and registration number of the tax payer. The bill seeks to further enhance this purview by prescribing the following additional conditions that also need to be complied with for admissibility of input tax from output tax:

- a. supply needs to be declared in the respective return; or
- b. the amount as indicated in the respective return is also paid.

It appears that the proposed insertion is likely to create administrative burden for the buyer with respect to performing reconciliation of purchase invoices with supplier declaration.

##### **Tax Credit Not Allowed**

**[Section 8]**

In-line with the amendment as proposed above in the Section 7 - Determination of Tax Liability, the Bill seeks to include the condition of payment of tax as indicated in the return for admissibility of input tax from output tax for a registered person.

##### **Assessment of Tax & Recovery of Tax not levied or short-levied**

**[Section 11]**

A new sub-section is proposed to be inserted to empower the officer of Inland Revenue who shall issue a show cause notice to such person, for determining the amount in default, if any person, required to withhold sales tax fails to withhold the tax or withholds the same but fails to deposit the same in the government treasury.

**Return**

**[Section 26]**

The bill seeks to withdraw the clause pertaining to filing for separate tax return for each portion of tax period due to change in the rate of tax.

**Director General of Input Output Co-efficient Organization**

**[Section 30DDD]**

It has been sought to insert a new section empowering the Board to establish The Directorate General of Input Output Coefficient Organization (IOCO)-Inland Revenue comprising of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as deemed appropriate.

**Sale of Taxable Activity or Transfer of Ownership**

**[Section 49]**

Presently in case of transfer of business/ assets as an ongoing concern between two registered persons constituted a non-taxable event with no chargeability of sales tax.

However with a view to create transparency and effective documentation, the bill seeks to clarify that sale or transfer of ownership of a taxable activity from one registered person (transferor) to another (transferee), shall be chargeable to sales tax at the rate of zero percent.

**Sales Tax at Retail Price**

**[Third Schedule]**

The Bill proposes to include the following item within the purview of sales tax chargeable at retail price under Third Schedule of the Sales Tax Act, 1990:

S No.	Description	Heading/ Sub-Heading No.
37.	Mineral/ bottled water	Respective headings

**Zero rating facility withdrawn**

**[Fifth Schedule - Sr. No 12]**

The Bill proposes that following goods and raw material, packing materials, sub components, components, sub assembles & assemblies imported or purchased locally for manufacture of said goods shall be excluded from chargeability to sales tax at the rate of zero percent:

S No.	Description	PCT Heading
I	Colors in sets	3213.1000
Ii	Writing, drawing and marking inks	3215.9010 & 3215.9090
Iii	Erasers	4016.9210 & 4016.9290
Iv	Exercise books	4820.2000
V	Pencil sharpeners	8214.1000
Vi	Geometry boxes	9017.2000
Vii	Pens, ball pens, markers and porous tip pens	96.08
Viii	Pencils including color pencils	96.09
Ix	Milk	04.01
Xviii	Fat filled milk	1901.9090

**Exemptions**

**[Sixth Schedule]**

The Bill seeks to exempt the following from chargeability of sales tax: **[Table I – Imports or Supplies]**

Sr.	Description of goods	PCT Heading
100A	Materials and equipment's for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,-	Respective Heading



Sr.	Description of goods	PCT Heading
	<p><b>(A). Conditions and procedure for imports.-</b></p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold the Concession Agreement;</p> <p>(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are bonafide requirement for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorate or Customs station, where the computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis, provided that this condition shall not apply to ship bunker oils; and</p> <p>(iii) The goods so imported shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import, provided that this condition shall not apply to ship bunker oils.</p> <p><b>(B). Conditions and procedure for local supply.-</b></p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;</p> <p>(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipments for the construction of Gawadar Port and development of Free Zone for Gawadar Port from the sales tax registered persons only;</p> <p>(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;</p> <p>(iv) a monthly statement summarizing all the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from the person authorized to receive the supplies in the office of operating company, confirming that supplies mentioned in the monthly statement have been duly received;</p> <p>(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and</p> <p>(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.</p>	Respective Heading
100B	Supplies made by the businesses to be established in the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to sales tax.	Respective Heading
130	Premixes for growth stunting	Respective Heading, and subject to conditions imposed for importation under the Custom Act, 1969;
131	Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3010
132	Personal computers	8471.3020
133	Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971(II of 1971), stabilizers, emulsifiers and solvents, namely:-	38.03
	Xylol (xylenes)	2707.3000
	- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400
	Naphthalene	2902.9010

Sr.	Description of goods	PCT Heading
	Solvesso-100, 150, 200	2902.9090
	Ingredients for pesticides	2903.3040
	Cadusafos Technical Material	2903.6900
	Methanol (methyl alcohol)	2905.1100
	Propylene glycol (propane-1, 2-diol)	2905.3200
	- Adhesives Polyvinyl Acetate	2905.4900
	- Polyvinyl Alcohol	
	Ingredients for pesticides	2906.2910
	Other Ingredients for pesticides	2906.2990
	- Solvenon MP / 1-Methoxy 2-Propanol	2909.4910
	- Methyglycol Acetate	
	Methanal (formaldehyde)	2912.1100
	Cyclo-hexanone and methyl- cyclo- hexanones	2914.2200
	- Cyclohexanon	2914.2990
	- Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	
	Acetic anhydride	2915.2400
	Ingredients for pesticides	2916.3920
	Diocetyl orthophthalates	2917.3200
	Ingredients for pesticides	2918.9010
	Ingredients for pesticides	2919.0010
	Other Ingredients for pesticides	2919.0090
	Endosulfan Technical Material	2920.9020
	Other Ingredients for pesticides	2920.9090
	Diethylamine and its salts	2921.1200
	Ingredients for pesticides	2921.4310
	Other Ingredients for pesticides	2921.4390
	Ingredients for pesticides	2921.5110
	Triethanolamine and its salts	2922.1300
	Dimethyl Formamide (DMF)	2924.1990
	Ingredients for pesticides	2924.2930
	Other Ingredients for pesticides	2924.2990
	Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
	(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 methyl butyrate	2926.9020
	Cyano, 3-phenonyl benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030
	- Cypermethrin, Alpha Cypermethrin, Beta- Cypermethrin, Zeta-Cypermethrin, Lambda Cylalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material- Acetamidprid, Imidacloprid Technical Material- Monomehyppo, Chlorothalonil Technical Material- Bromoxnyl Technical Material	
	Other nitrite compounds- Cyfluthrin, Beta Cyfluthrin Technical Material	2926.9090
	2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourropane	2930.2010
	Ingredients for pesticides	2930.2020
	2- N,N-dimethyamino 1,3 disodium thiosulphate propane	2930.9010
	O,S-dimethyl phosphoramidothioate	2930.9020
	S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	2930.9030
	Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	2930.9040
	O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	2930.9050
	O-(4-bromo, 2-chloro phenyl) o-ethyl s- propyl (phosphorothioate)	2930.9060
	O,O diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	2930.9070
	Ingredients for pesticides	2930.9080
	Other orgonosulpher compounds	2930.9090
	- Ethion, Methamidophos Technical Material	
	- Dimethylsulfoxid	
	Ingredients for pesticides	2931.0010
	Other Ingredients for pesticides	2931.0090
	Ingredients for pesticides	2932.2920
	2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	2932.9910
	Other ingredients for pesticides	2932.9990
	- Carbosulfan Technical Material	

Sr.	Description of goods	Heading/ Sub heading No.
	Fipronil	2933.1900
	Ingredients for pesticides	2933.3930
	Other Ingredients for pesticides	2933.3990
	- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950
	Other Ingredients for pesticides	2933.5990
	Pyrimethanine	2933.6910
	Ingredients for pesticides	2933.6940
	- Atrazine Technical Material	2933.6990
	Isatin (lactam of istic acid)	2933.7910
	1-Vinyl-2-pyrrol-idone	2933.7920
	- Triazophos Technical Material	2933.9910
	Ingredients for pesticides	2934.1010
	Ingredients for pesticides	2934.9920
	-Methyl benzimidazol - 2 - ylcarbamate.-Dicopper chloride trihydroxide	2938.9010
	Ingredients for pesticides	2939.9910
	- Abamectin, Emamectin Technical Material	2941.9050
	Other Ingredients for pesticides	2941.9090
	Sulphonic acid (Soft)	3402.1110
	Other surface active agents	3402.1190
	Cationic	3402.1290
	Non ionic surface active agents	3402.1300
	Other organic surface active agents	3402.1990
		3402.9000
	Chemical preparations	3824.9099
	Solvent C-9	2707.5000

**Exemptions withdrawn**

**[Table I – Imports or Supplies]**

The bill seeks to withdraw sales tax exemption on White Crystalline Sugar at import and local supply stage and replace by imposing sales tax at the reduced rate of 8%;

S. #	Items	PCT Heading
111	White Crystalline sugar	1701.9910 & 1701.9920

**Eighth Schedule**

The Bill seeks to adopt reduced rate of Sales tax on the following items vide Eight Schedule of the Sales Tax Act, 1990:

**[Table I - Eighth Schedule]**

S. #	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax
15.	Meat and Bone Meal	2301.1000	10%
15.	Zinc Sulphate	2833.2940	10%
15.	Betaine	2923.9010	10%
32.	White Crystalline Sugar	1701.9910 and 1701.9920	8%
33.	Urea, whether or not in aqueous solution	3102.1000	5%

It has been proposed to withdraw the following items from chargeability of sales tax at reduced rates:

**[Table I to Eighth Schedule]**

Sr.	Description of goods	PCT Heading	Rate of Sales Tax
15.	Shrimp meal	2301.2010	5%
15.	Zinc Sulphate	2833.2600	5%
15.	Betafin	2923.9000	5%
31.	Pesticide and its active ingredients	Respective headings	7%

**Reduced rate to be enhanced**

The Bill seeks to enhance the reduced rate of sales tax from the existing 5% to 10% in respect of ingredients of poultry and cattle feed except soya bean meal and oil cake of cotton seed.

**Grain holding Silos**

**[Table II - Eighth Schedule]**

It has been sought to charge sales tax at reduced rate of 10% on silos by inclusion of the same in machinery and equipment to be used for development of grain handling and storage facilities.

**Ninth schedule**

The Bill seeks to enhance the amount of sales tax on import of handsets and activation of new cards as under:

Description / Specification of Goods	Sales tax on import or local supply		Sales tax chargeable at the time of registration of an International Mobile Equipment Identity (IMEI) number by CMO	
	Existing	Proposed	Existing	Proposed
<b>B. <u>Medium Priced Cellular Mobile Phones or Satellite Phones</u></b>				
(i) One or two cameras: between 2.1 to 10 mega-pixels	Rs. 500	Rs. 1000	Rs. 500 per registration	Rs. 1000 per registration
(ii) Screen size: between 2.6 inches and 5.0 inches				
(iii) Micro-processor: less than 2 GHZ				
<b>C. <u>Smart Cellular Mobile Phones or Satellite Phones</u></b>				
(i) One or two cameras: 10 mega-pixels and above				
(ii) Touch Screen: size 5.0 inches and above				
(iii) 4GB or higher Basic Memory	Rs. 1000	Rs. 1,500	Rs. 1,000 per registration	Rs. 1,500 per registration
(iv) Operating system of the type IOS, Android V2.3, Android Gingerbread or higher, Windows 8 or Blackberry RIM				
(v) Micro-processor: 2GHZ or higher, dual core or quad core				

**2. SALES TAX SPECIAL PROCEDURES RULES, 2007**

Effective July 01, 2016, -the following changes to the Sales Tax Special Procedure Rules, 2007 have been proposed:

**Chapter IVA Special Procedure for Collection and Payment of Sales Tax on Electricity consumed by the Marble Cutting & Polishing Industry**

The bill seeks to charge & collect sales tax @ Rs.1.25 per KWH of electricity consumed by Marble cutting & polishing industry. Further it has been proposed that this tax shall in addition to the standard sales tax at the rate of 17% on supply of electricity as well as extra tax at the rate 5%.

**Chapter XI Special Procedure For Payment Of Sales Tax By Steel Melters, Re-Rollers And Ship Breakers**

The sales tax on steel sector (steel melters & re-rollers) is collected on the basis of electricity consumed whereas ship breakers are paying sales tax on the basis of LDT of ships imported for breaking. It has been proposed to enhance the sales tax rates upward for aforementioned sectors.

### 3. OTHER SALES TAX NOTIFICATIONS (SROs)

#### ***SROs amended***

Amended SRO	Effect	Effective Date
1125(l)/2011	It has been sought to charge sales tax at the rate of zero percent on five export oriented sectors that were previously subject to sales tax at reduced rates. The bill further proposes that purchase of energy i.e electricity, gas, furnace oil and coal by these sectors shall be subject to zero rate. However, the retail sales of locally manufactured finished goods by these sector have been proposed as an exception and shall be chargeable to sales tax at the rate of five percent.	July 01, 2016
SRO Ref. Missing	The bill seeks to exempt the secondhand & worn clothing from purview of further tax. However, the sales tax of 5% at import stage and 3% sales tax as value addition remains applicable.	July 01, 2016

### 4. FEDERAL EXCISE ACT, 2005

#### **Definitions**

##### **Due Date**

##### **[Section 2 (8a)]**

The bill seeks to introduce the concept of furnishing different parts or annexure of the return on different due dates.

##### **Filing of Return and Payment of Duty etc.,**

##### **[Section 4(2) & (3)]**

Presently the timing for payment of duty in respect of taxable supplies made by a registered person is linked with the date of filing of the return. The Bill seeks to specify due date, to be notified by the Board, for payment of excise duty by the registered person in respect of taxable supplies.

The bill seeks to withdraw the sub-section pertaining to filing for separate tax return for each portion of tax period due to change in the rate of duty.

##### **Adjustment of Duties of Excise**

##### **[Section 6]**

The adjustment of excise duty for a registered person is only allowed when a valid proof to the effect that the amount of duty has been paid through banking channels. It has been sought to further enhance this purview by prescribing the following additional conditions that also needs to be complied with for adjustment of excise duty:

- a. supply needs to be declared in the respective return; and
- b. the amount as indicated in the respective return has been paid.

##### **Adjustment of Duties of Excise**

##### **[Section 19 (13)]**

The bill seeks to insert a new sub-section mentioning penalty to be charged, for non-compliance with any provisions of the Federal Excise Act in cases where no penalty has been specified, at the rate of 3% of the amount of duty involved or Rupees 5,000, whichever is higher.

**Excisable goods**

**[Table I to First Schedule to the Act]**

It has been proposed to enhance the rate of duty in respect of the following items:

Sr.	Existing		Proposed	
	Description of goods	Rate of FED	Description of goods	Rate of FED
4	Aerated waters	10.5% of the retail price	Aerated waters	11.5% of the retail price
5.	Aerates waters, containing added sugar or other sweetening matter or flavored	10.5% of the retail price	Aerates waters, containing added sugar or other sweetening matter or flavored	11.5% of the retail price
6.	Aerated waters if manufactured wholly from juices or pulp of vegetables, food grains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, coloring materials, preservatives, or additives in quantities prescribed under the West Pakistan Pure Food Rules, 1965	10.5% of the retail price	Aerated waters if manufactured wholly from juices or pulp of vegetables, food grains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, coloring materials, preservatives, or additives in quantities prescribed under the West Pakistan Pure Food Rules, 1965	11.5% of the retail price
13.	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	five per cent of the retail price	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers	One Rupee per kilo gram

It has been further sought that description of and duty on the locally produced cigarettes is proposed to be modified/ enhanced as under:

Sr.	Existing		Sr.	Proposed		
	Description of goods	Rate of FED		Description of goods	PCT	Rate of FED
9.	Locally produced cigarettes if their on-pack printed retail price exceeds Rs. 3,350 per 1,000 cigarettes.	Rs.3,030 per 1,000 cigarettes	9a	For the period from 01-07-2016 to 30-11-2016, locally produced cigarettes if their on-pack printed retail price exceed four thousand rupees per thousand cigarettes	24.02	Rupees three thousand four hundred and sixty per thousand cigarettes
			9b	For the period from 01-12-2016 onwards, locally produced cigarettes if their on-pack printed retail price exceed four thousand four hundred rupees per thousand cigarettes	24.02	Rupees three thousand seven hundred and five per thousand cigarettes
			10a	For the period from 01-07-2016 to 30-11-2016, locally produced cigarettes if their on-pack printed retail price does not exceed four thousand rupees per thousand cigarettes	24.02	Rupees one thousand five hundred and thirty four per thousand cigarettes
10.	Locally produced cigarettes if their on-pack printed retail price does not exceed Rs. 3,350 per 1,000 cigarettes.	Rs. 1,320 per 1,000 cigarette	10b	For the period from 01-12-2016 onwards, locally produced cigarettes if their on-pack printed retail price does not exceed four thousand four hundred rupees per thousand cigarettes	24.02	Rupees one thousand six hundred and forty-nine per thousand cigarettes

**Conditional Exemption**

**[Table II to First Schedule to the Act]**

The Bill seeks to propose following services to be excluded from the ambit of excise duty as the same are chargeable to provincial sales tax:

Sr.	Description of services	PCT Heading
1.	Advertisement on closed circuit T.V.	9802.3000
2.	Advertisements on cable T.V. network.	9802.5000
2A.	Advertisements in newspapers and periodicals (excluding and Classified advertisements) of hoarding boards, poles Signs and sign boards.	9802.4000 and 9802.9000
5.	Shipping agents	9804.1000
8.	Services provided or rendered by banking companies, cooperative financing g societies, modarbas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions, Assets Management Companies and other persons dealing in any such services.	98.13
11.	Franchise services	9812.9410

### White Crystalline Sugar

It has also been sought to withdraw the chargeability of federal excisable duty on white crystalline sugar and proposed to charge sales tax at the reduced rate of 8%.

### Conditional Exemption - Goods

The Bill seeks to omit the following item from exemption of excise duty:

**[Table I to Third Schedule to the Act]**

Sr.	Description of goods	Heading/ Sub heading No.
18.	White Cement	25.23

### Conditional exemptions – Services

The Bill seeks to insert the following new clauses:

**[Table II to Third Schedule to the Act]**

Sr.	Description of goods	Heading/ Sub heading No.
19.	Materials and equipment for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited, (ii) Gwadar International Terminals Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty years, subject to the conditions and procedure as specified under S.No. 100A of Table-1 of Sixth Schedule to the Sales Tax Act, 1990.	Respective Headings
20.	Supplies made by the businesses to be established in the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to Federal Excise Duty.	Respective Headings

## **SECTION 6 Islamabad Capital Territory (Tax on Services)**

### **ISLAMABAD CAPITAL TERRITORY (TAX ON SERVICES) ORDINANCE, 2001**

#### **Scope of Tax**

**[Section 3, (2A) & (2B)]**

Presently all provisions of Sales Tax Act, 1990, related rules and notifications for collection and payment of tax apply to the Islamabad Capital Territory Ordinance, 2001.

It has been proposed to insert new sub section for aligning the Ordinance with the following provisions of Sales Tax Act, 1990:

- a. zero rating and exemptions;
- b. applicability of a higher or lower rate of tax, subject to such conditions and restrictions;
- c. Levy and collect such amount of tax as it may deem fit on any services or class of services in lieu of sales tax; and
- d. Notify any person or class of person as withholding agent for the purpose of deduction and deposit of sales tax.

The Bill also seeks to exclude regulatory and licensing services rendered or provided by organizations established under a Federal Statute from the applicability of sales tax.



## SECTION 7 CUSTOMS ACT, 1969

### GENERAL POWER TO EXEMPT FROM CUSTOMS DUTIES

[Section 19(1)]

The Bill seeks to amend the scope of this section of exempting any goods imported into, or exported from, Pakistan to enable Government in giving effect to its international obligations and commitments by including any International and Financial Institution or Foreign Government owned Financial Institution operating under a memorandum of understanding, an agreement or any other arrangement with the Government of Pakistan.

### CONFIDENTIALITY OF INFORMATION

[Section 155H]

The Bill proposes to add two new exception clauses on the confidentiality of information by Customs by including sharing of data to the extent of agreed data contents under a memorandum of understanding, bilateral, regional, multilateral agreements or conventions and also the public disclosure of valuation data without disclosing the name and address of the importer or exporter or their suppliers for the sake of transparency.

### FIRST SCHEDULE

The customs duty rates for items under First Schedule have been proposed in numerous instances, as depicted below:

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
0101.2100	-- Pure-bred breeding animals	-2%	0206.2900	-- Other	-2%	0303.1300	-- Atlantic salmon (Salmo salar ) and Danube	10%
0101.2900	-- Other	-2%	0206.8000	-- Other, fresh or chilled	-2%	0303.1400	-- Trout (Salmo trutta, Oncorhynchus	10%
0101.3000	-- Asses	-2%	0206.9000	-- Other, frozen	-2%	0303.1900	-- Other	10%
0101.9000	-- Other	-2%	0301.1100	-- Freshwater	1%	0303.2300	-- Tilapias (Oreochromis spp.)	10%
0102.2110	--- Bulls	1%	0301.1900	-- Other	1%	0303.2400	-- Catfish (Pangasius spp., Silurus spp., Clarias	10%
0102.2120	--- Cows	1%	0301.9100	-- Trout (Salmo trutta, Oncorhynchus mykiss,	1%	0303.2500	-- Carp (Cyprinus carpio, Carassius carassius,	10%
0102.2130	--- Oxen	1%	0301.9200	-- Eels (Anguilla spp.)	1%	0303.2600	-- Eels (Anguilla spp.)	10%
0102.2190	--- Other	1%	0301.9300	-- Carp (Cyprinus carpio, carassius carassius,	1%	0303.2900	-- Other	10%
0102.2910	--- Bulls	1%	0301.9400	-- Atlantic and Pacific bluefin tunas (Thunnus	1%	0303.3100	-- Halibut (Reinhardtius hippoglossoides,	10%
0102.2920	--- Cows	1%	0301.9500	-- Southern bluefin tunas (Thunnus maccoyii )	1%	0303.3200	-- Plaice (Pleuronectes platessa )	10%
0102.2930	--- Oxen	1%	0301.9900	-- Other	1%	0303.3300	-- Sole (Solea spp.)	10%
0102.2990	--- Other	1%	0302.1100	-- Trout (Salmo trutta, Oncorhynchus mykiss,	1%	0303.3400	-- Turbot (Psetta maxima)	10%
0102.3100	-- Pure-bred breeding animals	1%	0302.1300	-- Pacific salmon (Oncorhynchus	1%	0303.3900	-- Other	10%
0102.3900	-- Other	1%	0302.1400	-- Atlantic salmon (Salmo salar ) and Danube	1%	0303.4100	-- Albacore or longfinned tunas (Thunnusalalunga )	10%
0102.9000	-- Other	1%	0302.1900	-- Other	1%	0303.4200	-- Yellowfin tunas (Thunnus albacares )	10%
0104.1000	-- Sheep	1%	0302.2100	-- Halibut (Reinhardtius hippoglossoides,	1%	0303.4300	-- Skipjack or stripe-bellied bonito	10%
0104.2000	-- Goats	1%	0302.2200	-- Plaice (Pleuronectes platessa )	1%	0303.4400	-- Bigeye tunas (Thunnus obesus )	10%
0105.1100	-- Fowls of the species Gallus domesticus(chicken)	6%	0302.2300	-- Sole (Solea spp.)	1%	0303.4500	-- Atlantic and pacific bluefin tunas (Thunnus	10%
0105.1200	-- Turkeys	-2%	0302.2400	-- Turbot (Psetta maxima)	1%	0303.4600	-- Southern bluefin tunas (Thunnus maccoyii )	10%
0105.1300	-- Ducks	-2%	0302.2900	-- Other	1%	0303.4900	-- Other	10%
0105.1400	-- Geese	-2%	0302.3100	-- Albacore or longfinned tunas (Thunnusalalunga )	1%	0303.5100	-- Herrings (Clupea harengus, Clupea pallasii )	10%
0105.1500	-- Guinea fowls	-2%	0302.3200	-- Yellowfin tunas (Thunnus albacares )	1%	0303.5300	-- Sardines (Sardina pilchardus, Sardinops spp. ),	10%
0105.9400	-- Fowls of the species Gallus domesticus	-2%	0302.3300	-- Skipjack or stripe-bellied bonito	1%	0303.5400	-- Mackerel (Scomber scombrus, Scomber	10%
0105.9900	-- Other	-2%	0302.3400	-- Bigeye tunas(Thunnus obesus )	1%	0303.5500	-- Jack and horse mackerel (Trachurus spp. )	10%
0106.1100	-- Primates	-2%	0302.3500	-- Atlantic and Pacific bluefin tunas (Thunnus	1%	0303.5600	-- Cobia (Rachycentron canadum )	10%
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia); seals,sea lionsand walruses (mammals of the suborderPinnipedia)	-2%	0302.3600	-- Southern bluefin tunas (Thunnus maccoyii )	1%	0303.5700	-- Swordfish (Xiphias gladius )	10%
0106.1300	-- Camels and other camelids (Camelidae)	-2%	0302.3900	-- Other	1%	0303.6300	-- Cod (Gadus morhua, Gadus ogac, Gadus	10%
0106.1400	-- Rabbits and hares	-2%	0302.4100	-- Herrings (Clupea harengus, Clupea pallasii)	1%	0303.6400	-- Haddock (Melanogrammus aeglefinus )	10%
0106.1900	-- Other	-2%	0302.4200	-- Anchovies (Engraulis spp.)	1%	0303.6500	-- Coalfish (Pollachius virens )	10%
0106.2000	-- Reptiles (including snakes and turtles)	-2%	0302.4300	-- Sardines (Sardina pilchardus, Sardinops spp. ),	1%	0303.6600	-- Hake (Merluccius spp., Urophycis spp. )	10%
0106.3110	--- Falcons	-2%	0302.4400	-- Mackerel (Scomber scombrus, Scomber	1%	0303.6700	Alaska pollack (Theragra chalcogramma )	10%
0106.3190	--- Other	-2%	0302.4500	-- Jack and horse mackerel (Trachurus spp. )	1%	0303.6800	Blue whiting (Microsomestius poutassou,	10%
0106.3200	-- Psittaciformes (including parrots, parakeets,	-2%	0302.4600	-- Cobia (Rachycentron canadum )	1%	0303.6900	-- Other	10%
0106.3300	-- Ostriches; emus (Dromaluis novaehollandiae)	-2%	0302.4700	-- Swordfish (Xiphias gladius )	1%	0303.8100	-- Dogfish and other sharks	10%
0106.3900	-- Other	-2%	0302.5100	-- Cod (Gadus morhua, Gadus ogac, Gadus	1%	0303.8200	-- Rays and skates (Rajidae)	10%
0106.4100	-- Bees	-2%	0302.5200	-- Haddock (Melanogrammus aeglefinus )	1%	0303.8300	-- Toothfish (Disostichus spp. )	10%
0106.4900	-- Other	-2%	0302.5300	-- Coalfish (Pollachius virens )	1%	0303.8400	-- Seabass (Dicentrarchus labrax, Dicentrarchus	10%
0106.9000	-- Other	-2%	0302.5400	-- Hake (Merluccius spp., Urophycis spp.)	1%	0303.8900	-- Other	10%
0201.1000	-- Carcasses and half- carcasses	1%	0302.5500	-- Alaska pollack (Theragra chalcogramma)	1%	0303.9000	-- Livers and roes	10%
0201.2000	-- Other cuts with bone in	1%	0302.5600	-- Blue whiting (Microsomestius poutassou,	1%	0304.3100	-- Tilapias (Oreochromis spp. )	1%
0201.3000	-- Boneless	1%	0302.5900	-- Other	1%	0304.3200	-- Catfish (Pangasius spp., Silurus spp., Clarias	1%
0202.1000	-- Carcasses and half- carcasses	1%	0302.7100	-- Tilapias (Oreochromis spp. )	1%	0304.3300	-- Nile perch (Lates niloticus )	1%
0202.2000	-- Other cuts with bone in	1%	0302.7200	-- Catfish (Pangasius spp., Silurus spp., Clarias	1%	0304.3900	-- Other	1%
0202.3000	-- Boneless	1%	0302.7300	-- Carp (Cyprinus carpio, Carassius carassius ,	1%	0304.4100	-- Pacific salmon (Oncorhynchus nerka,	1%
0204.1000	-- Carcasses and half carcasses of lamb, fresh or	1%	0302.7400	-- Eels (Anguilla spp. )	1%	0304.4200	-- Trout (Salmo trutta, Oncorhynchus mykiss,	1%
0204.2100	-- Carcasses and half-carcasses	1%	0302.7900	-- Other	1%	0304.4300	-- Flat fish (Pleuronectidae, Bothidae,	1%
0204.2200	-- Other cuts with bone in	1%	0302.8100	-- Dogfish and other sharks	1%	0304.4400	-- Fish of the families Bregmacerolidae,	1%
0204.2300	-- Boneless	1%	0302.8200	-- Rays and skates (Rajidae)	1%	0304.4500	-- Swordfish (Xiphias gladius )	1%
0204.3000	-- Carcasses and half- carcasses of lamb, frozen	1%	0302.8300	-- Toothfish (Disostichus spp. )	1%	0304.4600	-- Toothfish (Disostichus spp. )	1%
0204.4100	-- Carcasses and half-carcasses	1%	0302.8400	-- Seabass (Dicentrarchus spp.)	1%	0304.4900	-- Other	1%
0204.4200	-- Other cuts with bone in	1%	0302.8500	-- Seabream (Sparidae)	1%	0304.5100	-- Tilapias (Oreochromis spp. ), catfish(Pangasius spp., Silurus spp., Clarias spp.,lctalurus spp. ), carp (Cyprinus carpio, Carassiuscarassius, Ctenopharyngodonidellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus), eels (Anguilla spp. ), Nile perch (Lates niloticus ) and snakeheads(Channa spp. )	1%
0204.4300	-- Boneless	1%	0302.8900	-- Other	1%	0304.5200	-- Salmonidae	1%
0204.5000	-- Meat of goats	1%	0303.1100	-- Sockeye salmon (red salmon) (Oncorhynchus	10%	0304.5300	-- Fish of the families Bregmacerolidae,	1%
0206.1000	-- Of bovine animals, fresh or chilled	-2%	0303.1200	-- Other Pacific salmon (Oncorhynchusgorbuscha, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchusrhodurus ), excluding livers and roes:	10%	0304.5400	-- Swordfish (Xiphias gladius )	1%
0206.2100	-- Tongues	-2%						
0206.2200	-- Livers	-2%						

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
0304.5500	-- Toothfish (Disostichus spp. )	1%	0308.1900	-- Other	-2%	0713.1000	-- Peas (Pisum sativum)- Chickpeas (garbanzos):	1%
0304.5900	-- Other	1%	0308.2100	-- Live, fresh or chilled	-2%	0713.2010	-- Grams (dry whole)	1%
0304.6100	-- Tilapias (Oreochromis spp. )	1%	0308.2900	-- Other	-2%	0713.2020	-- Grams split	1%
0304.6200	-- Catfish (Pangasius spp., Silurus spp., Clarias spp.)	1%	0308.3000	-- Jellyfish (Rhopilema spp. )	-2%	0713.2090	-- Other	1%
0304.6300	-- Nile perch (Lates niloticus )	1%	0308.9000	-- Other	-2%	0713.3100	-- Beans of the species Vigna mungo (L.)Hepperor Vigna radiata (L.)Jiliczek	1%
0304.6900	-- Other	1%	0407.1100	-- Of fowls of the species Gallus domesticus	6%	0713.3200	-- Small red (Adzuki) beans (Phaseolus or vigna	1%
0304.7100	-- Cod (Gadus morhua, Gadus ogac, Gadus	1%	0407.1900	-- Other	-2%	0713.3300	-- Kidney beans, including white pea beans	1%
0304.7200	-- Haddock (Melanogrammus aeglefinus )	1%	0407.2100	-- Of fowls of the species Gallus domesticus	-2%	0713.3400	-- Bambara beans (Vigna subterranea orVoandzeia subterranea)	1%
0304.7300	-- Coalfish (Pollachius virens )	1%	0407.2900	-- Other	-2%	0713.3500	-- Cow peas (Vigna unguiculata)	1%
0304.7400	-- Hake (Merluccius spp., Urophycis spp.)	1%	0407.9000	-- Other	-2%	0713.3910	-- Green beans (dry whole)	1%
0304.7500	-- Alaska pollack (Theragra chalcogramma)	1%	0408.1100	-- Dried	1%	0713.3920	-- Green beans (split)	1%
0304.7900	-- Other	1%	0408.1900	-- Other	1%	0713.3990	-- Other	1%
0304.8100	-- Pacific salmon (Oncorhynchus nerka,	1%	0408.9100	-- Dried	11%	0713.4010	-- Dry whole	1%
0304.8200	-- Trout (Salmo trutta, Oncorhynchus mykiss,	1%	0408.9900	-- Other	11%	0713.4020	-- Split	1%
0304.8300	-- Flat fish (Pleuronectidae, Bothidae,	1%	0501.0000	Human hair, unworked, whether or notwashed or scoured; waste of human hair.	-2%	0713.5000	-- Broad beans (Vicia faba var. major ) and horse	1%
0304.8400	-- Swordfish (Xiphias gladius )	1%	0504.0000	Guts, bladders and stomachs of animals(other than fish), whole and pieces thereof,fresh, chilled, frozen, salted, in brine, dried orsmoked	-2%	0713.6000	-- Pigeon peas (Cajanus cajan)- Other:	1%
0304.8500	-- Toothfish (Disostichus spp. )	1%	0505.1000	-- Feathers of a kind used for stuffing; down	-2%	0713.9010	-- Mash matpe (dry whole)	1%
0304.8600	-- Herrings (Clupea harengus, Clupea pallasii)	1%	0505.9000	-- Other	-2%	0713.9020	-- Mash dry whole	1%
0304.8700	-- Tunas (of the genus Thunnus) skipjack orstriped-bellied bonito (Katsuwonus)pelamis)	1%	0506.1000	-- Ossein and bones treated with acid	-2%	0713.9030	-- Mash split or washed	1%
0304.8900	-- Other	1%	0506.9010	-- Bones(powder)	-2%	0713.9090	-- Other	1%
0304.9100	-- Swordfish (Xiphias gladius )	1%	0506.9020	-- Bones(waste)	-2%	0714.1000	-- Manioc (cassava)	-2%
0304.9200	-- Toothfish (Disostichus spp. )	1%	0506.9090	-- Other	-2%	0714.2000	-- Sweet potatoes	-2%
0304.9300	-- Tilapias (Oreochromis spp. ), catfish(Pangasius spp., Silurus spp., Clarias spp.,Ictalurus spp. ), carp (Cyprinus carpio, Carassiuscarassius, Ctenopharyngodonidellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus), eels (Anguilla spp. ),Nile perch (Lates niloticus ) and snakeheads(Channa spp. )	1%	0507.1000	-- Ivory; ivory powder and waste	-2%	0714.3000	-- Yams (Dioscorea spp. )	-2%
0304.9400	-- Alaska Pollack (Theragra chalcogramma)	1%	0507.9010	-- Horns	-2%	0714.4000	-- Taro (Colocasia spp. )	-2%
0304.9500	-- Fish of the families Bregmacerotidae,	1%	0507.9090	-- Other	-2%	0714.5000	-- Yautia (Xanthosoma spp. )	-2%
0304.9900	-- Other	1%	0508.0010	-- Shells	-2%	0714.9000	-- Other	-2%
0305.1000	-- Flours, meals and pellets of fish, fit for human	1%	0508.0090	-- Other	-2%	0801.1100	-- Desiccated	-2%
0305.2000	-- Livers and roes of fish, dried, smoked, salted orin brine- Fish fillets, dried, salted or in brine, but notsmoked.0	1%	0510.0000	Ambergris, castoreum, civet and musk;	-2%	0801.1200	-- In the inner shell (endocarp)	1%
0305.3100	-- Tilapias (Oreochromis spp. ), catfish(Pangasius spp., Silurus spp., Clarias spp.,Ictalurus spp. ), carp (Cyprinus carpio, Carassiuscarassius, Ctenopharyngodonidellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus), eels (Anguilla spp. ),Nile perch (Lates niloticus ) and snakeheads(Channa spp. )	1%	0511.1000	-- Bovine semen	1%	0801.1910	-- Seed	1%
0305.3200	-- Fish of the families Bregmacerotidae,	1%	0511.9110	-- Fish eggs	1%	0801.1990	-- Other	1%
0305.3900	-- Other	1%	0511.9910	-- Other	-2%	0801.2100	-- In shell	1%
0305.4100	-- Pacific salmon (Oncorhynchus	1%	0511.9990	-- Other	-2%	0801.2200	-- Shelled	1%
0305.4200	-- Herrings (Clupea harengus, Clupea pallasii )	1%	0601.1010	-- Bulbs	1%	0801.3100	-- In shell	-2%
0305.4300	-- Trout (Salmo trutta, Oncorhynchus mykiss,	1%	0601.1090	-- Other	1%	0801.3200	-- Shelled	-2%
0305.4400	-- Tilapias (Oreochromis spp. ), catfish(Pangasius spp., Silurus spp., Clarias spp.,Ictalurus spp. ), carp (Cyprinus carpio, Carassiuscarassius, Ctenopharyngodonidellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus), eels (Anguilla spp. ),Nile perch (Lates niloticus ) and snakeheads(Channa spp. )	1%	0601.2000	-- Bulbs, tubers, tuberous roots, corms, crownsand rhizomes, in growth or in flower; chicroplants and roots	1%	0802.1100	-- In shell	11%
0305.4900	-- Other	1%	0602.1000	-- Unrooted cuttings and slips	1%	0802.1200	-- Shelled	10%
0305.5100	-- Cod (Gadus morhua, Gadus ogac,Gadus	1%	0602.2000	-- Trees, shrubs and bushes, grafted or not, ofkinds which bear edible fruits or nuts	1%	0802.2100	-- In shell	1%
0305.5900	-- Other	1%	0602.3000	-- Rhododendrons and azaleas, grafted or not	1%	0802.2200	-- Shelled	1%
0305.6100	-- Herrings (Clupea harengus,Clupea pallasii )	1%	0602.4000	-- Roses, grafted or not	1%	0802.3100	-- In shell	1%
0305.6200	-- Cod (Gadus morhua, Gadus ogac, Gadus	1%	0602.9010	-- Mushroom spawn	1%	0802.3200	-- Shelled	1%
0305.6300	-- Anchovies (Engraulis spp. )	1%	0602.9090	-- Other	1%	0802.4100	-- In shell	1%
0305.6400	-- Tilapias (Oreochromis spp. ), catfish(Pangasius spp., Silurus spp., Clarias spp.,Ictalurus spp. ), carp (Cyprinus carpio, Carassiuscarassius, Ctenopharyngodonidellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus), eels (Anguilla spp. ),Nile perch (Lates niloticus ) and snakeheads(Channa spp. )	1%	0604.2000	-- Fresh	1%	0802.4200	-- In shell	1%
0305.6900	-- Other	1%	0604.9000	-- Other	1%	0802.5100	-- In shell	-2%
0305.7100	-- Shark fins	1%	0701.1000	-- Seed	1%	0802.5200	-- Shelled	-2%
0305.7200	-- Fish heads, tails and maws	1%	0701.9000	-- Other	1%	0802.6100	-- In shell	1%
0305.7900	-- Other	1%	0702.0000	Tomatoes, fresh or chilled.	1%	0802.6200	-- Shelled	1%
0306.1100	-- Rock lobster and other sea crawfish (Palinurus	1%	0703.1000	-- Onions and shallots	1%	0802.7000	-- Kola nuts (Cola spp.)	1%
0306.1200	-- Lobsters (Homarus spp. )	1%	0703.2000	-- Garlic	1%	0802.8000	-- Areca nuts	10%
0306.1400	-- Crabs	1%	0703.9000	-- Leeks and other alliaceous vegetables	1%	0802.9000	-- Other	1%
0306.1500	-- Norway lobsters (Nephrops norvegicus )	1%	0704.1000	-- Cauliflowers and headed broccoli	1%	0813.4010	-- Tamarind	-2%
0306.1600	-- Cold-water shrimps and prawns (Pandalusspp., Crangon crangon )	1%	0704.2000	-- Brussels sprouts	-2%	0901.1100	-- Not decaffeinated	1%
0306.1700	-- Other shrimps and prawns	1%	0704.9000	-- Other	-2%	0901.1200	-- Decaffeinated	1%
0306.1900	-- Other, including flours, meals and pellets of	1%	0705.1100	-- Cabbage lettuce (head lettuce)	-2%	0901.2100	-- Not decaffeinated	1%
0306.2100	-- Rock lobster and other sea crawfish (Palinurus	1%	0705.1900	-- Other	-2%	0901.2200	-- Decaffeinated	1%
0306.2200	-- Lobsters (Homarus spp. )	1%	0705.2100	-- Witloof chichory (Cichorium intybusvar. foliosum )	-2%	0901.9000	-- Other	1%
0306.2400	-- Crabs	1%	0705.2900	-- Other	-2%	0902.1000	-- Green tea (not fermented) in immediatepackings of a content not exceeding 3 kg	1%
0306.2500	-- Norway lobsters (Nephrops norvegicus )	1%	0706.1000	-- Carrots and turnips	-2%	0902.2000	-- Other green tea (not fermented)	1%
0306.2600	-- Cold-water shrimps and prawns (Pandalusspp., Crangon crangon )	1%	0706.9000	-- Other	-2%	0902.3000	-- Black tea (fermented) and partly fermented tea,in immediate packings of a content not exceeding3 kg- Other black tea (fermented) and other partly/fermented tea:	1%
0306.2700	-- Other shrimps and prawns	1%	0707.0000	Cucumbers and gherkins fresh or chilled.	-2%	0902.4010	-- Tea dust	1%
0306.2900	-- Other, including flours, meals and pellets of	1%	0708.1000	-- Peas (Pisum sativum)	-2%	0902.4020	-- Black tea in a packing exceeding 3 kg	1%
0307.1100	-- Live, fresh or chilled	-2%	0708.2000	-- Beans (Vigna spp., Phaseolus spp. )	-2%	0902.4090	-- Other	1%
0307.1900	-- Other	-2%	0708.9000	-- Other leguminous vegetables	-2%	0903.0000	Mate.	1%
0307.2100	-- Live, fresh or chilled	-2%	0709.2000	-- Asparagus	-2%	0904.1110	-- Black	-2%
0307.2900	-- Other	-2%	0709.3000	-- Aubergines (egg- plants)	-2%	0904.1120	-- White	-2%
0307.3100	-- Live, fresh or chilled	-2%	0709.4000	-- Celery other than celeriac	-2%	0904.1130	-- Pepper seeds for sowing	1%
0307.3900	-- Other	-2%	0709.5100	-- Celery other than celeriac	-2%	0904.1190	-- Other	-2%
0307.4100	-- Live, fresh or chilled	-2%	0709.5910	-- Mushrooms of the genus Agaricus	1%	0904.1200	-- Crushed or ground	1%
0307.4900	-- Other	-2%	0709.5910	-- Globe artichokes	-2%	0904.2110	-- Red chillies (whole)	1%
0307.5100	-- Live, fresh or chilled	-2%	0709.5990	-- Other	1%	0904.2120	-- Red chillies seeds for sowing	1%
0307.5900	-- Other	-2%	0709.6000	-- Fruits of the genus Capsicum or of the genus	-2%	0904.2190	-- Other	1%
0307.6000	-- Snails, other than sea snails	-2%	0709.7000	-- Spinach, New Zealand spinach and orachespinach (garden spinach)- Other:	-2%	0904.2210	-- Red chillies (powder)	1%
0307.7100	-- Live, fresh or chilled	-2%	0709.9100	-- Globe artichokes	-2%	0904.2290	-- Other	1%
0307.7900	-- Other	-2%	0709.9200	-- Olives	-2%	0905.1000	-- Neither crushed nor ground	-2%
0307.8100	-- Live, fresh or chilled	-2%	0709.9300	-- Pumpkins, squash and gourds (Cucurbitaspp.)	-2%	0905.2000	-- Crushed or ground	-2%
0307.8900	-- Other	-2%	0709.9900	-- Other	-2%	0906.1100	-- Cinnamon (Cinnamomum zeylanicum Blume)	-2%
0307.9100	-- Live, fresh or chilled	-2%	0710.1000	-- Potatoes	1%	0906.1900	-- Other	-2%
0307.9900	-- Other	-2%	0710.2100	-- Peas (Pisum sativum)	1%	0906.2000	-- Crushed or ground	1%
0308.1100	-- Live, fresh or chilled	-2%	0710.2200	-- Beans (Vigna spp., Phaseolus spp. )	1%	0907.1000	-- Neither crushed nor ground	-2%
			0710.2900	-- Other	1%	0907.2000	-- Crushed or ground	-2%
			0710.3000	-- Spinach, New Zealand spinach and orachespinach (garden spinach)	1%	0908.1100	-- Neither crushed nor ground	-2%
			0710.4000	-- Sweet corn	1%	0908.1200	-- Crushed or ground	-2%
			0710.8000	-- Other vegetables	1%	0908.2100	-- Neither crushed nor ground	-2%
			0710.9000	-- Mixtures of vegetables	1%	0908.2200	-- Crushed or ground	-2%
			0711.2000	-- Olives	1%	0908.3110	-- Large	-2%
			0711.4000	-- Cucumbers and gherkins	1%	0908.3120	-- Small	-2%
			0711.5100	-- Mushrooms of the genus Agaricus	1%	0908.3200	-- Crushed or ground	-2%
			0711.5900	-- Other	1%	0909.2100	-- Neither crushed nor ground	1%
			0711.9000	-- Other vegetables; mixtures of vegetables	1%	0909.2200	-- Crushed or ground	1%
			0712.2000	-- Onions	1%	0909.3100	-- Neither crushed nor ground	1%
			0712.3100	-- Mushrooms of the genus Agaricus	1%	0909.3200	-- Crushed or ground	1%
			0712.3200	-- Wood ears (Auricularia spp.)	1%	0909.6100	-- Neither crushed nor ground	1%
			0712.3300	-- Jelly fungi (Tremella spp. )	1%	0909.6200	-- Crushed or ground	1%
			0712.3900	-- Other	1%	0910.1100	-- Neither crushed nor ground	1%
			0712.9000	-- Other vegetables; mixtures of vegetables	1%	0910.1200	-- Crushed or ground	1%
						0910.2000	-- Saffron	-2%

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
0910.3000	- Turmeric (curcuma)	1%	1211.4000	- Poppy straw	-2%	2302.3000	- Of wheat	1%
0910.9100	- - - Mixtures referred to in Note 1 (b) to this Chapter - Other:	1%	1211.9000	- Other	-2%	2302.4000	- Of other cereals	1%
0910.9910	- - - Thyme; bay leaves	-2%	1212.2100	- - - Fit for human consumption	-2%	2302.5000	- Of leguminous plants	1%
0910.9990	- - - Other	1%	1212.2900	- - - Other	-2%	2303.1000	- Residues of starch manufacture and similar	1%
1001.1100	- - - Seed	1%	1212.9100	- - - Sugar beet	-2%	2303.2000	- Beet- pulp, bagasse and other waste of sugar	1%
1001.1900	- - - Other	1%	1212.9200	- - - Locust beans (carob)	1%	2303.3000	- Brewing or distilling dregs and waste	1%
1001.9100	- - - Seed	1%	1212.9300	- - - Sugar cane	-2%	2304.0000	- Oil- cake and other solid residues, whether or	1%
1001.9900	- - - Other	1%	1212.9400	- - - Chicory roots	-2%	2306.1000	- Of cotton seeds	1%
1002.1000	- - - Seed	-2%	1212.9900	- - - Other	-2%	2306.2000	- Of linseed	1%
1002.9000	- - - Other	-2%	1213.0000	- Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	-2%	2306.3000	- Of sunflower seeds	1%
1003.1000	- - - Seed	-2%	1214.1000	- - - Lucerne (alfalfa) meal and pellets	-2%	2306.4100	- - - Of low erucic acid rape or colza seeds	1%
1003.9000	- - - Other	-2%	1214.9000	- - - Other	-2%	2306.4900	- - - Other	1%
1004.1000	- - - Seed	-2%	1301.2000	- - - Gum Arabic	1%	2306.5000	- Of coconut or copra	1%
1004.9000	- - - Other	-2%	1301.9020	- - - Seed lac	1%	2306.6000	- Of palm nuts or kernels	1%
1005.1000	- - - Seed	1%	1301.9090	- - - Other	1%	2306.9000	- Other	1%
1005.9000	- - - Other	1%	1302.1200	- - - Of liquorice	1%	2307.0000	- Wine lees; argol.	1%
1006.1010	- - - - - Seed for sowing	1%	1302.1300	- - - Of hops	1%	2308.0000	- Vegetable materials and vegetable waste,	1%
1006.1090	- - - - - Other	1%	1302.1900	- - - Other	1%	2401.1000	- Tobacco, not stemmed/striped	6%
1006.2000	- - - Husked (brown) rice	1%	1302.2000	- - - Pectic substances, pectinates and pectates	1%	2401.2000	- Tobacco, partly or wholly stemmed/ striped	6%
1006.3010	- - - - - Basmati	1%	1302.3100	- - - Agar-agar	1%	2401.3000	- Tobacco refuse	6%
1006.3090	- - - - - Other	1%	1302.3290	- - - Other	1%	2502.0000	- Unroasted iron pyrites.	-2%
1006.4000	- - - Broken rice	1%	1302.3900	- - - Other	1%	2503.0000	- Sulphur of all kinds, other than sublimed	-2%
1007.1000	- - - Seed	1%	1401.1000	- - - Bamboos	1%	2504.1000	- In powder or in flakes	-2%
1007.9000	- - - Other	1%	1401.2000	- - - Rattans	1%	2504.9000	- Other	-2%
1008.1000	- - - Buckwheat	-2%	1401.9000	- - - Other	-2%	2505.1000	- Silica sands and quartz sands	-2%
1008.2100	- - - Seed	-2%	1404.2000	- - - Cotton linters	1%	2505.9000	- Other	-2%
1008.2900	- - - Other	-2%	1404.9030	- - - - - Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not pulped as a layer with or without supporting material. - - - Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass andistle), whether or not in hanks or bundles:	1%	2506.1000	- Quartz	-2%
1008.3000	- - - Canary seeds	1%	1404.9050	- - - - - Hena leave and powder	1%	2506.2000	- Quartzite	-2%
1008.4000	- - - Fonio (Digitaria spp.)	-2%	1501.9000	- - - Other	1%	2507.0000	- Kaolin and other kaolinic clays, whether or not	1%
1008.5000	- - - Quinoa (Chenopodium quinoa)	-2%	1502.1000	- - - Tallow	1%	2508.1000	- Bentonite	-2%
1008.6000	- - - Triticale	-2%	1502.9000	- - - Other	1%	2508.3000	- Fire- clay	-2%
1008.9000	- - - Other cereals	-2%	1503.0090	- - - Other	1%	2508.4000	- Other clays	-2%
1101.0010	- - - - - Of Wheat	1%	1504.1000	- - - Fish- liver oils and their fractions	-2%	2508.5000	- Andalusite, kyanite and sillimanite	-2%
1101.0020	- - - - - Of Meslin	1%	1504.2000	- - - Fats and oils and their fractions, of fish, other than liver oils	-2%	2508.6000	- Mullite	-2%
1102.2000	- - - - - Maize (corn) flour	1%	1505.0010	- - - - - Lanolin	1%	2508.7000	- Chamotte or dinas earths	-2%
1102.9000	- - - - - Other	1%	1505.0090	- - - - - Other	1%	2509.0000	- Chalk	-2%
1103.1100	- - - - - Of wheat	1%	1506.0000	- - - Other animal fats and oils and their fractions,	-2%	2510.1000	- Unground	1%
1103.1300	- - - - - Of maize (corn)	1%	1520.0000	- - - Glycerol, crude; glycerol waters and glycerol	1%	2510.2000	- Ground	1%
1103.1900	- - - - - Of other cereals	1%	1521.1000	- - - Vegetable waxes	1%	2511.1000	- Natural barium sulphate (barites)	-2%
1103.2000	- - - - - Pellets	1%	1521.9010	- - - - - Bees wax	1%	2511.2000	- Natural barium carbonate (witherite)	-2%
1104.1200	- - - - - Of oats	1%	1521.9090	- - - - - Other	1%	2512.0000	- Siliceous fossil meals (for example, kieselsguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	-2%
1104.1900	- - - - - Of other cereals	1%	1701.9100	- - - - - Containing added flavouring or colouring matter - Other:	1%	2513.1000	- Pumice stone	-2%
1104.2200	- - - - - Of oats	1%	1701.9930	- - - - - Chemically pure sucrose	1%	2513.2010	- - - - - Emyr	-2%
1104.2300	- - - - - Of Maize (corn)	1%	1701.9990	- - - - - Other	1%	2513.2020	- - - - - Garnet natural	-2%
1104.2900	- - - - - Of other cereals	1%	1702.1110	- - - - - Lactose	1%	2513.2090	- - - - - Other	-2%
1104.3000	- - - - - Germ of cereals, whole, rolled, flaked or ground	1%	1702.1120	- - - - - Lactose syrup	1%	2514.0000	- Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	1%
1106.1000	- - - - - Of the dried leguminous vegetables of heading	1%	1702.1800	- - - - - Other	1%	2515.1100	- - - - - Crude or roughly trimmed	1%
1106.2000	- - - - - Of sago or of roots or tubers of heading 07.14	1%	1702.2010	- - - - - Maple sugar	1%	2515.1200	- - - - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1%
1106.3000	- - - - - Of the products of Chapter- 8	1%	1702.2020	- - - - - Maple syrup	1%	2515.2000	- - - - - Ecassine and other calcareous monumental or	1%
1107.1000	- - - - - Not roasted	1%	1702.5000	- - - - - Chemically pure fructose	1%	2516.1100	- - - - - Crude or roughly trimmed	1%
1107.2000	- - - - - Roasted	1%	1702.9010	- - - - - Maltose	1%	2516.1200	- - - - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1%
1108.1100	- - - - - Wheat starch	1%	1702.9020	- - - - - Caramel	1%	2516.2000	- - - - - Sandstone	1%
1108.1200	- - - - - Maize (corn) starch	1%	1702.9030	- - - - - Maltodextrins	1%	2516.9000	- - - - - Other monumental or building stone	1%
1108.1300	- - - - - Potato starch	1%	1702.9090	- - - - - Other	1%	2517.1000	- - - - - 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	-2%
1108.1400	- - - - - Manioc (cassava) starch	1%	1703.1000	- - - - - Cane molasses	-2%	2517.2000	- - - - - Macadam slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	1%
1108.1900	- - - - - Other starches	1%	1703.9000	- - - - - Other	-2%	2517.3000	- - - - - Tarred macadam	1%
1108.2000	- - - - - Inulin	1%	1801.0000	- - - - - Cocoa beans, whole or broken, raw or roasted.	-2%	2517.4100	- - - - - Of marble	1%
1109.0000	- - - - - Wheat gluten, whether or not dried.	1%	1802.0000	- - - - - Cocoa shells, husks, skins and other cocoa	-2%	2517.4900	- - - - - Other	1%
1201.1000	- - - - - Seed	1%	1803.1000	- - - - - Not defatted	-2%	2518.1000	- - - - - Dolomite, not calcined or sintered	-2%
1201.9000	- - - - - Other	1%	1803.2000	- - - - - Wholly or partly defatted	-2%	2518.2000	- - - - - Calcined or sintered dolomite	-2%
1202.3000	- - - - - Seed	1%	1804.0000	- - - - - Cocoa butter, fat and oil.	-2%	2518.3000	- - - - - Dolomite ramming mix	-2%
1202.4100	- - - - - In shell	1%	1805.0000	- - - - - Cocoa powder, not containing added sugar or	6%	2519.1000	- - - - - Natural magnesium carbonate (magnesite)	-2%
1202.4200	- - - - - Shelled, whether or not broken	1%	1806.2020	- - - - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	1%	2519.9010	- - - - - Magnesium oxide	-2%
1203.0000	- - - - - Copra.	1%	1901.2000	- - - - - Mixes and doughs for the preparation of bakers'	1%	2519.9090	- - - - - Other	-2%
1204.0000	- - - - - Linseed, whether or not broken.	1%	1903.0010	- - - - - Sago	1%	2520.1010	- - - - - Gypsum	1%
1205.1000	- - - - - Low erucic acid rape or colza seeds	1%	1903.0090	- - - - - Other	1%	2520.1020	- - - - - Anhydrite	1%
1205.9000	- - - - - Other	1%	2008.1100	- - - - - Ground-nuts	1%	2520.2000	- - - - - Plasters	1%
1206.0000	- - - - - Sunflower seeds, whether or not broken.	1%	2008.1900	- - - - - Other, including mixtures	1%	2521.0000	- - - - - Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	1%
1207.1000	- - - - - Palm nuts and kernels	1%	2008.2000	- - - - - Pineapples	1%	2522.1000	- - - - - Quicklime	1%
1207.2100	- - - - - Seed	1%	2008.3000	- - - - - Citrus fruit	1%	2522.2000	- - - - - Slaked lime	1%
1207.2900	- - - - - Other	1%	2008.4000	- - - - - Pears	1%	2522.3000	- - - - - Hydraulic lime	1%
1207.3000	- - - - - Castor oil seeds	1%	2008.5000	- - - - - Apricots	1%	2523.1000	- - - - - Cement clinkers	9%
1207.4000	- - - - - Sesamum seeds	1%	2008.6000	- - - - - Cherries	1%	2525.1000	- - - - - Crude mica and mica rifted into sheets or splittings	-2%
1207.5000	- - - - - Mustard seeds	1%	2008.7000	- - - - - Peaches, including nectarines	1%	2525.2000	- - - - - Mica powder	-2%
1207.6000	- - - - - Safflower (Carthamus tinctorius) seeds	1%	2008.8000	- - - - - Strawberries	1%	2525.3000	- - - - - Mica waste	-2%
1207.7000	- - - - - Melon seeds	1%	2008.9100	- - - - - Palm hearts	1%	2526.1010	- - - - - Talc	1%
1207.9100	- - - - - Poppy seeds	-2%	2101.1110	- - - - - Instant coffee in bulk	1%	2526.1090	- - - - - Other	1%
1207.9900	- - - - - Other	1%	2101.1120	- - - - - Instant coffee in retail packs	1%	2526.2000	- - - - - Crushed or powdered	1%
1208.1000	- - - - - Of soya beans	1%	2101.1190	- - - - - Other	1%	2526.0000	- - - - - Natural borates and concentrates thereof	-2%
1208.9010	- - - - - Flours of castor	-2%	2101.1200	- - - - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	1%	2529.1000	- - - - - Feldspar	-2%
1208.9020	- - - - - Castor meal	-2%	2101.2000	- - - - - Extracts, essences and concentrates, of tea or	1%	2529.2100	- - - - - Containing by weight 97 % or less of calcium	-2%
1208.9090	- - - - - Other	-2%	2101.3000	- - - - - Roasted chicory and other roasted coffee	1%	2529.2200	- - - - - Containing by weight more than 97 % of calcium fluoride	-2%
1209.1000	- - - - - Sugar beet seeds	1%	2102.1000	- - - - - Active yeasts	1%	2529.3000	- - - - - Leucite; nepheline and nepheline syenite	-2%
1209.2100	- - - - - Lucerne (alfalfa) seeds	1%	2102.2000	- - - - - Inactive yeasts; other single- cell micro-organisms, dead	1%	2530.1000	- - - - - Vermiculite, perlite and chlorites, unexpanded	-2%
1209.2200	- - - - - Clover (Trifolium spp.) seeds	1%	2102.3000	- - - - - Prepared baking powders	1%	2530.2000	- - - - - Kieserite, epsomite (natural magnesium sulphates)- Other:	-2%
1209.2300	- - - - - Fescue seeds	1%	2301.1000	- - - - - Flours, meals and pellets, of meat or meat offal;	1%	2530.9010	- - - - - Natural manganese dioxide	-2%
1209.2400	- - - - - Kentucky blue grass (Poa pratensis L.) seeds	1%	2301.2010	- - - - - Shrimp meal	-2%	2530.9020	- - - - - Zirconium silicate	-2%
1209.2500	- - - - - Rye grass (Lolium multiflorum Lam., Lolium	1%	2301.2090	- - - - - Other	1%	2530.9030	- - - - - Earth colours	1%
1209.2900	- - - - - Other	1%	2302.1000	- - - - - Of maize (corn)	1%			
1209.3000	- - - - - Seeds of herbaceous plants cultivated principally	1%						
1209.9110	- - - - - Of onion	1%						
1209.9120	- - - - - Of tomato	1%						
1209.9130	- - - - - Of okra	1%						
1209.9190	- - - - - Other	1%						
1209.9900	- - - - - Other	1%						
1210.1000	- - - - - Hop cones, neither ground nor powdered, nor in	-2%						
1210.2000	- - - - - Hop cones, ground powdered or in the form of	-2%						
1211.2000	- - - - - Ginseng roots	-2%						
1211.3000	- - - - - Coca leaf	-2%						

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
2530.9090	-- Other	1%	2713.9010	-- Carbon black oil (carbon black feed stock)	-2%	2827.3200	-- Of aluminium	-2%
2601.1100	-- Non-agglomerated	-2%	2713.9090	-- Other	1%	2827.3500	-- Of nickel	-2%
2601.1200	-- Agglomerated	-2%	2714.1000	-Bituminous or oil shale and tar sands	1%	2827.3900	-- Other	-2%
2601.2000	- Roasted iron pyrites	-2%	2714.9000	- Other	1%	2827.4100	-- Of copper	-2%
2602.0000	Manganese ores and concentrates, including	1%	2715.0000	Bituminous mixtures based on naturalasphalt, on natural bitumen, on petroleumbitumen, on mineral tar or on mineral tar pitch(for example, bituminous mastics, out-backs).	1%	2827.4900	-- Other	-2%
2603.0000	Copper ores and concentrates.	-2%	2716.0000	Electrical energy. (optional heading)	1%	2827.5100	-- Bromides of sodium or of potassium	-2%
2604.0000	Nickel ores and concentrates.	-2%	2801.1000	- Chlorine	1%	2827.5900	-- Other	-2%
2605.0000	Cobalt ores and concentrates.	-2%	2801.2000	- Iodine	1%	2827.6000	- Iodides and iodide oxides	-2%
2606.0000	Aluminium ores and concentrates.	-2%	2801.3000	- Fluorine; bromine	1%	2828.1010	-- Commercial calcium hypochlorite (bleaching)	-2%
2607.0000	Lead ores and concentrates.	-2%	2802.0010	-- Sublimed or precipitated	-2%	2828.1090	-- Other	-2%
2608.0000	Zinc ores and concentrates.	-2%	2802.0020	-- Colloidal	-2%	2828.9000	- Other	-2%
2609.0000	Tin ores and concentrates.	-2%	2803.0030	-- Acetylene black	-2%	2829.1100	-- Of sodium	-2%
2610.0000	Chromium ores and concentrates.	1%	2804.1000	- Hydrogen	1%	2829.1910	-- Potassium chlorates	-2%
2611.0000	Tungsten ores and concentrates.	-2%	2804.2100	- Argon	-2%	2829.1990	-- Other	-2%
2612.1000	- Uranium ores and concentrates	-2%	2804.2900	- Other	-2%	2829.9000	- Other	1%
2612.2000	- Thorium ores and concentrates	-2%	2804.3000	- Nitrogen	-2%	2830.1010	-- Sodium hydrogen sulphide	-2%
2613.1000	- Roasted	-2%	2804.4000	- Oxygen	-2%	2830.1090	-- Other	-2%
2613.9000	- Other	-2%	2804.5000	- Boron; tellurium	-2%	2830.9000	- Other	-2%
2614.0000	Titanium ores and concentrates.	-2%	2804.6100	-- Containing by weight not less than 99.99 % of	-2%	2831.1010	-- Dithionites of sodium	-2%
2615.1000	- Zirconium ores and concentrates	1%	2804.6900	- Other	-2%	2831.1090	-- Other	-2%
2615.9000	- Other	-2%	2804.7000	- Phosphorus	-2%	2831.9010	-- Formaldehyde sulphonylates	-2%
2616.1000	- Silver ores and concentrates	-2%	2804.8000	- Arsenic	-2%	2831.9020	-- Dithionites	-2%
2616.9000	- Other	-2%	2804.9000	- Selenium	-2%	2831.9090	-- Other	-2%
2617.1000	- Antimony ores and concentrates	-2%	2805.1100	-- Sodium	-2%	2832.1010	-- Sodium hydrogen sulphite	-2%
2617.9000	- Other	-2%	2805.1200	-- Calcium	-2%	2832.1090	-- Other	-2%
2618.0000	Granulated slag (slag sand) from the	-2%	2805.1900	- Other	-2%	2832.2010	-- Ammonium sulphite	-2%
2619.0000	Slag, dross (other than granulated slag),scalings and other waste from themanufacture of iron or steel.0	-2%	2805.3000	-- Rare- earth metals, scandium and yttriumwhether or not intermixed or interalloyed	-2%	2832.2090	-- Other	-2%
2620.1100	-- Hard zinc spelter	-2%	2805.4000	- Mercury	-2%	2832.3000	- Thiosulphates	-2%
2620.1900	- Other	-2%	2806.1000	- Hydrogen chloride (hydrochloric acid)	1%	2833.1100	-- Disodium sulphate	1%
2620.2100	-- Leaded gasoline sludges and leaded anti-knock compound sludges	-2%	2806.2000	- Chlorosulphuric acid	1%	2833.1900	-- Other	1%
2620.2900	- Other	-2%	2807.0000	Sulphuric acid; oleum.	1%	2833.2100	-- Of magnesium	-2%
2620.3000	- Containing mainly copper	-2%	2808.0010	-- Nitric acid	-2%	2833.2200	-- Of aluminium	-2%
2620.4000	- Containing mainly aluminium	-2%	2808.0090	-- Sulphonitrilic acids	-2%	2833.2400	- Of nickel	-2%
2620.6000	- Containing arsenic, mercury, thallium or their	-2%	2809.1000	- Diphosphorus pentoxide	-2%	2833.2500	- Of copper	-2%
2620.9100	-- Containing antimony, beryllium, cadmium,	-2%	2809.2010	-- Phosphoric acid	-2%	2833.2700	- Of barium	-2%
2620.9900	- Other	-2%	2809.2090	-- Other	-2%	2833.2910	-- Sulphates of ferrous	-2%
2701.1100	-- Anthracite	-2%	2810.0010	-- Oxides of boron	1%	2833.2920	-- Sulphates of lead	-2%
2701.1200	- Bituminous coal	-2%	2810.0020	-- Boric acid	1%	2833.2930	-- Of chromium	1%
2701.1900	- Other coal	6%	2811.1100	- Hydrogen fluoride (hydrofluoric acid)	1%	2833.2940	-- Of zinc	-2%
2701.2000	- Briquettes, ovoids and similar solid fuels	-2%	2811.1910	-- Hydrogen cyanide	1%	2833.2990	-- Other	-2%
2702.1000	- Lignite, whether or not pulverised, but not	-2%	2811.1920	-- Phosphorous acid hypophosphoric acid	1%	2833.3000	- Alums	-2%
2702.2000	- Agglomerated lignite	-2%	2811.1990	- Other	1%	2833.4000	- Peroxosulphates (persulphates)	-2%
2703.0000	Peat (including peat litter), whether or not	-2%	2811.2100	- Carbon dioxide	-2%	2834.1010	-- Sodium nitrite	-2%
2704.0010	-- Coke of coal	1%	2811.2200	- Silicon dioxide	-2%	2834.1090	-- Other	-2%
2704.0020	-- Coke of lignite or peat	-2%	2811.2910	-- Sulphurous acid gas	-2%	2834.2100	- Of potassium	-2%
2704.0090	- Other	-2%	2811.2990	-- Other	-2%	2834.2900	- Other	-2%
2705.0000	Coal gas, water gas, producer gas and similar	-2%	2812.1010	-- Carbonyl dichloride (phosgene)	1%	2835.1000	- Phosphinates (hypophosphites) andphosphonates (phosphites)- Phosphates:- - Of mono- or disodium:- - Of mono sodium	-2%
2706.0010	-- Coal tar	1%	2812.1020	-- Phosphorus oxychloride; Phosphorus	1%	2835.2210	-- Other	-2%
2706.0090	- Other	1%	2812.1030	-- Sulphur monochloride; Sulphur dichloride	1%	2835.2290	-- Of potassium	-2%
2707.1000	- Benzol (benzene)	-2%	2812.1040	-- Thionyl chloride	1%	2835.2400	-- Of potassium	-2%
2707.2000	- Toluol (toluene)	-2%	2812.1050	-- Arsenic trichloride	1%	2835.2500	-- Calcium hydrogenorthophosphate (=dicalcium	-2%
2707.3000	- Xylol (xylenes)	-2%	2812.1090	- Other	1%	2835.2600	-- Other phosphates of calcium	-2%
2707.4000	- Naphthalene	-2%	2812.9000	- Other	1%	2835.2910	-- Of aluminium	-2%
2707.9100	-- Cressote oils	1%	2813.1000	- Carbon disulphide	1%	2835.2920	-- Of sodium	-2%
2707.9910	-- Carbon black oil (carbon black feedstock)	-2%	2813.9000	- Other	1%	2835.2930	-- Of trisodium	-2%
2707.9920	-- Phenols	-2%	2814.1000	- Anhydrous ammonia	-2%	2835.2990	-- Other	-2%
2708.1000	- Pitch	-2%	2814.2000	- Ammonia in aqueous solution	-2%	2835.3100	- Sodium triphosphate (sodium tripolyphosphate)	1%
2708.2000	- Pitch coke	-2%	2815.2000	- Potassium hydroxide (caustic potash)	-2%	2835.3900	- Other	1%
2709.0000	Petroleum oils and oils obtained from	1%	2815.3000	- Peroxides of sodium or potassium	-2%	2836.2000	- Disodium carbonate	1%
2710.1210	-- Motor spirit	1%	2816.1010	-- Magnesium hydroxide	1%	2836.4000	- Potassium carbonates	-2%
2710.1220	-- Aviation spirit	1%	2816.1090	- Other	1%	2836.5000	- Calcium carbonate	-2%
2710.1230	-- Spirit type jet fuel	1%	2816.4000	- Oxides, hydroxides and peroxides of strontiumor barium	-2%	2836.6000	- Barium carbonate	-2%
2710.1240	-- White spirit	-7%	2817.0000	Zinc oxide; zinc peroxide.	-2%	2836.9100	- Lithium carbonates	-2%
2710.1250	-- Solvent oil (non-composite)	1%	2818.1000	- Artificial corundum whether or not chemically	-2%	2836.9200	- Strontium carbonate	-2%
2710.1911	-- Kerosene	1%	2818.2000	- Aluminium oxide, other than artificial corundum	-2%	2836.9910	-- Magnesium carbonate	-2%
2710.1912	-- J.P.1	1%	2818.3000	- Aluminium hydroxide	1%	2836.9920	-- Carbonates of ammonium	-2%
2710.1913	-- J.P.4	1%	2819.1000	- Chromium trioxide	-2%	2836.9930	- Bicarbonate of ammonium	1%
2710.1919	-- Other	-1%	2819.9010	-- Chromium oxide	-2%	2836.9990	-- Other	-2%
2710.1921	-- Light diesel oil	1%	2819.9020	-- Chromium hydroxide	-2%	2837.1100	- Of sodium	1%
2710.1929	-- Other	-2%	2820.1010	-- Electrolytic	-2%	2837.1900	- Other	-2%
2710.1931	-- High speed diesel oil	1%	2820.1090	- Other	-2%	2837.2000	- Complex cyanides	-2%
2710.1939	-- Other	1%	2820.9000	- Other	-2%	2839.1100	- Sodium metasilicates	-2%
2710.1941	-- Fumace-oil	6%	2821.1010	-- Iron oxide	-2%	2839.1910	- Sodium silicate	-2%
2710.1991	-- Mineral oil which has flash point at or above	-2%	2821.1020	-- Iron hydroxides	1%	2839.1990	- Other	-2%
2710.1993	-- Base oil for lubricating oils of subheadings	1%	2821.2000	- Earth colours	1%	2839.9000	- Other	-2%
2710.1995	-- Liquid paraffin	1%	2822.0000	- Cobalt oxides and hydroxides; commercial	-2%	2840.1100	- Anhydrous	-2%
2710.1996	-- White oil	1%	2823.0010	-- Titanium dioxides	-2%	2840.1900	- Other	-2%
2710.1997	-- Transformer oil	1%	2823.0090	-- Other	-2%	2840.2000	- Other borates	-2%
2710.1998	-- Spin finish oil	1%	2824.1000	- Lead monoxide (litharge, massicot)	-2%	2840.3000	- Peroxoborates (perborates)	-2%
2710.2000	- Petroleum oils and oils obtained from bituminous	1%	2824.9000	- Other	-2%	2841.3000	- Sodium dichromate	-2%
2710.9900	- Other	1%	2825.1000	- Hydrazine and hydroxylamine and their inorganic	-2%	2841.5010	- Sodium chromate	-2%
2711.1100	- Natural gas	1%	2825.2000	- Lithium oxide and hydroxide	-2%	2841.5090	- Other	-2%
2711.1200	- Propane	1%	2825.3000	- Vanadium oxides and hydroxides	-2%	2841.6100	- Potassium permanganate	-2%
2711.1300	- Butanes	1%	2825.4000	- Nickel oxides and hydroxides	-2%	2841.6900	- Other	-2%
2711.1400	- Ethylene, propylene, butylene and butadiene	1%	2825.5000	- Copper oxides and hydroxides	-2%	2841.7000	- Molybdates	-2%
2711.1910	-- L.P.G.	1%	2825.6000	- Germanium oxides and zirconium dioxide	-2%	2841.8000	- Tungstates (wolframates)	-2%
2711.1990	- Other	-2%	2825.7000	- Molybdenum oxides and hydroxides	-2%	2841.9010	- Sodium stannate	-2%
2711.2100	- Natural gas	1%	2825.8000	- Antimony oxides	-2%	2841.9090	- Other	-2%
2711.2900	- Other	-2%	2825.9000	- Other	-2%	2842.1000	- Double or complex silicates, including	-2%
2712.1000	- Petroleum jelly	1%	2826.1200	- Of aluminium	-2%	2842.9010	- Fulminates, cyanates and thiocyanates	-2%
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil- Other:	1%	2826.1900	- Other	-2%	2842.9090	- Other	-2%
2712.9010	-- Slack wax	1%	2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	-2%	2843.1000	- Colloidal precious metals	-2%
2712.9090	-- Other	1%	2826.9000	- Other	-2%	2843.2100	- Silver nitrate	-2%
2713.1100	- Not calcined	1%	2827.1000	- Ammonium chloride	-2%	2843.2900	- Other	-2%
2713.1200	- Calcined	1%	2827.2000	- Calcium chloride	-2%	2843.3000	- Gold compounds	-2%
2713.2000	- Petroleum bitumen	1%	2827.3100	- Of magnesium	-2%	2843.9000	- Other compounds; amalgams	-2%
						2844.1000	- Natural uranium and its compounds; alloys,	-2%
						2844.2000	- Uranium enriched in U 235 and its compounds;	-2%
						2844.3000	- Uranium depleted in U 235 and its compounds;	-2%

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
2844.4000	- Radioactive elements and isotopes and	-2%	2905.1100	-- Methanol (methyl alcohol)	-2%	2915.2920	-- Lead acetate	-2%
2844.5000	- Spent (irradiated) fuel elements (cartridges) of	-2%	2905.1210	--- Propyl alcohol (1-propanol)	-2%	2915.2930	-- Sodium acetate	-2%
2845.1000	- Heavy water (deuterium oxide)	-2%	2905.1220	-- Iso propyl alcohol (2-propanol)	-2%	2915.2940	-- Cobalt acetates	-2%
2845.9000	- Other	-2%	2905.1300	-- Butan-1-ol (n-butyl alcohol)	-2%	2915.2990	-- Other	-2%
2846.1000	- Cerium compounds	-2%	2905.1400	-- Other butanols	-2%	2915.3200	-- Vinyl acetate	-2%
2846.9000	- Other	-2%	2905.1600	-- Octanol (octyl alcohol) and isomers thereof	-2%	2915.3910	-- Benzyl acetate	-2%
2847.0000	Hydrogen peroxide, whether or not solidified	1%	2905.1710	--- Stearyl alcohol	-2%	2915.3920	-- Amyl acetate	-2%
2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	-2%	2905.1720	--- Cetyl alcohol	-2%	2915.3990	-- Other	-2%
2849.1000	- Of calcium	-2%	2905.1790	--- Other	-2%	2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	-2%
2849.2000	- Of silicon	-2%	2905.1910	--- Iso Nonyl Alcohol (INA)	-2%	2915.5000	- Propionic acid, its salts and esters	-2%
2849.9000	- Other	-2%	2905.1920	--- 3,3-dimethylbutan-2-ol (pinacolyl alcohol)	-2%	2915.6010	-- Butyric acid	-2%
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	-2%	2905.1990	--- Other	-2%	2915.6020	-- Salts and ester of butyric acid	-2%
2852.1000	- Chemically defined	-2%	2905.2200	-- Acyclic terpene alcohols	-2%	2915.6030	-- Salts and ester of valeric acid	-2%
2852.9000	- Other	-2%	2905.2900	-- Other	-2%	2915.6090	-- Other	-2%
2853.0000	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; - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	-2%	2905.3100	-- Ethylene glycol (ethanediol) (MEG)	1%	2915.7090	-- Other	1%
2901.1010	-- Butane, pentane and hexane	-2%	2905.3200	-- Propylene glycol (propane-1, 2-diol)	-2%	2915.9000	- Other	-2%
2901.1090	--- Other	-2%	2905.3900	-- Other	-2%	2916.1100	-- Acrylic acid and its salts	-2%
2901.2100	-- Ethylene	1%	2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol	-2%	2916.1200	-- Esters of acrylic acid	-2%
2901.2200	-- Propene (propylene)	-2%	2905.4200	-- Pentaerythritol	-2%	2916.1300	-- Methacrylic acid and its salts	-2%
2901.2300	-- Butene (butylene) and isomers thereof	-2%	2905.4300	-- Mannitol	-2%	2916.1400	-- Esters of methacrylic acid	1%
2901.2400	-- Buta-1, 3-diene and isoprene	-2%	2905.5100	-- Ethchlorovynol (INN)	-2%	2916.1510	--- Oleic acid	-2%
2901.2910	--- Heptenes	-2%	2905.5900	-- Other	-2%	2916.1520	-- Salts and derivatives of oleic acid	-2%
2901.2990	--- Other	-2%	2906.1100	-- Menthol	-2%	2916.1590	--- Other	-2%
2902.1100	-- Cyclohexane	-2%	2906.1200	-- Cyclohexanol, methylcyclohexanol and	-2%	2916.1600	-- Binapacryl (ISO)	1%
2902.1910	--- Cyclopentane	-2%	2906.1300	-- Sterols and inositols	-2%	2916.1910	-- Maleic acid, AZDN (2-AZOBI)isobutyronitrile 99% Min)	1%
2902.1920	-- Limonene (Dipentene)	1%	2906.1910	--- Terpineols	-2%	2916.1990	--- Other	-2%
2902.1990	--- Other	-2%	2906.1990	--- Other	-2%	2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives- Benzonic acid, its salts and esters:	-2%
2902.2000	- Benzene	-2%	2906.2100	-- Benzyl alcohol	-2%	2916.3110	--- Benzoic acid	-2%
2902.3000	- Toluene	-2%	2906.2910	--- Ingredients for pesticides	-2%	2916.3120	--- Sodium benzoate	-2%
2902.4100	-- o-Xylene - m-Xylene - p-Xylene	-2%	2906.2990	--- Other	-2%	2916.3190	--- Other	-2%
2902.4200	-- m-Xylene - p-Xylene	-2%	2907.1100	-- Phenol (hydroxybenzene) and its salts	-2%	2916.3200	-- Benzoyl peroxide and benzoyl chloride	-2%
2902.4300	-- p-Xylene	-2%	2907.1200	-- Cresols and their salts	-2%	2916.3400	-- Phenylacetic acid and its salts	-2%
2902.4400	-- Mixed xylene isomers	-2%	2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	-2%	2916.3920	-- Ingredients for pesticides	-2%
2902.5000	- Styrene	-2%	2907.1500	-- Naphthols and their salts	-2%	2916.3990	--- Other	1%
2902.6000	- Ethylbenzene	-2%	2907.1900	--- Other	-2%	2917.1110	-- Oxalic acid	1%
2902.7000	- Cumene	-2%	2907.2100	-- Resorcinol and its salts	-2%	2917.1190	--- Other	-2%
2902.9010	--- Naphthalene	1%	2907.2200	-- Hydroquinone (quinol) and its salts	-2%	2917.1200	-- Adipic acid, its salts and esters	-2%
2902.9090	--- Other	-2%	2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol)	-2%	2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	-2%
2903.1110	--- Chloromethane (methyl chloride)	-2%	2907.2900	--- Other	-2%	2917.1400	-- Maleic anhydride	1%
2903.1190	--- Other	-2%	2908.1100	-- Pentachlorophenol (ISO)	-2%	2917.1900	--- Other	-2%
2903.1200	-- Dichloromethane (methylene chloride)	-2%	2908.1910	--- 4-chloro, 3-methyl phenol, and	-2%	2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives- Dinonyl or didcyl orthophthalates	-2%
2903.1300	-- Chloroform (trichloromethane)	-2%	2908.1990	--- Other	-2%	2917.3410	-- Dibutyl orthophthalates	1%
2903.1400	-- Carbon tetrachloride	-2%	2908.9100	-- Dinoseb (ISO) and its salts	-2%	2917.3490	--- Other	1%
2903.1500	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	-2%	2908.9200	-- 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts)	-2%	2917.3500	-- Phthalic anhydride	1%
2903.1910	--- 1,1,1-Trichloroethane (methyl chloroform)	-2%	2908.9900	--- Other	-2%	2917.3610	-- Pure terephthalic acid (PTA)	1%
2903.1990	--- Other	-2%	2909.1100	-- Diethyl ether	-2%	2917.3690	--- Other	-2%
2903.2100	-- Vinyl chloride (chloroethylene)	-2%	2909.1910	-- Methyl tertiary butyle ether (MTBE)	1%	2917.3700	-- Dimethyl terephthalate (DMT)	-2%
2903.2200	-- Trichloroethylene	-2%	2909.1990	--- Other	-2%	2917.3910	-- Iso phthalic acid	-2%
2903.2300	-- Tetrachloroethylene (perchloroethylene)	-2%	2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	-2%	2917.3990	--- Other	-2%
2903.2900	--- Other	-2%	2909.3000	- Aromatic ethers and their halogenated,	-2%	2918.1110	-- Lactic acid	-2%
2903.3100	-- Ethylene dibromide (ISO) (1,2-dibromoethane)- Other:	-2%	2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	-2%	2918.1190	--- Other	-2%
2903.3910	--- Bromomethane (methyl bromide)	-2%	2909.4300	-- Monobutyl ethers of ethylene glycol or of	-2%	2918.1200	-- Tartaric acid	-2%
2903.3920	--- Difluoromethane	-2%	2909.4410	-- Monomethyl ethers of ethylene glycol or of	-2%	2918.1300	-- Salts and esters of tartaric acid	-2%
2903.3930	--- Tetrafluoroethane	-2%	2909.4490	--- Other	-2%	2918.1400	-- Citric acid	1%
2903.3950	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	-2%	2909.4910	--- Ingredients for pesticides	-2%	2918.1510	-- Sodium citrate	-2%
2903.3960	--- Ingredients for pesticides	-2%	2909.4990	--- Other	-2%	2918.1590	--- Other	-2%
2903.3990	--- Other	-2%	2909.5000	- Ether- phenols, ether- alcohol- phenols and their	-2%	2918.1600	-- Gluconic acid, its salts and esters	-2%
2903.7100	-- Chlorodifluoromethane	-2%	2909.6000	- Alcohol peroxides, ether peroxides, ketone	-2%	2918.1800	-- Chlorobenzoate (ISO)	-2%
2903.7200	-- Dichlorotrifluoroethanes	-2%	2910.1000	- Oxirane (ethylene oxide)	-2%	2918.1910	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic)	-2%
2903.7300	-- Dichlorodifluoroethanes	-2%	2910.2000	- Methyloxirane (propylene oxide)	-2%	2918.1990	--- Other	-2%
2903.7400	-- Chlorodifluoroethanes	-2%	2910.3000	- 1-Chloro- 2,3- epoxypropane (epichlorohydrin)	-2%	2918.2110	-- Salicylic acid	-2%
2903.7500	-- Dichloropentafluoropropanes	-2%	2910.4000	- Dieldrin (ISO, INN)	-2%	2918.2120	-- Sodium salicylate	-2%
2903.7600	-- Bromochlorodifluoromethane,	-2%	2910.9000	--- Other	-2%	2918.2130	-- Methyl salicylate	-2%
2903.7710	-- Pentachlorofluoroethane;	-2%	2911.0000	Acetals and hemiacetals, whether or not with	-2%	2918.2190	--- Other	-2%
2903.7720	-- Chloroheptafluoropropanes;	-2%	2912.1100	-- Methanal (formaldehyde)	-2%	2918.2290	--- Other	1%
2903.7730	-- Tetrachlorodifluoroethanes;	-2%	2912.1200	-- Ethanal (acetaldehyde)	-2%	2918.2300	-- Other esters of salicylic acid and their salts	-2%
2903.7740	-- Heptachlorofluoropropanes	-2%	2912.1900	--- Other	-2%	2918.2900	--- Other	1%
2903.7750	-- Hexachlorofluoropropanes	-2%	2912.2100	-- Benzaldehyde	-2%	2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives- Other :	-2%
2903.7760	-- Trichloropentafluoropropanes	-2%	2912.2900	--- Other	-2%	2918.9100	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters- Other :	-2%
2903.7770	-- Dichlorohexafluoropropanes	-2%	2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	-2%	2918.9910	--- Ingredients for pesticides	-2%
2903.7780	-- Chlorotrifluoroethane	-2%	2912.4200	-- Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	-2%	2918.9990	--- Other	-2%
2903.7790	--- Other	-2%	2912.4800	--- Other	-2%	2919.1000	-- Tris(2,3-dibromopropyl) phosphate	-2%
2903.7800	-- Other perhalogenated derivatives	-2%	2912.5000	-- Cyclic polymers of aldehydes	-2%	2919.9010	-- Ingredients for pesticides	-2%
2903.7910	-- Chlorodifluoromethane;	-2%	2912.6000	-- Paraformaldehyde	-2%	2919.9090	--- Other	-2%
2903.7920	-- Dichlorotrifluoroethanes;	-2%	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 VI.- KETONE- FUNCTION COMPOUNDS AND QUINONE- FUNCTION COMPOUNDS	-2%	2920.1100	-- Parathion (ISO) and parathion-methyl (ISO)	-2%
2903.7990	--- Other	-2%	2914.1100	-- Acetone	1%	2920.1900	--- Other	-2%
2903.8100	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	-2%	2914.1200	-- Butanone (methyl ethyl ketone)	-2%	2920.9010	-- Sulphonic esters and derivatives	-2%
2903.8200	-- Aldrin (ISO), chlordane (ISO) and heptachlor	-2%	2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	-2%	2920.9020	-- Ingredients for pesticides	-2%
2903.8900	--- Other	-2%	2914.1900	--- Other	-2%	2920.9030	--- Diethyl phosphite; Dimethyl phosphite;	-2%
2903.9110	--- Chlorobenzene	-2%	2914.2200	-- Cyclohexanone and methylcyclohexanones	-2%	2920.9090	--- Other	-2%
2903.9120	--- o-dichlorobenzene - p-dichlorobenzene	-2%	2914.2300	-- Isonones and methilonones	-2%	2921.1100	-- Methylamine, di- or trimethylamine and their salts- Other:	-2%
2903.9130	--- p-dichlorobenzene	-2%	2914.2910	--- Isophorone	-2%	2921.1910	--- Paraxylidene sulfamic acid	-2%
2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO)	1%	2914.2990	--- Other	-2%	2921.1920	--- Bis(2-chloroethyl) ethylamine	-2%
2903.9900	--- Other	-2%	2914.3100	-- Phenylacetone (phenylpropan-2-one)	-2%	2921.1930	--- Chlormethine (INN) (bis(2-	-2%
2904.1010	--- Benzene sulphonic acid	1%	2914.3900	--- Other	-2%	2921.1940	--- Trichlormethine (INN) (tris(2-chloroethyl)amine)	-2%
2904.1090	--- Other	-2%	2914.4000	- Ketone- alcohols and ketone- aldehydes	-2%	2921.1950	--- N,N-Dialkyl (methyl, ethyl, n-propyl or	-2%
2904.2010	--- Nitrobenzene (mirbane oil)	-2%	2914.5000	- Ketone- phenols and ketones with other oxygen	-2%	2921.1990	--- Other	-2%
2904.2090	--- Other	-2%	2914.6100	-- Anthraquinone	-2%	2921.2100	-- Ethylenediamine and its salts	-2%
2904.9010	--- Trichloronitromethane (chloropicrin)	-2%	2914.6900	--- Other	-2%	2921.2200	-- Hexamethylenediamine and its salts	-2%
2904.9090	--- Other	-2%	2914.7000	- Halogenated, sulphonated, nitrated or nitrosated	-2%	2921.2910	--- Aceto Acetic ortho anisidine	-2%
			2915.1210	--- Sodium formate	-2%			
			2915.1290	--- Other	-2%			
			2915.1300	-- Esters of formic acid	-2%			
			2915.2400	-- Acetic anhydride	1%			
			2915.2910	--- Calcium acetate	-2%			

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
2921.2920	-- Di amino stilbene	-2%	2930.9040	-- O-O diethyl O-(3,5,6 trichloro pyridinyl)	-2%	2937.2300	-- Oestrogens and progestogens	-2%
2921.2990	-- Other	-2%	2930.9050	-- O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl	-2%	2937.2900	-- Other	-2%
2921.3000	-- Cyclicanic, cyclicen or cycloterperic mono- or	-2%	2930.9060	-- O, O diethyl O-(3,5,6-trichloro 2-pyridyl)	-2%	2937.5000	-- Prostaglandins, thromboxanes and leukotrienes,	-2%
2921.4110	-- Aniline	-2%	2930.9070	-- Ingredients for pesticides	-2%	2937.9000	-- Other	-2%
2921.4190	-- Other	-2%	2930.9091	-- [S-2-(di-alkyl(methyl, ethyl, n-propyl or	-2%	2938.1000	-- Rutoside (rutin) and its derivatives	-2%
2921.4200	-- Aniline derivatives and their salts	-2%	2930.9092	-- 2-Chloroethylchloromethylsulphide; Bis(2-	-2%	2938.9010	-- Ingredients for pesticides	-2%
2921.4310	-- Ingredients for pesticides	-2%	2930.9093	-- O, O-Diethyl S-[2-(diethylamino	-2%	2938.9090	-- Other	-2%
2921.4390	-- Other	-2%	2930.9094	-- Containing a phosphorus atom to which is	-2%	2939.1100	-- Concentrates of poppy straw; buprenorphine	-2%
2921.4400	-- Diphenylamine and its derivatives; salts thereof	-2%	2930.9099	-- Other	-2%	2939.1900	-- Other	-2%
2921.4510	-- Sodium naphthionate	-2%	2931.1000	-- Tetramethyl lead and tetraethyl lead	-2%	2939.2010	-- Quinine sulphate	-2%
2921.4590	-- Other	-2%	2931.2000	-- Tributyltin compounds	-2%	2939.2090	-- Other	-2%
2921.4600	-- Amfetamine (INN), benzfetamine (INN),	-2%	2931.9010	-- O-Alkyl (<C10, including cycloalkyl) alkyl	-2%	2939.3000	-- Caffeine and its salts	-2%
2921.4900	-- Other	-2%	2931.9020	-- [O-2-(di-alkyl(methyl, ethyl, n-propyl or	-2%	2939.5100	-- Fenetylline (INN) and its salts	-2%
2921.5110	-- Ingredients for pesticides	-2%	2931.9030	-- Containing a phosphorus atom to which is	-2%	2939.5900	-- Other	-2%
2921.5190	-- Other	-2%	2931.9040	-- Ingredients for pesticides	-2%	2939.6100	-- Ergometrine (INN) and its salts	-2%
2921.5900	-- Other	-2%	2931.9090	-- Other	-2%	2939.6200	-- Ergotamine (INN) and its salts	-2%
2922.1100	-- Monoethanolamine and its salts	-2%	2932.1100	-- Tetrahydrofuran	-2%	2939.6300	-- Lysergic acid and its salts	-2%
2922.1200	-- Diethanolamine and its salts	-2%	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	-2%	2939.6900	-- Other	1%
2922.1310	-- Triethanolamine	-2%	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	-2%	2939.9100	-- Cocaine, ecgonine, levometamfetamine,	-2%
2922.1390	-- Other	-2%	2932.1900	-- Other	-2%	2939.9910	-- Ingredients for pesticides	-2%
2922.1400	-- Dextropropoxyphene (INN) and its salts	-2%	2932.2010	-- 4,5,6,7- tetrachlorophthalide	-2%	2939.9990	-- Other	1%
2922.1911	-- N, N-Dimethyl-2-aminoethanol and its	-2%	2932.2020	-- Isoascorbic acid	-2%	2940.0000	-- Sugars, chemically pure, other than sucrose,	1%
2922.1912	-- N, N-Diethyl-2-aminoethanol and its protonated	-2%	2932.2030	-- Ingredients for pesticides	-2%	2941.2000	-- Streptomycins and their derivatives; salts thereof	-2%
2922.1919	-- Other	-2%	2932.2090	-- Other	-2%	2941.3000	-- Tetracyclines and their derivatives; salts thereof	1%
2922.1920	-- Ethyldiethanolamine	-2%	2932.9100	-- Isosafrole	-2%	2941.4000	-- Chloramphenicol and its derivatives; saltsthereof	1%
2922.1930	-- Methyl-diethanolamine	-2%	2932.9200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	-2%	2941.5000	-- Erythromycin and its derivatives; salts thereof	1%
2922.1990	-- Other	-2%	2932.9300	-- Piperonal	-2%	2941.9020	-- Gramicid trycidine	-2%
2922.2100	-- Amino-hydroxynaphthalenesulphonic acids and	-2%	2932.9400	-- Safrole	-2%	2941.9030	-- Thricin	-2%
2922.2900	-- Other	-2%	2932.9500	-- Tetrahydrocannabinols (all isomers)	-2%	2941.9060	-- Cefixime in bulk	-2%
2922.3100	-- Amfepromone (INN), methadone (INN) and	-2%	2932.9910	-- 2, 3 Dihydro 2-2 dimethyl-7 benzo furanylmethyl-	-2%	2941.9070	-- Ingredients for pesticides	-2%
2922.3900	-- Other	-2%	2932.9990	-- Other	-2%	2941.9090	-- Other	1%
2922.4100	-- Lysine and its esters, salts thereof	-2%	2933.1100	-- Phenazone (antipyrin) and its derivatives	-2%	2942.0000	-- Other organic compounds.	-2%
2922.4210	-- Monosodium glutamate	-2%	2933.1900	-- Other	-2%	3001.2000	-- Extracts of glands or other organs or of their	-2%
2922.4290	-- Other	-2%	2933.2100	-- Hydantoin and its derivatives	-2%	3001.9000	-- Other	-2%
2922.4300	-- Anthranilic acid and its salt	-2%	2933.2900	-- Other	-2%	3002.1000	-- Antisera, other blood fractions and immunological	1%
2922.4400	-- Ticlidine (INN) and its salts	-2%	2933.3100	-- Pyridine and its salts	-2%	3002.2000	-- Antisera, other blood fractions and immunological	1%
2922.4910	-- Alanine	-2%	2933.3200	-- Piperidine and its salts	-2%	3002.2020	-- For prevention of hepatitis-B	-2%
2922.4990	-- Other	-2%	2933.3300	-- Alfentanil (INN), anileridine (INN), bezitramide	-2%	3002.2090	-- Other	1%
2922.5000	-- Amino- alcohol- phenols, amino- acid- phenolsand	-2%	2933.3910	-- Chloro-phenir-amine and isoniazid	-2%	3002.3000	-- Vaccines for veterinary medicine	1%
2923.1000	-- Choline and its salts	-2%	2933.3940	-- 3-Quinuclidinyl benzilate	-2%	3002.9010	-- Human blood	-2%
2923.2000	-- Lecithins and other phosphoaminolipids	-2%	2933.3950	-- Quinclidine-3-ol	-2%	3002.9020	-- Animal blood	-2%
2923.9010	-- Betaine	-2%	2933.3960	-- Ingredients for pesticides	-2%	3002.9030	-- Saxitoxin	1%
2923.9090	-- Other	-2%	2933.3990	-- Other	1%	3002.9040	-- Ricin	1%
2924.1100	-- Meprobamate (INN)	-2%	2933.4100	-- Levorphanol (INN) and its salts	-2%	3002.9090	-- Other	1%
2924.1200	-- Fluoroacetamide (ISO), monocrotophos (ISO)	-2%	2933.4910	-- Amodiaquine	-2%	3003.1000	-- Containing penicillins or derivatives thereof, with	1%
2924.1910	-- Acetamide	-2%	2933.4920	-- Quinoline	-2%	3003.1000	-- Containing alkaloids or derivatives thereof butnot	1%
2924.1920	-- Acrylamido methyl propane sulphonic acid	1%	2933.4930	-- Chloroquine sulphate	-2%	3003.1000	-- Containing alkaloids or derivatives thereof butnot	1%
2924.1990	-- Other	-2%	2933.4940	-- Chloroquine phosphate	-2%	3003.1000	-- Containing alkaloids or derivatives thereof butnot	1%
2924.2100	-- Ureines and their derivatives; salts thereof	-2%	2933.4990	-- Other	-2%	3003.2000	-- Containing other antibiotics	1%
2924.2300	-- 2- Acetamidobenzoic acid (N- acetyl)anthranilic	-2%	2933.5200	-- Malonylurea (barbituric acid) and its salts	-2%	3003.3100	-- Containing insulin	1%
2924.2400	-- Ethinamate (INN)	-2%	2933.5300	-- Allobarbitol (INN), amobarbitol (INN), barbitol	-2%	3003.3900	-- Other	1%
2924.2920	-- Aceto acet ortho toluidine	-2%	2933.5400	-- Other derivatives of malonylurea (barbituricacid);	-2%	3003.4000	-- Containing alkaloids or derivatives thereof butnot	1%
2924.2940	-- Phenacetine (Aceto-phenetidine)	-2%	2933.5500	-- Loprazolam (INN), meclozalone (INN),	-2%	3003.4000	-- Containing alkaloids or derivatives thereof butnot	1%
2924.2950	-- Ingredients for pesticides	-2%	2933.5910	-- 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-	-2%	3003.9010	-- Unani, ayurvedic and other oriental type	1%
2924.2990	-- Other	-2%	2933.5920	-- 1-tert, butyl-3 (2,6 iso propyl 4-phenoxyphenyl	-2%	3003.9020	-- Homeopathic medicines	1%
2925.1100	-- Saccharin and its salts	-2%	2933.5950	-- Ingredients for pesticides	-2%	3003.9090	-- Other	1%
2925.1200	-- Glutethimide (INN)	-2%	2933.5990	-- Other	1%	3004.1090	-- Other	1%
2925.1900	-- Other	-2%	2933.6100	-- Melamine	-2%	3004.2000	-- Containing other antibiotics	1%
2925.2100	-- Chlordimeform (ISO)	-2%	2933.6910	-- Pyrimethamine	-2%	3004.3100	-- Containing insulin	1%
2925.2910	-- Diphenyl-guanidine	-2%	2933.6920	-- Isoniazid	-2%	3004.3200	-- Containing corticosteroid hormones, their	1%
2925.2990	-- Other	-2%	2933.6930	-- Cyanuric chloride	-2%	3004.3900	-- Other	1%
2926.1000	-- Acrylonitrile	1%	2933.6940	-- Ingredients for pesticides	-2%	3004.4000	-- Containing alkaloids or derivatives thereof butnot	1%
2926.2000	-- 1- Cyanoguanidine (dicyandiamide)	-2%	2933.6990	-- Other	-2%	3004.4000	-- Containing alkaloids or derivatives thereof butnot	1%
2926.3000	-- Fenproporex (INN) and its salts; methadone(INN)	-2%	2933.7100	-- 6-Hexanoleactam (epsilon-caprolactam)	-2%	3004.5010	-- Cod liver oil	-2%
2926.9010	-- Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-	-2%	2933.7200	-- Clobazam (INN) and methpyrrol(INN)	-2%	3004.5090	-- Other	1%
2926.9020	-- (S) Alpha cyano, 3-phenoxybenzyl (S)-2(4,	-2%	2933.7910	-- Isatin (laclam of islic acid)	-2%	3004.9010	-- Unani ayurvedic and other oriental type	1%
2926.9030	-- Cyano, 3-phenoxy benzy 2,2,3,3 tetra methyl	-2%	2933.7920	-- 1-Vinyl-2-pyrrol-Idone	-2%	3004.9020	-- Homeopathic medicines	1%
2926.9040	-- N-methylpyrrolidon	-2%	2933.7990	-- Other	1%	3004.9070	-- Aspirin, medicinal	1%
2926.9050	-- Ingredients for pesticides	-2%	2933.9100	-- Alprazolam (INN), camazepam (INN),	1%	3004.9080	-- Sulpha drugs	1%
2926.9090	-- Other	-2%	2933.9910	-- Ingredients for pesticides	-2%	3004.9091	-- Cough syrups medicinal	1%
2927.0010	-- Benzene-diazonium chloride	-2%	2933.9990	-- Other	1%	3004.9092	-- Paracetamol	1%
2927.0020	-- Azobenzene and azotoluenes	-2%	2934.1010	-- Ingredients for pesticides	-2%	3004.9099	-- Other	1%
2927.0030	-- Azoxybenzene, azoxybenzoic acid and	-2%	2934.1090	-- Other	1%	3005.9010	-- Acrynl pad	1%
2927.0040	-- Diazoamino-benzene	-2%	2934.2000	-- Compounds containing in the structure a	-2%	3006.1010	-- Vascular grafts	-2%
2927.0090	-- Other	-2%	2934.3000	-- Compounds containing in the structure a	-2%	3006.1090	-- Other	1%
2928.0010	-- Phenyl-hydrazine	-2%	2934.9100	-- Aminorex (INN), brotizolam (INN), clotiazepam	-2%	3006.3000	-- Opacifying preparations for X- ray examinations;	1%
2928.0020	-- Benzyl-phenyl-hydrazine	-2%	2934.9920	-- Ingredients for pesticides	-2%	3006.4000	-- Dental cements and other dental fillings; bone	1%
2928.0090	-- Other	-2%	2934.9990	-- Other	-2%	3006.6000	-- Chemical contraceptive preparations based on	-2%
2929.1000	-- Isocyanates	-2%	2935.0010	-- o-Toluene-sulphonamide	-2%	3101.0000	-- Animal or vegetable fertilisers, whether or not	-2%
2929.9010	-- Isocyanides	-2%	2935.0030	-- Sulpha-diazine (INN)	-2%	3102.1000	-- Urea, whether or not in aqueous solution	1%
2929.9020	-- N, N-Di-alkyl(methyl, ethyl, n-propyl, orisopropyl)	1%	2935.0090	-- Other	1%	3102.2100	-- Ammonium sulphate	1%
2929.9030	-- Di-alkyl(methyl, ethyl, n-propyl orisopropyl)N,N-	1%	2936.2100	-- Vitamins A and their derivatives	-2%	3102.2900	-- Other	-2%
2929.9090	-- Other	1%	2936.2200	-- Vitamin B1 and its derivatives	-2%	3102.3000	-- Ammonium nitrate, whether or not in aqueous	1%
2930.2010	-- 2-N, N-Dimethyl amino-1 sodium thiosulphate,3-	-2%	2936.2300	-- Vitamin B2 and its derivatives	-2%	3102.4000	-- Mixtures of ammonium nitrate with calcium	1%
2930.2020	-- S-S (2 dimethyl amino (trimethylene) bis (thio	-2%	2936.2400	-- D- or DL-Pantothenic acid (Vitamin B3 orVitamin	-2%	3102.5010	-- Crude	1%
2930.2030	-- Other Ingredients for pesticides	-2%	2936.2500	-- Vitamin B6 and its derivatives	-2%	3102.5090	-- Other	1%
2930.2090	-- Other	-2%	2936.2600	-- Vitamin B12 and its derivatives	-2%	3102.6000	-- Double salts and mixtures of calcium nitrate and	1%
2930.3000	-- Thiuram mono-, di- or tetrasulphides	-2%	2936.2700	-- Vitamin C and its derivatives	-2%	3102.8000	-- Mixtures of urea and ammonium nitrate inaqueous	1%
2930.4000	-- Methionine	-2%	2936.2800	-- Vitamin E and its derivatives	-2%	3102.9000	-- Other, including mixtures not specified in the	1%
2930.5000	-- Captafol (ISO) and methamidophos (ISO)	-2%	2936.2900	-- Other vitamins and their derivatives	-2%	3103.1000	-- Superphosphates	1%
2930.9010	-- 2- N,N-dimethylamino 1,3 disodiumthiosulphate	-2%	2936.9000	-- Other, including natural concentrates	-2%	3103.9000	-- Other	-2%
2930.9020	-- O,S-dimethyl phosphoramidothioate	-2%	2937.1100	-- Somatotropin, its derivatives and structural	-2%	3104.2000	-- Potassium chloride	1%
2930.9030	-- Diatheturian tectol (tertbutyl) 3-2-6	-2%	2937.1200	-- Insulin and its salts	-2%	3104.3000	-- Potassium sulphate	1%
			2937.1900	-- Other	-2%	3104.9000	-- Other	1%
			2937.2100	-- Cortisone, hydrocortisone, prednisone	-2%	3105.1000	-- Goods of this Chapter in tablets or similar formsor	1%
			2937.2200	-- Halogenated derivatives of corticosteroidal	-2%	3105.2000	-- Mineral or chemical fertilisers containing threethree	1%

PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)
	fertilising elements nitrogen, phosphorus and potassium		3501.9000	- Other	1%	3811.2100	-- Containing petroleum oils or oils obtained from	-2%
3105.3000	- Diammonium hydrogenorthophosphate	1%	3502.1100	-- Dried	1%	3811.2900	-- Other	-2%
3105.4000	- Ammoniumdihydrogen orthophosphate	1%	3502.1900	-- Other	1%	3811.9000	- Other	-2%
3105.5100	-- Containing nitrates and phosphates	1%	3502.2000	- Milk albumin, including concentrates of two or more whey proteins	1%	3812.1000	- Prepared rubber accelerators	-2%
3105.5900	-- Other	1%	3502.9000	- Other	1%	3812.2000	- Compound plasticizers for rubber or plastics	1%
3105.6000	- Mineral or chemical fertilisers containing the two	1%	3503.0010	--- Gelatin	1%	3812.3000	- Anti-oxidising preparations and other compound	-2%
3105.9000	- Other	1%	3503.0020	--- Gelatin of pharmaceutical grade	-2%	3815.1100	-- With nickel or nickel compounds as the active	-2%
3201.1000	- Quebracho extract	-2%	3503.0090	-- Other	1%	3815.1200	-- With precious metal or precious metal	-2%
3201.2000	- Wattle extract	1%	3504.0000	Peptones and their derivatives; other protein	-2%	3815.1910	--- Antimony triacetate	-2%
3201.9010	--- Acacia catechu (cutch)	-2%	3505.1010	--- Dextrins	1%	3815.1990	--- Other	-2%
3201.9020	--- Oak or chestnut extract	-2%	3505.1020	--- Dextrins of pharmaceutical grade	1%	3815.9000	- Other	-2%
3201.9030	--- Gambier	-2%	3505.2030	--- Printing gum (pre-gelatinized modified 0% starch for textile printing)	1%	3816.0000	Refractory cements, mortars, concretes and	-2%
3201.9090	--- Other	-2%	3506.9110	--- Shoe adhesives	1%	3817.0000	Mixed alkylbenzenes and mixed	1%
3202.1000	- Synthetic organic tanning substances	-2%	3506.9190	--- Other	1%	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	-2%
3202.9090	--- Other	1%	3506.9910	--- Sealant having methyl ethyl ketone from 60 % to 70 % and ethyl acetate from 10 % to 20 %.	-2%	3821.0000	Prepared culture media for the development maintenance of micro-organisms (including viruses and the like) or of plants, human or animal cells	-2%
3203.0010	--- Obtained from acacia catechu (black cutch)	1%	3507.1000	- Rennet and concentrates thereof	1%	3823.1200	-- Oleic acid	-2%
3203.0090	--- Other	1%	3507.9000	- Other	1%	3823.1910	--- Palm fatty acid distillate	1%
3204.1100	-- Disperse dyes and preparations based thereon	1%	3701.1000	- For X-ray	1%	3823.1920	--- Palm acid oil	1%
3204.1200	--- Acid dyes, whether or not premetallised, and	1%	3701.2000	- Instant print film	-2%	3823.1930	--- Fatty acid distillate	1%
3204.1300	-- Basic dyes and preparations based thereon	1%	3701.3010	--- Of a kind used in textile printing	-2%	3823.1990	--- Other	1%
3204.1400	-- Direct dyes and preparations based thereon	1%	3701.3020	--- Photo polymers and CTP plates of a kind used in printing of news papers and magazines	1%	3823.7000	- Industrial fatty alcohols	1%
3204.1510	--- Indigo blue	1%	3701.3030	--- Presensitized printing plates	1%	3824.1000	- Prepared binders for foundry moulds or cores	1%
3204.1590	--- Other	1%	3701.9100	--- For colour photography (polychrome)	-2%	3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	1%
3204.1600	-- Reactive dyes and preparations based thereon	1%	3701.9900	- Other	-2%	3824.7100	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	1%
3204.1700	- Pigments and preparations based thereon	1%	3702.1000	- For X-ray	-2%	3824.7200	-- Containing bromochlorodifluoromethane,	1%
3204.1910	--- Dyes, sulphur	1%	3702.3100	- For colour photography (polychrome)	-2%	3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	1%
3204.1990	--- Dyes, synthetic	1%	3702.3200	- Other, with silver halide emulsion	-2%	3824.7400	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	1%
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	1%	3702.3900	- Other	-2%	3824.7500	-- Containing carbon tetrachloride	1%
3206.1100	-- Containing 80 % or more by weight of titanium	-2%	3702.4100	-- Of a width not exceeding 610 mm and of a length	-2%	3824.7600	-- Containing 1,1,1-trichloroethane (methyl bromide) or bromochloromethane	1%
3206.1900	- Other	1%	3702.4200	-- Of a width exceeding 610 mm and of a length	-2%	3824.7800	-- Containing perfluorocarbons (PFCs) or	-4%
3206.2010	--- Chrome yellow	1%	3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	-2%	3824.7900	--- Other	1%
3206.2090	--- Other	1%	3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm- Other film, for colour photography (polychrome):	-2%	3824.8100	-- Containing oxirane (ethylene oxide)	1%
3206.4100	-- Ultramarine and preparations based thereon	1%	3702.5200	-- Of a width not exceeding 16 mm	-2%	3824.8200	-- Containing polychlorinated biphenyls (PCBs).	1%
3206.4210	--- Lithopone	1%	3702.5300	-- Of a width exceeding 16 mm but not exceeding	-2%	3824.8300	-- Containing tris(2,3-dibromopropyl) phosphate	1%
3206.4290	--- Other	1%	3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	-2%	3824.9010	--- Gum base of a kind used for manufacture of	1%
3206.4920	--- Pigments and preparations based on cadmium compounds	1%	3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	-2%	3824.9020	--- Ion exchangers	1%
3206.4930	--- Pigments and preparations based on	1%	3702.5600	-- Of a width exceeding 35 mm	-2%	3824.9030	--- Prepared binders	1%
3206.5100	--- Fluorescent powder	-2%	3702.9600	-- Of a width not exceeding 35 mm and of a length not exceeding 30 mm	-2%	3824.9040	--- Anti-sealing compounds	1%
3206.5090	--- Inorganic products of a kind used as	1%	3702.9700	-- Of a width not exceeding 35 mm and of a length exceeding 30 mm	-2%	3824.9050	--- Stencil correctors and other correcting fluids	1%
3207.1010	--- Opacifiers	-2%	3702.9800	-- Of a width exceeding 35 mm	-2%	3824.9060	--- Preparations for electroplating	-2%
3207.1020	--- Ceramic Colours	-2%	3703.1000	- In rolls of a width exceeding 610 mm	-2%	3824.9070	--- Dialysis bath concentrate in liquid or powder	1%
3207.1090	--- Other	-2%	3703.2000	- Other for colour photography (polychrome)	-2%	3824.9080	--- Chloroparaffins liquid	-2%
3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	1%	3703.9000	- Other	-2%	3824.9091	--- Diphenylmethane Di-isocyanate (MDI)	-2%
3207.3000	- Liquid lusters and similar preparations	1%	3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	-2%	3824.9092	--- Preparations of a kind used for water	-2%
3207.4010	--- Glass frit	1%	3705.1000	- For offset reproduction	-2%	3824.9093	--- Carburizing preparations of a kind used for	-2%
3207.4090	--- Other	1%	3705.9010	--- Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	-2%	3824.9094	--- Coated or treated calcium carbonate	-2%
3208.9011	--- Varnishes	1%	3705.9020	--- Microfiches	-2%	3824.9095	--- Carboxylic acid based anhydride hardener	-2%
3208.9019	--- Other	1%	3705.9090	--- Other	-2%	3824.9096	--- Substances controlled under the Convention	1%
3209.9010	-- Lacquered blue, golden and silver	-2%	3707.1000	- Sensitising emulsions	-2%	3824.9097	--- Mixture of argon and neon gases	-2%
3211.0010	-- For leather	1%	3707.9000	- Other	-2%	3824.9098	--- Salts of stearic acid other than alkali salts, e.g. zinc stearate; calcium stearate	-2%
3212.1000	- Stamping foils	-4%	3801.1000	- Artificial graphite	-2%	3824.9099	--- Other	1%
3212.9010	--- Aluminium paste and powder	1%	3801.2000	- Colloidal or semi-colloidal graphite	-2%	3826.0000	Biodiesel and mixtures thereof, not containing containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. I. - PRIMARY FORMS	6%
3212.9030	--- Emitter paste for tube lights	-2%	3801.3000	- Carbonaceous pastes for electrodes and similar	-2%	3901.1000	- Polyethylene having a specific gravity of less than 0.94	6%
3214.1050	--- Capping cement for bulbs and tube lights	-2%	3802.1000	- Activated carbon	1%	3901.2000	- Polyethylene having a specific gravity of 0.94 or	6%
3214.9010	--- Silicon sealant	1%	3802.9000	- Other	1%	3901.3000	- Ethylene-Vinyl acetate copolymers	6%
3215.1110	--- Rolling coating printing ink	1%	3803.0000	Tall oil, whether or not refined.	1%	3901.9000	- Other	6%
3215.1910	--- Fluorescent ink	1%	3804.0000	Residual lyes from the manufacture of wood	-2%	3902.1000	- Polypropylene	6%
3215.9010	--- Inks for ball points pens, fine liners and fibretips	1%	3805.1000	- Gum, wood or sulphate turpentine oils	1%	3902.2000	- Polyisobutylene	6%
3301.1200	-- Of orange	1%	3805.9000	- Other	1%	3902.3000	- Propylene copolymers	6%
3301.1300	-- Of lemon	1%	3806.1010	--- Gum Rosin	-2%	3902.9000	- Other	6%
3301.1900	- Other	1%	3806.1090	--- Other	1%	3903.1100	-- Expandable	1%
3301.2400	-- Of peppermint (Mentha piperita)	1%	3806.2000	- Sals of rosin, of resin acids or of derivatives of	1%	3903.1910	--- General Purpose Polystyrene (GPPS)	1%
3301.2500	-- Of other mints	1%	3806.3000	- Ester gums	1%	3903.1920	--- High Impact Polystyrene (HIPS)	1%
3301.2910	--- Of citronella	1%	3806.9000	- Other	1%	3903.1990	--- Other	1%
3301.2920	--- Of eucalyptus	1%	3807.0000	Wood tar; wood tar oils; wood creosote; wood	1%	3903.2000	- Styrene-acrylonitrile (SAN) copolymers	-2%
3301.2990	--- Other	1%	3808.5010	--- Products registered under the Agricultural	-2%	3903.3000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	-2%
3301.3000	- Resinoids	1%	3808.9130	--- Sex pheromone	1%	3903.9000	- Other	1%
3301.9010	--- Concentrates of essential oils	1%	3808.9140	--- PB rope L & LTT	1%	3904.1010	--- Emulsion grade	1%
3301.9090	--- Other	1%	3808.9170	--- Products registered under the Agricultural	-2%	3904.1090	--- Other	1%
3302.1010	--- Flavours and concentrates for use in aerated	1%	3808.9180	--- Phosphatic insecticides	-2%	3904.3000	- Vinyl chloride-vinyl acetate copolymers	1%
3302.1020	--- Flavours and concentrates for use in food	1%	3808.9191	--- Emamectine benzoate	1%	3904.4000	- Other vinyl chloride copolymers	1%
3302.1090	--- Other	1%	3808.9199	--- Other	-2%	3904.5000	- Vinylidene chloride polymers	1%
3302.9010	--- Of a kind used in cosmetics industry	1%	3808.9210	--- Products registered under the Agricultural	1%	3904.6100	- Polytetrafluoroethylene	1%
3302.9090	--- Other	1%	3808.9220	--- For leather industry	1%	3904.6900	- Other	1%
3402.1110	--- Sulphonic acid (Soft)	1%	3808.9290	--- Other	1%	3904.9000	- Other	1%
3402.1210	--- Pharmaceutical grade	1%	3808.9310	--- Products registered under the Agricultural	-2%	3905.2100	-- In aqueous dispersion	1%
3402.1300	- Non-ionic	1%	3808.9390	--- Other	-2%	3905.2900	- Other	1%
3402.1910	--- Coccoamidopropyl betaine (CAPB)	-2%	3808.9400	--- Disinfectants	-2%	3905.3000	- Poly(vinyl alcohol), whether or not containing	-2%
3402.1990	--- Other	1%	3808.9910	--- Products registered under the Agricultural	-2%	3905.9100	- Copolymers	1%
3403.1131	--- Spin finish oil	1%	3809.1000	- With a basis of amylaceous substances	1%	3905.9910	--- Ethers polyvinyl	1%
3403.9131	--- Spin finish oil	1%	3809.9110	--- Printing gum (preparation of modified starches with other gums having specific application in textile printing)	1%	3905.9990	--- Other	1%
3403.9910	--- Mould release preparations	-2%	3809.9190	--- Other	1%	3906.1000	- Poly(methyl methacrylate)	1%
3404.2000	- Of poly (oxyethylene) (polyethylene glycol)	-2%	3809.9200	-- Of a kind used in the paper or like industries	1%	3906.9030	--- Pigment thickener	1%
3404.9010	--- Sealing waxes	1%	3809.9300	-- Of a kind used in the leather or like industries	1%	3906.9040	--- Dispersing agent and acrylic thickeners	1%
3404.9020	--- Of chemically modified lignite	-2%	3810.1000	- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials- Other:	-2%	3906.9090	--- Other	1%
3404.9030	--- Wax for wax jet engraver	1%	3810.9010	--- Preparations of a kind used as cores or coatings for welding electrodes or rods	-2%	3907.1000	- Polyacetals	-2%
3404.9040	--- Wax for fungicides	1%						
3404.9090	--- Other	1%						
3405.1020	--- For leather	1%						
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	1%						
3405.4000	- Scouring pastes and powders and others scouring preparations	-2%						
3407.0010	--- Dental wax and other preparations for use in	1%						
3407.0090	--- Other	1%						
3501.1000	- Casein	1%						

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
3907.2000	- Other polyethers	-2%	4102.1020	--- Sheep skins	1%	4410.1100	-- Particle board	1%
3907.3000	- Epoxide resins	-4%	4102.2110	--- Lamb skins without wool	1%	4410.1210	--- Unworked or not further worked than sanded	1%
3907.4000	- Polycarbonates	-2%	4102.2120	--- Sheep skins without wool	1%	4410.1290	--- Other	1%
3907.6010	--- Yarn and film grades	6%	4102.2900	-- Other	1%	4410.1900	-- Other	1%
3907.6020	--- Bottle grade	1%	4103.2000	- Of reptiles	1%	4410.9000	- Other	1%
3908.1000	- Polyamide- 6, - 11, - 12, - 6, 6, - 6, 9, - 6, 10 or - 6,12	-2%	4103.9010	-- Goat skins	1%	4411.1200	-- Of a thickness not exceeding 5 mm	5%
3908.9000	- Other	-2%	4103.9020	-- Kids skins	1%	4411.1300	-- Of a thickness exceeding 5 mm but not	5%
3909.5000	- Polyurethanes	-2%	4103.9090	-- Other	1%	4411.1400	-- Of a thickness exceeding 9 mm	5%
3910.0000	Silicones in primary forms.	-2%	4104.1100	-- Full grains, unsplit; grain splits	1%	4411.9200	-- Of a density exceeding 0.8 g/cm2	5%
3912.1100	-- Non-plasticised	1%	4104.1900	-- Other	1%	4411.9310	--- Not mechanically worked or surface covered	5%
3912.1200	-- Plasticised	1%	4104.4100	-- Full grains, unsplit; grain splits	1%	4411.9390	--- Other	5%
3912.2020	--- Nitrocellulose binder	-2%	4104.4900	-- Other	1%	4411.9400	-- Of a density not exceeding 0.5 g/cm2	5%
3912.3100	-- Carboxymethylcellulose and its salts	1%	4105.1000	- In the wet state (including wet- blue)	1%	4413.0000	Densified wood, in blocks, plates, strips or	1%
3912.3900	-- Other	1%	4105.3000	- In the dry state (crust)	1%	4501.1000	- Natural cork, raw or simply prepared	-2%
3912.9000	- Other	1%	4106.2100	- In the wet state (including wet- blue)	1%	4501.9000	- Other	-2%
3913.1000	- Alginic acids, its salts and esters	1%	4106.2200	- In the dry state (crust)	1%	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp- edged blanks for corks or stoppers).	-2%
3913.9010	--- Protein hardened	1%	4106.4000	- Of reptiles	1%	4503.1000	- Corks and stoppers	1%
3913.9090	--- Other	1%	4106.9100	- In the wet state (including wet- blue)	1%	4503.9000	- Other	1%
3914.0010	--- Ion-exchangers of condensation type	-2%	4106.9200	- In the dry state (crust)	1%	4504.1010	--- Impregnated cork sheets	-2%
3914.0020	--- Ion-exchangers of the polymerization type	-2%	4107.1100	-- Full grains, unsplit	1%	4701.0000	Mechanical wood pulp.	1%
3917.1000	- Artificial guts (sausage casings) of hardened	1%	4107.1200	-- Grain splits	1%	4702.0000	Chemical wood pulp, dissolving grades.	1%
3917.2310	--- Heat shrinkable sleeves and tubes of a dianot exceeding 100 mm	-2%	4107.1900	-- Other	1%	4703.1100	-- Coniferous	1%
3917.3910	--- Heat shrinkable sleeves and tubes	-2%	4107.9100	-- Full grains, unsplit	1%	4703.1900	-- Non-coniferous	1%
3919.1010	--- Insulation tape double sided	1%	4107.9200	-- Grain splits	1%	4703.2100	-- Coniferous	1%
3921.9010	--- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm3	-2%	4107.9900	-- Other	1%	4703.2900	-- Non-coniferous	1%
3923.9010	--- Preforms made from polyethyleneterephthalate	1%	4112.0000	Leather further prepared after tanning or	1%	4704.1100	-- Coniferous	1%
3926.9020	--- Coils of plastics (contraceptives and accessories therefor)	-2%	4113.1000	- Of goats or kids	1%	4704.1900	-- Non-coniferous	1%
3926.9040	--- Laboratory ware	1%	4113.3000	- Of reptiles	1%	4704.2100	-- Coniferous	1%
3926.9050	--- Colostomy bags and urine bags	1%	4113.9000	- Other	1%	4704.2900	-- Non-coniferous	1%
3926.9070	--- Design patterns, cards for textile and leather	-2%	4114.1000	- Chamois (including combination chamois) leather	-2%	4705.0000	Wood pulp obtained by a combination of	1%
3926.9091	--- Plastic tags and staples for garments	-2%	4114.2000	- Patent leather and patent laminated leather;	-2%	4706.1000	- Cotton liners pulp	-2%
4001.1000	- Natural rubber latex, whether or not pre-vulcanised- Natural rubber in other forms:	1%	4115.1000	- Composition leather with a basis of leather or	-2%	4706.2000	- Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	1%
4001.2010	--- Smoked sheets	1%	4115.2000	- Pairings and other waste of leather or of	1%	4706.3000	- Other, of bamboo	1%
4001.2200	-- Technically specified natural rubber (TSNR)	1%	4205.0011	--- Belting conveyor	-2%	4706.9100	-- Mechanical	1%
4001.2900	-- Other	1%	4205.0012	--- Belting machine	-2%	4706.9200	-- Chemical	1%
4001.3000	- Balata, gutta- percha, guayule, chicle and similar	1%	4205.0013	--- Belting transmission	-2%	4706.9300	-- Obtained by a combination of mechanical and	1%
4002.1100	-- Latex	1%	4205.0014	--- Gas kits of leather	-2%	4707.1010	--- In pressed bundles	1%
4002.1900	-- Other	1%	4205.0015	--- Hosepiping leather	-2%	4707.2010	--- In pressed bundles	1%
4002.2000	- Butadiene rubber (BR)	1%	4205.0016	--- Pickers leather	-2%	4707.3010	--- In pressed bundles	1%
4002.3100	- Isobutene-isoprene (butyl) rubber (IIR)	1%	4205.0017	--- Washer leather	-2%	4707.9010	--- In pressed bundles	1%
4002.3900	-- Other	1%	4205.0019	--- Other	-2%	4801.0000	Newsprint, in rolls or sheets	6%
4002.4100	-- Latex	1%	4301.1000	- Of mink, whole, with or without head, tail or paws	-2%	4802.2000	- Paper and paperboard of a kind used as a base for photo- sensitive, heat- sensitive or electro-sensitive paper or paperboard	-2%
4002.4900	-- Other	1%	4301.3000	- Of lamb, the following: Astrakhan, Broadtail,	-2%	4802.4000	- Wallpaper base	-2%
4002.5100	-- Latex	1%	4301.6000	- Of fox, whole, with or without head, tail or paws	-2%	4802.6910	--- Carbonising base paper	-2%
4002.5900	-- Other	1%	4301.8000	- Other furskins, whole, with or without head, tail or paws	-2%	4804.2100	-- Unbleached	1%
4002.6000	- Isoprene rubber (IR)	1%	4301.9000	- Heads, tails, paws and other pieces or cuttings,	-2%	4804.2900	-- Other	1%
4002.7000	- Ethylene-propylene non- conjugated diene rubber	1%	4302.1100	- Of mink	-2%	4804.3100	-- Unbleached	-4%
4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading- Other:	1%	4302.1910	--- Leather shearing-finished leather with wool	1%	4804.3900	-- Other	-4%
4002.9100	-- Latex	1%	4302.1990	--- Other	-2%	4805.3000	- Sulphite wrapping paper	1%
4002.9900	-- Other	1%	4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	-2%	4805.4000	- Filter paper and paperboard	1%
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	-2%	4302.3000	- Whole skins and pieces or cuttings thereof,	-2%	4805.9110	--- Having di-electric strength not less than .5 Kv	-2%
4004.0010	--- Bagomatic bladder scrap	1%	4303.9000	- Other	1%	4805.9210	--- Having di-electric strength not less than .5 Kv	-2%
4005.1010	--- Plates	-2%	4304.0000	Artificial fur and articles thereof.	1%	4805.9310	--- Having di-electric strength not less than .5 Kv	-2%
4005.1020	--- Sheets	1%	4401.1000	- Fuel wood, in logs. In billets in twigs, faggots or in similar forms- Wood in chips or particles:	1%	4809.2000	- Self- copy paper	1%
4005.1090	--- Other	1%	4401.2100	--- Coniferous	1%	4811.1000	- Tarred, bituminised or asphalted paper and	1%
4005.2000	- Solutions; dispersions other than those of	1%	4401.3100	--- Wood pellets	1%	4811.4100	- Self-adhesive	1%
4005.9100	-- Plates, sheets and strip	1%	4401.3900	-- Other	1%	4811.5910	-- Thermal fax paper	1%
4005.9900	-- Other	1%	4402.1000	- Of bamboo	1%	4811.5920	--- Volatile corrosive inhibitor (VCI) paper	-2%
4006.1000	"Camel- back" strips for retreading rubber tyres	1%	4402.9000	- Other	1%	4812.0000	Filter blocks, slabs and plates, of paper pulp.	1%
4006.9000	- Other	1%	4403.1000	- Treated with paint, stains, creosote or other	1%	4816.2000	- Self- copy paper	1%
4008.1190	--- Other	1%	4403.2000	- Other, coniferous	1%	4816.9000	- Other	1%
4008.1990	--- Other	1%	4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau- Other:	1%	4818.9000	- Other	-2%
4008.2190	--- Other	1%	4403.4910	-- Sawlogs and veneer logs of non-coniferous	1%	4821.1040	--- Printed labels of paper	1%
4010.1100	-- Reinforced only with metal	1%	4403.4990	-- Other	1%	4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus- Trays, dishes, plates, cups and the like, of paper or paperboard:	1%
4010.1200	-- Reinforced only with textile materials	1%	4403.9100	- Of oak (Quercus spp. )	1%	4823.9010	--- Cards for jacquard machines	-2%
4010.1900	-- Other	1%	4403.9200	- Of beech (Fagus spp. )	1%	4823.9020	--- Patterns, design cards for textile and leather	-2%
4011.1000	- Of a kind used on motor cars (including station	1%	4403.9900	-- Other	1%	4823.9030	--- Diamond dotted paper	-2%
4011.2010	--- Of a kind used in light trucks	1%	4404.1000	- Coniferous	1%	4823.9040	--- Double side adhesive tapes	-2%
4011.2090	--- Other	-2%	4404.2000	- Non- coniferous	1%	4901.1000	- In single sheets, whether or not folded	1%
4011.3000	- Of a kind used on aircraft	-2%	4405.0000	Wood wool; wood flour.	1%	4901.9100	- Dictionaries and encyclopaedias, and serial	1%
4011.6200	- Of a kind used on construction or industrial	1%	4406.1000	- Not impregnated	1%	4901.9910	--- Holy Quran (Arabic text with or without	1%
4011.6300	- Of a kind used on construction or industrial	1%	4406.9000	- Other	1%	4901.9990	--- Other	1%
4011.6900	- Other	1%	4407.1000	- Coniferous	1%	4902.1000	- Appearing at least four times a week	1%
4011.9300	- Of a kind used on construction or industrial	1%	4407.2100	-- Mahogany (Swietenia spp. )	1%	4902.9000	- Other	1%
4011.9400	- Of a kind used on construction or industrial	1%	4407.2200	-- Virola, Imbuia and Balsa	1%	4903.0000	Children's picture, drawing or colouring books.	1%
4011.9900	- Other	1%	4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	1%	4904.0000	Music, printed or in manuscript, whether ornate bound or illustrated.	-2%
4012.1300	- Of a kind used on aircraft	-2%	4407.2600	-- White Lauan, White Meranti, White Seraya,	1%	4905.1000	- Globes	-2%
4013.1010	--- Of a kind used on buses, lorries or trucks	-2%	4407.2700	-- Sapelli	1%	4905.9100	- In book form	-2%
4014.1000	- Sheath contraceptives	-2%	4407.2800	-- Iroko	1%	4905.9900	- Other	-2%
4014.9000	- Other	-2%	4407.2900	-- Other	1%	4906.0000	Plans and drawings for architectural,	-2%
4016.1020	--- Stopper	1%	4407.9100	- Of oak (Quercus spp. )	1%	4906.1000	- Transfers (decalcomanias), vitrifiable	-2%
4016.9210	--- Tip Eraser	1%	4407.9200	- Of beech (Fagus spp. )	1%	4911.1000	- Trade advertising material, commercial catalogues and the like- Other:	-2%
4016.9320	--- Washers and other seals of rubber	1%	4407.9300	- Of maple (Acer spp. )	1%	4911.9100	- Pictures, designs and photographs	1%
4016.9330	--- Special rubber seals for barrage gates with	-2%	4407.9400	- Of cherry (Prunus spp. )	1%	4911.9900	- Other	1%
4016.9910	--- Printing blankets	-2%	4407.9500	- Of ash (Fraxinus spp. )	1%	5001.0000	Silk- worm cocoons suitable for reeling.	-2%
4016.9990	--- Other	1%	4407.9900	- Other	1%	5002.0000	Raw silk (not thrown).	-2%
4101.2000	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 16 kg when fresh, wet-salted or otherwise preserved- Whole hides and skins, of a weight exceeding 16 kg:	1%	4408.1000	- Coniferous	1%	5003.0000	Silk waste (including cocoons unsuitable for	-2%
4101.5010	--- Hides, buffalo	1%	4408.3100	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	1%	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale 0	1%
4101.5020	--- Hides, cow	1%	4408.3900	- Other	1%	5005.0000	Yarn spun from silk waste, not put up for retail	1%
4101.5090	--- Other	1%	4408.9010	--- Wood slate	-2%	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale: silk- worm gut.	-2%
4101.9000	- Other, including butts, bends and bellies	1%	4408.9090	--- Other	1%	5007.1000	- Fabrics of nail silk	1%
4102.1010	--- Lamb skins	1%	4409.1000	- Coniferous	1%			
			4409.2100	- Of bamboo	1%			
			4409.2900	-- Other	1%			



PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
5007.2000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	1%	5206.1400	but not exceeding 52 metric number)		5402.6900	-- Other	1%
5007.9000	- Other fabrics	1%	5206.1500	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-2%	5403.1000	-- High tenacity yarn of viscose rayon	1%
5101.1100	-- Shorn wool	1%	5206.2100	-- Measuring less than 125 decitex (exceeding 80 metric number)	-2%	5403.3100	-- Of viscose rayon, untwisted or with a twist not	1%
5101.1900	-- Other	1%	5206.2200	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	-2%	5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	-2%
5101.2100	-- Shorn wool	1%	5206.2300	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-2%	5403.3300	-- Of cellulose acetate	1%
5101.2900	-- Other	1%	5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-2%	5403.3910	-- Of cuprammonium rayon	-2%
5101.3000	- Carbonised	1%	5206.2500	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-2%	5403.3990	-- Other	1%
5102.1100	-- Of Kashmir (cashmere) goats	-2%	5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	-2%	5403.4100	-- Of viscose rayon	-2%
5102.1900	-- Other	-2%	5206.3200	-- Measuring per single yarn less than 714.29	-2%	5403.4200	-- Of cellulose acetate	1%
5102.2000	- Coarse animal hair	-2%	5206.3300	-- Measuring per single yarn less than 232.56	-2%	5403.4900	-- Other	1%
5103.1000	- Noils of wool or of fine animal hair	-2%	5206.3400	-- Measuring per single yarn less than 192.31	-2%	5404.1100	-- Elastomeric	1%
5103.2000	- Other waste of wool or of fine animal hair	-2%	5206.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	-2%	5404.1200	-- Other, of polypropylene	1%
5103.3000	- Waste of coarse animal hair	-2%	5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	-2%	5404.1900	-- Other	1%
5104.0000	Garmented stock of wool or of fine or coarse	-2%	5206.4200	-- Measuring per single yarn less than 714.29	-2%	5404.9000	- Other	1%
5105.1000	- Carded wool	1%	5206.4300	-- Measuring per single yarn less than 232.56	-2%	5405.0000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example artificial straw) of artificial textile materials of apparent width not exceeding 5 mm.	1%
5105.2100	-- Combed wool in fragments	1%	5206.4400	-- Measuring per single yarn less than 192.31	-2%	5406.0000	Man- made filament yarn (other than sewing)	1%
5105.2900	-- Other	1%	5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	-2%	5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	1%
5105.3100	-- Of Kashmir (cashmere) goats	-2%	5207.1000	- Containing 85 % or more by weight of cotton	1%	5407.2000	- Woven fabrics obtained from strip and the like	1%
5105.3900	-- Other	-2%	5207.9000	- Other	1%	5407.3000	- Fabrics specified in Note 9 to Section XI	1%
5105.4000	- Coarse animal hair, carded or combed	-2%	5210.1100	-- Plain weave	1%	5407.4100	-- Unbleached or bleached	1%
5106.1000	- Containing 85 % or more by weight of wool	-2%	5210.1900	-- Other fabrics	1%	5407.4200	-- Dyed	1%
5106.2000	- Containing less than 85 % by weight of wool	-2%	5210.2100	-- Plain weave	1%	5407.4300	-- Of yarns of different colours	1%
5107.1000	- Containing 85 % or more by weight of wool	-2%	5210.2900	-- Other fabrics	1%	5407.4400	-- Printed	1%
5107.2000	- Containing less than 85 % by weight of wool	-2%	5210.3100	-- Plain weave	1%	5407.5100	-- Unbleached or bleached	1%
5108.1000	- Carded	-2%	5210.3200	-- 3-thread or 4-thread twill, including cross twill	1%	5407.5200	-- Dyed	1%
5108.2000	- Combed	-2%	5210.3900	-- Other fabrics	1%	5407.5300	-- Of yarns of different colours	1%
5109.1000	- Containing 85 % or more by weight of wool or of	1%	5210.4100	-- Plain weave	1%	5407.5400	-- Printed	1%
5109.9000	- Other	1%	5210.4900	-- Other fabrics	1%	5407.6100	- Containing 85 % or more by weight of non-	1%
5110.0000	Yarn of coarse animal hair or of horsehair	1%	5210.5100	-- Plain weave	1%	5407.6900	- Other	1%
5111.1100	-- Of a weight not exceeding 300 g/m2	1%	5210.5900	-- Other fabrics	1%	5407.7100	-- Unbleached or bleached	1%
5111.1900	-- Other	1%	5211.1100	-- Plain weave	1%	5407.7200	-- Dyed	1%
5111.2000	- Other, mixed mainly or solely with man- made	1%	5211.1200	-- 3-thread or 4-thread twill, including cross twill	1%	5407.7300	-- Of yarns of different colours	1%
5111.3000	- Other, mixed mainly or solely with man- made	1%	5211.1900	-- Other fabrics	1%	5407.7400	-- Printed	1%
5111.9000	- Other	1%	5211.2000	- Bleached	1%	5407.8100	-- Unbleached	1%
5112.1100	-- Of a weight not exceeding 200 g/m2	1%	5211.3100	-- Plain weave	1%	5407.8120	-- Bleached	1%
5112.1900	-- Other	1%	5211.3200	-- 3-thread or 4-thread twill, including cross twill	1%	5407.8200	-- Dyed	1%
5112.2000	- Other, mixed mainly or solely with man- made	1%	5211.3900	-- Other fabrics	1%	5407.8300	-- Of yarns of different colours	1%
5112.3000	- Other, mixed mainly or solely with man- made	1%	5211.4100	-- Plain weave	1%	5407.8400	-- Printed	1%
5112.9000	- Other	1%	5211.4200	- Denim	1%	5407.9110	-- Unbleached	1%
5113.0000	Woven fabrics of coarse animal hair or of	1%	5211.4300	-- Other fabrics of 3-thread or 4-thread twill,	1%	5407.9120	-- Bleached	1%
5201.0030	--- Length not exceeding 20.5 mm	1%	5211.4900	-- Other fabrics	1%	5407.9200	-- Dyed	1%
5201.0040	--- Length exceeding 20.5 mm but not exceeding	1%	5211.5100	-- Plain weave	1%	5407.9300	-- Of yarns of different colours	1%
5201.0050	--- Length exceeding 24.5 mm but not exceeding	1%	5211.5200	-- 3-thread or 4-thread twill, including cross twill	1%	5407.9400	-- Printed	1%
5201.0060	--- Length exceeding 28.5 mm but not exceeding	1%	5211.5900	-- Other fabrics	1%	5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	1%
5201.0070	--- Length exceeding 31 mm but not exceeding	1%	5301.1000	- Flax, raw or retted	1%	5408.2100	-- Unbleached or bleached	1%
5201.0080	--- Length exceeding 34.5 mm	1%	5301.2100	- Broken or scutched	1%	5408.2200	-- Dyed	1%
5201.0090	- Other	1%	5301.2900	- Other	1%	5408.2300	-- Of yarns of different colours	1%
5202.1000	- Yarn waste (including thread waste)	1%	5301.3000	- Flax tow and waste	1%	5408.3400	-- Printed	1%
5202.9100	- Garnetted stock	1%	5302.1000	- True hemp, raw or retted	1%	5501.1000	- Of nylon or other polyamides	-2%
5202.9900	- Other	1%	5302.9000	- Other	1%	5501.2000	- Of polyesters	1%
5203.0000	Cotton, carded or combed.	-2%	5303.1010	--- Jute, cutting	1%	5501.3000	- Acrylic or modacrylic	1%
5205.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	-2%	5303.1020	--- Jute, waste	1%	5501.4000	- Of polypropylene	1%
5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-2%	5303.1090	--- Other	1%	5501.9000	- Other	1%
5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	-2%	5303.9000	- Other	1%	5502.0010	-- Of viscose rayon	-2%
5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-2%	5305.0010	--- Sisal and other textile fibres of the genus Agave, raw	1%	5502.0090	-- Other	1%
5205.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	-2%	5305.0020	--- Abaca raw	1%	5503.1100	-- Of aramids	-2%
5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	-2%	5305.0090	--- Other	1%	5503.1900	-- Other	-2%
5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-2%	5306.1000	- Single	-2%	5503.2010	-- Of polyesters not exceeding 2.22 decitex	1%
5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	-2%	5306.2000	- Multiple (folded) or cabled	-2%	5503.2090	-- Other	1%
5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-2%	5307.1000	- Single	1%	5503.3000	- Acrylic or modacrylic	1%
5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	-2%	5307.2000	- Multiple (folded) or cabled	1%	5503.4000	- Of polypropylene	1%
5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	-2%	5308.1000	- Coir yarn	1%	5503.9000	- Other	1%
5205.2800	-- Measuring less than 83.33 decitex (exceeding	-2%	5308.2000	- True hemp yarn	1%	5504.1000	- Of viscose rayon	-2%
5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	-2%	5308.9000	- Other	1%	5504.9000	- Other	-2%
5205.3200	-- Measuring per single yarn less than 714.29	-2%	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	1%	5505.1000	- Of synthetic fibres	1%
5205.3300	-- Measuring per single yarn less than 232.56	-2%	5401.1000	- Of synthetic filaments	1%	5505.2000	- Of artificial fibres	1%
5205.3400	-- Measuring per single yarn less than 192.31	-2%	5401.2010	--- Of viscose rayon	-2%	5506.1000	- Of nylon or other polyamides	-2%
5205.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)- Multiple (folded) or cabled yarn, of combed fibres:	-2%	5401.2090	--- Other	-2%	5506.2000	- Of polyesters	1%
5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	-2%	5402.1100	-- Of aramids	1%	5506.3000	- Acrylic or modacrylic	1%
5205.4200	-- Measuring per single yarn less than 714.29	-2%	5402.1900	-- Other	1%	5506.9000	- Other	1%
5205.4300	-- Measuring per single yarn less than 232.56	-2%	5402.2000	- High tenacity yarn of polyesters	1%	5507.0000	Artificial staple fibres, carded, combed or	-2%
5205.4400	-- Measuring per single yarn less than 192.31	-2%	5402.3100	- Of nylon or other polyamides, measuring per	1%	5508.1000	- Of synthetic staple fibres	1%
5205.4600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	-2%	5402.3200	- Of nylon or other polyamides, measuring per	1%	5508.2000	- Of artificial staple fibres	1%
5205.4700	-- Measuring per single yarn less than 106.38	-2%	5402.3300	- Of polyesters	1%	5509.1100	- Single yarn	1%
5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	-2%	5402.3400	-- Of polypropylene	1%	5509.1200	- Multiple (folded) or cabled yarn	1%
5206.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	-2%	5402.3800	-- Other	1%	5509.2100	- Single yarn	1%
5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-2%	5402.4410	--- Elastomeric yarn mainly composed of	1%	5509.2200	- Multiple (folded) or cabled yarn	1%
5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number	-2%	5402.4500	--- Other	1%	5509.3100	- Single yarn	1%
			5402.4500	-- Other, of nylon or other polyamides	1%	5509.3200	- Multiple (folded) or cabled yarn	1%
			5402.4600	-- Other, of polyesters, partially oriented	1%	5509.4100	- Single yarn	1%
			5402.4700	-- Other, of polyesters	1%	5509.4200	- Multiple (folded) or cabled yarn	1%
			5402.4800	-- Other, of polypropylene	1%	5509.5100	- Mixed mainly or solely with artificial staple fibres	1%
			5402.4900	-- Other	1%	5509.5200	- Mixed mainly or solely with wool or fine animal	1%
			5402.5100	- Of nylon or other polyamides	-2%	5509.5300	- Mixed mainly or solely with cotton	1%
			5402.5200	- Of polyesters	1%	5509.5900	- Other	1%
			5402.5900	- Other	1%	5509.6100	-- Mixed mainly or solely with wool or fine animal	1%
			5402.6100	- Of nylon or other polyamides	1%	5509.6200	-- Mixed mainly or solely with cotton	1%
			5402.6200	- Of polyesters	1%	5509.6900	- Other	1%

PCT Code	Description	Increase/(Decrease)
5509.9100	-- Mixed mainly or solely with wool or fine animal	1%
5509.9200	-- Mixed mainly or solely with cotton	1%
5509.9900	-- Other	1%
5510.1100	-- Single yarn	1%
5510.1200	-- Multiple (folded) or cabled yarn	1%
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	1%
5510.3000	- Other yarn, mixed mainly or solely with cotton	1%
5510.9000	- Other yarn	1%
5511.1000	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	1%
5511.2000	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	1%
5511.3000	- Of artificial staple fibres	1%
5512.1110	--- Unbleached	1%
5512.1120	--- Bleached	1%
5512.1900	-- Other	1%
5512.2110	--- Unbleached	1%
5512.2120	--- Bleached	1%
5512.2900	-- Other	1%
5512.9110	--- Unbleached	1%
5512.9120	--- Bleached	1%
5512.9920	--- Unbleached	1%
5512.9990	--- Other	1%
5513.1110	--- Unbleached	1%
5513.1120	--- Bleached	1%
5513.1210	--- Unbleached	1%
5513.1220	--- Bleached	1%
5513.1310	--- Unbleached	1%
5513.1320	--- Bleached	1%
5513.1910	--- Unbleached	1%
5513.1920	--- Bleached	1%
5513.2100	-- Of polyester staple fibres, plain weave	1%
5513.2300	-- Other woven fabrics of polyester staple fibres	1%
5513.2900	-- Other woven fabrics	1%
5513.3100	-- Of polyester staple fibres, plain weave	1%
5513.3900	-- Other woven fabrics	1%
5513.4100	-- Of polyester staple fibres, plain weave	1%
5513.4900	-- Other woven fabrics	1%
5514.1110	--- Unbleached	1%
5514.1120	--- Bleached	1%
5514.1210	--- Unbleached	1%
5514.1220	--- Bleached	1%
5514.1910	--- Unbleached	1%
5514.1920	--- Bleached	1%
5514.2100	-- Of polyester staple fibres, plain weave	1%
5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	1%
5514.2300	-- Other woven fabrics of polyester staple fibres	1%
5514.2900	-- Other woven fabrics	1%
5514.3010	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	1%
5514.3090	--- Other	1%
5514.4100	-- Of polyester staple fibres, plain weave	1%
5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	1%
5514.4300	-- Other woven fabrics of polyester staple fibres	1%
5514.4900	-- Other woven fabrics	1%
5515.1120	--- Unbleached	1%
5515.1190	--- Other	1%
5515.1210	--- Unbleached	1%
5515.1290	--- Other	1%
5515.1310	--- Unbleached	1%
5515.1390	--- Other	1%
5515.1910	--- Unbleached	1%
5515.1990	--- Other	1%
5515.2110	--- Unbleached	1%
5515.2190	--- Other	1%
5515.2210	--- Unbleached	1%
5515.2290	--- Other	1%
5515.2910	--- Unbleached	1%
5515.2990	--- Other	1%
5515.9110	--- Unbleached	1%
5515.9190	--- Other	1%
5515.9910	--- Unbleached	1%
5515.9990	--- Other	1%
5516.1100	-- Unbleached or bleached	1%
5516.1200	-- Dyed	1%
5516.1300	-- Of yarns of different colours	1%
5516.1400	-- Printed	1%
5516.2100	-- Unbleached or bleached	1%
5516.2200	-- Dyed	1%
5516.2300	-- Of yarns of different colours	1%
5516.2400	-- Printed	1%
5516.3100	-- Unbleached or bleached	1%
5516.3200	-- Dyed	1%
5516.3300	-- Of yarns of different colours	1%
5516.3400	-- Printed	1%
5516.4100	-- Unbleached or bleached	1%
5516.4200	-- Dyed	1%
5516.4300	-- Of yarns of different colours	1%
5516.4400	-- Printed	1%
5516.9100	-- Unbleached or bleached	1%
5516.9200	-- Dyed	1%
5516.9300	-- Of yarns of different colours	1%
5516.9400	-- Printed	1%
5601.3000	- Textile flock and dust and mill neps	1%
5602.1000	- Needleloom felt and stitch bonded fibre fabrics	1%
5602.2100	-- Of wool or fine animal hair	1%
5602.2900	-- Of other textile materials	1%
5602.9000	- Other	1%

PCT Code	Description	Increase/(Decrease)
5603.1100	-- Weighing not more than 25 g/m2	1%
5603.1200	-- Weighing more than 25 g/m2 but not more than 70 g/m2	1%
5603.1300	-- Weighing more than 70 g/m2 but not more than 150 g/m2	1%
5603.1400	-- Weighing more than 150 g/m2	1%
5603.9100	-- Weighing not more than 25 g/m2	1%
5603.9300	-- Weighing more than 70 g/m2 but not more than 150 g/m2	1%
5603.9400	-- Weighing more than 150 g/m2	1%
5604.1000	- Rubber thread and cord, textile covered	1%
5604.9000	- Other	1%
5605.0000	- Metallised yarn, whether or not gimped, being gimped yarn, and strip and the like of heading	1%
5606.0000	- Gimped yarn, and strip and the like of heading	1%
5608.1100	-- Made up fishing nets	1%
5608.1900	-- Other	1%
5608.9000	- Other	1%
5702.3210	--- Synthetic turf for sports fields	-2%
5702.4210	--- Synthetic turf for sports fields	-2%
5703.2010	--- Synthetic turf for sports fields	-2%
5703.2020	--- Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	1%
5703.2030	--- Other for motor cars and vehicles	1%
5703.2090	--- Other	1%
5703.3010	--- Synthetic turf for sports fields	-2%
5703.3020	--- Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	1%
5703.3030	--- Other for motor cars and vehicles	1%
5703.3090	--- Other	1%
5704.1000	- Tiles, having a maximum surface area of 0.3 m2	1%
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	1%
5902.1000	- Of nylon or other polyamides	-2%
5902.2000	- Of polyesters	-2%
5902.9000	- Other	-2%
5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, bolting cloth, whether or not made up	-2%
5911.2000	- Bolting cloth, whether or not made up	1%
5911.3100	-- Weighing less than 650 g/m2	-2%
5911.3200	-- Weighing 650 g/m2 or more	-2%
5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair- Other:	1%
5911.9010	--- Dryer screen for paper making	-2%
5911.9090	--- Other	1%
6217.1000	- Accessories	-2%
6217.9000	- Parts	-2%
6305.3210	--- Of a capacity of 1,000 Kg or more	1%
6307.2000	- Life- jackets and life- belts	-2%
6309.0000	- Worn clothing and other worn articles.	-2%
6804.1000	- Millstones and grindstones for milling, grinding or pulping- Other millstones, grindstones, grinding wheels and the like:	-2%
6804.2100	--- Of agglomerated synthetic or natural diamond	-2%
6804.2200	--- Of other agglomerated abrasives or of ceramics	-2%
6804.2300	--- Of natural stone	-2%
6804.3000	- Hand sharpening or polishing stones	-2%
6806.2000	- Exfoliated vermiculite, expanded clays, foamed	1%
6809.9010	--- Industrial moulds	1%
6815.1000	- Non electrical articles of graphite or other carbon	-2%
6815.2000	- Articles of peat	-2%
6902.1090	--- Other	-2%
6902.2090	--- Other	1%
6902.9090	--- Other	1%
6903.1000	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products- Containing by weight more than 50 % of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2):	1%
6903.2090	--- Other	1%
6903.9010	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	1%
6903.9020	--- Saggars and parts thereof	1%
7001.0000	- Cullet and other waste and scrap of glass: glass in the mass.	1%
7002.3920	--- Glass tubing of a kind used for shell blowing.	-2%
7011.1000	- For electric lighting	1%
7011.2000	- For cathode-ray tubes	1%
7015.1000	- Glasses for corrective spectacles	1%
7015.9000	- Other	1%
7017.1010	--- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	-2%
7017.1020	--- Beakers	-2%
7017.1090	--- Other	-2%
7017.2000	- Of other glass having a linear coefficient of expansion	-2%
7017.9000	- Other	-2%
7018.1000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	1%
7018.2000	- Glass microspheres not exceeding 1mm in diameter	1%
7018.9010	--- Glass eyes	1%
7019.1100	--- Chopped strands, of a length of not more than 50 mm	1%
7019.1200	--- Rovings	1%
7019.1900	--- Other	1%
7019.3100	--- Mats	-2%
7019.5110	--- Tyre cord fabric	-2%
7019.9010	--- Insulating sleeves	1%
7019.9020	--- Glass wool	1%
7020.0010	--- Articles used for industrial purposes	1%
7101.1000	- Natural pearls	-2%
7101.2100	-- Unworked	-2%
7101.2200	-- Worked	-2%
7102.1000	- Unsorted	1%
7102.2100	-- Unworked or simply sawn, cleaved or bruted	-2%

PCT Code	Description	Increase/(Decrease)
7102.2900	-- Other	-2%
7102.3100	-- Unworked or simply sawn, cleaved or bruted	1%
7102.3900	-- Other	-2%
7103.1000	- Unworked or simply sawn or roughly shaped	1%
7103.9100	-- Rubies, sapphires and emeralds	-2%
7103.9900	-- Other	-2%
7104.1000	- Piezo- electric quartz	-2%
7104.2000	- Other, unworked or simply sawn or roughly shaped	-2%
7104.9000	- Other	-2%
7105.1000	- Of diamond	-2%
7105.9000	- Other	-2%
7106.1000	- Powder	-2%
7106.9190	--- Other	-2%
7106.9290	--- Other	-2%
7107.0000	- Base metals clad with silver, not furtherworked than semi-manufactured.	-2%
7108.1100	--- Powder	-2%
7108.1290	--- Other	-2%
7108.1390	--- Other	-2%
7108.2090	--- Other	-2%
7109.0000	- Base metals or silver, clad with gold, not furtherworked than semi-manufactured.	-2%
7110.1100	--- Unwrought or in powder form	-2%
7110.1900	--- Other	-2%
7110.2100	--- Unwrought or in powder form	-2%
7110.2900	--- Other	-2%
7110.3100	--- Unwrought or in powder form	-2%
7110.3900	--- Other	-2%
7110.4100	--- Unwrought or in powder form	-2%
7110.4900	--- Other	-2%
7111.0000	- Base metals, silver or gold, clad with platinum, not furtherworked than semi-manufactured.	-2%
7112.3000	- Ash containing precious metal or precious metal	-2%
7112.9100	-- Of gold, including metal clad with gold but not furtherworked than semi-manufactured.	-2%
7112.9200	-- Of platinum, including metal clad with platinum	-2%
7112.9900	-- Other	-2%
7113.1100	-- Of silver, whether or not plated or clad with other precious metal - Of other precious metal, whether or not plated or clad with precious metal:	-2%
7113.1910	--- Of gold	-2%
7113.1920	--- Medals and medallions of precious metals	-2%
7113.1990	--- Other	-2%
7113.2000	- Of base metal clad with precious metal	-2%
7114.1100	- Of silver, whether or not plated or clad with other precious metal	-2%
7114.1900	- Of other precious metal, whether or not plated or clad with precious metal	-2%
7114.2000	- Of base metal clad with precious metal	-2%
7115.1000	- Catalysts in the form of wire cloth or grill, of	-2%
7115.9000	- Other	-2%
7116.1000	- Of natural or cultured pearls	-2%
7116.2000	- Of precious or semi-precious stones (natural, cultured or synthetic)	-2%
7117.1100	-- Cuff-links and studs	1%
7117.1900	-- Other	1%
7117.9000	- Other	1%
7118.1000	- Coin (other than gold coin), not being legal tender	-2%
7118.9000	- Other	-2%
7201.1000	- Non-alloy pig iron containing by weight 0.5 % or more of phosphorus:	1%
7201.2000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus:	1%
7201.5000	- Alloy pig iron; spiegeleisen:	1%
7202.1100	-- Containing by weight more than 2 % of carbon	-2%
7202.1900	-- Other	-2%
7202.2100	-- Containing by weight more than 55% of silicon	-2%
7202.2900	-- Other	-2%
7202.3000	- Ferro-silico-manganese	-2%
7202.4100	-- Containing by weight more than 4 % of carbon	-2%
7202.4900	-- Other	-2%
7202.5000	- Ferro-silico-chromium	-2%
7202.6000	- Ferro-nickel	-2%
7202.7000	- Ferro-molybdenum	-2%
7202.8000	- Ferro-tungsten and ferro-silico-tungsten	-2%
7202.9100	- Ferro-titanium and ferro-silicon-titanium	-2%
7202.9200	- Ferro-vanadium	-2%
7202.9300	- Ferro-niobium	-2%
7202.9900	- Other	-2%
7203.1000	- Ferrous products obtained by direct reduction of iron	1%
7203.9000	- Other	1%
7204.1010	--- Re-rollable	1%
7204.1090	--- Other	1%
7204.2100	-- Of stainless steel	1%
7204.2900	-- Other	1%
7204.3000	- Waste and scrap of tinned iron or steel	1%
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles - Other:	1%
7204.4910	--- Re-rollable	1%
7204.4930	--- Waste and scrap of auto parts in pressed condition	1%
7204.4940	--- Waste and scrap of compressors	1%
7204.4990	--- Other	1%
7204.5000	- Remelting scrap ingots	1%
7205.1000	- Granules	-2%
7205.2100	-- Of alloy steel	-2%
7205.2900	-- Other	-2%
7206.1000	- Ingots	-2%
7206.9000	- Other	-2%
7207.1110	--- Billets	6%
7207.1190	--- Other	6%
7207.1210	--- Billets	6%
7207.1290	--- Other	6%
7207.1910	--- Of a cross section 165 X 165 mm and above	6%
7207.1920	--- Billets	6%

PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)
7207.1990	--- Other	6%	7220.1210	--- Of a thickness up to 4mm of Series 200, 301,	-2%	7326.1930	--- Steel forgings exceeding 150kg	-2%
7207.2010	--- Of a cross section 165 mm x 165 mm and above	6%	7220.1290	--- Other	-2%	7326.9030	--- Shoe lasts	-2%
7207.2020	--- Billets	6%	7220.2010	--- Of a thickness up to 4mm of Series 200, 301,	-2%	7326.9040	--- Steel balls not exceeding 1mm diameter	-2%
7207.2090	--- Other	6%	7220.2090	--- Other	-2%	7401.0000	Copper mattes; cement copper (precipitated	-2%
7208.1090	--- Other	1%	7220.9010	--- Of a thickness up to 4mm of Series 200, 301,	-2%	7402.0000	Unrefined copper; copper anodes forelectrolytic refining.	-2%
7208.2690	--- Other	1%	7220.9090	--- Other	-2%	7403.1100	--- Cathodes and sections of cathodes	1%
7208.2690	--- Other	1%	7221.0010	--- Of a width 50mm or more, but not exceeding	-2%	7403.1200	--- Wire-bars	-2%
7208.2790	--- Other	1%	7221.0090	--- Other	-2%	7403.1300	--- Billets	-2%
7208.3690	--- Other	1%	7222.1100	--- Of circular cross-section	-2%	7403.1900	--- Other	-2%
7208.3790	--- Other	1%	7222.1900	--- Other	-2%	7403.2100	--- Copper-zinc base alloys (brass)	-2%
7208.3890	--- Other	1%	7222.2000	--- Bars and rods, not further worked than cold-	-2%	7403.2200	--- Copper-tin base alloys (bronze)	-2%
7208.3990	--- Other	1%	7222.3000	--- Other bars and rods	-2%	7403.2900	--- Other copper alloys (other than master alloysof heading 74.05)	-2%
7208.4090	--- Other	1%	7222.4000	--- Angles, shapes and sections	-2%	7404.0010	--- Brass scrap	1%
7208.5190	--- Other	1%	7223.0000	Wire of stainless steel.	6%	7404.0090	--- Other	1%
7208.5290	--- Other	1%	7224.1000	--- Ingots and other primary forms	6%	7405.0000	Master alloys of copper.	-2%
7208.5390	--- Other	1%	7224.9000	--- Other	6%	7406.1000	--- Powders of non- lameller structure	-2%
7208.5490	--- Other	1%	7225.1100	--- Grain-oriented	1%	7406.2000	--- Powders of lameller structure; flakes	-2%
7208.9090	--- Other	1%	7225.1900	--- Other	1%	7407.1010	--- Bars	-2%
7209.1590	--- Other	1%	7225.3000	--- Other, not further worked than hot- rolled, incoils	1%	7407.1020	--- Rods	-2%
7209.1690	--- Other	1%	7225.4000	--- Other, not further worked than hot- rolled, not in	1%	7407.1030	--- Twisted copper bars	-2%
7209.1790	--- Other	1%	7225.5000	--- Other, not further worked than cold- rolled (cold-	1%	7407.1040	--- Busbars of electrolytic grade of 99.9 % purity	-2%
7209.1890	--- Other	1%	7225.9100	--- Electrolytically plated or coated with zinc	1%	7407.1090	--- Other	1%
7209.2590	--- Other	1%	7225.9200	--- Otherwise plated or coated with zinc	1%	7407.2100	--- Of copper-zinc base alloys (brass)	-2%
7209.2690	--- Other	1%	7225.9900	--- Other	1%	7407.2900	--- Other	-2%
7209.2790	--- Other	1%	7226.1100	--- Grain-oriented	1%	7408.1100	--- Of which the maximum cross-sectional dimension exceeds 6 mm	1%
7209.2890	--- Other	1%	7226.1900	--- Other	1%	7408.1900	--- Other	1%
7209.9090	--- Other	1%	7226.2000	--- Of high speed steel	1%	7408.2100	--- Of copper-zinc base alloys (brass)	1%
7210.1190	--- Other	1%	7226.9100	--- Not further worked than hot-rolled	1%	7408.2200	--- Of copper-nickel base alloys (cupro-nickel) or	-2%
7210.1290	--- Other	1%	7226.9200	--- Not further worked than cold-rolled (cold-reduced)	1%	7408.2900	--- Other	1%
7210.2090	--- Other	1%	7226.9900	--- Other	1%	7409.1100	--- In coils	1%
7210.3090	--- Other	1%	7227.1000	--- Of high speed steel	6%	7409.2100	--- In coils	-2%
7210.4190	--- Other	1%	7227.2000	--- Of silico-manganese steel	1%	7409.2900	--- Other	1%
7210.4990	--- Other	1%	7227.9000	--- Other	1%	7409.3100	--- In coils	1%
7210.5090	--- Other	1%	7228.1000	--- Bars and rods, of high speed steel	6%	7409.3900	--- Other	1%
7210.6190	--- Other	1%	7228.2090	--- Other	6%	7409.4000	--- Of copper- nickel base alloys (cupro- nickel) or	1%
7210.6990	--- Other	1%	7228.3090	--- Other	6%	7409.9000	--- Of other copper alloys	1%
7210.7010	--- VCM or PCM coated sheets of a	-2%	7228.4000	--- Other bars rods, not further worked than forged	6%	7410.1100	--- Of refined copper	-2%
7210.7090	--- Other	1%	7228.5000	--- Other bars and rods, not further worked than cold-formed or cold- finished	6%	7410.1200	--- Of copper alloys	-2%
7210.9090	--- Other	1%	7228.6000	--- Other bars and rods	6%	7410.2100	--- Of refined copper	-2%
7211.1390	--- Other	1%	7228.7000	--- Angles, shapes and sections	1%	7410.2200	--- Of copper alloys	-2%
7211.1490	--- Other	1%	7228.8000	--- Hollow drill bars and rods	1%	7411.1010	--- Capillary tube of diameter upto 2.25 mm	-2%
7211.1910	--- Cold rolled steel strips of thickness below 0.5	-2%	7301.1000	--- Sheet piling	1%	7411.1020	--- Internally grooved tubes	-2%
7211.1990	--- Other	1%	7302.1000	--- Rails	1%	7411.1090	--- Other	1%
7211.2390	--- Other	1%	7304.1100	--- Of stainless steel	1%	7411.2100	--- Of copper-zinc base alloys (brass)	-2%
7211.2990	--- Other	1%	7304.1900	--- Other	1%	7411.2200	--- Of copper-nickel base alloys (cupro-nickel) or	-2%
7211.9090	--- Other	1%	7304.2200	--- Drill pipe of stainless steel	1%	7411.2900	--- Other	-2%
7212.2090	--- Other	1%	7304.2300	--- Other drill pipe	1%	7412.1000	--- Of refined copper	1%
7212.3090	--- Other	1%	7304.2400	--- Other, of stainless steel	1%	7412.2000	--- Of copper alloys	1%
7212.4090	--- Other	1%	7304.3100	--- Cold-drawn or cold-rolled (cold-reduced)	1%	7419.9100	--- Cast, moulded, stamped or forged, but not further worked - Other:	-2%
7212.5090	--- Other	1%	7304.3900	--- Other	1%	7419.9910	--- Copper springs	1%
7212.6090	--- Other	1%	7304.4100	--- Cold-drawn or cold-rolled (cold-reduced)	-2%	7501.1000	--- Nickel mattes	-2%
7213.1090	--- Other	1%	7304.4900	--- Other	-2%	7501.2000	--- Nickel oxide sinters and other intermediate	-2%
7213.2090	--- Other	1%	7304.5100	--- Cold-drawn or cold-rolled (cold-reduced)	1%	7502.1000	--- Nickel, not alloyed	-2%
7213.9190	--- Other	1%	7304.5900	--- Other	1%	7502.2000	--- Nickel alloys	-2%
7213.9990	--- Other	1%	7305.1100	--- Longitudinally submerged arc welded	1%	7503.0000	Nickel waste and scrap.	-2%
7214.1090	--- Other	1%	7305.1200	--- Other, longitudinally welded	1%	7504.0000	Nickel powders and flakes.	-2%
7214.2090	--- Other	1%	7305.1900	--- Other	1%	7505.1100	--- Of nickel, not alloyed	-2%
7214.3090	--- Other	1%	7305.2000	--- Casing of a kind used in drilling for oil or gas	1%	7505.1200	--- Of nickel alloys	-2%
7214.9190	--- Other	1%	7305.3100	--- Longitudinally welded	1%	7505.2100	--- Of nickel, not alloyed	-2%
7214.9990	--- Other	1%	7305.3900	--- Other	1%	7505.2200	--- Of nickel alloys	-2%
7215.1090	--- Other	1%	7305.9000	--- Other	1%	7506.1000	--- Of nickel, not alloyed	-2%
7215.5090	--- Other	1%	7306.1100	--- Welded, of stainless steel	1%	7506.2000	--- Of nickel alloys	-2%
7215.9090	--- Other	1%	7306.1900	--- Other	1%	7507.1100	--- Of nickel, not alloyed	1%
7216.3110	--- Of a height exceeding 150 mm	6%	7306.2100	--- Welded, of stainless steel	1%	7507.1200	--- Of nickel alloys	1%
7216.3210	--- Of a height exceeding 200 mm	6%	7306.2900	--- Other	1%	7507.2000	--- Tube or pipe fittings	1%
7216.3310	--- Of a height exceeding 250 mm	6%	7306.3010	--- Copper coated mild steel tubes upto 8.5 mm dia	-2%	7508.1000	--- Cloth, grill and netting, of nickel wire	1%
7216.4010	--- Of a height exceeding 150 mm	6%	7306.3090	--- Other	1%	7508.9010	--- Nickel rotary printing screen	1%
7217.3010	--- Of a kind used in manufacture of pneumatic	1%	7306.4000	--- Other, welded, of circular cross- section, of	1%	7508.9090	--- Other	1%
7217.3020	--- Steel cord wire of specification swg-20 to 34	1%	7306.5000	--- Other, welded, of circular cross- section, of other alloy steel - Other, welded, of non- circular cross-section :	1%	7601.1000	--- Aluminium, not alloyed	1%
7218.1000	--- Ingots and other primary forms	-2%	7306.6100	--- Of square or rectangular cross-section	1%	7601.2000	--- Aluminium alloys	1%
7218.9100	--- Of rectangular (other than square) cross-section	-2%	7306.6900	--- Of other non-circular cross-section	1%	7602.0090	--- Other	1%
7218.9900	--- Other	-2%	7306.9000	--- Other.	1%	7603.1000	--- Powders of non- lameller structure	-2%
7219.1100	--- Of a thickness exceeding 10 mm	-2%	7307.1110	--- In conformance to NACE certification as perMR-175	-2%	7603.2000	--- Powders of lameller structure; flakes	-2%
7219.1200	--- Of a thickness of 4.75 mm or more but not	-2%	7307.1910	--- In conformance to NACE certification as perMR-175	-2%	7604.1010	--- Bars and rods	1%
7219.1300	--- Of a thickness of 3 mm or more but less than 4.75 mm	-2%	7307.1110	--- In conformance to NACE certification as perMR-175	-2%	7604.2910	--- Bars and rods	1%
7219.1400	--- Of a thickness of less than 3 mm	-2%	7307.1920	--- Semi finished malleable iron pipe fittings	1%	7604.2920	--- With cladding for noclack brazing	-2%
7219.2100	--- Of a thickness exceeding 10 mm	-2%	7307.2100	--- Flanges	-2%	7605.1100	--- Of which the maximum cross- sectional	1%
7219.2200	--- Of a thickness of 4.75 mm or more but not	-2%	7307.2200	--- Threaded elbows, bends and sleeves	-2%	7605.2100	--- Of which the maximum cross- sectional	1%
7219.2310	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316,316L, 410, 420 & 430	-2%	7307.2300	--- Butt welding fittings	-2%	7605.2900	--- Other	1%
7219.2390	--- Other	-2%	7307.2900	--- Other	-2%	7606.1100	--- Of aluminium, not alloyed	1%
7219.2410	--- Of a width up to 700 mm, of Series 200, 301,	-2%	7307.3000	--- Butt welding fittings	1%	7606.1200	--- Of aluminium alloys	1%
7219.2490	--- Other	-2%	7311.0010	--- For CNG	1%	7606.9110	--- Aluminium sheet, anodized/polyurethene coated	-2%
7219.3100	--- Of a thickness of 4.75 mm or more	-2%	7311.0020	--- For LPG	1%	7606.9190	--- Other	-9%
7219.3210	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316,316L, 410, 420 & 430	-2%	7311.0030	--- For cryogenic	-2%	7606.9210	--- Aluminium sheet, anodized/polyurethene coated	-2%
7219.3290	--- Other	-2%	7311.0040	--- For aerosol products	1%	7606.9290	--- Other	1%
7219.3310	--- Of a width up to 700 mm, of Series 200, 301,	-2%	7312.9010	--- Steel cord (2+2x0.28 mm brass plated steel	-2%	7607.1910	--- Adhesive tape	1%
7219.3390	--- Other	-2%	7314.1200	--- Endless bands for machinery, of stainless steel	-2%	7607.1920	--- Printed aluminium foil	1%
7219.3410	--- Of a width up to 700 mm, of Series 200, 301,	-2%	7314.1400	--- Other woven cloth, of stainless steel	-2%	7608.1000	--- Of aluminium, not alloyed	1%
7219.3490	--- Other	-2%	7314.1910	--- Steel cord fabric of kind used in manufacture of tyres	-2%	7608.2000	--- Of aluminium alloys	1%
7219.3510	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316,316L, 410, 420 & 430	-2%	7314.1920	--- Other endless bands for machinery	-2%	7612.9010	--- Round cans in diameter exceeding 45 mm	1%
7219.3590	--- Other	-2%	7318.1510	--- High tensile (DIN Grade 8.8. ASTM A325 or	-2%	7612.9020	--- Oval cans of all sizes	1%
7219.9010	--- Sheets in circular shape of all sizes	-2%	7318.1610	--- High tensile (DIN Grade 8.8. ASTM A325 or	-2%	7612.9030	--- Of a capacity upto 400 ml and bearing brand	1%
7219.9090	--- Other	-2%	7318.2110	--- High tensile (DIN Grade 8.8. ASTM A325 or	-2%	7613.0010	--- Aerosol cans with valves and covers	1%
7220.1100	--- Of a thickness of 4.75 mm or more	-2%	7319.9010	--- Sewing, darning or embroidery needles	1%	7616.9910	--- Castings and forgings	1%
			7326.1910	--- Forgings of crank shaft	1%	7616.9930	--- Pencil ferrules	1%
			7326.1920	--- Forgings of surgical & dental instruments	1%	7801.1000	--- Refined lead	-2%
						7801.9100	--- Containing by weight antimony as the principal	-2%

PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)
7801.9900	-- Other	-2%		handles		8413.4000	- Concrete pumps	-2%
7802.0000	Lead waste and scrap.	1%	8205.1000	- Drilling, threading or tapping tools	-2%	8413.7010	-- Submersible pumps	-2%
7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing), not exceeding 0.2 mm	1%	8205.2000	- Hammers and sledge hammers	1%	8413.8110	-- Geared pumps	-2%
7804.1900	-- Other	1%	8205.3000	- Planes, chisels, gauges and similar cutting tools for working wood	1%	8413.8200	-- Liquid elevators	1%
7804.2000	- Powders and flakes	1%	8205.4000	- Screwdrivers	1%	8413.9110	-- Stainless steel impellers	-2%
7806.0010	-- Wire	1%	8205.5100	-- Household tools	1%	8413.9120	-- Stainless steel fabricated laser welded chamber for pump bowl assembly	-2%
7901.1100	-- Containing by weight 99.99 % or more of zinc	-2%	8205.5900	-- Other	1%	8413.9130	-- Other parts for machines of headings	-2%
7901.1200	-- Containing by weight less than 99.99 % of zinc	-2%	8205.6000	- Blow lamps	1%	8413.9140	-- Other parts for machines of heading 8413.11	1%
7901.2000	- Zinc alloys	-2%	8205.7000	- Vices, clamps and the like	1%	8413.9200	- Of liquid elevators	1%
7902.0000	Zinc waste and scrap.	-2%	8205.9000	- Other, including sets of articles of two or more	1%	8414.1000	- Vacuum pumps	-2%
7903.1000	- Zinc dust	-2%	8206.0090	-- Other	1%	8414.2000	- Hand- or foot- operated air pumps	1%
7903.9000	- Other	1%	8207.1300	-- With working part of cermet	-2%	8414.3010	-- Used with HCFC and non-CFC gases	-2%
7904.0010	-- Wire	1%	8207.1900	-- Other, including parts	-2%	8414.3090	-- Other	1%
7904.0090	-- Other	1%	8207.2000	- Dies for drawing or extruding metal	-2%	8414.4000	- Air compressors mounted on a wheeled chassis for towing- Fans:- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	-2%
7905.0000	Zinc plates, sheets, strip and foil.	1%	8207.3000	- Tools for pressing, stamping or punching	-2%	8414.8010	-- Piston type air compressors	1%
7907.0010	-- Zinc slugs for dry battery cell containers	-2%	8207.4000	- Tools for trapping or threading	-2%	8414.8020	-- Screw compressors	1%
7907.0020	-- Anodes	-2%	8207.5010	-- Drills other than parallel or straight shank twist drills	-2%	8414.8030	-- CNG compressors	1%
7907.0090	-- Other	1%	8207.5090	-- Other	-2%	8414.8040	-- Air curtains	1%
8001.1000	- Tin, not alloyed	-2%	8207.6000	- Tools for boring or broaching	-2%	8414.8050	-- Turbo chargers	1%
8001.2000	- Tin alloys	-2%	8207.7000	- Tools for milling	-2%	8414.8090	-- Other	1%
8002.0000	Tin waste and scrap.	-2%	8207.8000	- Tools for turning	-2%	8414.9010	-- Of machines of heading 8414.1000 and	-2%
8003.0000	Tin bars, rods, profiles and wire	-2%	8207.9000	- Other interchangeable tools	-2%	8414.9020	-- Of machines of heading 8414.3090	-2%
8007.0010	-- Tin plates, sheets and strip, of a thickness	1%	8208.1000	- For metal working	-2%	8414.9090	-- Other	1%
8007.0020	-- Tin foil (whether or not printed or backed with	1%	8208.2000	- For wood working	-2%	8415.9011	-- Enamelled and coated for anti-rust purposes	1%
8007.0030	-- Tin tubes, pipes and tube or pipe fittings (for	1%	8208.3000	- For kitchen appliances or for machines used by the food industry	1%	8415.9019	-- Other	1%
8101.1000	- Powders	-2%	8208.4000	- For agricultural, horticultural or forestry machines- Other:	-2%	8415.9029	-- Other	1%
8101.9400	-- Unwrought tungsten, including bars and rods	-2%	8208.9010	-- Knives and cutting blades for paper and paper board	-2%	8415.9030	-- Covers for inner body.	1%
8101.9600	-- Wire	-2%	8209.0000	Plates, sticks, tips and the like for tools,	-2%	8416.1000	- Furnace burners for liquid fuel	-2%
8101.9700	-- Waste and scrap	-2%	8210.0000	Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food drink.	1%	8416.2000	- Other furnace burners, including combination	-2%
8101.9910	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	-2%	8301.1000	- Padlocks	-2%	8416.3000	- Mechanical stokers, including their mechanical	-2%
8101.9990	-- Other	-2%	8302.2000	- Castors	1%	8416.9000	- Parts	-2%
8102.1000	- Powders	-2%	8308.1010	-- Hooks	1%	8417.1010	-- Kilns	-2%
8102.9400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	-2%	8308.1020	-- Eyes and eyelets	-2%	8417.1090	-- Other	-2%
8102.9500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	-2%	8309.9010	-- Aluminium lids for cans of carbonated soft drinks	1%	8417.2000	- Bakery ovens, including biscuit ovens	-2%
8102.9600	-- Wire	-2%	8311.2000	- Cored wire of base metal, for electric arc-welding	1%	8417.8000	- Other	-2%
8102.9700	-- Waste and scrap	-2%	8311.3000	- Coated rods and cored wire, of base metal, for	1%	8417.9000	- Parts	-2%
8102.9900	-- Other	-2%	8311.9000	- Other	1%	8418.6910	-- Milk chillers above 3000 litre capacity	1%
8103.2000	- Unwrought tantalum, including bars and rods	-2%	8401.1000	- Nuclear reactors	-2%	8418.6920	-- Refrigerating machines with engine fitted on a	1%
8103.3000	- Waste and scrap	-2%	8401.2000	- Machinery and apparatus for isotopic separation,	-2%	8418.9910	-- Evaporators (roll bond / fin / tube on platetypes)	-2%
8103.9000	- Other	-2%	8401.3000	- Fuel elements (cartridges) non- irradiated	-2%	8418.9920	-- Wire condensers	1%
8104.1100	-- Containing at least 99.8 % by weight of	-2%	8401.4000	- Parts of nuclear reactors	-2%	8418.9930	-- Of machine of heading 8418.6910	1%
8104.1900	-- Other	-2%	8402.1190	-- Other	-2%	8419.2000	- Medical, surgical or laboratory sterilisers	-2%
8104.2000	- Waste and scrap	-2%	8402.1990	-- Other	1%	8419.3100	- For agricultural products	-2%
8104.3000	- Raspings, turnings and granules, graded according to size; powders	-2%	8402.9010	-- For machines of heading 8402.1190	-2%	8419.3200	- For wood, paper pulp, paper or paperboard	-2%
8104.9000	- Other	-2%	8402.9020	-- For machines of heading 8402.1990	1%	8419.3900	- Other	-2%
8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	-2%	8403.9000	- Parts	1%	8419.6010	-- Mist eliminator	-2%
8105.3000	- Waste and scrap	-2%	8404.1000	- Auxiliary plants for use with boilers of heading	1%	8419.6090	-- Other	-2%
8105.9000	- Other	-2%	8404.9010	-- For machines of heading 8404.1000	-2%	8419.9010	-- Of machines of heading 8419.2000,	-2%
8106.0000	Bismuth and articles thereof, including waste	-2%	8404.9090	-- Other	1%	8419.9020	-- Of machine of heading 8419.4000	1%
8107.2000	- Unwrought cadmium; powders	-2%	8405.1000	- Producer gas or water gas generators, with or	-2%	8420.1000	- Calendaring or other rolling machines	-2%
8107.3000	- Waste and scrap	-2%	8405.9000	- Parts	-2%	8420.9100	- Cylinders	-2%
8107.9000	- Other	-2%	8406.1000	- Turbines for marine propulsion	-2%	8420.9900	- Other	-2%
8108.2000	- Unwrought titanium; powders	-2%	8406.8100	-- Of an output exceeding 40 MW	-2%	8421.1100	- Cream separators	-2%
8108.3000	- Waste and scrap	-2%	8406.8200	-- Of an output not exceeding 40 MW	-2%	8421.1900	- Other	1%
8108.9000	- Other	-2%	8406.9000	- Parts	-2%	8421.2100	-- For filtering or purifying water	1%
8109.2000	- Unwrought zirconium; powders	-2%	8407.1000	- Aircraft engines	-2%	8421.2200	-- For filtering or purifying beverages other than	1%
8109.3000	- Waste and scrap	-2%	8407.2100	- Outboard motors	-2%	8421.3910	-- Filter driers used with non-CFC refrigerant gases	-2%
8109.9000	- Other	-2%	8407.2800	-- Other	-2%	8421.3920	-- Filter driers used with CFC refrigerant gases	1%
8110.1000	- Unwrought antimony; powders	-2%	8407.9010	-- Gas engines	-2%	8421.3930	-- Mist eliminator	-2%
8110.2000	- Waste and scrap	-2%	8408.1000	- Marine propulsion engines	-2%	8421.9110	-- Of machines of heading 8421.1100 & 8421.19	-2%
8110.9000	- Other	-2%	8409.1000	- For aircraft engines	-2%	8421.9910	-- Of machine of heading 8421.3910, 8421.3920 & 8421.3930	-2%
8111.0000	Manganese and articles thereof, including waste and scrap.	-2%	8409.9150	-- Parts for marine engines	-2%	8422.1100	-- Of the household type	1%
8112.1200	-- Unwrought; powders	-2%	8409.9192	-- Parts for gas engine of heading 8407.9010	-2%	8422.1900	-- Other	1%
8112.1300	-- Waste and scrap	-2%	8409.9940	-- Parts for marine engines	-2%	8422.2000	- Machinery for cleaning or drying bottles or other	-2%
8112.1900	-- Other	-2%	8409.9999	-- Other	1%	8422.3000	- Machinery for filling, closing, sealing, or labelling	-2%
8112.2100	-- Unwrought; powders	-2%	8410.1100	-- Of a power not exceeding 1,000 kW	1%	8422.4000	- Other packing or wrapping machinery (including	-2%
8112.2200	-- Waste and scrap	-2%	8410.1200	-- Of a power exceeding 1,000 kW but not	-2%	8422.9010	-- Of dish washing machines	-2%
8112.2900	-- Other	-2%	8410.1300	-- Of a power exceeding 10,000 kW	-2%	8422.9090	-- Other	-2%
8112.5100	- Unwrought; powders	-2%	8410.9010	-- For machines of heading 8410.1100	1%	8423.1000	- Personal weighing machines, including baby	-2%
8112.5200	- Waste and scrap	-2%	8410.9090	-- Other	-2%	8423.2000	- Scales for continuous weighing of goods on	-2%
8112.5900	- Other	-2%	8411.1100	-- Of a thrust not exceeding 25 kN	-2%	8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales- Other weighing machinery:	-2%
8112.9200	- Unwrought; waste and scrap; powders	-2%	8411.1200	-- Of a thrust exceeding 25 kN	-2%	8423.8100	-- Having a maximum weighing capacity not	-2%
8112.9900	- Other	-2%	8411.2100	-- Of a power not exceeding 1,100 kW	-2%	8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	-2%
8113.0000	Cermet and articles thereof, including waste	-2%	8411.2200	-- Of a power exceeding 1,100 kW	-2%	8423.8900	- Other	-2%
8201.1000	- Spades and shovels	1%	8411.8100	-- Of a power not exceeding 5,000 kW	-2%	8423.9000	- Weighing machine weights of all kinds; parts of	-2%
8201.3000	- Mattocks, picks, hoes and rakes	1%	8411.8200	-- Of a power exceeding 5,000 kW	-2%	8424.2010	-- For agriculture	-2%
8201.4000	- Axes, bill hooks and similar hewing tools	1%	8411.9100	-- Of turbo-jets or turbo-propellers	-2%	8424.2020	-- For industry	1%
8201.5000	- Secateurs and similar one- handed pruners and	1%	8411.9900	-- Other	-2%	8424.3000	- Steam or sand blasting machines and similar jet	-2%
8201.6000	- Hedge shears, two- handed pruning shears and	1%	8412.1000	- Reaction engines other than turbo- jets	-2%	8424.8100	-- Agricultural or horticultural	-2%
8201.9000	- Other hand tools of a kind used in agriculture,	1%	8412.2100	- Linear acting (cylinders)	-2%	8424.8900	- Other	-2%
8202.1000	- Hand saws	1%	8412.2900	- Other	-2%	8424.9010	-- Of machines of heading 8424.2010, 8424.3000 & 8424.8100	-2%
8202.2000	- Band saw blades	-2%	8412.3100	- Linear acting (cylinders)	-2%	8424.9090	-- Other	-2%
8202.3100	-- With working part of steel	-2%	8412.3900	- Other	-2%	8425.1000	- Powered by electric motor	-2%
8202.3900	-- Other, including parts	-2%	8412.8010	-- Wind engines (wind mills)	-2%	8425.1900	- Other	-2%
8202.4000	- Chain saw blades	1%	8412.8090	-- Other	1%	8425.3100	- Powered by electric motor	-2%
8202.9100	-- Straight saw blades, for working metal	1%	8412.9010	-- For machines of heading 8412.3900 and	-2%	8425.3900	- Other	-2%
8202.9910	-- Ginsaw blades	1%	8412.9020	-- For machines of heading 8412.1000,	-2%	8425.4100	- Built-in jacking systems of a type used in garages	-2%
8202.9990	-- Other	1%	8412.9030	-- Of wind wheels	-2%	8425.4200	- Other jacks and hoists, hydraulic	1%
8203.1000	- Files, rasps and similar tools	1%	8412.9040	-- Of wind engines	-2%	8426.1110	-- Not exceeding 400 metric ton	1%
8203.2000	- Pliers (including cutting pliers), pincers, tweezers	1%	8412.9050	-- Of hot air engines	-2%	8426.1190	-- Other	-2%
8203.3000	- Metal cutting shears and similar tools	1%	8412.9060	-- Of compressed air engines	-2%	8426.1210	-- Not exceeding 20 t	-2%
8203.4000	- Pipe- cutters, bolt croppers, perforating punches	1%	8412.9090	-- Other	1%	8426.1290	-- Other	-2%
8204.1100	- Non-adjustable	-2%	8413.1100	-- Pumps for dispensing fuel or lubricants, of the	1%			
8204.1200	- Adjustable	-2%	8413.1910	-- Pumps for dispensing chemicals, fitted with	-2%			
8204.2000	- Interchangeable spanner sockets, with or without	-2%	8413.2000	- Hand pumps, other than those of subheading	1%			

PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)	PCT Code	Description	Increase/(Decrease)
8426.1910	--- Upto 400 metric ton	-2%	8439.3000	- Machinery for finishing paper or paperboard	-2%	8451.8010	--- Coating or laminating machine	-2%
8426.1990	--- Other	-2%	8439.9100	- Of machinery for making pulp of fibrouscellulosic material	-2%	8451.8020	--- Machinery for pressing	-2%
8426.2000	- Tower cranes	-2%	8439.9900	--- Other	-2%	8451.8030	--- Dressing and finishing machine	-2%
8426.3000	- Portal or pedestal jib cranes	-2%	8440.1000	- Machinery	-2%	8451.8040	--- Mercerizing machine	-2%
8426.4100	- - On tyres	-2%	8440.9000	- Parts	-2%	8451.8050	--- Sanforizing machines	-2%
8426.4900	- - Other	-2%	8441.1000	- Cutting machines	-2%	8451.8060	--- Stentering machines	-2%
8426.9100	- - Designed for mounting on road vehicles	1%	8441.2000	- Machines for making bags, sacks or envelopes	1%	8451.8070	--- Shrinking machines	-2%
8426.9900	- - Other	1%	8441.3000	- Machines for making cartons, boxes, cases,tubes, drums or similar containers, other than bymoulding	1%	8451.8090	- - Other	-2%
8427.1000	- Self- propelled trucks powered by an electricmotor-Other self- propelled trucks:	-2%	8441.4000	- Machines for moulding articles in paper pulp,	-2%	8451.9000	- Parts	-2%
8427.2010	--- Of a capacity not exceeding 3 ton	-2%	8441.8000	- Other machinery	1%	8452.2100	- - Automatic units	-2%
8427.2090	--- Other	-2%	8441.9010	--- Of machines of heading 8441.1000 &8441.4	-2%	8452.2900	- - Other	-2%
8427.9000	- Other trucks	-2%	8441.9090	- - Other	-2%	8452.3000	- Sewing machine needles	-2%
8428.1010	--- Passenger lifts	-2%	8442.3000	- Machinery, apparatus and equipment	-2%	8452.9020	--- Furniture, bases and covers for sewing	1%
8428.1020	--- Skip hoists	-2%	8442.4000	- Parts of the foregoing machinery, apparatus or	-2%	8452.9030	--- Parts of machine of heading 8452.1090	1%
8428.2000	- Pneumatic elevators and conveyors	-2%	8442.5000	- Plates, cylinders and other printing components;	-2%	8452.9090	- - Other	-2%
8428.3100	- - Specially designed for underground use	-2%	8443.1100	- - Offset printing machinery, reel-fed	-2%	8453.1000	- Machinery for preparing, tanning or workinghides, skins or leather	-2%
8428.3200	- - Other, bucket type	-2%	8443.1200	- - Offset printing machinery, sheet-fed, offcetype (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in theunfolded state)	-2%	8453.2000	- Machinery for making or repairing footwear	-2%
8428.3300	- - Other, belt type	-2%	8443.1300	- - Other offset printing machinery	-2%	8453.8000	- Other machinery	-2%
8428.3910	- - For cement plants	-2%	8443.1400	- - Letterpress printing machinery, reel fed,	-2%	8453.9000	- Parts	-2%
8428.3990	- - Other	-2%	8443.1500	- - Letterpress printing machinery, other thanreel fed, excluding flexographic printing	-2%	8454.1000	- Converters	-2%
8428.4000	- Escalators and moving walkways	-2%	8443.1600	- - Flexographic printing machinery	-2%	8454.2000	- Ingot moulds and ladles	-2%
8428.6000	- Teleferics, chair- lifts, ski- draglines; traction	-2%	8443.1700	- - Gravure printing machinery	-2%	8454.3000	- Casting machines	-2%
8428.9090	--- Other	-2%	8443.1910	- - Hot stamping machines	-2%	8454.9000	- Parts	-2%
8429.1100	- - Track laying	-2%	8443.1920	- - Label printing/embossing machines	-2%	8455.1000	- Tube mills	-2%
8429.1900	- - Other	-2%	8443.1930	- - Flat bed printing presses	-2%	8455.2100	- - Hot or combination hot and cold	-2%
8429.2000	- Graders and levellers	-2%	8443.1940	- - Proof presses	-2%	8455.2200	- - Cold	-2%
8429.3000	- Scrapers	-2%	8443.1951	- - On cotton textile	-2%	8455.3010	--- Cast iron rolls of a diameter not exceeding91.44 cm (36")	-2%
8429.4000	- Tamping machines and road rollers	-2%	8443.1959	- - Other	-2%	8455.3090	- - Other	-2%
8429.5100	- Front-end shovel loaders	-2%	8443.1990	- - Other	-2%	8455.9000	- Other parts	-2%
8429.5200	- - Machinery with a 360o revolving superstructure	-2%	8443.3100	- - Machines which perform two or more of the	-2%	8456.1010	--- Machines for working any material by removalof material, by laser or other light or photo beamin the production of semiconductor wafers	-2%
8429.5900	- - Other	-2%	8443.3200	- - Dot matrix printers	1%	8456.1090	--- Other	-2%
8430.1000	- Pile- drivers and pile extractors	-2%	8443.3220	- - Ink jet printers	1%	8456.2010	--- Machines for dry-etching patterns on	-2%
8430.2000	- Snow- ploughs and snow- blowers	-2%	8443.3230	--- Laser jet printers	1%	8456.2020	--- Apparatus for stripping or cleaning	-2%
8430.3100	- - Self propelled	-2%	8443.3240	- - Line printer	1%	8456.2090	- - Other	-2%
8430.3900	- - Other	-2%	8443.3250	- - Letter quality daisy wheel printer	1%	8456.3000	- Operated by electro- discharge processes	-2%
8430.4100	- - Self-propelled	-2%	8443.3260	- - Facsimile machine	-2%	8456.9000	- Other	-2%
8430.4900	- - Other	-2%	8443.3290	- - Other	1%	8457.1000	- Machining centres	-2%
8430.5000	- Other machinery, self- propelled	-2%	8443.3910	- - Photocopying apparatus	-2%	8457.2000	- Unit construction machines (single station)	-2%
8430.6100	- - Tamping or compacting machinery	-2%	8443.3990	- - Other	-2%	8457.3000	- Multi- station transfer machines	-2%
8430.6900	- - Other	-2%	8443.9100	- - Parts and accessories of printing machinery	-2%	8458.1100	- - Numerically controlled	-2%
8431.1000	- Of machinery of heading 84.25	-2%	8443.9910	- - Automatic documents feeders of copying	-2%	8458.1900	- - Other	-2%
8431.2000	- Of machinery of heading 84.27	-2%	8443.9920	- - Paper feeders of copying machines	-2%	8458.9100	- - Numerically controlled	-2%
8431.3100	- - Of lifts, skip hoists or escalators	-2%	8443.9930	- - Sorters of copying machines	-2%	8458.9900	- - Other	-2%
8431.3900	- - Other	-2%	8443.9940	- - Other parts of copying machines	-2%	8459.1000	- Way- type unit head machines	-2%
8431.4100	- Buckets, shovels, grabs and grips	-2%	8443.9950	- - Toner and ink cartridges for computer printers	1%	8459.2100	- - Numerically controlled	-2%
8431.4200	- Bulldozer or angledozer blades	-2%	8443.9990	- - Other	-2%	8459.2910	- - Drilling machines with drilling capacity upto 62	-2%
8431.4300	- - Parts for boring or sinking machinery of	-2%	8444.0000	- Machines for extruding, drawing, texturing or	-2%	8459.2990	- - Other	-2%
8431.4900	- - Other	-2%	8445.1100	- - Carding machines	-2%	8459.3100	- - Numerically controlled	-2%
8432.1010	--- Chisel ploughs	-2%	8445.1200	- - Combing machines	-2%	8459.3910	- - Vertical copy boring and milling machine with	-2%
8432.1090	--- Other	-2%	8445.1300	- - Drawing or roving machines	-2%	8459.3990	- - Other	-2%
8432.2100	- - Disc harrows	-2%	8445.1910	- - Blow room machinery	-2%	8459.4010	- - Numerically controlled	-2%
8432.2910	--- Cultivators	-2%	8445.1990	- - Other	-2%	8459.4090	- - Other	-2%
8432.2990	--- Other	-2%	8445.2000	- - Textile spinning machines	-2%	8459.5100	- - Numerically controlled	-2%
8432.3010	--- Seeding drills	-2%	8445.3000	- - Textile doubling or twisting machines	-2%	8459.5910	- - Horizontal,vertical or universal versions with	-2%
8432.3090	--- Other	-2%	8445.4010	- - Weft winding machines	-2%	8459.5990	- - Other	-2%
8432.4000	- Manure spreaders and fertiliser distributors	-2%	8445.4020	- - Conebobbin winding machines	-2%	8459.6100	- - Numerically controlled	-2%
8432.8010	- - Rotators	-2%	8445.4030	- - Reeling machines	-2%	8459.6910	--- Vertical turret(Bridgeport type) millingmachine with long travel 750 mm, vertical travel400 mm and cross travel 300 mm	-2%
8432.8090	- - Other	-2%	8445.4090	- - Other	-2%	8459.6920	--- Universal engraving machine with clampingarea 500 x 200 mm with pantograph ratio from 1:1to 1:50	-2%
8432.9000	- Parts	-2%	8445.9000	- Other	-2%	8459.6990	- - Other	-2%
8433.1100	- Powered, with the cutting device rotating in a	-2%	8446.1000	- For weaving fabrics of a width not exceeding30cm- For weaving fabrics of a width exceeding 30 cm,shuttle type:	1%	8459.7010	- - Numerically controlled	-2%
8433.1900	- - Other	-2%	8446.2900	- - Other	-2%	8459.7090	- - Other	-2%
8433.2000	- Other mowers, including cutters bars for tractor	-2%	8446.3000	- For weaving fabrics of a width exceeding 30 cm,	-2%	8460.1100	- - Numerically controlled	-2%
8433.3000	- Other haymaking machinery	-2%	8447.1100	- - With cylinder diameter not exceeding 165 mm	-2%	8460.1900	- - Other	-2%
8433.4000	- Straw or fodder balers, including pick- up balers	-2%	8447.1200	- - With cylinder diameter exceeding 165 mm	-2%	8460.2100	- - Numerically controlled	-2%
8433.5100	- - Combine harvester-threshers	-2%	8447.2000	- Flat knitting machines; stitch- bonding machines	-2%	8460.2900	- - Other	-2%
8433.5200	- - Other threshing machinery	-2%	8447.9010	- - Multi head embroidery machines	-2%	8460.3100	- - Numerically controlled	-2%
8433.5300	- - Root or tuber harvesting machines	-2%	8447.9090	- - Other	-2%	8460.3900	- - Other	-2%
8433.5900	- - Other	-2%	8448.1100	- - Dobbies and Jacquards; card reducing,copying, punching or assembling machines foruse therewith	-2%	8460.4000	- Honing or lapping machines	-2%
8433.6000	- Machines for cleaning, sorting or grading eggs,fruit or other agricultural produce	-2%	8448.1900	- - Other	-2%	8460.9010	- - Bench-type grinding machines	-2%
8433.9000	- Parts	-2%	8448.3110	- - Parts and accessories of machines of heading	-2%	8460.9090	- - Other	-2%
8434.1000	- Milking machines	-2%	8448.3190	- - Other	1%	8461.2010	--- Shaping machines having stroke notexceeding 45 cm	-2%
8434.2000	- Dairy machinery	-2%	8448.3200	- - Of machines for preparing textile fibres, other	-2%	8461.2090	- - Other	-2%
8434.9000	- Parts	-2%	8448.3310	- - Spindle flyers and ring travellers	-2%	8461.3000	- Broaching machines	-2%
8435.1010	--- For beverage manufacturing	-2%	8448.3320	- - Spindles	-2%	8461.4000	- Gear cutting, gear grinding or gear finishing	-2%
8435.1090	--- Other	-2%	8448.3900	- - Other	-2%	8461.5010	- - High speed hacksaw machines of cutting	-2%
8435.9000	- Parts	-2%	8448.4290	- - Other	1%	8461.5090	- - Other	-2%
8436.1000	- Machinery for preparing animal feeding stuffs	-2%	8448.4910	- - Shuttles	-2%	8461.9000	- Other	-2%
8436.2100	- - Poultry incubators and brooders	-2%	8448.4990	- - Other	1%	8462.1010	- - Numerically controlled	-2%
8436.2900	- - Other	-2%	8448.5100	- - Sinkers, needles and other articles used in	-2%	8462.1090	- - Other	-2%
8436.8000	- Other machinery	-2%	8448.5900	- - Other	-2%	8462.2100	- - Numerically controlled	-2%
8436.9100	- - Of poultry-keeping machinery or poultry	-2%	8449.0000	- Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes,including machinery for making felt hats;blocks for making hats,	-2%	8462.2900	- - Other	-2%
8436.9900	- - Other	-2%	8451.1000	- - Dry- cleaning machines	-2%	8462.3100	- - Numerically controlled	-2%
8437.1000	- Machines for cleaning, sorting or grading seed,	-2%	8451.2100	- - Each of a dry linen capacity not exceeding 10kg	-2%	8462.3900	- - Other	-2%
8437.8000	- Other machinery	-2%	8451.2900	- - Other	-2%	8462.4100	- - Numerically controlled	-2%
8437.9000	- Parts	-2%	8451.3000	- Ironing machines and presses (including fusing	-2%	8462.4900	- - Other	-2%
8438.1000	- Bakery machinery and machinery for the	-2%	8451.4010	- - Washing machine	-2%	8462.9110	- - Of pressure not exceeding 60.963 metric tons	1%
8438.2000	- Machinery for the manufacture of confectionery,	-2%	8451.4020	- - Bleaching machine	-2%	8462.9190	- - Other	-2%
8438.3010	--- For sugarcane crushers	-2%	8451.4030	- - Dyeing machine	-2%	8462.9900	- - Other	-2%
8438.3090	--- Other	-2%	8451.5000	- Machines for reeling, unreeling, folding, cuttingor pinking textile fabrics- Other machinery;	-2%	8463.1000	- Draw- benches for bars, tubes profiles, wire orthe like	-2%
8438.5000	- Machinery for the preparation of meat or poultry	-2%				8463.2000	- Thread rolling machines	-2%
8438.6000	- Machinery for the preparation of fruits, nuts or	-2%				8463.3000	- Machines for working wire	-2%
8438.8010	--- For cereal food manufacture	-2%				8463.9000	- Other	-2%
8438.8020	--- For fish preparation	-2%				8464.1000	- Sawing machines	-2%
8438.8090	--- Other	-2%						
8438.9010	- - Of machines of heading 8438.3000 and	1%						
8438.9090	- - Other	-2%						
8439.1000	- Machinery for making pulp of fibrous cellulosic	-2%						
8439.2000	- Machinery for making paper or paperboard	-2%						

PCT Code	Description	Increase/(Decrease)
8464.2010	--- Grinding machines	-2%
8464.2090	--- Polishing machines	-2%
8464.9000	- Other	-2%
8465.1000	- Machines which can carry out different types of	-2%
8465.9110	--- Hacksaw machines with blades of length not	-2%
8465.9190	--- Other	-2%
8465.9200	-- Planing, milling or moulding (by cutting) machines	-2%
8465.9300	-- Grinding, sanding or polishing machines	-2%
8465.9400	-- Bending or assembling machines	-2%
8465.9500	-- Drilling or morticing machines	-2%
8465.9600	-- Splitting, slicing or paring machines	-2%
8465.9900	-- Other	-2%
8466.1000	- Tool holders and self - opening dieheads	-2%
8466.2000	- Work holders	-2%
8466.3000	- Dividing heads and other special attachments for machine- tools- Other:	-2%
8466.9100	-- For machines of heading 84.64	-2%
8466.9200	-- For machines of heading 84.65	-2%
8466.9310	--- Of machine of heading 8458.1900,8458.9900, 8459.2910, 8459.3910, 8459.5910,8459.6910, 8459.7090, 8460.9010, 8461.2010,8459.6920 & 8461.5910	-2%
8466.9390	--- Other	-2%
8466.9410	--- Of machine of heading 8462.1090,8462.9110 & 8465.9110	-2%
8466.9490	--- Other	-2%
8467.1100	-- Rotary type (including combined rotary-	-2%
8467.1900	-- Other	-2%
8467.2100	-- Drills of all kinds	-2%
8467.2200	-- Saws	-2%
8467.2900	-- Other	-2%
8467.8100	-- Chain saws	-2%
8467.8900	-- Other	-2%
8467.9100	-- Of chain saws	-2%
8467.9200	-- Of pneumatic tools	-2%
8467.9900	-- Other	-2%
8468.1000	- Hand- held blow pipes	-2%
8468.2000	- Other gas- operated machinery and apparatus	-2%
8468.8000	- Other machinery and apparatus	-2%
8468.9000	- Parts	-2%
8469.0000	Typewriters other than printers of heading84.43; word- processing machines.	-2%
8470.1000	- Electronic calculators capable of operation without an external source of electric power andpocket- size data recording, reproducing anddisplaying machines with calculating functions- Other electronic calculating machines:	-2%
8470.2100	-- Incorporating a printing device	-2%
8470.2900	-- Other	-2%
8470.3000	- Other calculating machines	-2%
8470.5000	- Cash registers	-2%
8470.9000	- Other	-2%
8471.3010	--- Laptop computers, notebooks whether or not	1%
8471.3020	--- Personal computers	1%
8471.3090	--- Other	1%
8471.4110	--- Micro computer	1%
8471.4120	--- Large or Main frame	1%
8471.4190	--- Other	1%
8471.4900	-- Other, presented in the form of systems	1%
8471.5000	- Processing units other than those of sub-heading 8471.41 or 8471.49, whether or notcontaining in the same housing one or two of the following types of unit: storage units, input units,output units- Input or output units, whether or not containingstorage units in the same housing:	1%
8471.6010	--- Key boards	1%
8471.6020	--- Mouse and other pointing devices	1%
8471.6030	--- Scanner	1%
8471.6090	--- Other	1%
8471.7010	--- Floppy disk drives	1%
8471.7020	--- Hard disk drive	1%
8471.7030	--- Tape drive	1%
8471.7040	--- CD-ROM drive	1%
8471.7050	--- Digital video disc drive	1%
8471.7060	--- Removable or exchangeable disc drives	1%
8471.7090	--- Other	1%
8471.8010	--- C.D.ROM writer	1%
8471.8090	--- Other	1%
8471.9010	--- Control units	1%
8471.9020	--- Multi media kits for PCs	1%
8471.9090	--- Other	1%
8472.1000	- Duplicating machines	-2%
8472.3000	- Machines for sorting or folding mail or forinserting mail in envelopes or bands, machinesfor opening, closing or sealing mail and machinesfor affixing or cancelling postage stamps- Other:	-2%
8472.9010	--- Automated Teller Machines (ATM)	-2%
8472.9090	--- Other	-2%
8473.1000	- Parts and accessories of the machines ofheading 84.69- Parts and accessories of the machines ofheading 84.70:	-2%
8473.2100	-- Of the electronic calculating machines of	-2%
8473.2900	-- Other	-2%
8473.3010	--- Casings (with power supply) for computers	1%
8473.3020	--- Cleaning discs for computer drives	1%
8473.3090	--- Other	1%
8473.4000	- Parts and accessories of the machines ofheading 84.72	1%
8473.5000	- Parts and accessories equally suitable for usewith machines of two or more of the headings84.69 to 84.72	1%
8474.1010	--- For cement industry	1%
8474.1020	--- screening plant	-2%
8474.1090	--- Other	-2%
8474.2010	--- For cement industry	-2%
8474.2090	--- Other	-2%

PCT Code	Description	Increase/(Decrease)
8474.3110	--- For cement industry	-2%
8474.3120	--- Concrete batching plant	-2%
8474.3130	--- Concrete transit mixer drum	-2%
8474.3190	--- Other	-2%
8474.3210	--- Not exceeding 150 t/h	-2%
8474.3290	--- Other	-2%
8474.3900	-- Other	-2%
8474.8010	--- Hydraulic press for ceramic industry ofcapacity exceeding 80 tons	-2%
8474.8090	--- Other	-2%
8474.9010	--- Of machine of heading 8474.1020,8474.3120, 8474.3210, 8474.3290, 8474.3910 &8474.801	-2%
8474.9020	--- Of machine of heading 8474.2010,8474.2090, 8474.3110, 8474.3130, 8474.3190 &8474.809	-2%
8474.9090	--- Other	1%
8475.1000	- Machines for assembling electric or electronic	-2%
8475.2100	- Machines for making optical fibres andpreforms thereof	-2%
8475.2900	-- Other	-2%
8475.9000	- Parts	-2%
8476.2100	-- Incorporating heating or refrigerating devices	1%
8476.2900	-- Other	1%
8476.8100	-- Incorporating heating or refrigerating devices	1%
8476.8900	-- Other	1%
8476.9000	- Parts	1%
8477.1000	- Injection- moulding machines	-2%
8477.2000	- Extruders	-2%
8477.3010	--- Of capacity not exceeding 0.22 litres	-2%
8477.3090	--- Other	-2%
8477.4010	--- Of capacity not exceeding 0.228 litres	-2%
8477.4090	--- Other	-2%
8477.5100	-- For moulding or retreading pneumatic tyres orfor moulding or otherwise forming inner tubes	-2%
8477.5900	-- Other	-2%
8477.8000	- Other machinery	-2%
8477.9000	- Parts	-2%
8478.1000	- Machinery	-2%
8478.9000	- Parts	-2%
8479.1010	--- Asphalt pavers	-2%
8479.1090	--- Other	-2%
8479.2000	- Machinery for the extraction or preparation of	-2%
8479.3000	- Presses for the manufacture of particle board or	-2%
8479.4000	- Rope or cable making machines	-2%
8479.5000	- Industrial robots, not elsewhere specified or	-2%
8479.6000	- Evaporative air coolers	-2%
8479.7100	-- Of a kind used in airports	-2%
8479.7900	-- Other	-2%
8479.8100	-- For treating metal, including electric wire coil-	-2%
8479.8210	--- Match making machines	-2%
8479.8220	--- Soap making machines	-2%
8479.8230	--- Oil refining machines	-2%
8479.8290	--- Other	-2%
8479.8910	--- Eyeleting, fastening and thread sucking	-2%
8479.8920	--- Automatic machines for attaching rivets,metal buttons, eyelets etc on garments.	-2%
8479.8930	--- Labeling machines	-2%
8479.8940	--- Capsule polishers	-2%
8479.8950	--- Tyre changers	-2%
8479.8960	--- 3D printer	1%
8479.8990	--- Other	-2%
8479.9010	--- Of machines of heading 8479.2000,8479.6000, 8479.8210, 8479.8230 & 8479. 8290	-2%
8479.9090	--- Other	-2%
8480.1000	- Moulding boxes for metal foundry	-2%
8480.2000	- Mould bases	-2%
8480.3000	- Moulding patterns	-2%
8480.4100	-- Injection or compression types	-2%
8480.4900	-- Other	-2%
8480.5000	- Moulds for glass	-2%
8480.6000	- Moulds for mineral materials	-2%
8480.7100	-- Injection or compression types	-2%
8480.7900	-- Other	-2%
8481.1000	- Pressure- reducing valves	1%
8481.2000	- Valves for oleohydraulic or pneumatic	1%
8481.3000	- Check (nonreturn) valves	1%
8481.4000	- Safety or relief valves	1%
8481.8090	-- Other	1%
8481.9000	- Parts	1%
8482.1000	- Ball bearings	1%
8482.2000	- Tapered roller bearings, including cone and	1%
8482.3000	- Spherical roller bearings	1%
8482.4000	- Needle roller bearings	1%
8482.5000	- Other cylindrical roller bearings	1%
8482.8000	- Other, including combined ball/ roller bearings	1%
8482.9100	-- Balls, needles and rollers	-2%
8482.9910	-- Rings for bearings	-2%
8482.9990	-- Other	-2%
8483.2000	- Bearing housings, incorporating ball or roller	1%
8483.3030	--- Fabric bearings	-2%
8484.1010	--- Spiral wound	-2%
8484.2020	--- Metal Jacketed gaskets	-2%
8484.2090	-- Other	-2%
8486.1000	- Machines and apparatus for the manufacture of	-2%
8486.2000	- Machines and apparatus for the manufacture of	-2%
8486.3000	- Machines and apparatus for the manufacture of	-2%
8486.4000	- Machines and apparatus specified in Note 9 (C)to this Chapter	-2%
8486.9000	- Parts and accessories.	-2%
8487.1000	- Ships' or boats' propellers and blades therefor	-2%
8501.1000	- Motors of an output not exceeding 37.5 W	-2%
8501.2000	- Universal AC/DC motors of an output exceeding	-2%
8501.3300	-- Of an output exceeding 75 kW but notexceeding 375 kW	-2%

PCT Code	Description	Increase/(Decrease)
8501.3400	-- Of an output exceeding 375 kW	-2%
8501.4010	--- Of an output not exceeding 60 watts	-2%
8501.5110	--- Submersible motors of stainless steel	-2%
8501.5120	--- AC clutch motors for industrial sewingmachine	-2%
8501.5210	--- Submersible motors of stainless steel	-2%
8501.5220	--- AC clutch motors for industrial sewingmachine	-2%
8501.5320	--- Submersible motors of stainless steel	-2%
8501.5330	-- Geared motors	-2%
8501.5340	--- H.T Motors with operating input voltage above1 kV	-2%
8501.5390	--- Other	-2%
8501.6490	--- Other	-2%
8502.1110	--- Of an output not exceeding 5 kVA	1%
8502.1200	-- Of an output exceeding 75 kVA but notexceeding 375 kVA - Of an output exceeding 375 kVA:	1%
8502.1310	--- Of an output exceeding 375 kVA but not	1%
8502.1390	--- Other	-2%
8502.2000	- Generating sets with spark- ignition internal	1%
8502.3100	-- Wind-powered	-2%
8502.3900	-- Other	-2%
8503.0010	--- Of machine of heading 8501.1000,8501.2000, 8501.3100, 8501.3200, 8501.3300,8501.3400, 8501.4010, 8501.5320, 8501.5330,8502.3100 &8502.3900	-2%
8503.0020	--- Of machine of heading 8501.5340,8501.5390, 8502.1110, 8502.1390 & 8502.2000	1%
8503.0090	--- Other	1%
8504.4010	-- Un-interrupted power supply (UPS) of power	1%
8504.4020	-- Battery chargers	1%
8504.4090	-- Other	1%
8504.9010	--- On load-tape changer for power transformers	-2%
8504.9020	--- Bushings for power transformers	-2%
8504.9030	--- Of machines of heading 8504.4090	-2%
8504.9040	--- Toroidal cores and strips	1%
8504.9090	-- Other	1%
8505.1100	-- Of metal	-2%
8505.1900	-- Other	-2%
8505.2000	- Electro- magnetic couplings, clutches andbrakes	-2%
8505.9000	- Other, including parts	-2%
8506.1000	- Manganese dioxide	1%
8506.3000	- Mercuric oxide	1%
8506.4000	- Silver oxide	1%
8506.5000	- Lithium	1%
8506.6000	- Air- zinc	1%
8506.8000	- Other primary cells and primary batteries	1%
8506.9010	--- Brass caps for dry battery cell	-2%
8506.9090	--- Other	-2%
8507.2010	--- Sealed lead-acid batteries used in telephone	10%
8507.3000	- Nickel- cadmium	1%
8507.4000	- Nickel- iron	1%
8507.5000	- Nickel-metal hydride	1%
8507.6000	- Lithium-ion	1%
8507.8000	- Other	1%
8507.9000	- Parts	1%
8508.6010	-- Industrial vacuum cleaner	-2%
8508.7000	- Parts	1%
8510.1000	- Shavers	-2%
8510.2000	- Hair clippers	-2%
8510.3000	- Hair- removing appliances	-2%
8510.9000	- Parts	-2%
8511.1000	- Sparking plugs	1%
8513.1010	--- Miners' safety lamps	-2%
8513.1020	--- Other safety lamps; Morse signalling lamps;	1%
8513.1030	--- Rechargeable emergency light	1%
8513.1040	--- Torches	1%
8513.1050	--- Hurricane lanterns	1%
8513.1090	--- Other	1%
8513.9010	--- Of Miners' safety lamps	-2%
8513.9090	--- Other	1%
8514.1000	- Resistance heated furnaces and ovens	-2%
8514.2000	- Furnaces and ovens functioning by induction or	-2%
8514.3000	- Other Furnaces and ovens	-2%
8514.4000	- Other equipment for the heat treatment ofmaterials by induction or dielectric loss	-2%
8514.9000	- Parts	-2%
8515.1100	-- Soldering iron and guns	-2%
8515.1900	-- Other	-2%
8515.2100	-- Fully or partly automatic	-2%
8515.2900	-- Other	-2%
8515.3100	-- Fully or partly automatic	-2%
8515.3900	-- Other	-2%
8515.8000	- Other machines and apparatus	-2%
8515.9000	- Parts	-2%
8516.8010	--- Electric Heating Element forRefrigerators/Power condensation heater formotors	1%
8516.9000	- Parts	-2%
8517.1220	--- Fixed wireless terminal and CDMA	1%
8517.1230	--- Satellite mobile phone, whether or not	1%
8517.1810	--- Video phones	1%
8517.1890	--- Other	1%
8517.6100	--- Base stations	1%
8517.6210	--- Voice frequency telegraphy	1%
8517.6220	--- Modems	1%
8517.6230	--- High bit rate digital hierarchy system (SDH)	1%
8517.6240	--- Digital loop carrier system (DLC)	1%
8517.6250	--- Synchronous digital hierarchy system (SDH)	1%
8517.6260	--- Multiplexers, statistical multiplexers	1%
8517.6290	--- Other	1%
8517.6910	--- ISDN system	1%
8517.6920	--- ISDN terminal adapters	1%
8517.6930	--- Routers	1%
8517.6940	--- Subscriber end equipment	1%

PCT Code	Description	Increase/(Decrease)
8517.6950	--- Set top boxes for gaining access to internet	1%
8517.6960	--- Attachments for telephones	1%
8517.6970	--- Networking equipments like LAN bridges,hubs, switches and repeaters	1%
8517.6980	--- Multi-station access units	1%
8517.6990	--- Other	1%
8517.7000	- Parts	1%
8518.1010	--- Microphones having a frequency range of 300	-2%
8518.1090	--- Other	1%
8518.2910	--- Loudspeakers, without housing, having a	-2%
8518.9000	- Parts	1%
8519.8110	--- Dubbing system of a kind used in film studios	-2%
8519.8920	--- Dubbing system of a kind used in film studios	-2%
8522.1000	- Pick- up cartridges	-2%
8522.9000	- Other	-2%
8523.2100	-- Cards incorporating a magnetic stripe	-2%
8523.2910	--- Magnetic discs	-2%
8523.4110	--- Compact disc (CD)	1%
8523.4120	--- Digital versatile discs (DVD)	1%
8523.4190	--- Other	1%
8523.4910	--- containing software	1%
8523.4920	--- Discs for laser reading system containing audio material	1%
8523.4930	--- Discs for laser reading system containing	1%
8523.4990	--- Other	1%
8523.5110	--- Multimedia memory cards (MMC), SD cards	-2%
8523.5120	--- Other multimedia storage devices capable of	-2%
8523.5190	--- Other	-2%
8523.5210	--- SIM cards	-2%
8523.5220	--- Memory cards	-2%
8523.5910	--- Proximity cards and tags	-2%
8523.5990	--- Other	1%
8523.8010	--- Other, for reproducing representations of	-2%
8523.8030	--- Infonation technology software	-2%
8523.8040	--- Video tapes of education nature	-2%
8523.8050	--- Digital Quran	1%
8523.8090	--- Other	1%
8525.5010	--- Radio broadcast transmitter	1%
8525.5020	--- TV broadcast transmitter	1%
8525.5030	--- Communication jamming equipment	1%
8525.5040	--- Wireless microphone	1%
8525.5090	--- Other	-2%
8525.6010	--- Blue tooth whether or not capable Of	1%
8525.6020	--- Radio paging apparatus	1%
8525.6030	--- Walkie talkie set	1%
8525.6040	--- VSAT terminals	1%
8525.6050	--- Other satellite communication equipment	1%
8525.6060	--- Vehicle tracking system	1%
8525.6070	--- Modems	1%
8525.6090	--- Other	1%
8525.8010	--- Close circuit TV cameras	1%
8525.8020	--- Multimedia still/video camera	1%
8525.8030	--- Television cameras	1%
8525.8040	--- Digital cameras	1%
8525.8050	--- Video cameras recorders	1%
8525.8090	--- Other	1%
8526.1000	- Radar apparatus	-2%
8526.9100	- Radio navigational aid apparatus	-2%
8526.9200	- Radio remote control apparatus	-2%
8527.9910	--- Modems	1%
8528.4190	--- Other	1%
8528.5100	- Of a kind solely or principally used in an	1%
8528.6110	--- Multimedia projector	-2%
8528.6190	--- Other	-2%
8529.1090	--- Other	1%
8529.9020	--- T.V tuners	-2%
8530.1000	- Equipment for railways or tramways	-2%
8530.8000	- Other equipment	-2%
8530.9000	- Parts	-2%
8531.1000	- Burglar or fire alarms and similar apparatus	-2%
8531.8000	- Other apparatus	1%
8531.9010	--- Panic button	-2%
8531.9020	--- Parts of apparatus of sub-heading 8531.2000	-2%
8531.9090	--- Other	-2%
8532.2100	--- Tantalum	1%
8532.2300	--- Ceramic dielectric, single layer	1%
8532.2400	--- Ceramic dielectric, multilayer	1%
8532.9010	--- Capacitors decks of metal or plastic with	1%
8532.9020	--- Capacitors terminals	1%
8533.1000	- Fixed carbon resistors, composition or film types	-2%
8533.2100	- For a power handling capacity not exceeding 20 W	-2%
8533.2900	- Other	-2%
8533.3100	- For a power handling capacity not exceeding 20 W	-2%
8533.3900	- Other	-2%
8533.4000	- Other variable resistors, including rheostats and	-2%
8533.9000	- Parts	-2%
8535.2190	--- Other	1%
8535.2900	--- Other	1%
8535.3090	--- Other	1%
8535.4090	--- Other	1%
8535.9000	- Other	1%
8536.2010	--- Circuit breakers above 10 amp	-2%
8536.2020	--- Air Circuit breakers, multi phase	-2%
8536.4100	- For a voltage not exceeding 60 V	-2%
8536.4900	- Other	-2%
8536.5010	--- Pressure switches	1%
8536.6910	--- Plugs and Sockets with pins 16 and above	-2%
8536.9010	--- Wafer probes	-2%
8536.9030	--- Mangetic contactors/thermal protectors for	1%

PCT Code	Description	Increase/(Decrease)
8538.9010	--- Vacuum Interrupters for vacuum circuit	-2%
8538.9090	--- Other	1%
8539.2190	--- Other	1%
8539.9010	--- Tungsten filament and lead in wire for bulbs and tube lights	-2%
8539.9020	--- Base cap for bulb	-2%
8539.9030	--- Base cap for tube light	1%
8539.9040	--- Parts for energy saving lamps	-2%
8539.9090	--- Other	1%
8540.1100	- Colour	-2%
8540.1200	- Monochrome	-2%
8540.2000	- Television camera tubes; image converters and	-2%
8540.4000	- Data/graphic display tubes, monochrome;	-2%
8540.6000	- Other cathode- ray tubes	-2%
8540.7100	-- Magnetrons	-2%
8540.7900	-- Other	-2%
8540.8100	-- Receiver or amplifier valves and tubes	-2%
8540.8900	-- Other	-2%
8540.9100	-- Of cathode-ray tubes	-2%
8540.9900	-- Other	-2%
8541.1000	- Diodes, other than photosensitive of light emitting diodes- Transistors, other than photosensitive transistors:	-2%
8541.2100	-- With a dissipation rate of less than 1 W	-2%
8541.2900	-- Other	-2%
8541.3000	- Thyristors, diacs and triacs, other than	-2%
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	-2%
8541.5000	- Other semiconductor devices	-2%
8541.6000	- Mounted piezo- electric crystals	-2%
8541.9000	- Parts	-2%
8542.3100	-- Processors and controllers, whether or not	-2%
8542.3200	-- Memories	-2%
8542.3300	-- Amplifiers	-2%
8542.3900	-- Other	-2%
8542.9000	- Parts	-2%
8543.1000	- Particle accelerators	1%
8543.2000	- Signal generators	1%
8543.3000	- Machines and apparatus for electroplating,	-2%
8543.7010	--- Remote control	-2%
8543.7090	--- Other	-2%
8543.9010	--- Of machines of heading 8543.1000 & 8543.2	-2%
8543.9090	--- Other	-2%
8544.1110	--- Enamelled wire with nylon cover	1%
8544.4210	--- Computer leads	-2%
8544.4920	--- Multi core, flexible, flat type copper, insulated (all features together)	1%
8545.1100	-- Of a kind used for furnaces	-2%
8545.1900	-- Other	1%
8545.2000	- Brushes	1%
8545.9020	--- For dry battery cells	-2%
8545.9090	--- Other	1%
8548.1010	--- Batteries plates	1%
8548.1090	--- Other	-2%
8601.1000	- Powered from an external source of electricity	-2%
8601.2000	- Powered by electric accumulators	-2%
8602.1000	- Diesel- electric locomotives	-2%
8602.9000	- Other	-2%
8603.1000	- Powered from an external source of electricity	-2%
8603.9000	- Other	-2%
8604.0000	- Railway or tramway maintenance or service	-2%
8605.0000	- 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 86.04.)	-2%
8606.1000	- Tank wagons and the like	-2%
8606.3000	- Self- discharging vans and wagons, other than	-2%
8606.9100	-- Covered and closed	-2%
8606.9200	-- Open, with non-removable sides of a height	-2%
8606.9900	-- Other	-2%
8607.1100	- Driving bogies and bissel-bogies	-2%
8607.1200	- Other bogies and bissel bogies	-2%
8607.1900	- Other, including parts	-2%
8607.2100	- Air brakes and parts thereof	-2%
8607.2900	- Other	-2%
8607.3000	- Hooks and other coupling devices, buffers, and	-2%
8607.9100	- Of locomotives	-2%
8607.9900	- Other	-2%
8608.0000	- Railway or tramway track fixtures and fittings;	-2%
8609.0000	- Containers (including containers for the	1%
8701.2010	--- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	-10%
8701.2020	--- Road tractors for semi-trailers (prime movers)	-10%
8701.2030	--- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	5%
8701.2040	--- Road tractors for semi-trailers (prime movers) of 280 HP and above	5%
8701.2090	--- Other	1%
8701.9010	--- Components for the assembly / manufacture of agricultural tractors, in any kit form	1%
8701.9020	--- Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100HP	1%
8701.9090	--- Other	1%
8702.9020	--- Fully dedicated CNG buses (CBU)0	18%
8702.9030	--- Fully dedicated LPG buses (CBU)	18%
8704.3140	--- Components for the assembly / manufacture of 3-wheeler cargo loader, in any kit form	-10%
8704.3150	--- 3-Wheeler cargo loader (CBU)	-10%
8711.1010	--- Components for the assembly / manufacture of vehicles in any kit form	-15%

PCT Code	Description	Increase/(Decrease)
8711.1090	--- Other	-15%
8711.2010	--- Components for the assembly / manufacture of vehicles, in any kit form	-15%
8711.2090	--- Other	-15%
8711.3010	--- Components for the assembly / manufacture of vehicles, in any kit form	-15%
8711.3020	--- Motorbike rikshaws in CBU	-15%
8711.3090	--- Other	-15%
8711.4010	--- Components for the assembly / manufacture of vehicles, in any kit form	-15%
8711.4090	--- Other	-15%
8711.5010	--- Components for the assembly / manufacture of vehicles, in any kit form	-15%
8711.5090	--- Other	-15%
8711.9010	--- Components for the assembly / manufacture of vehicles, in any kit form, excluding those of heading 8711.9030	-15%
8711.9020	--- Components for the assembly / manufacture of electric bikes, in any kit form	-15%
8711.9030	--- Electric bikes (CBU)	-15%
8711.9090	--- Other	-15%
8713.1000	- Not mechanically propelled	-2%
8713.9000	- Other	-2%
8714.2000	- Of carriages for disabled persons	-2%
8714.9310	--- Free wheel sprocket wheel for bicycle of heading 87.12	1%
8716.1010	--- Components for the assembly / manufacture of vehicles, in any kit form	1%
8716.1090	--- Other	1%
8716.2010	--- Components for the assembly / manufacture of vehicles, in any kit form	1%
8716.2090	--- Other	1%
8716.3110	--- Components for the assembly / manufacture of vehicles, in any kit form	1%
8716.3190	--- Other	1%
8716.3910	--- Components for the assembly / manufacture of vehicles, in any kit form	1%
8716.3990	--- Other	1%
8716.4010	--- Components for the assembly / manufacture of vehicles, in any kit form	1%
8716.4090	--- Other	1%
8716.8010	--- Components for the assembly / manufacture of vehicles, in any kit form	1%
8716.8090	--- Other	1%
8801.0000	- Balloons and dirigibles; gliders, hang gliders	-2%
8802.1100	- Of an unladen weight not exceeding 2,000 kg	-2%
8802.1200	- Of an unladen weight exceeding 2,000 kg	-2%
8802.2000	- Aeroplanes and other aircraft, of an unladenweight not exceeding 2,000 kg	-2%
8802.3000	- Aeroplanes and other aircraft, of an unladenweight exceeding 2,000 kg but not exceeding 15,000 kg	-2%
8802.4000	- Aeroplanes and other aircraft, of an unladenweight exceeding 15,000 kg	-2%
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	-2%
8803.1000	- Propellers and rotors and parts thereof	-2%
8803.2000	- Under-carriages and parts thereof	-2%
8803.3000	- Other parts of aeroplanes or helicopters	-2%
8803.9000	- Other	-2%
8804.0000	- Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	-2%
8805.1000	- Aircraft launching gear and parts thereof; deck-	-2%
8805.2100	-- Air combat simulators and parts thereof	-2%
8805.2900	-- Other	-2%
8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry; boats of all kinds	1%
8901.2000	- Tankers	1%
8901.3000	- Refrigerated vessels, other than those of	1%
8901.9000	- Other vessels for the transport of goods and/or other vessels for the transport of both persons and goods	-2%
8902.0000	- Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	1%
8905.1000	- Dredgers	1%
8905.2000	- Floating or submersible drilling or production	-2%
8905.9000	- Other	-2%
8906.1000	- Warships	-2%
8906.9000	- Other	-2%
8907.1000	- Inflatable rafts	-2%
8907.9000	- Other	-2%
8908.0000	- Vessels and other floating structures for	1%
9001.3000	- Contact lenses	1%
9001.4000	- Spectacle lenses of glass	1%
9001.5000	- Spectacle lenses of other materials	1%
9002.1100	-- For cameras, projectors or photographic enlargers or reducers	-2%
9002.1900	-- Other	-2%
9002.2000	- Filters	-2%
9002.9000	- Other	-2%
9003.1100	-- Of plastics	1%
9003.1900	-- Of other materials	1%
9003.9000	- Parts	1%
9004.1000	- Sunglasses	-2%
9004.9000	- Other	1%
9005.1000	- Binoculars	1%
9005.8000	- Other instruments	1%
9005.9000	- Parts and accessories (including mountings)	1%
9006.1000	- Cameras of a kind used for preparing printing	-2%
9006.3000	- Cameras specially designed for underwater use,	-2%
9006.4000	- Instant print cameras	-2%
9006.5100	-- With a through-the-lens viewfinder (single lens	-2%
9006.5200	-- Other, for roll film of a width less than 35 mm	-2%
9006.5300	-- Other, for roll film of a width of 35 mm	-2%
9006.5900	-- Other	-2%
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	-2%
9006.6900	-- Other	-2%
9006.9100	-- For cameras	-2%

PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)	PCT Code	Description	Increase/ (Decrease)
9006.9900	-- Other	-2%	9025.1110	--- Thermometers, clinical	-2%	9205.9000	- Percussion musical instruments (for example,	1%
9007.1000	- Cameras	-2%	9025.1190	--- Other	-2%	9206.0000	Keyboard instruments, other than accordions	1%
9007.2000	- Projectors	-2%	9025.1900	-- Other	-2%	9207.1000	- Other	1%
9007.9100	-- For cameras	-2%	9025.8010	--- Hydrometers	-2%	9207.9000	- Musical boxes	1%
9007.9200	-- For projectors	-2%	9025.8020	--- Psychrometers	-2%	9208.1000	- Other	1%
9008.5000	- Projectors, enlargers and reducers	-2%	9025.8090	--- Other	-2%	9208.9000	- Musical instruments strings	1%
9008.9000	- Parts and accessories	-2%	9025.9000	- Parts and accessories	-2%	9209.3000	- Parts and accessories for pianos	1%
9010.1000	- Apparatus and equipment for automatically	-2%	9026.1090	-- Other	-2%	9209.9100	-- Parts and accessories for the musicalinstruments	1%
9010.5000	- Other apparatus and equipment forphotographic (including cinematographic)laboratories; negatoscopes	-2%	9026.2000	- For measuring or checking pressure	-2%	9209.9200	- Parts and accessories for the musicalinstruments of heading 92.02	1%
9010.6000	- Projection screens	-2%	9026.8000	- Other instruments or apparatus	-2%	9209.9400	- Parts and accessories for the musicalinstruments of heading 92.07	1%
9010.9000	- Parts and accessories	-2%	9026.9000	- Parts and accessories	-2%	9209.9900	-- Other	1%
9011.1000	- Stereoscopic microscopes	-2%	9027.1000	- Gas or smoke analysis apparatus	1%	9301.1000	- Artillery weapons (for example, guns, howitzers	1%
9011.2000	- Other microscopes, for photomicrography,	-2%	9027.2000	- Chromatographs and electrophoresisinstruments	1%	9301.2000	- Rocket launchers; flame- throwers; grenade	1%
9011.8000	- Other microscopes	-2%	9027.3000	- Spectrometers, spectrophotometers and	1%	9301.9010	--- Fully automatic shotguns	1%
9011.9000	- Parts and accessories	-2%	9027.5000	- Other instruments and apparatus using optical	1%	9301.9021	--- Bolt action	1%
9012.1000	- Microscopes other than optical microscopes;	-2%	9027.8000	- Other instruments and apparatus	1%	9301.9022	--- Semi-automatic	1%
9012.9000	- Parts and accessories	-2%	9027.9000	- Microtomes; parts and accessories	1%	9301.9023	--- fully automatic	1%
9013.1000	- Telescopic sights for fitting to arms; periscopes;	-2%	9028.9010	-- Shaft without rotating disc, register assembly	1%	9301.9029	--- Other	1%
9013.2000	- Lasers, other than laser diodes	-2%	9028.9090	--- Other	1%	9301.9030	--- Machine -guns	1%
9013.8000	- Other devices, appliances and instruments	-2%	9030.1000	- Instruments and apparatus for measuring or	-2%	9301.9041	--- Fully automatic pistols	1%
9013.9000	- Parts and accessories	-2%	9030.2000	- Oscilloscopes and oscillographs	-2%	9301.9049	--- Other	1%
9014.1000	- Direction finding compasses	-2%	9030.3100	-- Multimeters without a recording device	-2%	9301.9090	--- Other	1%
9014.2000	- Instruments and appliances for aeronautical or	-2%	9030.3200	-- Multimeters with a recording device	-2%	9302.0011	--- Revolvers	1%
9014.8000	- Other instruments and appliances	-2%	9030.3300	--- Ampere-meter	-2%	9302.0012	--- Pistols, single barrel, semi-automatic or	1%
9014.9000	- Parts and accessories	-2%	9030.3390	--- Other	-2%	9302.0013	--- Pistols, multiple barrel	1%
9015.1000	- Rangefinders	-2%	9030.3900	- Other, with a recording device	-2%	9302.0019	--- Other	1%
9015.2000	- Theodolites and tachymeters (tacheometers)	-2%	9030.4000	- Other instruments and apparatus, specially	-2%	9305.9111	--- Firing mechanisms	1%
9015.3000	- Levels	-2%	9030.8200	- For measuring or checking semiconductorwafers or devices	-2%	9305.9112	--- Frames and receivers, Barrels, Pistons,locking lugs and gas buffers, Magazines andparts thereof, Silencers(sound moderators) andparts thereof, Flash eliminators and parts thereof	1%
9015.4000	- Photogrammetrical surveying instruments and	-2%	9030.8400	-- Other, with a recording device	-2%	9305.9113	--- Breeches, blts (gunlocks) and bolt carriers	1%
9015.8000	- Other instruments and appliances	-2%	9030.8900	--- Other	-2%	9305.9119	--- Other	1%
9015.9000	- Parts and accessories	-2%	9030.9000	- Parts and accessories	-2%	9305.9190	--- Other	1%
9016.0010	--- Electronic	-2%	9031.1000	- Machines for balancing mechanical parts	-2%	9305.9900	-- Other	1%
9016.0090	--- Other	-2%	9031.2000	- Test benches	-2%	9401.1000	- Seats of a kind used for aircraft	-2%
9017.1010	--- Plotters and other machines for designingtextile garments, having CAD/CAM/CIM system	-2%	9031.4100	-- For inspecting semiconductor wafers ordevices or for inspecting photomasks or reticlesused in manufacturing semiconductor devices	-2%	9402.1010	--- Dentists' chairs	1%
9017.1090	--- Other	-2%	9031.4900	--- Other	-2%	9402.9010	--- Operating tables	1%
9017.2000	- Other drawing, marking- out or mathematical	1%	9031.8000	- Other instruments, appliances and machines	-2%	9405.4010	--- Lighting system of a kind used for filmshootings	-2%
9017.3010	--- Micro Meter	1%	9031.9000	- Parts and accessories	-2%	9405.9110	--- Of chandelier	1%
9017.3020	--- Callipers and gauges	-2%	9032.1010	--- Of a kind used in refrigerators and air-conditioners	-2%	9503.0020	--- Garments and accessories therefor, footwear	1%
9017.8010	--- Measuring rod and tapes	1%	9032.2000	- Manostats	-2%	9503.0030	--- Aero models	-2%
9017.8090	--- Other	1%	9032.8100	-- Hydraulic or pneumatic	-2%	9503.0040	--- Parts, accessories, sub-assemblies,mechanical or electrical movements	1%
9017.9000	- Parts and accessories	1%	9032.8990	--- Other	-2%	9506.1100	--- Skis	1%
9018.1100	- Electro-cardiographs	-2%	9032.9000	- Parts and accessories	-2%	9506.1200	--- Ski-fastenings (ski-bindings)	1%
9018.1200	- Ultrasonic scanning apparatus	-2%	9033.0010	--- Of hearings aids	-2%	9506.1900	--- Other	1%
9018.1300	- Magnetic resonance imaging apparatus	-2%	9033.0020	--- Pacing wire	-2%	9506.2100	--- Sailboards	1%
9018.1400	- Scintigraphic apparatus	-2%	9033.0090	--- Other	1%	9506.2900	--- Other	1%
9018.1900	--- Other	-2%	9101.1100	-- With mechanical display only	-2%	9506.3100	--- Clubs, complete	1%
9018.2000	- Ultra- violet or infra- red ray apparatus	-2%	9101.1900	--- Other	-2%	9506.3200	--- Balls	1%
9018.3200	-- Tubular metal needles and needles for sutures	-9%	9101.2100	-- With automatic winding	-2%	9506.3900	--- Other	1%
9018.3931	--- Suction	-2%	9101.2900	--- Other	-2%	9506.7000	- Ice skates and roller skates, including skatingboots with skates attached- Other:	1%
9018.3932	--- Pulmonary artery	-2%	9101.9100	-- Electrically operated	-2%	9506.9100	-- Articles and equipment for general physical	1%
9018.3933	--- Foly's	-2%	9101.9900	--- Other	-2%	9506.9911	--- Football cover	1%
9018.3939	--- Other	-2%	9102.1100	-- With mechanical display only	-2%	9506.9912	--- Football bladder	1%
9018.3950	--- Surgical needles	-2%	9102.1200	-- With opto-electronic display only	-2%	9506.9913	--- Volley ball cover	1%
9018.3960	--- Endo tracheal tube	-2%	9102.1900	--- Other	-2%	9506.9914	--- Basket ball cover	1%
9018.3970	--- Balloons	-2%	9102.2100	-- With automatic winding	-2%	9506.9915	--- Net ball cover	1%
9018.3990	--- Other	-2%	9102.2900	--- Other	-2%	9506.9916	--- Hand ball cover	1%
9018.4100	-- Dental drill engines, whether or not combinedon a single base with other dental equipment	-2%	9102.9100	-- Electrically operated	-2%	9506.9917	--- Rugby ball cover	1%
9018.4900	--- Other	1%	9103.1000	- Electrically operated	1%	9506.9919	--- Other	1%
9018.5000	- Other ophthalmic instruments and appliances	-2%	9103.9000	- Other	1%	9507.1000	- Fishing rods	1%
9018.9010	--- Anesthesia aparatus	-2%	9104.0010	--- For aircraft and spacecraft	-2%	9507.2000	- Fish- hooks, whether or not snelled	1%
9018.9020	--- Stethoscopes	-2%	9104.0090	--- Other	1%	9507.3000	- Fishing reels	1%
9018.9030	--- Surgical scissors	-2%	9106.1090	--- Other	-2%	9507.9000	- Other	1%
9018.9040	--- Surgical knives	-2%	9106.9000	- Other	-2%	9508.1000	- Travelling circuses and travelling menageries	1%
9018.9050	--- Sphygmomano-meter	-2%	9107.0000	Time switches with clock or watch movemotor with synchronous motor.	-2%	9508.9000	- Other	1%
9018.9060	--- Infant incubators	-2%	9108.1100	-- With mechanical display only or with a deviceto which a mechanical display can beincorporated	1%	9606.2910	--- Studs	1%
9018.9070	--- Fibre dialyzers	-2%	9108.1200	-- With opto-electronic display only	1%	9608.9910	--- Pen caps and clips	1%
9018.9090	--- Other	-2%	9108.1900	--- Other	1%	9608.9920	--- Ball point tips	1%
9019.1000	- Mechano- therapy appliances; massageapparatus; psychological aptitude- testingapparatus- Ozone therapy, oxygen therapy, aerosol therapy,artificial respiration or other therapeutic respirationapparatus:0	-2%	9108.2000	- With automatic winding	1%	9613.1000	- Pocket lighters, gas fuelled, non- refillable	1%
9019.2010	--- Oxygenator with accessories	1%	9108.9000	- Other	1%	9613.2000	- Pocket lighters, gas fuelled, refillable	1%
9019.2020	--- Ozone therapy apparatus	-2%	9109.1000	- Electrically operated	1%	9613.9000	- Parts	-2%
9019.2030	--- Acrosol therapy apparatus	-2%	9109.9000	- Other	1%	9618.0000	Tailors' dummies and other lay figures;	1%
9019.2090	--- Other	-2%	9110.1100	-- Complete movements, unassembled or partly	-2%	9619.0010	--- Diapers for adults (patients) of weightexceeding 25 kg	1%
9020.0010	--- Gas masks	-2%	9110.1200	-- Incomplete movements, assembled	-2%	9701.1000	- Paintings, drawings and pastels	-2%
9020.0020	--- Other breathing appliances	-2%	9110.1900	-- Rough movements	-2%	9701.9000	- Other	-2%
9021.1000	- Orthopaedic or fracture appliances	-2%	9110.9000	- Other	-2%	9702.0000	Original engravings, prints and lithographs	-2%
9021.2100	--- Artificial teeth	-2%	9111.1000	- Cases of precious metal or of metal clad with	-2%	9703.0000	Original sculptures and statuary, in anymaterial.	-2%
9021.2900	--- Other	-2%	9111.2000	- Cases of base metal, whether or not gold- orsilver- plated	-2%	9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery(stamped paper), and the like, used or unused, other than those of heading 49. 07.	-2%
9021.3100	--- Artificial joints	-2%	9111.8000	- Other cases	-2%	9705.0000	Collections and collectors' pieces ofzoological, botanical, mineralogical,anatomical, historical, archaeological,palaeontological, ethnographic or numismaticinterest.	-2%
9021.3900	--- Other	-2%	9111.9000	- Parts	-2%	9706.0000	Antiques of an age exceeding one hundred	1%
9021.4000	- Hearing aids, excluding parts and accessories	-2%	9112.2000	- Cases	-2%			
9021.5000	- Pacemakers for stimulating heart muscles,	-2%	9112.9000	- Parts	-2%			
9021.9000	- Other	-2%	9113.1000	- Of precious metal or of metal clad with precious	-2%			
9022.1200	-- Computed tomography apparatus	-2%	9113.2000	- Of base metal, whether or not gold- or silver-	-2%			
9022.1300	--- Other, for dental uses	-2%	9113.9000	- Other	-2%			
9022.1400	--- Other, for medical, surgical or veterinary uses	-2%	9114.1000	- Springs, including hair- springs	-2%			
9022.1900	--- For other uses	-2%	9114.3000	- Dials	-2%			
9022.2100	--- For medical, surgical, dental or veterinary uses	-2%	9114.4000	- Plates and bridges	-2%			
9022.2900	--- For other uses	-2%	9114.9000	- Other	-2%			
9022.3000	- X- ray tubes	-2%	9201.1000	- Upright pianos	1%			
9022.9000	- Other, including parts and accessories	-2%	9201.2000	- Grand pianos	1%			
9023.0000	Instruments, apparatus and models, designed	-2%	9201.9000	- Other	1%			
9024.1000	- Machines and appliances for testing metals	-2%	9202.1000	- Played with a bow	1%			
9024.8000	- Other machines and appliances	-2%	9202.9000	- Other	1%			
9024.9000	- Parts and accessories	-2%	9205.1000	- Brass- wind instruments	1%			



## FIFTH SCHEDULE

The customs duty rates for items under Fifth Schedule have been proposed to be changed from existing and below depicts the variation in rates:

	Description	PCT Code	Increase/ (Decrease)
<b>Part-I TABLE</b> Imports of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors- Agricultural Machinery	Milk chillers.	8418.6910	-3%
	Tubular heat exchanger(for pasteurization).	8419.5000	-3%
	Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100	-3%
	Grain storage silos for poultry.		-3%
	Insulated sand witch panels		-3%
	Dairy, livestock and poultry sheds.	9406.0020	-3%
	Milk filters.	8421.2900	-3%
<b>Part-I TABLE</b> Imports of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors- machinery and equipment for marble, granite and gem stone extraction and processing industries	Machinery used for dehydration and freezing.	8419.3100	-2%
	Polishing cream or material.	3405.4000	-2%
<b>Part-I TABLE</b> Imports of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors- Solar Cell Manufacturing Equipment	Pyranometers and accessories for solar data collection.	9030.8900	-2%
	Remote control for solar charge controller.	8543.7010	-2%
<b>Part-II TABLE A</b> Active Pharmaceutical Ingredients	Moxifloxacin	2933.4990	-2%
	Alfacalcidole	2936.9000	-2%
	Dextro-Methorph Hbr		-2%
	Sodium Benzoate		-2%
	Sodium Valproate		-2%
	Diphenhydramine		-2%
	Alprazolam		-2%
	Fluconazole		-2%
	Famotidine		-2%
	Lactulose		-2%
	Hydrocortisone Acetate Micronised		-2%
	Clotrimazole		-2%
	Ferrous Sulphate		-2%
Artemether		-2%	
Lumefantrine		-2%	
<b>Part-II TABLE D</b> Packing Materials/Raw Materials for Packing/Bandages	Pre-printed polypropylene tubes with tamperproof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	-2%
<b>Part-III TABLE</b> Raw Materials/Inputs for Poultry and Textile Sector; Other Goods	Fish and Shrimp Feed	2309.9090	-10%
	PTA	2917.3610	1%
	Polyester Resin	3907.9900	10%
	Of polyesters not exceeding 2.22 decitex	5503.2010	1%

## SECTION 8 FISCAL RESPONSIBILITY AND DEBT LIMITATION ACT, 2005 (VI OF 2005)

### 1. LONG TITLE AND PREAMBLE

The Parliament, on June 13, 2005, passed the Fiscal Responsibility and Debt Limitation Act, 2005 (VI of 2005) as “An Act to provide for **elimination** of revenue deficit and reduction of public debt to a prudent level by effective public debt management.”

It has now been proposed to amend the above objective of the Act by adopting a vision for reduction, not elimination of revenue/ fiscal deficit while gauging prudence of reduction of ratio of public debt against GDP:

“An Act to provide for **reduction** of Federal fiscal deficit and ratio of public debt to gross domestic product to a prudent level by effective public debt management.”

### 2. DEFINITIONS

#### a. Constitution

[Section 2(a) & 2(b)]

Section 2(a) is proposed to be amended and 2(b) omitted without any effective change in meaning/ context.

#### b. Economic policy statements

[Section 2(c)]

Minor drafting amendment is proposed, with affecting any actual construction as per the definition.

#### c. Economic policy statements

[Section 2(c)]

Minor drafting amendment is proposed, with affecting any actual construction as per the definition.

#### d. Revenue deficit vs the proposed term “Federal fiscal deficit”:

[Section 2(k)]

The Bill seeks to abolish the term ‘revenue’ deficit meaning ‘*the difference between total current expenditure and total revenue of the Government which indicates increase in liabilities of the Government without corresponding increase in assets of the Government*’ replacing it with the new term ‘Federal fiscal deficit’ meaning ‘*the difference between total net revenue receipts and total expenditure of the Federal Government.*’

#### e. Social and poverty related expenditure

[Section 2(l)]

It has been sought to omit the definition for the term ‘social and poverty related expenditure’. The prevailing definition reads as:

“social and poverty related expenditure means Government expenditure under the heads of–

- |   |   |
|---|---|
| (i) Highways, roads and bridges;        | (ix) Land reclamation;                              |
| (ii) Water supply and sanitation;       | (x) Rural development;                              |
| (iii) Education;                        | (xi) Food subsidies;                                |
| (iv) Health;                            | (xii) sub-ordinate judiciary;                       |
| (v) Population planning;                | (xiii) Law and order (only the development aspect); |
| (vi) Social security and other welfare; | (xiv) Village electrification; and                  |
| (vii) natural calamities;               | (xv) Food support programme;                        |
| (viii) Irrigation;                      |   |

and includes such other expenditures as may be specified in the National Poverty Reduction Strategy Paper from time to time.”

- f. Total expenditure** **[Section 2(m)]**  
It has been sought to substitute the definition, aiming at including aiming at including 'net lending of the Federal Government' in addition to existing two elements, viz. total recurrent expenditure and development expenditure.
- g. Total current expenditure** **[Section 2(n)]**  
Total current expenditure is defined as the sum of total recurrent and development expenditure of the Government. The Bill now seeks to omit this definition.
- h. Total public debt** **[Section 2(o)]**  
It has been sought to substitute the existing definition of total public debt by excluding the debts owed to International Monetary Fund from this definition.
- i. Total net revenue** **[Section 2(q)]**  
In addition to the prevailing definition of total revenue being 'a sum of tax revenues, non-tax revenues and surcharges of the Government', a new definition of total net revenue is sought to adopted as 'total net revenue of Federal Government means a sum of tax revenues, non-tax revenues and surcharges of the Government minus transfer of provincial share.' apparently to give effect to the 18<sup>th</sup> constitutional amendment.

- 3. PRINCIPLES OF SOUND FISCAL AND DEBT MANAGEMENT** **[Section 3]**  
It has been proposed to re-position the Government target from eliminating the public debt to its reduction in light of the changed definition of public debt, whereby debt towards IMF is not considered as public debt any more.

It has also been proposed to resetting the targets for the reduction in Federal fiscal deficit and the said public debt as under:

- (a) limiting the Federal fiscal deficit excluding foreign grants to 4% of gross domestic product during the three years, beginning from the financial year 2017-18 and maintaining it at a maximum of 3.5% of the gross domestic product thereafter;
- (b) ensuring that within a period of two financial years, beginning from the financial year 2016-17, the total public debt shall be reduced to 60% of the estimated gross domestic product;
- (c) ensuring that within a period of five financial years, beginning from the financial year 2018-19 total public debt shall be reduced by 0.5% every year and from 2023-24 and going up to financial year 2032-33 a reduction of 0.75% every year to reduce the total public debt to 50% of the estimated gross domestic product and thereafter maintaining it to 50% or less of the estimated gross domestic product.

- 4. ECONOMIC POLICY STATEMENTS TO BE LAID BEFORE THE NATIONAL ASSEMBLY** **[Section 4]**  
It has been proposed the simplify the wordings as per the proviso after clause (c), with no conceptual change in the manner/ timing of laying statements before National Assembly in case it is not in session.

- 5. THE FISCAL POLICY STATEMENT** **[Section 6]**  
With the proposed new definitions for 'total net revenue receipts' and 'total Federal fiscal deficit', necessary amendments are proposed in the contents of the fiscal policy statement.

- 6. THE DEBT POLICY STATEMENT** **[Section 7]**  
It has been proposed to exclude the 'evaluations of the nominal and real costs of external and domestic borrowing and suggest ways to contain these costs' and instead include 'consistent and authenticated information on public and external debt and guarantees issued by the Federal Government'.

**7. MEASURES TO ENFORCE COMPLIANCE**

**[Section 9]**

Necessary changes have suggested to the proviso, aligned to the omission 'the social and poverty alleviation related expenditures' from domain of this Act.

**8. STATEMENT OF RESPONSIBILITY**

**[Section 10]**

As the heading of the section suggests, every statement prepared under sections 5, 6 and 7 is presently required to be accompanied by a statement of responsibility signed by the Minister and the Secretary of Finance.

The Bill now seeks to relieve the honorable Minister of Finance and Secretary of Finance from signing these statements without assigning this responsibility to any other office.

**9. FUNCTIONS OF DEBT POLICY CO-ORDINATION OFFICE**

**[Section 13]**

Currently, to achieve the principles of sound fiscal and debt management, the Debt Reduction Path is prepared by Debt Policy Co-Ordination Office in consultation with the Federal Government. The Bill seeks to relieve the Federal Government from providing this consultation to the said office, presumably making it 'autonomous'. Moreover, the requirement to present the Debt Reduction Path before the National Assembly is proposed to be abolished.

**10. Publication and access of statements**

**[Section 14]**

It is presently the responsibility of the Minister for Finance to arrange for publication of notices in the Official Gazette related economic policy statements. It is now being proposed to assign this responsibility from the honorable Minister to the Federal Government and further that the statements shall, within 15 days of the publication, be posted on website of the Federal Government.

## **SECTION 9 RATES FOR WITHHOLDING (INCOME) TAX**

LINK TO DOWNLOAD: <http://tagm.co/pdf/WithHoldingRatesTaxYear2017.pdf>



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