

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

Islamabad, the 3rd June, 2024.

NOTIFICATION
(CUSTOMS)

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

TABLE

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

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

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

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

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

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

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

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

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

153.	3208.2090	Other	5
154.	3208.9011	Varnishes	5
155.	3208.9019	Other	5
156.	3208.9020	Other varnishes	5
157.	3208.9090	Other	5
158.	32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	5
159.	33.03	Perfumes and toilet waters.	55
160.	33.04	Beauty or make- up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	55
161.	33.05	Preparations for use on the hair.	55
162.	33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	50
163.	33.07	Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	50
164.	34.01	Soap; organic surface- active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	50
165.	3402.3100	Linear alkylbenzene sulphonic acids and their salts	10
166.	3402.5000	Preparations put up for retail sale	15
167.	3402.9000	Other	15
168.	3502.1100	Dried	20

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

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

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

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

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

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

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

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

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

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

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

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

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