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This issue contains:

Kind Regards,

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Raising Rs. 6 trillion!

by
Huzaima Bukhari & Dr. Ikramul Haq

The governments—federal and provincial—are all lax in taxing the rich and mighty. On the contrary they extend them extraordinary tax-free perks and perquisites while the sufferers are the poor masses as day by day they are transforming into the wretched of this earth whereas wealth is getting concentrated in a few hands who hold the reins of this country. The dilemma of Pakistan is cronyism, greed and corruption on the part of the ruling elites. They are parasites and not growth catalysts or innovators. By improving compliance and broadening tax base, it is not at all difficult to raise funds of over Rs. 6 trillion but the rulers are engrossed in giving generous tax concessions and immunities to evaders and plunderers of national wealth.

The federal government, as usual is keen to borrow more from local and foreign sources—knowing well that already debt-to-GDP ratio has crossed the danger mark. It is shocking to note that both the Ministry of Finance and Federal Board of Revenue (FBR) have yet not received any instructions from political masters to prepare plans to levy taxes on importation of luxury items, impose surcharge on wealthy classes and introduce excess profit tax on sectors that have earned extraordinary profits e.g. sugar, cement, flour mills, telecom and the banking sector. Financial managers, instead of doing any work on new emergent tax measures are begging for more funds from IMF and other donors.

The federal government was and is not at all ready to impose excess profit tax on cartels that earned billions by manipulating prices—they were fined by Competition Commission with evidence that was irrefutable. If this is done, the government can easily raise additional funds of Rs. 400 billion. The provincial governments, like the federal government, are not willing to levy progressive taxes e.g. agricultural income tax on rich absentee landlords—this alone can generate revenue of over Rs. 200 billion. Provincial governments have been wasting funds received as share from divisible pool, but have shown no inclination to generate funds themselves by introducing progressive taxes (like capital gain tax on transfer of immovable property, gift tax, inheritance tax etc) on the rich people and on unproductive transactions. The following three measures alone can generate extra revenue of Rs.500 billion at federal level—out of which provinces will receive 56% as per 7th NFC Award:

- **Excess profit tax:** on cement, sugar, flour mills, and banking and telecom sectors would generate extra tax of Rs. 300-350 billion. All persons having income exceeding Rs. 2 million should also be asked to pay 10% extra surcharge for helping the poor, it will generate Rs. 100-130 billion. This amount should be deducted from taxable income to avoid double taxation.

- **One-time de-logging litigation scheme:** Taxpayers be asked to pay 25% tax arrears between January 2014 to 30 June 2014 with pending cases before appellate authorities and courts deemed to be settled. In 1998, India through a similar scheme [*Kar Vivad Samadhan*] generated revenue of Rs. 900 billion, while disposing huge backlog of cases in the country. Such a scheme with time limitation up to 30 June 2014 would not only generate immense revenue (not less than Rs. 100 billion if properly drafted and publicized) but would also help drastically in reducing workload of Tribunals and High Courts.
- **Withholding tax of foreign remittances exceeding Rs. 100,000:** Section 111(4) of Income Tax Ordinance, 2001 protects tax evaders and criminals. It says that on foreign remittances no tax would be levied and no question would be asked about their source. This has destroyed the entire social fabric of the society. Genuine taxpayers are discouraged. This section should be amended and on a single remittance exceeding Rs. 100,000 (poor labourers working abroad send meagre amounts) tax deduction of 15% should be imposed. This way huge revenue of at least Rs. 400 billion can be generated.

The above three measures alone can generate extra funds of Rs. one trillion that the federal government requires to keep the fiscal deficit in safe limit. These measures will not burden the common people as incidence of tax would fall on the rich. Any enhancement in indirect levy becomes beneficial for those not on the rolls of FBR—they collect it from people but do not deposit the same in the government treasury. The federal government should stop looking for more borrowed money and take immediate steps for resource mobilisation to overcome fiscal deficit—the mother of all ills.

The provincial governments can also raise substantial revenues by levying taxes on the rich absentee landlords—many of them are guilty of removing and breaching dykes to save their lands while diverting flood waters towards poor inhabitants living in villages and towns. They should also impose transactional taxes on speculative dealings in real estate—look at the quantum of transfer fee earned by DHA alone—and expenditure tax on luxury consumption (people are paying millions to five star hotels for social events). They can generate adequate funds if these tax measures are introduced. The real tax potential of Pakistan—a cursory look at undeclared income/wealth would prove it—is not less than Rs. 8 trillion. If we manage to collect tax revenue of even Rs. 6 trillion, our reliance on domestic and foreign loans can decrease significantly.

Oman

Oman's State Council rejects remittance tax

Oman's State Council has dismissed a proposal to impose a tax on the remittances sent by foreign workers to their home countries.

In November the Middle Eastern country's Shura Council suggested that the government tax remittances at the rate of two percent as a way of easing growing pressure on the state budget.

However, members of the State Council concluded after a meeting that the time is not right to consider such a tax, with one member saying it would "create a bad image of the country."

The State Council has not ruled out implementing a remittance tax in the future, but further research is needed. "As Oman is strategically located, and considering the good relations that we have with other countries, whatever major decision we make will definitely have an impact. It is always good to conduct proper research before taking action," Salim al Ghattami, member of the State Council and head of its economic committee said.

Oman has about 1.5m expatriate workers, most of whom come from south and southeast Asia. Based on the OMR3.1bn (USD8bn) which expatriates sent abroad as remittances in 2012, the proposed tax would generate about OMR62m in annual tax revenue.

The proposal was discussed during the State Council meeting on the budget for 2014. The members also discussed a proposal to tax natural gas. – *Courtesy tax-news.com*

France

French court disallows some finance bill provisions

Stéphane Gelin, Avocat Associé with CMS Bureau Francis Lefebvre reports that the French Constitutional Court ruled on December 29 that certain of the most controversial provisions contained in the 2014 Finance Bill are not compliant with the French Constitution.

The Bill, which had been voted on earlier in December had introduced several anti-avoidance provisions inspired by the OECD's "Basis Erosion and Profit Shifting" action plan. Most of these provisions had been added by the Parliament but were not fully endorsed by the Government which had submitted the initial bill. A number of them have now been removed from the Finance Bill:

- A penalty of up to 0.5 percent of turnover would have applied in case of incomplete transfer pricing documentation under article L13AA of the French Tax Procedural Book. The Constitutional Court ruled that such a penalty is without any connection with the failure to comply and thus is disproportionate to its objective. The penalty will remain at 5 percent of the amounts reassessed.
- The burden of proof would have shifted in the event that functions and risks would be transferred to a foreign associated enterprise with no appropriate compensation. The Constitutional Court rejected this provision because it did not define several of the concepts it used ("functions" and "risks") and thus did not comply with the constitutional principle providing that law must be intelligible.
- Access to management accounting and consolidated accounts during a tax audit was not turned down by the Constitutional Court, but it rejected the corresponding penalty equal to 0.5 percent of the turnover because it was disproportionate to its objective; the penalty cannot exceed EUR1,500. The same applies to failure to provide accounts in an electronic form which was to become effective for fiscal years ending in 2013.
- The new definition of abuse of law addressing "transactions principally motivated by tax purposes," instead of "transaction exclusively motivated by tax purposes" was rejected as being too broad compared to the corresponding 80 percent penalty.
- Mandatory disclosure of tax planning schemes by persons who designed, implemented or marketed such schemes was also rejected as being too broad and too vague, while potentially impeding freedom of enterprises and being heavily penalized.

The Constitutional Court has however confirmed other provisions of the Bill:

- The requirement to file on an annual basis a simplified transfer pricing documentation within 6 months following filing of the tax return;
- Disclosure of foreign tax rulings in transfer pricing documentation;
- Provision of management accounting and consolidated accounts during tax audits (with reduced penalty in case of non compliance, see above);
- No tax deduction for interest paid which is subject to a corporate tax rate lower than 25 percent of French tax in the hands of the lender;
- Repeal of the suspension of the payment of taxes resulting from a transfer pricing reassessment when a mutual agreement procedure is initiated.

Advocat Gelin comments that the Court's ruling shows that the implementation of the BEPS action plan in OECD countries may prove difficult when it fails to respect taxpayers' right to a comprehensible law and proportionate penalties. – *Courtesy tax-news.com*

Italy

Italy's 'Web Tax' delayed for six months

The entry into force of the "web tax" that was introduced into the Italian 2104 Budget, but which has been the subject of much controversy since its approval on December 23, has been delayed from January 1 to July 1, 2014.

The legislation approved in the Stability Law includes an obligation for all purchases of online advertising or copyright in Italy to be effected through a business that is registered for Italian value added tax. It is hoped that the "web tax" will compel online multinationals, such as Google and Facebook, which currently sell advertising through intermediary companies based in countries with lower taxes, to establish a fiscal domicile in Italy.

The delay in the new tax was disclosed in the annual so-called "milleproroghe" decree, which renews, when required, a whole series of government measures. Given the controversy that has arisen over the tax, the Italian Government is expected to use the intervening six months to discuss its legitimacy with the European Commission.

Believed to be the first such tax in the European Union, doubts have been raised that the new tax is compliant with the single market's non-discrimination rules. However, opposition has also been voiced from outside Europe, particularly from the corporate interests that will be most affected, especially from within the United States.

In a note, Simone Crolla, the Managing Director of the American Chamber of Commerce in Italy (ACCI), commented that the authors of the "web tax" should reflect on the damage that their tax is doing to Italy's image in the eyes of the international business community.

Professing that the ACCI had received no response to its previous calls on the Government to discuss the issue, Crolla stressed that, "not only American businesses, but also all foreign companies in the digital sector, respect European fiscal laws, whether they are right or wrong."

He also pointed to "the enormous impact that these companies have on the development of Italy's digital economy, promoting the so-called 'app economy,' encouraging the birth of start-up technology … and improving managerial know-how. All of this does not occur in Ireland or Luxembourg, but in our country." – *Courtesy tax-news.com*

FBR faces Rs85b shortfall in 6 months

The Federal Board of Revenue (FBR) has been facing a massive revenue shortfall in the range of Rs80-85 billion in the first half (July-Dec) of the current fiscal year.The FBR has collected Rs1,020 billion against the desired tax collection target of Rs1,100 billion envisaged for this period.

Although, the FBR's collection has surpassed the projection made by the IMF about the prospects of revenue collection but the FBR's fell short of the desired target of Rs. 2,475 billion for the whole financial year.

When contacted FBR's senior member IR and spokesman Shahid Hussain Asad said that the FBR's collection registered a growth of 17 percent over the same period of the last fiscal year by collecting Rs1,020 billion. "We expect that the revenue collection will go up by more than Rs10 billion in days ahead as online system of some banks were down here on Tuesday," he added.

To another query regarding any possibility of granting further extension in deadline of filing returns by the corporate sector, he ruled out any possibility in this regard and said that the FBR directed the field commissioners to tackle individual cases and facilitate those taxpayers where there was any genuine difficulty.

He said the FBR received around 11,000 corporate sector returns so far but the final figure on this front would be unveiled in next few days.According to provisional revenue collection figures compiled by the FBR, the Board collected Rs1.02 trillion taxes from July to December period of this financial year as against the target of Rs1.10 trillion.

The FBR paid Rs35 billion in refunds to the taxpayers in the first half of the fiscal year, according to the FBR officials.The FBR collected Rs375 billion in income tax in the first half of the fiscal year, which was only 37% of the total collection, underscoring increasing dependency on indirect taxation, which is regressive in nature. The sales tax collection in the first half stood at Rs462 billion as against the IMF's expectation of Rs431 billion. An increase of 1% in the rate of general sales tax remained the main reason behind increase in collection but yet it was lower than the target as the government had increased its rate from 16 to 17 percent in the budget.The collection on account of customs duties stood at Rs112 billion. – *Courtesy International The News*

PM for reducing income tax, duties ratio

Prime Minister Muhammad Nawaz Sharif Monday said that Federal Board of Revenue (FBR) should reform the taxation system and reduce the ration of income tax and duties so that the taxpayers might be facilitated.

He issued these directions while chairing a meeting on reforms in FBR and measures to provide relief to the taxpayers at the PM house. He directed that a comprehensive reform package should be introduced in FBR which should simplify the procedures and enhance the tax returns. He directed to bring reforms in the tax regime which might help the businesses grow.

In order to simplify the procedures and provide swift services to the taxpayer, PM directed to introduce new technology and tracking system to minimise the discretion of the tax officer.

He stressed that the tax officers should facilitate the people so that they might feel comfortable. "FBR should come up with reform package in one month", he directed. He further directed that the income tax, GST and customs slabs should be rationalised and simplified so that the income of the government might be increased.

He observed that corruption is the root cause of all the problems and it had eaten up the country's economy. He directed the FBR management to observe zero tolerance towards the corruption.

The meeting was attended by Minister for Defence Khawaja Asif, Minister for Finance Ishaq Dar, Minister for Interior Ch Nisar Ali Khan, Minister for Petroleum Shahid Khaqan Abbasi, Minister for Railways Khawaja Saad Rafique and other senior government officials. – *Courtesy International The News*

Tax date extension demanded

Tax practitioners have urged the Federal Board of Revenue (FBR) to extend the last date for filing of income tax returns by corporate entities for at least one month due to heavy workload.

In a letter sent to FBR chairman on Monday, Karachi Tax Bar Association (KTBA) said that the association members were tied up in the preparation and filing of income tax returns of corporate taxpayers and were working overtime to achieve the task of electronic filing by December 31.

The bar pointed out that about a fortnight ago, the members were busy filing individual tax returns and the last date of corporate tax returns had approached.Due to difficulties faced by members of the tax bar, the FBR chairman was requested to extend the date of e-filing of corporate tax returns, which is due on December 31 for a month.

In another letter sent to chief commissioners of Regional Tax Offices and Large Taxpayers Unit, the KTBA required extension in date of compliance of monitoring, amendment and audit proceedings.Due to workload of income tax return filing, the bar requested an extension in all pending proceedings of audit, monitoring, amendments proceedings after January 15, 2014. – *Courtesy International The News*

FBR mulls 'acquisition' of under-reported properties

The Federal Board of Revenue (FBR) is considering forced acquisition of properties where under-reporting against fair market value is detected and exchequer has been deprived of due share of revenue, official sources said on Tuesday.

The officials said that huge discrepancy was detected in the sale and purchase of properties across the country where immense undeclared money was invested and declared on collector rates, which are much lower than the open market rates.

The FBR may purchase open plots / properties with 10 percent to 20 percent additional value against the reported value of immoveable properties. This will be done on those cases where seller / purchaser had shown much lower value against the open market value.

Recently, the Regional Tax Office (RTO) Karachi had conducted a study on property sale / purchase within the jurisdiction of Defence Housing Authority and Sindh Revenue Authority and detected that actual investment in those properties was around eight percent higher than the amount declared in the sale deed of immovable properties as per the collector's rate.

The data of transaction of properties in Karachi made available to The News revealed that the investment declared in 72,800 transactions of immoveable properties during the last three years had shown around Rs142 billion as per the collector's rate.

The estimated value of investment considering the fair market is over Rs800 billion.

The officials said that an office of the Inland Revenue had suggested the FBR to amend the Income Tax Ordinance, 2001 to initiate proceedings for acquisition of immoveable property having sale value of Rs1 million or above after conducting detailed survey of the open market prices.

The FBR officials said that by declaring the collector's rates, the buyers and sellers concealed money from the tax authorities and deprive the exchequer from its due revenue.

The Inland Revenue office suggested to the FBR after making necessary changes to authorise IR commissioner for initiating proceedings for acquisition of such properties.

The FBR has also been suggested to persuade the provinces to withdraw the collector rates for immovable property that were significantly low.

The Inland Revenue office made its argument on the basis of several provisions of the Indian Income Tax Act, 1961 that reduced under-reporting of investment in immoveable properties.

The FBR has initiated a campaign against hidden and concealed income and offered several schemes to potential taxpayers to become part of the tax roll.

The officials said that such schemes may not yield fruitful results, as the same in the past had failed. They said that acquisition of properties will help in discouraging the concealment of undeclared income. – *Courtesy International The News*

FED on sugar reduced

The government has announced tax incentive on the export of sugar by drastically reducing Federal Excise Duty (FED) from 8 percent to 0.5 percent on local sale of sugar equivalent to additional quantity (500,000 tons) actually exported by the sugar mills as per assigned export quota. The Federal Board of Revenue has issued SRO.1072(I)/2013 to this effect.

The concession would only be available to the mills engaged in export of additional quantity of 500,000 tons sugar as per specified quota. The reduced rate of duty shall only be applicable on the quantity of local sale of sugar equivalent to the quantity actually exported by the sugar manufacturers as per the export quota allotted and shall be available on submission of proof of such export.

According to the notification, the rate of duty shall only be applicable on the quantity of localsupply of sugar equivalent to the quantity actually exported by the sugar manufacturer, in accordance with the export quota allocated in pursuance of the decision of the ECC in its meeting held on January 10, 2013 and decision of the ECC in its meeting held on September 7, 2013 whereby a maximum of 500,000 tons of sugar was allowed to be exported.

If a sugar manufacturer actually exports any quantity of sugar, only then the sugar manufacturer is allowed to charge the FED on equivalent quantity of local sale of sugar on supplies made in the three tax periods succeeding the tax period in which the export took place, it added. However, sugar manufacturer will present the proof of such export to the concerned Commissioner of Inland Revenue along with the return for the tax period following the tax period in which such export took place.

This is subject to the condition that the quantity exported does not exceed the quota allotted in pursuance of the aforesaid decision of the ECC. The benefit will not be admissible in respect of exports by land routes to Afghanistan of the ECC. – *Courtesy Pakistan Observer*

Officials complicit by inaction: former Ogra chief

Supreme Court on Monday directed National Accountability Bureau (NAB) to submit a detailed report pertaining to officials who deliberately avoided the arrest of former Chairman Oil and Gas Regulatory Authority (Ogra) Tauqeer Sadiq. A two-judge bench of Justice Jawwad S Khawaja and Justice Khilji Arif Hussain resumed the hearing of a case relating to the arrest of Tauqeer Sadiq. The bench also sought from the FIA the record of fingerprints of all the airports.

Appearing on notice, Inspector General Punjab Police Habibur Rehman told the bench that a three-member team had been sent to Kathmandu, Nepal, to arrest Sadiq, adding that the spouse and their two daughters flew to Kathmandu some days back. Responding to a query of the bench, Director Legal FIA said that his wife and two daughters left for Kathmandu on December 10 from Karachi airport. He maintained that they had no record about Sadiq's departure to a foreign country. However, he said Sadiq's name was placed on Exit Control List (ECL) on January 25, 2012.

During the course of hearing, Justice Khilji Arif Hussain observed that nobody was interested in arresting Sadiq despite the fact that he was responsible for causing a Rs 82 billion loss to the national kitty. Deputy Prosecutor General NAB Fauzi Kazim informed the court that Shahzad Bhatti, an alleged front man of Sadiq, had been arrested and Rs 6 million had been recovered from him. The hearing was adjourned till January 2. – *Courtesy Business Recorder*

PIA chairman, managing director issued notices

A three-member bench of Supreme Court led by Chief Justice Iftikhar Mohammad Chaudhry on Monday issued notices to Secretary Defence, Chairman and Managing Director Pakistan International Airlines (PIA) in response to identical petitions and a suo-motu notice over alleged irregularities and corruption in the national flag carrier.

During the course of proceedings, the court was informed that the volume of total PIA losses would approximately reach Rs 140 billion by the end of the current fiscal year, which were Rs 100 billion in 2010-11. Raja Bashir, the counsel for PIA, apprised the bench that a total of 28 aircraft were operational whereas others grounded, adding that as many as 663 pilots and co-pilots had been deputed on operational flights.

In pursuance of court's orders, the counsel for PIA produced a fax of roster of the pilots and co-pilots and prayed for more time to file a comprehensive report. Citing Transparency International (TI) report over dilapidated condition of the national flag carrier, Chief Justice Iftikhar Muhammad Chaudhry observed: "No one is interested to take measures to improve the worsening situation of the national flag carrier".

The bench was informed that the federal government has appointed Lieutenant General Asif Yasin Malik (retd) as Chairman PIA on October 23, 2012, who is also holding the charge of Defence Secretary and ex-officio Chairman of Civil Aviation Authority (CAA). Besides, Captain Junaid Younus has been appointed as managing-director PIA.

The court noted that under the prevailing circumstances, there must be a full-time Chairman as well as a managing-director "because both assignees havve full time job description. The bench also observed that the court had to ascertain the reasons behind monetary losses of PIA and termed its state of affairs a sheer violation of public rights. Marvi Memon of Pakistan Muslim League-Nawaz (PML-N), who is also one of the petitioners, told the court that a thorough probe into the matter was the need of hour. The bench adjourned the hearing of case till January 14. – *Courtesy Business Recorder*

S.R.O. 1073(I)/2013, Islamabad, the 27th December, 2013.– In exercise of the powers conferred by section 19 of the Customs Act,1969 (IV of 1969), the Federal Government is pleased to direct that the following further amendments shall be made in its notification No. S.R.O. 1274(I)/2006 dated 29th December 2006, namely:–

In the aforesaid Notification,–

(i) in the preamble,–

(a) for the word "table", wherever occurring, the word "TABLE-I" shall be substituted; and

(b) after the bracket and figure "(9)", occurring for the second time, the following shall be inserted, namely,–

"and the goods specified in column (3) of TABLE-II below, falling under the Heading and sub-Heading numbers of First Schedule to the said Act as specified in column (2) of said TABLE-II, from so much of customs-duty as specified in First Schedule to the said Act as is in excess of the rates specified in column (4), (5) and (6) of said TABLE-II from corresponding dates as specified in columns (4), (5) and (6) thereof"; and

(ii) for the existing paragraph 2, the following paragraph 2 shall be substituted, namely:–

"2. In case the rate of customs-duty specified in columns (4), (5), (6), (7), (8) and (9) of TABLE-I or columns (4), (5) and (6) of TABLE-II below, is higher than the rate of customs-duty specified in the First Schedule to the said Act, lower rate of customs duty shall be applicable."; and

(iii) after paragraph 2, the existing Table shall be renamed as "TABLE-I" and after "TABLE-I", re-named as aforesaid, the following "TABLE-II" shall be added, namely:–

"TABLE-II

S.No	HS Code	Tariff Description	Rate of Duty With Effect From (%)		
			1st January 2012	1st January 2013	1st January 2014
(1)	(2)	(3)	(4)	(5)	(6)
1	0207.1100	- - NOT CUT IN PIECES, FRESH OR CHILLED	20	10	5
2	0207.1200	- - NOT CUT IN PIECES, FROZEN	20	10	5
3	0207.1300	- - CUTS AND OFFAL, FRESH OR CHILLED	20	10	5
4	0207.1400	- - CUTS AND OFFAL,	20	10	5

		FROZEN			
5	0401.1000	-OF A FAT CONTENT, BY WEIGHT, NOT EXCEEDING 1 %	20	10	5
6	0401.2000	-OF A FAT CONTENT, BY WEIGHT, EXCEEDING 1 % BUT NOT EXCEEDING 6 %	20	10	5
7	0403.1000	-YOGURT	20	10	5
8	0403.9000	-OTHER	20	10	5
9	0406.2000	-GRATED OR POWDERED CHEESE, OF ALL KINDS	20	10	5
10	0406.9000	-OTHER CHEESE	20	10	5
11	0701.9000	-OTHER	0	0	0
12	0702.0000	TOMATOES, FRESH OR CHILLED.	0	0	0
13	0703.1000	-ONIONS AND SHALLOTS	0	0	0
14	0703.2000	-GARLIC	0	0	0
15	0710.2100	- - PEAS (PISUM SATIVUM)	10	7	5
16	0710.2200	- - BEANS (VIGNA SPP., PHASEOLUS SPP.)	10	7	5
17	0710.2900	- - OTHER	10	7	5
18	0710.4000	-SWEET CORN	10	7	5
19	0711.9000	-OTHER VEGETABLES; MIXTURES OF VEGETABLES	10	7	5
20	0712.2000	-ONIONS	10	7	5
21	0803.1000	-PLANTAINS	20	10	5
22	0804.5010	- - - GUAVAS	20	10	5
23	0804.5020	- - - MANGOES	20	10	5
24	0804.5030	- - MANGOSTEENS	20	10	5
25	0804.5040	- - - FROZEN MANGO	20	10	5
26	0804.5050	- - - MANGO PULP	20	10	5
27	0804.5090	- - - OTHER	20	10	5
28	0805.1000	-ORANGES	20	10	5
29	0805.2010	- - - KINO (FRESH)	20	10	5
30	0805.2090	- - - OTHER	20	10	5
31	0805.4000	- GRAPEFRUIT, INCLUDING POMELOS	20	10	5
32	0805.5000	-LEMONS (CITRUS LIMON, CITRUS LIMONUM) AND	20	10	5

		LIMES (CITRUS AURANTIFOLIA,CITRUS LATIFOLIA)			
33	0805.9000	-OTHER	20	10	5
34	0806.2000	-DRIED	20	10	5
35	0807.1100	- - WATERMELONS	20	10	5
36	0807.1900	- - OTHER	20	10	5
37	0809.2100	-- SOUR CHERRIES	20	10	5
38	0809.2900	-- OTHER	20	10	5
39	0809.3000	-PEACHES, INCLUDING NECTARINES	20	10	5
40	0809.4000	-PLUMS AND SLOES	20	10	5
41	0810.1000	-STRAWBERRIES	20	10	5
42	0811.1000	-STRAWBERRIES	20	10	5
43	0811.9000	-OTHER	20	10	5
44	0812.1000	-CHERRIES	20	10	5
45	0812.9000	-OTHER	20	10	5
46	0813.1000	-APRICOTS	20	10	5
47	0813.3000	-APPLES	20	10	5
48	0813.5000	-MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER	20	10	5
49	1101.0010	- - - OF WHEAT	0	0	0
50	1101.0020	- - - OF MESLIN	10	7	5
51	1108.1100	- - WHEAT STARCH	10	7	5
52	1508.1000	-CRUDE OIL	Rs. 13150/MT	Rs. 6575/MT	Rs. 3288/MT
53	1508.9000	-OTHER	Rs. 14300/MT	Rs. 7150/MT	Rs. 3575/MT
54	1512.1100	- - CRUDE OIL	Rs. 15000/MT	Rs. 7500/MT	Rs. 3750/MT
55	1512.2100	- - CRUDE OIL, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	Rs. 15000/MT	Rs. 7500/MT	Rs. 3750/MT
56	1512.2900	- - OTHER	Rs. 16800/MT	Rs. 8400/MT	Rs. 4200/MT
57	1514.1100	- - CRUDE OIL	Rs. 15000/MT	Rs. 7500/MT	Rs. 3750/MT
58	1514.1900	- - OTHER	Rs. 16800/MT	Rs. 8400/MT	Rs. 4200/MT
59	1514.9100	- - CRUDE OIL	Rs. 9050/MT	Rs. 4525/MT	Rs. 2263/MT
60	1514.9900	- - OTHER	Rs. 10200/MT	Rs. 5100/MT	Rs. 2550/MT
61	1515.1100	- - CRUDE OIL	Rs. 9500/MT	Rs. 4750/MT	Rs. 2375/MT
62	1515.1900	- - OTHER	Rs. 10800/MT	Rs. 5400/MT	Rs. 2700/MT
63	1515.2100	- - CRUDE OIL	Rs. 15000/MT	Rs. 7500/MT	Rs. 3750/MT

64	1515.2900	- - OTHER	Rs. 16600/MT	Rs. 8300/MT	Rs. 4150/MT
65	1515.5000	-SESAME OIL AND ITS FRACTIONS	Rs. 9050/MT	Rs. 4525/MT	Rs. 2263/MT
66	1516.1000	-ANIMAL FATS AND OILS AND THEIR FRACTIONS	Rs. 10200/MT	Rs. 5100/MT	Rs. 2550/MT
67	1701.9100	- - CONTAINING ADDED FLAVOURING OR COLOURING MATTER	10	7	5
68	1806.3100	- - FILLED	20	10	5
69	1806.3200	- - NOT FILLED	20	10	5
70	2008.3000	-CITRUS FRUIT	10	7	5
71	2008.4000	-PEARS	10	7	5
72	2008.5000	-APRICOTS	10	7	5
73	2008.6000	-CHERRIES	10	7	5
74	2008.9100	- - PALM HEARTS	10	7	5
75	2009.5000	-TOMATO JUICE	20	10	5
76	2009.9000	-MIXTURES OF JUICES	20	10	5
77	2201.9000	-OTHER	20	10	5
78	2204.1000	-SPARKLING WINE	20	10	5
79	2204.2100	- - IN CONTAINERS HOLDING 2 L OR LESS	20	10	5
80	2204.2900	- - OTHER	20	10	5
81	2204.3000	-OTHER GRAPE MUST	20	10	5
82	2205.1000	-IN CONTAINERS HOLDING 2 L OR LESS	20	10	5
83	2205.9000	-OTHER	20	10	5
84	2206.0000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIE	20	10	5
85	2207.1000	-UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR HIGHER	20	10	5
86	2208.4000	- RUM AND OTHER SPIRITS OBTAINED BY DISTILLING	20	10	5

		FERMENTED SUGAR-CANE PRODUCTS			
87	2208.5000	-GIN AND GENEVA	20	10	5
88	2208.6000	-VODKA	20	10	5
89	2208.7000	-LIQUEURS AND CORDIALS	20	10	5
90	2208.9000	-OTHER	20	10	5
91	2306.1000	-OF COTTON SEEDS	10	7	5
92	2402.9000	-OTHER	20	10	5
93	2403.9100	- - "HOMOGENISED" OR "RECONSTITUTED" TOBACCO	20	10	5
94	2403.9910	- - - TOBBACO FOR CHEWING	20	10	5
95	2403.9990	- - - OTHER	20	10	5
96	2523.1000	-CEMENT CLINKERS	0	0	0
97	2523.2100	- - WHITE CEMENT, WHETHER OR NOT ARTIFICIALLY COLOURED	10	7	5
98	2523.2900	- - OTHER	0	0	0
99	2523.3000	-ALUMINOUS CEMENT	10	7	5
100	2833.2910	- - - SULPHATES OF FERROUS	5	5	5
101	2833.2920	- - - SULPHATES OF LEAD	5	5	5
102	2833.2930	- - - OF CHROMIUM	10	7	5
103	2833.2940	- - - OF ZINC	5	5	5
104	2833.2990	- - - OTHER	5	5	5
105	3304.3010	- - - NAIL POLISH	20	10	5
106	3304.3090	- - - OTHER	20	10	5
107	3304.9910	- - - FACE AND SKIN CREAMS AND LOTIONS	20	10	5
108	3304.9920	- - - TONICS AND SKIN FOOD	20	10	5
109	3304.9990	- - - OTHER	20	10	5
110	3305.9010	- - - CREAM FOR HAIR	20	10	5
111	3305.9020	- - - DYES FOR HAIR	20	10	5
112	3305.9090	- - - OTHER	20	10	5
113	3402.1210	- - - PHARMACEUTICAL GRADE	10	7	5
114	3402.1220	- - - OTHER THAN IN RETAIL PACKING	10	7	5

115	3402.1290	- - - OTHER	10	7	5
116	3405.1010	- - - FOR FOOTWEAR	20	10	5
117	3405.1020	- - - FOR LEATHER	10	7	5
118	3405.2000	-POLISHES, CREAMS AND SIMILAR PREPARATIONS FOR THE MAINTENANCE OF WOODEN FURNITURE, FLOORS OR OTHER WOODWORK	10	7	5
119	3405.3000	-POLISHES AND SIMILAR PREPARATIONS FOR COACHWORK, OTHER THAN METAL POLISHES	20	10	5
120	3505.1010	- - - DEXTRINS	10	7	5
121	3505.1020	- - - DEXTRINS OF PHARMACEUTICAL GRADE	10	7	5
122	3505.1090	- - - OTHER	10	7	5
123	3605.0000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04.	20	10	5
124	3808.9110	- - - MOSQUITO COILS, MATS AND THE LIKE	20	10	5
125	3808.9120	- - - NAPTHALENE BALLS	20	10	5
126	3808.9130	- - - SEX PHEROMONE	0	0	0
127	3808.9140	- - - PB ROPE L& LTT	0	0	0
128	3808.9150	- - - PARA DICHLOROBENZENE BLOCKS	20	10	5
129	3808.9170	- - - PRODUCTS REGISTERED UNDER THE AGRICULTURAL PESTICIDES ORDINANCE 1971	5	5	5
130	3808.9180	- - - PHOSPHATIC INSECTICIDES	5	5	5
131	3808.9191	- - - - EMAMECTINE BENZOATE	10	7	5
132	3808.9199	- - - - OTHER	5	5	5
133	3809.9110	- - - PRINTING GUM (PREPARATION OF MODIFIED STARCHES WITH OTHER GUMS HAVING SPECIFIC APPLICATION IN TEXTILE PRINTING	0	0	0

134	3809.9190	- - - OTHER	10	7	5
135	3809.9300	- - OF A KIND USED IN THE LEATHER OR LIKE INDUSTRIES	10	7	5
136	3907.7000	- POLY(LACTIC ACID)	10	7	5
137	3920.5100	- - OF POLY(METHYL METHACRYLATE)	10	7	5
138	3920.7100	- - OF REGENERATED CELLULOSE	10	7	5
139	3920.7300	- - OF CELLULOSE ACETATE	10	7	5
140	3920.7900	- - OF OTHER CELLULOSE DERIVATIVES	10	7	5
141	3925.3000	-SHUTTERS, BLINDS (INCLUDING VENETIAN BLINDS) AND SIMILAR ARTICLES AND PARTS THEREOF	20	10	5
142	3926.2010	- - - PLASTIC BELTS	10	7	5
143	3926.2090	- - - OTHER	10	7	5
144	3926.3000	-FITTINGS FOR FURNITURE, COACHWORK OF THE LIKE	10	7	5
145	3926.9010	- - - SYNTHETIC FLOATS FOR FISHING NETS	10	7	5
146	3926.9020	- - - COILS OF PLASTICS (CONTRACEPTIVES AND ACCESSORIES THEREFOR)	5	5	5
147	3926.9030	- - - TRANSMISSION, CONVEYOR OR ELEVATOR BELTS	10	7	5
148	3926.9040	- - - LABORATORY WARE	10	7	5
149	3926.9050	- - - COLOSTOMY BAGS AND URINE BAGS	0	0	0
150	3926.9060	- - - SHOE LASTS	10	7	5
151	3926.9070	- - - DESIGN PATTERNS, CARDS FOR TEXTILE AND LEATHER GARMENTS	5	5	5
152	3926.9091	- - - -PLASTIC TAGS AND STAPLES FOR GARMENTS	5	5	5
153	3926.9099	- - - -OTHER	10	7	5
154	4012.1100	- - OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND	20	10	5

		RACING CARS)			
155	4012.1200	- - OF A KIND USED ON BUSES OR LORRIES	20	10	5
156	4012.1300	- - OF A KIND USED ON AIRCRAFT	5	5	5
157	4012.2000	-USED PNEUMATIC TYRES	20	10	5
158	4412.1000	- OF BAMBOO	10	7	5
159	4412.9400	- - BLOCKBOARD, LAMINBOARD AND BATTENBOARD	10	7	5
160	4412.9900	- - OTHER	10	7	5
161	4811.5910	- - - THERMAL FAX PAPER	10	7	5
162	4811.5920	- - - VOLATILE CORROSIVE INHOBITOR (VCI) PAPER	5	5	5
163	4811.5930	- - - FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	20	10	5
164	4811.5990	- - - OTHER	10	7	5
165	4818.3000	-TABLECLOTHS AND SERVIETTES	20	10	5
166	4818.5000	-ARTICLES OF APPAREL AND CLOTHING ACCESSORIES	10	7	5
167	4818.9000	-OTHER	5	5	5
168	5407.8110	- - - UNBLEACHED	10	7	5
169	5407.8120	- - - BLEACHED	10	7	5
170	5407.8200	- - DYED	10	7	5
171	5407.8300	- - OF YARNS OF DIFFERENT COLOURS	10	7	5
172	5512.1110	- - - UNBLEACHED	10	7	5
173	5512.1120	- - - BLEACHED	10	7	5
174	5512.1900	- - OTHER	10	7	5
175	5512.2110	- - - UNBLEACHED	10	7	5
176	5512.2120	- - - BLEACHED	10	7	5
177	5512.2900	- - OTHER	10	7	5
178	5513.1110	- - - UNBLEACHED	10	7	5
179	5513.1120	- - - BLEACHED	10	7	5
180	5513.1210	- - - UNBLEACHED	10	7	5
181	5513.1220	- - - BLEACHED	10	7	5

182	5513.1310	- - - UNBLEACHED	10	7	5
183	5513.1320	- - - BLEACHED	10	7	5
184	5513.1910	- - - UNBLEACHED	10	7	5
185	5513.1920	- - - BLEACHED	10	7	5
186	5513.2900	- - OTHER WOVEN FABRICS	10	7	5
187	5513.3900	- - OTHER WOVEN FABRICS	10	7	5
188	5513.4900	- - OTHER WOVEN FABRICS	10	7	5
189	5514.1910	- - - UNBLEACHED	10	7	5
190	5514.1920	- - - BLEACHED	10	7	5
191	5514.2900	- - OTHER WOVEN FABRICS	10	7	5
192	5514.4900	- - OTHER WOVEN FABRICS	10	7	5
193	5515.2110	- - - UNBLEACHED	10	7	5
194	5515.2190	- - - OTHER	10	7	5
195	5515.2210	- - - UNBLEACHED	10	7	5
196	5515.2290	- - - OTHER	10	7	5
197	5515.2910	- - - UNBLEACHED	10	7	5
198	5515.2990	- - - OTHER	10	7	5
199	5515.9110	- - - UNBLEACHED	10	7	5
200	5515.9190	- - - OTHER	10	7	5
201	5515.9910	- - - UNBLEACHED	10	7	5
202	5515.9990	- - - OTHER	10	7	5
203	5516.1200	- - DYED	10	7	5
204	5516.1300	- - OF YARNS OF DIFFERENT COLOURS	10	7	5
205	5516.1400	- - PRINTED	10	7	5
206	5516.2100	- - UNBLEACHED OR BLEACHED	10	7	5
207	5516.2200	- - DYED	10	7	5
208	5516.2300	- - OF YARNS OF DIFFERENT COLOURS	10	7	5
209	5516.2400	- - PRINTED	10	7	5
210	5516.3100	- - UNBLEACHED OR BLEACHED	10	7	5
211	5516.3200	- - DYED	10	7	5
212	5516.3300	- - OF YARNS OF DIFFERENT COLOURS	10	7	5
213	5516.3400	- - PRINTED	10	7	5
214	5516.4100	- - UNBLEACHED OR	10	7	5

		BLEACHED			
215	5516.4200	- - DYED	10	7	5
216	5516.4300	- - OF YARNS OF DIFFERENT COLOURS	10	7	5
217	5516.4400	- - PRINTED	10	7	5
218	5516.9100	- - UNBLEACHED OR BLEACHED	10	7	5
219	5516.9200	- - DYED	10	7	5
220	5516.9300	- - OF YARNS OF DIFFERENT COLOURS	10	7	5
221	55169400	- - PRINTED	10	7	5
222	5702.2000	-FLOOR COVERINGS OF COCONUT FIBRES (COIR)	20	10	5
223	5806.1000	-WOVEN PILE FABRICS (INCLUDING TERRY TOWELLING AND SIMILAR TERRY FABRICS) AND CHENILLE FABRICS	20	10	5
224	5809.0000	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED	20	10	5
225	5901.9010	- - - BUCKRAM	20	10	5
226	5901.9090	- - - OTHER	20	10	5
227	6112.2000	-SKI SUITS	20	10	5
228	6117.9000	-PARTS	20	10	5
229	6212.3000	-CORSELETTES	20	10	5
230	6403.9100	- - COVERING THE ANKLE	20	10	5
231	6806.1000	-SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS (INCLUDING INTERMIXTURES THEREOF), IN BULK, SHEETS OR ROLLS	10	7	5
232	6909.1200	- - ARTICLES HAVING A HARDNESS EQUIVALENT TO 9 OR MORE ON THE MOHS SCALE	10	7	5

233	7216.2100	- - L SECTIONS	10	7	5
234	7304.2200	- - DRILL PIPE OF STAINLESS STEEL	10	7	5
235	7304.2400	- - OTHER, OF STAINLESS STEEL	10	7	5
236	7310.1000	-OF A CAPACITY OF 50 L OR MORE	10	7	5
237	7310.2900	- - OTHER	10	7	5
238	7311.0010	- - - FOR CNG	0	0	0
239	7311.0020	- - - FOR LPG	0	0	0
240	7311.0030	- - - FOR CRYOGENIC	5	5	5
241	7311.0040	- - - FOR AEROSOL PRODUCTS	10	7	5
242	7311.0090	- - - OTHER	10	7	5
243	7315.2000	-SKID CHAIN	10	7	5
244	7317.0010	- - - NAILS	20	10	5
245	7317.0020	- - - TACKS	20	10	5
246	7317.0030	- - - DRAWING PINS	20	10	5
247	7317.0090	- - - OTHER	20	10	5
248	7318.1100	- - COACH SCREWS	20	10	5
249	7318.1200	- - OTHER WOOD SCREWS	20	10	5
250	7318.1300	- - SCREW HOOKS AND SCREW RINGS	20	10	5
251	7318.1400	- - SELF-TAPPING SCREWS	20	10	5
252	7318.2300	- - RIVETS	10	7	5
253	7318.2400	- - COTTERS AND COTTER-PINS	10	7	5
254	7320.2000	-HELICAL SPRINGS	20	10	5
255	7320.9010	- - - OF A KIND SOLELY AND PRINCIPALLY USED IN MANUFACTURE OF VIDEO CASSETTES	10	7	5
256	7320.9020	- - - CONTROL SPRING FOR HYDRAULIC LIFT FOR AGRICULTURAL TRACTORS OF SUB - HEADING 8701.9020	20	10	5
257	7320.9090	- - - OTHER	20	10	5
258	7321.8200	- - FOR LIQUID FUEL	20	10	5
259	7321.8900	- - OTHER, INCLUDING APPLIANCES FOR SOLID	20	10	5

		FUEL			
260	7407.1010	- - - BARS	5	5	5
261	7407.1020	- - - RODS	5	5	5
262	7407.1030	- - - TWISTED COPPER BARS	5	5	5
263	7407.1040	- - - BUSBARS OF ELECTROLYTIC GRADE OF 99.9 % PURITY	5	5	5
264	7407.1090	- - - OTHER	10	7	5
265	7411.1010	- - - CAPILLARY TUBE OF DIAMETER UPTO 2.25 MM	5	5	5
266	7411.1020	- - - INTERNALLY GROOVED TUBES	5	5	5
267	7411.1090	- - - OTHER	10	7	5
268	8424.8900	- - OTHER	5	5	5
269	8427.2010	- - - OF A CAPACITY NOT EXCEEDING 3 TON	5	5	5
270	8427.2090	- - - OTHER	5	5	5
271	8438.3010	- - - FOR SUGARCANE CRUSHERS	5	5	5
272	8438.3090	- - - OTHER	5	5	5
273	8438.4000	-BREWERY MACHINERY	10	7	5
274	8446.1000	-FOR WEAVING FABRICS OF A WIDTH NOT EXCEEDING 30CM	10	7	5
275	8446.2100	- - POWER LOOMS	10	7	5
276	8448.3310	- - - SPINDLE FLYERS AND RING TRAVELLERS	5	5	5
277	8448.3320	- - - SPINDLES	5	5	5
278	8448.3330	- - - SPINNING RINGS	10	7	5
279	8448.4210	- - - REEDS	10	7	5
280	8448.4290	- - - OTHER	10	7	5
281	8474.3110	- - - FOR CEMENT INDUSTRY	5	5	5
282	8474.3120	- - - CONCRETE BATCHING PLANT	5	5	5
283	8474.3130	- - - CONCRETE TRANSIT MIXER DRUM	5	5	5
284	8474.3190	- - - OTHER	5	5	5
285	8474.3900	- - OTHER	5	5	5

286	8474.8010	- - - HYDRAULIC PRESS FOR CERAMIC INDUSTRY OF CAPACITY EXCEEDING 80 TONS	5	5	5
287	8474.8090	- - - OTHER	5	5	5
288	8484.2010	- - - FOR USE WITH THE MACHINES/ COMPONENTS OF VEHICLES OF CHAPTER 87	20	10	5
289	8484.2020	- - - METAL JACKETED GASKETS	5	5	5
290	8484.2090	- - - OTHER	5	5	5
291	8486.1000	- MACHINES AND APPARATUS FOR THE MANUFACTURE OF BOULES OR WAFERS	5	5	5
292	8486.2000	- MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR OF ELECTRONIC INTEGRATED CIRCUITS	5	5	5
293	8486.3000	- MACHINES AND APPARATUS FOR THE MANUFACTURE OF FLAT PANEL DISPLAYS	5	5	5
294	8486.9000	- PARTS AND ACCESSORIES.	5	5	5
295	8516.8010	- - - ELECTRIC HEATING ELEMENT FOR REFRIGERATORS/POWER CONDENSATION HEATER FOR MOTORS	10	7	5
296	8516.8090	- - - OTHER	20	10	5
297	8517.1810	- - - VIDEO PHONES	10	7	5
298	8517.1890	- - - OTHER	10	7	5
299	8517.6210	- - - VOICE FEQUENCY TELEGRAPHY	5	5	5
300	8517.6220	- - - MODEMS	5	5	5
301	8517.6230	- - - HIGH BIT RATE DIGITAL HIERARCHY SYSTEM (SDH)	5	5	5
302	8517.6240	- - - DIGITAL LOOP CARRIER SYSTEM (DLC)	5	5	5
303	8517.6250	- - - SYNCHRONOUS	5	5	5

		DIGITAL HIERARCHY SYSTEM (SDH)			
304	8517.6260	- - - MULTIPLEXERS, STATISTICAL MULTIPLEXERS	5	5	5
305	8517.6290	- - - OTHER	10	7	5
306	8517.6910	- - - ISDN SYSTEM	5	5	5
307	8517.6920	- - - ISDN TERMINAL ADAPTERS	5	5	5
308	8517.6930	- - - ROUTERS	0	0	0
309	8517.6940	- - - SUBSCRIBER END EQUIMENT	5	5	5
310	8517.6950	- - - SET TOP BOXES FOR GAINING ACCESS TO INTERNET	5	5	5
311	8517.6960	- - - ATTACHEMENTS FOR TELEPHONES	5	5	5
312	8517.6970	- - - NETWORKING EQUIPMENTS LIKE LAN BRIDGES, HUBS, SWITCHES AND REPEATERS	0	0	0
313	8517.6980	- - - MULTI-STATION ACCESS UNITS	0	0	0
314	8517.6990	- - - OTHER	5	5	5
315	8519.8110	- - - DUBBING SYSTEM OF A KIND USED IN FILM STUDIOS AND PRODUCTION HOUSES	5	5	5
316	8519.8190	- - - OTHER	10	7	5
317	8521.1010	- - - V.C.R.	10	7	5
318	8521.1020	- - - V.C.P.	10	7	5
319	8521.1090	- - - OTHER	10	7	5
320	8521.9010	- - - LASER VIDEO DISC PLAYER	10	7	5
321	8521.9090	- - - OTHER	10	7	5
322	8525.6010	- - - BLUE TOOTH WHETHER OR NOT CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE	5	5	5
323	8525.6020	- - - RADIO PAGING APPARATUS	5	5	5

324	8525.6030	- - - WALKIE TALKIE SET	10	7	5
325	8525.6040	- - - VSAT TERMINALS	10	7	5
326	8525.6050	- - - OTHER SATELLITE COMMUNICATION EQUIPMENT	10	7	5
327	8525.6060	- - - VEHICLE TRACKING SYSTEM	5	5	5
328	8525.6070	- - - MODEMS	5	5	5
329	8525.6090	- - - OTHER	10	7	5
330	8528.7300	- - OTHER, MONOCHROME	20	10	5
331	8532.2100	- - TANTALUM	10	7	5
332	8532.2400	- - CERAMIC DIELECTRIC, MULTILAYER	10	7	5
333	8536.4900	- - OTHER	5	5	5
334	8542.3100	- - PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS, AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS	5	5	5
335	8542.3200	- - MEMORIES	5	5	5
336	8542.3300	- - AMPLIFIERS	5	5	5
337	8542.3900	- - OTHER	5	5	5
338	8713.9000	-OTHER	5	5	5
339	8714.2000	-OF CARRIAGES FOR DISABLED PERSONS	5	5	5
340	9403.8100	- - OF BAMBOO OR RATTAN	20	10	5”.