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# DUTY DRAWBACK ON LOCAL TAXES AND LEVIES (DLTL) CLAIM FOR NON-TEXTILE EXPORTS

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**(An Easy Guide for Exporters)**



**MINISTRY of COMMERCE**

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**AHMAD KHAN**  
RESEARCH ASSOCIATE

**TRADE DEVELOPMENT AUTHORITY OF PAKISTAN**

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For any queries or feedback regarding this publication, please contact at

[ahmad.khan@tdap.gov.pk](mailto:ahmad.khan@tdap.gov.pk)

## Acronyms

AD	Authorized Dealer
DGTO	Directorate General of Trade Organizations
DLTL	Drawback on Local Taxes and Levies
EFE	Electronic Export Form
E-Form	Export Form
EPZ	Export Processing Zones
GD Form	Good Declaration Form
HS	Harmonized System
MBL	Master Bill of Landing
MAWB	Master Airway Bill
MOC	Ministry of Commerce
NTN	National Tax Number
PCT	Pakistan Customs Tariff
RDA	Research, Development & Advisory
SWIFT	Society for Worldwide Interbank Financial Telecommunications
SRO	Statutory Regulatory Order

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## 1. Introduction to the Study

The Federal Government is facilitating exporters of non-textile sector through provision of drawback on local taxes and levies on the exports. Ministry of Commerce (MOC) is the responsible organization to process of this provision and has notified the order via “**SRO. 711(I)/2018**”<sup>1</sup>, dated June 8<sup>th</sup>, 2018.

This study analyzes the facility, with the purpose to provide basic information and make the procedures simple enough to understand by exporters easily.

Based on the afore mentioned purpose, this study is divided into three sections. The first section deals with the scope of the scheme by reflecting on the drawback rates being offered under different product categories, detail of tariff lines and non-traditional markets covered under the incentive. Furthermore, the eligibility criteria to avail the incentive, documents required and time period to avail the facility is discussed in the second section. While the third section details procedures to claim the duty drawback under the scheme.

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<sup>1</sup> <http://www.commerce.gov.pk/wp-content/uploads/2018/06/SRO.pdf>

## 2. Scope of the Incentive

The facility provides Drawback on Local Taxes and Levies (DLTL) to the exporters of non-textile sector on exports of specific tariff lines at specified rate. Drawback rates vary across tariff lines, and calculated as percentage of realized export proceeds. Two streams of the rates @3% and @4% are specified under this incentive. The scheme covers **twenty-two chapters and 1,141 tariff lines** in total under PCT. Further bifurcation shows that, **15 chapters and 853 tariff lines** are covered under 3% drawback rate, while **9 chapters and 288 tariff lines** are covered under 4% drawback rate. Number of chapters and tariff lines under each drawback rate are mentioned in the table below.

Drawback Rate	Number of Chapters Covered	Chapters' Code	Number of Tariff Lines Covered
@3%	15	40,42, 64, 73, 74, 76, 82, 84, 85, 87, 89, 90, 94, 95, 96	853
@4%	9	16, 20, 21, 40, 42, 70, 71, 80, 81	288
<b>Total</b>	<b>22<sup>2</sup></b>	20, 21, 40,42, 64, 70, 71, 73, 74, 76, 80, 81, 82, 84, 85, 87, 89, 90, 94, 95, 96	<b>1,141</b>

The list of eligible products under the Pakistan Customs Tariff (PCT) along with the specified drawback rate is provided in *Annexure-I*.

Under the above-mentioned specified rates of duty drawback for each category, the payments are proceeded as under:

- i) 50% of the rate of drawback is provided without condition of increment in the exports.
- ii) Remaining 50% percent of the rate of drawback payment is based on **annual export performance**, where the exporter has to achieve an increase of **10% or more** in exports during the “current financial year as compared to the previous financial year”<sup>3</sup>.

<sup>2</sup> Some products of chapter 40 and 42 are covered under 3% drawback rate, while other products are covered under 4% rate. Therefore, the chapters are counted once.

<sup>3</sup> i.e. exports in the financial year 2018-19 as compared to the financial year 2017-18 or exports in financial year 2019-20 as compared to financial year 2018-19 or in financial year 2020-21 as compared to financial year 2019-20.

- iii) In order to improve the cash flow of exporters, disbursement of the **remaining 50% percent of the rate of drawback on annual** performance is further relaxed and allowed on the **performance during July- December of each year**. This relaxation is subject to submission of a **bank guarantee** that, the exporter shall return the excess amount, in case his annual exports are less than the eligibility criteria stipulated to avail the remaining 50% percent of the rate of drawback payments.
- iv) Further the facility incentivizes the exports of products under the stated categories to the non-traditional markets by allowing **additional 2% drawback rate**. The non-traditional markets consisted of **five regions** including Africa, Latin America, Non-EU European countries, Commonwealth of Independent States and Oceania and comprised of **143 countries**. Number of countries in each region is provided in the table below.

<b>Non-Traditional Markets</b>	<b>Number of Countries.</b>
<b>Africa</b>	58
<b>Latin America</b>	40
<b>Non-EU European countries</b>	8
<b>Commonwealth of Independent States</b>	10
<b>Oceania</b>	27
<b>Total Number of Countries</b>	<b>143</b>

The List of eligible countries in each region is attached at *Annexure-II*.



<b>3. Basic Information about the Incentive</b>	
<b>3.1. Time Period to Avail the Scheme</b>	The facility can be availed for shipments made from <b>July 1<sup>st</sup>, 2018 to June 30<sup>th</sup>, 2021</b> (both days inclusive) from whole of the Pakistan including Export Process Zones (EPZs).
<b>3.2. Who are the Beneficiaries?</b>	Manufacturing cum exporting units and commercial exporters, including sole proprietor, partnership or company can avail the scheme subject to the eligibility criteria mentioned below.
<b>3.3. Eligibility Criteria</b>	<p>i. The exporter should be a <b>registered sole proprietor, partnership or a company</b> having a valid National Tax Number (NTN) and shall be a member of respective association or chamber duly <b>registered</b> with the <b>Directorate General of Trade Organizations (DGTO)</b>.</p> <p>ii. The exporters need to furnish data and any information related to <b>its operations, domestic sales, accounts and exports</b> as and when required by the Commerce Division.</p> <p>iii. Under the scheme the exports will be calculated on the basis of shipment date, which will determine the transaction year of the exports.</p> <p>iv. Drawback claims can only made for those exports, <b>proceeds of which have been fully realized</b> as per foreign exchange rules notified by State Bank of Pakistan (SBP) from time to time. However, <b>the date of realization of exports proceeds has nothing to do in determining</b> the year in which the transaction will be counted. It is the <b>shipment date</b> which determines the transaction year.</p> <p>v. The export performance in case of drawback conditioned with 10% increment in exports will be analyzed separately by SBP for each category of eligible products.</p>
<b>3.4. Documents Required</b>	<p>i. Electronic Form-E (EFE)/ E-Form<sup>4</sup></p> <p>ii. Good Declaration (GD)Form<sup>5</sup></p> <p>iii. Copy of Commercial Invoice<sup>6</sup></p> <p>iv. Shipping Documents (MBL<sup>7</sup>/MAWB<sup>8</sup>)</p> <p>v. Copy of Freight Invoice</p>

<sup>4</sup> E-Form is issued by the Bank directly to the exporter. The form declares that, the shipment is being processed against the foreign exchange.

<sup>5</sup> GD form is issued by Customs provided details (i.e. Quantity, Unit Price, Payment Terms) about the goods being import of export

<sup>6</sup> The commercial invoice is a record or evidence of the transaction between the exporter and the importer. Once the goods are available, the exporter issues a commercial invoice to the importer in order to charge him for the goods. It contains the basic information on the transaction and it is always required for customs clearance

<sup>7</sup>Master Bill of Lading is issued by main carrier of goods on receipt of goods from a freight forwarder to deliver at destination as per agreed terms.

<sup>8</sup> Master Airway Bill issued by main carrier of goods on receipt of goods from a freight forwarder to deliver at destination as per agreed terms.

	vi. Copy Insurance Invoice <sup>9</sup>
	vii. Copy of certificate from the relevant Association or from Chamber of Commerce as the case may be on the prescribed format provided at <i>Annexure III</i> . The said certificate will be valid for one year from the date of issuance. In a given financial year this certificate may be submitted once.

#### 4. Procedures to Claim the Drawback Under the Incentive

To ensure prompt clearance of drawback claims, four separate set of procedures are developed corresponding to the following three different mode of drawback payments.

1. A single set of procedures for those exporters claiming under 50% of the rate of drawback without **condition of increment** in the exports, and **additional 2% drawback** for exports to **non-traditional markets**.
2. For those who claim remaining 50% percent of the rate of drawback on the basis of performance during **July- December of each year** instead of performance in the **financial year**.
3. For those who claim the remaining 50% percent of the rate of drawback based **on annual export performance**, subject increase **of 10% or more** in exports during **current financial year** as compared to the previous financial year.
4. Procedures for EPZs to claims the drawback.

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<sup>9</sup> The invoice reflects that, the goods are insured through an insurance policy in the event of damages caused by common risk while handling, storing, loading or transporting cargo, but also to other rare risks, such as riots, strikes or terrorism.

#### 4.1. Procedures to Claim Drawback of 50% of the Rate without Condition of Increment & Additional 2% of the Rate for Exports to Non-Traditional Markets.

- i. The eligible exporters can file claims for the incentive with the Authorized Dealer (AD)<sup>10</sup> for eligible products against which export proceeds have been realized on the format provided in *Annexure IV*. Such applications need to be signed and stamped by officer(s) of the claimant who is/are authorized to operate the account of the applicant with the AD. The AD will verify the signatures.
- ii. The AD will scrutinize the claim on First-in First-out (FIFO) basis as per procedure circulated by the SBP. Claims found in order would be submitted by the “Central Hub”<sup>11</sup> of the AD to the relevant office of State Bank of Pakistan - Banking Services Corporations (SBP-BSC) (*list of regional offices provided in Annexure-V*) in **fifteen days** of their receipt under covering letter format provided in *Annexure-VI*.
- iii. If Claims found discrepant, they will be rectified from the claimant by the AD and will be submitted to SBP-BSC in two weeks period from the date of rectification.
- iv. AD will also inform each claimant immediately through separate email along with the detail of their claims lodged with SBP – BSC. Further the discrepancies in claims as communicated by SBP BSC may be shared with respective claimants within **two working days**.
- v. The SBP will scrutinize the claims and release the amount to AD **within thirty days** of the receipt of the claims.
- vi. The AD will credit the amount of claim received from SBP **within twenty-four hours** to the exporters.

<sup>10</sup> Means SBP’s authorized bank nominated by the manufacture-cum-export unit for submission of drawback claims.

<sup>11</sup> Each Bank (Authorized Dealer) will designate a Central Hub in each region corresponding to SBP-BSC offices listed in Annexure-V.

#### 4.2. Procedures to Claim Drawback of Remaining 50% of the Rate, Based on Export Performance During July-December.

- i. Under this provision the claimant can file a claim amount, equal to the sum of all its claims paid or ready for payment under “50% of the rate of drawback without condition of increment” against shipments made during July -December each year.
- ii. Claimant needs to obtain a “**certificate of payment**”<sup>12</sup> from all concerned ADs (given that if claims are made through multiple ADs while claiming under 50% of the rate of drawback without condition of increment). The application for the said certificate can be processed on the format given at *Annexure-VII*. In case of loss of certificate, the word "Duplicate" will be prominently marked in permanent ink at the top of duplicate certificate.
- iii. Following that, all the concerned ADs will then nominate a single AD to whom these certificates of payments in original along with consolidated claim will be submitted on the format provided at *Annexure VIII*.
- iv. The nominated AD will verify the consolidated claim as per the certificates provided by all concerned ADs and forward the same to SBP BSC on *Annexure-IX*. The AD will process the claim within **fifteen days** on FIFO basis from the date of receiving. Discrepant claims will be returned and will be considered as fresh in queue upon resubmission.
- v. Once SBP-BSC informs the AD that submitted claim is found in order and specified amount of fund will be released upon confirmation by the AD regarding bank guarantee arrangement from the claimant. Then the exporter/claimant needs to submit a “**Bank Guarantee in favor of the nominated AD**”<sup>13</sup>. Such guarantee will be kept by AD till finalization of claim submitted under remaining 50% of the rate conditioned with 10% increase in the exports during financial year.
- vi. In case, the 10% or more increment is not achieved, SBP-BSC will debit the account of the AD which in turn will recover the amount from exporter as per Bank Guarantee.
- vii. Upon confirmation of the bank guarantee by the AD, SBP BSC will pay the total amount of claim to the nominated AD for onward credit to the claimant within 24 hours of receipt of such credit.

<sup>12</sup> A certificate issued by the negotiating bank of the exporter, certifying bill covering particular consignments, has been negotiated and that the proceeds received in accordance with exchange control regulations in the approved manner.

<sup>13</sup> Stating that, the amount being paid to the exporter/claimant under this incentive (drawback under Remaining 50% of the rate conditioned with 10% increase in the exports during July-December of each year) will be refunded immediately upon demanded by the AD in case the export/claimant fails to achieve 10% or more increase in exports in any eligible category in performance year over base year.

#### 4.3. Procedures to Claim Drawback of the Remaining 50% of the Rate Based on Annual Export Performance.

- i. To make claims under this provision, data of two financial years would be required. For the purpose to determine the export performance, the data of claims submitted under “50% of the rate of drawback without condition of increment” will be used. The concerned ADs will provide summary of the submitted claims for the performance year on *Annexure-X* to the nominated AD, who will forward the claims to SBP-BSC.
- ii. The exporter can submit the claims on prescribed format provided at *Annexure-XI*. Whereas, the nominated AD will forward the same to SBP-BSC as per format given at *Annexure-XII* in addition to submission of the summary of the submitted claims mentioned in clause (i) these procedures.
- iii. The cut-off date for filing claims to SBP for exports in each financial year is **31<sup>st</sup> May** of the subsequent year and after that no claims will be accepted by SBP-BSC.
- iv. Exporters not submitting claims under this provision latest by **31<sup>st</sup> May** of the subsequent year, will be considered to **have not achieved 10% increase** in performance year over base year. Any payment made under “Remaining 50% of the Rate Based on Export Performance During July-December” to such exporters will be got refunded by invoking provided guarantee. Similarly, refund will also be applied for exporters who submit the claim under this provision but their increase is less than 10% in any one or more categories. Such refund will be considered Category wise.

#### 4.4. Procedures to Claim Drawback by The Export Processing Zones (EPZ)

The units operating in EPZ will also submit their claims for drawback through the concerned bank branch of EPZ. The said claims will be processed under the same instructions issued for Pakistani Exporters, except for the differences enlisted as under:

- a) E-Form will be replaced by “Export Gate Pass” issued by the Manager Facilitation, Export Processing Zone as per prescribed format provided at *Annexure-XIII*.
- b) “Export Proceed Realization Certificate” will be substituted by the following:
  - i. SWIFT message
  - ii. Certificate of Receipt of Export Proceeds issued by the concerned bank branch of EPZ.

## Annexure

## I. List of Eligible Products at Specified Drawback Rates

Sr#	Chapter	PCT CODE	DESCRIPTION	Specified Rates
1	2	0201.1000	Meat of bovine animals, fresh or chilled. - Carcasses and half- carcasses	4%
2	2	0201.2000	- Other cuts with bone in	4%
3	2	0201.3000	- Boneless	4%
4	2	0202.1000	Meat of bovine animals, frozen. - Carcasses and half- carcasses	4%
5	2	0202.2000	- Other cuts with bone in	4%
6	2	0202.3000	- Boneless	4%
7	2	0203.1100	Meat of swine, fresh, chilled or frozen. - Carcasses and half-carcasses	4%
8	2	0203.1200	- - Hams, shoulders and cuts thereof, with bone in	4%
9	2	0203.1900	- - Other	4%
10	2	0203.2100	Frozen: - Carcasses and half-carcasses	4%
11	2	0203.2200	- - Hams, shoulders and cuts thereof, with bone in	4%
12	2	0203.2900	- - Other	4%
13	2	0204.1000	- Carcasses and half carcasses of lamb, fresh or chilled	4%
14	2	0204.2100	Other meat of sheep, fresh or chilled: - Carcasses and half-carcasses	4%
15	2	0204.2200	- - Other cuts with bone in	4%
16	2	0204.2300	- - Boneless	4%
17	2	0204.3000	- Carcasses and half- carcasses of lamb, frozen	4%
18	2	0204.4100	Other meat of sheep, frozen: - Carcasses and half-carcasses	4%
19	2	0204.4200	- - Other cuts with bone in	4%
20	2	0204.4300	- - Boneless	4%
21	2	0204.5000	- Meat of goats	4%
22	2	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	4%
23	2	0206.1000	- Of bovine animals, fresh or chilled	4%
24	2	0206.2100	- - Tongues	4%
25	2	0206.2200	- - Livers	4%
26	2	0206.2900	- - Other	4%
27	2	0206.3000	- Of swine, fresh or chilled	4%
28	2	0206.4100	- - Livers	4%
29	2	0206.4900	- - Other	4%
30	2	0206.8000	- Other, fresh or chilled	4%
31	2	0206.9000	- Other, frozen	4%
32	2	0207.1100	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.- Not cut in pieces, fresh or chilled	4%
33	2	0207.1200	- - Not cut in pieces, frozen	4%
34	2	0207.1300	- - Cuts and offal, fresh or chilled	4%
35	2	0207.1400	- - Cuts and offal, frozen	4%
36	2	0207.2400	Of turkeys: - Not cut in pieces, fresh or chilled	4%
37	2	0207.2500	- - Not cut in pieces, frozen	4%
38	2	0207.2600	- - Cuts and offal, fresh or chilled	4%
39	2	0207.2700	- - Cuts and offals, frozen	4%
40	2	0207.4100	Of ducks: - Not cut in pieces, fresh or chilled	4%
41	2	0207.4200	- - Not cut in pieces, frozen	4%

42	2	0207.4300	- - Fatty livers, fresh or chilled	4%
43	2	0207.4400	- - Other, fresh or chilled	4%
44	2	0207.4500	- - Other, frozen	4%
45	2	0207.5100	Of geese:- Not cut in pieces, fresh or chilled	4%
46	2	0207.5200	- - Not cut in pieces, frozen	4%
47	2	0207.5300	- - Fatty livers, fresh or chilled	4%
48	2	0207.5400	- - Other, fresh or chilled	4%
49	2	0207.5500	- - Other, frozen	4%
50	2	0207.6000	- Of guinea fowls	4%
51	2	0208.1000	- Of rabbits or hares	4%
52	2	0208.3000	- Of primates	4%
53	2	0208.4000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions	4%
54	2	0208.5000	- Of reptiles (including snakes and turtles)	4%
55	2	0208.6000	- Of camels and other camelids ( <i>Camelidae</i> )	4%
56	2	0208.9000	- Other	4%
57	2	0209.1000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.- Of pigs	4%
58	2	0209.9000	- Other	4%
59	2	0210.1200	- - Bellies (streaky) and cuts thereof	4%
60	2	0210.1900	- - Other	4%
61	2	0210.2000	- Meat of bovine animals	4%
62	2	0210.9100	- - Of primates	4%
63	2	0210.9200	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4%
64	2	0210.9300	- - Of reptiles (including snakes and turtles)	4%
65	2	0210.9900	- - Other	4%
66	7	0701.1000	Potatoes, fresh or chilled. Seed	4%
67	7	0701.9000	- Other	4%
68	7	0702.0000	Tomatoes, fresh or chilled.	4%
69	7	0703.1000	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.- Onions and shallots	4%
70	7	0703.2000	- Garlic	4%
71	7	0703.9000	- Leeks and other alliaceous vegetables	4%
72	7	0704.1000	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.- Cauliflowers and headed broccoli	4%
73	7	0704.2000	- Brussels sprouts	4%
74	7	0704.9000	- Other	4%
75	7	0705.1100	- - Cabbage lettuce (head lettuce)	4%
76	7	0705.1900	- - Other	4%
77	7	0705.2100	- - Witloof chicory ( <i>Cichorium intybus var.foliosum</i> )	4%
78	7	0705.2900	- - Other	4%
79	7	0706.1000	- Carrots and turnips	4%
80	7	0706.9000	- Other	4%
81	7	0707.0000	Cucumbers and gherkins fresh or chilled.	4%
82	7	0708.1000	- Peas ( <i>Pisum sativum</i> )	4%
83	7	0708.2000	- Beans ( <i>Vigna spp., Phaseolus spp.</i> )	4%

84	7	0708.9000	- Other leguminous vegetables	4%
85	7	0709.2000	- Asparagus	4%
86	7	0709.3000	- Aubergines (egg- plants)	4%
87	7	0709.4000	- Celery other than celeriac	4%
88	7	0709.5100	- - Mushrooms of the genus <i>Agaricus</i>	4%
89	7	0709.5910	- - - Globe artichokes	4%
90	7	0709.5990	- - - Other	4%
91	7	0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	4%
92	7	0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	4%
93	7	0709.9100	- - Globe artichokes	4%
94	7	0709.9200	- - Olives	4%
95	7	0709.9300	- - Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	4%
96	7	0709.9900	- - Other	4%
97	7	0710.1000	- Potatoes	4%
98	7	0710.2100	- - Peas ( <i>Pisum sativum</i> )	4%
99	7	0710.2200	- - Beans ( <i>Vigna spp., Phaseolus spp.</i> )	4%
100	7	0710.2900	- - Other	4%
101	7	0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	4%
102	7	0710.4000	- Sweet corn	4%
103	7	0710.8000	- Other vegetables	4%
104	7	0710.9000	- Mixtures of vegetables	4%
105	7	0711.2000	- Olives	4%
106	7	0711.4000	- Cucumbers and gherkins	4%
107	7	0711.5100	- - Mushrooms of the genus <i>Agaricus</i>	4%
108	7	0711.5900	- - Other	4%
109	7	0711.9000	- Other vegetables; mixtures of vegetables	4%
110	7	0712.2000	- Onions	4%
111	7	0712.3100	Mushrooms, wood ears ( <i>Auricularia spp.</i> ), Jelly fungi ( <i>Tremella spp.</i> )and truffles:- - Mushrooms of the genus <i>Agaricus</i>	4%
112	7	0712.3200	- - Wood ears ( <i>Auricularia spp.</i> )	4%
113	7	0712.3300	- - Jelly fungi ( <i>Tremella spp.</i> )	4%
114	7	0712.3900	- - Other	4%
115	7	0712.9000	- Other vegetables; mixtures of vegetables	4%
116	7	0713.1000	Dried leguminous vegetables, shelled, whether or not skinned or split.- Peas ( <i>Pisum sativum</i>	4%
117	7	0713.2010	- - - Grams (dry whole)	4%
118	7	0713.2020	- - - Grams split	4%
119	7	0713.2090	- - - Other	4%
120	7	0713.3100	- - Beans of the species <i>Vigna mungo (L.)Hepper</i> or <i>Vigna radiata (L.)Wilczek</i>	4%
121	7	0713.3200	- - Small red (Adzuki) beans ( <i>Phaseolus or vigna angularis</i> )	4%
122	7	0713.3300	- - Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	4%
123	7	0713.3400	- - Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	4%
124	7	0713.3500	- - Cow peas ( <i>Vigna unguiculata</i> )	4%
125	7	0713.3910	- - - Green beans (dry whole)	4%
126	7	0713.3920	- - - Green beans (split)	4%
127	7	0713.3990	- - - Other	4%
128	7	0713.4010	- - - Dry whole	4%



129	7	0713.4020	- - - Split	4%
130	7	0713.5000	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> )	4%
131	7	0713.6000	- Pigeon peas ( <i>Cajanus cajan</i> )	4%
132	7	0713.9010	- - - Black matpe (dry whole)	4%
133	7	0713.9020	- - - Mash dry whole	4%
134	7	0713.9030	- - - Mash split or washed	4%
135	7	0713.9090	- - - Other	4%
136	7	0714.1000	- Manioc (cassava)	4%
137	7	0714.2000	- Sweet potatoes	4%
138	7	0714.3000	- Yams ( <i>Dioscorea spp.</i> )	4%
139	7	0714.4000	- Taro ( <i>Colocasia spp.</i> )	4%
140	7	0714.5000	- Yautia ( <i>Xanthosoma spp.</i> )	4%
141	7	0714.9000	- Other	4%
142	8	0801.1100	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. - Desiccated	4%
143	8	0801.1200	- - In the inner shell (endocarp)	4%
144	8	0801.1910	- - - Seed	4%
145	8	0801.1990	- - - Other	4%
146	8	0801.2100	- - In shell	4%
147	8	0801.2200	- - Shelled	4%
148	8	0801.3100	Cashew nuts: - In shell	4%
149	8	0802.1100	Almonds: - In shell	4%
150	8	0802.1200	- - Shelled	4%
151	8	0802.2100	Hazelnuts or filberts ( <i>Corylus spp.</i> ): - In shell	4%
152	8	0802.2200	- - Shelled	4%
153	8	0802.3100	Walnuts: - In shell	4%
154	8	0802.3200	- - Shelled	4%
155	8	0802.4100	Chestnuts ( <i>Castanea spp.</i> ): - In shell	4%
156	8	0802.4200	- - Shelled	4%
157	8	0802.5100	Pistachios:- In shell	4%
158	8	0802.5200	- - Shelled	4%
159	8	0802.6100	Macadamia nuts: - In shell	4%
160	8	0802.6200	- - Shelled	4%
161	8	0802.7000	- Kola nuts ( <i>Cola spp.</i> )	4%
162	8	0802.8000	- Areca nuts	4%
163	8	0802.9000	- Other	4%
164	8	0803.1000	Bananas, including plantains, fresh or dried.- Plantains	4%
165	8	0803.9000	- Other	4%
166	8	0804.1010	Dates:- - Fresh	4%
167	8	0804.1020	- - - Dried	4%
168	8	0804.2000	- Figs	4%
169	8	0804.3000	- Pineapples	4%
170	8	0804.4000	- Avocados	4%
171	8	0804.5010	- - - Guavas	4%
172	8	0804.5020	- - - Mangoes	4%
173	8	0804.5030	- - - Mangosteens	4%

174	8	0804.5040	- - - Frozen mango	4%
175	8	0804.5050	- - - Mango pulp	4%
176	8	0804.5090	- - - Other	4%
177	8	0805.1000	- Oranges	4%
178	8	0805.2100	- - Mandarins (including tangerines and satsumas)	4%
179	8	0805.2200	- - Clementines	4%
180	8	0805.2910	- - - Kino (fresh)	4%
181	8	0805.2990	- - - Other	4%
182	8	0805.4000	- Grapefruit, including pomelos	4%
183	8	0805.5000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	4%
184	8	0805.9000	- Other	4%
185	8	0806.1000	Grapes, fresh or dried.- Fresh	4%
186	8	0806.2000	- Dried	4%
187	8	0807.1100	- - Watermelons	4%
188	8	0807.1900	- - Other	4%
189	8	0807.2000	- Papaws (papayas)	4%
190	8	0808.1000	- Apples	4%
191	8	0808.3000	- Pears	4%
192	8	0808.4000	- Quinces	4%
193	8	0809.1000	- Apricots	4%
194	8	0809.2100	- - Sour cherries ( <i>Prunus cerasus</i> )	4%
195	8	0809.2900	- - Other	4%
196	8	0809.3000	- Peaches, including nectarines	4%
197	8	0809.4000	- Plums and sloes	4%
198	8	0810.1000	- Strawberries	4%
199	8	0810.2000	- Raspberries, blackberries, mulberries and loganberries	4%
200	8	0810.3000	- Black, white or red currants and gooseberries	4%
201	8	0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	4%
202	8	0810.5000	- Kiwifruit	4%
203	8	0810.6000	- Durians	4%
204	8	0810.7000	- Persimmons	4%
205	8	0810.9010	- - - Pomegranates	4%
206	8	0810.9090	- - - Other	4%
207	8	0811.1000	- Strawberries	4%
208	8	0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	4%
209	8	0811.9000	- Other	4%
210	8	0812.1000	- Cherries	4%
211	8	0812.9000	- Other	4%
212	8	0813.1000	- Apricots	4%
213	8	0813.2000	- Prunes	4%
214	8	0813.3000	- Apples	4%
215	8	0813.4010	- - - Tamarind	4%
216	8	0813.4020	- - - Cherries	4%
217	8	0813.4030	- - - Pine nut (chilgoza)	4%
218	8	0813.4040	- - - Peaches (arroz)	4%

219	8	0813.4050	- - - Plums (allocha)	4%
220	8	0813.4060	- - - Lichis	4%
221	8	0813.4070	- - - Raisins	4%
222	8	0813.4090	- - - Other	4%
223	8	0813.5000	- Mixtures of nuts or dried fruits of this Chapter	4%
224	8	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.	4%
225	16	1602.3200	Other prepared or preserved meat, meat offal or blood, of fowls of the species <i>Gallus domesticus</i> (chicken)	4%
226	20	2001.1000	- Cucumbers and gherkins	4%
227	20	2001.9010	- - - Pickles	4%
228	20	2001.9090	- - - Other	4%
229	20	2002.1000	- Tomatoes, whole or in pieces	4%
230	20	2002.9010	- - - Tomatoes paste	4%
231	20	2002.9090	- - - Other	4%
232	20	2003.1000	- Mushrooms of the genus <i>Agaricus</i>	4%
233	20	2003.9000	- Other	4%
234	20	2004.1000	- Potatoes	4%
235	20	2004.9000	- Other vegetables and mixtures of vegetables	4%
236	20	2005.1000	- Homogenised vegetables	4%
237	20	2005.2000	- Potatoes	4%
238	20	2005.4000	- Peas ( <i>Pisum sativum</i> )	4%
239	20	2005.5100	- - Beans, shelled	4%
240	20	2005.5900	- - Other	4%
241	20	2005.6000	- Asparagus	4%
242	20	2005.7000	- Olives	4%
243	20	2005.8000	- Sweet corn ( <i>Zea mays var. saccharata</i> )	4%
244	20	2005.9100	- - Bamboo shoots	4%
245	20	2005.9900	- - Other	4%
246	20	2006.0000	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	4%
247	20	2007.1000	- Homogenised preparations	4%
248	20	2007.9100	- - Citrus fruit	4%
249	20	2007.9900	- - Other	4%
250	20	2008.1100	- - Ground-nuts	4%
251	20	2008.1900	- - Other, including mixtures	4%
252	20	2008.2000	- Pineapples	4%
253	20	2008.3000	- Citrus fruit	4%
254	20	2008.4000	- Pears	4%
255	20	2008.5000	- Apricots	4%
256	20	2008.6000	- Cherries	4%
257	20	2008.7000	- Peaches, including nectarines	4%
258	20	2008.8000	- Strawberries	4%
259	20	2008.9100	- - Palm hearts	4%
260	20	2008.9300	- - Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i> )	4%

261	20	2008.9700	- - Mixtures	4%
262	20	2008.9900	- - Other	4%
263	20	2009.1100	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.- Orange juice:- Frozen	4%
264	20	2009.1200	- - Not frozen, of a Brix value not exceeding 20	4%
265	20	2009.1900	- - Other	4%
266	20	2009.2100	- - Of a Brix value not exceeding 20	4%
267	20	2009.2900	- - Other	4%
268	20	2009.3100	Juice of any other single citrus fruit: - Of a Brix value not exceeding 20	4%
269	20	2009.3900	- - Other	4%
270	20	2009.4100	Pineapple juice: - Of a Brix value not exceeding 20	4%
271	20	2009.4900	- - Other	4%
272	20	2009.5000	- Tomato juice	4%
273	20	2009.6100	- Grape juice (including grape must):- Of a Brix value not exceeding 30	4%
274	20	2009.6900	- - Other	4%
275	20	2009.7100	Apple juice:- Of a Brix value not exceeding 20	4%
276	20	2009.7900	- - Other	4%
277	20	2009.8100	- - Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	4%
278	20	2009.8900	- - Other	4%
279	20	2009.9000	- Mixtures of juices	4%
280	21	2103.2000	- Tomato ketchup and other tomato sauces	4%
281	21	2106.9020	Food preparations not elsewhere specified or included.- - Syrups and squashes	4%
282	21	0210.1100	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. - Hams, shoulders and cuts thereof, with bone in	4%
283	42	4203.1010	Articles of apparel and clothing accessories, of leather or of composition leather.- Articles of apparel: Jackets, leather or of composition leather	4%
284	42	4203.1020	Articles of apparel and clothing accessories, of leather or of composition leather.- Articles of apparel: Trouser leather	4%
285	42	4203.1030	Articles of apparel and clothing accessories, of leather or of composition leather- Articles of apparel: Coats, leather or of composition leather	4%
286	42	4203.1090	Articles of apparel and clothing accessories, of leather or of composition leather.- Articles of apparel: Other	4%
287	42	4203.3000	Articles of apparel and clothing accessories, of leather or of composition leather.- Articles of apparel: Belts and bandoliers	4%
288	42	4203.4000	Articles of apparel and clothing accessories, of leather or of composition leather.- Articles of apparel: Other clothing accessories	4%
289	40	4015.1100	Gloves, mittens and mitts- Surgical	3%
290	40	4015.1900	Gloves, mittens and mitts - Other	3%
291	42	4203.2100	Gloves, mittens and mitts, Specially designed for use in sports	3%
292	42	4203.2910	Gloves leather fancy	3%
293	42	4203.2920	Gloves leather industrial	3%
294	42	4203.2930	Mittens and mitts of leather	3%
295	42	4203.2990	Mittens and mitts of leather - Other	3%
296	42	4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	3%

297	42	4202.1120	Suit-cases, of leather or composition leather	3%
298	42	4202.1190	Suit-cases, of leather or composition leather - Other	3%
299	42	4202.1210	With outer surface of plastics or of textile materials::Travelling bags of plastics or textile materials	3%
300	42	4202.1220	With outer surface of plastics or of textile materials: Suit cases of plastics or textile materials	3%
301	42	4202.1290	With outer surface of plastics or of textile materials: Other	3%
302	42	4202.1900	With outer surface of plastics or of textile materials: Other	3%
303	42	4202.2100	Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather or of composition leather	3%
304	42	4202.2200	Handbags, whether or not with shoulder strap, including those without handle: With outer surface of sheeting of plastics or of textile materials	3%
305	42	4202.2900	Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather or of composition leather - Other	3%
306	42	4202.3100	Articles of a kind normally carried in the pocket or in the handbag:- With outer surface of leather or of composition leather	3%
307	42	4202.3200	Articles of a kind normally carried in the pocket or in the handbag: With outer surface of sheeting of plastics or of textile materials	3%
308	42	4202.3900	Articles of a kind normally carried in the pocket or in the handbag: Other	3%
309	42	4202.9100	Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather or of composition leather	3%
310	42	4202.9200	Articles of a kind normally carried in the pocket or in the handbag: With outer surface of sheeting of plastics or of textile materials	3%
311	42	4202.9900	Articles of a kind normally carried in the pocket or in the handbag: Other	3%
312	42	4205.0011	Other articles of leather or of composition leather.Of a kind used in machinery or mechanical appliances or for other technical uses:Belting conveyor	3%
313	42	4205.0012	- Belting machine	3%
314	42	4205.0013	- Belting transmission	3%
315	42	4205.0014	- Gas kits of leather	3%
316	42	4205.0015	- Hosepiping leather	3%
317	42	4205.0016	- Pickers leather	3%
318	42	4205.0017	- Washer leather	3%
319	42	4205.0019	- Other	3%
320	42	4205.0090	Other articles of leather or of composition leather - Other	3%
321	64	6401.1000	Footwear incorporating a protective metal toe- cap	3%
322	64	6401.9200	Covering the ankle but not covering the knee	3%
323	64	6401.9900	Other	3%
324	64	6402.1200	Other footwear with outer soles and uppers of rubber or plastics - Sports footwear: Ski-boots, cross country ski footwear and snowboard boots	3%
325	64	6402.1900	Other footwear with outer soles and uppers of rubber or plastics - Sports footwear: Other	3%
326	64	6402.2000	Other footwear with outer soles and uppers of rubber or plastics - Sports footwear: Footwear with upper straps or thongs assembled to the sole by means of plugs	3%
327	64	6402.9100	Other footwear with outer soles and uppers of rubber or plastics - Sports footwear: Covering the ankle	3%
328	64	6402.9900	Other footwear with outer soles and uppers of rubber or plastics - Sports footwear: Other	3%

329	64	6403.1200	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather - Sports footwear: - Ski-boots, cross country ski footwear and snowboard boots	3%
330	64	6403.1900	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather - Sports footwear:- Other	3%
331	64	6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	3%
332	64	6403.4000	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather - Sports footwear: Other footwear, incorporating a protective metal toe- cap	3%
333	64	6403.5100	Other footwear with outer soles of leather - Covering the ankle	3%
334	64	6403.5900	Other footwear with outer soles of leather: - Other	3%
335	64	6403.9100	Other footwear with outer soles of leather: Covering the ankle	3%
336	64	6403.9900	Other footwear with outer soles of leather: Other	3%
337	64	6404.1100	Footwear with outer soles of rubber or plastics:- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	3%
338	64	6404.1900	- - Other	3%
339	64	6404.2000	- Footwear with outer soles of leather or composition leather	3%
340	64	6405.1000	- With uppers of leather or composition leather	3%
341	64	6405.2000	- With uppers of textile materials	3%
342	64	6405.9010	- - - Of canvas	3%
343	64	6405.9090	- - - Other	3%
344	64	6406.1000	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof. -Uppers and parts thereof, other than stiffeners	3%
345	64	6406.2010	Outer soles and heels,- Of rubber	3%
346	64	6406.2090	Outer soles and heels,- Other	3%
347	64	6406.9000	Outer soles and heels, - Other	3%
348	73	7323.1000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	3%
349	74	7418.1000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	3%
350	76	7615.1000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	3%
351	76	7616.9930	Other articles of aluminium. - - Pencil ferrules	3%
352	82	8211.1000	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor - Sets of assorted articles	3%
353	82	8211.9100	- - Table knives having fixed blades	3%
354	82	8211.9200	- - Other knives having fixed blades	3%
355	82	8211.9300	- - Knives having other than fixed blades	3%
356	82	8211.9400	- - Blades	3%
357	82	8211.9500	- - Handles of base metal	3%
358	82	8212.1000	- Razors	3%
359	82	8212.2000	- Safety razor blades, including razor blade blanks in strips	3%
360	82	8212.9000	- Other parts	3%
361	82	8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	3%

362	82	8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	3%
363	82	8214.2000	- Manicure or pedicure sets and instruments (including nail files)	3%
364	82	8214.9000	- Other	3%
365	82	8215.1000	Spoons, forks, ladles, skimmers, cake- servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tablewar - Sets of assorted articles containing at least one article plated with precious metal	3%
366	82	8215.2000	- Other sets of assorted articles	3%
367	82	8215.9100	- - Plated with precious metal	3%
368	82	8215.9910	- - - Spoons	3%
369	82	8215.9920	- - - Forks	3%
370	82	8215.9990	- - - Other	3%
371	82	8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	3%
372	84	8414.5110	Ceiling fan	3%
373	84	8414.5120	Pedestal fan	3%
374	84	8414.5130	Table fan	3%
375	84	8414.5140	Exhaust fan	3%
376	84	8414.5190	Other	3%
377	84	8414.5990	Blowers including portable type with self contained electric motor- Other	3%
378	84	8407.1000	Spark- ignition reciprocating or rotary internal combustion piston engines. Aircraft engines	3%
379	84	8407.2100	- Marine propulsion engines: Outboard motors	3%
380	84	8407.2900	- - Other	3%
381	84	8407.3110	Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87: Of a cylinder capacity not exceeding 50 cc: For vehicles of heading 87.11	3%
382	84	8407.3190	- - - Other	3%
383	84	8407.3210	- - For vehicles of heading 87.11, Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	3%
384	84	8407.3290	- - - Other	3%
385	84	8407.3310	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc: - For vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	3%
386	84	8407.3390	- - - Other	3%
387	84	8407.3400	Of a cylinder capacity exceeding 1,000 cc:	3%
388	84	8407.9010	Gas engines	3%
389	84	8407.9020	- - - Of a kind used for the propulsion of vehicles of chapter 87	3%
390	84	8407.9090	- - - Other	3%
391	84	8408.1000	Compression- ignition internal combustion piston engines (diesel or semi-diesel engines). Marine propulsion engines	3%
392	84	8408.2010	- - - For agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
393	84	8408.2090	- - - Other	3%
394	84	8408.9000	- Other engines	3%
395	84	8409.1000	- For aircraft engines	3%

396	84	8409.9110	Components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers (6) Piston (7) Sprocket Cam, (8) Cylinder head upto 70 cc	3%
397	84	8409.9120	Pparts of engines for vehicles of Chapter 87:	3%
398	84	8409.9130	- -Following components for vehicles of Chapter 87, (1) Rings and pistons, (2) Cylinder Heads (3) Inlet or exhaust valves	3%
399	84	8409.9140	- - - Other parts of engines for vehicles of Chapter 87	3%
400	84	8409.9150	- - - Parts for marine engines	3%
401	84	8409.9191	- - - -CNG kits for vehicles of Chapter 87	3%
402	84	8409.9192	- - - -Parts for gas engine of heading 8407.9010	3%
403	84	8409.9199	- - - -Other	3%
404	84	8409.9910	- - - Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders, (3) Cylinder Blocks, (4) Cylinder Heads, (5) Cylinder Liners	3%
405	84	8409.9920	- - - Other parts of engines for vehicles of Chapter 87:	3%
406	84	8409.9930	- - - Other for engine of motor cars and vehicles	3%
407	84	8409.9940	- - - Parts for marine engines	3%
408	84	8409.9991	- - - -CNG kits for vehicles of Chapter 87	3%
409	84	8409.9999	- - - -Other	3%
410	84	8413.3010	- - - Diesel fuel injection pumps for vehicles of Chapter 87	3%
411	84	8413.3020	- - - Following parts for Vehicles of sub - headings 8701.9220 and 8701.9320: (1) Oil pump assembly (2) Water pump for internal combustion piston engines	3%
412	84	8413.3030	- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	3%
413	84	8413.3090	- - - Other	3%
414	84	8421.2310	- - - For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	3%
415	84	8421.2320	- - - For vehicles of sub - headings 8701.9220 and 8701.9320	3%
416	84	8421.2390	- - - Other	3%
417	84	8421.3190	Intake air filters for internal combustion engines: Other	3%
418	84	8481.8030	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves. Other cocks for motor cars and vehicles	3%
419	84	8483.1011	Components for agricultural tractors of sub - headings 8701.9220 and 8701.9320:	3%
420	84	8483.1012	- - - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	3%
421	84	8483.1013	- - - - Gear shift assembly complete, shaft assembly kick starter for vehicle of heading 87.11	3%
422	84	8483.1019	- - - - Other	3%
423	84	8483.1090	- - - Other	3%
424	84	8483.2000	- Bearing housings, incorporating ball or roller bearings	3%



425	84	8483.3010	--- Plain shaft bearing and bushing for the vehicles of chapter 87	3%
426	84	8483.3020	--- Other plain shaft bearings and bushings	3%
427	84	8483.3030	--- Fabric bearings	3%
428	84	8483.3090	--- Other	3%
429	84	8483.4011	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
430	84	8483.4012	---- Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	3%
431	84	8483.4019	---- Other	3%
432	84	8483.4090	--- Other	3%
433	84	8483.5010	--- (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (3) Pulleys and pulley blocks for vehicles of heading 87.11	3%
434	84	8483.5020	--- (1) Fly wheels (without built-in gear ring) for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of heading 87.02 and sub-heading 8701.2020, 8701.2040, 8701.2090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
435	84	8483.5030	--- Other for engine of motor cars and vehicles	3%
436	84	8483.5090	--- Other	3%
437	84	8483.6010	--- Clutches	3%
438	84	8483.6091	--- -Shaft coupling (including Universal Joints) for vehicles of heading 87.11	3%
439	84	8483.6092	--- -Other for motor cars and vehicles	3%
440	84	8483.6099	--- -Other	3%
441	84	8483.9010	Components for agricultural tractors of sub - headings 8701.9220 and 8701.9320:	3%
442	84	8483.9020	--- For vehicles of heading 87.11	3%
443	84	8483.9030	--- Other for motor cars and vehicles	3%
444	84	8483.9090	--- Other	3%
445	84	8484.1010	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:Spiral wound	3%
446	84	8484.1021	---- Gaskets and joints for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)	3%
447	84	8484.1022	---- Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	3%
448	84	8484.1029	---- Other	3%
449	84	8484.1090	--- Other	3%
450	84	8484.2010	--- For use with the machines/ components of vehicles of chapter 87	3%
451	84	8484.2020	--- Metal Jacketed gaskets	3%

452	84	8484.2090	- - - Other	3%
453	84	8484.9000	- Other	3%
454	84	8487.9010	Oil seals for vehicles of chapter 87	3%
455	84	8413.1990	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. Other	3%
456	84	8413.7090	Other reciprocating positive displacement pumps - Other	3%
457	84	8415.1010	Air conditioning machines, comprising a motor- driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. Window or wall types, self- contained or "split- system": Window or wall type	3%
458	84	8415.1020	- - Self contained or split type comprising of inner and outer unit whether or not imported separately	3%
459	84	8415.1030	- - - Tropical MPS multi system unit 5 tonnes capacity and above	3%
460	84	8415.1090	- - - Other	3%
461	84	8415.9099	- - - - Other	3%
462	84	8418.1010	Combined refrigerator- freezers, fitted with separate external doors: In CKD/SKD condition	3%
463	84	8418.1090	- - - Other	3%
464	84	8418.2110	Refrigerators, household type: In CKD/SKD condition	3%
465	84	8418.2190	- - - Other	3%
466	84	8418.2910	- - - In CKD/SKD condition	3%
467	84	8418.2990	- - - Other	3%
468	84	8418.3010	- Freezers of the chest type, not exceeding 800 l capacity:- In CKD/SKD condition	3%
469	84	8418.3090	- - - Other	3%
470	84	8418.4010	Freezers of the upright type, not exceeding 900 l capacity: In CKD/SKD condition	3%
471	84	8418.4090	- - - Other	3%
472	84	8418.5000	- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	3%
473	84	8418.6100	- - Heat pumps other than air conditioning machines of heading 84.15.	3%
474	84	8418.6910	- - - Milk chillers above 3000 litre capacity	3%
475	84	8418.6920	- - - Refrigerating machines with engine fitted on a common base for refrigerator containers	3%
476	84	8418.6931	Water dispenser: In CKD/SKD condition	3%
477	84	8418.6939	- - - - Other	3%
478	84	8418.6940	- - - Refrigerated out door cabinet designed for insertion of electric and electronic apparatus	3%
479	84	8418.6990	- - - Other	3%
480	84	8418.9100	- - Furniture designed to receive refrigerating or freezing equipment	3%
481	84	8418.9910	- - - Evaporators (roll bond / fin / tube on plate types)	3%
482	84	8418.9920	- - - Wire condensers	3%
483	84	8418.9930	- - - Of machine of heading 8418.6910	3%
484	84	8418.9990	- - - Other	3%
485	84	8450.1110	Household or laundry- type washing machines, including machines which both wash and dry. In CKD/SKD condition	3%
486	84	8450.1190	- - - Other	3%
487	84	8450.1210	Other machines, with built-in centrifugal drier: In CKD/SKD condition	3%
488	84	8450.1290	- - - Other	3%

489	84	8450.1911	Semi-automatic machines: In CKD/SKD condition	3%
490	84	8450.1919	- - - - Other	3%
491	84	8450.1991	- - - - In CKD/SKD condition	3%
492	84	8450.1999	- - - - Other	3%
493	84	8450.2010	Machines, each of a dry linen capacity exceeding 10 kg: In CKD/SKD condition	3%
494	84	8450.2090	- - - Other	3%
495	84	8450.9000	- Parts	3%
496	84	8487.9090	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. Other	3%
497	85	8502.1110	Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines):Of an output not exceeding 5 kVA	3%
498	85	8502.1120	- - - Exceeding 5 KVA but not exceeding 20 KVA	3%
499	85	8502.1130	- - - Exceeding 20 KVA but not exceeding 50 KVA	3%
500	85	8502.1190	- - - Other	3%
501	85	8502.1200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	3%
502	85	8502.1310	- - - Of an output exceeding 375 kVA but not exceeding 1100 kVA	3%
503	85	8502.1390	- - - Other	3%
504	85	8502.2010	- - - Of an output not exceeding 5 kVA	3%
505	85	8502.2020	- - - Of an output exceeding 5 KVA but not exceeding 1250 KVA	3%
506	85	8502.2090	- - - Other	3%
507	85	8502.3100	- - Wind-powered	3%
508	85	8502.3900	- - Other	3%
509	85	8502.4000	- Electric rotary converters	3%
510	85	8507.1010	Lead- acid, of a kind used for starting piston engines: Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	3%
511	85	8507.1020	- Meant for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	3%
512	85	8507.1090	- Other	3%
513	85	8511.1000	- Sparking plugs	3%
514	85	8511.2010	- - -Magneto for vehicles of heading 87.11	3%
515	85	8511.2090	- - -Other	3%
516	85	8511.3010	- - - Ignition coils for vehicles of heading 87.11	3%
517	85	8511.3020	- - - Other for motor cars and vehicles	3%
518	85	8511.3090	- - -Other	3%
519	85	8511.4011	- - - -For agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
520	85	8511.4012	- - - -Other for motor cars and vehicles	3%
521	85	8511.4019	- - - -Other	3%
522	85	8511.4090	- - - Other	3%
523	85	8511.5010	- - - Alternator assembly for agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
524	85	8511.5020	- - - Alternator assembly for other motor cars and vehicles	3%
525	85	8511.5090	- - - Other	3%

526	85	8511.8010	- - - Heater/glow plugs for agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
527	85	8511.8020	- - - Heater/glow plugs for other motor cars and vehicles	3%
528	85	8511.8030	- - - Capacitor Discharge Ignition (CDI) unit for vehicles of heading 87.11	3%
529	85	8511.8040	- - - Capacitor Discharge Ignition (CDI) unit for other motor cars and vehicles	3%
530	85	8511.8090	- - - Other	3%
531	85	8511.9010	- - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	3%
532	85	8511.9020	- - - Other for motor cars and vehicles	3%
533	85	8511.9090	- - - Other	3%
534	85	8512.1000	Lighting or visual signalling equipment of a kind used on bicycles	3%
535	85	8512.2010	- Parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11	3%
536	85	8512.2020	Components of motor vehicles; (1) Head light for vehicles of sub - headings 8701.9220 and 8701.9320	3%
537	85	8512.2090	- - - Other	3%
538	85	8512.3010	- - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11	3%
539	85	8512.3020	- - - For vehicles of heading 87.02 and sub-headings 8701.9220 and 8701.9320	3%
540	85	8512.3030	- - - Anti-theft alarm system for vehicles of chapter 87	3%
541	85	8512.3090	- - - Other	3%
542	85	8512.4010	- - - (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223, 8703.3225 and 8704.2190 (2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.3130 and 8704.3190	3%
543	85	8512.4020	- - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	3%
544	85	8512.4090	- - - Other	3%
545	85	8512.9010	- - - Parts of the products of sub-headings 8512.4010	3%
546	85	8512.9020	- - - Knobs for light switches for agricultural tractors of sub - headings 8701.9220 and 8701.9320	3%
547	85	8512.9030	- - - Knobs for light switches for motor cars and vehicles	3%
548	85	8512.9090	- - - Other	3%
549	85	8536.5022	Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub - headings 8701.9220 and 8701.9320	3%
550	85	8536.5029	- Other	3%
551	85	8536.6990	-- Lamp- holders, plugs and sockets:Other	3%
552	85	8537.1010	For a voltage not exceeding 1,000 V: Fuse boxes with fuses for vehicles of heading 87.11	3%
553	85	8537.1020	- - - Fuse boxes for other motor cars and vehicles	3%
554	85	8537.1090	- - - Other	3%
555	85	8537.2000	- For a voltage exceeding 1,000 V	3%
556	85	8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	3%

557	85	8538.9010	- - - Vacuum Interrupters for vacuum circuit breakers	3%
558	85	8538.9090	- - - Other	3%
559	85	8544.3019	Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.Of a kind used in vehicles of chapter 87: Other	3%
560	85	8544.4221	- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	3%
561	85	8501.1000	Electric motors and generators (excluding generating sets) - Motors of an output not exceeding 37.5 W	3%
562	85	8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	3%
563	85	8501.3110	- - - Photovoltaic generators consisting of panels of photocells combined with other apparatus	3%
564	85	8501.3190	- - - Other	3%
565	85	8501.3210	- - - Photovoltaic generators consisting of panels of photocells combined with other apparatus	3%
566	85	8501.3290	- - - Other	3%
567	85	8501.3300	- - Of an output exceeding 75 kW but not exceeding 375 kW	3%
568	85	8501.3400	- - Of an output exceeding 375 kW	3%
569	85	8501.4010	- - - Of an output not exceeding 60 watts	3%
570	85	8501.4090	- - - Other	3%
571	85	8501.5110	- - - Submersible motors of stainless steel	3%
572	85	8501.5120	- - - AC clutch motors for industrial sewing machine	3%
573	85	8501.5190	- - - Other	3%
574	85	8501.5210	- - - Submersible motors of stainless steel	3%
575	85	8501.5220	- - - AC clutch motors for industrial sewing machine	3%
576	85	8501.5230	- - - Geared motors	3%
577	85	8501.5290	- - - Other	3%
578	85	8501.5310	- - - Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	3%
579	85	8501.5320	- - - Submersible motors of stainless steel	3%
580	85	8501.5330	- - - Geared motors	3%
581	85	8501.5340	- - - H.T Motors with operating input voltage above 1 kV	3%
582	85	8501.5390	- - - Other	3%
583	85	8501.6100	- - Of an output not exceeding 75 kVA	3%
584	85	8501.6200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	3%
585	85	8501.6300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	3%
586	85	8501.6410	- - - Of an output exceeding 750 kVA but not exceeding 1100 kVA	3%
587	85	8501.6490	- - - Other	3%
588	85	8504.1000	Electrical transformers, static converters (for example, rectifiers) and inductors- Ballasts for discharge lamps or tubes	3%
589	85	8504.2100	- - Having a power handling capacity not exceeding 650 kVA	3%
590	85	8504.2200	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	3%
591	85	8504.2300	- - Having a power handling capacity exceeding 10,000 kVA	3%

592	85	8504.3100	-- Having a power handling capacity not exceeding 1 kVA	3%
593	85	8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3%
594	85	8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3%
595	85	8504.3400	-- Having a power handling capacity exceeding 500 kVA	3%
596	85	8504.4010	--- Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	3%
597	85	8504.4020	--- Battery chargers	3%
598	85	8504.4030	--- Charging station for electric vehicle	3%
599	85	8504.4090	--- Other	3%
600	85	8504.5000	- Other inductors	3%
601	85	8504.9010	--- On load-tape changer for power transformers	3%
602	85	8504.9020	--- Bushings for power transformers	3%
603	85	8504.9030	--- Of machines of heading 8504.4090	3%
604	85	8504.9040	--- Toroidal cores and strips	3%
605	85	8504.9090	--- Other	3%
606	85	8509.4010	Electro- mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08- - Food grinders	3%
607	85	8509.4020	--- Fruit mixers	3%
608	85	8509.4030	--- Fruit or vegetable juice extractors	3%
609	85	8509.8000	- Other appliances	3%
610	85	8509.9000	- Parts	3%
611	85	8516.1010	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.- - In CKD/SKD condition	3%
612	85	8516.1090	--- Other	3%
613	85	8516.2100	-- Storage heating radiators	3%
614	85	8516.2900	-- Other	3%
615	85	8516.3100	-- Hair dryers	3%
616	85	8516.3200	-- Other hair-dressing apparatus	3%
617	85	8516.3300	-- Hand-drying apparatus	3%
618	85	8516.4000	- Electric smoothing irons	3%
619	85	8516.5010	- Microwave ovens:- - In CKD/SKD condition	3%
620	85	8516.5090	--- Other	3%
621	85	8516.6010	--- Electric oven	3%
622	85	8516.6020	--- Electric ranges	3%
623	85	8516.6030	--- Electric roasters/grillers	3%
624	85	8516.6090	--- Other	3%
625	85	8516.7100	-- Coffee or tea makers	3%
626	85	8516.7200	-- Toasters	3%
627	85	8516.7910	--- Insect killers	3%
628	85	8516.7990	--- Other	3%
629	85	8516.8010	--- Electric Heating Element for Refrigerators/Power condensation heater for motors	3%
630	85	8516.8090	--- Other	3%
631	85	8516.9000	- Parts	3%

632	85	8518.1010	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets.- - Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	3%
633	85	8518.1090	- - - Other	3%
634	85	8518.2100	- - Single loudspeakers, mounted in their enclosure	3%
635	85	8518.2200	- - Multiple loudspeakers, mounted in the same enclosure	3%
636	85	8518.2910	- - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	3%
637	85	8518.2990	- - - Other	3%
638	85	8518.3000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	3%
639	85	8518.4000	- Audio- frequency electric amplifiers	3%
640	85	8518.5000	- Electric sound amplifier sets	3%
641	85	8518.9000	- Parts	3%
642	85	8528.4200	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus. - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3%
643	85	8528.4900	- - Other	3%
644	85	8528.5200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3%
645	85	8528.6210	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71: Projectors :- Multimedia projector	3%
646	85	8528.6290	- - - Other	3%
647	85	8528.6900	- - Other	3%
648	85	8528.7110	- - - Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	3%
649	85	8528.7190	- - - Other	3%
650	85	8528.7211	Television set: - - LCD, LED and OLED	3%
651	85	8528.7213	- - - - In CKD/SKD condition	3%
652	85	8528.7219	- - - - Other	3%
653	85	8528.7290	- - - Other	3%
654	85	8528.7300	- - Other, monochrome	3%
655	85	8529.1010	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. Aerials and aerial reflectors of all kinds; parts suitable for use therewith:Parts and accessories for cable TV/Satellite receiver i.e, (splitter, channel combiners, signal amplifiers etc)	3%
656	85	8529.1020	- - - LNB, actuators	3%
657	85	8529.1090	- - - Other	3%
658	85	8529.9020	- - - T.V tuners	3%
659	85	8529.9030	- - - T.V. converter box	3%
660	85	8529.9090	- - - Other	3%

661	85	8532.1000	Electrical capacitors, fixed, variable or adjustable (pre- set).- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	3%
662	85	8532.2100	- - Tantalum	3%
663	85	8532.2200	- - Aluminium electrolytic	3%
664	85	8532.2300	- - Ceramic dielectric, single layer	3%
665	85	8532.2400	- - Ceramic dielectric, multilayer	3%
666	85	8532.2500	- - Dielectric of paper or plastics	3%
667	85	8532.2900	- - Other	3%
668	85	8532.3090	- Variable or adjustable (pre- set) capacitors:- - Other	3%
669	85	8532.9010	- - - Capacitors decks of metal or plastic with terminals or connectors	3%
670	85	8532.9020	- - - Capacitors terminals	3%
671	85	8532.9090	- - - Other	3%
672	85	8534.0000	Printed circuits.	3%
673	85	8535.1000	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.- Fuses	3%
674	85	8535.2110	- - Automatic circuit breakers: Upto 17.5 kV	3%
675	85	8535.2190	- - - Other	3%
676	85	8535.2900	- - Other	3%
677	85	8535.3010	Isolating switches and make- and- break switches: - - For a voltage upto 145 kV	3%
678	85	8535.3090	- - - Other	3%
679	85	8535.4010	Lightening arrestors, voltage limiters and surge suppressors:- - For a voltage upto 245 kV	3%
680	85	8535.4090	- - - Other	3%
681	85	8535.9000	- Other	3%
682	85	8544.1110	Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.- - Enamelled wire with nylon cover	3%
683	85	8544.1190	- - - Other	3%
684	85	8544.1900	- - Other	3%
685	85	8544.2000	- Co- axial cable and other co- axial electric conductors	3%
686	85	8544.4910	- - - Telephone cables	3%
687	85	8544.4920	- - - Multi core, flexible, flat type copper, insulated (all features together)	3%
688	85	8544.4990	- - - Other	3%
689	85	8544.7000	- Optical fibre cables	3%
690	85	8546.1000	Electrical insulators of any material.- Of glass	3%
691	85	8546.2000	- Of ceramics	3%
692	85	8546.9000	- Other	3%
693	87	8701.1010	Components for the assembly/ manufacture, in any kit form of Single axle tractors other than heading 87.09	3%
694	87	8701.1090	Single axle tractors other than heading 87.09, Other	3%
695	87	8701.2010	Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	3%



696	87	8701.2020	--- Road tractors for semi-trailers (prime movers) less than 280 HP	3%
697	87	8701.2030	--- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	3%
698	87	8701.2040	--- Road tractors for semi-trailers (prime movers) of 280 HP and above	3%
699	87	8701.2090	Road tractors for semi-trailers (prime movers) less than 280 HP - Other	3%
700	87	8701.3010	Components for the assembly/manufacture, in any kit of Track- laying tractors	3%
701	87	8701.3090	Components for the assembly/manufacture, in any kit of Track- laying tractors - Other	3%
702	87	8701.9100	Components for the assembly/manufacture, in any kit of Track- laying tractors of an engine power not exceeding 18 kW	3%
703	87	8701.9210	Components for the assembly / manufacture of agricultural tractors, in any kit form Engine power Exceeding 18 kW but not exceeding 37 kW	3%
704	87	8701.9220	--- Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 37 kW	3%
705	87	8701.9290	--- Other	3%
706	87	8701.9310	Components for the assembly / manufacture of agricultural tractors, in any kit form, Engine power exceeding 37 kW but not exceeding 75 kW	3%
707	87	8701.9320	--- Agricultural Tractors, having an engine capacity exceeding 37 kW but not exceeding 75 kW	3%
708	87	8701.9390	--- Other	3%
709	87	8701.9400	-- Exceeding 75 kW but not exceeding 130 kW	3%
710	87	8701.9500	-- Exceeding 130 kW	3%
711	87	8702.1010	--- Components for assembly / manufacture of vehicles, in any kit form	3%
712	87	8702.1090	--- Other	3%
713	87	8702.2010	--- Components for assembly / manufacture of vehicles, in any kit form	3%
714	87	8702.2090	--- Other	3%
715	87	8702.3010	--- Components for assembly / manufacture of vehicles, in any kit form	3%
716	87	8702.3090	--- Other	3%
717	87	8702.4010	--- Components for assembly / manufacture of vehicles, in any kit form	3%
718	87	8702.4090	--- Other	3%
719	87	8702.9010	--- Components for assembly / manufacture of vehicles, in any kit form	3%
720	87	8702.9020	--- Components for assembly / manufacture of Fully dedicated LNG/ LPG or CNG buses, in any kit form	3%
721	87	8702.9030	--- Fully dedicated LNG buses (CBU)	3%
722	87	8702.9040	--- Fully dedicated LPG buses (CBU)	3%
723	87	8702.9050	--- Fully dedicated CNG buses (CBU)	3%
724	87	8702.9090	--- Other	3%
725	87	8703.1000	- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	3%
726	87	8703.2111	--- -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	3%
727	87	8703.2112	--- -Components for the assembly / manufacture of mini van type vehicles, in any kit form	3%
728	87	8703.2113	--- -Mini Vans (CBU)	3%
729	87	8703.2114	--- -Components for the assembly/ manufacture of auto rickshaws, in any kit form	3%
730	87	8703.2115	--- - Auto rickshaws (CBU)	3%

731	87	8703.2119	----- Other	3%
732	87	8703.2191	Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 and 8703.2195, Of a cylinder capacity exceeding 800cc but not exceeding 1000cc	3%
733	87	8703.2192	----- Components for the assembly / manufacture of 4x4 vehicles, in any kit form	3%
734	87	8703.2193	----- 4x4 vehicles (CBU)	3%
735	87	8703.2194	----- Components for the assembly / manufacture of Mini Van, in any kit form	3%
736	87	8703.2195	----- Mini vans (CBU)	3%
737	87	8703.2199	----- Other	3%
738	87	8703.2210	Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2240, Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc.	3%
739	87	8703.2220	--- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	3%
740	87	8703.2230	--- Components for the assembly / manufacture of mini van, in any kit form	3%
741	87	8703.2240	--- Mini vans (CBU)	3%
742	87	8703.2250	--- Components for the assembly / manufacture of sport utility vehicles in any kit form	3%
743	87	8703.2260	--- Sport utility vehicles	3%
744	87	8703.2290	--- Other	3%
745	87	8703.2311	Components for the assembly / manufacture of vehicles, in any kit form, Of a capacity exceeding 1,500cc but not exceeding 1,800cc	3%
746	87	8703.2312	--- Components for the assembly / manufacture of sport utility vehicles in any kit form	3%
747	87	8703.2313	--- Sport utility vehicles	3%
748	87	8703.2319	----- Other	3%
749	87	8703.2321	Components for the assembly / manufacture of vehicles, in any kit form excluding of heading 8703.2323, Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc	3%
750	87	8703.2322	----- Components for the assembly / manufacture of sport utility vehicles 4X4, in any kit form	3%
751	87	8703.2323	----- Sport utility vehicles (SUVs 4x4)	3%
752	87	8703.2329	----- Other	3%
753	87	8703.2410	Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 3,000cc	3%
754	87	8703.2490	--- Other	3%
755	87	8703.3111	Components for the assembly / manufacture of vehicles, in any kit form, Other vehicles, with only compression- ignition internal combustion piston engine (diesel or semi- diesel), Of a cylinder capacity not exceeding 800cc:	3%
756	87	8703.3112	----- Other	3%
757	87	8703.3121	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:	3%
758	87	8703.3129	----- Other	3%
759	87	8703.3131	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	3%
760	87	8703.3139	----- Other	3%

761	87	8703.3211	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc	3%
762	87	8703.3219	---- Other	3%
763	87	8703.3221	---Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227, Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:	3%
764	87	8703.3222	---- Components for the assembly / manufacture of sport utility vehicles, in any kit form	3%
765	87	8703.3223	---- Sport utility vehicles (SUVs 4x4)	3%
766	87	8703.3224	---- Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	3%
767	87	8703.3225	---- All terrain vehicles (4x4)	3%
768	87	8703.3226	----Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.	3%
769	87	8703.3227	----Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features: (1) Attack resistance central division along with payment tray. (2) Wheel chair compartment with folding ramp (3) Taxi meter and two way radio system (4) Other standard accessories	3%
770	87	8703.3229	---- Other	3%
771	87	8703.3310	-- Components for the industrial assembly/ manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 2500cc:	3%
772	87	8703.3390	--- Other	3%
773	87	8703.4011	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: Of a cylinder capacity not exceeding 800cc: Components for the assembly / manufacture of vehicles, in any kit form	3%
774	87	8703.4019	---- Other	3%
775	87	8703.4021	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	3%
776	87	8703.4029	---- Other	3%
777	87	8703.4031	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	3%
778	87	8703.4032	---- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	3%
779	87	8703.4039	---- Other	3%
780	87	8703.4041	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	3%
781	87	8703.4049	---- Other	3%
782	87	8703.4051	Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1800cc but not exceeding 3000 cc:	3%
783	87	8703.4059	---- Other	3%
784	87	8703.4061	Components for the assembly / manufacture of vehicles, in any kit form Of a cylinder capacity exceeding 3000cc :	3%
785	87	8703.4069	---- Other	3%

786	87	8703.5011	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: Of a cylinder capacity not exceeding 800cc: Components for the assembly / manufacture of vehicles, in any kit form	3%
787	87	8703.5019	----- Other	3%
788	87	8703.5021	---Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	3%
789	87	8703.5029	----- Other	3%
790	87	8703.5031	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	3%
791	87	8703.5039	----- Other	3%
792	87	8703.5041	'--- Components for the assembly / manufacture of vehicles, in any kit form, Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	3%
793	87	8703.5049	----- Other	3%
794	87	8703.5051	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1800cc but not exceeding 2500 cc:	3%
795	87	8703.5059	----- Other	3%
796	87	8703.5061	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding exceeding 2500 cc:	3%
797	87	8703.5069	----- Other	3%
798	87	8703.6011	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: Of a cylinder capacity not exceeding 800cc: Components for the assembly / manufacture of vehicles, in any kit form	3%
799	87	8703.6019	----- Other	3%
800	87	8703.6021	-- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	3%
801	87	8703.6029	----- Other	3%
802	87	8703.6031	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	3%
803	87	8703.6032	--- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	3%
804	87	8703.6039	----- Other	3%
805	87	8703.6041	-- Components for the assembly / manufacture of vehicles, in any kit form, Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	3%
806	87	8703.6049	----- Other	3%
807	87	8703.6051	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1800cc but not exceeding 3000 cc:	3%
808	87	8703.6059	----- Other	3%
809	87	8703.6061	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 3000 cc:	3%
810	87	8703.6069	----- Other	3%
811	87	8703.7011	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: Of a cylinder capacity not exceeding 800cc: Components for the assembly / manufacture of vehicles, in any kit form	3%
812	87	8703.7019	----- Other	3%

813	87	8703.7021	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	3%
814	87	8703.7029	---- Other	3%
815	87	8703.7031	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	3%
816	87	8703.7039	---- Other	3%
817	87	8703.7041	---- Components for the assembly / manufacture of vehicles, in any kit form	3%
818	87	8703.7049	---- Other	3%
819	87	8703.7051	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding 1800cc but not exceeding 2500 cc:	3%
820	87	8703.7059	---- Other	3%
821	87	8703.7061	--- Components for the assembly / manufacture of vehicles, in any kit form, Of a cylinder capacity exceeding exceeding 2500 cc:	3%
822	87	8703.7069	---- Other	3%
823	87	8703.8010	-- Components for the assembly / manufacture of vehicles, in any kit form, Other vehicles, with only electric motor for propulsion:	3%
824	87	8703.8090	--- Other	3%
825	87	8703.9000	- Other	3%
826	87	8704.1010	Motor vehicles for the transport of goods. Dumpers designed for off- highway use: Components for assembly/ manufacture of Dump trucks designed for off-highway use	3%
827	87	8704.1090	--- Other	3%
828	87	8704.2110	- Components for the assembly / manufacture of vehicles, in any kit form, Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel): g.v.w. not exceeding 5 tonnes:	3%
829	87	8704.2190	--- Other	3%
830	87	8704.2211	-- Components for the assembly / manufacture of vehicles, in any kit form, g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:	3%
831	87	8704.2212	---- CBU 2 axle	3%
832	87	8704.2213	---- CBU above 2 axle	3%
833	87	8704.2214	---- Hybrid Electric Vehicle (HEV) CBU	3%
834	87	8704.2219	---- Other	3%
835	87	8704.2291	-- Components for the assembly / manufacture of vehicles, in any kit form, g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:	3%
836	87	8704.2292	---- CBU 2 axle	3%
837	87	8704.2293	---- CBU above 2 axle	3%
838	87	8704.2294	---- Hybrid Electric Vehicle (HEV) CBU	3%
839	87	8704.2299	---- Other	3%
840	87	8704.2310	-- Components for the assembly / manufacture of vehicles, in any kit form, g.v.w. exceeding 20 tonnes:	3%
841	87	8704.2320	--- CBU 2 axle	3%
842	87	8704.2330	--- CBU above 2 axle	3%
843	87	8704.2340	--- Hybrid Electric Vehicle (HEV) CBU	3%
844	87	8704.2390	--- Other	3%
845	87	8704.3110	- Other, with spark- ignition internal combustion piston engine: g.v.w. not exceeding 5 tonnes: Components for the assembly / manufacture, in any kit form excluding those of heading 8704.3130 and 8704.3150	3%

846	87	8704.3120	--- Components for the assembly / manufacture of mini cargo van, in any kit form	3%
847	87	8704.3130	--- Mini cargo van (CBU)	3%
848	87	8704.3140	--- Components for the assembly / manufacture of 3-wheeler cargo loader, in any kit form	3%
849	87	8704.3150	--- 3-Wheeler cargo loader (CBU)	3%
850	87	8704.3190	--- Other	3%
851	87	8704.3210	-- Components for assembly/ manufacture of vehicles in any kit form, g.v.w. exceeding 5 tonnes:	3%
852	87	8704.3220	--- CBU 2 axle	3%
853	87	8704.3230	--- CBU above 2 axle	3%
854	87	8704.3240	--- Hybrid Electric Vehicle (HEV) CBU	3%
855	87	8704.3290	--- Other	3%
856	87	8704.9010	--- Components for assembly/ manufacture of vehicles in any kit form	3%
857	87	8704.9090	--- Other	3%
858	87	8705.1000	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). Crane lorries	3%
859	87	8705.2000	- Mobile drilling derricks	3%
860	87	8705.3000	- Fire fighting vehicles	3%
861	87	8705.4000	- Concrete- mixer lorries	3%
862	87	8705.9000	- Other	3%
863	87	8706.0000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	3%
864	87	8707.1000	Bodies (including cabs), for the motor For vehicles of heading 87.03	3%
865	87	8707.9010	--- For vehicles of headings 8704.2190 and 8704.3190	3%
866	87	8707.9090	--- Other	3%
867	87	8708.1010	--- (1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390	3%
868	87	8708.1020	--- (1) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers	3%
869	87	8708.1090	--- Other	3%
870	87	8708.2110	Other parts and accessories of bodies (including cabs): Safety seat belts: For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130 and 8704.3190	3%
871	87	8708.2120	--- For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	3%
872	87	8708.2190	--- Other	3%
873	87	8708.2911	--- -components for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040	3%
874	87	8708.2919	--- -Other	3%
875	87	8708.2920	--- omponents for vehicles of heading 87.02 :	3%

876	87	8708.2931	--- Components for motor cars of heading 87.03, of sub-heading 8703.2113, 8703.2195, 8703.2240, sub- heading 8703.2193, of sub- heading 8703.2323, 8703.3223, of sub - heading 8703.2115	3%
877	87	8708.2932	---- (A) Following components for motor cars of sub-heading 8703.2119 and 8703.3112: (1) Sash front door rear R/L (excl. door windows) (2) Sash rear door center (excl. door windows) (B) Following components for motor cars: (1) Knuckle steering (2) Water pump (3) Fuel filter (4) Seat recliner (5) Air cleaner assembly (6)Steering (Manual) (7) Engines (8) Transmissions (Manual)	3%
878	87	8708.2939	---- Other	3%
879	87	8708.2941	--- Components for vehicles of sub - heading 8704.2190, sub - heading 8704.3190	3%
880	87	8708.2942	---- Components for vehicles of sub - heading 8704.2219, sub - heading 8704.2299, sub - heading 8704.2390	3%
881	87	8708.2949	---- Other	3%
882	87	8708.2990	--- Other	3%
883	87	8708.3010	Components for vehicles of heading 87.01	3%
884	87	8708.3020	Components for vehicles of heading 8703	3%
885	87	8708.3031	--- Components, of vehicles of sub - heading 8704.2190, of sub - heading 8704.3190, of sub - heading 8704.3130, of sub - heading 8704.3150	3%
886	87	8708.3032	---- (A) Following components, of vehicles of sub - heading 8704.2219, of sub - heading 8704.2299, sub - heading 8704.2390	3%
887	87	8708.3039	---- Other	3%
888	87	8708.3090	--- Other	3%
889	87	8708.4010	--- Components for agricultural tractors of sub-headings 8701.9220 and 8701.9320:	3%
890	87	8708.5020	--- Built up drive axles for vehicles of sub – heading 8703.2115 and 8704.3150 Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115 and 8704.3150	3%
891	87	8708.5090	--- Other	3%
892	87	8708.7010	--- Road wheels (excluding casted), rims discs, caps, ornaments and weights for 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, 8704.3150, 8704.3190 and 8703.2115	3%
893	87	8708.7020	--- Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of heading 87.02 and sub- headings 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	3%
894	87	8708.7090	--- Other	3%
895	87	8708.8010	--- (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130, 8704.3150 and 8704.3190 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115 and 8704.3150	3%

896	87	8708.8020	--- Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, and 8701.9060	3%
897	87	8708.8090	--- Other	3%
898	87	8708.9110	--- Radiator of a kind with aluminum core	3%
899	87	8708.9120	--- Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	3%
900	87	8708.9130	--- Radiator other than aluminum core, for vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090,, 8701.9060, 8704.2219, 8704.2299, 8704.2390 8701.9220 and 8701.9320 (2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub- headings 8701.9220 and 8701.9320	3%
901	87	8708.9190	--- Other	3%
902	87	8708.9210	--- Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	3%
903	87	8708.9220	--- Silencers, mufflers and exhaust pipesfor vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	3%
904	87	8708.9290	--- Other	3%
905	87	8708.9310	--- (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200cc for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	3%
906	87	8708.9320	--- Following parts for agricultural tractors of sub- headings 8701.9220 and 8701.9320 : (1) Clutches (with or without driven plates) (2) Fork for clutches	3%
907	87	8708.9390	--- Other	3%
908	87	8708.9410	--- Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	3%
909	87	8708.9420	-- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219. Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub-headings 8701.9220 and 8701.9320	3%
910	87	8708.9490	--- Other	3%
911	87	8708.9500	-- Safety Air bags with inflator system; parts thereof	3%
912	87	8708.9910	-- Components for vehicles of heading 87.01:	3%
913	87	8708.9920	--- Components for vehicles of heading 87.02 :	3%
914	87	8708.9930	-- Components for the vehicles of heading 87.03:	3%
915	87	8708.9940	--- Components for vehicles of sub - heading 87.04	3%
916	87	8708.9950	--- Components, for vehicles of sub - heading 87.04	3%
917	87	8708.9990	--- Other	3%
918	87	8709.1100	-- Electrical	3%
919	87	8709.1900	-- Other	3%
920	87	8709.9000	- Parts	3%



921	87	8711.1010	Motor cycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc: Components for the assembly / manufacture of vehicles in any kit form	3%
922	87	8711.1090	- - - Other	3%
923	87	8711.2010	- - - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc Components for the assembly / manufacture of vehicles, in any kit form	3%
924	87	8711.2090	- - - Other	3%
925	87	8711.3010	- - - Components for the assembly / manufacture of vehicles, in any kit form	3%
926	87	8711.3020	- - - Motorcycle rickshaws in CBU	3%
927	87	8711.3090	- - - Other	3%
928	87	8711.4010	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc: Components for the assembly / manufacture of vehicles, in any kit form	3%
929	87	8711.4090	- - - Other	3%
930	87	8711.5010	--With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc: Components for the assembly / manufacture of vehicles, in any kit form	3%
931	87	8711.5090	- - - Other	3%
932	87	8711.6010	- - With electric motor for propulsion: Components for the assembly / manufacture of vehicles, in any kit form	3%
933	87	8711.6020	- - - Self-balancing, electrically-powered two wheeled transportation device ( Hoverboard, smart scooter, drift vehicles)	3%
934	87	8711.6090	- - - Other	3%
935	87	8711.9010	- - - Components for the assembly / manufacture of vehicles, in any kit form	3%
936	87	8711.9090	- - - Other	3%
937	87	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	3%
938	87	8713.1000	-Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. Not mechanically propelled	3%
939	87	8713.9000	- Other	3%
940	87	8714.1010	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13. Of motorcycles (including mopeds): Saddles	3%
941	87	8714.1020	Components for vehicles of heading 87.11:-	3%
942	87	8714.1030	- - - Drum gear shift for vehicles of heading 87.11	3%
943	87	8714.1040	- - - Following components for vehicles of heading 87.11:- (1) Pipe seat (2) Seat bottom (3) Pipe /inner tube (4) Case bottom/outer tube (B) For rear shocks: (1) Case damper/ pump/ rebound (2) Stopper valve (C ) For Engine: (1) Cam for brakes 462:462(2) Lever cam brake front & rear	3%
944	87	8714.1090	- - - Other	3%
945	87	8714.2000	- Of carriages for disabled persons	3%
946	87	8714.9100	- - Frames and forks, and parts thereof	3%
947	87	8714.9200	- - Wheel rims and spokes	3%
948	87	8714.9310	- - - Free wheel sprocket wheel for bicycle of heading 87.12	3%
949	87	8714.9390	- - - Other	3%
950	87	8714.9400	- - Brakes, including coaster braking hubs and hub brakes,and parts thereof	3%
951	87	8714.9500	- - Saddles	3%

952	87	8714.9600	-- Pedals and crank-gear, and parts thereof	3%
953	87	8714.9900	-- Other	3%
954	87	8716.1010	Trailers and semi- trailers of the caravan type, for housing or camping: Components for the assembly / manufacture of vehicles, in any kit form	3%
955	87	8716.1090	--- Other	3%
956	87	8716.2010	- Self- loading or self- unloading trailers and semi- trailers for agriculture purposes: Components for the assembly / manufacture of vehicles, in any kit form	3%
957	87	8716.2090	--- Other	3%
958	87	8716.3110	-- Components for the assembly / manufacture of vehicles, in any kit form, Tanker trailers and tanker semi-trailers:	3%
959	87	8716.3190	--- Other	3%
960	87	8716.3910	--- Components for the assembly / manufacture of vehicles, in any kit form	3%
961	87	8716.3990	--- Other	3%
962	87	8716.4010	-- Components for the assembly / manufacture of vehicles, in any kit form, Other trailers and semi- trailers:	3%
963	87	8716.4090	--- Other	3%
964	87	8716.8010	--- Components for the assembly / manufacture of vehicles, in any kit form	3%
965	87	8716.8090	--- Other	3%
966	87	8716.9000	- Parts	3%
967	89	8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds	3%
968	89	8901.2000	- Tankers	3%
969	89	8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	3%
970	89	8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	3%
971	89	8908.0000	Vessels and other floating structures for breaking up.	3%
972	90	9018.1100	Instruments and appliances used in medical, surgical, dental or veterinary sciences, - Electro-cardiographs	3%
973	90	9018.1200	-- Ultrasonic scanning apparatus	3%
974	90	9018.1300	-- Magnetic resonance imaging apparatus	3%
975	90	9018.1400	-- Scintigraphic apparatus	3%
976	90	9018.1900	-- Other	3%
977	90	9018.2000	- Ultra- violet or infra- red ray apparatus	3%
978	90	9018.3110	Syringes With needles	3%
979	90	9018.3120	Syringes Without needles	3%
980	90	9018.3200	-- Tubular metal needles and needles for sutures	3%
981	90	9018.3910	--- Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	3%
982	90	9018.3920	--- Dextrose and saline infusion giving sets	3%
983	90	9018.3931	--- -Suction	3%
984	90	9018.3932	--- -Pulmonary artery	3%
985	90	9018.3933	--- -Foly's	3%
986	90	9018.3939	--- -Other	3%
987	90	9018.3940	--- Cannula	3%
988	90	9018.3950	--- Surgical needles	3%
989	90	9018.3960	--- Endo tracheal tube	3%
990	90	9018.3970	--- Balloons	3%

991	90	9018.3990	- - - Other	3%
992	90	9018.4100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	3%
993	90	9018.4900	- - Other	3%
994	90	9018.5000	- Other ophthalmic instruments and appliances	3%
995	90	9018.9010	- - - Anesthesia apparatus	3%
996	90	9018.9020	- - - Stethoscopes	3%
997	90	9018.9030	- - - Surgical scissors	3%
998	90	9018.9040	- - - Surgical knives	3%
999	90	9018.9050	- - - Sphygmomano-meter	3%
1000	90	9018.9060	- - - Infant incubators	3%
1001	90	9018.9070	- - - Fibre dializers	3%
1002	90	9018.9090	- - - Other	3%
1003	90	9019.1000	Mechano- therapy appliances; massage apparatus; psychological aptitude-testing apparatus	3%
1004	90	9019.2010	Mechano- therapy appliances; massage apparatus; psychological aptitude-testing apparatus- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:- Oxygenator with accessories	3%
1005	90	9019.2020	- - - Ozone therapy apparatus	3%
1006	90	9019.2030	- - - Aerosol therapy apparatus	3%
1007	90	9019.2090	- - - Other	3%
1008	90	9020.0010	- - - Gas masks	3%
1009	90	9020.0020	- - - Other breathing appliances	3%
1010	90	9021.1000	- Orthopaedic or fracture appliances	3%
1011	90	9021.2100	- - Artificial teeth	3%
1012	90	9021.2900	- - Other	3%
1013	90	9021.3100	- - Artificial joints	3%
1014	90	9021.3900	artificial parts of the body - Other	3%
1015	90	9021.4000	- Hearing aids, excluding parts and accessories	3%
1016	90	9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	3%
1017	90	9021.9000	- Other	3%
1018	90	9022.1200	Apparatus based on the use of X- rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Computed tomography a	3%
1019	90	9022.1300	- - Other, for dental uses	3%
1020	90	9022.1400	- - Other, for medical, surgical or veterinary uses	3%
1021	90	9022.1900	- - For other uses	3%
1022	90	9022.2100	- - For medical, surgical, dental or veterinary uses	3%
1023	90	9022.2900	- - For other uses	3%
1024	90	9022.3000	- X- ray tubes	3%
1025	90	9022.9000	- Other, including parts and accessories	3%
1026	90	9025.1110	thermometers and pyrometers, not combined with other instruments:- Thermometers, clinical	3%
1027	94	9401.1000	Seats of a kind used for aircraft	3%
1028	94	9401.2010	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	3%

1029	94	9401.2020	- - - For vehicles of heading 87.02 sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	3%
1030	94	9401.2090	- - - Other	3%
1031	94	9401.3000	- Swivel seats with variable height adjustment	3%
1032	94	9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	3%
1033	94	9401.5200	- - Of bamboo	3%
1034	94	9401.5300	- - Of rattan	3%
1035	94	9401.5900	- - Other	3%
1036	94	9401.6100	- - Upholstered	3%
1037	94	9401.6900	- - Other	3%
1038	94	9401.7100	- - Upholstered	3%
1039	94	9401.7900	- - Other	3%
1040	94	9401.8000	- Other seats	3%
1041	94	9401.9010	- - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	3%
1042	94	9401.9020	- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	3%
1043	94	9401.9030	- - - Other for motor cars and vehicles	3%
1044	94	9401.9090	- - - Other	3%
1045	94	9401.1000	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.- Seats of a kind used for aircraft	3%
1046	94	9401.2010	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	3%
1047	94	9401.2020	- - - For vehicles of heading 87.02 sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	3%
1048	94	9401.2090	- - - Other	3%
1049	94	9401.3000	- Swivel seats with variable height adjustment	3%
1050	94	9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	3%
1051	94	9401.5200	Seats of cane, osier, bamboo or similar materials- - Of bamboo	3%
1052	94	9401.5300	- - Of rattan	3%
1053	94	9401.5900	- - Other	3%
1054	94	9401.6100	- - Upholstered	3%
1055	94	9401.6900	- - Other	3%
1056	94	9401.7100	- - Upholstered	3%
1057	94	9401.7900	- - Other	3%
1058	94	9401.8000	- Other seats	3%
1059	94	9401.9010	- - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	3%
1060	94	9401.9020	- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	3%
1061	94	9401.9030	- - - Other for motor cars and vehicles	3%
1062	94	9401.9090	- - - Other	3%

1063	94	9403.1000	- Metal furniture of a kind used in offices	3%
1064	94	9403.2000	- Other metal furniture	3%
1065	94	9403.3000	- Wooden furniture of a kind used in offices	3%
1066	94	9403.4000	- Wooden furniture of a kind used in the kitchen	3%
1067	94	9403.5010	- - - Wooden cabinets	3%
1068	94	9403.5020	- - - Wooden beds	3%
1069	94	9403.5030	- - - Other	3%
1070	94	9403.6000	- Other wooden furniture	3%
1071	94	9403.7000	- Furniture of plastics	3%
1072	94	9403.8200	- - Of bamboo	3%
1073	94	9403.8300	- - Of rattan	3%
1074	94	9403.8900	- - Other	3%
1075	94	9403.9000	- Parts	3%
1076	95	9506.1100	Articles and equipment for general physical exercise, gymnastics, athletics, other sports, Snow- skis and other snow- ski equipment:Skis	3%
1077	95	9506.1200	- - Ski-fastenings (ski-bindings)	3%
1078	95	9506.1900	- - Other	3%
1079	95	9506.2100	Articles and equipment for general physical exercise, gymnastics, athletics, other sports, Water- skis, surf- boards, sailboards and other water- sport equipment: Sailboards	3%
1080	95	9506.2900	- Other	3%
1081	95	9506.3100	Articles and equipment for general physical exercise, gymnastics, athletics, other sports, Golf clubs and other golf equipment: Clubs, complete	3%
1082	95	9506.3200	-Balls	3%
1083	95	9506.3900	- Other	3%
1084	95	9506.4000	Articles and equipment for general physical exercise, gymnastics, athletics, other sports - Articles and equipment for table- tennis	3%
1085	95	9506.5100	Tennis, badminton or similar rackets, whether or not strung:- Lawn-tennis rackets, whether or not strung	3%
1086	95	9506.5910	Badminton rackets	3%
1087	95	9506.5920	Squash rackets	3%
1088	95	9506.5990	Tennis, badminton or similar rackets, whether or not strung:- Lawn-tennis rackets, whether or not strung - Other	3%
1089	95	9506.6100	Balls, other than golf balls and table- tennis balls: - Lawn-tennis balls	3%
1090	95	9506.6210	Inflatable: Footballs, soccer balls	3%
1091	95	9506.6220	Inflatable: Footballs, Other than leather	3%
1092	95	9506.6290	- - - Other	3%
1093	95	9506.6910	Cricket balls	3%
1094	95	9506.6920	Hockey balls	3%
1095	95	9506.6930	Polo balls	3%
1096	95	9506.6940	Squash balls	3%
1097	95	9506.6960	Table tennis balls	3%
1098	95	9506.6970	Punching balls	3%
1099	95	9506.6980	Badminton shuttle cocks	3%
1100	95	9506.6991	Volley balls	3%
1101	95	9506.6992	Basket balls	3%
1102	95	9506.6993	Net balls	3%
1103	95	9506.6994	Hand balls	3%

1104	95	9506.6995	Rugby balls	3%
1105	95	9506.6999	Other	3%
1106	95	9506.7000	- Ice skates and roller skates, including skating boots with skates attached	3%
1107	95	9506.9911	Bladders and covers of inflatable balls: Football cover	3%
1108	95	9506.9912	Football bladder	3%
1109	95	9506.9913	- - - - Volley ball cover	3%
1110	95	9506.9914	- - - - Basket ball cover	3%
1111	95	9506.9915	- - - - Net ball cover	3%
1112	95	9506.9916	- - - - Hand ball cover	3%
1113	95	9506.9917	- - - - Rugby ball cover	3%
1114	95	9506.9919	- - - - Other	3%
1115	95	9506.9920	- - - Cricket bats	3%
1116	95	9506.9930	- - - Cricket wickets	3%
1117	95	9506.9940	- - - Cricket pads	3%
1118	95	9506.9950	- - - Cricket sets	3%
1119	95	9506.9960	- - - Hockey sticks	3%
1120	95	9506.9970	- - - Polo sticks	3%
1121	95	9506.9990	- - - Other	3%
1122	95	9507.1000	Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites - Fishing rods	3%
1123	95	9507.2000	- Fish- hooks, whether or not snelled	3%
1124	95	9507.3000	- Fishing reels	3%
1125	95	9507.9000	- Other	3%
1126	96	9608.1000	Ball point pens; felt tipped and other porous- tipped pens and markers; fountain pens, stylograph pens and other pens; propelling or sliding pencils; pen- holders, pencil- holders and similar holders; other than those of heading 96.09.- Ball point pens	3%
1127	96	9608.2000	- Felt tipped and other porous- tipped pens and markers	3%
1128	96	9608.3000	- Fountain pens, stylograph pens and other pens	3%
1129	96	9608.4000	- Propelling or sliding pencils	3%
1130	96	9608.5000	- Sets of articles from two or more of the foregoing subheadings	3%
1131	96	9608.6000	- Refills for ball point pens, comprising the ball point and ink- reservoir	3%
1132	96	9608.9100	- - Pen nibs and nib points	3%
1133	96	9608.9910	- - - Pen caps and clips	3%
1134	96	9608.9920	- - - Ball point tips	3%
1135	96	9608.9990	- - - Other	3%
1136	96	9609.1000	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.- Pencils and crayons, with leads encased in a rigid sheath	3%
1137	96	9609.2010	- - - Pencil leads, black	3%
1138	96	9609.2020	- - - Pencil kits, colored	3%
1139	96	9609.9000	- Other	3%
1140	96	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	3%
1141	96	9612.2000	- Ink- pads	3%

## II. List of Non-Traditional Markets Covered under the Incentive

Africa					
1	Algeria	21	Gambia	41	Rwanda
2	Angola	22	Ghana	42	Saint Helena
3	Benin	23	Guinea	43	Sao Tome and Principe
4	Botswana	24	Guinea-Bissau	44	Senegal
5	Burkina Faso	25	Kenya	45	Seychelles
6	Burundi	26	Lesotho	46	Sierra Leone
7	Cabo Verde	27	Liberia	47	Somalia
8	Cameron	28	Libya, State of	48	South Africa
9	Central African Republic	29	Madagascar	49	South Sudan
10	Chad	30	Malawi	50	Sudan
11	Comoros	31	Mali	51	Swaziland
12	Congo	32	Mauritania	52	Tanzania
13	Cote d'Ivoire	33	Mauritius	53	Togo
14	D.R. Congo	34	Mayotte	54	Tunisia
15	Djibouti	35	Morocco	55	Uganda
16	Egypt	36	Mozambique	56	Western Sahara
17	Equatorial Guinea	37	Namibia	57	Zambia
18	Eritrea	38	Niger	58	Zimbabwe
19	Ethiopia	39	Nigeria		
20	Gabon	40	Reunion		
Latin America					
1	Anguilla	15	Cuba	29	Nicaragua
2	Antigua and Barbuda	16	Dominica	30	Panama
3	Argentina	17	Dominican Republic	31	Paraguay
4	Aruba	18	Ecuador	32	Peru
5	Bahamas	19	El Salvador	33	Saint Kitts and Nevis
6	Barbados	20	Falkland Islands (Malvinas)	34	Saint Lucia
7	Belize	21	Grenada	35	Saint Vincent and the Grenadines
8	Bolivia, Pluractional State of	22	Guatemala	36	Suriname
9	Brazil	23	Guyana	37	Trinidad and Tobago
10	British Virgin Islands	24	Haiti	38	Turks and Caicos Islands
11	Cayman Island	25	Honduras	39	Uruguay
12	Chile	26	Jamaica	40	Venezuela, Bolivarian Republic of
13	Colombia	27	Mexico		

14	Costa Rica	28	Montserrat		
<b>Commonwealth of Independent States (CIS)</b>					
1	Azerbaijan	5	Moldova, Republic of	9	Ukraine
2	Belarus	6	Russian Republic	10	Uzbekistan
3	Kazakhstan	7	Tajikistan		
4	Kyrgyzstan	8	Turkmenistan		
<b>Oceania</b>					
1	American Samoa	10	Marshall Islands	19	Papua New Guinea
2	Australia	11	Micronesia, Federated States of	20	Pitcairn
3	Christmas Island	12	Nauru	21	Samoa
4	Cocos (Keeling) Islands	13	New Caledonia	22	Solomon Islands
5	Cook Islands	14	New Zealand	23	Tokelau
6	Fiji	15	Niue	24	Tonga
7	French Polynesia	16	Norfolk Island	25	Tuvalu
8	Guam	17	Northern Mariana Islands	26	Vanuatu
9	Kiribati	18	Palau	27	Wallis and Futuna Islands
<b>Non-EU European Countries</b>					
1	Albania	4	Iceland	7	Macedonia
2	Georgia	5	Kosovo	8	Norway
3	Gibraltar	6	Lichtenstein		



III. Certificate from Relevant Associations/Chambers of Commerce

**ON LETTER HEAD OF ASSOCIATION / CHAMBER OF COMMERCE**

No. \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATION OF BEING ELIGIBLE EXPORTER FOR PRODUCTS UNDER  
COMMERCE DIVISION S.R.O. LOCAL TAXES AND LEVIES DRAWBACK (NON-TEXTILE)  
ORDER, 2018**

This is to certify that M/s. \_\_\_\_\_ bearing NTN \_\_\_\_\_ and

our registration No. \_\_\_\_\_ valid till \_\_\_\_\_ is a Bonafede exporter of products falling under

Commerce Division's S.R.O. regarding Local Taxes and Levies Drawback (Non-Textile) Order, 2018 and  
SBP EPD circular letter No. \_\_\_\_\_.

Signature and Stamp of Authorized Officials

(Stamp / Seal of Association / Chamber of Commerce Containing Date)

#### IV. Application Form to Claim Under 50% of the Rate & Additional 2% of the Rate for Exports to Non-Traditional Markets

##### ON LETTER HEAD OF CLAIMANT

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Manager Name of Branch

Name of Bank, City

Dear Sir / Madam

##### APPLICATION FOR PAYMENT OF LOCAL TAXES AND LEVIES DRAWBACK (NON-TEXTILE)

I / We, M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ hereby apply for payment of Drawback under Para 1 (4) (a) and 1 (4) (d) of Commerce Division S.R.O. No. 711(I)/2018 and EPD Circular Letter No. \_\_\_\_\_ against shipment made by us as per following details:

1. E-Form / EFE No. \_\_\_\_\_ (N.O.C. No. at EPZ Gate Pass in claim of claimant located in EPZ)
2. GD No. \_\_\_\_\_
3. Shipment Date: \_\_\_\_\_
4. HS Code(s) for Claim: \_\_\_\_\_
5. Country of Export: \_\_\_\_\_
6. Realization Date: \_\_\_\_\_
7. SBP DMMD WAR on Realization Date: \_\_\_\_\_
8. Realization FCY: \_\_\_\_\_
9. Commission Paid (FCY) : \_\_\_\_\_
10. Applicable FCY Amount: \_\_\_\_\_ (Lowest value of EFE/GD/Realized)
11. Equivalent PKR: \_\_\_\_\_
12. Freight Paid: \_\_\_\_\_
13. Insurance Paid: \_\_\_\_\_
14. Net FOB Value: \_\_\_\_\_
15. Category wise incentive of Drawback: \_\_\_+ \_\_\_=\_\_\_ (50% of the incentive of drawback + 2% drawback for export to nontraditional market)
16. Total Amount of Drawback: \_\_\_\_\_

We undertake that the above claim is genuine as per the conditions of the Ministry of Commerce and Textile S.R.O. "Local Taxes and Levies Drawback (Non-Textile) Order, 2018". If any discrepancy is subsequently detected in a claim, SBP BSC may impose penalty up to 100% of the claim in addition to refund of amount of claim paid by instructing the AD to debit our account.

In support of our claim, we have already submitted the following documents at the time of shipment (if any document is missing, may be submitted along with claim):

1. Print of EFE/E-Form
2. Print of GD Form
3. Copy of Commercial Invoice
4. Shipping Documents (MBL/MAWB)
5. Copy of Freight Invoice
6. Copy Insurance Invoice
7. Copy of certificate from the Association (may be submitted once)
9. Copy of Annexure "A"

Signatures with Stamp showing designation

## V. List of SBP-BSC Regional Offices

Sr. No.	SBP BSC Offices	Code	Email Address
1.	FEOD SBP-BSC, Karachi	KHI	govtschemes.khi@sbp.org.pk
2.	Hyderabad	HYD	govtschemes.hyd@sbp.org.pk
3.	Quetta	QTA	govtschemes.qta@sbp.org.pk
4.	Lahore	LHR	govtschemes.lhr@sbp.org.pk
5.	Faisalabad	FSD	govtschemes.fsd@sbp.org.pk
6.	Sialkot	SKT	govtschemes.skt@sbp.org.pk
7.	Multan	MUL	govtschemes.mul@sbp.org.pk
8.	Rawalpindi	RWP	govtschemes.rwp@sbp.org.pk
9.	Peshawar	PEW	govtschemes.pew@sbp.org.pk
10.	Gujranwala	GUJ	govtschemes.guj@sbp.org.pk

VI. Format for ADs for Submission of Claims to SBP-BSC, Under 50% of the Rate & Additional 2% of the Rate for Exports to Non-Traditional Markets

**ON LETTER HEAD OF BANK**

No. (As per prescribed format)  
The Director FEOD/ Chief Manager  
State Bank of Pakistan  
SBP BSC (Bank)  
Karachi / Name of Field Office

Date: \_\_\_\_\_

Dear Sir / Madam

**SUBMISSION OF CONSOLIDATED CLAIM OF IN-ORDER DRAWBACK CLAIMS ON EXPORT OF NON - TEXTILE PRODUCTS**

With reference to EPD Circular Letter No. \_\_\_\_\_, we submit herewith consolidated claim against various claims received from our customers under Commerce Division S.R.O. No. 711(I)/2018 and EPD Circular Letter No. \_\_\_\_\_. The summary of the claims is as under:

Number of in-order Claims: \_\_\_\_\_

Amount of in-order Claims: \_\_\_\_\_

We certify that we have scrutinized the individual claims as per guidelines given in the abovementioned EPD Circular Letter and Commerce Division's S.R.O. and full amounts of applicable freight and insurance have been deducted where required.

We understand that SBP / SBP BSC will verify the individual claims. SBP BSC may withhold the payment of any one or more of the individual claims included in this consolidated claim and require submission of claim documents.

We undertake that in claim any discrepancy is detected subsequently in any individual claim, the SBP may debit the amount involved to our account along with the penalty @ 4% p.a. plus inter-bank rate on date of payment. Penalty will be applicable from the date of submission of claim to SBP BSC till the date of rectification of discrepancy.

We also undertake that if an ineligible claim is subsequently detected, SBP may debit the amount involved to our account along with 100% penalty

We further undertake that we will keep proper record of the individual and consolidated claims for subsequent verification / audit / inspection.

Yours faithfully,

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

## VII. Format for Certificate of Payment

## ON LETTER HEAD OF BANK

No. \_\_\_\_\_

Date: \_\_\_\_\_

**To whom it may concern**

With reference to EPD Circular Letter No. \_\_\_\_\_, we have received/submitted category wise total claim amounts on behalf of M/s. \_\_\_\_\_ having NTN No. \_\_\_\_\_ for shipments from July \_\_\_ to Dec \_\_\_ as per the following summary:

SBP BSC Office	Category	Claim Amount received/submitted under Para 1(4)(a)	Claim amount received/submitted for export to Non-traditional Market (2%) {under Para 1(4)(d)}	Total Amount received/submitted {under Para 1(4)(a) plus Para 1(4)(d)}

We undertake that if any discrepancy is subsequently detected in provided information, SBP may debit the amount involved to our account along with 100% penalty.

We further undertake that we will keep proper record of claims for subsequent verification / audit / inspection.

Yours faithfully

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

### VIII. Form to Submit Consolidated Claim to the Nominated AD Under Remaining 50% of the Rate, Based on Export Performance for July-December

#### ON LETTER HEAD OF CLAIMANT

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Manager

Name of Branch

Name of Bank

City

Dear Sir / Madam

#### APPLICATION FOR PAYMENT OF LOCAL TAXES AND LEVIES DRAWBACK ON EXPORT OF NON-TEXTILE PRODUCTS

I / We, M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ and hereby apply for payment of Drawback under Para 1 (4) (c) of Commerce Division S.R.O. No. 711(I)/2018 and EPD Circular Letter No. \_\_\_\_\_ against claims paid / ready payment (submitted to SBP BSC) under Para 1 (4) (a) for exports done by us during July \_\_\_ to Dec \_\_\_ as per following summary:

SBP BSC Office	Authorized Dealer	Amount of Claims Received / submitted less Incentive for Non-Traditional Markets (Rs.)	
		Category 1 (3%)	Category 2 (4%)
Totals			
Total of All Categories			

In view of the above, it is requested that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) may be paid to us under Para 1 (4) (c) of the Commerce Division's S.R.O. mentioned above.

We undertake that the above information is correct. In case any discrepancy is detected subsequently, SBP BSC may impose penalty up to 100% of the claim in addition to refund of wrongly claimed amount by instructing the AD to debit our account.

We will arrange the Bank Guarantee before disbursement of claim as per relevant instructions to the effect that amount paid to us under this claim in any category will be refunded immediately upon demand by the AD in case we fail to achieve 10% or more increase in exports in performance year over base year in that category.

Signatures with Stamp showing designation.

IX. Form for ADs to Submit Consolidated Claim to SBP-BSC Under Remaining 50% of the Rate, Based on Export Performance for July-December

**ON LETTER HEAD OF BANK**

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Director FEOD/ Chief Manager  
State Bank of Pakistan  
SBP BSC (Bank)  
Karachi / Name of Field Office

Dear Sir / Madam

**APPLICATION FOR PAYMENT OF LOCAL TAXES AND LEVIES DRAWBACK ON EXPORT OF NON-TEXTILE PRODUCTS**

With reference to EPD Circular Letter No. \_\_\_\_\_, we submit herewith claim of M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ under Para 1 (4) (c) of Commerce Division's S.R.O. No. 711(I)/2018 for amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_). Category wise breakup of the claim is given in the attached claim of exporter. Copies of Annexure V by all concerned ADs are also attached.

Yours faithfully,

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

Encl.:

X. Format for Provision of Summary of Claims for the Performance Year to Nominated AD by Concerned ADs

**ON LETTER HEAD OF BANK**

No. \_\_\_\_\_

Date: \_\_\_\_\_

**To whom it may concern**

With reference to EPD Circular Letter No. \_\_\_\_\_, we have received/submitted category wise total claim amounts on behalf of M/s. \_\_\_\_\_ having NTN No. \_\_\_\_\_ for shipments from July \_\_\_ to June \_\_\_ as per the following summary:

SBP BSC Office	Category	Claim Amount received/submitted under Para 1(4)(a)	Claim amount received/submitted for export to Non-traditional Market (2%) {under Para 1(4)(d)}	Total Amount received/submitted {under Para 1(4)(a) plus Para 1(4)(d)}

We undertake that if any discrepancy is subsequently detected in provided information, SBP may debit the amount involved to our account along with 100% penalty.

We further undertake that we will keep proper record of claims for subsequent verification / audit / inspection.

Yours faithfully

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head



XI. Format to submit Claims by Exporters Under Remining 50% of the Rate, Based on Annual Export Performance

**ON LETTER HEAD OF CLAIMANT**

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Manager

Name of Branch

Name of Bank

City

Dear Sir / Madam

**APPLICATION FOR PAYMENT OF LOCAL TAXES AND LEVIES DRAWBACK ON EXPORT OF NON-TEXTILE PRODUCTS**

I / We, M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ hereby apply for payment of Drawback under Para 1 (4) (b) of Commerce Division's S.R.O. No. 711(I)/2018 and EPD Circular Letter No. \_\_\_\_\_ against 10% or more increase in export in performance year as compared to that in base year as per following summary:

**Increase in Export Performance:**

Financial Year /	Net FOB Export Value (Rs.)	
Category	Category 1 (3%)	Category 2 (4%)
(Performance Year)		
(Base Year)*		
Increase Amount		
Increase %		

\*The data of shipments of base year is already submitted at SBP BSC\_\_\_\_\_.

**Receivable / Refundable Drawback:**

	Amount (Rs.)	
	Category 1 (3%)	Category 2 (4%)
Received / Submitted under Para 1(4)(a) less under Para 1(4)(d)		
Received under Para 1(4) ©		
Receivable/Refundable (-)		
Total Receivable/Refundable (-)		

In view of the above, it is requested that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) may be paid / refunded to / from us under Para 1 (4) (c) of the Commerce Division S.R.O. mentioned above.

We undertake that the above information is correct. In case any discrepancy is detected subsequently, SBP BSC may impose penalty of up to 100% of the claim in addition to refund of wrongly claimed amount by instructing the AD to debit our account.

Signatures with Stamp showing designation

XII. Format to submit Claims by Nominated AD to SBP-BSC, Under Remining 50% of the Rate, Based on Annual Export Performance

**ON LETTER HEAD OF BANK**

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Director FEOD/ Chief Manager  
State Bank of Pakistan  
SBP BSC (Bank)  
Karachi / Name of Field Office

Dear Sir / Madam

**APPLICATION FOR PAYMENT OF LOCAL TAXES AND LEVIES DRAWBACK ON EXPORT OF NON-TEXTILE PRODUCTS**

With reference to EPD Circular Letter No. \_\_\_\_\_, we submit herewith claim of M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ under Para 1 (4) (b) of Commerce Division's S.R.O. No. 711(I)/2018 for amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) to be paid to /

refunded from the exporter. Category wise details of yearly performance and claim is given in the attached claim of exporter. Annexure VIIIs issued by all concerned ADs are attached in respect of claim payments for shipments of performance year, whereas the data of shipments of base year is already submitted at SBP BSC\_\_\_\_.

Yours faithfully,

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

Encl:

## XIII. EFE / Manual E-FORM / EPZ Gate Pass

<b>BANK</b>	
<b>File Ref no:</b>	

Remarks	Amount of Claim (PKR)	Percentage	Eligible PKR Amount	Insurance (PKR)	Freight (PKR)	Equivalent PKR	FX Rate (WAR)	Net FC	Commission (FCY)	Applicable FCY Value	EFORM Currency	Country Name	Shipment Date	EFE /Manual E-Form/ N.O.C. No.	Name of Exporter	NTN	Sr.

## Sheet 2: Realization sheet

Sr.	EFE / Manual E-Form / N.O.C. No	Realization Date	Realization Currency	Value Realized	SBP DMMD WAR	FX Rate (WAR)	SWIFT NO

## XI. Procedures Developed by SBP to Avail the Scheme

### Enclosure to EPD Circular Letter No. 19 of 2018<sup>14</sup>

#### **Procedure for Lodgment of Claims under Para 1-4(a) and 1-4(d) of Commerce Division's S.R.O. No. 711 (I)/2018 dated June 08, 2018 regarding Local Taxes and Levies Drawback (Non-Textile) Order 2018**

#### **Role and Responsibility of Exporter:**

1. Claims will be lodged by eligible exporters with the Authorized Dealer (AD) for eligible products against which export proceeds have been realized as per prescribed format (**Annexure I**) which also lists the documents required to be submitted with the claim.
2. Claimant will obtain certificate from the relevant association (or Chamber of Commerce in case respective Association does not exist) as per prescribed format (**Annexure IV**) of whom it is a member as required under the S.R.O. This certificate will be valid for one year from the date of issue. Certification of individual claims from Association / Chamber is not required.
3. Application by the exporter will be signed and stamped by officer(s) of claimant who is/are authorized to operate the account of the claimant with the AD. The AD will verify the signatures.

#### **Role of Authorized Dealer (AD):**

1. The banks are required to properly examine and audit the claims and exercise extreme care in processing of claims prior to submission at SBP BSC.
2. The claim will be scrutinized by the AD on FIFO basis as per the procedure circulated herewith. Claims found discrepant will be got rectified from the claimant and will be considered in processing queue as per date of rectification.
3. Each bank will designate a Central Hub in each region corresponding to SBP BSC Offices listed at **Appendix A**.
4. AD will receive and entertain only those claims for which the proceeds have been realized in its bank.
5. Each Central Hub will provide the details of at least two contact persons who will communicate with SBP BSC Offices for the purpose of drawback. This information will be provided to relevant email address provided in **Appendix A**.
6. Claims found in order will be submitted to relevant SBP BSC Office by the Central Hub in a consolidated form under covering letter format at **Annexure II** within 15 days of submission

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<sup>14</sup> <https://www.sbp.org.pk/epd/2018/FECL19-Annex-B.pdf>

to them. For rectified claims, two weeks period available to AD for processing will be counted from the date of rectification.

7. The **Annexure II** will also be signed by Regional Compliance / Internal Audit Head.
8. The details of Claim will be provided as per format given at **Annexure III**. This is to be prepared on MS Excel file available at [http://www.sbp.org.pk/sbp\\_bsc/BSC/epd/index.htm](http://www.sbp.org.pk/sbp_bsc/BSC/epd/index.htm). Only the file downloaded from this address is to be used for the purpose. The printout of the **Annexure III** will also be signed by Regional Compliance / Internal Audit Head.
9. The Consolidated Claim will bear a unique number on the following format:  
“Bank EFE Prefix-SBP BSC Office Code-NT(FY)-Serial number of claim e.g. ABC-LHR-NT(2018-19)-0001” The “Serial number of claim” would be running serial of claims submitted by the bank to a particular SBP BSC Office.
10. Besides the hard copies, the bank will also submit soft copy of the **Annexure III** on emails listed against each SBP BSC Field Office in **Appendix A**. The name of the MS Excel file will also be the same as the unique number of the claim.
11. The consolidated claim will not include any individual discrepant claim and such claims of exporters with expired registration of association or **Annexure IV** as on the date of submission of claim with the AD.
12. While submitting **Annexure II and Annexure III** containing claims of shipments during 16th June 2021 to 30th June 2021, relevant Master Bills of Lading / Airway Bills showing Shipped on Board / Flight Dates will also be submitted.
13. AD will chronologically maintain the record of **Annexure II and Annexure III** along with complete claims at central hub for verification by SBP / Govt. Auditors.
14. Each claimant may also be informed immediately through separate email along with the detail of their claims lodged with SBP BSC. It is recommended that discrepancies in claims as communicated by SBP BSC may also be shared with respective claimants within two working days.

#### **Payment Mechanism:**

1. As detailed above, the particulars of claims which are found in order for payment by the bank will be sent to SBP BSC Office by the Central Hub as a Consolidated Claim as per format and email.
2. If required, SBP BSC may defer the payment of a consolidated claim or any one or more individual claims in the consolidated claim and require submission of relevant documents.
3. Amount of claims found in order by SBP BSC will be credited to account of concerned bank for onward credit to claimants within 24 hours.

#### **Broad Guidelines for Calculation of Drawback:**

1. Each claim would be lodged against a single EFE/Manual E-Form/EPZ Gate Pass.
2. Date of shipment as per shipping documents must be from 01-07-2018 to 30-06-2021.
3. Shipped goods must include eligible HS Codes as listed in **Annexure II** to Ministry S.R.O.
4. Amount of Foreign Currency to be used: Lowest of the following three:

- a. Amount of EFE / EPZ Gate Pass
  - b. Declared Value on GD form
  - c. Realized amount
5. Any commission paid will be deducted from the amount obtained from 4 above.
  6. In claim of involvement of multiple categories in a shipment, amount obtained from 5 above will be divided into different categories in the ratio of assessed values on GD form.
  7. Applicable amount of Foreign Currency will be converted to PKR using the SBP DMMD WAR of the date of realization. <http://www.sbp.org.pk/ecodata/rates/war/WAR-Current.asp>

Besides, weighted average rate for multiple realization may be calculated by using following formula:

$$= \frac{( \quad 11) + ( \quad 22) + \dots ( \quad )}{( \quad 1 + 2 + \dots )}$$

For currencies not available in the DMMD WAR, Mark to Market Revaluation Ready rates may be used.

<http://www.sbp.org.pk/ecodata/rates/m2m/M2M-Current.asp>

8. From the PKR arrived at 7 above, freight and insurance amounts will be deducted. Gross amounts of the invoices are required to be deducted. In claim of multiple categories in a shipment, Freight and Insurance amounts will be proportionately divided into each category as done in 6 above. This will give Net FOB Value.
9. Applicable percentage of drawback will be applied on the Net FOB Value to arrive at the admissible drawback amount.  
Applicable percentage (%) = 50% of the rate of drawback given in **Annexure II** to Ministry Notification (%) + 2% (if export has been done to a country listed in **Annexure I** to Ministry Notification)

The units operating in EPZ will also submit their claims for drawback through the concerned bank branch of EPZ to its Central Hub Branch. The said claims will be processed in Central Hub Branch under the same instructions issued for Pakistani Exporters, except for the differences enlisted as under:

- a) E-Form will be replaced by “Export Gate Pass” issued by the Manager Facilitation, Export Processing Zone.
- b) “Export Proceed Realization Certificate” will be substituted by the following:
  - i. SWIFT message
  - ii. Certificate of Receipt of Export Proceeds issued by the concerned bank branch of EPZ.

**Procedure for Lodgment of Claims under Para 1-4(b) and 1-4(c) of Commerce Division's S.R.O. No. 711 (I)/2018 dated June 08, 2018 regarding Local Taxes and Levies Drawback (Non-Textile) Order 2018**

1. The claim under 1 (4) (b) and 1 (4) (c) will be lodged in consolidated form from a single Authorized Dealer (AD), even if the exporter has claimed drawback under 1 (4) (a) through multiple ADs.
2. Claim under 1 (4) (b) would be required to be lodged through the same AD through whom claim under 1 (4) (c) will be lodged.
3. Similarly, if an exporter has claimed drawback from multiple Offices of SBP BSC under 1 (4) (a), consolidated claims under 1 (4) (b) and 1 (4) (c) would be lodged to any one of the offices. Further, claims under 1 (4) (b) will be lodged to the same Office of SBP BSC where claim under 1 (4) (c) will be lodged.
4. Claims will be lodged through the AD's Regional Hubs formed under procedure given in Para 1-4(a) and 1-4(d).

**CLAIM UNDER 1 (4) (c)**

5. For the purpose of 1 (4) (c), the claimant will claim an amount equal to the sum of all its claims paid / ready for payment (submitted to SBP BSC) under 1 (4) (a) for shipments made during July – Dec of each year.
6. Claimant will obtain a certificate of payment from all concerned ADs on a format given at **Annexure V**. In case of loss of certificate, the word "Duplicate" will be prominently marked in indelible ink at the top of duplicate certificate.
7. These certificates in original along with consolidated claim will be provided to nominated AD as per format at **Annexure VI**.
8. The nominated AD will verify the consolidated claim in **Annexure VI** as per the certificates (Annexure V) provided by all concerned ADs and it's own and forward the same to SBP BSC on

**Annexure VII.**

9. Only claims already paid / ready for payment (submitted to SBP BSC) till the date of claim will be included. Pending / discrepant claims, if any, will not be included.
10. The claim amount shall not include the incentive for non-traditional markets as the same has already been paid in full.
11. AD will process the claim within 15 days on FIFO basis from the date of receiving. Discrepant claims will be returned and will be considered as fresh in queue upon resubmission.
12. The exporter will also provide a Bank Guarantee in favour of the nominated authorized dealer (AD) to the effect that amount being paid to it under 1 (4) (c) will be refunded immediately upon demand by the AD in case it fails to achieve 10% or more increase in exports in any eligible category in performance year over base year. This bank guarantee would be required

by AD from claimant, when the SBP / BSC informs AD that submitted claim is found in order and specified amount of fund will be released upon confirmation by the AD that bank guarantee is arranged from claimant.

13. The Bank Guarantee will be kept by the AD submitting the claim till finalization of claim submitted under 1(4)(b). In case, refund is required (point 20), SBP BSC will debit the account of the AD which in turn will recover the amount from exporter as per Bank Guarantee.
14. Upon verification of claim, SBP BSC will pay the total amount of claim to the nominated AD for onward credit to the claimant within 24 hours of credit.

#### **CLAIM UNDER 1 (4) (b)**

15. For the purpose of claim under 1 (4) (b), data of two Financial Years would be required.
16. The data of claims submitted under 1 (4) (a) will be used to determine export performance. For this purpose, the concerned ADs will provide summary of submitted claims for the performance year on **Annexure VIII**. The nominated AD will forward these Annexure VIIIs along with it's own to SBP BSC. No other data will be required by SBP BSC for the purpose of base year. However, if claimant changes field office with respect to its previous performance year (currently base year), in that case AD and claimant both will mention the same in their request letter.
17. For the purpose of calculating export performance, the established practice of using net FOB values will be followed. Further, the increase will be calculated separately for each category i.e. claim under 1 (4) (b) will be evaluated separately for each category. The calculation method has been elaborated separately.
18. Format for the claim by exporter is provided at **Annexure IX**. Whereas, AD will forward the same as per format given at **Annexure X**.
19. The cut-off date for filing claims to SBP for exports in each financial year shall be 31<sup>st</sup> May of the subsequent year and after that no claims shall be accepted by SBP BSC.
20. Exporters not submitting claims under 1 (4) (b) latest by 31<sup>st</sup> May of the subsequent year, will be considered to have not achieved 10% increase in performance year over base year. Any payment made under 1 (4) (c) to such exporters will be got refunded by invoking provided guarantee. Similarly, refund will be effected for exporters who submit the claim under 1 (4) (b), but their increase is less than 10% in any one or more categories. Such refund will be considered Category wise. For example, if the exporter achieves 10% increase in Leather Garments but not in Gloves, only the payment obtained under 1 (4) (c) for Gloves claims will be got refunded. However, net receivable or payable claim amount against all categories will be calculated before finalization of claim.

#### **Calculation of Export Performance:**

1. For each export transaction, lowest of the following three foreign currency amounts will be used as basis of calculation:
  - a. Amount of EFE



- b. Declared Value on GD form
  - c. Realized amount
2. Any commission paid will be deducted from the amount above.
  3. In case of involvement of multiple categories in a shipment, amount obtained from above will be divided into different categories in the ratio of declared values on GD form.
  4. Yearly average of SBP DMMD WAR of the base year would be used for conversion of foreign currencies of both years (base and performance) into PKR. The rates for FY 2017-18 are given in **Annexure XI**. Whereas, yearly WAR for the subsequent FY will be communicated to central hubs of banks at the end of that FY through email.
  5. From the PKR arrived above, freight and insurance amounts will be deducted. Gross amounts of the invoices are required to be deducted. In case of multiple categories in a shipment, Freight and Insurance amounts will be proportionately divided into each category in the ratio of declared values on GD form. This will give Net FOB Value for each category of the export shipment.
  6. Net FOB values for all export shipments of a Financial Year will be summed up for each category separately.
  7. Yearly total Net FOB values for each category will be compared separately to determine percentage increase in each category.