

GOVERNMENT OF PAKISTAN
MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(LAW DIVISION)



A COLLECTION
OF THE
CENTRAL ACTS AND ORDINANCES
FOR THE YEAR
1968

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SHORT TITLES OF THE CENTRAL ACTS AND ORDINANCES MADE
DURING THE YEAR 1968.

Acts

- I. The State Bank of Pakistan (Amendment) Act, 1967.
- II. The Agricultural Produce Cess (Amendment) Act, 1968.
- III. The Code of Criminal Procedure (Amendment) Act, 1968.
- IV. The Chartered Accountants (Amendment) Act, 1968.
- V. The Carriage by Air (Supplementary Convention) Act, 1968.
- VI. The Port Authorities Lands and Buildings (Recovery of Possession) (Amendment) Act, 1968.
- VII. The Deputy Speakers (Remuneration and Privileges) Act, 1968.
- VIII. The Official Secrets (Amendment) Act, 1968.
- IX. The Privy Purses (Charged Expenditure) Act, 1968.
- X. The Unani, Ayurvedic and Homoeopathic Practitioners (Amendment) Act, 1968.
- XI. The Finance Act, 1968.
- XII. The Companies Profits (Workers Participation) Act, 1968.
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- XIV. The Antiquities Act, 1968.
- XV. The Banking Companies (Amendment) Act, 1968.
- XVI. The Capital Development Authority (Amendment) Act, 1968.
- XVII. The Merchant Shipping (Amendment) Act, 1968.

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- I. The Pakistan Tobacco Board Ordinance, 1968.
- II. The Defence of Pakistan (Amendment) Ordinance, 1968.
- *III. The Income Tax (Amendment) Ordinance, 1968.
- IV. The Companies (Amendment) Ordinance, 1968.
- *V. The Criminal Law Amendment (Special Tribunal) Ordinance, 1968.
- *VI. The Criminal Law Amendment (Special Tribunal) (Amendment) Ordinance, 1968.
- *VII. The Capital Development Authority (Amendment) Ordinance, 1968.

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- IV. The Companies (Amendment) Ordinance, 1968.

*Ordinances No. III, V, VI and VII were approved by the National Assembly without amendments, see Gaz. of Pakistan, 1968, Ext., pp. 398, 421, 425 and 27 (Dacca).

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

DACCA THURSDAY, JANUARY 11, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 11th January, 1968

The following Act of the National Assembly received the assent of the President on the 6th January, 1968, and is hereby published for general information:—

ACT NO. I OF 1968

An Act further to amend the State Bank of Pakistan Act, 1956

WHEREAS it is expedient further to amend the State Bank of Pakistan Act, 1956 (XXXIII of 1956), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the State Bank of Pakistan (Amendment) Act, 1967.

(2) It shall come into force at once.

2. *Amendment of section 17, Act XXXIII of 1956.*—In the State Bank of Pakistan Act, 1956 (XXXIII of 1956), hereinafter referred to as the said Act, in section 17,—

(1) in clause (1),—

- (a) the words “without interest” shall be omitted, and
- (b) for the semi-colon at the end a colon shall be substituted and there-after the following proviso shall be inserted, namely:—

“Provided that no interest shall be paid on deposits received from the Central Government, a Provincial Government, the Government of an Acceding State or a Local Authority;”;

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(2) after clause (4A), the following new clause (4B) shall be inserted, namely:—

“(4B) The making of loans and advances out of the Industrial Credit Fund established under section 17B for the purposes specified therein;”;

(3) in clause (9), in sub-clause (a), for the word “clause” the word “sub-clause” shall be substituted;

(4) in clause (16), in sub-clause (a), for the word “clauses” the word “sub-clauses” shall be substituted.

3. *Amendment of section 17A, Act XXXIII of 1956.*—In the said Act, in section 17A, in sub-section (2), in clause (c), for the word “sub-section” the word “clause” shall be substituted.

4. *Insertion of new section 17B, Act XXXIII of 1956.*—In the said Act, after section 17A, the following new section 17B shall be inserted, namely:—

“17B. *Industrial Credit Fund.*—(1) The Bank shall establish and maintain

a Fund to be called the Industrial Credit Fund to which shall be credited—

(a) an initial sum of one crore of rupees to be subscribed by the Bank, and

(b) appropriations of such amount from the surplus profits of the Bank as may be determined by the Bank in consultation with the Central Government.

(2) The Industrial Credit Fund shall be applied by the Bank to the following objects, namely:—

(a) The making of medium-term and long-term loans and advances to co-operative banks and such institutions as the Bank may deem fit repayable on the expiry of a fixed period, not exceeding five years from the date of the making thereof, against such security as the Bank may, from time to time, prescribe in this behalf;

(b) The making of medium-term and long-term loans and advances to industrial credit agencies created or established by or under any law for the time being in force on such terms and conditions as the Bank may, from time to time, prescribe in this behalf; and

(c) Where the Bank is satisfied that any institution to which a loan or advance as is referred to in clause (4) of section 17 has been made is unable to repay the same in time, the converting of such loan or advance into a medium-term or long-term loan or advance, as the case may be, in accordance with the provisions of clause (a)”.

5. *Amendment of section 18, Act XXXIII of 1956.*—In the said Act, in section 18—

(a) in sub-section (1), for the words “paragraphs”, “sub-section” and “paragraph”, wherever occurring, the words “subclauses”, “clause” and “sub-clause” shall respectively be substituted; and

(b) in sub-section (2), for the word "paragraph" the word "clause" shall be substituted.

6. *Amendment of section 30, Act XXXIII of 1956.*—In the said Act, in section 30, in sub-section (1), for the words "clauses" and "sub-section" wherever occurring, the words "sub-clauses" and "clause" shall respectively be substituted.

7. *Amendment of section 49, Act XXXIII of 1956.*—In the said Act, in section 49, sub-section (2) and the proviso thereto shall be omitted.

8. *Amendment of section 54, Act XXXIII of 1956.*—In the said Act, in section 54, in sub-section (2), in clause (r), for the word "sub-section" the word "clause" shall be substituted.

MUZAFAR HUSAIN,
Secretary.

The Gazette of Pakistan

EXTRAORDINARY
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RAWALPINDI, FRIDAY, MAY 17, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 17th May, 1968

The following Act of the National Assembly received the assent of the President on the 16th May, 1968, and is hereby published for general information:—

ACT No. II OF 1968

An Act further to amend the Agricultural Produce Cess Act, 1940

WHEREAS it is expedient further to amend the Agricultural Produce Cess Act, 1940 (XXVII of 1940), for the purpose hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Agricultural Produce Cess (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 5A, Act XXVII of 1940.*—In the Agricultural Produce Cess Act, 1940 (XXVII of 1940), in section 5A, for sub-section (3) the following shall be substituted, namely:—

“(3) The Committee shall consist of such members as the Central Government may, by notification in the official Gazette, appoint.

(4) The Central Government shall appoint from amongst the members of the Committee a Chairman and such number of Vice-Chairmen as it may deem fit.”.

MUZAFAR HUSAIN,

Secretary.

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EXTRAORDINARY
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RAWALPINDI, WEDNESDAY, MAY 22, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 22nd May, 1968

The following Act of the National Assembly received the assent of the President on the 21st May, 1968, and is hereby published for general information:—

ACT No. III OF 1968

An Act further to amend the Code of Criminal Procedure, 1898

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purposes hereinafter appearing;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Code of Criminal Procedure (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 94, Act V of 1898.*—In the Code of Criminal Procedure, 1898 (Act V of 1898), hereinafter referred to as the said Code, in section 94, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that no such officer shall issue any such order requiring the production of any document or other thing which is in the custody of a bank or banker as defined in the Bankers’ Books Evidence Act, 1891

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Price: Ps. 6

(XVIII of 1891), and relates, or might disclose any information which relates, to the bank account of any person except,—

(a) for the purpose of investigating an offence under sections 403, 406, 408 and 409 and sections 421 to 424 (both inclusive) and sections 465 to 477A (both inclusive) of the Pakistan Penal Code, with the prior permission in writing of a Sessions Judge; and

(b) in other cases, with the prior permission in writing of the High Court.”.

3. *Amendment of section 165, Act V of 1898.*—In the said Code, in section 165, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that no such officer shall search, or cause search to be made, for anything which is in the custody of a bank or banker as defined in the Bankers’ Books Evidence Act, 1891 (XVIII of 1891), and relates, or might disclose any information which relates, to the bank account of any person except,—

(a) for the purpose of investigating an offence under sections 403, 406, 408 and 409 and sections 421 to 424 (both inclusive) and sections 465 to 477A (both inclusive) of the Pakistan Penal Code, with the prior permission in writing of a Sessions Judge; and

(b) in other cases, with the prior permission in writing of the High Court.”.

MUZAFAR HUSAIN,

Secretary.

CORRIGENDA

[to the Chartered Accountants (Amendment) Act, 1968 (IV of 1968)].

In section 2, clause (1), sub-clause (a), *for* "end of a" *read* "end a".

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, TUESDAY, MAY 28, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 28th May, 1968

The following Act of the National Assembly received the assent of the President on the 27th May, 1968, and is hereby published for general information:—

ACT No. IV OF 1968

An Act further to amend the Chartered Accountants Ordinance, 1961

WHEREAS it is expedient further to amend the Chartered Accountants Ordinance, 1961 (X of 1961), for the purpose hereinafter appearing:

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Chartered Accountants (Amendment) Act, 1968.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. *Amendment of section 4, Ordinance X of 1961.*—In the Chartered Accountants Ordinance, 1961 (X of 1961), in section 4,—

(1) in sub-section (1),—

(a) in clause (iv), for the semi-colon at the end of a full stop shall be substituted; and

(b) clause (v) shall be omitted; and

(2) in sub-section (3), for the comma, brackets, figures and word “, (iv) and (v)” the word, brackets and figure “and (iv)” shall be substituted.

MUZAFAR HUSAIN,

secretary

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EXTRAORDINARY
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RAWALPINDI, FRIDAY, MAY 31, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 31st May, 1968

The following Act of the National Assembly received the assent of the President on the 29th May, 1968, and is hereby published for general information:—

ACT No. V of 1968

An Act to give effect in Pakistan to the Convention, Supplementary to the Warsaw Convention, for the Unification of Certain Rules Relating to International Carriage by Air Performed by a Person Other than the Contracting Carrier.

WHEREAS it is expedient to give effect in Pakistan to the Convention, Supplementary to the Warsaw Convention, for the Unification of Certain Rules Relating to International Carriage by Air Performed by a Person Other than the Contracting Carrier, and to provide for matters connected therewith;

It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Carriage by Air (Supplementary Convention) Act, 1968.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once and shall be deemed to have taken effect on the 19th day of September, 1965.

2. *Application of Supplementary Convention.*—(1) The rules contained in the Schedule, being the provisions of the Convention, Supplementary to the Warsaw Convention, for the Unification of Certain Rules Relating to International Carriage by Air Performed by a Person Other than the Contracting Carrier, hereinafter referred to as the Convention, shall, subject to the provisions of this Act, have the force of law in Pakistan in relation to any carriage by air to which those rules apply, irrespective of the nationality of the aircraft performing the carriage.

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Price: Ps. 13

(2) The rules contained in the Schedule shall be supplementary to, and form part of, the rules contained in the First Schedule to the Carriage by Air Act, 1934 (XX of 1934), or, as the case may be, in the First Schedule to the Carriage by Air (International Convention) Act, 1966 (IX of 1966), and shall have effect accordingly.

(3) The Central Government may, by notification in the official Gazette, certify who are the Contracting States for the purposes of the Convention and in respect of what territories they are Contracting States; and any such notification shall be conclusive evidence of the matters specified therein.

THE SCHEDULE

(See section 2)

RULES

1. In these rules,—

- (a) "Warsaw Convention" means the Convention for the Unification of Certain Rules Relating to International Carriage by Air signed at Warsaw on 12 October, 1929, or the Warsaw Convention as amended at The Hague, 1955, according to whether the carriage under the agreement referred to in paragraph (b) is governed by the one or by the other;
- (b) "contracting carrier" means a person who as a principal makes an agreement for carriage governed by the Warsaw Convention with a passenger or consignor or with a person acting on behalf of the passenger or consignor;
- (c) "actual carrier" means a person, other than the contracting carrier, who, by virtue of authority from the contracting carrier, performs the whole or part of the carriage contemplated in paragraph (b) but who is not with respect to such part a successive carrier within the meaning of the Warsaw Convention. Such authority is presumed in the absence of proof to the contrary.

2. If an actual carrier performs the whole or part of carriage which, according to the agreement referred to in Article I, paragraph (b), is governed by the Warsaw Convention, both the contracting carrier and the actual carrier shall, except as otherwise provided in these rules, be subject to the rules of the Warsaw Convention, the former for the whole of the carriage contemplated in the agreement, the latter solely for the carriage which he performs.

3. The acts and omissions of the actual carrier and of his servants and agents acting within the scope of their employment shall, in relation to the carriage performed by the actual carrier, be deemed to be also those of the contracting carrier.

4. The acts and omissions of the contracting carrier and of his servants and agents acting within the scope of their employment shall, in relation to the carriage performed by the actual carrier, be deemed to be also those of the actual carrier. Nevertheless, no such act or omission shall subject the actual carrier to liability exceeding the limits specified in Article 22 of the Warsaw Convention. Any special

agreement under which the contracting carrier assumes obligations not imposed by the Warsaw Convention or any waiver of rights conferred by that Convention or any special declaration of interest in delivery at destination contemplated in Article 22 of the said Convention, shall not affect the actual carrier unless agreed to by him.

5. Any complaint to be made or order to be given under the Warsaw Convention to the carrier shall have the same effect whether addressed to the contracting carrier or to the actual carrier. Nevertheless, orders referred to in Article 12 of the Warsaw Convention shall only be effective if addressed to the contracting carrier.

6. In relation to the carriage performed by the actual carrier, any servant or agent of that carrier or of the contracting carrier shall, if he proves that he acted within the scope of his employment, be entitled to avail himself of the limits of liability which are applicable under these rules to the carrier whose servant or agent he is unless it is proved that he acted in a manner which, under the Warsaw Convention, prevents the limits of liability from being invoked.

7. In relation to the carriage performed by the actual carrier, the aggregate of the amounts recoverable from that carrier and the contracting carrier, and from their servants and agents acting within the scope of their employment, shall not exceed the highest amount which could be awarded against either the contracting carrier or the actual carrier under these rules, but none of the persons mentioned shall be liable for a sum in excess of the limit applicable to him.

8. In relation to the carriage performed by the actual carrier, an action for damages may be brought, at the option of the plaintiff, against that carrier or the contracting carrier, or against both together or separately. If the action is brought against only one of those carriers, that carrier shall have the right to require the other carrier to be joined in the proceedings, the procedure and effects being governed by the law of the court seized of the case.

9. Any action for damages contemplated in rule 8 must be brought at the option of the plaintiff, either before a court in which an action may be brought against the contracting carrier, as provided in Article 28 of the Warsaw Convention, or before the court having jurisdiction at the place where the actual carrier is ordinarily resident or has his principal place of business.

10. Any contractual provision tending to relieve the contracting carrier or the actual carrier of liability under these rules or to fix a lower limit than that which is applicable according to these rules shall be null and void, but the nullity of any such provision does not involve the nullity of the whole agreement, which shall remain subject to the provisions of these rules.

11. In respect of the carriage performed by the actual carrier, rule 10 shall not apply to contractual provisions governing loss or damage resulting from the inherent defect, quality or vice of the cargo carried.

12. Any clause contained in an agreement for carriage and all special agreements entered into before the damage occurred by which the parties purport to infringe these rules, whether by deciding the law to be applied, or by altering the rules as to jurisdiction, shall be null and void. Nevertheless, for the carriage of

cargo arbitration clauses are allowed, subject to these rules, if the arbitration is to take place in one of the jurisdictions referred to in rule 9.

13. Except as provided in rule 8, nothing in these rules shall affect the rights and obligations of the two carriers between themselves.

MUZAFAR HUSAIN,
Secretary.

The Gazette of Pakistan



EXTRAORDINARY
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RAWALPINDI FRIDAY, MAY 31, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 31st May, 1968

The following Act of the National Assembly received the assent of the President on the 30th May, 1968, and is hereby published for general information:—

ACT No. VI OF 1968

An Act to amend the Port Authorities Lands and Buildings (Recovery of Possession) Ordinance, 1962

WHEREAS it is expedient to amend the Port Authorities Lands and Buildings (Recovery of Possession) Ordinance, 1962 (IX of 1962), for the purposes herein-after appearing;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Port Authorities Lands and Buildings (Recovery of Possession) (Amendment) Act, 1968.

(2) It shall come into force at once

2. *Amendment of section 4, Ordinance IX of 1962.*—In the Port Authorities Lands and Buildings (Recovery of Possession) Ordinance, 1962 (IX of 1962), hereinafter referred to as the said Ordinance, in section 4, in sub-section (2), for the words “of the District Magistrate” the words “on appeal” shall be substituted.

3. *Amendment of section 5, Ordinance IX of 1962.*—In the said Ordinance, in section 5,—

(a) sub-section (1), after the words “District Magistrate”, the words “or an Additional District Magistrate” shall be inserted; and

(b) in sub-section (2), after the words “District Magistrate”, the words “or an Additional District Magistrate” shall be inserted.

MUZAFAR HUSAIN,

Secretary.

(398)

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EXTRAORDINARY
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RAWALPINDI FRIDAY, JUNE 7, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 7th June, 1968

The following Act of the National Assembly received the assent of the President on the 6th June, 1968, and is hereby published for general information:—

ACT No. VII OF 1968

An Act to amend the Deputy Speakers (Remuneration and privileges) Act, 1966

WHEREAS it is expedient to amend the Deputy Speakers (Remuneration and Privileges) Act, 1966 (VII of 1966), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Deputy Speakers (Remuneration and Privileges) (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 9, Act VII of 1966.*—In the Deputy Speakers (Remuneration and Privileges) Act, 1966 (VII of 1966), in section 9,—

(1) in sub-section (4),—

(a) in clause (d), after the semi-colon at the end, the word “and” shall be added;

(b) in clause (e), for the semi-colon and word “; and” at the end a full-stop shall be substituted; and

(c) clause (f) shall be omitted; and

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Price: Ps. 6

(2) after sub-section (4) amended as aforesaid, the following new sub-sections shall be inserted, namely:—

“(4A) If a Deputy Speaker, while travelling by air on official duty, by any flight, scheduled or unscheduled (including flight in a Government-owned aircraft of any type) dies or receives an injury as a result of an accident, the Government shall pay to the person or persons referred to in sub-section (4B), in the case of death, a sum of rupees one lakh, and, in the case of injury, an amount to be determined by the Government having regard to scales of compensation applied by insurance companies in like cases.

(4B) The compensation shall be payable, in the case of injury, to the Deputy Speaker, and, in the case of death, to such member or members of his family, or, if there be no such member, such other person or persons as may be nominated by him, or, in the absence of such nomination, to his heirs.

(4C) A nomination under sub-section (4B) may be made, revoked or altered by a notice in writing signed by the Deputy Speaker and addressed to the Accountant-General, Pakistan Revenues.”.

MUZAFAR HUSAIN,

Secretary.

CORRIGENDUM

[to the Official Secrets (Amendment) Act, 1968 (VIII of 1968)]

In sections 2 and 3, *for* ‘‘code’’ *read* ‘‘code,’’’.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, FRIDAY, JUNE 7, 1963

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 7th June, 1968

The following Act of the National Assembly received the assent of the President on the 6th June, 1968, and is hereby published for general information:—

ACT No. VIII OF 1968

An Act further to amend the Official Secrets Act, 1923

WHEREAS it is expedient further to amend the Official Secrets Act, 1923 (XIX of 1923), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Official Secrets (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 3, Act XIX of 1923.*—In the Official Secrets Act, 1923 (XIX of 1923), hereinafter referred to as the said Act, in section 3, in sub-section (3), in clause (a), after the word and comma "code", the words and comma "with death, or" shall be inserted.

3. *Amendment of section 5, Act XIX of 1923.*—In the said Act, in section 5, in sub-section (3), in clause (a), after the word and comma "code", the words and comma "with death, or" shall be inserted.

MUZAFAR HUSAIN,
Secretary.

(430a)

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EXTRAORDINARY
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RAWALPINDI, SATURDAY, JUNE 8, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 8th June, 1968

The following Act of the National Assembly received the assent of the President on the 7th June, 1968, and is hereby published for general information:—

ACT No. IX of 1968

An Act to declare the expenditure relating to privy purses of Rulers of certain former States to be a charge on the Central Consolidated Fund.

WHEREAS it is expedient to declare the expenditure relating to privy purses of Rulers of certain former States to be a charge on the Central Consolidated Fund;

It is hereby enacted as follows:—

1. *Short title.*—This Act may be called the Privy Purses (Charged Expenditure) Act, 1968.

2. *Expenditure on privy purse to be charged expenditure.*—Where, under any agreement for the time being in force between the Central Government and the Ruler of a former State which at any time was in accession with Pakistan or his successor, any sum is payable as privy purse by the Central Government, such sum shall be charged on the Central Consolidated Fund and be paid out of that Fund and shall be deemed always to have been so charged and paid.

MUZAFAR HUSAIN,
Secretary.

(435)

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EXTRAORDINARY
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RAWALPINDI, WEDNESDAY, JUNE 12, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 12th June, 1968

The following Act of the National Assembly received the assent of the President on the 11th June, 1968, and is hereby published for general information:—

ACT No. X OF 1968

An Act further to amend the Unani, Ayurvedic and Homoeopathic Practitioners Act, 1965

WHEREAS it is expedient further to amend the Unani, Ayurvedic and Homoeopathic Practitioners Act, 1965 (II of 1965), for the purposes hereinafter appearing;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Unani, Ayurvedic and Homoeopathic Practitioners (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 17, Act II of 1965.*—In the Unani, Ayurvedic and Homoeopathic Practitioners Act, 1965 (II of 1965), hereinafter referred to as the said Act, in section 17, in sub-section (2), after the words "Board concerned", the comma and words " , shall be accompanied by the fees prescribed by rules " shall be inserted.

3. *Amendment of section 46, Act II of 1965.*—In the said Act, in section 46, in sub-section (2), for clause (e) the following shall be substituted, namely:—

"(e) fees chargeable from institutions applying for recognition under this Act;

(455)

Price : Ps. 6

- (f) the registration with the Board concerned of students admitted to recognised institutions and the fees chargeable for such registration ;
- (g) fees chargeable for admission to examinations or tests held under any provision of this Act ;
- (h) the purposes for which the fees received by the Board shall be applied. ”.

MUZAFAR HUSAIN,
Secretary.

The Gazette of Pakistan



EXTRAORDINARY
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RAWALPINDI, SATURDAY, JUNE 8, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 8th June, 1968

The following Act of the National Assembly received the assent of the President on the 7th June, 1968, and is hereby published for general information:—

ACT No. IX OF 1968

An Act to declare the expenditure relating to privy purses of Rulers of certain former States to be a charge on the Central Consolidated Fund

WHEREAS it is expedient to declare the expenditure relating to privy purses of Rulers of certain former States to be a charge on the Central Consolidated Fund;

It is hereby enacted as follows:—

1. *Short title.*—This Act may be called the Privy Purses (Charged Expenditure) Act, 1968.

2. *Expenditure on privy purse to be charged expenditure.*—Where, under any agreement for the time being in force between the Central Government and the Ruler of a former State which at any time was in accession with Pakistan or his successor, any sum is payable as privy purse by the Central Government, such sum shall be charged on the Central Consolidated Fund and be paid out of that Fund and shall be deemed always to have been so charged and paid.

MUZAFAR HUSAIN,
Secretary.

(435)

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CORRIGENDA

[to the Finance Act XI of 1968]

- Page 653 : In line 1 of the Preamble, for "expedient" read "expedient".
- 655 : In line 4 of section 6, for "clauce" read "clause".
- 657 : In lines 14 and 9 from the bottom of the page for "such income" read "such income".
- 658 : In line 5, for " ; " read " ; ".
- 659 : In line 2, for the broken word read "new".
- 661 : In the last line for "first and third proviso" read "first and third provisos".
- 663 : In line 25, for "ed" read "ted".
- 665 : In line 13 from the bottom of the page for "comma" read "commas".
- 666 : In line 8 from the bottom of the page for "1892" read "1898".
- 667 : In line 9, for "proceeding" read "proceedings".
- 668 : In line 4, from the bottom of the page for "of" read "or".
- 671 : In line 17, for "case" read "cases".
- 673 : In the Second Schedule in the table against heading No. 01.01 in the second column for "assess" read "asses".
- 674 : Against heading No. 05.08, in the second column in line 2, for "dedelatinised" read "degelatinised".
- 675 : Against heading No. 08.06, in the second column, in line 1, for "fresh" read "fresh".
- 676 : Against heading No. 08.07, for "fruitio," read "fruit".
- 677 : Against heading No. 15.08, in the second column in line 1, for "suhlpurised" read "sulphurised".
- 678 : Against heading No. 20.02, in the third column, for "135" read "125".
- 680 : Against heading No. 23.07, in the second column, for "of kind of used," read "of a kind used".
- 681 : Against heading No. 25.05, in the second column, in line 1, for "coloured, than" read "coloured, other than".
- 684 : Against heading No. 28.35, in the second column, for "polysulhides" read "polysulphides".
- 685 : Against heading No. 29.05, in the second column, in line 1, for "haloganated" read "halogenated".
- 686 : Against heading No. 29.08, in the second column, in line 2, for "hologenated" read "halogenated".
- 687 : Against heading No. 29.09, in the second column, for "epoxyethers," read "epoxyethers".
- 688 : Against heading No. 29.15, in the second column, in line 2, for "halogeneated" read "halogenated".
- 689 : Against heading No. 35.04, in the third column, for "as val." read "ad val.".
- 690 : Against heading No. 37.07, in the third column, for "paisa" read "paisa per".
- 691 : Against heading No. 40.09, in the second column, for "unharened" read "unhardened".
- 694 : Against heading No. 49.04, in the second column, for "illsutrated" read "illustrated".
- 695 : Against heading No. 49.07, in the second column, in line 2, for "stocks" read "stock".
- 696 : Against heading No. 56.05, in the second column, in line 4, for "abres" read "fibres".
- 697 : Against heading No. 58.03, in the second column, in line 3, for "stitch" read "stitch".
- 698 : Against heading No. 58.04, in the second column, in line 1, for "fabries" read "fabrics".
- 699 : Against heading No. 58.05, in the second column, in line 2, for "ahesive" read "adhesive".
- 700 : Against heading No. 58.08, in second column, for "cor-" read "cro-".
- 701 : Against heading No. 59.13, in the second column, in line 4, for "Of Other" read "Other".

- Page 698 : Against heading No. 59.14, in the second column, in line 2, for
 "tubular gas-mantle" read "tubular knitted gas-mantle".
- " : Against heading No. 59.15, in the second column, in line 2, for
 "accessories" read "accessories of other materials".
- " : Against heading No. 59.16, in the second column, in line 2, for
 "streghtened" read "strengthened".
- " : Against heading No. 60.04, in the second column, in line 1, for
 "nor" read "not".
- 699 : Against heading No. 62.01, in the second column, in line 2, for
 "of or" read "or of".
- 700 : Against heading No. 64.02, in the second column, in line 3, for
 "or" read "of".
- " : Against heading No. 67.05, in the second column, in line 2, for
 "any" read "any material".
- " : Against heading No. 68.01, in the second column, in line 2, for
 "excepts" read "except".
- 701 : Against heading No. 69.03, in the third column, for "ad %" read
 "% ad".
- 702 : Against heading No. 70.07, in the second column, in line 4, for
 "multipe" read "multiple".
- " : Against heading No. 70.13, in the second column, in line 1, for
 "other" read "other than".
- 703 : Against heading No. 71.13, in the second column, in line 2, for
 "rollleed" read "rolled".
- " : Against heading No. 72.01, in the third column, in line 6, for "wich
 theis" read "which the coin is".
- 704 : Against heading No. 73.06, against item A read "40% ad val" in
 the third column.
- 705 : Against heading No. 73.38, in the second column, in line 1, for
 "buildiers" read "builders".
- 706 : Against heading No. 74.10, in the second column, in line 2, for
 "bur" read "but".
- " : Against heading No. 74.18, in the second column, in line 2, for
 "were" read "ware".
- 707 : Against heading No. 76.10, in the second column, in line 3, for
 "conveyance packing" read "conveyance or packing".
- " : Against heading No. 76.11, in the second column, for "cylinders"
 read "cylinders".
- " : Against heading No. 76.12, in the second column, in line 1, for
 "plaited a bands" read "plaited bands".
- 708 : Against heading No. 81.01, in the second column, in line 2, for
 "srcap" read "scrap".
- 709 : Against heading No. 83.07, in the second column, in line 2, for
 "switces" read "switches".
- 713 : Against heading No. 84.57, in the second column, in line 3, for
 "values" read "valves".
- 720 : Against heading No. 92.08, in the second column, in line 1, for
 "theadng" read "heading".
- 722 : Against heading No. 95.02, in the third column, for "57%" read
 "75%".
- " : Against heading No. 96.01, in the second column, in line 3, for
 "becomes" read "besoms", and for "with without" read
 "with or without".
- 723 : Against heading No. 97.04, in the second column, in line 1, for
 "unfair" read "funfair".
- 724 : In the third Schedule, in section No. (4), in line 2, for "ruppe"
 read "rupee".
- 725 : In the third Schedule, in section (8), for clause (a) read "(a) in
 column (3), the words "Thirty-six rupees per ton" shall be
 omitted ; and".
- 727 : Under the heading PART II omit the fifth line from the bottom of
 the page.

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, SUNDAY, JUNE 30, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 30th June, 1968

The following Act of the National Assembly received the assent of the President on the 30th June, 1968, and is hereby published for general information:—

ACT No. XI OF 1968

An Act to give effect to the financial proposals of the Central Government and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Central Government and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and extent.*—(1) This Act may be called the Finance Act, 1968.
- (2) It extends to the whole of Pakistan.
- (3) It shall come into force at once.

2. *Amendment of Act VI of 1898.*—In the Post Office Act, 1898 (VI of 1898), for the existing First Schedule thereto, the Schedule set out in the First Schedule to this Act shall be substituted.

3. *Amendment of Act XXXII of 1934.*—The following further amendments shall be made in the Tariff Act, 1934 (XXXII of 1934), namely:—

(1) In section 2A, in sub-section (1), for the full stop at the end a comma shall be substituted, and thereafter the following shall be added, namely:—

“and may, by a like notification levy, subject to such conditions, limitations or restrictions as it may, deem fit to impose, a regulatory duty on all or any of the articles exported from Pakistan,

(653)

Price: Re. 1

(i) in the case of articles enumerated in the Second Schedule, at a rate not exceeding thirty per cent of the rate specified in the Second Schedule or of the amount which would represent the value of such articles for export purposes were no export duty chargeable thereon; and

(ii) in the case of articles not enumerated in the Second Schedule, at a rate not exceeding thirty per cent of the amount which represents the value of such articles as determined under section 30 of the Sea Customs Act, 1878 (VIII of 1878)."

(2) In the First Schedule to the said Act, the amendments set out in the Second Schedule to this Act shall be made.

4. *Amendment of Act XXII of 1965.*—Sections 2 and 3 of the Finance (Supplementary) Act, 1965 (XXII of 1965), and the Schedule thereto shall be omitted.

5. *Amendment of Act I of 1944.*—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:—

(1) After section 3A, the following new section 3B, shall be inserted, namely:—

"3B. *Goods partially composed of dutiable articles.*—Goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article on which the highest amount of duty would be payable".

(2) In section 3, in sub-section (6), for the full stop at the end a semi-colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that when, for any reason, either or both of the officers designated in clauses (b) and (c) are not available for a meeting of the Review Board for the purposes of sub-section (5), the Central Government may nominate one or two other officers, as the case may be, of the status of Secretary to the Government of Pakistan to act as members of the Review Board".

(3) In section 9,—

(i) after clause (d), the following new clause (e) shall be inserted, namely:—

"(e) makes or attempts to make a deduction in the duty payable under sub-section (4) of section 3 on account of removal of goods for export, or to a licensed warehouse or a licensed factory, otherwise than in accordance with the provisions of the appropriate notification under the said sub-section (4);";

(ii) for the words "six months" the words "two years" shall be substituted; and

(iii) after the words "two thousand rupees", the words and comma "or ten times the amount of duty involved, if any, whichever is greater" shall be inserted.

(4) In section 11, for the words "belonging to such person", the words "and the Collector may stop removal of any goods from the factory till such amount is paid or recovered in full" shall be substituted.

(5) After section 34, the following new section 34A shall be inserted, namely:—

"34A. *Confiscation of containers and conveyance.*—Where under this Act or the rules made thereunder any goods are liable to confiscation, then the receptacles, packages or coverings in which such goods are contained and the animals, vehicles, vessels, or other conveyances on which the goods are loaded or which are used in carrying the goods shall also be liable to confiscation".

(6) In section 35, after sub-section (1), the following new sub-section (1A) shall be inserted, namely:—

"(1A) Any person desirous of appealing under sub-section (1) against any decision or order relating to any duty demanded in respect of goods which have ceased to be under central excise control, or to any penalty levied under the Act or the rules made thereunder, shall, pending the appeal, deposit the duty demanded or the penalty levied or both such duty and such penalty:

Provided that where, in any particular case, the appellate authority is of the opinion that the deposit of duty demanded or penalty levied will cause undue hardship to the appellant, it may dispense with such deposit, either unconditionally or on such conditions as it may deem fit to impose."

(7) In section 36, for the words and commas "any Central Excise Officer or by the Central Board of Revenue, and, from which no appeal lies", the words and figure "the Central Board of Revenue or passed under section 35 by any Central Excise Officer" shall be substituted.

(8) In section 37, in sub-section (3), for the words "where no other penalty is provided by" the words "without prejudice to any other action that may be taken against him under" shall be substituted.

(9) The First Schedule shall be amended in the manner specified in the Third Schedule to this Act.

6. *Amendment of Act XI of 1922.*—In the Income-tax Act, 1922 (XI of 1922),—

(1) in section 2,—

(i) in clause (5A), for the words "formed in pursuance of an Act of Parliament" the words "formed by or under any law for the time being in force" shall be substituted;

(ii) in clause (6A),—

(a) in the first proviso, after the words, brackets and letters "in accordance with sub-clause (c) or (d)", the words, brackets and letter "or a distribution in respect of any preference share issued for full cash consideration which is entitled to so participate when such distribution is made in accordance with clause (d)" shall be inserted; and

(b) in the second proviso, for the words, brackets, letters and commas "sub-clauses (a), (b), (d) and (e)" the words, brackets, letters and comma "sub-clauses (a), (b) and (d)" shall be substituted;

(iii) after clause (6B), the following new clause shall be inserted, namely:—

“(6BB) “free reserves”, in relation to a company, means such reserves of a company as the Central Board of Revenue may, by notification in the official Gazette, declare to be free reserves of a company, and includes any unappropriated profits of a company;”;

(iv) in clause (12), in sub-clause (a), for the words “manager or agent” the words, comma and brackets “manager, agent or accountant (by whatever designation known)” shall be substituted; and

(v) after clause (14), the following new clause shall be inserted, namely:—

“(14A) “Tax Recovery Officer” means any Officer of the Central Government or a Provincial Government who may be authorised by the Central Government, by notification in the official Gazette, to exercise the powers of a Tax Recovery Officer in respect of any area, or in respect of any assessee, specified in the notification;”;

(2) in section 4,—

(i) In sub-section (1), after Explanation 4, the following new Explanation shall be added and shall be deemed to have been so added on the first day of July, 1967, namely:—

“Explanation 5.—So much of the amount by which the free reserves of any company exceed the paid-up ordinary share capital of the company as on the last day of the previous year, not being a previous year ending earlier than the 1st day of July, 1966, shall be deemed to be income accruing or arising to the company during that year.”;

(ii) in sub-section (3),—

(a) in clause (xii), in sub-clause (c), for the figure “1970” the figure “1968” shall be substituted and after the proviso to that sub-clause the following new sub-clause shall be added, namely:—

“(d) in respect of a building, the erection of which is completed at any time between the first day of July, 1968 and the thirtieth day of June, 1970 (both days inclusive) and the building is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the following limits, namely:—

(i) in a case where the annual value of such building does not exceed six thousand rupees	the whole of such value;
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(ii) in a case where the annual value of such building exceeds six thousand rupees	six thousand rupees;
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Provided that where an assessee claims exemption in respect of more than one such building, the exemption under this clause shall be restricted to such portion of the aggregate annual value of such buildings as does not exceed six thousand rupees;”;

- (b) in clause (xiib), in the proviso, for the words "one thousand" the words "five thousand" shall be substituted and after the proviso amended as aforesaid the following Explanation shall be added, namely:—

Explanation.—In this clause, 'writer' and 'artist' include a poet, painter or sculptor." ;

- (c) in clause (xiii), the last sentence commencing with the words "The provisions" and ending with the words "foreign firm" shall be omitted and shall be deemed to have been omitted on the first day of July, 1965 ;

- (d) after clause (xiiia), the following new clause shall be inserted and shall be deemed to have been so inserted on the first day of July, 1965, namely:—

"(xiiiia) The provisions of clauses (xiii) and (xiiia) shall, so far as may be, apply to a technician employed by a Pakistani firm carrying on the business of consultants and engineers in Pakistan, whether by itself or in association with any foreign firm carrying on such business in Pakistan ;

Explanation.—In this clause, "Pakistani firm" means a firm recognised as such by the Central Board of Revenue." ;

- (e) for clause (xv), the proviso and the Explanation thereto, the following shall be substituted, namely:—

"(xv) Any income from dividends received by an assessee (other than a company), subject to the following limits, namely:—

- (1) where the dividend income received is from a company whose shares were not the subject of dealing in a recognised stock exchange in Pakistan at any time during the relevant previous year—

(a) where such dividend income does not exceed three thousand rupees. the whole of such income

(b) where such dividend income exceeds three thousand three thousand rupees but does not exceed thirty thousand rupees. such income

(c) where such dividend income exceeds ten per cent of thirty thousand rupees. such income

- (2) where the dividend income received is from a company whose shares were the subject of dealing in a recognised stock exchange in Pakistan at any time during the relevant previous year or from the National Investment (Unit) Trust or a mutual fund established by the Investment Corporation of Pakistan—

(a) where such dividend income does not exceed five thousand rupees. the whole of such income ;

- (b) where such dividend income exceeds five thousand five thousand rupees but does not exceed fifty thousand rupees;
- (c) where such dividend income exceeds ten per cent of fifty thousand rupees. such income;

Provided that where the dividend income is made up partly of income referred to in sub-clause (1) and partly of income referred to in sub-clause (2), the amount of exemption shall be calculated separately in respect of income under each sub-clause, subject to the condition that the total amount of exemption under this clause shall not exceed the amount of exemption calculated on the aggregate amount of dividend income, had such aggregate income been the income to which sub-clause (2) applied;

Explanation.—For the purposes of this clause, “dividend income” means the income from—

- (i) dividends which are declared by a company registered under the Companies Act, 1913 (VII of 1913), or a company formed by or under any law for the time being in force, having in either case its registered office in Pakistan; or
- (ii) any distribution of profits made by the National Investment (Unit) Trust to the Unit holders; or
- (iii) any distribution to Certificate holders by the Investment Corporation of Pakistan out of the income of a mutual fund established by it,

but does not include the dividend referred to in sub-section (4) of section 14 or distribution referred to in sub-section (5) of that section.”; and

- (f) in clause (xvi), for the full stop at the end a semi colon shall be substituted and thereafter the following new clause shall be added, namely:—

“(xvii) Subject to clause (xv), any income, not exceeding five thousand rupees, chargeable under the head ‘interest on securities’ received by an assessee, being an individual, from interest on any securities of the Central Government or a Provincial Government:

Provided that—

- (i) where the amount of exemption, if any, to which the assessee is entitled under clause (xv) is less than five thousand rupees, the aggregate amount of exemption under this clause and clause (xv) shall not exceed five thousand rupees;
- (ii) this clause shall not apply where the amount of exemption, if any, to which the assessee is entitled under clause (xv) exceeds five thousand rupees.”;

(3) in section 7, in sub-section (1), after the second proviso the following new proviso shall be inserted, namely:—

“Provided further that, where the assessee owns and maintains at his own expense a conveyance registered in his name as a private vehicle and does not receive any conveyance allowance or any other benefit or perquisite in lieu of such allowance, the tax shall not be payable in respect of the sum calculated at the following rates in respect of each calendar month or part thereof for which the conveyance has been so maintained during the relevant previous year, but nothing in this proviso shall apply to an assessee who, in addition to income chargeable under the head “salaries”, derives income which is chargeable under the head “business, profession or vocation”, if depreciation, in accordance with clause (vi) of sub-section (2) of section 10, or the expenditure incurred on the maintenance of the conveyance, in accordance with the provisions of that section, has been allowed in respect of such conveyance in computing the income, chargeable under the head “business, profession or vocation” :—

(1) Where the conveyance is a motor car and the amount of the salary due to the assessee in respect of the relevant previous year—

(a) does not exceed Rs. 15,000. Rs. 75 ;

(b) exceeds Rs. 15,000 but does not exceed
Rs. 25,000 Rs. 100 ;

(c) Exceeds Rs. 25,000. Rs. 125 ;

or

(2) Where the conveyance is a motor cycle, scooter or moped. Rs. 30 ;” ;

(4) in section 9, in sub-section (2), in the proviso, for the words “four thousand and eight hundred rupees”, wherever occurring, the words “six thousand rupees” shall be substituted ;

(5) in section 10, in sub-section (2), in clause (xvii), for the full stop at the end a semi colon shall be substituted and thereafter the following new clause shall be added, namely:—

..... “(xviii) any sums paid on account of annual membership subscription to a registered trade organisation within the meaning of the Trade Organisations Ordinance, 1961 (XLV of 1961).” ;

(6) in section 12, in sub-section (2), after the words “allowance for” the words “the amount of interest paid in respect of money borrowed for the purpose of acquisition of part of the share capital of a company and for” shall be inserted ;

(7) in section 14,—

(i) in sub-section (3), the following Explanation shall be added to clause (a), namely:—

“Explanation.—In this clause, dealings with a member means any dealing involving sale of goods, the lending of money or the lease of building or land which is for the personal use of such member or, where such member is a firm or an association of persons, for the personal use of the partners or members thereof.” ; and

- (ii) after sub-section (4), the following new sub-section shall be added, namely:—

“(5) The tax shall not be payable by an assessee in respect of any distribution received by him from the National Investment (Unit) Trust or a mutual fund established by the Investment Corporation of Pakistan out of the capital gains of the said Trust or the fund on which tax has already been paid.”;

(8) in section 15AA, in sub-section (1), after the words, brackets and figure “Subject to the provisions of sub-section (3)”, the comma, words, brackets, figures and letter, “sub-section (3A) and sub-section (4)” shall be inserted;

(9) in section 15BB,—

(i) in sub-section (2),—

(a) in clause (dd), in sub-clause (2), the commas and words “, including dividend on shares entitled to a fixed rate of return,” shall be omitted;

(b) after clause (dd) amended as aforesaid, the following proviso shall be added, namely:—

“Provided that a company shall not be required to fulfil the condition in sub-clause (2) of this clause if—

(i) the sixty per cent of its income, profits and gains is less than the amount required to distribute five per cent dividend and so much of the amount of such income, profits and gains as is not distributed shall be added to the sixty per cent of the income, profits and gains of the next year for distribution of dividend; or

(ii) it is an industrial undertaking owned and managed by a company having its registered office in Pakistan and is not a public company as defined in the Companies Act, 1913 (VII of 1913), and the sum of the paid-up capital and free reserves of such company does not exceed five lakhs of rupees;”

(ii) in sub-section (4A),—

(a) in clause (a), for the word “sub-section” occurring for the first time, the word “Act” shall be substituted and shall be deemed always to have been so substituted;

(b) in clause (b),—

(1) in sub-clause (iva), in paragraph (2), the commas and words “, including dividend on shares entitled to a fixed rate of return,” shall be omitted;

(2) after sub-clause (iva) amended as aforesaid the following proviso shall be added, namely:—

“Provided that a company shall not be required to fulfil the condition in paragraph (2) of this sub-clause if—

(i) the sixty per cent of its income, profits and gains is less than the amount required to distribute five per cent dividend and so much of the amount of such income,

profits and gains as is not distributed shall be added to the sixty per cent of the income, profits and gains of the next year for distribution of dividend ; or

(ii) it is an industrial undertaking owned and managed by a company having its registered office in Pakistan and is not a public company as defined in the Companies Act, 1913 (VII of 1913) and the sum of the paid-up capital and free reserves of such company does not exceed five lakhs of rupees ;” ; and

(iii) after sub-section (4A) amended as aforesaid, the following new sub-section shall be inserted and shall be deemed always to have been so inserted, namely :—

“(4B) Nothing contained in sub-section (1) or sub-section (4A) shall be deemed to exempt the following income of an industrial undertaking, namely :—

(i) the amount representing the face value of any bonus shares or the amount of any bonus declared, issued or paid by the company which owns and manages the industrial undertaking to its shareholders with a view to increasing the paid-up capital ; or

(ii) the amount by which the sum of the free reserves of such company exceeds the paid-up ordinary share capital of the company as on the last day of the relevant previous year ; or

(iii) any capital gain chargeable according to the provisions of section 12B.” ;

(10) in section 15C, in sub-section (1), after the words “Subject to the provisions”, the words, brackets and figures “of sub-section (4) of section 15 and the provisions” shall be inserted ;

(11) in section 15D, in sub-section (1),—

(i) in clause (c), the word “or” at the end shall be omitted ; and

(ii) in clause (d), for the colon at the end the semi-colon and word “ ; or ” shall be substituted and thereafter the following new clause shall be added, namely :—

“(e) any Bait-ul-Mal established by a local council within the meaning of the Basic Democracies Order, 1959 (P.O. No. 18 of 1959): ” ;

(12) in section 15F, after the words, brackets and figure “Subject to the provisions of sub-section (3)”, a comma and the words, brackets, figures and letter “, sub-section (3A) and sub-section (4)” shall be inserted ;

(13) in section 16, in sub-section (1), in clause (a), for the words “first proviso” the words “first and third proviso” shall be substituted ;

(14) in section 17, in sub-section (5), in clause (d), for the full stop at the end of sub-clause (ii) a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the aggregate reduction under paragraphs (2) and (3) of this sub-clause shall in no case exceed five-sixths of the aggregate of the incomes referred to therein or Rs. 20,000, whichever is the greater.”;

(15) in section 18, in sub-section (3D), in clauses (a) and (c), after the word “shares”, wherever occurring, the words “or bonus” shall be inserted,

(16) in section 18A,—

(i) in sub-section (1), for the words “at the rates in force for the year in which he is required to pay the tax” the words “at the rates in force in respect of the year for which he is required to pay the tax” shall be substituted; and

(ii) in sub-section (6), the words “and so far as it is due to variations in the rates of tax made by the Finance Act enacted for the year for which the regular assessment is made” shall be omitted;

(17) in section 22, in sub-section (1A), for clauses (a) and (b), the following shall be substituted, namely:—

“(i) in the case of a company, by the fifteenth day of July next following the previous year or where the said fifteenth day of July falls before the expiry of six months from the end of the previous year before the expiry of the said six months; and

(ii) in every other case,—

(a) where the previous year of an assessee ends at any time between the first day of July and the thirty-first day of December (both dates inclusive), by the fifteenth day of July next following; and

(b) in other cases, by the fifteenth day of September next following.”;

(18) in section 23, in sub-section (7), for the words, comma and figure “be assisted, guided or instructed by any authority mentioned in section 5 or a nominee” the words, comma and figure “may be assisted, guided or instructed by any authority mentioned in section 5 or by one or more nominees” shall be substituted;

(19) in section 26A, after sub-section (4), the following new sub-section shall be added, namely:—

“(5) No application under this section for registration or renewal of registration in respect of the assessment for the year beginning on the first day of July, 1969, or for any year thereafter, shall be made unless the partnership has been registered under the Partnership Act, 1932 (IX of 1932).”;

(20) in section 28,—

- (i) in sub-section (2A), for the words "under the said sub-section" the words "under the said section" shall be substituted; and
- (ii) in sub-section (3), after the word, brackets, figures, letter and comma "sub-section (1A).", the word, brackets, figure and letter "sub-section (1B)" shall be inserted;

(21) in section 30,—

- (a) in sub-section (1), for the first and second provisos the following shall be substituted, namely:—

"Provided that no appeal under this sub-section shall lie against any order unless—

- (i) one-half of the sum demanded under section 29 on an assessment in respect of which the assessee intends to prefer an appeal under this section, or the tax payable on the basis of the latest previous year in respect of which he has been assessed under section 23 and in respect of which no appeal under this section or section 33 is pending, whichever is the less, or

- (ii) the tax payable by him under section 22A, whichever is the greater, has been paid:

Provided further that the Central Board of Revenue may, upon an application made in this behalf, in any case, modify or waive the requirement of the first proviso: "; and

- (b) in sub-section (2), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the Central Board of Revenue may, upon an application made in this behalf, in any case extend the time within which an appeal is required to be presented under this sub-section." ;

(22) in section 34,—

- (i) in sub-section (2), after the words and comma "after the expiry.", the word "except" shall be inserted and shall be deemed to have been so inserted on the first day of April, 1959; and
- (ii) in sub-section (2B), for the figure "1961" the figure "1963" and for the figure "1968" the figure "1969" shall be substituted and shall be deemed to have been so substituted on the first day of April, 1955;

(23) in section 46, after sub-section (2), the following new sub-section shall be inserted, namely:—

"(2A) The Income-tax Officer may, at any time, recall from a Collector a certificate forwarded to him under sub-section (2) and, upon a certificate being so recalled, all proceedings commenced in pursuance thereof shall abate:

Provided that the recall of a certificate shall not affect any recoveries made by the Collector before its recall as if the certificate had not, to the extent of such recovery, been recalled.”;

(24) after section 46, the following new sections shall be added, namely:—

“46A. *Certificate to Tax Recovery Officer.*—(1) When an assessee is in default or is deemed to be in default in making a payment of tax, the Income Tax Officer may forward to the Tax Recovery Officer a Certificate under his signature specifying the amount of arrears due from the assessee, and the Tax Recovery Officer on receipt of such certificate shall proceed, in accordance with the rules that may be made by the Central Board of Revenue in this behalf, to recover from such assessee the amount specified therein by one or more of the following modes, namely:—

(a) attachment and sale, or sale without attachment, of any movable or immovable property of the assessee;

(b) arrest of the assessee and his detention in prison;

(c) appointment of a receiver for the management of the assessee's movable and immovable properties.

(2) The Income-tax Officer may issue a certificate under sub-section (1), notwithstanding that proceedings for recovery of the arrears have been taken under any other provision of this Act.

46B. *Tax Recovery Officer to whom certificate is to be issued.*—(1) The Income-tax Officer may forward the certificate referred to in section 46A to—

(a) the Tax Recovery Officer within whose jurisdiction the assessee carries on his business or profession or within whose jurisdiction the principal place of his business or profession is situate; or

(b) the Tax Recovery Officer within whose jurisdiction the assessee resides or any movable or immovable property of the assessee is situate.

(2) If the Tax Recovery Officer to whom a certificate is sent by an Income-tax Officer is not able to recover the entire amount by the sale of the property, movable and immovable, but has information that the assessee has property within the jurisdiction of another Tax Recovery Officer, he may send the certificate to such other Tax Recovery Officer or to the Tax Recovery Officer within whose jurisdiction the assessee resides, and thereupon that Tax Recovery Officer shall proceed to recover the amount under this Chapter as if the certificate was sent to him by the Income-tax Officer.

46C. *Validity of certificate, and amendment thereof.*—(1) When the Income-tax Officer sends a certificate to a Tax Recovery Officer under section 46A, it shall not be open to the assessee to dispute before the Tax Recovery Officer the correctness of the assessment, and no objection to the certificate on any ground shall be entertained by the Tax Recovery Officer.

- (2) Notwithstanding the issue of a certificate to a Tax Recovery Officer, the Income-tax Officer shall have power to withdraw, or correct any clerical or arithmetical mistake in the certificate by sending an intimation to the Tax Recovery Officer.
- (3) The Income-tax Officer shall intimate to the Tax Recovery Officer any orders withdrawing or cancelling a certificate or any correction made by him under sub-section (2) of this section or any amendment made under sub-section (4) of section 46D.

46D. *Stay of proceedings under certificate and amendment or withdrawal thereof.*—(1) Notwithstanding that a certificate has been issued to the Tax Recovery Officer for the recovery of any tax, the Income-tax Officer may grant time for the payment of the tax, and thereupon the Tax Recovery Officer shall stay the proceedings until the expiry of the time so granted.

- (2) Where a certificate for the recovery of tax has been issued, the Income-tax Officer shall keep the Tax Recovery Officer informed of any tax paid, or time granted for payment, subsequent to the issue of such certificate.
- (3) Where the order giving rise to a demand of tax for which a certificate for recovery has been issued has been modified in appeal or other proceeding under this Act, and as a consequence thereof, the demand is reduced but the order is the subject-matter of further proceeding under this Act, the Income-tax Officer shall stay the recovery of such part of the amount of the certificate as pertains to the said reduction for the period for which the appeal or other proceeding remains pending.
- (4) Where a certificate for the recovery of tax has been issued and subsequently the amount of outstanding demand is reduced as a result of an appeal or other proceeding under this Act, the Income-tax Officer shall, when the order which was the subject-matter of such appeal or other proceeding has become final and conclusive, amend the certificate or withdraw it, as the case may be.”;

(25) in section 54, in sub-section (2), after the words “public servant”, the words and comma “or any person assisting, or engaged by, any person acting in the execution of this Act” shall be inserted;

(26) after section 54, the following new section shall be added, namely:—

“54A. *Certain offences to be tried by Special Judges.*—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1892), or in any other law for the time being in force, an offence punishable under this Chapter, other than an offence under sub-section (2) of section 54, shall be tried exclusively by a Special Judge appointed by the Central Government under the Pakistan Criminal Law Amendment Act, 1958 (XL of 1958), as if such an offence were an offence specified in the Schedule to that Act.

- (2) A Special Judge shall take cognizance of, and have jurisdiction to try, an offence triable under sub-section (1) only upon a complaint in writing

made, after complying with the requirement of sub-section (1) of section 53, by an Income-tax Officer—

- (a) who is competent to make assessment under this Act in the case to which the offence alleged to have been committed relates, and
 - (b) whose office is situated within the territorial limits of the jurisdiction of such Special Judge.
- (3) Every case relating to an offence triable under sub-section (1) and pending, immediately before the commencement of the Finance Act, 1968, in any court for trial shall stand transferred to the Special Judge to whom a complaint in respect of the offence could have been made under sub-section (2); and a case so transferred to a Special Judge shall be tried by him as if it were a case in which a complaint had been made in accordance with sub-section (2) by the competent Income-tax Officer.”; and

(27) in section 58F, for the word “An” in the beginning, the words, brackets, figures and comma “Subject to the provisions of sub-section (4) of section 15, an” shall be substituted.

7. *Amendment of Act X of 1950.*—In the Estate Duty Act, 1950 (X of 1950), in section 61, for sub-section (1) the following shall be substituted, namely:—

- “(1) If, for any reason, it is discovered in respect of property on which estate duty is payable that too low a valuation (including a subsequent valuation) was placed on such property or any such property was omitted or excess relief was allowed on account of deduction in respect of debts, expenses or liabilities, the Controller may require an accountable person to submit an account of all property (including property, if any, which was omitted) within such time as may be specified by him in this behalf and the provisions of sections 58A, 58B, 62 and 63 shall thereupon apply as if the said account were the account which an accountable person is required to submit under sections 53 and 56.”.

8. *Amendment of Act III of 1951.*—The following amendments shall be made in the Sales-tax Act, 1951 (III of 1951), namely:—

- (1) in section 2, after clause (18), the following new clause shall be inserted, namely:—

“(18A) “Tax Recovery Officer” means any officer of the Central Government or a Provincial Government who may be authorised by the Central Government, by notification in the official Gazette, to exercise the powers of a Tax Recovery Officer in respect of any area, or in respect of any assessee, specified in the notification;”;

- (2) in section 3, in sub-section (7), for the words “the next succeeding section” the word and figure “section 4” shall be substituted and shall be deemed always to have been so substituted;

- (3) after section 12A, the following new section shall be inserted, namely:—

“12B. *Liability for payment of tax in the case of private companies.*—Notwithstanding anything contained in the Companies Act, 1913 (VII of 1913), where any private company is wound up and any tax assessed on the company, whether before, or in the course of, or after, its liquidation, in respect of any year cannot be recovered, every person who was a director of the private company at any time

during that year shall be jointly and severally liable for the payment of such tax unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company; ”;

(4) in section 13, after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) The Sales Tax Officer may, at any time, recall from a Collector a certificate forwarded to him under sub-section (1) and, upon a certificate being so recalled, all proceeding commenced in pursuance thereof shall abate:

Provided that the recall of a certificate shall not affect any recoveries made by the Collector before its recall as if the certificate had not, to the extent of such recovery, been recalled ”;

(5) in Chapter VII, after section 13, the following new sections shall be added, namely:—

“13A. *Certificate to Tax Recovery Officer.*—(1) When an assessee is in default or is deemed to be in default in making a payment of tax, the Sales Tax Officer may forward to the Tax Recovery Officer a certificate under his signature specifying the amount of arrears due from the assessee, and the Tax Recovery Officer on receipt of such certificate shall proceed, in accordance with the rules that may be made by the Central Board of Revenue in this behalf, to recover from such assessee the amount specified therein by one or more of the following modes, namely:—

- (a) attachment and sale, or sale without attachment of any movable or immovable property of the assessee;
- (b) arrest of the assessee and his detention in prison;
- (c) appointment of a receiver for the management of the assessee's movable and immovable properties.

(2) The Sales Tax Officer may issue a certificate under sub-section (1), notwithstanding that proceedings for recovery of the arrears have been taken under any other provision of this Act.

13B. *Tax Recovery Officer to whom certificate is to be issued.*—(1) The Sales Tax Officer may forward the certificate referred to in section 13A to—

- (a) the Tax Recovery Officer within whose jurisdiction the assessee carries on his business or profession or within whose jurisdiction the principal place of his business or profession is situate; or
- (b) the Tax Recovery Officer within whose jurisdiction the assessee resides or any movable or immovable property of the assessee is situate.

(2) If the Tax Recovery Officer to whom a certificate is sent by a Sales-tax Officer is not able to recover the entire amount by the sale of the property, movable and immovable, but has information that the

assessee has property within the jurisdiction of another Tax Recovery Officer, he may send the certificate to such other Tax Recovery Officer or to the Tax Recovery Officer within whose jurisdiction the assessee resides, and thereupon that Tax Recovery Officer shall proceed to recover the amount under this Chapter as if the certificate was sent to him by the Sales Tax Officer.

13C. *Validity of certificate and amendment thereof.*—(1) When the Sales Tax Officer sends a certificate to a Tax Recovery Officer under section 13A, it shall not be open to the assessee to dispute before the Tax Recovery Officer the correctness of the assessment, and no objection to the certificate on any ground shall be entertained by the Tax Recovery Officer.

(2) Notwithstanding the issue of a certificate to a Tax Recovery Officer, the Sales Tax Officer shall have power to withdraw, or correct any clerical or arithmetical mistake in, the certificate by sending an intimation to the Tax Recovery Officer.

(3) The Sales Tax Officer shall intimate to the Tax Recovery Officer any orders withdrawing or cancelling a certificate or any correction made by him under sub-section (2) of this section or any amendment made under sub-section (4) of section 13D.

13D. *Stay of proceedings under certificate and amendment or withdrawal thereof.*—(1) Notwithstanding that a certificate has been issued to the Tax Recovery Officer for the recovery of any tax, the Sales Tax Officer may grant time for the payment of the tax, and thereupon the Tax Recovery Officer shall stay the proceedings until the expiry of the time so granted.

(2) Where a certificate for the recovery of tax has been issued, the Sales Tax Officer shall keep the Tax Recovery Officer informed of any tax paid, or time granted for payment, subsequent to the issue of such certificate.

(3) Where the order giving rise to a demand of tax for which a certificate for recovery has been issued has been modified in appeal or other proceeding under this Act, and as a consequence thereof, the demand is reduced but the order is the subject-matter of further proceeding under this Act, the Sales Tax Officer shall stay the recovery of such part of the amount of the certificate as pertains to the said reduction for the period for which the appeal or other proceeding remains pending.

(4) Where a certificate for the recovery tax has been issued and subsequently the amount of outstanding demand is reduced as a result of an appeal or other proceeding under this Act, the Sales Tax Officer shall, when the order which was the subject-matter of such appeal or other proceeding has become final and conclusive, amend the certificate of withdraw it, as the case may be.”;

(6) in section 16, in sub-section (2), for the words “one year of the date of that order” the words “ninety days of the date on which such order is communicated to him” shall be substituted;

(7) in section 28, in sub-section (2), for the figures "1961" and "1968" the figures "1963" and "1969" shall respectively be substituted and shall be deemed always to have been so substituted; and

(8) in section 30A, in sub-section (1), after the word "collected" first occurring, the words and commas "at any time before the commencement of this section, or collects at any time thereafter", shall be inserted and shall be deemed always to have been so inserted.

9. *Income Tax and Super Tax.*—(1) Subject to the provisions of sub-sections (2), (3), (4), (5), and (6), in making any assessment for the year beginning on the first day of July, 1968 and any assessment for the year beginning on the first day of July, 1969—

(a) income-tax shall be charged at the rates specified in Part I of the Fourth Schedule; and

(b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the Fourth Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1968, where the total income of an assessee, not being a company, includes any income chargeable under the head "salaries" or any income chargeable under the head "interest on securities" the income-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act, 1967 (XII of 1967), on his total income the same proportion as the amount of such inclusion bears to his total income.

(3) In making any assessment for the year beginning on the first day of July, 1968 and any assessment for the year beginning on the first day of July, 1969—

(a) where the total income of a company includes any profits and gains from life insurance business, the super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion; and

(b) where the total income of an assessee, not being a company, includes any profits and gains from life insurance business, the income-tax and super-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of such taxes payable on his total income according to rates applicable under the operation of the Finance Act, 1942 (XII of 1942), the same proportion as the amount of such inclusion bears to his total income so however that the aggregate of the taxes, so computed in respect of such inclusion shall not, in any case, exceed the amount of tax payable on such inclusion at the rate of 30 per cent.

(4) In making any assessment for the year beginning on the first day of July, 1968 and any assessment for the year beginning on the first day of July, 1969, where the assessee is a co-operative society, the tax shall be payable at the rates

specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Fourth Schedule as if the assessee were a company to which sub-clause (a) of clause (i) of the proviso to sub-paragraph (1) of paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of Part I of the Fourth Schedule, no deduction in respect of any allowances or sums referred to in sub-clause (a) of clause (i) of the proviso to the said paragraph shall be made.

(5) (a) In making any assessment for the year beginning on the first day of July, 1968 and any assessment for the year beginning on the first day of July, 1969, where the total income of an assessee, not being a company to which sub-clause (a) of clause (i) of the proviso to sub-paragraph (1) of paragraph A of Part II of the Fourth Schedule does not apply, includes any profits and gains derived from the export of goods out of Pakistan, the tax including super-tax payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c), be reduced by an amount computed in the manner specified hereunder:—

Amount

- | | |
|---|--|
| (i) where the goods exported abroad had not been manufactured by the assessee who exported them— | 15 per cent of the tax attributable to export sales— |
| (a) and where the export sales during the relevant year exceed the export sales of the preceding year. | <i>plus</i> an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 25 per cent. |
| (b) and where the export sales during the relevant year do not exceed the export sales of the preceding year. | <i>minus</i> 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 10 per cent. |
| (ii) where the goods exported had been manufactured by the assessee who had exported them— | |
| (a) Where the export sales do not exceed 10 per cent of the total sales. | Nil. |
| (b) Where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales. | 15 per cent of the tax attributable to export sales. |
| (c) Where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales. | 20 per cent of the tax attributable to export sales. |
| (d) Where the export sales exceed 30 per cent of the total sales. | 25 per cent of the tax attributable to export sales: |

Provided that in the case of a registered firm super-tax payable by it under paragraph C of Part II of the Fourth Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I had it been the total income of an unregistered firm;

(b) Nothing contained in clause (a) shall apply in respect of the following goods or class of goods, namely:—

(a) tea,

(b) raw cotton,

(c) raw jute,

(d) jute manufactures,

(e) such other goods as may be notified by the Central Board of Revenue from time to time;

(c) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(6) In case to which section 17 of the Income-tax Act, 1922 (XI of 1922) applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-sections (2) and (3).

(7) For the purposes of making deduction of tax under section 18, the rates specified in the Fourth Schedule shall apply as respects the year beginning on the first day of July, 1968 and ending on the thirtieth day of June, 1969.

(8) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of Income-tax or Super-tax, as the case may be, in accordance with the provisions of the Income-tax Act, 1922 (XI of 1922).

10. *Rehabilitation Tax*.—(1) For the year ending on the thirtieth day of June, 1969 there shall be levied and collected a tax to meet expenditure on the rehabilitation of displaced persons (hereinafter referred to as Rehabilitation Tax) on all goods liable to sales tax under the Sales tax Act, 1951 (III of 1951), at the rate of one per cent of the sale price or duty-paid value, as the case may be.

(2) The Central Board of Revenue may, by notification in the official Gazette, make rules for carrying out the purposes of this section, and, in particular, for prescribing the manner in which the Rehabilitation Tax may be collected.

(3) The rules made under section 12 of the Finance Act, 1964 shall apply to the levy and collection of the Rehabilitation Tax subject to such omissions, additions or modifications, if any, as the Central Board of Revenue may, by notification in the official Gazette, direct.

11. *Refundable Surcharge*.—Refundable Surcharge shall be charged in respect of any assessment for the year beginning on the first day of July, 1968 and any assessment for the year beginning on the first day of July, 1969 and shall be payable in the form of Government Bonds at the rates specified in Part III of the Fourth Schedule.

12. *Amendment of Act III of 1967.*—The following amendments shall be made in the Import of Goods (Price Equalisation Surcharge) Act, 1967 (III of 1967), namely:—

I. After section 3, the following new section 3A shall be inserted, namely:—

“3A. *Power to authorise repayment of surcharge.*—Subject to such conditions, limitations or restrictions as it may think fit to impose, the Central Government may, in such general cases as it may prescribe by rules or in particular cases by special order, authorise the repayment in whole or in part of the price equalisation surcharge paid on the importation of any goods of such classes or descriptions as may be prescribed in the rules or specified in the special order, as the case may be.”

II. In section 5, for the words “and collection” the comma and words, “collection and repayment” shall be substituted.

III. In section 6, in sub-section (2),—

(a) in clause (a), for the words “and collection” the comma and words “collection and repayment” shall be substituted; and

(b) in clause (c), after the word “payment”, the words “and repayment” shall be inserted.

IV. After section 6, the following new section 6A shall be inserted, namely:—

“6A. *Power to amend Schedule.*—The Central Government may, by notification in the official Gazette, make any addition to or omission from the list of goods specified in the Schedule.”

THE FIRST SCHEDULE

(See section 2)

“THE FIRST SCHEDULE

INLAND POSTAGE RATES

(See section 7)

LETTERS

For a weight not exceeding one tola	...	...	...	15 paisa.
For every tola or fraction thereof exceeding one tola	...	...	...	15 paisa.

POSTCARDS

Single	...	...	...	...	10 paisa.
Reply	...	...	...	...	20 paisa.

PATTERN AND SAMPLE PACKETS

For the first five tolas or fraction thereof	...	...	...	10 paisa.
For every additional two and half tolas or fraction thereof in excess of five tolas.	...	...	...	4 paisa.

BOOK PACKETS

For first five tolas or fraction thereof	...	...	...	10 paisa.
For every additional two and half tolas or fraction thereof in excess of five tolas.				3 paisa.

REGISTERED NEWSPAPERS

(a) Single copies—

For a weight not exceeding ten tolas	..	..	..	2 paisa.
For a weight exceeding ten tolas but not exceeding twenty tolas	..	..	..	3 paisa.
For every additional twenty tolas or fraction thereof	..			3 paisa.

(b) Packets of registered newspapers—

For a weight not exceeding ten tolas	..	..	..	3 paisa.
For every additional five tolas or fraction thereof in excess of ten tolas	..	..	..	2 paisa.

PARCELS

For a weight not exceeding forty tolas	..	..	..	60 paisa.
For every additional forty tolas or fraction thereof exceeding forty tolas	..	..	..	60 paisa".

THE SECOND SCHEDULE

(See section 3)

Amendments in the First Schedule to the Tariff Act, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule, for the entries relating to "Heading No.", "Name of article" and "Rate of duty" appearing in columns 1, 2 and 3, wherever occurring, the following entries in columns 1, 2 and 3 of the table below shall, at all places, be substituted.

TABLE

Heading No.	Name of article	Rate of duty
1	2	3
01.01	Live horses, asses, mules and hinnies	Free.
01.02	Live animals of the bovine species	Free.
01.03	Live swine	Free.
01.04	Live sheep and goats	Free.
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	Free.
01.06	Other live animals :	
	A. Animals of a kind mainly used for human food	Free.
	B. Other (including zoo animals, dogs and cats)	Free.
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen :	
	A. Meat of bovine animals	125% <i>ad val.</i>
	B. Meat of sheep and goats	125% <i>ad val.</i>
	C. Meat of swine	125% <i>ad val.</i>
	D. Meat of horses, asses, mules and hinnies	125% <i>ad val.</i>
	E. Offals	125% <i>ad val.</i>
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen.	125% <i>ad val.</i>

1	2	3
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	125% <i>ad val.</i>
02.04	Other meat and edible meat offals, fresh, chilled or frozen	125% <i>ad val.</i>
02.05	Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked	125% <i>ad val.</i>
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked :	
	A. Bacon, ham and other pig meat	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
03.01	Fish, fresh (live or dead), chilled or frozen	125% <i>ad val.</i>
03.02	Fish, salted, in brine, dried or smoked	125% <i>ad val.</i>
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried ; crustaceans, in shell, simply boiled in water	125% <i>ad val.</i>
04.01	Milk and cream, fresh, not concentrated or sweetened	40% <i>ad val.</i>
04.02	Milk and cream, preserved, concentrated or sweetened :	
	A. In liquid or semi-solid form	40% <i>ad val.</i>
	B. In solid form, such as block or powder	40% <i>ad val.</i>
04.03	Butter	40% <i>ad val.</i>
04.04	Cheese and curd	40% <i>ad val.</i>
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	40% <i>ad val.</i>
04.06	Natural honey	40% <i>ad val.</i>
05.01	Human hair, unworked, whether or not washed or scoured ; waste of human hair	50% <i>ad val.</i>
05.02	Pigs', hogs' and boars' bristles or hair ; badger hair and other brush-making hair ; waste of such bristles and hair	40% <i>ad val.</i>
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	40% <i>ad val.</i>
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	40% <i>ad val.</i>
05.05	Fish waste	40% <i>ad val.</i>
05.06	Sinews and tendons ; parings and similar waste, of raw hides or skins	40% <i>ad val.</i>
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation ; powder and waste of feathers or parts of feathers	75% <i>ad val.</i>
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or dedelatinised ; powder and waste of these products	40% <i>ad val.</i>
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these of products	40% <i>ad val.</i>
05.10	Ivory, unworked or simply prepared but not cut to shape ; powder and waste of ivory	40% <i>ad val.</i>
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape ; claws ; and waste of tortoise-shell	40% <i>ad val.</i>
05.12	Coral and similar substances unworked or simply prepared but not otherwise worked ; shells, unworked or simply prepared but not cut to shape ; powder and waste of shells	40% <i>ad val.</i>
05.13	Natural sponges	40% <i>ad val.</i>
05.14	Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not droid ; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	75% <i>ad val.</i>
05.15	Animal products not elsewhere specified or included ; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	40% <i>ad val.</i>
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	Free
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	Free.
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Free.

1	2	3
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fesh, dried, dyed, bleached, impregnated or otherwise prepared ..	Free.
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	125% ad val.
	B. Tomatoes	125% ad val.
	C. Other	125% ad val.
07.02	Vegetables (Whether or not cooked), preserved by freezing ..	125% ad val.
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption ..	125% ad val.
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared ..	125% ad val.
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split ..	125% ad val.
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith ..	25% ad val.
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not :	
	A. Bananas, fresh	50% ad val.
	B. Coconuts, Brazil nuts and cashew nuts, fresh or dried ..	50% ad val.
	C. Other fresh fruit	50% ad val.
	D. Other dried fruit	50% ad val.
08.02	Citrus fruit, fresh or dried :	
	A. Oranges, tangerines, mandarines and clementines ..	50% ad val.
	B. Other	50% ad val.
08.03	Figs, fresh or dried :	
	A. Fresh	50% ad val.
	B. Dried	50% ad val.
08.04	Grapes, fresh or dried :	
	A. Fresh	50% ad val.
	B. Dried :	
	(i) Currants	Rs. 2.00 per cwt.
	(ii) Other	50% ad val.
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not ..	50% ad val.
08.06	Apples, pears and quinces, fresh	
	A. Apples	50% ad val.
	B. Pears and quinces	50% ad val.
08.07	Stone fruit, fresh	50% ad val.
08.08	Berries, fresh	50% ad val.
08.09	Other fruit, fresh	50% ad val.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar ..	50% ad val.
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption ..	50% ad val.
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05 ..	50% ad val.
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions ..	50% ad val.
09.01	Coffee, whether or not roasted or freed of caffeine ; coffee husks and skins ; coffee substitutes containing coffee in any proportion :	
	A. Coffee and coffee substitutes containing coffee ..	100% ad val.
	B. Coffee husks and skins	100% ad val.
09.02	Tea	65 paise per lb.
09.03	Mate	65 paise per lb.
09.04	Pepper of the genus "Piper" ; pimento of the genus "Capsicum" or the genus "Pimenta" ..	40% ad val.
09.05	Vanilla	40% ad val.

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09.06	Cinnamon and cinnamon -tree flowers	40% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems)	40% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms	40% <i>ad val.</i>
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	40% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves ; other spices	40% <i>ad val.</i>
10.01	Wheat and meslin (mixed wheat and rye)	Free.
10.02	Rye	Free.
10.03	Barley	Free.
10.04	Oats	Free.
10.05	Maize	Free.
10.06	Rice :	
	A. In the husk or husked but not further prepared	Free.
	B. Other	Free.
10.07	Buckwheat, millet, canary seed and grain sorghum ; other cereals	Free.
11.01	Cereal flours :	
	A. Of wheat or of meslin	Free.
	B. Other	Free.
11.02	Cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice ; germ of cereals, whole, rolled, flaked or ground :	
	A. Groats and meal of wheat or of meslin	15% <i>ad val.</i>
	B. Cereal groats and meal (other than of wheat or of meslin)	15% <i>ad val.</i>
	C. Other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) ; germ of cereals, whole, rolled, flaked or ground	25% <i>ad val.</i>
11.03	Flours of the leguminous vegetables falling within heading No.. 07.05	40% <i>ad val.</i>
11.04	Flours of the fruits falling within any heading in Chapter 8	40% <i>ad val.</i>
11.05	Flour, meal and flakes of potato	40% <i>ad val.</i>
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	40% <i>ad val.</i>
11.07	Malt, roasted or not	40% <i>ad val.</i>
11.08	Starches ; inulin	50% <i>ad val.</i>
11.09	Gluten and gluten flour, roasted or not	40% <i>ad val.</i>
12.01	Oil seeds and oleaginous fruit, whole or broken	
	A. Ground-nuts	25% <i>ad val.</i>
	B. Copra	25% <i>ad val.</i>
	C. Palm nuts and kernels	25% <i>ad val.</i>
	D. Soya beans	25% <i>ad val.</i>
	E. Linseed	25% <i>ad val.</i>
	F. Cotton seeds	25% <i>ad val.</i>
	G. Castor oil seeds	25% <i>ad val.</i>
	H. Other	25% <i>ad val.</i>
12.02	Flours or meals of oil seeds of oleaginous fruit, non-defatted, (excluding mustard flour)	75% <i>ad val.</i>
12.03	Seeds, fruit and spores, of a kind used for sowing	Free.
12.04	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane	50% <i>ad val.</i>
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	125% <i>ad val.</i>
12.06	Hop cones and lupulin	50% <i>ad val.</i>
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered :	
	A. Goods of a kind used primarily in perfumery	75% <i>ad val.</i>
	B. Cinchona bark	Free.
	C. Betel-nuts	50% <i>ad val.</i>
	D. Other	25% <i>ad val.</i>
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	50% <i>ad val.</i>
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	15% <i>ad val.</i>
12.10	Mangolds, swedes, fodder roots: hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	15% <i>ad val.</i>
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	40% <i>ad val.</i>

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13.02	Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum-resins and balsams :	
	A. Stick or seed lac	40% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
13.03	Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agar-agar and other mucilages and thickeners, derived from vegetable products :	
	A. Opium	Rs. 60.00 per seer of 80 tolas.
	B. Other	50% <i>ad val.</i>
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	40% <i>ad val.</i>
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	50% <i>ad val.</i>
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass andistle), whether or not in bundles or hanks	40% <i>ad val.</i>
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	40% <i>ad val.</i>
14.05	Vegetable products not elsewhere specified or included :	
	A. Tendu leaves (Biri leaves)	200% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
15.01	Lard and other rendered pig fat ; rendered poultryfat	40% <i>ad val.</i>
15.02	Unrendered fats of bovine cattle, sheep or goats ; tallow (including "premier jus") produced from those fats :	
	A. Tallow	25% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
15.03	Lard stearin, oleostearin and tallow stearin ; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	75% <i>ad val.</i>
15.04	Fats and oils, of fish and marine mammals, whether or not refined	50% <i>ad val.</i>
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	50% <i>ad val.</i>
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	50% <i>ad val.</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified :	
	A. Soya bean oil	50% <i>ad val.</i>
	B. Cotton seed oil	50% <i>ad val.</i>
	C. Ground-nut oil	50% <i>ad val.</i>
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	50% <i>ad val.</i>
	F. Rape oil, cloza oil and mustard oil	50% <i>ad val.</i>
	G. Linseed oil	75% <i>ad val.</i>
	H. Palm oil	50% <i>ad val.</i>
	K. Coconut (copra) oil	75% <i>ad val.</i>
	L. Palm Kernel oil	50% <i>ad val.</i>
	M. Castor oil	75% <i>ad val.</i>
	N. Other	50% <i>ad val.</i>
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified :	
	A. Soya bean oil	50% <i>ad val.</i>
	B. Cotton seed oil	50% <i>ad val.</i>
	C. Ground-nut oil	50% <i>ad val.</i>
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	50% <i>ad val.</i>
	F. Rape oil, colza oil and mustard oil	50% <i>ad val.</i>
	G. Linseed oil	75% <i>ad val.</i>
	H. Palm oil	50% <i>ad val.</i>
	K. Coconut (copra) oil	75% <i>ad val.</i>
	L. Palm kernel oil	50% <i>ad val.</i>
	M. Castor oil	75% <i>ad val.</i>
	N. Other	50% <i>ad val.</i>
15.09	Degras	40% <i>ad val.</i>

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15.10	Fatty acids ; acid oils from refining ; fatty alcohols : —	
	A. Fatty acids ; acid oils from refining	50% <i>ad val.</i>
	B. Fatty alcohols	50% <i>ad val.</i>
15.11	Glycerol and glycerol lyes	50% <i>ad val.</i>
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared :	
	A. Animal oils and fats :	
	(i) Fish oil and whale oil	Rs. 25.00 per cwt.
	(ii) Other	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
15.13	Margarine, imitation lard and other prepared edible fats	75% <i>ad val.</i>
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	50% <i>ad val.</i>
15.15	Beeswax and other insect waxes, whether or not coloured	75% <i>ad val.</i>
15.16	Vegetable waxes, whether or not coloured	75% <i>ad val.</i>
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	50% <i>ad val.</i>
16.01	Sausages and the like, of meat, meat offal or animal blood	125% <i>ad val.</i>
16.02	Other prepared or preserved meat or meat offal	125% <i>ad val.</i>
16.03	Meat extracts and meat juices	125% <i>ad val.</i>
16.04	Prepared or preserved fish, including caviar and caviar substitutes	125% <i>ad val.</i>
16.05	Crustaceans and molluscs, prepared or preserved	125% <i>ad val.</i>
17.01	Beet sugar and cane sugar, solid :	
	A. Not refined	Rs. 40.00 per cwt.
	B. Refined	Rs. 40.00 per cwt.
17.02	Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel	75% <i>ad val.</i>
17.03	Molasses, whether or not decolourised	75% <i>ad val.</i>
17.04	Sugar confectionery, not containing cocoa	125% <i>ad val.</i>
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	75% <i>ad val.</i>
18.01	Cocoa beans, whole or broken, raw or roasted	40% <i>ad val.</i>
18.02	Cocoa shells, husks, skins and waste	40% <i>ad val.</i>
18.03	Cocoa paste (in bulk or in block), whether or not defatted	75% <i>ad val.</i>
18.04	Cocoa butter (fat or oil)	75% <i>ad val.</i>
18.05	Cocoa powder, unsweetened	75% <i>ad val.</i>
18.06	Chocolate and other food preparations containing cocoa	125% <i>ad val.</i>
19.01	Malt extract	40% <i>ad val.</i>
19.02	Preparations of flours, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa	75% <i>ad val.</i>
19.03	Macaroni, spaghetti and similar products	75% <i>ad val.</i>
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	40% <i>ad val.</i>
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	75% <i>ad val.</i>
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	75% <i>ad val.</i>
19.07	Bread, ships, biscuits and other ordinary bakers' wares not containing sugar, honey, eggs, fats, cheese or fruit	125% <i>ad val.</i>
19.08	Pastry, biscuits, cakes, and other fine bakers' wares, whether or not containing cocoa in any proportion	125% <i>ad val.</i>
20.01	Vegetables and fruits, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	125% <i>ad val.</i>
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	135% <i>val</i>
20.03	Fruit preserved by freezing, containing added sugar	125% <i>avl</i>
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	125% <i>ad val.</i>
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	125% <i>adval.</i>

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20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirits	125% <i>ad val.</i>
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	125% <i>ad val.</i>
21.01	Roasted chicory and other roasted coffee substitutes ; extracts, essences and concentrates thereof	100% <i>ad val.</i>
21.02	Extracts, essences or concentrates, of coffee, tea or mate ; preparations with a basis of those extracts, essences or concentrates :	
	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
21.03	Mustard flour and prepared mustard	125% <i>ad val.</i>
21.04	Sauces ; mixed condiments and mixed seasonings	125% <i>ad val.</i>
21.05	Soups and broths, in liquid, solid or powder form	125% <i>ad val.</i>
21.06	Natural yeasts (active or inactive) ; prepared baking powders	40% <i>ad val.</i>
21.07	Food preparations not elsewhere specified or included	125% <i>ad val.</i>
22.01	Waters, in cluding spa waters and aerated waters ; ice and snow :	
	A. Ordinary natural water and natural snow and ice	Free.
	B. Other	40% <i>ad val.</i>
22.02	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	125% <i>ad val.</i>
22.03	Beer made from malt :	
	A. In barrels or other containers containing 27 oz. or more	Rs. 3.84 per liquid gallon.
	B. In bottles containing less than 27 oz. but not less than 20 oz.	64 paisa per bottle.
	C. In bottles containing less than 13-1/2 oz. but not less than 10 oz.	32 paisa per bottle.
	D. In bottles containing less than 6-3/4 oz. but not less than 5 oz.	16 paisa per bottle.
	E. In other containers	Rs. 5.12 per liquid gallon.
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	125% <i>ad val.</i>
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :	
	A. Wines not containing more than 42% of proof spirit :	
	(i) Champagne and other sparkling wines	Rs. 30.00 per liquid gallon.
	(ii) Other sorts	Rs. 17.00 per liquid gallon.
	B. Wines containing more than 42% of proof spirit	Rs. 192.00 per proof gallon.
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The duties applicable to heading No. 22.05.
22.07	Other fermented beverages (for example, cider, perry and mead) :	
	A. Cider	125% <i>ad val.</i>
	B. Other	The duties applicable to heading Nos. 22.03 and 22.05.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher ; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :	
	A. Denatured spirits	40% <i>ad val.</i>
	B. Other	Rs. 192.00 per proof gallon.

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22.09	Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages : A. Brandy, Gin, Whisky and other sorts of spirits, not otherwise specified	Rs. 192.00 per proof gallon.
	B. Liqueurs, cordials and mixtures and other preparations containing spirit, not otherwise specified : (i) Entered in such a manner as to indicate that the strength is not to be tested	Rs. 255.00 per liquid gallon.
	(ii) Not so entered	Rs. 192.00 per proof gallon.
22.10	Vinegar and substitutes for vinegar	125% ad val.
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption ; greaves	15% ad val.
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	15% ad val.
23.03	Beet-pulp, bagasse and other waste of sugar manufacture ; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues	15% ad val.
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils : A. Oil-cake	40% ad val.
	B. Other	15% ad val.
23.05	Wine lees ; argol	15% ad val.
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included	15% ad val.
23.07	Sweetened forage ; other preparations of kind of used in animal feeding	15% ad val.
24.01	Unmanufactured tobacco ; tobacco refuse	Rs. 12.00 per lb.
24.02	Manufactured tobacco ; tobacco extracts and essences : A. Cigars and cheroots	300% ad val.
	B. Cigarettes	300% ad val.
	C. Other manufactured tobacco, extracts and essences :	
	(i) Manufactured tobacco	Rs. 50.00 per lb.
	(ii) Tobacco extracts and essences	50% ad val.
25.01	Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors ; sea water : A. Common salt : (i) Imported in bulk	Rs. 150.00 per ton.
	(ii) Other	150% ad val.
	B. Pure sodium chloride	50% ad val.
	C. Other	25% ad val.
25.02	Unroasted iron pyrites	Free.
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	25% ad val.
25.04	Natural graphite	25% ad val.
25.05	Natural sands of all kinds, whether or not coloured, than metal-bearing sands falling within heading No. 26.01	25% ad val.
25.06	Quartz (other than natural sands) ; quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	50% ad val.
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07 ; mullite ; chamotte and dinas earths	75% ad val.
25.08	Chalk	50% ad val.
25.09	Earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides	50% ad val.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphated chalk	50% ad val.
25.11	Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined, other than barium oxide	50% ad val.

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25.12	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less	50% ad val.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	50% ad val.
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	50% ad val.
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	75% ad val.
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	50% ad val.
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within headings No. 25.15 or 25.16:	
	A. Flint	50% ad val.
	B. Other	Free.
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	50% ad val.
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	50% ad val.
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	50% ad val.
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	50% ad val.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	50% ad val.
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:	
	A. Portland cement excluding coloured and white portland cement	Rs. 45.00 per ton.
	B. Other	75% ad val.
25.24	Asbestos	25% ad val.
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	75% ad val.
25.26	Mica, including splittings; mica waste	25% ad val.
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	50% ad val.
25.28	Natural cryolite and natural chiolite	25% ad val.
25.29	Natural arsenic sulphides	50% ad val.
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight	50% ad val.
25.31	Felspar, leucite, nepheline and nepheline syenite; flourspar	50% ad val.
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery:	
	A. Ores of the radio-active metals and of the rare earth metals	Free.
	B. Other	50% ad val.
26.01	Metallic ores and concentrates and roasted iron pyrites:	
	A. Iron ore and concentrates (except roasted iron pyrites)	Free.
	B. Roasted iron pyrites	Free.
	C. Copper ore and concentrates	Free.
	D. Nickel ore and concentrates	Free.
	E. Bauxite and concentrates	Free.
	F. Lead ore and concentrates	Free.

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	G. Zinc ore and concentrates	Free.
	H. Tin ore and concentrates	Free.
	K. Manganese ore and concentrates	Free.
	L. Chromium ore and concentrates	Free.
	M. Tungsten ore and concentrates	Free.
	N. Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium	Free.
	P. Base metal ores and concentrates (other than those falling within sub-headings A to N and R)	Free.
	Q. Ores and concentrates of silver, platinum and other metals of the platinum group	Free.
	R. Ores and concentrates of uranium and thorium	Free.
	S. Gold ore	Free.
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free.
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	Free.
26.04	Other slag and ash, including kelp	Free.
27.01	Coal ; briquettes, ovoids and similar solid fuels manufactured from coal :	
	A. Coal	Free.
	B. Other	Free.
27.02	Lignite, whether or not agglomerated	Free.
27.03	Peat (including peat litter), whether or not agglomerated	Free.
27.04	Coke and semi-coke of coal, of lignite or of peat	Free.
27.05	Retort carbon	50% ad val.
27.05	bis Coal gas, water gas, producer gas and similar gases	50% ad val.
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal-tar distillation products	25% ad val.
27.07	Oils and other products of the distillation of high temperature coal-tar ; other oils and products as defined in Note 2 to this Chapter	50% ad val.
27.08	Pitch and pitch coke, obtained from coal-tar or from other mineral tars :	
	A. Pitch	40% ad val.
	B. Pitch coke	Free.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Rs. 4.00 per ton.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :	
	A. Partly refined petroleum, including topped crudes	40% ad val.
	B. Motor spirit	Rs. 2.50 per gallon.
	C. Kerosene (including jet fuel) and white spirit	62-1/2 paisa per gallon.
	D. Gas oil, diesel oils and other fuel oils :	
	(i) Light diesel oil	57-1/2 paisa per gallon.
	(ii) Furnace oil	30 paisa per gallon.
	(iii) High speed diesel oil	Rs 1.35 per gallon.
	(iv) Other	25% ad val.
	E. Lubricating and other oils :	
	(i) Lubricating oil : that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of the Fahrenheit's thermometer by Abel's close test	Rs. 1.50 per gallon.
	(ii) Other :	
	(a) Mineral oil which has its flashing point at or above two hundred degrees of the Fahrenheit's thermometer and is ordinarily used for the batching of jute or other fibre	15% ad val.

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	(b) Other	25% <i>ad val.</i>
27.11	Petroleum gases and other gaseous hydrocarbons	50% <i>ad val.</i>
27.12	Petroleum jelly	40% <i>ad val.</i>
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	50% <i>ad val.</i>
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :	
	A. Petroleum coke	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
27.15	Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands	40% <i>ad val.</i>
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	40% <i>ad val.</i>
27.17	Electric current	Free.
28.01	Halogens (fluorine, chlorine, bromine and iodine) :	
	A. Chlorine	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur	50% <i>ad val.</i>
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp black	50% <i>ad val.</i>
28.04	Hydrogen, rare gases and other non-metals :	
	A. Oxygen	50% <i>ad val.</i>
	B. Nitrogen	50% <i>ad val.</i>
	C. Hydrogen	50% <i>ad val.</i>
	D. Rare gases	50% <i>ad val.</i>
	E. Other	50% <i>ad val.</i>
28.05	Alkali, alkaline-earth and rare earth metals ; yttrium and scandium ; mercury :	
	A. Mercury	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.06	Hydrochloric acid and chlorosulphonic acid	50% <i>ad val.</i>
28.07	Sulphur dioxide	50% <i>ad val.</i>
28.08	Sulphuric acid ; oleum	50% <i>ad val.</i>
28.09	Nitric acid ; sulphuric acids	50% <i>ad val.</i>
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro)	50% <i>ad val.</i>
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic	50% <i>ad val.</i>
28.12	Boric oxide and boric acid	50% <i>ad val.</i>
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	50% <i>ad val.</i>
28.14	Halides, oxyhalides and other halogen compounds of non-metals	50% <i>ad val.</i>
28.15	Sulphides of non-metals ; phosphorus trisulphide	50% <i>ad val.</i>
28.16	Ammonia, anhydrous or in aqueous solution	50% <i>ad val.</i>
28.17	Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda)	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	50% <i>ad val.</i>
28.19	Zinc oxide and zinc peroxide	50% <i>ad val.</i>
28.20	Aluminium oxide and hydroxide ; artificial corundum :	
	A. Aluminium oxide and hydroxide	50% <i>ad val.</i>
	B. Artificial corundum	50% <i>ad val.</i>
28.21	Chromium oxides and hydroxides	50% <i>ad val.</i>
28.22	Manganese oxides	50% <i>ad val.</i>
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3	50% <i>ad val.</i>
28.24	Cobalt oxides and hydroxides	50% <i>ad val.</i>
28.25	Titanium oxides	50% <i>ad val.</i>
28.26	Tin oxides (stannous oxide and stannic oxide)	50% <i>ad val.</i>
28.27	Lead oxides ; red lead and orange lead	50% <i>ad val.</i>
28.28	Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases and metallic oxides, hydroxides and peroxides	50% <i>ad val.</i>
28.29	Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts	50% <i>ad val.</i>
28.30	Chlorides and oxychlorides	50% <i>ad val.</i>
28.31	Chlorites and hypochlorites	50% <i>ad val.</i>

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28.32	Chlorates and perchlorates	50% <i>ad val.</i>
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites	50% <i>ad val.</i>
28.34	Iodides, oxyiodides, iodates and periodates	50% <i>ad val.</i>
28.35	Sulphides ; polysulphides	50% <i>ad val.</i>
28.36	Dithionites, including those stabilised with organic substances ; sulphonylates	50% <i>ad val.</i>
28.37	Sulphites and thiosulphates	50% <i>ad val.</i>
28.38	Sulphates (including alums) and persulphates	50% <i>ad val.</i>
28.39	Nitrites and nitrates	50% <i>ad val.</i>
28.40	Phosphites, hypophosphites and phosphates	50% <i>ad val.</i>
28.41	Arsenites and arsenates	50% <i>ad val.</i>
28.42	Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate : A. Sodium carbonate neutral	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.43	Cyanides and complex cyanides	50% <i>ad val.</i>
28.44	Fulminates, cyanates and thiocyanates	50% <i>ad val.</i>
28.45	Silicates ; commercial sodium and potassium silicates	50% <i>ad val.</i>
28.46	Borates and perborates	50% <i>ad val.</i>
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)	50% <i>ad val.</i>
28.48	Other salts and peroxy salts of inorganic acids, but not including azides	50% <i>ad val.</i>
28.49	Colloidal precious metals ; amalgams of precious metals ; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	50% <i>ad val.</i>
28.50	Fissile chemical elements and isotopes ; other radio-active chemical elements and radio-active isotopes ; compounds, inorganic or organic, of such elements for isotopes, whether or not chemically defined ; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	50% <i>ad val.</i>
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	50% <i>ad val.</i>
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, or yttrium or of scandium, whether or not mixed together	50% <i>ad val.</i>
28.53	Liquid air (whether or not rare gases have been removed) ; compressed air	50% <i>ad val.</i>
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	50% <i>ad val.</i>
28.55	Phosphides	50% <i>ad val.</i>
28.56	Carbides (for example, silicon carbide, boron carbide, metallic carbides): A. Calcium carbide	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.57	Hydrides, nitrides and azides, silicides and borides	50% <i>ad val.</i>
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity) ; amalgams, except amalgams of precious metals	50% <i>ad val.</i>
29.01	Hydrocarbons : A. Styrene	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
29.02	Halogenated derivatives of hydrocarbons	50% <i>ad val.</i>
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	50% <i>ad val.</i>
29.04	Acyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives : A. Methanol (methyl alcohol)	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
29.06	Phenols and phenol-alcohols	50% <i>ad val.</i>
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	50% <i>ad val.</i>
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	50% <i>ad val.</i>

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29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes	50% ad val.
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	50% ad val.
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.14	Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.15	Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.16	Alcohol-acids, aldehyde-acids, Ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.18	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val.
29.22	Amine-function compounds	50% ad val.
29.23	Single or complex oxygen-function amino-compounds	50% ad val.
29.24	Quarternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins	50% ad val.
29.25	Amide-function compounds	50% ad val.
29.26	Imide-function compounds and Imine-function compounds:	
	A. Saccharine and its salts (except in tablets falling under heading No. 21.07)	150% ad val.
	B. Other	50% ad val.
29.27	Nitrile-function compounds	50% ad val.
29.28	Diazo-, Azo- and azoxy-compounds	50% ad val.
29.29	Organic derivatives of hydrazine or of hydroxylamine	50% ad val.
29.30	Compounds with other nitrogen-functions	50% ad val.
29.31	Organo-sulphur compounds	50% ad val.
29.32	Organo-arsenic compounds	50% ad val.
29.33	Organo-mercury compounds	50% ad val.
29.34	Other organo-inorganic compounds	50% ad val.
29.35	Heterocyclic compounds, nucleic acids	50% ad val.
29.36	Sulphonamides	50% ad val.
29.37	Sulfones and sulfams	50% ad val.
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	50% ad val.
29.39	Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones	50% ad val.
29.40	Enzymes	50% ad val.
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	50% ad val.
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	50% ad val.

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29.43	Sugars, chemically pure, other than sucrose, glucose and lactose ; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	50% <i>ad val.</i>
29.44	Antibiotics	50% <i>ad val.</i>
29.45	Other organic compounds	50% <i>ad val.</i>
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered ; organo-therapeutic extracts of glands or other organs or of their secretions ; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	25% <i>ad val.</i>
30.02	Antisera ; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	25% <i>ad val.</i>
30.03	Medicaments (including veterinary medicaments) : A. Medicated wines ; drugs and medicines containing more than 15 per cent of absolute alcohol B. Other (including Ayurvedic, Homoeopathic and Unani drugs and medicines)	50% <i>ad val.</i> 25% <i>ad val.</i>
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	25% <i>ad val.</i>
30.05	Other pharmaceutical goods	25% <i>ad val.</i>
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	25% <i>ad val.</i>
31.02	Mineral or chemical fertilisers, nitrogenous : A. Sodium nitrate, natural B. Other	25% <i>ad val.</i> 25% <i>ad val.</i>
31.03	Mineral or chemical fertilisers, phosphatic : A. Basic slag B. Other	25% <i>ad val.</i> 25% <i>ad val.</i>
31.04	Mineral or chemical fertilisers, potassic : A. Potassium salts, crude natural B. Other	25% <i>ad val.</i> 25% <i>ad val.</i>
31.05	Other fertilizers ; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kg.	25% <i>ad val.</i>
32.01	Tanning extracts of vegetable origin	50% <i>ad val.</i>
32.02	Tannins (Tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	50% <i>ad val.</i>
32.03	Synthetic tanning substances, whether or not mixed with natural tanning materials ; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	50% <i>ad val.</i>
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin	50% <i>ad val.</i>
32.05	Synthetic organic dyestuffs (including pigment dyestuffs) ; synthetic organic products of a kind used as luminophores ; products of the kind known as optical bleaching agents, substantive to the fibre ; natural indigo	50% <i>ad val.</i>
32.06	Colour lakes	75% <i>ad val.</i>
32.07	Other colouring matter ; inorganic products of a kind used as luminophores	75% <i>ad val.</i>
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries ; engobes (slips) ; glass frit and other glass, in the form of powder, granules or flakes	75% <i>ad val.</i>
32.09	Varnishes and lacquers ; distempers ; prepared water pigments of the kind used for finishing leather ; paints and enamels ; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media ; stamping foils ; dyes in forms or packings of a kind sold by retail : A. Distempers B. Other	75% <i>ad val.</i> 75% <i>ad val.</i>
32.10	Artists, students, and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	75% <i>ad val.</i>
32.11	Prepared driers	75% <i>ad val.</i>

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32.12	Glaziers' putty ; grafting putty ; painters' fillings, and stopping, sealing and similar mastics, including resin mastics and cements ..	75% <i>ad val.</i>
32.13	Writing ink, printing ink and other inks :	
	A. Printing ink	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
33.01	Essential oils (terpeneless or not) ; concretes and absolutes ; resinoids	100% <i>ad val.</i>
33.02	Terpeneic by-products of the deterpenation of essential oils ..	100% <i>ad val.</i>
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration ..	100% <i>ad val.</i>
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries ..	100% <i>ad val.</i>
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses ..	100% <i>ad val.</i>
33.06	Perfumery, cosmetics and toilet preparations ..	125% <i>ad val.</i>
34.01	Soap, including medicated soap :	
	A. Medicated soap	50% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
34.02	Organic surface-active agents ; surface-active preparations and washing preparations, whether or not containing soap ..	75% <i>ad val.</i>
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals ..	25% <i>ad val.</i>
34.04	Artificial waxes (including water-soluble waxes) ; prepared waxes, not emulsified or containing solvents ..	50% <i>ad val.</i>
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04 ..	125% <i>ad val.</i>
34.06	Candles, tapers, night-lights and the like ..	125% <i>ad val.</i>
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes) ; preparations of a kind known as " dental wax " or as " dental impression compounds ", in plates, horseshoe shapes, sticks and similar forms ..	50% <i>ad val.</i>
35.01	Casein, caseinates, and other casein derivatives ; casein glues ..	50% <i>ad val.</i>
35.02	Albumins, albuminates and other albumin derivatives ..	50% <i>ad val.</i>
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked), and gelatin derivatives ; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues ; isinglass ..	50% <i>ad val.</i>
35.04	Peptones and other protein substances and their derivatives ; hide powder, whether or not chromed ..	50% <i>as val.</i>
35.05	Dextrins and dextrin glues ; soluble or roasted starches ; starch glues ..	75% <i>ad val.</i>
35.06	Prepared glues not elsewhere specified or included ; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg. ..	75% <i>ad val.</i>
36.01	Propellant powders ..	75% <i>ad val.</i>
36.02	Prepared explosives, other than propellant powders ..	15% <i>ad val.</i>
36.03	Mining, blasting and safety fuses ..	15% <i>ad val.</i>
36.04	Percussion and detonating caps ; igniters ; detonators :	
	A. Percussion caps for cartridges ..	100% <i>ad val.</i>
	B. Other	15% <i>ad val.</i>
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :	
	A. Fireworks specially prepared as danger or distress lights for the use of ships or for the use of aircraft ; railway fog signals ..	15% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
36.06	Matches (excluding Bengal matches) ..	Rs. 1.30 per 1,440 matches or fraction thereof.
36.07	Ferro-cerium and other pyrophoric alloys in all forms ..	100% <i>ad val.</i>
36.08	Other combustible preparations and products ..	100% <i>ad val.</i>
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth ..	100% <i>ad val.</i>

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37.02	Film in rolls, sensitised, unexposed, perforated or not : A. Cinematograph film	4 paisa per linear foot. 100% <i>ad val.</i>
	B. Other	
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	100% <i>ad val.</i>
37.04	Sensitised plates and film, exposed but not developed, negative or positive : A. Cinematograph film	15 paisa per linear foot. 100% <i>ad val.</i>
	B. Other	
37.05	Plates, unperforated film and perforated film (other than cinemato- graph film) exposed and developed, negative or positive : A. Aerial survey film depicting only topographical feature of a kind suitable for use in making maps or charts ; microfilm, being film for optical projection, consisting wholly of micro-photographs of books, publications or other documents, other than trade advertising material	Free. 100% <i>ad val.</i>
	B. Other	
37.06	Cinematograph film, exposed and developed, consisting only of sound track negative or positive	15 paisa per linear foot.
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	32 paisa linear foot.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	50% <i>ad val.</i>
38.01	Artificial graphite ; colloidal graphite, other than suspensions in oil ..	15% <i>ad val.</i>
38.02	Animal black (for example, bone black and ivory black), including spent animal black	40% <i>ad val.</i>
38.03	Activated carbon (decolourising, depolarising or absorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products	40% <i>ad val.</i>
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purifica- tion	40% <i>ad val.</i>
38.05	Tall oil	40% <i>ad val.</i>
38.06	Concentrated sulphite lye	40% <i>ad val.</i>
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods ; crude dipentene ; sulphite turpentine ; pine oil (excluding "pine oils" not rich in terpineol)	40% <i>ad val.</i>
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05 ; rosin spirit and rosin oils	40% <i>ad val.</i>
38.09	Wood tar ; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18) ; wood creosote ; wood naphtha ; acetone oil	40% <i>ad val.</i>
38.10	Vegetable pitch of all kinds ; brewers, pitch and similar compounds based on rosin or on vegetable pitch ; foundry core binders based on natural resinous products	40% <i>ad val.</i>
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	75% <i>ad val.</i>
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	40% <i>ad val.</i>
38.13	Pickling preparations for metal surfaces ; fluxes and other auxiliary pre- parations for soldering, brazing or welding ; soldering, brazing or welding powders and pastes consisting of metal and other materials ; preparations of a kind used as cores or coatings for welding rods and electrodes	40% <i>ad val.</i>
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	40% <i>ad val.</i>
38.15	Prepared rubber accelerators	40% <i>ad val.</i>
38.16	Prepared culture media for development of micro-organisms	Free.
38.17	Preparations and charges for fire-extinguishers ; charged fire-extingui- shing grenades	40% <i>ad val.</i>

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38.18	Composite solvents and thinners for varnishes and similar products ..	40% <i>ad val.</i>
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included : A. Refractory cements or mortars B. Other	40% <i>ad val.</i> 40% <i>ad val.</i>
39.01	Condensation, ploycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones) : A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material .. B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins) : A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material .. B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre : A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material .. B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) : A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material .. B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber) : A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material .. B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn : A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material .. B. Other	100% <i>ad val.</i> 75% <i>ad val.</i>

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39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :	
	A. Gloves (surgical)	75% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
40.01	Natural rubber latex, whether or not with added synthetic rubber latex ; pre-vulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums	25% <i>ad val.</i>
40.02	Synthetic rubber latex ; pre-vulcanised synthetic rubber latex ; synthetic rubber ; factice derived from oils	25% <i>ad val.</i>
40.03	Reclaimed rubber	25% <i>ad val.</i>
40.04	Waste and parings of unhardened rubber ; scrap of unhardened rubber, fit only for the recovery of rubber ; Powder obtained from waste or scrap of unhardened rubber	25% <i>ad val.</i>
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02 ; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation ; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	25% <i>ad val.</i>
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions) ; articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread ; rings and discs)	40% <i>ad val.</i>
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	40% <i>ad val.</i>
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	40% <i>ad val.</i>
40.09	Piping and tubing of unhardened vulcanised rubber	50% <i>ad val.</i>
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	50% <i>ad val.</i>
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	75% <i>ad val.</i>
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	40% <i>ad val.</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber :	
	A. Gloves	40% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
40.14	Other articles of unhardened vulcanised rubber	50% <i>ad val.</i>
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes ; scrap, waste and powder, of hardened rubber	25% <i>ad val.</i>
40.16	Articles of hardened rubber (ebonite and vulcanite) :	
	A. Hygienic, medical and surgical articles	40% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep skins in the wool :	
	A. Bovine and equine hides, other than calf skins	25% <i>ad val.</i>
	B. Calf skins	25% <i>ad val.</i>
	C. Goat skins and kid skins	25% <i>ad val.</i>
	D. Sheep and lamb skins with the wool on	25% <i>ad val.</i>
	E. Sheep and lamb skins without the wool	25% <i>ad val.</i>
	F. Other	25% <i>ad val.</i>
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08 :	
	A. Calf leather	75% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	75% <i>ad val.</i>
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	75% <i>ad val.</i>
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	75% <i>ad val.</i>
41.06	Chamois-dressed leather	75% <i>ad val.</i>

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41.07	Parchment-dressed leather	75% <i>ad val.</i>
41.08	Patent leather and imitation patent leather ; metallised leather	75% <i>ad val.</i>
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather ; leather dust, powder and flour	25% <i>ad val.</i>
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	75% <i>ad val.</i>
42.01	Saddlery and harness, of any materials (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal	125% <i>ad val.</i>
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, stachels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	125% <i>ad val.</i>
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	125% <i>ad val.</i>
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	40% <i>ad val.</i>
42.05	Other articles of leather or of composition leather	125% <i>ad val.</i>
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons : A. Tendons made up as machinery belting and laces for machinery belting B. Other	40% <i>ad val.</i> 125% <i>ad val.</i>
43.01	Raw furskins	75% <i>ad val.</i>
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms ; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	125% <i>ad val.</i>
43.03	Articles of furskin	200% <i>ad val.</i>
43.04	Artificial fur and articles made thereof	200% <i>ad val.</i>
44.01	Fuel wood, in logs, in billets, in twigs or in faggots ; wood waste, including sawdust	15% <i>as val.</i>
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not,	15% <i>ad val.</i>
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down : A. Pulp wood B. Sawlogs and veneer logs, of coniferous species C. Sawlogs and veneer logs, of non-coniferous species D. Pit-props E. Other	50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i>
44.04	Wood, roughly squared or half-squared, but not further manufactured : A. Of coniferous species B. Other	50% <i>ad val.</i> 50% <i>ad val.</i>
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm : A. coniferous species B. Other	50% <i>ad val.</i> 50% <i>ad val.</i>
44.06	Wood paving blocks	50% <i>ad val.</i>
44.07	Railway or tramway sleepers of wood	25% <i>ad val.</i>
44.08	Riven staves of wood, not further prepared than sawn on one principal surface ; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	50% <i>ad val.</i>
44.09	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; chipwood ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	50% <i>ad val.</i>
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	50% <i>ad val.</i>
44.11	Drawn wood ; match splints ; wooden pegs or pins for footwear	50% <i>ad val.</i>
44.12	Wood wool and wood flour	40% <i>ad val.</i>

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44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured :	
	A. Of coniferous species	75% ad val.
	B. Other	75% ad val.
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm ; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm	75% ad val.
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry	75% ad val.
44.16	Cellular wood panels, whether or not faced with base metal	75% ad val.
44.17	"Improved" wood, in sheets, blocks or the like	75% ad val.
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	75% ad val.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	75% ad val.
44.20	Wooden picture frames, photograph frames, mirror frames and the like	125% ad val.
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled	75% ad val.
44.22	Casks, barrels, vats, tubs, buckets and other coopers products and parts thereof, of wood, other than staves falling within heading No. 44.08	75% ad val.
44.23	Builders carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	75% ad val.
44.24	Household utensils of wood	125% ad val.
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood	50% ad val.
44.26	Spools, cops, bobbins sewing thread reels and the like, of turned wood	50% ad val.
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the hand-bag or on the person ; parts of the foregoing articles, of wood	125% ad val.
44.28	Other articles of wood	125% ad val.
45.01	Natural cork, unworked, crushed, granulated or ground ; waste cork	25% ad val.
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	50% ad val.
45.03	Articles of natural cork	75% ad val.
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork :	
	A. Agglomerated cork in blocks, slabs, sheets, rods and tubes	50% ad val.
	B. Articles of agglomerated cork	75% ad val.
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	50% ad val.
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles	50% ad val.
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.01 or 46.02 ; articles of loofah	125% ad val.
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material :	
	A. Mechanical wood pulp	40% ad val.
	B. Pulp other than wood pulp	40% as val.
	C. Chemical wood pulp, dissolving grades	40% ad val.
	D. Soda wood pulp and sulphate wood pulp, unbleached	40% ad val.
	E. Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades)	40% ad val.
	F. Sulphite wood pulp, unbleached	40% ad val.

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	G. Sulphite wood pulp, bleached (other than dissolving grades) ..	40% <i>ad val.</i>
	H. Semi-chemical wood pulp ..	40% <i>ad val.</i>
47.02	Waste paper and paperboard; scrap articles of paper or paperboard, fit only for use in paper-making :	
	A. Newspapers, old, packed in bales, bags or otherwise ..	75% <i>ad val.</i>
	B. Other ..	40% <i>ad val.</i>
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets :	
	A. Newsprint paper, that is to say, paper in rolls or sheets having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre, containing not less than 70 per cent of mechanical wood pulp and of a weight not less than 48 nor more than 62 grammes per square metre ..	50% <i>ad val.</i>
	B. Other printing and writing paper ..	50% <i>ad val.</i>
	C. Common packing and wrapping paper ..	50% <i>ad val.</i>
	D. Paperboard (weighing more than 180 grammes per square metre) ..	50% <i>ad val.</i>
	E. Cigarette paper ..	50% <i>ad val.</i>
	F. Blotting paper and filter paper ..	50% <i>ad val.</i>
	G. Other ..	50% <i>ad val.</i>
48.02	Hand-made paper and paperboard ..	125% <i>ad val.</i>
48.03	Parchment or grease proof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets ..	50% <i>ad val.</i>
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive) not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets ..	50% <i>ad val.</i>
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets ..	50% <i>ad val.</i>
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets ..	50% <i>ad val.</i>
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets :	
	A. Paper and paperboard, bituminized, asphalted, or coated with graphite in imitation of slate, reinforced or not ..	50% <i>ad val.</i>
	B. Other :	
	(i) Printing and writing paper ..	125% <i>ad val.</i>
	(ii) Other ..	125% <i>ad val.</i>
48.08	Filter blocks, slabs and plates, of paper pulp ..	50% <i>ad val.</i>
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders ..	75% <i>ad val.</i>
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes ..	125% <i>ad val.</i>
48.11	Wallpaper and lincrusta ; window transparencies of paper ..	125% <i>ad val.</i>
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound ..	125% <i>ad val.</i>
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes ..	75% <i>ad val.</i>
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards ; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery ..	125% <i>ad val.</i>
48.15	Other paper and paperboard, cut to size or shape :	
	A. Note paper in boxes or packets ..	125% <i>ad val.</i>
	B. Other ..	75% <i>ad val.</i>
48.16	Boxes, bags and other packing containers, of paper or paperboard ..	75% <i>ad val.</i>
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like ..	125% <i>ad val.</i>
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book covers, of paper or paperboard ..	125% <i>ad val.</i>
48.19	Paper or paperboard labels, whether or not printed or gummed ..	50% <i>ad val.</i>
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) ..	50% <i>ad val.</i>

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48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding :	
	A. Cards for statistical machines ; recording dials and sheets and rolls for self-recording apparatus ; beaming paper, cards for jacquard attachment and the like	50% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free.
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free.
49.03	Children's picture books and painting books	Free.
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed ; printed globes (terrestrial or celestial)	Free.
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper ; manuscripts and typescripts	Free.
49.07	Unused postage, revenue and similar stamps of Pakistan, of current or new issue ; stamp-impressed paper ; banknotes, stocks, share and bond certificates and similar documents of title ; cheque books :	
	A. Stock, share, bond certificates and similar documents of title ; cheque books	75% <i>ad val.</i>
	B. Other	Free.
49.08	Transfers (Decalcomanias)	40% <i>ad val.</i>
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	125% <i>ad val.</i>
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	125% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs :	
	A. Printed pictures and photographs :	
	(i) Wall pictures such as are ordinarily used for instructional purposes	Free.
	(ii) Other	125% <i>ad val.</i>
	B. Other :	
	(i) Posters, pamphlets and other printed material intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency ; trade catalogues and advertising circulars ; wall diagrams such as are ordinarily used for instructional purposes ; wall diagrams illustrative of natural science ; charts and schematic maps	Free.
	(ii) Other	125% <i>ad val.</i>
50.01	Silk-worm cocoons suitable for reeling	15% <i>ad val.</i>
50.02	Raw silk (not thrown)	25% <i>ad val.</i>
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	25% <i>ad val.</i>
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	75% <i>ad val.</i>
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	75% <i>ad val.</i>
50.06	Yarn spun from noil silk, not put up for retail sale	75% <i>ad val.</i>
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	75% <i>ad val.</i>
50.08	Silk-worm gut ; imitation catgut of silk	50% <i>ad val.</i>
50.09	Woven fabrics of silk or of waste silk other than noil	300% <i>ad val.</i>
50.10	Woven fabrics of noil silk	300% <i>ad val.</i>
51.01	Yarn of man-made fibres (continuous), not put up for retail sale :	
	A. Of synthetic fibres	250% <i>ad val.</i>
	B. Of regenerated fibres	250% <i>ad val.</i>
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :	
	A. "Lurex" yarn or strip and similar products of a width not exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material	200% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>

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51.03	Yarn of man-made fibres (continuous), put up for retail sale :	
	A. Of synthetic fibres	250% <i>ad val.</i>
	B. Of regenerated fibres	250% <i>ad val.</i>
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 :	
	A. Of synthetic fibres	300% <i>ad val.</i>
	B. Of regenerated fibres	300% <i>ad val.</i>
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	200% <i>ad val.</i>
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	300% <i>ad val.</i>
53.01	Sheep's or lambs' wool, not carded or combed :	
	A. Greasy or fleece washed	15% <i>ad val.</i>
	B. Other	15% <i>ad val.</i>
53.02	Other animal hair (fine or coarse), not carded or combed :	
	A. Fine hair	15% <i>ad val.</i>
	B. Coarse hair	15% <i>ad val.</i>
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	15% <i>ad val.</i>
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	15% <i>ad val.</i>
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed :	
	A. Wool and other animal hair, carded or combed, other than wool tops	15% <i>ad val.</i>
	B. Wool tops	15% <i>ad val.</i>
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	40% <i>ad val.</i>
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	40% <i>ad val.</i>
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	40% <i>ad val.</i>
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	40% <i>ad val.</i>
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	40% <i>ad val.</i>
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	125% <i>ad val.</i>
53.12	Woven fabrics of coarse animal hair other than horsehair	50% <i>ad val.</i>
53.13	Woven fabrics of horsehair	50% <i>ad val.</i>
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)	15% <i>ad val.</i>
54.02	Ramie, raw or processed but not spun ; ramie noils and waste (including pulled or garnetted rags)	15% <i>ad val.</i>
54.03	Flax or ramie yarn, not put up for retail sale	25% <i>ad val.</i>
54.04	Flax or ramie yarn, put up for retail sale	25% <i>ad val.</i>
54.05	Woven fabrics of flax or of ramie	75% <i>ad val.</i>
55.01	Cotton, not carded or combed	55 paisa per lb.
55.02	Cotton linters	55 paisa per lb.
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	55 paisa per lb.
55.04	Cotton, carded or combed	Rs. 1.50 per lb.
55.05	Cotton yarn, not put up for retail sale	75% <i>ad val.</i>
55.06	Cotton yarn, put up for retail sale	75% <i>ad val.</i>
55.07	Cotton gauze :	
	A. Unbleached :	
	(i) containing silk or man-made fibres :	
	(a) containing more than 10% by weight of silk or 50% by weight of man-made fibres	300% <i>ad val.</i>
	(b) Other	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
	B. Bleached :	
	(i) Containing silk or man-made fibres :	
	(a) Containing more than 10% by weight of silk or 50% by weight of man-made fibres	300% <i>ad val.</i>

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	(b) Other	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
55.08	Terry towelling and similar terry fabrics, of cotton :	
	A. Unbleached :	
	(i) Containing silk or man-made fibres :	
	(a) Containing more than 10% by weight of silk or 50% by weight of man-made fibres	300% <i>ad val.</i>
	(b) Other	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
	B. Bleached :	
	(i) Containing silk or man-made fibres :	
	(a) Containing more than 10% by weight of silk or 50% by weight of man-made fibres	300% <i>ad val.</i>
	(b) Other	200% <i>ad val.</i>
	(ii) Not Containing silk or man-made fibres	125% <i>ad val.</i>
55.09	Other woven fabrics of cotton :	
	A. Unbleached :	
	(i) Containing silk or man-made fibres :	
	(a) Containing more than 10% by weight of silk or 50% by weight of man-made fibres	300% <i>ad val.</i>
	(b) Other	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
	B. Bleached :	
	(i) Containing silk or man-made fibres :	
	(a) Containing more than 10% by weight of silk or 50% by weight of man-made fibres	300% <i>ad val.</i>
	(b) Other	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	150% <i>ad val.</i>
	B. Regenerated fibres	150% <i>ad val.</i>
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) :	
	A. Of synthetic fibres	150% <i>ad val.</i>
	B. Of regenerated fibres	150% <i>ad val.</i>
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	150% <i>ad val.</i>
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	150% <i>ad val.</i>
	B. Regenerated fibres	150% <i>ad val.</i>
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :	
	A. Of synthetic fibres	250% <i>ad val.</i>
	B. Of regenerated fibres	250% <i>ad val.</i>
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale :	
	A. Of synthetic fibres	250% <i>ad val.</i>
	B. Of regenerated fibres	250% <i>ad val.</i>
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Of synthetic fibres	300% <i>ad val.</i>
	B. Of regenerated fibres	300% <i>ad val.</i>
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes)	25% <i>ad val.</i>
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	25% <i>ad val.</i>
57.03	Jute, raw or processed but not spun ; tow and waste of jute (including pulled or garnetted rags or ropes)	40% <i>ad val.</i>
57.04	Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes) :	
	A. Sisal and other fibres of the agave family and waste of such fibres	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
57.05	Yarn of true hemp	40% <i>ad val.</i>

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57.06	Yarn of jute	75% <i>ad val.</i>
57.07	Yarn of other vegetable textile fibres	40% <i>ad val.</i>
57.08	Paper yarn	40% <i>ad val.</i>
57.09	Woven fabrics of true hemp	50% <i>ad val.</i>
57.10	Woven fabrics of jute	125% <i>ad val.</i>
57.11	Woven fabrics of other vegetable textile fibres	50% <i>ad val.</i>
57.12	Woven fabrics of paper yarn	50% <i>ad val.</i>
58.01	Carpets, carpeting and rugs, knotted (made up or not)	200% <i>ad val.</i>
	A. Of silk or of man-made fibres	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not) :	
	A. Of silk or of man-made fibres	200% <i>ad val.</i>
	B. Coir mats and matting	50% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand :	
	A. Of silk or man-made fibres	200% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) :	
	A. Of cotton :	
	(i) Containing silk or man-made fibres :	
	(a) Containing more than 10 per cent by weight of man-made fibres or of man-made fibres and silk	300% <i>ad val.</i>
	(b) Other	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
	B. Of silk	300% <i>ad val.</i>
	C. Of wool or of fine animal hair	125% <i>ad val.</i>
	D. Of man-made fibres :	
	(i) Of synthetic fibres	300% <i>ad val.</i>
	(ii) Of regenerated fibres	300% <i>ad val.</i>
	E. Other	125% <i>ad val.</i>
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :	
	A. Of silk or of man-made fibres	125% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	75% <i>ad val.</i>
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn) ; braids and ornamental trimmings in the piece ; tassels, pompons and the like :	
	A. Of silk or of man-made fibres	200% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain :	
	A. Of silk or of man-made fibres	300% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured ; hand or mechanically made lace, in the piece, in strips or in motifs :	
	A. Fabrics :	
	(i) Of silk or of man-made fibres	300% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
	B. Other :	
	(i) Of silk or of man-made fibres	200% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
58.10	Embroidery in the piece, in strips or in motifs :	
	A. Of silk or of man-made fibres	200% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	40% <i>ad val.</i>
59.02	Felt and articles of felt, whether or not impregnated or coated	50% <i>ad val.</i>

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59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	50% <i>ad val.</i>
59.04	Twine, cordage, ropes and cables, plaited or not	50% <i>ad val.</i>
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	50% <i>ad val.</i>
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	50% <i>ad val.</i>
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like, tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	50% <i>ad val.</i>
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives of other artificial plastic materials : A. Of silk or of man-made fibres B. Other	125% <i>ad val.</i> 50% <i>ad val.</i>
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil : A. Of silk or of man-made fibres B. Other	125% <i>ad val.</i> 50% <i>ad val.</i>
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings : floor coverings consisting of a coating applied on a textile base, cut to shape or not	75% <i>ad val.</i>
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods : A. Of silk or of man-made fibres B. Other	125% <i>ad val.</i> 50% <i>ad val.</i>
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like : A. Fabrics of silk or of man-made fibres B. Other	125% <i>ad val.</i> 50% <i>ad val.</i>
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads : A. Of silk or of man-made fibres B. Of Other	125% <i>ad val.</i> 50% <i>ad val.</i>
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular gas-mantle fabric and incandescent gas mantles	50% <i>ad val.</i>
59.15	Textile hosepiping and similar tubing, with or without linings, armour or accessories	50% <i>ad val.</i>
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	50% <i>ad val.</i>
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	50% <i>ad val.</i>
60.01	Knitted or crocheted fabric, not elastic nor rubberised : A. Of silk or of man-made fibres B. Other	300% <i>ad val.</i> 125% <i>ad val.</i>
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised : A. Of silk or of man-made fibres B. Other	200% <i>ad val.</i> 125% <i>ad val.</i>
60.03	Stockings, under stockings, socks, ankle-socks, socketes and the like, knitted or crocheted, not elastic nor rubberised : A. Of silk or of man-made fibres B. Other	200% <i>ad val.</i> 125% <i>ad val.</i>
60.04	Under garments, knitted or crocheted, nor elastic nor rubberised : A. Of silk or of man-made fibres B. Other	200% <i>ad val.</i> 125% <i>ad val.</i>
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised : A. Of silk or of man-made fibres B. Other	200% <i>ad val.</i> 125% <i>ad val.</i>
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings)	The duties applicable to headings Nos. 60.01 to 60.05.

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61.01	Men's and boys' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials	125% ad val.
	B. Other :	
	(i) Of silk or of man-made fibres	300% ad val.
	(ii) Other	125% ad val.
61.02	Women's 'girls, and infants' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials	125% ad val.
	B. Other :	
	(i) Of silk or of man-made fibres	300% ad val.
	(ii) Other	125% ad val.
61.03	Men's and Boys' under garments, including collars, shirt fronts and cuffs :	
	A. Of silk or of man-made fibres	300% ad val.
	B. Other	125% ad val.
61.04	Women's, 'girls, and infants' under garments :	
	A. Of silk or of man-made fibres	300% ad val.
	B. Other	125% ad val.
61.05	Handkerchiefs :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
61.06	Shawls, scarves, mufflers, mantillas, veils and the like :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
61.07	Ties, bow ties and cravats :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women 's and girls' garments :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric, whether or not elastic :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors pockets) :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
62.01	Travelling, rugs and blankets :	
	A. Of silk or of man-made fibres	200% ad val.
	B. Other	125% ad val.
62.02	Bed linen, table linen, toilet linen and kitchen linen ; curtains and other furnishing articles :	
	A. Of silk or of man-made fibres	300% ad val.
	B. Other	125% ad val.
62.03	Sacks and bags, of a kind used for the packing of goods	50% ad val.
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	40% ad val.
62.05	Other made up textile articles (including dress patterns) :	
	A. Of silk or of man-made fibres	300% ad val.
	B. Other	125% ad val.
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings :	
	A. Clothing and clothing accessories :	
	(i) Of silk or of man-made fibres	200% ad val.
	(ii) Other	50% ad val.
	B. Other	50% ad val.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	40% ad val.
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	125% ad val.

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64.02	Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading No. 64.01) with outer soles or rubber or artificial plastic material	125% <i>ad val.</i>
64.03	Footwear with outer soles of wood or cork	125% <i>ad val.</i>
64.04	Footwear with outer soles of other materials	125% <i>ad val.</i>
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal	75% <i>ad val.</i>
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guard and similar articles, and parts thereof	75% <i>ad val.</i>
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims ; plateaux and manchons (including slit manchons), of felt	75% <i>ad val.</i>
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	75% <i>ad val.</i>
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	125% <i>ad val.</i>
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	125% <i>ad val.</i>
65.05	Hats and other headgear (including hair nets) knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	125% <i>ad val.</i>
65.06	Other headgear, whether or not lined or trimmed	125% <i>ad val.</i>
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	75% <i>ad val.</i>
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	125% <i>ad val.</i>
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	125% <i>ad val.</i>
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	50% <i>ad val.</i>
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	125% <i>ad val.</i>
67.02	Artificial flowers, foliage or fruit and parts thereof ; articles made of artificial flowers, foliage or fruit	125% <i>ad val.</i>
67.03	Human hair, dressed, thinned, bleached or otherwise worked ; wool or other animal hair prepared for use in making wigs and the like	75% <i>ad val.</i>
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles ; other articles of human hair (including hair nets)	125% <i>ad val.</i>
67.05	Fans and hand screens, non-mechanical, of any material ; frames and handles therefor and parts of such frames and handles, of any material	125% <i>ad val.</i>
68.01	Road and paving setts, curbs and flagstones, of natural stone (excepts slate)	Free.
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69 :	
	A. Worked monumental or building stone	75% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
68.03	Worked slate and articles of slate, including articles of agglomerated slate	75% <i>ad val.</i>
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), or agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials but not mounted of frameworks ; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery :	
	A. Grinding wheels	75% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	50% <i>ad val.</i>

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68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	50% <i>ad val.</i>
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	50% <i>ad val.</i>
68.08	Articles of asphalt or of similar materials (for example, of petroleum bitumen or coal-tar pitch)	75% <i>ad val.</i>
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	75% <i>ad val.</i>
68.10	Articles of plastering material	75% <i>ad val.</i>
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	75% <i>ad val.</i>
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	75% <i>ad val.</i>
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	75% <i>ad val.</i>
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	50% <i>ad val.</i>
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, mica-ite and mica-folium)	50% <i>ad val.</i>
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:	
	A. Of carbon or graphite	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths	50% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	50% <i>ad val.</i>
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	50% <i>ad val.</i>
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	150% <i>ad val.</i>
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	150% <i>ad val.</i>
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	150% <i>ad val.</i>
69.07	Unglazed setts, flags and paving, hearth and wall tiles	150% <i>ad val.</i>
69.08	Glazed setts, flags, and paving, hearth and wall tiles	150% <i>ad val.</i>
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	50% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	150% <i>ad val.</i>
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	150% <i>ad val.</i>
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	150% <i>ad val.</i>
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	150% <i>ad val.</i>
69.14	Other articles	150% <i>ad val.</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	15% <i>ad val.</i>

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70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	25% <i>ad val.</i>
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	25% <i>ad val.</i>
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	75% <i>ad val.</i>
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	75% <i>ad val.</i>
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	75% <i>ad val.</i>
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multi-walled insulating glass; leaded lights and the like:	
	A. leaded lights and the like	125% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	75% <i>ad val.</i>
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	100% <i>ad val.</i>
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	40% <i>ad val.</i>
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	40% <i>ad val.</i>
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor	75% <i>ad val.</i>
70.13	Glassware (other articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	125% <i>ad val.</i>
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:	
	A. Glass globes and chimneys for hurricane lanterns	50% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:	
	A. Not worked, other than cut to shape	40% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building, multi-cellular glass in blocks, slabs, plates, panels and similar forms	125% <i>ad val.</i>
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	25% <i>ad val.</i>
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	25% <i>ad val.</i>
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):	
	A. Glass beads, imitation pearls, imitation precious stones, fragments and chippings, and similar fancy or decorative glass small wares and articles of glassware made therefrom; artificial eyes of glass, including those for toys but excluding those for wear by humans	40% <i>ad val.</i>
	B. Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes	75% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
	A. Yarns	50% <i>ad val.</i>
	B. Fabrics	100% <i>ad val.</i>
	C. Other	100% <i>ad val.</i>

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70.21	Other articles of glass	75% <i>ad val.</i>
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) :	
	A. Unworked	15% <i>ad val.</i>
	B. Worked but not set	25% <i>ad val.</i>
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	25% <i>ad val.</i>
	B. Diamonds other than industrial diamonds :	
	(i) Not cut or otherwise worked	15% <i>ad val.</i>
	(ii) Cut or otherwise worked	25% <i>ad val.</i>
	C. Other :	
	(i) Not cut or otherwise worked	15% <i>ad val.</i>
	(ii) Cut or otherwise worked	25% <i>ad val.</i>
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	25% <i>ad val.</i>
	B. Other :	
	(i) Not cut or otherwise worked	15% <i>ad val.</i>
	(ii) Cut or otherwise worked	25% <i>ad val.</i>
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	25% <i>ad val.</i>
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured :	
	A. Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling	Re. 1.00 per oz.
	B. Other	125% <i>ad val.</i>
71.06	Rolled silver, unworked or semi-manufactured	75% <i>ad val.</i>
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured :	
	A. Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling	Rs. 35.00 per tola of 180 grains fine.
	B. Other	125% <i>ad val.</i>
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	75% <i>ad val.</i>
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	75% <i>ad val.</i>
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	75% <i>ad val.</i>
71.11	Goldsmiths', silversmiths' and jewellers' sweepings residues, lemelts, and other waste and scrap, of precious metal	50% <i>ad val.</i>
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	125% <i>ad val.</i>
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	125% <i>ad val.</i>
71.14	Other articles of precious metal or rolled precious metal :	
	A. Articles of personal use and adornment	125% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	125% <i>ad val.</i>
71.16	Imitation jewellery	125% <i>ad val.</i>
72.01	Coin :	
	A. Of base metal	40% <i>ad val.</i>
	B. Other	The rate applicable to the bullion of the coin metal of which this is made.

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73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :	
	A. Spiegeleisen	25% ad val.
	B. Other	25% ad val.
73.02	Ferro-alloys :	
	A. Ferro-manganese	25% ad val.
	B. Other	25% ad val.
73.03	Waste and scrap metal of iron or steel	25% ad val.
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel	25% ad val.
73.05	Iron or steel powders ; sponge iron or steel :	
	A. Iron or steel powders	25% ad val.
	B. Sponge iron or steel	25% ad val.
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel :	
	A. Puddled bars and pilings ; blocks, lumps and similar forms	
	B. Ingots	40% ad val.
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel	40% ad val.
73.08	Iron or steel coils for re-rolling	40% ad val.
73.09	Universal plates of iron or steel	40% ad val.
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded cold-formed or cold-finished (including precision-made) ; hollow mining drill steel :	
	A. Wire rod	40% ad val.
	B. Other	40% ad val.
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished ; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :	
	A. Angles, shapes and sections, 80 mm. or more ; sheet pilings	50% ad val.
	B. Other	50% ad val.
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	50% ad val.
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	40% ad val.
73.14	Iron or steel wire, whether or not coated, but not insulated	50% ad val.
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14 :	
	A. Puddled bars and pilings ; ingots, blocks, lumps and similar forms ; blooms, billets, slabs and sheet bars (including tinplate bars) ; pieces roughly shaped by forging ; coils for re-rolling	40% ad val.
	B. Universal plates ; sheets and plates ; wire rods ; other bars and rods	40% ad val.
	C. Other	50% ad val.
73.16	Railway and tramway track construction material of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :	
	A. Rails	40% ad val.
	B. Other	40% ad val.
73.17	Tubes and pipes, of cast iron	50% ad val.
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits :	
	A. Blanks for tubes and pipes	50% ad val.
	B. "Seamless" tubes and pipes	50% ad val.
	C. Other	50% ad val.
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	50% ad val.
73.20	Tube and pipes fittings (for example, joints, elbows, unions and flanges), of iron or steel	50% ad val.
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs,	

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	roofing frame works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	
	A. Pre-fabricated buildings and their assembled panels and parts ..	75% ad val.
	B. Other ..	50% ad val.
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ..	50% ad val.
73.23	Casks, drums, cans, boxes and similar containers, of sheets or plate iron or steel, of a description commonly used for the conveyance or packing of goods ..	50% ad val.
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel ..	50% ad val.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables ..	50% ad val.
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel ..	50% ad val.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire ..	50% ad val.
73.28	Expanded metal, of iron or steel ..	50% ad val.
73.29	Chain and parts thereof, of iron or steel ..	50% ad val.
73.30	Anchors and grapnels and parts thereof, of iron or steel ..	50% ad val.
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper ..	50% ad val.
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel ..	50% ad val.
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks:	
	A. Blanks ..	40% ad val.
	B. Other ..	50% ad val.
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel:	
	A. Hairpins, curling pins and curling grips ..	100% ad val.
	B. Other ..	50% ad val.
73.35	Springs and leaves for springs, of iron or steel:	
	A. Upholstery and mattress wire springs ..	75% ad val.
	B. Other ..	50% ad val.
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel ..	75% ad val.
73.37	Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel ..	75% ad val.
73.38	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:	
	A. Domestic articles and parts thereof ..	100% ad val.
	B. Builders' sanitary ware for indoor use and parts thereof ..	100% ad val.
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel ..	50% ad val.
73.40	Other articles of iron or steel:	
	A. Castings or forgings in the rough state ..	75% ad val.
	B. Reservoirs, etc., of a capacity of 300 litres or less ..	50% ad val.
	C. Other ..	100% ad val.

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74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap :	
	A. Copper matte	40% <i>ad val.</i>
	B. Copper waste and scrap	40% <i>ad val.</i>
	C. Unrefined copper	40% <i>ad val.</i>
	D. Refined copper	40% <i>ad val.</i>
74.02	Master alloys	40% <i>ad val.</i>
74.03	Wrought bars, rods, angles, shapes and sections, of copper ; copper wire	50% <i>ad val.</i>
74.04	Wrought plates, sheets and strip, of copper	50% <i>ad val.</i>
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.	75% <i>ad val.</i>
74.06	Copper powders and flakes	50% <i>ad val.</i>
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	75% <i>ad val.</i>
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	75% <i>ad val.</i>
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	75% <i>ad val.</i>
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wire and cables	75% <i>ad val.</i>
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabrics and similar materials (including endless bands), of copper wire	75% <i>ad val.</i>
74.12	Expanded metal, of copper	75% <i>ad val.</i>
74.13	Chain and parts thereof, of copper	75% <i>ad val.</i>
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper or of iron or steel with heads of copper	75% <i>ad val.</i>
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screws hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	75% <i>ad val.</i>
74.16	Springs, of copper	75% <i>ad val.</i>
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	125% <i>ad val.</i>
74.18	Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper	100% <i>ad val.</i>
74.19	Other articles of copper :	
	A. Needles and pins :	
	(i) Hairpins ; curling pins and curling grips	100% <i>ad val.</i>
	(ii) Other	75% <i>ad val.</i>
	B. Doors, window frames and other structural parts	75% <i>ad val.</i>
	C. Containers for the conveyance or packing of goods	75% <i>ad val.</i>
	D. Other articles :	
	(i) Castings or forgings in the rough state	75% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ; unwrought nickel (excluding electro-plating anodes) ; nickel waste and scrap :	
	A. Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	40% <i>ad val.</i>
	B. Nickel waste and scrap	40% <i>ad val.</i>
	C. Unwrought nickel	40% <i>ad val.</i>
75.02	Wrought bars, rods, angles, shapes and sections, of nickel ; nickel wire	50% <i>ad val.</i>
75.03	Wrought plates, sheets and strip, of nickel; nickel foil, nickel powders and flakes :	
	A. Plates, sheets and strip; powders and flakes	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	75% <i>ad val.</i>
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	75% <i>ad val.</i>
75.06	Other articles of nickel :	
	A. Castings or forgings in the rough state	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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76.01	Unwrought aluminium; aluminium waste and scrap :	
	A. Aluminium waste and scrap	25% <i>ad val.</i>
	B. Unwrought aluminium	25% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire	40% <i>ad val.</i>
76.03	Wrought plates, sheets and strip, of aluminium	40% <i>ad val.</i>
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm. ..	50% <i>ad val.</i>
76.05	Aluminium powders and flakes	50% <i>ad val.</i>
76.06	Tubes and pipes and blanks therefor, of aluminium ; hollow bars of aluminium	50% <i>ad val.</i>
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	50% <i>ad val.</i>
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of alu- minium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium :	
	A. Pre-fabricated buildings and their assembled panels and parts ..	125% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
76.09	Reservoirs, tanks, vats and similar containers, for any material, of alu- minium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ..	75% <i>ad val.</i>
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description com- monly used for the conveyance packing of goods	75% <i>ad val.</i>
76.11	Compressed gas cylinders and similar pressure containers, of aluminium ..	50% <i>ad val.</i>
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables ..	75% <i>ad val.</i>
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	75% <i>ad val.</i>
76.14	Expanded metal, of aluminium	75% <i>ad val.</i>
76.15	Articles of a kind commonly used for domestic purposes, builders sani- tary ware for indoor use, and parts of such articles and ware, of aluminium	100% <i>ad val.</i>
76.16	Other articles of aluminium :	
	A. Nails, bolts, nuts, washers, rivets, screws and similar articles ..	75% <i>ad val.</i>
	B. Needles and pins :	
	(i) Hair and curling pins and curling grips	100% <i>ad val.</i>
	(ii) Other	75% <i>ad val.</i>
	C. Other articles :	
	(i) Castings or forgings of aluminium in the rough state ..	75% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uni- form size) and scrap :	
	A. Magnesium waste and scrap	40% <i>ad val.</i>
	B. Unwrought magnesium	40% <i>ad val.</i>
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium ; magne- sium wire ; wrought plates, sheets and strip, of magnesium ; magne- sium foil ; raspings and shavings of uniform size, powders and flakes, of magnesium ; tubes and pipes and blanks therefor, of magnesium ; hollow bars of magnesium :	
	A. Tubes and pipes : foil ; hollow bars	75% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
77.03	Other articles of magnesium	125% <i>ad val.</i>
77.04	Beryllium, unwrought or wrought, and articles of beryllium :	
	A. Unwrought ; scrap and waste	40% <i>ad val.</i>
	B. Wrought	50% <i>ad val.</i>
	C. Articles of beryllium	125% <i>ad val.</i>
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap :	
	A. Lead waste and scrap	40% <i>ad val.</i>
	B. Unwrought lead	40% <i>ad val.</i>
78.02	Wrought bars, rods, angles, shapes and sections of lead ; lead wire ..	50% <i>ad val.</i>
78.03	Wrought plates, sheets and strip, of lead	50% <i>ad val.</i>

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78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m ² ; lead powders and flakes :	
	A. Powders and flakes	50% ad val.
	B. Other	75% ad val.
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	75% ad val.
78.06	Other articles of lead :	
	A. Containers for transport and storage	75% ad val.
	B. Sanitary articles and parts thereof	100% ad val.
	C. Other articles :	
	(i) Castings or forgings in the rough state	75% ad val.
	(ii) Other	125% ad val.
79.01	Unwrought zinc; zinc waste and scrap :	
	A. Zinc waste and scrap	40% ad val.
	B. Unwrought zinc	40% ad val.
79.02	Wrought bars, rods, angles, shapes and sections, of zinc, zinc wire	50% ad val.
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes :	
	A. Zinc foil	75% ad val.
	B. Zinc dust (blue powder)	50% ad val.
	C. Other	50% ad val.
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	75% ad val.
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	75% ad val.
79.06	Other articles of zinc :	
	A. Nails, bolts, nuts, washers, rivets, screws, and similar articles	75% ad val.
	B. Household utensils; sanitary articles and parts thereof	100% ad val.
	C. Containers for transport and storage	75% ad val.
	D. Other articles :	
	(i) Castings or forgings in the rough state	75% ad val.
	(ii) Other	125% ad val.
80.01	Unwrought tin; tin waste and scrap :	
	A. Tin waste and scrap	40% ad val.
	B. Unwrought tin	40% ad val.
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	50% ad val.
80.03	Wrought plates, sheets and strip, of tin	50% ad val.
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding one kg/m ² ; tin powders and flakes :	
	A. Powders and flakes	50% ad val.
	B. Other	75% ad val.
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	75% ad val.
80.06	Other articles of tin :	
	A. Castings or forgings in the rough state	75% ad val.
	B. Other	125% ad val.
81.01	Tungsten (wolfram), unwrought or wrought and articles thereof :	
	A. Unwrought, wrought; waste and scrap	40% ad val.
	B. Articles of tungsten	50% ad val.
81.02	Molybdenum, unwrought or wrought, and articles thereof :	
	A. Unwrought, wrought; waste and scrap	40% ad val.
	B. Articles of molybdenum	50% ad val.
81.03	Tantalum, unwrought or wrought, and articles thereof :	
	A. Unwrought, wrought; waste and scrap	40% ad val.
	B. Articles of tantalum	50% ad val.
81.04	Other base metals, unwrought or wrought, and articles thereof; cermet unwrought or wrought, and articles thereof :	
	A. Unwrought, wrought; waste and scrap	40% ad val.
	B. Articles of other base metals and cermet	50% ad val.

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82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	40% <i>ad val.</i>
82.02	Saw (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	40% <i>ad val.</i>
82.03	Hand tools, the following : pliers (including cutting pliers), pricers, tweezers, tinmen's snips, bolt croppers and the like ; perforating punches ; pipe cutters ; spanners and wrenches (but not including tap wrenches) ; files and rasps	40% <i>ad val.</i>
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels mounted on frameworks (hand or pedal operated)	40% <i>ad val.</i>
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	40% <i>ad val.</i>
82.06	Knives and cutting blades, for machines or for mechanical appliances	40% <i>ad val.</i>
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	40% <i>ad val.</i>
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	125% <i>ad val.</i>
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 :	
	A. Table and kitchen knives	150% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
82.10	Knife blades	40% <i>ad val.</i>
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :	
	A. Blanks of safety razor blades	25% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
82.12	Scissors (including tailors' shears), and blades therefor	100% <i>ad val.</i>
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives) ; manicure and chiropody sets and appliances (including nail files)	150% <i>ad val.</i>
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	150% <i>ad val.</i>
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	75% <i>ad val.</i>
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal ; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal ; keys for any of the foregoing articles, finished or not, of base metal	100% <i>ad val.</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers) ; base metal hat-racks, hat-pegs, brackets and the like	100% <i>ad val.</i>
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	75% <i>ad val.</i>
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	75% <i>ad val.</i>
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal ; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	75% <i>ad val.</i>
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	125% <i>ad val.</i>
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22) :	
	A. Hurricane lanterns	50% <i>ad val.</i>

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	B. Other	125% <i>ad val.</i>
83.08	Flexible tubing and piping, of base metal	50% <i>ad val.</i>
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	50% <i>ad val.</i>
83.10	Beads and spangles, of base metal	50% <i>ad val.</i>
83.11	Bells and gongs, non-electric, of base metal, and parts thereof, of base metal	125% <i>ad val.</i>
83.12	Photograph, picture and similar frames of base metal; mirrors of base metal	125% <i>ad val.</i>
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	50% <i>ad val.</i>
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	125% <i>ad val.</i>
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	50% <i>ad val.</i>
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	40% <i>ad val.</i>
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	40% <i>ad val.</i>
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	40% <i>ad val.</i>
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	40% <i>ad val.</i>
84.05	Steam and other vapour power units, not incorporating boilers	40% <i>ad val.</i>
84.06	Internal combustion piston engines:	
	A. Aircraft engines	15% <i>ad val.</i>
	B. Other:	
	(i) For automotive vehicles:	
	(a) Complete engines	The rate applicable to the vehicle in which the engine would be fitted
	(b) Part of engines	75% <i>ad val.</i>
	(ii) Other	40% <i>ad val.</i>
84.07	Hydraulic engines and motors (including water wheels and water turbines)	40% <i>ad val.</i>
84.08	Other engines and motors:	
	A. Aircraft engines	15% <i>ad val.</i>
	B. Gas turbines other than for aircraft	40% <i>ad val.</i>
	C. Other:	
	(i) Spring operated and weight-operated motors	75% <i>ad val.</i>
	(ii) Other	40% <i>ad val.</i>
84.09	Mechanically propelled road rollers	40% <i>ad val.</i>
84.10	Pumps (including motors pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:	
	A. Pumps for liquids	40% <i>ad val.</i>
	B. Liquid elevators of bucket, chain, screw, band and similar kinds	40% <i>ad val.</i>
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:	
	A. Foot pumps, and hand pumps for motor cars and cycles	75% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	A. Requiring for their operation not more than 3 brake horse power	150% <i>ad val.</i>

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	B. Other	40% ad val.
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stockers, mechanical grates, mechanical ash dischargers and similar appliances	40% ad val.
84.14	Industrial and laboratory furnaces and ovens, non-electric	40% ad val.
84.15	Refrigerators and refrigerating equipment (electrical and other): A. Refrigerators of a capacity up to 15 cubic feet and other refrigerating equipment requiring for their operation less than one quarter of 1 brake horse-power	150% ad val.
	B. Other	40% ad val.
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	40% ad val.
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical: A. Instantaneous and storage water heaters of a capacity not exceeding 4 and 20 gallons respectively	150% ad val.
	B. Other	40% ad val.
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: A. Cream separators	40% ad val.
	B. Centrifugal laundry driers, requiring for their operation less than one brake horse-power	125% ad val.
	C. Other	40% ad val.
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines: A. Dish washing machines, electric, requiring for their operation not more than one-half of one brake horse-power	150% ad val.
	B. Other	40% ad val.
84.20	Weighing machinery (excluding balance of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing, machine weights of all kinds: A. Weigh-bridges and automatic weighers (industrial)	40% ad val.
	B. Other	75% ad val.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	40% ad val.
84.22	Lifting, handling, loading or unloading machinery, trolleys and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23: A. Passenger lifts and escalators and component part and accessories thereof	40% ad val.
	B. Portable jacks	75% ad val.
	C. Other	40% ad val.
84.23	Excavating, levelling, tamping, boring and extracting machinery stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	40% ad val.
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers	40% ad val.
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	40% ad val.

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84.26	Dairy machinery (including milking machines)	40% ad val.
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	40% ad val.
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery ; germination plant fitted with mechanical or thermal equipment ; poultry incubators and brooders	40% ad val.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	40% ad val.
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries ; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	40% ad val.
84.31	Machinery for making or finishing cellulosic pulp, paper or paper board	40% ad val.
84.32	Book-binding machinery, including book-sewing machines	40% ad val.
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard	40% ad val.
84.34	Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine tools of heading No. 84.45, 84.46 or 84.47 for preparing or working printing blocks, plates or cylinders ; printing type, impressed flongs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) : A. Printing type B. Other	12 paisa per lb. 40% ad val.
84.35	Other printing machinery ; machines for uses ancillary to printing	40% ad val.
84.36	Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling, throwing and reeling (including wof winding) machines	40% ad val.
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net ; machines for preparing yarns for use on such machines, including wrapping and wrap sizing machines	40% ad val.
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)	40% ad val.
84.39	Machinery for the manufacture of finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	40% ad val.
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery) ; fabric folding, reeling or cutting machines ; of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor : A. Washing and drying machines requiring for their operation less than 1 brake horse-power B. Other	150% ad val. 40% ad val.
84.41	Sewing machines ; furniture especially designed for sewing machines ; sewing machine needles : A. Sewing machines, electrically operated, requiring for their operation less than one-quarter of 1 brake horse-power ; furniture specially designed for such sewing machines and needles therefor B. Sewing machines worked by manual labour ; furniture specially designed for such sewing machines and needles therefor	75% ad val. 50% ad val.

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	C. Other	40% <i>ad val.</i>
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	40% <i>ad val.</i>
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	40% <i>ad val.</i>
84.44	Rolling mills and rolls therefor	40% <i>ad val.</i>
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50	40% <i>ad val.</i>
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	40% <i>ad val.</i>
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	40% <i>ad val.</i>
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools ; tool holders for any type of tool or machine-tool for working in the hand	40% <i>ad val.</i>
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	40% <i>ad val.</i>
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	40% <i>ad val.</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms ; cheque-writing machines	40% <i>ad val.</i>
84.52	Calculating machines ; accounting machines, cash registers, postage-franking machines, ticket-issuing machines, and similar machines, incorporating a calculating device	40% <i>ad val.</i>
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines) ; accounting machines operated in conjunction with similar punched cards ; auxiliary machines for use with such machines (for example, punching and checking machines)	40% <i>ad val.</i>
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	40% <i>ad val.</i>
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53, or 84.54	40% <i>ad val.</i>
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand	40% <i>ad val.</i>
84.57	Glass-working machines (other than machines for working glass in the cold) ; machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	40% <i>ad val.</i>
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	75% <i>ad val.</i>
84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter : A. Nuclear reactors B. Other	40% <i>ad val.</i> 40% <i>ad val.</i>
84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	40% <i>ad val.</i>
84.61	Tapes, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves : A. Sanitary or plumbing fittings B. Other	75% <i>ad val.</i> 40% <i>ad val.</i>

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84.62	Ball, roller or needle roller bearings	40% <i>ad val.</i>
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings :	
	A. For automotive vehicles	75% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings ;	
	A. For automotive vehicles	75% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	40% <i>ad val.</i>
85.01	Electrical goods of the following descriptions ; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	40% <i>ad val.</i>
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets ; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and couplings ; electro-magnetic brakes ; electro-magnetic lifting heads	40% <i>ad val.</i>
85.03	Primary cells and primary batteries	75% <i>ad val.</i>
85.04	Electric accumulators	75% <i>ad val.</i>
85.05	Tools for working in the hand, with self-contained electric motor	40% <i>ad val.</i>
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	150% <i>ad val.</i>
85.07	Shavers and hair clippers, with self-contained electric motor	150% <i>ad val.</i>
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils starter motors, sparking plugs and glow plugs) ; dynamos and cut-outs for use in conjunction therewith :	
	A. For aircraft engines	15% <i>ad val.</i>
	B. For automotive vehicles	75% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	75% <i>ad val.</i>
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :	
	A. Morse signalling lamps ; safety lamps ; examination lamps	25% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment ; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	40% <i>ad val.</i>
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons ; electro-thermic domestic appliances ; electric heating resistors, other than those of carbon	150% <i>ad val.</i>
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	25% <i>ad val.</i>
85.14	Microphones and stands therefor ; loudspeakers ; audio-frequency electric amplifiers :	
	A. Suitable for use solely in telephony	25% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones)	

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	and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :	
	A. Radio-broadcasting and television reception apparatus of the domestic or portable type (including sets designed or adapted for fitting to motor vehicles)	125% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	25% <i>ad val.</i>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	40% <i>ad val.</i>
85.18	Electrical capacitors, fixed or variable	40% <i>ad val.</i>
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes) ; resistors, fixed or variable (including potentiometers), other than heating resistors ; switch boards (other than telephone switchboards) and control panels	40% <i>ad val.</i>
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps) ; arc-lamps ; electrically ignited photographic flashbulbs :	
	A. Filament lamps, discharge lamps (including fluorescent tubes) ; electrically ignited photographic flashbulbs	75% <i>ad val.</i>
	B. Ultra-violet and infra-red lamps	25% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes) ; photocells ; mounted transistors and similar mounted devices incorporating semi-conductors ; mounted piezo-electric crystals :	
	A. Valves for radio electric transmission	40% <i>ad val.</i>
	B. Valves for radio electrical reception, amplifying valves and vacuum rectifying valves ; tuning indicators	100% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter :	
	A. Particle accelerators	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors :	
	A. Wires and cables, any one core of which, not specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires	50% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	50% <i>ad val.</i>
85.25	Insulators of any material	40% <i>ad val.</i>
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 :	
	A. Designed exclusively for use in circuits of over 30 amperes and at a pressure not exceeding 250 volts ; also those designed exclusively for use in circuits of any amperage provided the pressure exceeds 250 volts	40% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	40% <i>ad val.</i>
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	50% <i>ad val.</i>
86.01	Steam rail locomotives and tenders	25% <i>ad val.</i>

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86.02	Electric rail locomotives, battery operated or powered from and external source of electricity	25% <i>ad val.</i>
86.03	Other rail locomotives	25% <i>ad val.</i>
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys ..	25% <i>ad val.</i>
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches ..	25% <i>ad val.</i>
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	25% <i>ad val.</i>
86.07	Railway and tramway goods vans, goods wagons and trucks ..	25% <i>ad val.</i>
86.08	Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship ..	50% <i>ad val.</i>
86.09	Parts of railway and tramway locomotives and rolling-stock ..	25% <i>ad val.</i>
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	25% <i>ad val.</i>
87.01	Tractors (other than those falling within heading No. 87.07), whether not fitted with power take-offs, winches or pulleys : A. Road tractors for semi-trailors B. Other	15% <i>ad val.</i> 15% <i>ad val.</i>
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) : A-I. New motor cars including station wagons built on car chassis, the landed cost of which, (a) does not exceed Rs. 5,500 per vehicle (b) exceeds Rs. 5,500 but does not exceed Rs. 11,000 per vehicle (c) exceeds Rs. 11,000 but does not exceed Rs. 15,000 per vehicle (d) exceeds Rs. 15,000 per vehicle A-II. Used motor cars including station wagons built on car chassis B. Four wheel drive (4×4) vehicles and station wagons built on truck chassis ; vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses .. C. Other	75% <i>ad val.</i> 150% <i>ad val.</i> 200% <i>ad val.</i> 300% <i>ad val.</i> The rate applicable to the corresponding new vehicle of the same make. 75% <i>ad val.</i> 50% <i>ad val.</i>
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02	40% <i>ad val.</i>
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 : A. Suitable for passenger vehicles including taxis but not including other public service vehicles B. Other : (i) For tractors	The duty applicable to the vehicles of which they form part. The duty applicable to the vehicle of which they form part.

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	(ii) For other vehicle	The duty applicable to the vehicle of which they form part.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 : A. Suitable for passenger vehicles including taxis but not including other public service vehicles	The duty applicable to the vehicle of which they form part.
	B. Other : (i) For tractors	The duty applicable to the vehicle of which they form part.
	(ii) For other vehicles	The duty applicable to the vehicle of which they form part.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 : A. Parts and accessories of tractors B. Other : (i) Chassis-frames	15% <i>ad val.</i> The duty applicable to the vehicle of which they form part.
	(ii) Other	75% <i>ad val.</i>
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks) ; tractors of the types used on railway station platforms ; parts of the foregoing trucks and tractors	50% <i>ad val.</i>
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free.
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars of all kinds	50% <i>ad val.</i>
87.10	Cycles (including delivery tricycles), not motorised	75% <i>ad val.</i>
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	40% <i>ad val.</i>
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11 : A. Parts and accessories of motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side-cars B. Parts and accessories of cycles, not motorised C. Other	50% <i>ad val.</i> 75% <i>ad val.</i> 40% <i>ad val.</i>
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof : A. Baby carriages and parts thereof B. Invalid carriages and parts thereof	75% <i>ad val.</i> 40% <i>ad val.</i>
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	75% <i>ad val.</i>
88.01	Balloons and airships	15% <i>ad val.</i>
88.02	Flying machines, gliders and kites ; parachutes	15% <i>ad val.</i>
88.03	Parts of goods falling in heading No. 88.01 or 88.02	15% <i>ad val.</i>

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88.04	Parachutes and parts thereof and accessories thereto : A. Imported by or on behalf of Government of Pakistan or Flying clubs recognised by the Government B. Other	15% <i>ad val.</i> The duty applicable to the material of which the article is made.
88.05	Catapults and similar aircraft launching gear ; ground flying trainers ; parts of any of the foregoing articles	15% <i>ad val.</i>
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter : A. Combat vessels of all sizes including submarines and landing craft B. Other ships and boats : (i) Life-boats, imported separately for ocean going steamers (ii) Other	Free. Free. 15% <i>ad val.</i> 15% <i>ad val.</i>
89.02	Tugs	15% <i>ad val.</i>
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function ; floating docks	15% <i>ad val.</i>
89.04	Ships, boats and other vessels for breaking up <i>N.B.</i> Articles contained in any such vessel mentioned above, not forming part of her necessary tackle, (<i>e.g.</i> , apparel, furniture, crockery, cutlery, and the like) shall be assessed to duty separately under the appropriate headings of the Tariff.	15% <i>ad val.</i>
89.05	Floating structures other than vessels (for example, coffer-dams landing stages, buoys and beacons)	15% <i>ad val.</i>
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked ; sheets or plates, of polarising material	25% <i>ad val.</i>
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	25% <i>ad val.</i>
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like : A. Of precious metals or rolled precious metals B. Of other materials	150% <i>ad val.</i> 40% <i>ad val.</i>
90.04	Spectacles, pince-nez, lorgnettes, goggles, and the like, corrective, protective or other : A. Of precious metals or rolled precious metals B. Other	150% <i>ad val.</i> 40% <i>ad val.</i>
90.05	Refracting telescopes (monocular and binocular), prismatic or not	40% <i>ad val.</i>
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	40% <i>ad val.</i>
90.07	Photographic cameras ; photographic flashlight apparatus	100% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles : A. For film of a width of 16 mm or less B. Other	100% <i>ad val.</i> 40% <i>ad val.</i>
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers	100% <i>ad val.</i>
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (contact type) ; spools or reels, for film ; screens for projectors	50% <i>ad val.</i>
90.11	Microscopes and diffraction apparatus, electron and proton	40% <i>ad val.</i>
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	40% <i>ad val.</i>
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	40% <i>ad val.</i>
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders	40% <i>ad val.</i>

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90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	40% <i>ad val.</i>
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide-rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors	40% <i>ad val.</i>
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): A. Electro-medical apparatus	25% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozonethrapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators): A. Gas masks and similar respirators	Free.
	B. Other	25% <i>ad val.</i>
90.19	Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances: A. Deaf aids	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	25% <i>ad val.</i>
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	25% <i>ad val.</i>
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	40% <i>ad val.</i>
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	40% <i>ad val.</i>
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	40% <i>ad val.</i>
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound [such as photometers (including exposure meters), calorimeters]; microtomes	40% <i>ad val.</i>
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor: A. Electricity supply meters	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes: A. Mileometers, revolution counters and speed indicators suitable for use on motor vehicles; taximeters and pedometers	75% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus	40% <i>ad val.</i>

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90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The duties applicable to the articles of which goods are parts or accessories.
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches : A. Watches capable of indicating the time of day : (i) The landed cost of which does not exceed Rs. 50 per piece. (ii) The landed cost of which exceeds Rs. 50 per piece B. Other	75% <i>ad val.</i> 125% <i>ad val.</i> 75% <i>ad val.</i>
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	125% <i>ad val.</i>
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	125% <i>ad val.</i>
91.04	Other clocks	125% <i>ad val.</i>
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	75% <i>ad val.</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	75% <i>ad val.</i>
91.07	Watch movements (including stop-watch movements), assembled : A. Movements suitable for articles capable of indicating the time of day B. Other movements	100% <i>ad val.</i> 40% <i>ad val.</i>
91.08	Clock movements, assembled : A. Movements suitable for articles capable of indicating the time of day B. Other movements	100% <i>ad val.</i> 40% <i>ad val.</i>
91.09	Watch cases and parts of watch cases, including blanks thereof	100% <i>ad val.</i>
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof : A. For clocks B. Other	100% <i>ad val.</i> 40% <i>ad val.</i>
91.11	Other clock and watch parts	75% <i>ad val.</i>
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	150% <i>ad val.</i>
92.02	Other string musical instruments	150% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like	150% <i>ad val.</i>
92.04	Accordions, concertinas and similar musical instruments; mouth organs	150% <i>ad val.</i>
92.05	Other wind musical instruments	150% <i>ad val.</i>
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	150% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	150% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair ground organs, mechanical street organs, musical boxes, musical saws); mechanical signing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains, pipes) : A. Decoy calls and effects of all kinds; mouth-blown sound signalling instruments B. Other	75% <i>ad val.</i> 150% <i>ad val.</i>
92.09	Musical instrument strings	100% <i>ad val.</i>
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	100% <i>ad val.</i>

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92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads ; television image and sound recorders and reproducers, magnetic :	
	A. Dictaphones and other sound recorders and reproducers for office use	40% <i>ad val.</i>
	B. Other :	
	(i) Gramophones :	
	(a) electrically operated	100% <i>ad val.</i>
	(b) Other	75% <i>ad val.</i>
	(ii) Other	100% <i>ad val.</i>
92.12	Gramophones records and other sound or similar recordings, matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :	
	A. Film for mechanical sound recording ; record discs and cylinders for dictaphones and other sound recorders for office use ..	40% <i>ad val.</i>
	B. Other :	
	(i) Prepared media for sound recording	40% <i>ad val.</i>
	(ii) Sound recorded media :	
	(a) For the reproduction of music	125% <i>ad val.</i>
	(b) For the reproduction of speech	Free
	(c) Other :	
	(i) Matrices, impressed	40% <i>ad val.</i>
	(ii) Other	75% <i>ad val.</i>
92.13	Other parts and accessories of apparatus falling within heading No. 92.11 :	
	A. For office machines	40% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor :	
	A. Swords for presentation as naval, military or air force prizes or as prizes in relation to service under the Government of Pakistan and side-arms forming part of the regular equipment of a Commissioned or Gazetted officer in the service of the Government of Pakistan entitled to wear diplomatic, military, naval, air force or police uniform	Free
	B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes	40% <i>ad val.</i>
	C. Other	100% <i>ad val.</i>
93.02	Revolvers and pistols, being firearms :	
	A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted officer in the service of the Government of Pakistan entitled to wear diplomatic, military, naval, air force or police uniform	Free
	B. Other	100% <i>ad val.</i>
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols) ..	Free
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	100% <i>ad val.</i>
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	100% <i>ad val.</i>
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms :	
	A. Parts of fire arms of war, not including parts of revolvers and pistols	Free
	B. Other :	
	(i) Imported by or on behalf of the Government of Pakistan ..	Free
	(ii) Other	40% <i>ad val.</i>
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof ; ammunition and parts thereof, including cartridge wads ; lead shot prepared for ammunition :	
	A. Sporting ammunition	100% <i>ad val.</i>

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B. Other :

	(i) Imported by or on behalf of the Government of Pakistan ..	Free
	(ii) Forming part of the regular equipment of a Commissioned or Gazetted officer in the service of the Government of Pakistan entitled to wear diplomatic, military, naval, air force or police uniform	Free
	(iii) Other	100% <i>ad val.</i>
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof ..	125% <i>ad val.</i>
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists, and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	40% <i>ad val.</i>
94.03	Other furniture and parts thereof	125% <i>ad val.</i>
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	125% <i>ad val.</i>
95.01	Worked tortoise-shell and articles of tortoise-shell :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.02	Worked mother of pearl and articles of mother of pearl :	
	A. Worked material	57% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.03	Worked ivory and articles of ivory :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone) :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.05	Worked horn, coral (natural or agglomerated and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin :	
	A. Worked, unhardened gelatin	75% <i>ad val.</i>
	B. Articles of medical and pharmaceutical use	25% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, brooms and whisks), with or without handles	50% <i>ad val.</i>
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops	50% <i>ad val.</i>
96.03	Prepared knots and tufts for brooms or brush making	50% <i>ad val.</i>
96.04	Feather dusters	150% <i>ad val.</i>
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	150% <i>ad val.</i>
96.06	Hand sieves and hand riddles, of any material	50% <i>ad val.</i>

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97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' farms and dolls' push chair	75% ad val.
97.02	Dolls	75% ad val.
97.03	Other toys; working models of a kind used for recreational purposes	75% ad val.
97.04	Equipment for parlour, table and unfair games for adults or children (including billiard tables and pintables and table-tennis requisites).	75% ad val
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	150% ad val.
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	75% ad val.
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds"; lark mirrors and similar hunting or shooting requisites	75% ad val.
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	150% ad val.
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles : A. Blanks and moulds B. Press-fasteners, including snap-fasteners and press studs C. Other	50% ad val. 75% ad val. 125% ad val.
98.02	Slide fasteners and parts thereof	75% ad val.
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05 : A. Fountain pens; propelling pencils and sliding pencils, parts and fittings thereof B. Other	75% ad val. 50% ad val.
98.04	Pen nibs and nib points : A. Gold and gold-plated pen nibs B. Other	75% ad val. 50% ad val.
98.05	Pencils (other than pencils of heading No. 98.03) pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks : A. Lead, coloured and copying pencils B. Other	100% ad val. 50% ad val.
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	50% ad val.
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	50% ad val.
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	40% ad val.
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	50% ad val.
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	125% ad val. or Rs. 5.00 per piece, whichever is higher.
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof : A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes B. Other	50% ad val. 125% ad val.

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98.12	Combs, hair-slides and the like	150% <i>ad val.</i>
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	150% <i>ad val.</i>
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	150% <i>ad val.</i>
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	75% <i>ad val.</i>
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	50% <i>ad val.</i>
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	40% <i>ad val.</i>
99.02	Original engravings, prints and lithographs	40% <i>ad val.</i>
99.03	Original sculptures and statuary, in any material	40% <i>ad val.</i>
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in Pakistan	40% <i>ad val.</i>
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free.
99.06	Antiques of an age exceeding one hundred years	Free.

THE THIRD SCHEDULE

(See section 5)

Amendments to the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)

(1) In item 1, in column (3), for the words "Fifty paise" the words "Sixty-two and half paise" shall be substituted.

(2) In item 4, in column (3), for the words "Two rupees" the words "Two rupees and fifty paise" shall be substituted.

(3) In item 15A, in sub-item II, in clause (iii), for the words "Mercerised and/or sanforised fabrics" the words "Mercerised and/or sanforised or fabrics which have undergone any compressive shrinkage or any other similar process" shall be substituted.

(4) In item 19A, in column (3), for the words "One rupee and eight paise" the words "One rupee and thirty-five paise" shall be substituted.

(5) In item 19B, in column (3), for the words "Forty-six-paise" the words "Fifty-seven and half paise" shall be substituted.

(6) In item 19C, in column (3), for the words "Twenty-four" the word "Thirty" shall be substituted.

(7) In item 20, in column (3), for the words "Fifty-five rupees" the words "Sixty-eight rupees and seventy-five paise" shall be substituted.

(8) In item 24,—

(a) in sub-item (i), in column (3), for the words "One rupee and twenty" and

(b) under the word "CEMENT",—

(i) the following explanation shall be inserted and shall be deemed to have been so inserted on the 1st day of July, 1965, namely:—

"*Explanation.*—Cement includes clinkers." ; and

(ii) the following entries shall be inserted in columns (2) and (3), namely:—

(i) White or coloured cement.	One hundred rupees per ton.
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(ii) All other kinds of cement.	Thirty-six rupees per ton".
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(9) In item 31—

(a) in sub-item (i), in column (3), for the words "One rupee and twenty" the words "One rupee and fifty" shall be substituted ; and

(b) in sub-item (ii), in column (3), for the word "Twenty" the word "Twenty-five" shall be substituted.

(10) In item 33, under the words "MAN-MADE FIBRES AND YARNS", the following "Explanation" shall be inserted and shall be deemed to have been so inserted on the 11th day of June, 1966, namely:—

"*Explanation.*—Any mixed yarn the predominant component of which is man-made fibre shall be treated as man-made yarn".

(11) In item 35, the existing sub-item (IV) shall be renumbered as sub-item (V), and the following new sub-item (IV) shall be inserted, namely:

(IV) Electrical fittings of all descriptions which contain any quantity of plastic and/or resin materials.	Seven and a half per cent <i>ad valorem</i> ".
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THE FOURTH SCHEDULE

(See section 9)

PART I

Rates of Income-tax

A. In the case of every individual, Hindu undivided family, unregistered firm, an association of persons and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this Part applies—

Rate

- | | |
|--|--|
| 1. Where the taxable income does not exceed Rs. 1,000. | Rs. 25. |
| 2. Where the taxable income exceeds Rs. 1,000 but does not exceed Rs. 2,000. | Rs. 25 <i>plus</i> 2 per cent of the amount exceeding Rs. 1,000. |

Rates

- | | | |
|-----|---|---|
| 3. | Where the taxable income exceeds Rs. 2,000 but does not exceed Rs. 4,000. | Rs. 45 plus 7.5 per cent of the amount exceeding Rs. 2,000. |
| 4. | Where the taxable income exceeds Rs. 4,000 but does not exceed Rs. 6,500. | Rs. 195 plus 12.5 per cent of the amount exceeding Rs. 4,000. |
| 5. | Where the taxable income exceeds Rs. 6,500 but does not exceed Rs. 10,000. | Rs. 507.50 plus 17.5 per cent of the amount exceeding Rs. 6,500. |
| 6. | Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 20,000. | Rs. 1,120 plus 22.5 per cent of the amount exceeding Rs. 10,000. |
| 7. | Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 30,000. | Rs. 3,370 plus 32.5 per cent of the amount exceeding Rs. 20,000. |
| 8. | Where the taxable income exceeds Rs. 30,000 but does not exceed Rs. 40,000. | Rs. 6,620 plus 47.5 per cent of the amount exceeding Rs. 30,000. |
| 9. | Where the taxable income exceeds Rs. 40,000 but does not exceed Rs. 60,000. | Rs. 11,370 plus 57.5 per cent of the amount exceeding Rs. 40,000. |
| 10. | Where the taxable income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000. | Rs. 22,870 plus 67.5 per cent of the amount exceeding Rs. 60,000. |
| 11. | Where the taxable income exceeds Rs. 1,00,000. | Rs. 49,870 plus 70 per cent of the amount exceeding Rs. 1,00,000. |

Provided that—

- (i) no income-tax shall be payable on a total income which before the deduction of an allowance of Rs. 2,000 (hereafter referred to as personal allowance) and the sums, if any, exempt under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, sub-section (5) of section 15D, section 15E, section 15F and section 58F of the Income Tax Act, 1922 (XI of 1922) does not exceed Rs. 6,000; and
- (ii) the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Rs. 6,000 or (b) the amount representing seventy per cent of the total income, whichever amount is the less, and, where such income includes any income from a share of the income profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression “taxable income”, as used in this paragraph, means—

- (a) in the case of an assessee to which sub-section (4) of section 9 or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922) applies, the total income;
- (b) in any other case, the total income of an assessee as diminished by (i) the personal allowance of two thousand rupees, and (ii) the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, sub-section (5) of section 15D, section 15E, section 15F and section 58F of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every company and local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income-tax is to be charged at the maximum rate—

Rates

- (1) On the part of the total income consisting of the amount, if any, to which sub-paragraphs (2), (3) and (4) of paragraph A of Part II apply, and in the case of Banking and Insurance Companies to which sub-paragraph (4) of paragraph A of Part II does not apply. *Nil.*
- (2) On the balance of the total income. 30 per cent of such income :

Provided that where a company distributes dividends out of its income, profits and gains in respect of which it has obtained a rebate of one anna in the rupee under the proviso to paragraph B of Part I of the Fourth Schedule to the Finance Act, 1958 (XXII of 1958), the Third Schedule to the Finance Act, 1957 (I of 1957), the Third Schedule to the Finance Act, 1956 (I of 1956), and the Third Schedule to Finance (1955-56) Act, 1956 (XXX of 1956), an additional income-tax at the rate of 6.25 per cent shall be levied on the amount of such dividend and such amount shall be deemed for the purposes of this proviso to be a part of the total income of the company of the year in which such distribution is made.

PART II

Rates of Supper tax

A. In the case of a company— *Rates*

- (1) On the whole of the total income, 30 per cent of such excluding income to which sub-paragraph (1) of paragraph B of Part I applies. *total income.*

Provided that—

A. In the case of a company—

- (i) a rebate of 5 per cent shall be allowed to a company—
 - (a) which, in respect of the profits liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue

in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and for the deduction of tax from such dividends; and

(b) which is also a Banking or an Insurance Company;

- (ii) a rebate of 15 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies but sub-clause (b) of clause (i) does not apply on so much of the income of such a company of the relevant year as has been distributed as dividend to its shareholders (including dividends on preference shares);
- (iii) a rebate of 10 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies if it is a company in which the public are substantially interested within the meaning of Explanation 1 to sub-section (1) of section 23A of the Income-tax Act, 1922 (XI of 1922);
- (iv) a rebate of 5 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies, not being a company to which clause (v) applies, if its paid-up capital *plus* the free reserves as on the last day of the previous year do not exceed Rs. 5,00,000;
- (v) a rebate of 5 per cent shall be allowed on so much of the income, profits and gains of a company, being a company to which sub-clause (a) of clause (i) applies if its paid-up capital *plus* free reserves as on the last day of the previous year do not exceed Rs. 10,00,000, as are derived by it from an industrial undertaking;
- (vi) a rebate of 10 per cent shall be allowed in the case of a company to which sub-clause (a) of clause (i) applies in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922) applies or which are derived by it from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry;
- (vii) a rebate of 15 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies on so much of the income, profits and gains accruing or arising to it outside Pakistan to which sub-section (5) of section 9 does not apply as are brought by it into Pakistan.

Explanation.—The term “industrial undertaking”, as used in clause (v), means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947 and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(i) engaged in—

- (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition;

- (b) ship-building ;
 - (c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power ;
 - (d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income-tax Act, 1922 (XI of 1922) apply ; or
 - (ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.
- (2) On the amount representing income from dividends from a company having its registered office in Pakistan—

Rates

- (a) Where such dividends are received by a company from a subsidiary company set up in the wing other than the wing in which the holding company has its registered office and carries on business. *Nil.*
- (b) Where such dividends are received by a company to which clause (a) does not apply and in which the public are substantially interested within the meaning of Explanation 1 to sub-section (1) of section 23A of the Income-tax Act, 1922 (XI of 1922) and are declared and paid by a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a Central Act in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947. *15 per cent of such amount.*
- (c) In other cases. *20 per cent of such amount.*

Explanation.—For the purposes of clause (a) a company shall be deemed to be a subsidiary of another company if that other company holds more than 50 per cent of the face value of the equity share capital of the first mentioned company.

- (3) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its shareholders with a view to increasing its paid-up capital—

Rates

- (a) Where a company which issues bonus shares or bonus, as the case may be, is a company in which the public are substantially interested within the meaning of Explanation 1 to sub-section (1) of section 23A of the Income-tax Act, 1922 (XI of 1922). *12.5 per cent of such amount.*
- (b) In other cases. *15 per cent of such amount.*

Rates

- (4) On the whole of the amount by which the sum of the free reserves of any company, not being a Banking or an Insurance Company, exceeds the paid-up ordinary share capital of the company as on the last day of the relevant previous year. 10 per cent of such amount.

Explanation.—For the purposes of this sub-paragraph and of clauses (iv) and (v) of sub-paragraph (1) of paragraph A, the expression “free reserves” has the meaning assigned to it in clause (6BB) of section 2 of the Income-tax Act, 1922 (XI of 1922).

B. in the case of every local authority—

On the whole of total income 12.5 per cent of the total income.

C. In the case of every registered firm—

- (1) Where the total income does not exceed Rs. 15,000. *Nil.*
- (2) Where the total income exceeds Rs. 15,000 but does not exceed Rs. 30,000. 5 per cent of the amount exceeding Rs. 15,000.
- (3) Where the total income exceeds Rs. 30,000 but does not exceed Rs. 60,000. Rs. 750 *plus* 10 per cent of the amount exceeding Rs. 30,000.
- (4) Where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000. Rs. 3,750 *plus* 20 per cent of the amount exceeding Rs. 60,000.
- (5) Where the total income exceeds Rs. 1,00,000. Rs. 11,750 *plus* 30 per cent of the amount exceeding Rs. 1,00,000.

Explanation.—The term “registered firm” as used in this paragraph, means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the Income Tax Act, 1922 (XI of 1922).

PART III

(See section 11)

Rates of Refundable Surcharge

- (A) In the case of a company 10 per cent of the tax payable under the Income-tax Act, 1922 (XI of 1922).
- (B) In other cases *Nil.*

MUZAFAR HUSAIN,

Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, FRIDAY, JULY 5, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 5th July, 1968

The following Act of the National Assembly received the assent of the President on the 4th July, 1968, and is hereby published for general information:—

ACT No. XII OF 1968

An Act to provide for participation of workers in the profits of companies

WHEREAS it is expedient to provide for participation of works in the profits of companies and for matters ancillary thereto;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the constitution requires Central legislation in the matter;

It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Companies Profits (Workers Participation) Act, 1968.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Board” in relation to a Fund means a Board of Trustees constituted under section 4 for the management and administration of the Fund;

(739)

Price: Ps. 19

- (b) "company" means a company within the meaning of Companies Act, 1913 (VII of 1913), and includes—
- (i) a body corporate established by or under any law for the time being in force;
 - (ii) any institution, organization or association whether incorporated or not, declared by the Central Government in the official Gazette to be a company for the purpose of this Act;
- (c) "Fund" means a Workers Participation Fund established under section 3;
- (d) "profits" in relation to a company means such of the "net profits" as defined in section 87C of the Companies Act, 1913 (VII of 1913), as are attributable to its business, trade, undertakings or other operations in Pakistan;
- (e) "scheme" means the scheme set out in the Schedule;
- (f) "worker" in relation to a company means an employee of the company whose average monthly emoluments computed in the manner set forth in the scheme do not exceed one thousand rupees per month and who has been in the employment of the company for a period of not less than six months.

3. *Establishment of Fund.*—Every company to which the scheme applies shall—

- (a) establish a Workers Participation Fund in accordance with the scheme within one month of the date on which the scheme becomes applicable to it; and
- (b) pay to the Fund annually at the close of its accounting year a sum equivalent to two and a half per cent of its profits during such year.

4. *Management of the Fund.*—(1) As soon as may be, after the establishment of a Fund under section 3, there shall be constituted a Board of Trustees consisting of the following, namely:—

- (a) two persons elected by the workers entitled to the benefits of the Fund;
- (b) two persons to represent the management of the company of which at least one shall be a person from the Accounts Branch of the company;
- (c) one person to be nominated by the Central Government who shall be the chairman of the Board.

(2) The Board shall manage and administer the Fund in accordance with the provisions of this Act, the scheme and any rules made in this behalf.

(3) The Board shall, in the exercise of its powers and performance of its functions under this Act, be subject to such directions as the Central Government may, from time to time, give.

(4) The Central Government, if it is of opinion that a Board has been persistently failing in the performance of its functions or has generally been acting in a manner not consistent with the interests of the workers, may, after giving the Board an opportunity of showing cause against it, by notification in the official Gazette, direct that—

(a) the Board shall stand superseded for such period as may be specified in the notification, which period may, by a like notification, be extended from time to time by any further period; and

(b) the powers and functions of the Board shall, during the period of supersession, be exercised and performed by an officer or authority specified in the notification.

(5) Upon the supersession of a Board under sub-section (4), the persons holding office as trustees in the Board shall cease to hold office and references in this Act, the scheme and the rules to the Board shall be construed as references to the officer or authority specified in the notification under that sub-section.

(6) Before the expiry of the period of supersession, the Board shall be reconstituted in accordance with the provisions of this Act so as to enable it to take over its functions upon the expiry of such period.

5. *Penalty.*—(1) Where any company fails to comply with the provisions of section 3, the Central Government may, by order in writing, require it to comply with those provisions within such time as may be specified in the order.

(2) If the company in relation to which an order under sub-section (1) has been made, fails to comply therewith within the time specified therein, every director, manager or other officer responsible for the management of the affairs of the company shall, if the Central Government, by order, so directs, pay by way of penalty a sum which may extend to ten thousand rupees and, in the case of a continuing failure, a further sum which may extend to one thousand rupees for every day after the first during which the failure continues.

(3) A penalty imposed by an order under subsection (2) shall, if it is not paid within the time specified in the order, be recoverable as an arrear of land revenue.

(4) The Central Government may, upon an application made in this behalf by any person aggrieved by an order made under sub-section (1) or sub-section (2) within a period of six months from the date of the order, review the order and may upon such review pass such orders as it may think fit.

6. *Power to make rules.*—The Central Government may make rules to carry out the purposes of this Act.

7. *Act to override other laws.*—The provisions of this Act shall have effect notwithstanding anything contained in any other law for the time being in force, or in any contract or the memorandum or articles of association of a company.

THE SCHEDULE

SCHEME

[See section 2(e)]

1. *Scope of the scheme.*—The scheme applies to all companies primarily engaged in industrial undertakings which satisfy any one of the following conditions, and to such other companies as the Central Government may, by notification in the official Gazette, specify in this behalf, namely:—

- (i) The number of workers employed by the company in any shift at any time during a year is 100 or more.
- (ii) The paid-up capital of the company as on the last day of its accounting year is Rs. 20 lakhs or more.
- (iii) The value of the fixed assets of the company (at cost) as on the last day of the accounting year is Rs. 40 lakhs or more.

2. *Investment of Workers' Participation Fund.*—(1) If the amount in the Fund does not exceed 20% of the paid-up capital of the company, then the whole of it, and, if it exceeds such 20%, then so much of it as is equivalent to such 20%, shall be available to the company for its business operations.

(2) The company shall pay to the Fund in respect of the amount in the Fund available to it for its business operations as aforesaid interest at the rate of $2\frac{1}{2}\%$ above the bank rate of 75% of the rate at which dividend is declared on its ordinary shares, whichever is higher. In case there is more than one class of ordinary shares on which different rates of dividend have been declared, then the weighted average of the different rates of dividend shall be taken for the purpose of determining the rate of interest. The interest to the Fund shall accrue on and from the first day of the accounting year next succeeding the year in which the Scheme becomes applicable to the company.

(3) If, at any time after the establishment of the Fund, the company raises any additional capital otherwise than through the issue of bonus or bonus shares or right shares, the Fund shall have the first option to convert the amount available to the company under sub-paragraph (1) into ordinary equity capital up to a ceiling of 20% of the paid-up capital of the company (prior to such conversion) or 50% of the additional capital, whichever is less. The allotment of capital to the Fund shall be out of capital earmarked for issue to the general public.

(4) The right of conversion into equity capital shall not be exercisable in the event of the issue of bonus or bonus shares or right shares.

(5) The shares acquired in the manner stated in sub-paragraph (3) shall participate in future bonus and right issues in the same manner as other shares.

(6) The shares acquired by the Fund shall not carry any voting rights.

(7) The amount in the Fund in excess of 20% of the paid-up capital of the company shall, if the company's management so desires, be made available to it on the same terms on which the amount not so in excess is available to it. In case the company does not require the amount in excess of such 20%, the Board shall forthwith invest it in the purchase of any of the following, namely:—

- (a) Shares or other securities quoted on the Stock Exchange subject to such restrictions as may be imposed by the Central Government.
- (b) National Investment Trust (Unit) Certificates.
- (c) Government securities including Defence and Postal Saving Certificates.
- (d) Any other securities approved for the purpose by the Central Government.

3. *Eligibility to benefits of scheme.*—All workers shall be eligible to the benefits of the scheme and to participate in the Fund from the date of their taking up employment with the company.

4. *Distribution of benefits to workers.*—The share of a worker in the annual allocation to the Fund shall be expressed in units or fractions of units (worked out to two places of decimal) of the face value of Rs. 10 determined in the following manner as on the last day of the accounting year of the company in which the allocation is made to the Fund, namely:—

- (a) The number of units shall be *pro rata* according to his average emoluments determined as in clause (b) subject to a maximum of Rs. 600. Additional units will be added to the share of each worker on account of his voluntary contribution at the rate of $1\frac{1}{2}$ units for each unit of contribution.
- (b) The average monthly emoluments shall be arrived at by dividing the emoluments drawn during the year of account by 12. Cash bonus, if any, shall, however, be deemed to relate to the accounting year in which it is distributed regardless of the period to which it pertains. 'Bonus' not distributed in cash and 'perquisites' not paid in cash shall be excluded in computing emoluments.
- (c) The average monthly emoluments shall be rounded off to the nearest Rs. 10.
- (d) Any worker whose average monthly emoluments exceed Rs. 1,000 at any time shall cease to be entitled to the benefits of the scheme except in so far as these relate to a period when his emoluments were not in excess of Rs. 1,000.

5. *Disbursement of benefits.*—The disbursement of the benefits from the Fund shall be as under:—

- (a) 100% of the annual income of the Fund, including capital gains realized, shall be distributed each year to workers in proportion to their units of entitlement.
- (b) If a worker voluntarily leaves the employment of the company before the expiry of a period of 3 years from the date he becomes entitled to the benefits of the scheme, his share in the Fund shall stand forfeited in favour of the Fund.

- (c) If a worker voluntarily leaves the employment of the company after he has completed 3 years of service, he shall receive the following amounts, namely:—

Period of participation in the Scheme	Entitlement
Three years or more but less than four years.	50% of the net asset value of the units in his name.
Four years or more but less than five years.	75% of the net asset value of the units in his name.
Five years or more.	100% of the net asset value of the units in his name.

- (d) A worker whose services are terminated otherwise than as a result of properly conducted disciplinary proceedings shall be at par with a worker who voluntarily leaves the service of the company.

- (e) The worker who is dismissed from service as a result of properly conducted disciplinary proceeding shall forfeit his share in the Fund.

- (f) A worker who continues in the service of the company shall be eligible to receive the benefits on the same scale as in clause (c) or he may choose to leave his share in the Fund.

- (g) A worker, in the event of his retirement or, his nominated beneficiary, in the event of the worker's death (from whatsoever cause) while in the employment of the company, shall receive 100% of the net asset value of the units standing in the worker's name irrespective of the period of employment.

6. *Definition of the net asset value of the unit.*—To determine the net asset value of a unit, the total net assets of the Fund, namely, market value of the securities, cash and other assets resulting from the investment and re-investment, capital accretion thereto and all incomes of any kind arising therefrom shall be divided by the number of units in the Fund. Net asset value of the entire Fund shall be computed once every year and each worker's unit entitlement determined at the same time. Additional units will be given to the workers according to the amount they voluntarily contribute to the Fund.

7. *Employees' own contribution.*—A worker may voluntarily choose to contribute a part of his wages, bonus, dividend or interest to the Fund. The dividend or interest will be automatically credited to the Fund unless he opts for receiving the same in cash. At any time he chooses to leave the employment of the company or on the expiry of 3 years, he may, at his option, receive the net asset value of the units representing his contribution. Interest at 7½% shall be payable on his contribution even when there is no allocation to the Fund by the company because it has suffered a loss. The provisions of paragraph 5 shall not, in so far as they relate to forfeiture, apply to a workers contribution under this paragraph.

8. *Fiscal concessions to the Companies.*—All companies to whom the scheme applies shall be allowed the allocation made to the scheme as a deduction to arrive at the taxable income.

9. *Tax treatment of the income of the fund.*—The income of the Fund including capital gains shall be exempt from income-tax.

10. *Tax treatment of the income to the workers.*—All sums paid out by the Fund shall be exempt from income-tax in the hands of the workers.

11. *Working of the Board of Trustees.*—The office of the Board of Trustees shall be located at the factory premises but if there is more than one factory run by the company, then at the registered head-office of the company. All expenses of the Board, including the cost of travel of trustees for meetings of the Board, shall be borne by the company. The cost of maintaining accounts shall also be borne by the company.

12. *Audit of the Fund accounts.*—The Fund accounts shall be audited annually at the company's expense in the same manner as the accounts of the company are audited.

Provided that the Central Government may, at its own cost, appoint independent accountants for a special audit of the accounts of the Fund.

13. *Scheme's benefits to be in addition to other benefits.*—The benefits to a worker under this scheme shall be in addition to, and not in derogation or substitution of, any other benefits to which the worker may be entitled under any other law, contract, terms and conditions of employment or otherwise.

MUZAFAR HUSAIN,
Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

DACCA, SATURDAY, DECEMBER 14, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 14th December, 1968

The following Act of the National Assembly, received the assent of the President on the 12th December, 1968, and is hereby published for general information:—

ACT No. XIII OF 1968

An Act to amend the Pakistan Atomic Energy Commission Ordinance, 1965

WHEREAS it is expedient to amend the Pakistan Atomic Energy Commission Ordinance, 1965 (XVII of 1965), for the purposes hereinafter appearing:

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Pakistan Atomic Energy Commission (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 8, Ordinance XVII of 1965.*—In the Pakistan Atomic Energy Commission Ordinance, 1965 (XVII of 1965), in section 8,—

(1) in sub-section (1), for clauses (a) and (b) the following shall be substituted, namely:—

“(a) the Minister incharge of the Scientific and Technological Research Division of the Government of Pakistan, who shall be the Chairman of the Council, *ex-officio*;

(b) the members of the Commission, *ex-officio*;

(bb) the Secretary to the Government of Pakistan in the Scientific and Technological Research Division, *ex-officio*.”;

(65)

Price: Ps. 6

(2) in sub-section (2),—

(a) for the words and comma “the Chairman or a member of the Commission, shall” the words, commas, brackets and figure “an *ex-officio* member, shall, subject to the provisions of sub-section (5)” shall be substituted; and

(b) in the proviso, for the words “is a member” the words “is nominated to be a member” shall be substituted; and

(3) in sub-section (7), for the words “the Chairman” the words “its Chairman” shall be substituted.

MUZAFAR HUSAIN,

Secretary.

CORRIGENDA XIV

[to the Antiquities Act, 1968 ~~(XV~~ of 1968)].

Section 2: In clause (g), sub-clause (6), in line 3, *for* "is matter" *read* "is a matter".

Section 9: In the section-heading, *for* "of sale" *read* "of a sale".

„ „ In sub-section (1), in line 4, *for* "Government" *read* "Government,".

Section 11: In the section-heading, *for* "declartion" *read* "declaration".

Section 20: In sub-section (1), in line 5, *for* "less" *read* "loss".

Section 31: In sub-section (1), in the second line, *for* "purpose" *read* "purposes".

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

DACCA, SATURDAY, DECEMBER 14, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 14th December, 1968

The following Act of the National Assembly, received the assent of the President on the 12th December, 1968, and is hereby published for general information:—

ACT No. XIV OF 1968

An Act to consolidate and amend the law relating to the preservation and protection of antiquities

WHEREAS it is expedient to consolidate and amend the law relating to the preservation and protection of antiquities;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Antiquities Act, 1968.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Advisory Committee” means the Advisory Committee constituted under section 3;

(b) “ancient” means belonging or relating to any period prior to May, 1857;

(c) “antiquity” means—

(i) any ancient product of human activity, movable or immovable, illustrative of art, architecture, craft, custom, literature, morals, politics, religion, warfare, science or of any aspect of civilization or culture,

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- (ii) any ancient object or site of historical, ethnographical, anthropological, military or scientific interest, and
- (iii) any other ancient object or class of such objects declared by the Central Government, by notification in the official Gazette, to be an antiquity for the purposes of this Act :
- (d) "dealer" means a person engaged in the business of buying and selling antiquities ; and "deal in antiquities" means to carry on such business ;
- (e) "Director" means the Director of Archaeology, Government of Pakistan, and includes an officer authorised by him to exercise or perform all or any of the powers or functions of the Director under this Act ;
- (f) "export" means taking out of Pakistan by land, sea or air :
- (g) "immovable antiquity" means an antiquity of any of the following descriptions, namely :—
 - (i) any archaeological deposits on land or under water,
 - (ii) any archaeological mound, tumulus, burial place or place of interment, or any ancient garden, structure, building, erection or other work of historical, archaeological, military or Scientific interest,
 - (iii) any rock, cave or other natural object of historical, archaeological, artistic or scientific interest or containing sculpture, engraving, inscription or painting of such interest,
 and includes—
 - (1) any gate, door, window, panelling dados, ceiling, inscription, wall-painting, wood work, iron work or sculpture or other thing which is attached or fastened to an immovable antiquity ;
 - (2) the remains of an immovable antiquity ;
 - (3) the site of an immovable antiquity ;
 - (4) such portions of land or water adjoining the site of an immovable antiquity as are reasonably required for fencing or covering or otherwise preserving such antiquity ;
 - (5) the reasonable means of access to, and convenient inspection of, an immovable antiquity ; and
 - (6) any urban site, street, group of buildings or public square of special value which the Central Government, being of the opinion that its preservation is matter of public interest by reason of its arrangement, architecture or materials of construction, by notification in the official Gazette, declares to be an immovable antiquity for the purposes of this Act :
- (h) "owner" includes—
 - (i) any person legally competent to act on behalf of the owner when by reason of infancy or other disability the owner is unable to act ;
 - (ii) a joint owner invested with powers of management on behalf of himself and other joint owners and the successor in interest of such owner ; and
 - (iii) any manager or trustee exercising the powers of management and the successor in office of such manager or trustee ;
- (i) "protected antiquity" means an antiquity which is declared under section 10 to be a protected antiquity.

3. *Advisory Committee.*—For the purposes of this Act, the Central Government shall constitute an Advisory Committee consisting of the following members, namely:—

- (a) the Director, who shall also be its Chairman ;
- (b) two members of the National Assembly of Pakistan, one being from each Province ; and
- (c) three other persons having special knowledge of antiquities.

4. *Dispute as to whether any product, etc., is an antiquity.*—If any question arises whether any product, object or site is an antiquity within the meaning of this Act, it shall be referred to the Central Government which shall, after consultation with the Advisory Committee, decide the same ; and the decision of the Central Government shall be final.

5. *Custody, preservation, etc., of ownerless antiquity.*—Where the Director receives any information or otherwise has the knowledge of the discovery or existence of an antiquity of which there is no owner, he shall, after satisfying himself as to the correctness of the information or knowledge, take such steps as he may consider necessary for the custody, preservation and protection of the antiquity.

6. *Power of entry, inspection, etc.*—(1) The Director may, after giving reasonable notice, enter into, inspect and examine any premises, place or area which or the sub-soil of which he may have reason to believe to be or to contain an antiquity and may cause any site, building, object, or any antiquity or remains of any antiquity in such premises, place or area to be photographed, copied or reproduced by any process suitable for the purpose.

(2) The owner or occupier of the premises, place or area shall afford all reasonable opportunity and assistance to the Director for the purposes of sub-section (1).

(3) No photograph, copy or reproduction taken or made under or for the purposes of sub-section (1) shall be sold or offered for sale except by or with the consent of the owner of the object of which the photograph, copy or reproduction has been taken or made.

(4) Where substantial damage is caused to any property as a result of the inspection under sub-section (1), the Director shall pay to the owner thereof reasonable compensation for the damage.

7. *Acquisition of land containing antiquities.*—If the Central Government has reasonable grounds to believe that any land contains any antiquity, it may direct the Provincial Government to acquire such land or any part thereof and the Provincial Government shall thereupon acquire such land or part under the Land Acquisition Act, 1894 (I of 1894), as for a public purpose.

8. *Purchase, taking lease, etc., of antiquity.*—(1) The Director may, with the previous sanction of the Central Government, purchase, or take lease or accept a gift or bequest of, any antiquity.

(2) The Director may receive voluntary contributions and donations for the acquisition, preservation or restoration of antiquities and may make suit-

able arrangements for the management and application of the fund created by such contributions and donations:

Provided that when a contribution or donation has been made for any specified purpose, it shall not be applied to any purpose other than that for which it has been made.

9. *Right of pre-emption in case of sale of antiquity.*—(1) Where the Director receives any information or otherwise has the knowledge that any antiquity or any immovable property containing an antiquity is offered for sale or is about to be sold, he may, with the approval of the Central Government exercise the right of pre-emption with respect to such antiquity or property and, if he intends to exercise the right, shall give to the person competent to sell a notice in writing accordingly.

(2) If the Director does not exercise with respect to any antiquity or property the right of pre-emption within a period of three months from the date of notice given under sub-section (1), the antiquity or property may be sold to any person after the expiry of the said period and a notice of such sale shall be given to the Director.

(3) Save as provided in sub-section (2), no antiquity or property in respect of which a notice under sub-section (1) has been given shall be sold to any person.

(4) All sales in contravention of sub-section (3) shall be void and the antiquity or property so sold shall be forfeited to the Central Government.

10. *Declaration of protected antiquities.*—(1) The Central Government may, by notification in the official Gazette, declare any antiquity to be a protected antiquity for the purposes of this Act.

(2) A copy of a notification under sub-section (1) shall be served on the owner of the antiquity and, in the case of an immovable antiquity, shall also be fixed up in a conspicuous place of or near the antiquity.

(3) A notification under sub-section (1) shall, unless it is cancelled by the Central Government, be conclusive evidence of the fact that the antiquity to which it relates is a protected antiquity for the purposes of this Act.

(4) Ancient monuments declared to be protected monuments under the Ancient Monuments Preservation Act, 1904 (VII of 1904), shall be deemed to be protected antiquities for the purposes of this Act.

11. *Representation against declaration of protected antiquities.*—(1) The owner of an antiquity to which a notification under section 10 relates, or any person having any right or interest in the antiquity, may, within three months of the service of a copy of the notification, make a representation in writing to the Central Government against the notification.

(2) Upon the receipt of a representation under sub-section (1) against a notification, the Central Government, after giving the person making it an opportunity of being heard and after consultation with the Advisory Committee, may, if it is satisfied that there are good and sufficient reasons for objection to the notification, cancel it.

12. *The guardianship of antiquity by agreement.*—(1) The owner of any immovable antiquity or of any protected antiquity may, by an agreement in writing, constitute the Director the guardian of such antiquity and the Director may, with the previous sanction of the Central Government, accept such guardianship.

(2) Where the Director has accepted the guardianship of an antiquity in pursuance of an agreement under sub-section (1), the owner shall, except as expressly provided in this Act and in the agreement, have the same right, title and interest in and to the antiquity as if the Director had not been constituted the guardian thereof.

(3) An agreement under this section in relation to an antiquity may provide for all or any of the following matters, namely:—

- (a) the maintenance of the antiquity ;
- (b) the custody of the antiquity and the duties of any person who may be employed to watch it ;
- (c) the restrictions upon the right of the owner to alienate, destroy, remove, alter or deface the antiquity or to build on or near the site of the antiquity ;
- (d) the facilities of access to be allowed to the public ;
- (e) the facilities to be allowed to persons deputed by the owner or the Director for inspection and maintenance of the antiquity ;
- (f) the expenses to be incurred in connection with the preservation of the antiquity and payment of such expenses if incurred by the owner ;
- (g) compensation to be paid for any loss sustained by the owner or occupier or any other person as a result of the enforcement or observance of the agreement ; and
- (h) any other matter connected with the custody, management and preservation of the antiquity.

(4) The terms of an agreement under this section may be altered from time to time with the sanction of the Central Government and with the consent of the owner.

(5) An agreement under this section in relation to an antiquity may be terminated upon six months' notice in writing given by the Director, with the previous sanction of the Central Government, to the owner or by the owner to the Director.

13. *Purchasers at certain sales and persons claiming through owner bound by agreement entered into by owner.*—Notwithstanding anything contained in any other law for the time being in force, every person who, at a sale for the recovery of arrears of land-revenue or any other public demand, purchases any land or property, or any right or interest in land or property, which contains, or in which is situated an antiquity in respect of which an agreement under section 12 subsists, and every person claiming any title to any antiquity from, through or under an owner who entered into such agreement, shall be bound by such agreement.

14. *Custody, etc., of antiquity of which owner not traceable.*—Where the owner of an antiquity is not traceable, the Director may, with the approval of the Central Government and until such time as the owner is traced, take necessary measures for the custody, preservation and protection of the antiquity.

15. *Application of endowment for maintenance and preservation of antiquity.*—(1) Where any endowment has been created for the maintenance and preservation of any protected antiquity, or for that purpose among others, and

the owner or other person competent in this behalf fails in the proper application of such endowment and, when proposed to him by the Director, refuses or fails to enter into an agreement under section 12, the Director may, for the proper application of such endowment or part thereof, institute a suit in the Court of the District Judge, or, where the estimated cost of maintaining and preserving the antiquity does not exceed one thousand rupees, make an application to the District Judge.

(2) On the hearing of an application under sub-section (1), the District Judge may summon and examine the owner and any person whose evidence appears to him necessary, and may pass an order for the proper application of the endowment or of any part thereof, and any such order may be executed as if it were the decree of a Civil Court.

16. *Compulsory acquisition of protected immovable antiquity.*—(1) If the Central Government apprehends that a protected immovable antiquity is in danger of being destroyed, injured or allowed to fall into decay, it may, after consultation with the Advisory Committee, direct the Provincial Government to acquire such antiquity or any part thereof and the Provincial Government shall thereupon acquire such antiquity or part under the Land Acquisition Act, 1894 (I of 1894), as for a public purpose.

(2) The power of compulsory acquisition under sub-section (1) shall not be exercised in the case of—

- (a) any antiquity which or any part of which is periodically used for religious observances ; or
- (b) any antiquity which is the subject of a subsisting agreement under section 12 ; or
- (c) any other antiquity unless the owner or other person competent in this behalf has, when proposed to him by the Director, failed to enter into an agreement under section 12 within such period, not being less than six months, as the Director may fix.

17. *Protection of place of worship from misuse, etc.*—(1) A place of worship or shrine, being an antiquity maintained by the Central Government, shall not be used for any purpose inconsistent with its character.

(2) A place of worship or shrine in respect of which the Director has accepted guardianship in pursuance of an agreement under section 12 shall, unless the agreement otherwise provides, be maintained by the person or body in whom it is vested or, if there is no such person or body, by the Central Government.

(3) Where any antiquity in respect of which the Central Government has acquired any right under this Act or the Director has accepted guardianship is periodically used for religious worship or observances by any community, the Director shall provide for the protection of such antiquity from pollution or desecration—

- (a) by prohibiting the entry therein, except in accordance with the conditions prescribed with the concurrence of the person in charge of the antiquity, of any person not entitled so to enter by the religious usages of the community by which the antiquity is used ; and
- (b) by taking with the concurrence of the person in charge of the antiquity such other action as he may think necessary for the purpose.

(4) Whoever contravenes the provisions of sub-section (3) shall be punishable with imprisonment for a term which may extend to three months, or with fine, or with both.

18. *Restriction on use of protected immovable antiquity.*—A protected immovable antiquity in respect of which the Director has accepted guardianship in pursuance of an agreement under section 12 or the Central Government has acquired any right under this Act, shall not, except as otherwise provided in such agreement or in this Act, be used for any purpose other than that directly related to its administration or preservation.

19. *Prohibition of destruction, damage, etc., of antiquities.*—(1) Subject to the provisions of this Act or of any agreement under section 12, no person shall, except for carrying out the purposes of this Act, destroy, break, damage, alter, injure, deface or mutilate, or scribble, write or engrave any inscription or sign on, any antiquity in respect of which the Director has accepted guardianship or the Central Government has acquired any right.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

(3) The court trying an offence under sub-section (2) may direct that the whole or any part of the fine recovered shall be applied in defraying the expenses of restoring the antiquity to the condition in which it was before the commission of the offence.

20. *Penalty for counterfeiting etc., of antiquity.*—(1) Whoever counterfeits, or commits forgery in respect of, any antiquity with intent to commit fraud or knowing it to be likely that fraud will thereby be committed, or causes anything to appear like, or to be believed to be, an antiquity with intent to cause wrongful gain to one person or wrongful loss to another person, shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

(2) The court trying an offence under sub-section (1) may direct that anything the making or forging of which has constituted such offence shall be forfeited to the Central Government.

21. *Dealing in antiquities.*—(1) No person shall deal in antiquities except under and in accordance with a licence granted by the Director.

(2) Every dealer shall maintain a register in such manner and form as the Director may prescribe from time to time.

(3) A licence granted under sub-section (1) may be cancelled by the Director for the breach of any condition of the licence.

(4) The Director may, with a view to securing compliance with the provisions of this section,—

(a) require any person dealing in antiquities to give such information in his possession with respect to any business carried on by him as the Director may demand;

(b) inspect or cause to be inspected any book, register or other document belonging to or under the control of any person dealing in antiquities; and

- (c) enter and search, or authorise any officer subordinate to him to enter and search, any premises and seize, or authorise any such officer to seize, any antiquity in respect of which he has reason to believe that a breach of any condition of the licence has been committed.

22. *Export of antiquities.*—(1) No person shall export any antiquity except under a licence to be granted by the Director—

- (a) for the temporary export of antiquities for the purpose of exhibition, examination or treatment for preservation ; or
- (b) in accordance with agreement with foreign licensees for archaeological exploration and excavations within the term of their licences ; or
- (c) for the export of antiquities which are not of a unique nature in exchange for antiquities of any foreign country.

(2) All antiquities the export of which is prohibited under sub-section (1) shall be deemed to be goods of which the export has been prohibited under section 19 of the Sea Customs Act, 1878 (VIII of 1878), and all the provisions of that Act shall have effect accordingly, except that the antiquity in respect of which the provisions of that Act have been contravened shall be confiscated where confiscation is authorised under that Act.

23. *Prohibition of movement of antiquity.*—(1) No person shall transport an antiquity from one place in Pakistan to another with the object of exporting it in contravention of section 22.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to three months, or with fine, or with both.

(3) The court trying an offence under sub-section (2) may direct that any antiquity in respect of which the offence has been committed shall be forfeited to the Central Government.

24. *Regulation of mining and quarrying.*—(1) If the Central Government is of the opinion that for the purpose of protecting or preserving any immovable antiquity it is necessary so to do, it may, by notification in the official Gazette, prohibit or restrict, within such area as may be specified therein, mining, quarrying, excavating, blasting and other operations of a like nature, or the movement of heavy vehicles, except under and in accordance with the terms of a licence granted and rules, if any, made in this behalf.

(2) Any owner or occupier of land who sustains any loss by reason of any prohibition or restriction by a notification under sub-section (1) shall be paid reasonable compensation for such loss.

(3) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

25. *Prohibition of archaeological excavation without licence.*—(1) No person shall make on any land any excavation for archaeological purposes except under and in accordance with a licence granted by the Director.

(2) A licence under sub-section (1) in respect of any land shall not be granted to any person other than the owner of the land except in accordance with the terms of an agreement with the owner, and any such agreement may provide for—

- (a) the restriction of the owner's rights in respect of the use and occupation of such land ;
- (b) the compensation or any other consideration to be paid to the owner ;
and
- (c) any other matter connected with the use of the land for the purpose of such excavation.

(3) A licence under sub-section (1) shall not be refused to an owner if he undertakes to carry on the excavation in such manner that it will not result in the loss of archaeological or historical material which in the national interest should be preserved.

(4) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

(5) The court trying an offence under sub-section (4) may direct that any object found in the course of an excavation constituting such offence shall be forfeited to the Central Government.

26. *Prohibition of making copies of protected antiquities without licence.*—No person shall, for any commercial purpose, make a cinematograph film of any protected antiquity or any part thereof except under and in accordance with a licence granted by the Director.

27. *Right of access to protected immovable antiquities.*—Subject to the provisions of this Act and the rules made thereunder, the public shall have a right of access to any immovable protected antiquity maintained by the Central Government under this Act.

28. *Jurisdiction to try offences.*—No court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made by an officer generally or specially empowered in this behalf by the Central Government and no court inferior to that of a Sessions Judge shall try any such offence.

29. *Confiscated antiquities to be made over to Director.*—Any antiquity which is confiscated or forfeited under this Act shall be made over to the Director for custody, preservation and protection.

30. *Indemnity.*—No suit, prosecution or other legal proceeding shall lie against Government or any person for anything which is in good faith done or intended to be done under this Act.

31. *Power to make rules.*—(1) The Central Government may, after previous publication, make rules for carrying out the purpose of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the form and the conditions of any licence granted under this Act ;
- (b) regulation of admission of public to any immovable protected antiquity ;
- (c) the levy of fees for the grant of any licence under this Act and for admission of the public to an immovable protected antiquity ; and
- (d) such other matters as are or may be required for carrying into effect the provisions of this Act.

(3) The rules made under this section may provide that the contravention of any of the provisions thereof or of any condition of a licence granted under this Act shall be punishable with fine which may extend to five hundred rupees.

32. *Repeal.*—The Ancient Monuments Preservation Act, 1904 (VII of 1904), and the Antiquities (Export Control) Act, 1947 (XXXI of 1947), are hereby repealed.

MUZAFAR HUSAIN,
Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

DACCA, SATURDAY, DECEMBER 28, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 28th December, 1968.

The following Act of the National Assembly, received the assent of the President on the 23rd December, 1968, and is hereby published for general information:—

ACT No. XV OF 1968

An Act further to amend the Banking Companies Ordinance, 1962

WHEREAS it is expedient further to amend the Banking Companies Ordinance, 1962 (LVII of 1962), for the purpose hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Banking Companies (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 83, Ordinance LVII of 1962.*—In the Banking Companies Ordinance, 1962 (LVII of 1962), in section 83, after sub-section (5), the following new sub-section shall be added, namely:—

“(6) Without prejudice to the provisions of sub-section (5), a banking company which makes default in complying with the requirement of sub-section (1) of section 29 shall, in respect of every day of default, pay to the State Bank on demand a penalty of a sum not exceeding such percentage as is five per cent above the bank rate,—

- (a) if no amount is maintained, of the minimum amount required to be maintained under that sub-section, and
- (b) if any amount below such minimum is maintained, of the amount by which the amount maintained falls short of the required minimum.”

MUZAFAR HUSAIN,

Secretary.

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DACCA, SATURDAY, DECEMBER 28, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 28th December, 1968

The following Act of the National Assembly, received the assent of the President on the 23rd December, 1968, and is hereby published for general information:—

ACT No. XVI OF 1968

An Act further to amend the Capital Development Authority Ordinance, 1960

WHEREAS it is expedient further to amend the Capital Development Authority Ordinance, 1960 (XXIII of 1960), for the purpose hereinafter appearing:

AND WHEREAS clause (4) of Article 131 of the Constitution provides that the Central legislature shall have power to make laws for the Islamabad Capital Territory with respect to any matter not enumerated in the Third Schedule to the Constitution:

It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Capital Development Authority (Amendment) Act, 1968.

(2) It extends to the Islamabad Capital Territory.

(3) It shall come into force at once.

2. *Insertion of section 49F, Ordinance XXIII of 1960.*—In the said Ordinance, after section 49E, the following new section shall be inserted, namely:—

“49F. *Admissibility of document or entry as evidence.*—A copy of any receipt, application, plan, notice, order or other document or of any entry in a register, in the possession of the Authority shall, if duly certified by the legal keeper thereof or other person authorised by the Authority in this behalf, be admissible in evidence of the existence of the document or entry, and shall be admitted as evidence of the matters and transactions therein recorded in every case where, and to the same extent to which, the original document or entry would, if produced, have been admissible to prove such matters.”.

MUZAFAR HUSAIN,

Secretary.

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DACCA, SATURDAY, DECEMBER 28, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 28th December, 1968

The following Act of the National Assembly, received the assent of the President on the 23rd December, 1968, and is hereby published for general information :—

ACT NO. XVII OF 1968

An Act further to amend the Merchant Shipping Act, 1923

WHEREAS Pakistan has accepted the International Convention on Load Lines signed in London on the fifth day of April, 1966 ;

AND WHEREAS it is necessary further to amend the Merchant Shipping Act, 1923 (XXI of 1923), for giving effect to the said Convention ;

It is hereby enacted as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Merchant Shipping (Amendment) Act, 1968.

(2) It shall come into force at once.

2. *Amendment of section 213A.* Act XXI of 1923.—In the Merchant Shipping Act, 1923 (XXI of 1923), hereinafter referred to as the said Act, in section 213A,—

- (1) in clause (a), for the words and figure “International Convention respecting Load Lines signed in London on the fifth day of July, 1930” the words, comma and figure “International Convention on Load Lines signed in London on the fifth of April, 1966” shall be substituted ; and

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(2) in clause (d), in sub-clause (ii),—

(a) for the words and figure “has been applied under the provision of Article 21 thereof” the word “extends” shall be substituted; and

(b) for the words “apply under the provisions of that Article” the word “extend” shall be substituted.

3. *Amendment of section 213B, Act XXI of 1923.*—In the said Act, in section 213B, sub-section (2) shall be omitted.

4. *Omission of section 217, Act XXI of 1923.*—In the said Act, section 217 shall be omitted.

5. *Amendment of section 218, Act XXI of 1923.*—In the said Act, in section 218,—

(1) in sub-section (1) for the words “this Part relating to load lines” the following shall be substituted, namely :—

“sections 218 to 224M inclusive, hereinafter referred to as ‘the provisions of this Part relating to load lines’,” and

(2) in sub-section (2),—

(a) after the words “on such conditions”, the words and figure “not inconsistent with the rules made under section 219” shall be inserted;

(b) in clause (iv),—

(i) for the figures “150” the figure “80” shall be substituted; and

(ii) for the words and full-stop “and do not carry cargo.” the words and semi-colon “whether carrying cargo or not;” shall be substituted;

(c) after clause (iv) amended as aforesaid, the following new clauses shall be inserted, namely :—

“(v) any Pakistan steamship of less than 150 tons gross tonnage the keel of which was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, or any Pakistan steamship less than 79 feet (24 metres) in length the keel of which was laid after such commencement;

(vi) any Pakistan steamship other than a steamship referred to in clause (v) which normally plies between ports within the same Province but which is, in exceptional circumstances, required to undertake a single voyage between a port in one Province and a port in the other Province or between a port in Pakistan and a port outside Pakistan; and

(vii) any Pakistan steamship of not less than 150 tons gross tonnage the keel of which was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, or any Pakistan steamship not less than 79 feet (24 metres)

in length the keel of which was laid after such commencement, if in the opinion of the Central Government that steamship embodies features of a novel kind such that, if such steamship had to comply with all the requirements of this Part relating to load lines and the rules made under section 219, the development of those features and their incorporation in steamships might be seriously impeded."

6. *Substitution of section 219, Act XXI of 1923.*—In the said Act, for section 219 the following shall be substituted, namely:—

"219. *Power to make rules as to load lines.*—(1) The Central Government may, by notification in the official Gazette, make rules, hereinafter referred to as "the Load-Line rules", to carry out the purposes of the provisions of this Part relating to load lines.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) survey and periodical inspection of ships;
- (b) determination of free-board deck in relation to any ship and marking on each side of the ship to indicate the position of that deck by a mark, hereinafter referred to as a "deck line";
- (c) determination in relation to a ship, by reference to her deck line and freeboards, of the position in which each side of the ship is to be marked with lines, hereinafter referred to as "load lines", to indicate the maximum depths to which the ship may be loaded in various circumstances;
- (d) conditions, hereinafter referred to as the "Conditions of assignment", on which load lines may be assigned;
- (e) requirements, relevant to the assignment of freeboards, in respect of hulls, superstructures, fittings and appliances;
- (f) particulars to be recorded in relation to matters referred to in clauses (d) and (e) and the manner in which they shall be recorded;
- (g) the circumstances in which a ship, during the continuance of the assignment of freeboards assigned to her, if any, shall be deemed, for the purposes of the provisions of this Part relating to load lines, to comply with the conditions of assignment;
- (h) the forms in which an international load-line certificate, a Pakistan load-line certificate, an international load-line exemption certificate and a Pakistan load-line exemption certificate shall be issued;
- (i) the period during which an exemption certificate shall remain in force;
- (j) the extension and termination of the period for which an exemption certificate was issued;

- (k) the manner in which endorsements relating to periodical inspection of a ship or to an extension of the period for which an exemption certificate was issued shall be made on the certificate; and
- (l) the fees payable for the issue or extension of a certificate referred to in clause (h) and the rates according to which the fees payable in respect of the surveys and periodical inspection shall be calculated".

7. *Amendment of section 220, Act XXI of 1923.*—In the said Act, in section 220, for sub-sections (1) and (2) the following shall be substituted, namely :—

"(1) No Pakistan ship, being a ship the keel of which was laid after the commencement of the Merchant Shipping (Amendment) Act, 1968, and not being exempt from the provisions of this Part relating to load lines, shall proceed to sea unless—

(i) she has been surveyed in accordance with the Load-line rules;

(ii) she complies with the conditions of assignment; and

(iii) she is marked with a deck line and with load lines in accordance with the Load-line rules.

(2) No Pakistan ship, being a ship of which the keel was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, and not being exempt from the provisions of this Part relating to load lines, shall proceed to sea unless—

(i) she has been surveyed in accordance with the Load-line rules;

(ii) she complies with the conditions of assignment or with such lesser related requirements as were applicable to her immediately before such commencement; and

(iii) she is marked with a deck line and with load lines in accordance with the Load-line rules or the deck line and load lines have been marked in the position required by the rules in force immediately before such commencement".

8. *Amendment of section 224, Act XXI of 1923.*—In the said Act, in section 224,—

(1) in sub-section (1),—

(a) for clause (i) the following shall be substituted, namely :—

"(i) in the case of a ship of not less than 150 tons gross tonnage the keel of which was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, and in the case of a ship not less than 79 feet (24 metres) in length the keel of which was laid after such commencement, a certificate to be called "an international load-line certificate; and", and

- (b) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that no certificate under this sub-section shall be issued in respect of a ship before the expiry of the similar certificate last issued”, and

- (2) for sub-section (4) the following shall be substituted, namely:—

“(4) Where in respect of a ship a certificate issued in pursuance of this section and for the time being in force is produced—

(a) the ship shall be deemed to have been surveyed in accordance with the Load-line rules; and

(b) if lines are marked on the ship corresponding in number and description to the deck line and load lines as required by the Load-line rules and the position of those lines so marked corresponds with the position of the deck line and load lines specified in the certificate, the ship shall be deemed to be marked as required by those rules.”

9. *Amendment of section 224A, Act XXI of 1923.*—In the said Act, in section 224A,—

- (1) in the marginal heading, the comma and word “, renewal” shall be omitted;

- (2) in sub-section (1), for the word “renewed” the word “extended” shall be substituted;

- (3) in sub-section (2),—

(i) for the words “renewed from time to time” the word “extended” shall be substituted;

(ii) for the words “years on any occasion” the word “months” shall be substituted;

(iii) for the word “renewing” the word “extending” shall be substituted; and

- (iv) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that no certificate in respect of a ship shall be extended if there have been such alterations in the structure, equipment, arrangements, materials or scantlings as affect the freeboard originally assigned to the ship.”;

- (4) after sub-section (2) amended as aforesaid the following new sub-section shall be inserted, namely:—

“(2A) An extension of a certificate under sub-section (2) shall be endorsed on the certificate in the manner prescribed by the Load-line rules.”;

(5) for sub-section (4) the following shall be substituted, namely:—

“(4) The owner of a ship in respect of which any such certificate has been issued shall, so long as the certificate remains in force, cause the ship to be periodically inspected in such manner and at such intervals as may be prescribed by the Load-line rules; and, if the ship is not caused to be so inspected, the Central Government shall cancel the certificate.”; and

(6) in sub-section (5), for the words “one hundred” the words “five hundred” shall be substituted.

10. *Insertion of new sections 224AA and 224AB, Act XXI of 1923.*—In the said Act, after section 224A amended as aforesaid, the following new sections shall be inserted, namely:—

“224AA. *Issue of exemption certificates.*—(1) Where the Central Government exempts a Pakistan ship under sub-section (2) of section 218, there shall be issued to the owner of the ship, on payment of the prescribed fee,—

(i) in the case of a ship referred to in clause (vi) or clause (vii) of that sub-section, an exemption certificate to be called “an international load-line exemption certificate”, and

(ii) in the case of any other ship, an exemption certificate to be called “a Pakistan load line exemption certificate”.

(2) An exemption certificate under sub-section (1) shall be issued by the Central Government or an officer authorized by it in this behalf in such form and manner as may be prescribed.

224AB. *Duration and cancellation of exemption certificate.*—(1) An exemption certificate issued under section 224AA, shall remain in force for such period as may be prescribed.

(2) The owner of a ship in respect of which any such exemption certificate is issued shall so long as the certificate remains in force, cause the ship to be periodically inspected in such manner and at such intervals as may be prescribed.

(3) The Central Government shall cancel any such exemption certificate if the ship in respect of which it was issued is not caused to be inspected as required by sub-section (2) or if any of the conditions on which the exemption was granted under sub-section (2) of section 218 has been violated or if the exemption has ceased to be in force.

(4) Where any such exemption certificate in respect of a ship has ceased to be in force or been cancelled, the exemption granted under sub-section (2) of section 218 shall be deemed to have been withdrawn and the owner or master shall deliver up the certificate to the Central Government; and the ship may be detained until the certificate is so delivered up.

(5) The owner or master of a ship, if he fails without reasonable cause to deliver up the exemption certificate as required by sub-section (4), shall be punishable with fine which may extend to five hundred rupees.”

11. *Amendment of section 224 B, Act XXI of 1923.*—In the said Act, in section 224B, in sub-section (1), after the figure “224” at the end, the following shall be inserted, namely:—

“Or a load-line exemption certificate issued under section 224AA”.

12. *Amendment of section 224 F, Act XXI of 1923.*—In the said Act, in section 224F, in sub-section (1), for the words, figure and commas “being a ship of 150 tons gross tonnage or upwards carrying cargo or passengers and belonging to a country to which the Load Line Convention, applies,” the following shall be substituted, namely:—

“carrying cargo or passengers and belonging to a country to which the Load Line Convention applies, being a ship of 150 tons gross tonnage or upwards the keel of which was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, or a ship not less than 79 feet (24 metres) in length the keel of which was laid after such commencement.”.

13. *Amendment of section 224G, Act XXI of 1923.*—In the said Act, in section 224G,—

- (1) for the words, figure and commas “being a ship of 150 tons gross tonnage or upwards carrying cargo or passengers, and belonging to a country to which the Load Line Convention, applies” the following shall be substituted, namely:—

“carrying cargo or passengers and belonging to a country to which the Load Line Convention applies, being a ship of 150 tons gross tonnage or upwards the keel of which was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, or a ship not less than 79 feet (24 metres) in length the keel of which was laid after such commencement”.

- (2) in clause (i), after the word “certificate” at the end, the words “or a valid international load-line exemption certificate” shall be added, and

- (3) for clause (ii) the following shall be substituted, namely:

“(ii) in a case where port clearance is demanded in respect of any other voyage, a valid international load-line certificate or international load-line exemption certificate or a valid Pakistan load-line certificate or Pakistan load-line exemption certificate.”

14. *Amendment of section 224H, Act XXI of 1923.*—In the said Act, in section 224 H, in clause (i), after the word “certificate”, the commas and words, “, or a valid international load line exemption certificate,” shall be inserted.

15. *Amendment of section 224I, Act XXI of 1923.*—In the said Act in section 224 I, in clause (i), for the words, figure and commas “no ship of 150 tons gross tonnage or upwards cargo or passengers and belonging to a country

to which the Load-Line Convention, applies," the following shall be substituted, namely:—

"no ship carrying cargo or passengers and belonging to a country to which the Load-Line Convention applies, being a ship of 150 tons gross tonnage or upwards the keel of which was laid before the commencement of the Merchant Shipping (Amendment) Act, 1968, or a ship not less than 79 feet (24 metres) in length the keel of which was laid after such commencement,".

16. *Savings*.—(1) Without prejudice to section 24 of the General Clauses Act, 1897 (X of 1897), any rules relating to load lines made under Part V of the said Act shall have effect as if they had been made under the Part as amended by this Act.

(2) Any load-line certificate in force immediately before the commencement of this Act shall continue in force until the date shown on the certificate subject, however, to the cancellation of the certificate under the said Act; and the provision of the said Act as amended by this Act shall have effect accordingly.

MUZAFAR HUSAIN,
Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, MONDAY, MAY 20, 1968

GOVERNMENT OF PAKISTAN
NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 20th May, 1968

The following Ordinance which was approved by the National Assembly on the 14th May, 1968, with amendments, received the assent of the President on the 17th May, 1968, and is hereby published for general information :—

ORDINANCE No. I of 1968

AN
ORDINANCE

to provide for the establishment of a Tobacco Board for the promotion of the cultivation, manufacture and export of tobacco and tobacco products

WHEREAS it is expedient to provide for the establishment of a Tobacco Board for the promotion of the cultivation, manufacture and export of tobacco and tobacco products and for matters ancillary thereto ;

AND WHEREAS the national interest of Pakistan in relation to economic and financial stability of Pakistan within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Pakistan Tobacco Board Ordinance, 1968.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

(323)

Price : Ps. 19

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

- (a) "Board" means the Pakistan Tobacco Board constituted under section 3;
- (b) "Committee" means the Tobacco Development Committee constituted under section 12;
- (c) "export" means to take out of Pakistan by any means to any place outside Pakistan;
- (d) "owner" includes any agent of an owner;
- (e) "prescribed" means prescribed by rules made under this Ordinance;
- (f) "tobacco" means the commodity which is made from the leaves of the plant "*nicotiana tobaccum*" and is commonly known as tobacco and includes adjacent tender stalks or green tobacco but does not include tobacco waste;
- (g) "tobacco seed" includes seeds, roots, stumps, cuttings, buds and any living portion of the plant *nicotiana tobaccum* which may be used to propagate that plant or to manufacture cigarettes, cigars, cheroots, pipe tobacco, or chewing tobacco.

3. **Constitution of the Pakistan Tobacco Board.**—(1) As soon as may be after the commencement of this Ordinance, the Central Government shall constitute a Board to be called the Pakistan Tobacco Board consisting of the following members, namely:—

- (a) two members, one being from each Province, to be elected by the Cigarette Manufacturers Association of Pakistan;
- (b) two members, one to be nominated by each Provincial Government, from amongst tobacco growers;
- (c) two members, one being from each Province, to be nominated by the Central Government on the recommendation of the Federation of Pakistan Chambers of Commerce and Industry;
- (d) two members, one to be nominated by each Provincial Government;
- (e) one member, being an officer serving under the Central Government in the Ministry of Industries, to be nominated by the Central Government;
- (f) two members to be nominated by the Central Government.

(2) The Central Government shall publish in the official Gazette the names of all the members of the Board and the Board shall be deemed to be constituted upon such publication.

(3) The Central Government shall appoint one of the members nominated by it under clause (f) of sub-section (1) to be the Chairman of the Board.

(4) The Board constituted under sub-section (1) shall be a body corporate by the name of the Pakistan Tobacco Board, having perpetual succession and a common seal, with power to acquire, own and dispose of any property and shall, by the said name, sue and be sued.

4. **Terms of members, etc.**—(1) A member of the Board shall, subject to the provisions of this section, hold office for two years and shall be eligible for re-election or re-nomination.

(2) When a member ceases to reside in Pakistan or becomes otherwise incapable of acting as such, the Central Government shall declare the seat of the member to be vacant.

(3) When the seat of a member becomes vacant under sub-section (2), or by reason of resignation or death, the vacancy shall be filled for the remainder of the term of such member by election or nomination of another person in his place in the same manner as such member was elected or nominated.

(4) Where any authority or body entitled to do so fails to elect or nominate a member within the prescribed time, the Central Government may nominate a person to fill the seat of such member, and the person so nominated shall be deemed to have been elected or nominated by such authority or body.

5. **Vacancy, etc., not to invalidate the proceedings of the Board.**—No act or proceedings of the Board shall be invalid merely on the ground of the existence of any vacancy in, or any defect in the constitution of, the Board.

6. **Functions of the Board.**—The functions of the Board shall be—

- (a) to regulate, control and promote the export of tobacco and tobacco products and to fix grading standards,
- (b) to undertake and assist research connected with tobacco industry, impart training in tobacco testing and generally to take measures in the interest of the tobacco industry,
- (c) to render assistance for the development of the existing and new tobacco growing areas and establishment of model farms, to organise and assist special research connected with tobacco cultivation and generally to render assistance for improving tobacco production.
- (d) to collect statistics on any matter relating to tobacco and tobacco industry, and
- (e) to perform such other function as the Central Government may, from time to time, direct.

7. **Control of the Board.**—(1) The Board shall be subject to the superintendence and control of the Central Government and shall be guided, in the discharge of its functions, by such general or special instructions as may, from time to time, be given to it by the Central Government.

(2) The records of the Board shall be open to inspection by any officer authorised in this behalf by the Central Government.

(3) The Central Government may cancel, suspend or modify, as it thinks fit, any act of the Board.

8. **Fixation of prices.**—(1) The Central Government may, by notification in the official Gazette, fix the minimum prices below which, and the maximum prices above which, tobacco of various grades shall not be bought or sold for consumption within Pakistan or for export; and different prices may be fixed in respect of different areas.

(2) No person shall buy or offer to buy or sell or offer to sell tobacco at any price below the minimum or above the maximum fixed under sub-section (1).

9. **Levy of cess.**—(1) For the purposes of this Ordinance, there shall be levied and collected in such manner as may be prescribed a cess on tobacco produced in Pakistan at such rate or rates, not exceeding three per cent *ad valorem*, as the Central Government may, by notification in the official Gazette, specify in this behalf; and the proceeds of the cess, after deducting the cost of collection, if any, shall be paid to the Board.

(2) The Board shall apply the proceeds of the cess paid to it under sub-section (1) for meeting the expenses which may be necessary for the performance of its functions under this Ordinance including expenses for contributing towards a contributory provident fund constituted and maintained in such manner as may be prescribed for the benefit of the employees of the Board.

10. **Power to borrow.**—The Board may, subject to any rules made in this behalf, borrow money for any purpose for which it is authorised under section 9 to expend the proceeds of the cess.

11. **Keeping of accounts and audit and annual reports.**—(1) The Board shall keep regular accounts of all moneys received, borrowed and expended by it.

(2) The accounts of the Board shall be audited every year by auditors approved in this behalf by the Comptroller and Auditor-General of Pakistan.

(3) The auditors shall submit to the Board and to the Central Government a statement of the accounts audited by them together with a report stating therein any irregularity noticed in the accounts or any objection to any expenditure.

(4) The Board shall, as soon as may be after the close of a financial year, publish an annual report of its activities during that year together with a statement of its accounts.

12. **Constitution of the Tobacco Development Committee.**—(1) The Central Government may set up a Committee of the Board, to be called the Tobacco Development Committee, consisting of—

- (a) the Chairman of the Board;
- (b) one member to be appointed by the Central Government from amongst the members elected to the Board under clause (a) of sub-section (1) of section 3;
- (c) the two members nominated to the Board under clause (b) of sub-section (1) of section 3; and
- (d) the two members nominated to the Board under clause (d) of sub-section (1) of section 3.

(2) A member of the Committee shall cease to be so when he ceases to be a member of the Board.

(3) The Board may, with the previous approval of the Central Government, grant such allowances to a member of the Committee, not being a Government servant, as it may think fit.

13. Functions of the Committee.—The Committee shall execute the policies of the Board in the matter of rendering assistance in the development of the existing and new tobacco growing areas and establishment of model tobacco farms in accordance with such schemes as may be approved by the Central Government, render assistance to cultivators to improve their production, and perform such other functions as the Board may, with approval of the Central Government, direct.

14. Grants and loans by Government to the Board.—(1) The Central Government may make grants or give loans to the Board to be placed at the disposal of the Committee for carrying out the functions of the Committee.

(2) The Central Government may, subject to such conditions as it may impose, authorise the Committee to give, out of the funds placed at its disposal, loans to any person for the improvement and expansion of tobacco farms.

15. Keeping of accounts.—(1) The Committee shall keep accounts of all moneys received and expended by it.

(2) The accounts maintained by the Committee shall be audited by the auditors appointed for the purpose by the Board with the previous approval of the Central Government.

(3) A statement of the accounts audited shall be furnished by the Committee to the Board and to the Central Government as soon as may be after the end of each financial year.

16. Appointment of officers, etc.—The Board may, subject to the approval of the Central Government, appoint such officers, advisers and other employees as may be necessary for the efficient performance of the functions of the Board and of the Committee.

17. Export allotment and its distribution.—(1) The Central Government may, after consultation with the Board, by notification in the official Gazette, fix for each year the export allotment of tobacco and tobacco products and shall distribute the export allotment so fixed in such manner as it may deem fit.

(2) Every person shall export the full amount of his share of the export allotment during the year to which the allotment relates.

18. Control of export of tobacco and tobacco seeds.—(1) No tobacco or tobacco product shall be exported except under a licence issued by or on behalf of the Board in such manner and subject to such conditions as may be prescribed.

(2) No tobacco seed shall be exported except under a permit issued by or on behalf of the Central Government.

19. Registration of contracts.—The Central Government may, by general or special order, require any contract or class of contracts for sale of tobacco for export to be registered with such organisation and in such manner as may be specified in the order.

20. Power to prohibit transportation, storage or sale.—The Central Government may, by general or special order, prohibit any exporter or class of exporters from transporting, storing, buying, selling or otherwise disposing of any tobacco except in such manner and under such conditions as may be specified in the order.

21. Power to call for information, etc.—(1) The Central Government may, at any time, by order, direct any person or class of persons to maintain such accounts and to furnish to the Board and to any officer or authority subordinate to the Central Government such returns or other information relating to the cultivation, production, manufacture, sale or purchase of tobacco by such person or class within such time and giving such particulars as may be specified in the order; and every such order shall be published in the official Gazette.

(2) Any person authorised in this behalf by the Central Government or by the Board or any member of the Board authorised by the Chairman of the Board may, at all reasonable times, enter any tobacco curing yard or any place or premises where tobacco or tobacco waste is manufactured, stored, kept or exposed for sale and may require the production for his inspection of any book, register, record or other paper kept therein and ask for any information relating to the cultivation, production, manufacture, storage or keeping for sale of tobacco or tobacco waste.

22. Delegation of powers.—The Central Government may, by notification in the official Gazette, direct that any power conferred upon it by or under this Ordinance shall, in relation to such matters and subject to such conditions, if any, as may be specified therein, be exercisable also by the Board.

23. Power to exempt.—The Central Government may, by notification in the official Gazette, exempt any tobacco or tobacco products or any class thereof from the operation of all or any of the provisions of this Ordinance.

24. Penalties.—(1) Any contravention of the provisions of section 18 shall be punishable as if it were an offence under item No. 8 of section 167 of the Sea Customs Act, 1878 (VIII of 1878), and the provisions of section 168 and Chapter XVII of that Act shall apply accordingly.

(2) Save as provided in sub-section (1), any person who contravenes or fails to comply with any provision of this Ordinance or any order or direction issued thereunder shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

(3) Where any person contravening the provisions of this Ordinance is a company or a body corporate, every director, manager, secretary or other officer, and every agent and servant thereof and, in the case of an unlimited company or a company limited by guarantee, also every member thereof shall be punishable as if he had contravened the provisions of this Ordinance:

Provided that no such director, manager, secretary or other officer and no such agent, servant, or member shall be prosecuted under this Ordinance except with the previous approval of the Central Government; and the Central Government shall not give such approval if it is satisfied after giving such director, manager, secretary, officer, agent, servant or member an opportunity of showing cause against prosecution that the

offence was committed without his knowledge or that he used due diligence to prevent its commission.

25. False statement.—A person shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both, if he,—

- (a) when required by any order made under this Ordinance to make any statement or furnish any information makes a statement or furnishes information which he knows or has reasonable cause to believe to be false or does not believe to be true, or
- (b) makes any such statement as aforesaid in any book, account, record, declaration, return or other document which he is required by any such order to maintain or furnish, or
- (c) maintains double sets of books, accounts or any other records, in which the entries are not identical.

26. Protection of action taken in good faith.—No suit, prosecution or other legal proceedings shall lie against the Board or any member thereof or any other person for anything which is in good faith done or intended to be done under this Ordinance or any rules or orders made thereunder.

27. Cognizance of offences.—No court shall take cognizance of an offence punishable under this Ordinance except on a report in writing of the facts constituting such offence made by the Board or a person authorised by it in this behalf.

28. Special provision regarding fines.—Notwithstanding anything contained in section 32 of the Code of Criminal Procedure, 1898 (Act V of 1898), any Magistrate of the first class specially empowered by the Provincial Government in this behalf may pass a sentence of fine exceeding one thousand rupees on any person convicted under this Ordinance.

29. Presumption as to orders.—Where an order purports to have been made and signed by any authority in exercise of any power conferred by or under this Ordinance, a court shall presume that such order was so made by that authority.

30. Power to make rules.—The Central Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

31. Power to make bye-laws.—The Board may, with the previous approval of the Central Government, make bye-laws, not inconsistent with this Ordinance and the rules made thereunder, for the efficient performance of its functions under this Ordinance.

MUZAFAR HUSAIN,
Secretary

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, TUESDAY, MARCH 5, 1968

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

NOTIFICATION

Rawalpindi, the 5th March, 1968

No. F. 24 (1)/68-Pub.—The following Ordinance made by the President on the 4th March, 1968, is hereby published for general information:—

ORDINANCE No. II of 1968

AN

ORDINANCE

further to amend the Defence of Pakistan Ordinance, 1965

WHEREAS it is expedient further to amend the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), for the purposes hereinafter appearing;

AND WHEREAS the Proclamation of Emergency issued under clause (1) of Article 30 of the Constitution is in force;

AND WHEREAS the President is satisfied that immediate legislation is necessary to meet the emergency;

Now, THEREFORE, in exercise of the powers conferred by clause (4) of Article 30 of the Constitution, read with clause (2) of Article 131 thereof, and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. Short title and commencement.—(1) This Ordinance may be called the Defence of Pakistan (Amendment) Ordinance, 1968.

(2) It shall come into force at once.

(95)

Price : Ps. 6

2. Amendment of section 3, Ordinance XXIII of 1965.—In the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), hereinafter referred to as the said Ordinance, in section 3, in sub-section (2), for clause (x), (xa) and (xi) the following shall be substituted, namely :—

“(x) the apprehension and detention of any person with respect to whom the authority empowered by or under the rules to apprehend and detain is of the opinion that his apprehension and detention are necessary for the purpose of preventing him from acting in a manner prejudicial to Pakistan's relations with foreign powers, or to the security, the public safety or interest, the defence of Pakistan or of any part thereof, the maintenance of supplies and services essential to the life of the community, the maintenance of peaceful conditions in any part of Pakistan, or the efficient conduct of military operations or prosecution of war ;

Explanation.—For the avoidance of doubt it is hereby declared that the sufficiency of the grounds on which such opinion as aforesaid is based shall be determined by the authority forming such opinion.

(xa) the control of persons entering, departing from, or travelling in Pakistan, and of foreigners residing or being in Pakistan ;

(xb) the prohibition of any such person as is mentioned in clause (x) or clause (xc) from entering or residing or remaining in any area and the compelling of such person to reside and remain in any area or to do or abstain from doing anything ;

(xc) the apprehension and detention in temporary custody of any person whom the authority empowered by or under the rules to apprehend and detain suspects, on grounds appearing to such authority to be reasonable,—

(a) of being of hostile origin, or

(b) of having acted, acting, being about to act, or being likely to act in any such prejudicial manner as is mentioned in clause (x) ;

(xi) the demolition, destruction or rendering useless in case of necessity of any building or other premises or any other property ;”.

3. Amendment of section 18, Ordinance XXIII of 1965.—In the said Ordinance, in section 18, in sub-section (1), in clause (b), for the words “qualified for appointment as or has been” the words and commas “who has been, or is qualified for appointment as,” shall be substituted.

MOHAMMAD AYUB KHAN, N.P.K., H.J.,

FIELD MARSHAL,

President.

M. H. SUFI,

Secretary.

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, TUESDAY, APRIL 2, 1968

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Rawalpindi, the 2nd April, 1968

No. F. 24 (1) 68-Pub.—The following Ordinance made by the President on the 1st April, 1968, is hereby published for general information :—

ORDINANCE No. III of 1968

AN

ORDINANCE

further to amend the Income-tax Act, 1922

WHEREAS it is expedient further to amend the Income-tax Act, 1922 (XI of 1922), for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary ;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Income-tax (Amendment) Ordinance, 1968.

(2) It shall come into force at once.

(163)

Price : Ps. 6

2. Amendment of section 23-A, Act XI of 1922.—In the Income-tax Act, 1922 (XI of 1922), in section 23-A, in sub-section (1), in explanation 1, in paragraph (1),—

(1) after sub-paragraph (a), the following new sub-paragraph shall be added, namely :—

“ (aa) if it is a company whose shares were at any time during the relevant previous year, not being a previous year earlier than the year related to the assessment for the year beginning on the first day of July, 1968, the subject of dealing in any recognised stock exchange in Pakistan :

Provided that, for the purpose of an undertaking given by a company to convert itself into a company in which the public are substantially interested, this sub-paragraph shall not have the effect of converting the company into such a company, unless it so converts itself, otherwise than under this sub-paragraph, in terms of the undertaking ; or ” ; and

(2) in sub-paragraph (b), in clause (ii), the words “ were at any time during the relevant previous year the subject of dealing in any recognised stock exchange in Pakistan or ” shall be omitted.

MOHAMMAD AYUB KHAN, N. Pk., H.J.,

FIELD MARSHAL,

President.

GHULAM ISHAQ,

Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, TUESDAY, APRIL 2, 1968

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Rawalpindi, the 2nd April, 1968

No. F. 24 (1) 68-Pub.—The following Ordinance made by the President on the 1st April, 1968, is hereby published for general information :—

ORDINANCE No. IV OF 1968

AN

ORDINANCE

further to amend the Companies Act, 1913

WHEREAS it is expedient further to amend the Companies Act, 1913 (VII of 1913), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution, the President is pleased to make and promulgate the following Ordinance :—

1. Short title and commencement.—(1) This Ordinance may be called the Companies (Amendment) Ordinance, 1968.

(2) It shall come into force at once.

(165)

Price : Ps. 13

2. **Insertion of new section 87BB, Act VII of 1913.**—In the Companies Act, 1913 (VII of 1913), after section 87B, the following new section shall be inserted, namely :—

“87BB. *Investigation of managing agents, etc.*—(1) If the Central Government has reason to believe that the managing agent of a public company—

- (a) has, in connection with the conduct or management of the affairs of the company, been guilty of fraud, misfeasance or breach of trust ; or
- (b) has been conducting the affairs of the company for a fraudulent or unlawful purpose ; or
- (c) has so conducted or managed the affairs of the company as to deprive the shareholders thereof of a reasonable return on their investment ;

the Central Government may, after giving the managing agent an opportunity of being heard, appoint an investigator to enquire into the affairs of the company and to report on the conduct of the managing agent in such manner and within such period as the Central Government may direct.

Explanation.—The shareholders of a company shall be deemed to have been deprived of a reasonable return on their investment if, having regard to enterprises similarly placed, the company is unable to, or does not, declare any or an adequate dividend for a continuous period of three years.

(2) The investigator appointed under sub-section (1)—

- (a) may, at any time, for the purpose of making any inquiry which he considers necessary, enter the premises of the company or the office of the managing agent and may call for and inspect the books of accounts or documents in the possession of the company or managing agent and may seal or take into custody any books of accounts or documents for so long as may be necessary ;
- (b) shall have the powers vested in a Court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit in respect of the following matters, namely :—
 - (i) summoning and enforcing the attendance of any director or officer of the company or of the managing agent and examining him on oath or affirmation ;
 - (ii) compelling the production of any books of accounts or documents ; and
 - (iii) issuing commissions for the examination of witnesses ;

and any proceeding before the investigator shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Pakistan Penal Code (Act XLV of 1960).

(3) If the Central Government, after considering the report submitted under sub-section (1), is of opinion that it is necessary to do so in the interest of the efficient management of the affairs of the company,

the Central Government may, without prejudice to any other action that may be taken under this Act or any other law, after giving the managing agent an opportunity of being heard, by order in writing,—

- (a) modify the terms of the managing agent's agreement of management with the company ; or
- (b) require the managing agent to carry out such changes in the management or accounting procedures, within such time, as may be specified in the order ; or
- (c) remove from office the managing agent or the directors of the company nominated by the managing agent, or both the managing agent and the directors so nominated.

(4) A managing agent or director removed from office under sub-section (3) shall not be entitled to or be paid any compensation or damages for loss or termination of office.

(5) A managing agent of a company who is removed from office under sub-section (3) shall not be appointed to such office of that company until after the expiration of a period of five years from the date of such removal.

(6) Where the managing agent removed from office under sub-section (3) is a firm or a company, no member of such firm and no director or officer holding a general power of attorney from such company shall hold the office of a director or any other office connected with the conduct or management of the affairs of the company of which it was managing agent, until after the expiration of a period of five years from the date of such removal.

(7) Where the managing agent of a company is removed from office under sub-section (3), the Central Government may, by order in writing, appoint an Administrator, hereinafter referred to as the Administrator, to manage the affairs of the company subject to such terms and conditions as may be specified in the order.

(8) The Administrator shall receive such remuneration as the Central Government may determine.

(9) The management of the affairs of the company shall, on and from the date of appointment of the Administrator, vest in him.

(10) Where it appears to the Administrator that any purchase or sales agency contract has been entered into, or any employment given, patently to benefit the managing agent or his nominees and to the detriment of the interest of the general shareholders, the Administrator may, with the previous approval in writing of the Central Government, terminate such contract or employment.

(11) No person shall be entitled to or be paid any compensation or damages for the termination of any contract or employment under sub-section (10).

(12) If at any time it appears to the Central Government that the purpose of the order appointing the Administrator has been fulfilled, it may permit the company to appoint another person to the office of managing agent; and, on the appointment of new managing agent, the Administrator shall cease to hold office.

(13) Save as provided in sub-section (14), no suit, prosecution or other legal proceeding shall lie against the Administrator for anything which is in good faith done or intended to be done by him in pursuance of this section or of any rules made thereunder, and anything so done shall be deemed to have been done by the company.

(14) Any person aggrieved by an order of the Central Government under sub-section (3) or of the Administrator under sub-section (10) may, within sixty days from the date of the order, appeal against such order to the High Court within whose jurisdiction the principal place of business of the managing agent is situated.

(15) If any person fails, without reasonable cause, to comply with the requirements of clause (a) of sub-section (2) or clause (a) or clause (b) of sub-section (3), or contravenes the provisions of sub-section (5) or sub-section (6), the Central Government may, by order in writing, direct that such person shall pay by way of penalty a sum which may extend to ten thousand rupees, and, in the case of a continuing failure or contravention, a further sum which may extend to one thousand rupees for every day after the first during which the failure or contravention continues.

(16) The Central Government may, by notification in the official Gazette, direct that any power conferred upon it by this section shall, subject to such conditions, if any, as may be specified in the direction, be exercisable also by such person or authority as may be so specified.

(17) The Central Government may, by notification in the official Gazette, make rules to carry out the purposes of this section.

(18) The provisions of this section shall have effect notwithstanding anything contained in any other provision of this Act, or any other law or contract, or in the memorandum or articles of a company."

MOHAMMAD AYUB KHAN, N. P.K., H.J.,

FIELD MARSHAL,

President.

VAQAR AHMAD, SQA, P.A. & A.S.,

Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, SUNDAY, APRIL 21, 1968

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Rawalpindi, the 21st April, 1968

No. F. 24 (1) 68-Pub.—The following Ordinance made by the President on the 21st April, 1968, is hereby published for general information :—

ORDINANCE NO. V OF 1968

AN

ORDINANCE

to provide for the trial by a Special Tribunal of certain offences

WHEREAS it is expedient to provide for the trial by a Special Tribunal of certain offences and for matters ancillary thereto ;

AND WHEREAS a Proclamation of Emergency issued under clause (1) of Article 30 of the Constitution is in force ;

AND WHEREAS the President is satisfied that immediate legislation is necessary to meet the emergency ;

NOW, THEREFORE, in exercise of the powers conferred by clause (4) of Article 30 of the Constitution, read with clause (2) of Article 131 thereof, and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Criminal Law Amendment (Special Tribunal) Ordinance, 1968.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Code" means the Code of Criminal Procedure, 1898 (Act V of 1898) ;

- (b) "service law" means the Pakistan Army Act, 1952 (XXXIX of 1952), the Pakistan Air Force Act, 1953 (VI of 1953), or the Pakistan Navy Ordinance, 1961 (XXXV of 1961), and includes the rules and regulations made under any of them; and
- (c) "Special Tribunal" means a Tribunal set up under section 4.

3. Certain offences triable by Special Tribunal.—(1) An offence of conspiracy punishable under section 121A of the Pakistan Penal Code (Act XLV of 1860), and an offence of abetting the commission of mutiny by an officer, soldier, sailor or airman, or of attempting to seduce any officer, soldier, sailor or airman from his allegiance or his duty punishable under section 131 of that Code, whether committed before or after the commencement of this Ordinance, shall be tried by a Special Tribunal in accordance with the provisions of this Ordinance where,—

- (a) in the case of an offence of conspiracy punishable under the said section 121A, one of the parties to the conspiracy is a person subject to a service law; and
- (b) in the case of an offence punishable under the said section 131, it is committed jointly by two or more persons or in pursuance of a conspiracy and one of such persons or one of the parties to the conspiracy is a person subject to a service law.

(2) No court other than a Special Tribunal shall try an offence which is triable by a Special Tribunal under sub-section (1).

4. Special Tribunal.—(1) For the purposes of section 3, the Central Government shall, by notification in the official Gazette, set up a Special Tribunal consisting of the following three members, namely:—

- (a) a Chairman, being a person who is or has been a Judge of the Supreme Court, and
- (b) two other members, each being a person who is or has been a Judge of a High Court.

(2) The Special Tribunal shall hold its sittings at such place or places as the Central Government may fix.

(3) If any member of the Special Tribunal dies, or is, due to illness or any other reason, unable to continue to perform his functions, the Central Government may, by notification in the official Gazette, declare the office of such member to be vacant and appoint thereto another person qualified to hold the office.

(4) If, in the course of a trial, any one of the members of the Special Tribunal is, for any reason, unable to attend any sitting thereof, the trial may continue before the other two members.

(5) The Special Tribunal shall not, merely by reason of any change in its membership or the absence of any member thereof from any sitting, be bound to recall and rehear any witness who has already given any evidence and may act on the evidence already given or produced before it.

(6) If, upon any matter requiring the decision of the Tribunal, there is a difference of opinion among its members, the opinion of the majority shall prevail and the decision of the Tribunal shall be expressed in terms of the views of the majority.

(5) Commencement of the proceedings.—(1) The Central Government shall forward to the Special Tribunal, on behalf of the prosecution, a statement of the case to be tried by the Tribunal, together with a list of

the accused persons, formal charges of offences alleged to have been committed by each one of them and a list of witnesses intended to be produced in support of each charge.

(2) The submission of a list of witnesses under sub-section (1) shall not preclude the Central Government or the prosecution from submitting additional names of witnesses at any subsequent stage of the prosecution evidence in the case.

6. Powers and procedure of Special Tribunal.—The Special Tribunal shall have, in respect of a case triable by it, all the powers which a High Court has in relation to a trial before it under the Code, including power to punish for contempt, and shall follow the procedure provided in the Code for such trial except as hereinafter provided, namely :—

- (a) the trial shall be without a jury and the provisions of the code shall have effect as if all references therein to jury or jurymen and to commitment proceedings and to any statement or documents made or prepared in the course of commitment proceedings had been omitted ;
- (b) the formal charges referred to in sub-section (1) of section 5 shall be deemed to be the charges in the trial for the purposes of section 271 of the Code ;
- (c) the persons mentioned in the list of accused persons referred to in sub-section (1) of section 5 and the offences with which they are charged shall be tried together ;
- (d) section 297 of the Code shall have effect as if it required the Special Tribunal, upon the case for the defence and the prosecutor's reply, if any, being concluded, to proceed, with all reasonable speed, to pronounce its judgment ;
- (e) the proceedings of the Special Tribunal shall be recorded under its direct supervision and one of its members shall make a memorandum of the substance of the evidence of each witness as the examination proceeds :

Provided that, if the Special Tribunal so directs, the evidence of any witness may be taken down in shorthand or typescript by a person specially appointed for the purpose ; and the transcript of the shorthand or the typescript with necessary corrections shall form part of the record ;

- (f) the provisions of Chapter XXXIX of the Code shall not apply and the Special Tribunal shall not admit any of the accused persons to bail ; and
- (g) all orders and proceedings and the evidence of each witness shall be signed by at least two members of the Special Tribunal and the final judgment shall be signed by each of the three members.

7. Restriction of adjournments.—No trial before the Special Tribunal shall be adjourned for any purpose unless the Special Tribunal is of opinion that the adjournment is in the interests of justice, and in particular, no trial shall be adjourned by reason of the absence of any accused person, if such accused person is represented by counsel, or if the absence of the accused person or his counsel has been brought about by the accused person himself, or if the behaviour of the accused person, prior to such absence has been, in the opinion of the Special Tribunal, such as to impede the course of justice but, in any such case, the Special Tribunal shall proceed with the trial after taking necessary steps to appoint an advocate to defend any accused person who is not represented by counsel.

8. Custody of accused persons.—(1) Any person accused of an offence triable by a Special Tribunal, including any such person to whom a pardon may have been tendered under the Code, shall be detailed in military custody until the termination of the trial.

(2) A person detained in military custody under sub-section (1) shall be afforded reasonable facilities to have consultations with a legal practitioner of his choice.

Explanation.—In this section, “military custody” means custody provided for in a service law.

9. Special rules of evidence.—The Special Tribunal may receive in evidence—

- (a) any statement recorded by a Magistrate being a statement made by any person who, at the time of the trial, is dead, or whose attendance cannot be procured without any amount of delay or expense which is unreasonable in the circumstances; and
- (b) any statement made by a person who is examined at the trial whether as a witness or as an accused person which has been recorded by a police officer in the course of the investigation of the case under trial.

10. Suspension, etc. of sentence.—The provisions of Chapter XXIX of the Code shall not apply to sentences passed by the Special Tribunal.

11. Provision for counsel of undefended accused persons.—Where an accused person is not represented by counsel, the Special Tribunal may, at any stage of the case, direct that a counsel, being an advocate selected by it, shall be engaged at the expense of the Central Government to defend the accused person and may also determine the fees to be paid to such counsel.

12. Jurisdiction, etc. of Tribunal not to be questioned.—(1) No court shall entertain any plea as to the jurisdiction of the Special Tribunal or as to the legality or propriety of anything done or purporting to be done by the Special Tribunal or order the release under section 491 of the Code or any other law of any accused person in a case triable by the Special Tribunal for so long as the Tribunal is seized of the case.

(2) No order, judgment or sentence of the Special Tribunal shall be called in question in any manner whatsoever in or before any court or other authority.

13. Ordinance to override all other laws.—The provisions of this Ordinance shall have effect notwithstanding anything inconsistent therewith contained in the Code, the Evidence Act, 1872 (I of 1872), a service law or any other law for the time being in force.

MOHAMMAD AYUB KHAN, N. Pk., H.J.,
FIELD MARSHAL,
President.

A. ISLAM, S.Q.A.,
Secretary.

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, TUESDAY, MAY 28, 1968

GOVERNMENT OF PAKISTAN
MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(LAW DIVISION)

Rawalpindi, the 28th May, 1968

No. F. 24 (1)/68-Pub.—The following Ordinance made by the President on the 27th May, 1968, is hereby published for general information:—

ORDINANCE No. VI OF 1968

AN

ORDINANCE

to amend the Criminal Law Amendment (Special Tribunal) Ordinance, 1968

WHEREAS it is expedient to amend the Criminal Law Amendment (Special Tribunal) Ordinance, 1968 (V of 1968), for the purposes hereinafter appearing;

AND WHEREAS a Proclamation of Emergency issued under clause (1) of Article 30 of the Constitution is in force;

AND WHEREAS the President is satisfied that immediate legislation is necessary to meet the emergency;

Now, THEREFORE, in exercise of the powers conferred by clause (4) of Article 30 of the Constitution, read with clause (2) of Article 131 thereof, and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Criminal Law Amendment (Special Tribunal) (Amendment) Ordinance, 1968.

(2) It shall come into force at once.

2. *Amendment of section 3, Ordinance V of 1968.*—In the Criminal Law Amendment (Special Tribunal) Ordinance, 1968 (V of 1968), hereinafter referred to as the said Ordinance, in section 3, in sub-section (1),—

- (1) in clause (a), for the words “one of the parties to the conspiracy is a person subject to a service law” the words and commas “the parties to the conspiracy include persons who are, as well as persons who are not, subject to a service law” shall be substituted; and
- (2) in clause (b), for the words “one of such persons or one of the parties to the conspiracy is a person subject to a service law” the words and commas “the persons concerned in the offence include persons who

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Price: Ps. 6

are, as well as persons who are not, subject to a service law " shall be substituted.

3. *Amendment of section 4, Ordinance V of 1968.*—In the said Ordinance, in section 4, after sub-section (6), the following new sub-section shall be added, namely:—

"(7) The Chairman of the Special Tribunal may make such administrative arrangements as he considers necessary for the performance of the functions of the Special Tribunal under this Ordinance."

4. *Amendment of section 6, Ordinance V of 1968.*—In the said Ordinance,—

- (1) section 6 shall be renumbered as sub-section (1) of that section ;
- (2) in sub-section (1) renumbered as aforesaid, the commas and words "including power to punish for contempt", shall be omitted ; and
- (3) after sub-section (1) renumbered and amended as aforesaid, the following new sub-section shall be added, namely:—

"(2) A Special Tribunal shall have power to punish any person who obstructs or abuses its process or disobeys any of its orders or directions, or does anything which tends to prejudice the case of a party before it, or tends to bring it or any of its members into hatred or contempt, or does anything which, by law, constitutes contempt of court, with simple imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both."

5. *Substitution of section 9, Ordinance V of 1968.*—In the said Ordinance, for section 9 the following shall be substituted, namely:—

"9. *Special rules of evidence.*—In a case triable by a Special Tribunal,—

- (a) the statement of a person who, at the time of the trial, is dead, or whose attendance cannot be procured without an amount of delay or expense which is unreasonable in the circumstances, may be received in evidence, if that statement is one recorded by a Magistrate in the course of the investigation ; and
- (b) no objection to any document or property seized in the course of the investigation being received in evidence shall be entertained on any ground other than a ground affecting its admissibility under the Evidence Act, 1872 (I of 1872)."

6. *Substitution of section 11, Ordinance V of 1968.*—In the said Ordinance, for section 11 the following shall be substituted, namely:

- "11. *Provision for counsel.*—(1) The Central Government may appoint one or more persons to conduct the prosecution in a case forwarded to a Special Tribunal for trial and every such person shall be deemed to be a Public Prosecutor for the purposes of the Code.
- (2) Where an accused person is not represented by counsel, the Special Tribunal may, at any stage of the case, direct that a counsel, being an advocate selected by it, shall be engaged at the expense of the Central Government to defend the accused person and may also determine the fees to be paid to such counsel."

MOHAMMAD AYUB KHAN, N. Pk., H.J.,

FIELD MARSHAL,

President.

A. ISLAM, SQA,

Secretary.

The Gazette of Pakistan

RAWALPINDI, FRIDAY, OCTOBER 25, 1968

OFFICE OF THE CHIEF CONTROLLER OF IMPORTS AND EXPORTS NOTIFICATION

Rawalpindi, the 25th October, 1968

S. R. O. 189 (R) 68.—In exercise of the powers conferred by sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), the Central Government is pleased to direct that the following further amendment shall be made in the Import Policy (July—December, 1968) Order, namely :—

In the aforesaid Order, in Annex V,—

- (a) serial No. 25 and the entries relating thereto shall be omitted ;
- (b) against serial No. 92, for the figure "7" the figure "25" shall be substituted ;
- (c) against serial No. 100, for the word "pictures", the words "pictures including documentary films" shall be substituted ;
- (d) against serial No. 102, for the figure "10" the figure "25" shall be substituted ; and
- (e) after serial No. 152, the following new entries shall be added, namely :—

Sl. No.	Name of industry	Percentages of Ex- port Performance Licensing against f.o.b. value of exports
153.	Acetate rayon filament yarn	30
154.	Agricultural implements (Steel Shovels)	30
155.	Brass metal polish :—	
	(a) Liquid	8
	(b) Paste	15
156.	Coca-Cola concentrates including citrus beverage concentrates	10
157.	Knitted circular fabrics cotton	15
158.	Mirror	30
159.	Processed Human Hairs and Wigs	10
160.	Toilet Rolls and paper handkerchiefs	25
161.	Viscose film cellulose paper (Transparent paper) e.g. Dilphane	18

M. N. ISLAM, CSP,
Chief Controller of Imports and Exports.

(913)

Price : Ps. 6

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 25th October, 1968

No. F. 24 (I) 68-Pub.—The following Ordinance made by the President on the 24th October, 1968, is hereby published for general information:—

ORDINANCE No. VII of 1968

AN

ORDINANCE

further to amend the Capital Development Authority Ordinance, 1960

WHEREAS it is expedient further to amend the Capital Development Authority Ordinance, 1960 (XXIII of 1960), for the purpose hereinafter appearing:

AND WHEREAS clause (4) of Article 131 of the Constitution provides that the Central Legislature shall have power to make laws for the Islamabad Capital Territory with respect to any matter not enumerated in the Third Schedule to the Constitution;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution, read with clause (4) of Article 131 thereof, and of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Capital Development Authority (Amendment) Ordinance, 1968.

(2) It extends to the Islamabad Capital Territory.

(3) It shall come into force at once.

2. **Amendment of section 2, Ordinance XXIII of 1960.**—In the Capital Development Authority Ordinance, 1960 (XXIII of 1960), in section 2, for clause (k) the following shall be substituted, namely:—

“(k) ‘market value’ means,—

- (i) in relation to land acquired before the first day of January, 1968, the average market value thereof prevailing during the period commencing the first day of January, 1954, and ending on the thirty-first day of December, 1958; and
- (ii) in relation to land acquired on or after the first day of January, 1968, the aggregate of the average market value as aforesaid determined with reference to its classification recorded in the Register of Haqdaran Zamin as in force on that day and twenty-five per cent of such value.”.

3. **Certain awards to be modified.**—Any award of compensation made before the commencement of this Ordinance in respect of any land acquired on or after the first day of January, 1968, shall be modified so as to raise the amount of compensation specified therein to the amount which would have been awarded had the award been made after the commencement of this Ordinance.

MOHAMMAD AYUB KHAN, N. PK., H. J.,

FIELD MARSHAL,

President.

M. A. AMEEN,

Joint Secretary.

The Gazette of Pakistan



EXTRAORDINARY

PUBLISHED BY AUTHORITY

RAWALPINDI, THURSDAY, FEBRUARY 8, 1968

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

NOTIFICATION

Rawalpindi, the 8th February, 1968

No. F. 24 (1)/68-Pub.—The following Ordinance made by the President on the 24th January, 1968, is hereby published for general information;—

ORDINANCE No. I of 1968

ORDINANCE

3. Constitution of the Pakistan Tobacco Board.—(1) As soon as may be provide for the establishment of a Tobacco Board for the promotion of the cultivation, manufacture and export of tobacco and tobacco products, namely:—

WHEREAS it is expedient to provide for the establishment of a Tobacco Board for the promotion of the cultivation, manufacture and export of tobacco and tobacco products and for matters ancillary thereto;

AND WHEREAS the national interest of Pakistan in relation to economic and financial stability of Pakistan within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Pakistan Tobacco Board Ordinance, 1968.

(57)

Price: Ps. 19
[471 Ex. Gaz.]

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. Definitions.—In this Ordinance, unless there is anything repugnant in the subject or context,—

- (a) "Board" means the Pakistan Tobacco Board constituted under section 3;
- (b) "Committee" means the Tobacco Development Committee constituted under section 12;
- (c) "export" means to take out of Pakistan by any means to any place outside Pakistan;
- (d) "owner" includes any agent of an owner;
- (e) "prescribed" means prescribed by rules made under this Ordinance;
- (f) "tobacco" means the commodity which is made from the leaves of the plant "nicotiana tobaccum" and is commonly known as tobacco and includes adjacent tender stalks or green tobacco but does not include tobacco waste;
- (g) "tobacco seed" includes seeds, roots, stumps, cuttings, buds and any living portion of the plant nicotiana tobaccum which may be used to propagate that plant or to manufacture cigarettes, cigars, cheroots, pipe tobacco, or chewing tobacco.

3. Constitution of the Pakistan Tobacco Board.—(1) As soon as may be after the commencement of this Ordinance, the Central Government shall constitute a Board to be called the Pakistan Tobacco Board consisting of the following members, namely:—

- (a) two members, one being from each Province, to be elected by the Cigarette Manufacturers Association of Pakistan;
- (b) two members, one to be nominated by each Provincial Government, from amongst tobacco growers;
- (c) two members, one being from each Province, to be nominated by the Central Government on the recommendation of the Federation of Pakistan Chambers of Commerce and Industry;
- (d) two members, one to be nominated by each Provincial Government;
- (e) one member, being an officer serving under the Central Government in the Ministry of Industries, to be nominated by the Central Government;
- (f) two members, being officers serving under the Central Government in the Ministry of Commerce, to be nominated by the Central Government.

(2) The Central Government shall publish in the official Gazette the names of all the members of the Board and the Board shall be deemed to be constituted upon such publication.

(3) The Central Government shall appoint one of the members nominated by it under clause (f) of sub-section (1) to be the Chairman of the Board.

(4) The Board constituted under sub-section (1) shall be a body corporate by the name of the Pakistan Tobacco Board, having perpetual succession and a common seal, with power to acquire, own and dispose of any property and shall, by the said name, sue and be sued.

4. Terms of members, etc.—(1) A member of the Board shall, subject to the provisions of this section, hold office for two years and shall be eligible for re-election or re-nomination.

(2) When a member ceases to reside in Pakistan or becomes otherwise incapable of acting as such, the Central Government shall declare the seat of the member to be vacant.

(3) When the seat of a member becomes vacant under sub-section (2), or by reason of resignation or death, the vacancy shall be filled for the remainder of the term of such member by election or nomination of another person in his place in the same manner as such member was elected or nominated.

(4) Where any authority or body entitled to do so fails to elect or nominate a member within the prescribed time, Central Government may nominate a person to fill the seat of such member, and the person so nominated shall be deemed to have been elected or nominated by such authority or body.

5. Vacancy, etc., not to invalidate the proceedings of the Board.—No act or proceedings of the Board shall be invalid merely on the ground of the existence of any vacancy in, or any defect in the constitution of, the Board.

6. Functions of the Board.—The functions of the Board shall be—

- (a) to regulate, control and promote the export of tobacco and tobacco products and to fix grading standards,
- (b) to undertake and assist research connected with tobacco industry, impart training in tobacco testing and generally to take measures in the interest of the tobacco industry,
- (c) to render assistance for the development of new tobacco growing areas and establishment of model farms, to organise and assist special research connected with tobacco cultivation and generally to render assistance for improving tobacco production,
- (d) to collect statistics on any matter relating to tobacco and tobacco industry, and
- (e) to perform such other functions as the Central Government may, from time to time, direct.

7. Control of the Board.—(1) The Board shall be subject to the superintendence and control of the Central Government and shall be guided, in the discharge of its functions, by such general or special instructions as may, from time to time, be given to it by the Central Government.

(2) The records of the Board shall be open to inspection by any officer authorised in this behalf by the Central Government.

(3) The Central Government may cancel, suspend or modify, as it thinks fit, any act of the Board.

8. Fixation of prices.—(1) The Central Government may, by notification in the official Gazette, fix the minimum prices below which, and the maximum prices above which tobacco of various grades shall not be bought or sold for consumption within Pakistan or for export; and different prices may be fixed in respect of different areas.

(2) No person shall buy or offer to buy or sell or offer to sell tobacco at any price below the minimum or above the maximum fixed under subsection (1).

9. Levy of cess.—(1) For the purposes of this Ordinance, there shall be levied and collected in such manner as may be prescribed a cess on tobacco produced in Pakistan at such rate or rates, not exceeding three per cent, *ad valorem* as the Central Government may, by notification in the official Gazette, specify in this behalf; and the proceeds of the cess, after deducting the cost of collection, if any, shall be paid to the Board.

(2) The Board shall apply the proceeds of the cess paid to it under subsection (1) for meeting the expenses which may be necessary for the performance of its functions under this Ordinance including expenses for contributing towards a contributory provident fund constituted and maintained in such manner as may be prescribed for the benefit of the employees of the Board.

10. Power to borrow.—The Board may, subject to any rules made in this behalf, borrow money for any purpose for which it is authorised under section 9 to expend the proceeds of the cess.

11. Keeping of accounts and audit and annual reports.—(1) The Board shall keep regular accounts of all moneys received, borrowed and expended by it.

(2) The accounts of the Board shall be audited every year by auditors approved in this behalf by the Comptroller and Auditor-General of Pakistan.

(3) The auditors shall submit to the Board and to the Central Government a statement of the accounts audited by them together with a report stating therein any irregularity noticed in the accounts or any objection to any expenditure.

(4) The Board shall, as soon as may be after the close of a financial year, publish an annual report of its activities during that year together with a statement of its accounts.

12. Constitution of the Tobacco Development Committee.—(1) The Central Government may set up a Committee of the Board to be called the Tobacco Development Committee, consisting of—

(a) the Chairman of the Board;

(b) one member to be appointed by the Central Government from amongst the members elected to the Board under clause (a) of subsection (1) of section 3 ;

(c) the two members nominated to the Board under clause (b) of subsection (1) of section 3 ; and

(d) the two members nominated to the Board under clause (d) of subsection (1) of section 3.

(2) A member of the Committee shall cease to be so when he ceases to be a member of the Board.

(3) The Board may, with the previous approval of the Central Government, grant such allowances to a member of the Committee, not being a Government servant, as it may think fit.

13. Functions of the Committee.—The Committee shall execute the policies of the Board in the matter of rendering assistance in the development of new tobacco growing areas and establishment of model tobacco farms in accordance with such schemes as may be approved by the Central Government, render assistance to cultivators to improve their production, and perform such other functions as the Board may, with approval of the Central Government, direct.

14. Grants and loans by Government to the Board.—(1) The Central Government may make grants or give loans to the Board to be placed at the disposal of the Committee for carrying out the functions of the Committee.

(2) The Central Government may, subject to such conditions as it may impose, authorise the Committee to give, out of the funds placed at its disposal, loans to any person for the improvement and expansion of tobacco farms.

15. Keeping of accounts.—(1) The Committee shall keep accounts of all moneys received and expended by it.

(2) The accounts maintained by the Committee shall be audited by the auditors appointed for the purpose by the Board with the previous approval of the Central Government.

(3) A statement of the accounts audited shall be furnished by the Committee to the Board and to the Central Government as soon as may be after the end of each financial year.

16. Appointment of officers, etc.—The Board may, subject to the approval of the Central Government, appoint such officers, advisers and other employees as may be necessary for the efficient performance of the functions of the Board and of the Committee.

17. Export allotment and its distribution.—(1) The Central Government may, after consultation with the Board, by notification in the official Gazette, fix for each year the export allotment of tobacco and tobacco products and shall distribute the export allotment so fixed in such manner as it may deem fit.

(2) Every person shall export the full amount of his share of the export allotment during the year to which the allotment relates.

18. Control of export of tobacco and tobacco seeds.—(1) No tobacco or tobacco product shall be exported except under a licence issued by or on behalf of the Board in such manner and subject to such conditions as may be prescribed.

(2) No tobacco seed shall be exported except under a permit issued by or on behalf of the Central Government.

19. Registration of contracts.—The Central Government may, by general or special order, require any contract or class of contracts for sale of tobacco for export to be registered with such organisation and in such manner as may be specified in the order.

20. Power to prohibit transportation, storage or sale.—The Central Government may, by general or special order, prohibit any exporter or class of exporters from transporting, storing, buying, selling or otherwise disposing of any tobacco except in such manner and under such conditions as may be specified in the order.

21. Power to call for information, etc.—(1) The Central Government may, at any time, by order, direct any person or class of persons to maintain such accounts and to furnish to the Board and to any officer or authority subordinate to the Central Government such returns or other information relating to the cultivation, production, manufacture, sale or purchase of tobacco by such person or class within such time and giving such particulars as may be specified in the order; and every such order shall be published in the official Gazette.

(2) Any person authorised in this behalf by the Central Government or by the Board or any member of the Board authorised by the Chairman of the Board may, at all reasonable times, enter any tobacco curing yard or any place or premises where tobacco or tobacco waste is manufactured, stored, kept or exposed for sale and may require the production for his inspection of any book, register, record or other paper kept therein and ask for any information relating to the cultivation, production, manufacture, storage or keeping for sale of tobacco or tobacco waste.

22. Delegation of powers.—The Central Government may, by notification in the official Gazette, direct that any power conferred upon it by or under this Ordinance shall, in relation to such matters and subject to such conditions, if any, as may be specified therein, be exercisable also by the Board or by any officer or authority subordinate to the Central Government.

23. Power to exempt.—The Central Government may, by notification in the official Gazette, exempt any tobacco or tobacco products or any class thereof from the operation of all or any of the provisions of this Ordinance.

24. Penalties.—(1) Any contravention of the provisions of section 18 shall be punishable as if it were an offence under item No. 8 of section 167 of the Sea Customs Act, 1878 (VIII of 1878), and the provisions of section 168 and Chapter XVII of that Act shall apply accordingly.

(2) Save as provided in sub-section (1), any person who contravenes or fails to comply with any provision of this Ordinance or any order or direction issued thereunder shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

(3) Where any person contravening the provisions of this Ordinance is a company or a body corporate, every director, manager, secretary or other officer, and every agent and servant thereof and, in the case of an unlimited company or a company limited by guarantee, also every member thereof shall be punishable as if he had contravened the provisions of this Ordinance :

Provided that no such director, manager, secretary or other officer and no such agent, servant, or member shall be prosecuted under this Ordinance except with the previous approval of the Central Government ; and the Central Government shall not give such approval if it is satisfied after giving such director, manager, secretary, officer, agent, servant or member an opportunity of showing cause against prosecution that the offence was committed without his knowledge or that he used due diligence to prevent its commission.

25. False statement.—A person shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both, if he,—

- (a) when required by any order made under this Ordinance to make any statement or furnish any information makes a statement or furnishes information which he knows or has reasonable cause to believe to be false or does not believe to be true, or
- (b) makes any such statement as aforesaid in any book, account, record, declaration, return or other document which he is required by any such order to maintain or furnish, or
- (c) maintains double sets of books, accounts or any other records, in which the entries are not identical.

26. Protection of action taken in goodfaith.—No suit, prosecution or other legal proceedings shall lie against the Board or any member thereof or any other person for anything which is in good faith done or intended to be done under this Ordinance or any rules or orders made thereunder.

27. Cognizance of offences.—No court shall take cognizance of an offence punishable under this Ordinance except on a report in writing of the facts constituting such offence made by the Board or a person authorised by it in this behalf.

28. Special provisions regarding fines.—Notwithstanding anything contained in section 32 of the Code of Criminal Procedure, 1898 (Act V of 1898), any Magistrate of the first class specially empowered by the Provincial Government in this behalf may pass a sentence of fine exceeding one thousand rupees on any person convicted under this Ordinance.

29. Presumption as to orders.—Where an order purports to have been made and signed by any authority in exercise of any power conferred by or under this Ordinance, a court shall presume that such order was so made by that authority.

30. Power to make rules.—The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Ordinance.

31. Power to make bye-laws. The Board may, with the previous approval of the Central Government, make bye-laws, not inconsistent with this Ordinance and the Rules made thereunder, for the efficient performance of its functions.

under this Ordinance.

FIELD MARSHAL,

President.

1. That he does not disapprove to his Commission
 since during his absence from the office was committed without his knowledge
 and he is not aware of the same. He is not aware of whether an objection of growing
 nature shall not give such approval if it is required that being such director
 who the business approval of the Central Government; and the Central Govern-
 ment shall retain of whether such of business under the Ordinance exercise

32. **False statement.**—A person shall be punishable with imprisonment for

(g) When required by any order made under this Ordinance to make any

(p) makes any such statement as professing in any book, account, record,

(c) maintaining double sets of books, accounts or any other records, in

30. Protection of action taken in Goodwill—No sum description of other

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person convicted under this Ordinance, in this behalf may pass a sentence of fine exceeding one thousand rupees on any Magistrate of the first class specially empowered by the Provincial Government in section 33 of the Code of Criminal Procedure, 1898 (Act A of 1898) and

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The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

RAWALPINDI, WEDNESDAY, MAY 29, 1968

NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 29th May, 1968

The following Ordinance which was approved by the National Assembly on the 24th May, 1968, with amendment, received the assent of the President on the 27th May, 1968, and is hereby published for general information:—

ORDINANCE No. IV OF 1968

AN

ORDINANCE

further to amend the Companies Act, 1913

WHEREAS it is expedient further to amend the Companies Act, 1913 (VII of 1913), for the purpose hereinafter appearing;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Companies (Amendment) Ordinance, 1968.

(2) It shall come into force at once.

(387)

Price : Ps. 19

[625—627 Ex. Gaz.]

The Gazette of Pakistan

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(387)

Price : Ps. 19

2. **Insertion of new section 87BB, Act VII of 1913.**—In the Companies Act, 1913 (VII of 1913), after section 87B, the following new section shall be inserted, namely :—

“87BB. *Investigation of managing agents, etc.*—(1) If the Central Government has reason to believe that the managing agent of a public company—

- (a) has, in connection with the conduct or management of the affairs of the company, been guilty of fraud, misfeasance or breach of trust ; or
- (b) has been conducting the affairs of the company for a fraudulent or unlawful purpose ; or
- (c) has so conducted or managed the affairs of the company as to deprive the shareholders thereof of a reasonable return on their investment ;

the Central Government may, after giving the managing agent an opportunity of being heard, appoint an investigator to enquire into the affairs of the company and to report on the conduct of the managing agent in such manner and within such period as the Central Government may direct.

Explanation.—The shareholders of a company shall be deemed to have been deprived of a reasonable return on their investment if, having regard to enterprises similarly placed, the company is unable to, or does not, declare any or an adequate dividend for a continuous period of three years.

(2) The investigator appointed under sub-section (1)—

- (a) may, at any time, for the purpose of making any inquiry which he considers necessary, enter the premises of the company or the office of the managing agent and may call for and inspect the books of accounts or documents in the possession of the company or managing agent and may seal or take into custody any books of accounts or documents for so long as may be necessary ;
- (b) shall have the powers vested in a Court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit in respect of the following matters, namely :—
 - (i) summoning and enforcing the attendance of any director or officer of the company or of the managing agent and examining him on oath or affirmation ;
 - (ii) compelling the production of any books of accounts or documents ; and
 - (iii) issuing commissions for the examination of witnesses ;

and any proceeding before the investigator shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Pakistan Penal Code (Act XLV of 1860).

(3) If the Central Government, after considering the report submitted under sub-section (1), is of opinion that it is necessary to do so in the interest of the

efficient management of the affairs of the company, the Central Government may, without prejudice to any other action that may be taken under this Act or any other law, after giving the managing agent an opportunity of being heard, by order in writing,—

- (a) modify the terms of the managing agent's agreement of management with the company; or
- (b) require the managing agent to carry out such changes in the management or accounting procedures, within such time, as may be specified in the order; or
- (c) remove from office the managing agent or the directors of the company nominated by the managing agent, or both the managing agent and the directors so nominated.

(4) A managing agent or director removed from office under sub-section (3) shall not be entitled to or be paid any compensation or damages for loss or termination of office.

(5) A managing agent of a company who is removed from office under sub-section (3) shall not be appointed to such office of that company until after the expiration of a period of five years from the date of such removal.

(6) Where the managing agent removed from office under sub-section (3) is a firm or a company, no member of such firm and no director or officer holding a general power of attorney from such company shall hold the office of a director or any other office connected with the conduct or management of the affairs of the company of which it was managing agent, until after the expiration of a period of five years from the date of such removal.

(7) Where the managing agent of a company is removed from office under sub-section (3), the Central Government may, by order in writing, appoint an Administrator, hereinafter referred to as the Administrator, to manage the affairs of the company subject to such terms and conditions as may be specified in the order.

(8) The Administrator shall receive such remuneration as the Central Government may determine.

(9) The management of the affairs of the company shall, on and from the date of appointment of the Administrator, vest in him.

(10) Where it appears to the Administrator that any purchase or sales agency contract has been entered into, or any employment given, patently to benefit the managing agent or his nominees and to the detriment of the interest of the general shareholders, the Administrator may, with the previous approval in writing of the Central Government, terminate such contract or employment.

(11) No person shall be entitled to or be paid any compensation or damages for the termination of any contract or employment under sub-section (10).

(12) If at any time it appears to the Central Government that the purpose of the order appointing the Administrator has been fulfilled, it may permit the company to appoint another person to the office of managing agent; and, on the appointment of new managing agent, the Administrator shall cease to hold office.

(13) Save as provided in sub-section (14), no suit, prosecution or other legal proceeding shall lie against the Administrator for anything which is in good faith done or intended to be done by him in pursuance of this section or of any rules made thereunder, and anything so done shall be deemed to have been done by the company.

(14) Any person aggrieved by an order of the Central Government under sub-section (3) or of the Administrator under sub-section (10) may, within sixty days from the date of the order, appeal against such order to the High Court within whose jurisdiction the principal place of business of the managing agent is situated.

(15) If any person fails, without reasonable cause, to furnish any books of accounts or documents called for under clause (a) of sub-section (2) or to comply with any order under clause (a) or clause (b) of sub-section (3), or contravenes the provisions of sub-section (5) or sub-section (6), the Central Government may, by order in writing, direct that such person shall pay by way of penalty a sum which may extend to ten thousand rupees, and, in the case of a continuing failure or contravention, a further sum which may extend to one thousand rupees for every day after the first during which the failure or contravention continues.

(16) The Central Government may, by notification in the official Gazette, direct that any power conferred upon it by this section shall, subject to such conditions, if any, as may be specified in the directions, be exercisable also by such person or authority as may be so specified.

(17) The Central Government may, by notification in the official Gazette, make rules to carry out the purposes of this section.

(18) The provisions of this section shall have effect notwithstanding anything contained in any other provision of this Act, or any other law or contract, or in the memorandum or articles of a company."

MUZAFAR HUSAIN,

Secretary.

GOVERNMENT OF PAKISTAN

OFFICE OF THE CHIEF CONTROLLER OF IMPORTS AND EXPORTS

PUBLIC NOTICES

Rawalpindi, the 29th May, 1968

IMPORT TRADE CONTROL

No. 56 (68) Import-R.—It is notified for information of all concerned that the 7th Yen Credit (Loan Agreement dated 27th December, 1967) providing for import in the Private Sector of Power Tillers, Dyes and Chemicals and Marine Diesel Engines has been declared effective by the Export-Import Bank of Japan with effect from 27th April, 1968.

No. 57 (68) Import-R.—Licence holders of Gas-in-Cylinders from Yugoslavia under barter have not been able to utilise their import licences. It has, therefore, been decided to allow them to import Gas-in-Cylinders under Cash-cum-Bonus Scheme. The interested parties may return their valid barter import licences and approach the Regional Controllers concerned for a licence under Cash-cum-Bonus Scheme.

BAQAR HUSSAIN,

*Director of Survey,**for Chief Controller of Imports and Exports.*

MINISTRY OF HEALTH, LABOUR AND SOCIAL WELFARE

(Health Division)

NOTIFICATION

Islamabad, the 29th May, 1968

S. R. O. 78 (R) 68.—In exercise of the powers conferred by section 46 of the Unani, Ayurvedic and Homoeopathic Practitioners Act, 1965 (II of 1965), the Central Government, after consulting the Boards of Unani and Ayurvedic and Homoeopathic Systems of Medicine, is pleased to direct that the following further amendments shall be made in the Unani, Ayurvedic and Homoeopathic Systems of Medicine Rules, 1965, namely :—

In the aforesaid Rules,—

- (1) in rule 2, for clauses (bb) and (bbb) the following shall be substituted, namely :—

“(bb) “candidate” means a person proposed as a candidate for election to the Board under clause (c) or (d) of sub-section (1) of section 4 of the Act or, as the case may be, under clause (c) or (d) of sub-section (1) of section 5 thereof ;

(bbb) “elector” means a registered practitioner eligible to vote and, for the purpose of elections under section 5 of the Act, includes

a teacher of a recognised teaching institution of Homoeopathy and a Homoeopath whose name appears in the list maintained under section 27 of the Act ; ” and

(2) in rule 10,—

(a) in sub-rule (1), in clause (a),—

(i) after the words “specify a date”, the words “for each Province” shall be inserted ;

(ii) after the word “appoint”, the words “for each Province” shall be inserted ; and

(iii) in sub-clause (iv), the words, figure and letters “which shall be a date not later than the 15th day after the last date for withdrawal of candidature” shall be omitted ; and

(b) in sub-rule (5), for the word “Registrar” the words “Returning Officer” shall be substituted.

S. SHAMSUZZOHA.

Deputy Secretary.

MINISTRY OF HOME AND KASHMIR AFFAIRS

(Home Affairs Division)

NOTIFICATION

Islamabad, the 28th May, 1968

S. R. O. 79 (R) 68.—In exercise of the powers conferred by sub-section (3) of section 3 of the Pakistan Essential Services (Maintenance) Act, 1952 (LIII of 1952), the Central Government is pleased to direct that the declaration made in this Ministry's Notification No. S. R. O. 151 (R) 67, dated the 2nd September, 1966, and extended by this Ministry's Notifications No. S. R. O. 28 (R) 67, dated the 24th February, 1967, No. S. R. O. 153 (R) 67, dated the 21st August, 1967, and No. S. R. O. 26 (R) 68, dated the 29th February, 1968, shall remain in force for a further period of six months from the 31st May, 1968.

[No. 15/162-Poll. I (2).]

MOHAMMAD TARIQ KHAN, CSP.

Deputy Secretary.

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