

অর্থ আইন, ১৯৯১

সূচী

ধারাসমূহ

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- ১১। আয়কর

প্রথম তফসিল

দ্বিতীয় তফসিল

তৃতীয় তফসিল

অর্থ আইন, ১৯৯১

১৯৯১ সনের ২১ নং আইন

[৩০ জুন, ১৯৯১]

সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং কতিপয় আইন সংশোধনকল্পে প্রণীত আইন।

যেহেতু সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং নিম্নবর্ণিত উদ্দেশ্যসমূহ পূরণকল্পে কতিপয় আইন সংশোধন করা সমীচীন ও প্রয়োজনীয়;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল:-

সংক্ষিপ্ত শিরোনামা
ও প্রবর্তন

১। (১) এই আইন অর্থ আইন, ১৯৯১ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (Act No. XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ১৯৯১ সনের ১লা জুলাই তারিখ হইতে কার্যকর হইবে।

Act No. I of
1944 এর
সংশোধন

২। Excises and Salt Act, 1944 (Act No. I of 1944) এর FIRST SCHEDULE এর পরিবর্তে এই আইনের প্রথম তফসিলে বর্ণিত SCHEDULE প্রতিস্থাপিত হইবে।

Act No. XV of
1963 এর
সংশোধন

৩। Wealth Tax Act, 1963 (Act No. XV of 1963) এর section 5 এর sub-section (1) এর clause (xiii) তে “twenty five lakh” শব্দগুলি, যেখানে উল্লিখিত থাকুক, এর পরিবর্তে “fifty lakh” শব্দগুলি প্রতিস্থাপিত হইবে।

Act No. IV of
1969 এর
সংশোধন

৪। Customs Act, 1969 (Act No. IV of 1969) এর-

(১) section 27 এর পরিবর্তে নিম্নরূপ section 27 প্রতিস্থাপিত হইবে, যথা:-

“27. Abatement of duty on damaged, deteriorated, lost, or destroyed goods.- Where, at the time of first examination, of any imported goods, it is shown by the owner in writing to the satisfaction of an officer not below the rank of an Assistant Collector of customs-

- (a) that the goods had been damaged or had deteriorated at any time before or during their landing; or
- (b) that the goods, other than warehoused goods, had been damaged, at any time after landing but before such examination, by accident and not due to any wilful act, negligence or default of the importer or his agents;

the value of such goods shall, on a written application made by the owner of the goods, be appraised by an appropriate officer of Customs, and the owner shall be allowed abatement of duty in proportion to the diminution in value of the goods as so appraised.

- (2) Where it is shown, in writing by the owner of any imported goods to the satisfaction of the Collector of Customs that the goods have been lost or destroyed by an accident or *force majeure*, after importation but before clearance thereof for home consumption, the Collector may, on an application made by the owner, furnishing all particulars necessary to establish the fact of such loss or destruction, remit or repay any duty chargeable or paid on such goods.

Explanation.- For the purpose of this sub-section, “*force majeure*” means an act of God.”;

- (২) First Schedule এই আইনের দ্বিতীয় তফসিলে বর্ণিতরূপে সংশোধিত হইবে।

৫। The Finance Act, 1980 (Act No. XXIII of 1980) এর section 12 এর-

Act No. XXIII
of 1980 এর
সংশোধন

- (১) sub-section (1) এর পরিবর্তে নিম্নরূপ sub-section (1) প্রতিস্থাপিত হইবে, যথা :-

“(1) There shall be levied and collected a tax to be called Foreign Travel Tax on all foreign air travels by all Bangladeshi nationals and Bangladeshis having permanent residence or owning properties or business in Bangladesh or enjoying other facilities not available to foreign nationals at the rate of 10% of the fares, in any case being not less than two hundred and fifty Taka and not more than fifteen hundred Taka per ticket:

Provided that for foreign air travel to any country which is a member of the South Asian Association for Regional Cooperation Foreign Travel Tax shall be levied and collected at the rate specified above, in any case being not less than two hundred and fifty Taka and not more than five hundred Taka per ticket.” এবং

- (২) sub-section (1A) তে “two hundred and fifty Taka per traveller by land and eight hundred Taka” শব্দগুলির পরিবর্তে “one hundred and fifty Taka per traveller by land and five hundred Taka” শব্দগুলি প্রতিস্থাপিত হইবে।

Act No. of XI
of 1981 এর
সংশোধন

৬। The Finance Act, 1981 (Act No. XI of 1981) এর ধারা 14 বিলুপ্ত হইবে।

Ordinance No.
XXXVI of 1984 এর-
এর সংশোধন

৭। (১) Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984)

(১) section 2 তে,-

(ক) clause (4) এ, “a Senior Appellate Joint Commissioner of Taxes” শব্দগুলির পরিবর্তে “an Appellate Additional Commissioner of Taxes” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) clause (20) এর,-

(অ) sub-clause (bb) এর পরিবর্তে নিম্নরূপ নূতন sub-clause (bb) এবং sub-clause (bbb) প্রতিস্থাপিত হইবে, যথা :-

“(bb) an association or combination of persons, called by whatever name, if any of such persons is a company as defined in the Companies Act, 1913 (VII of 1913);

(bbb) any association or body incorporated by or under the laws of country outside Bangladesh; and”;

(আ) sub-clause (c) তে “whether incorporated or not” শব্দগুলির পরিবর্তে “not incorporated by or under any law” শব্দগুলি প্রতিস্থাপিত হইবে;

(গ) clause (25) এর পরিবর্তে নিম্নরূপ clause (25) প্রতিস্থাপিত হইবে, যথা:-

“(25) “Director of Inspection” means a person appointed to be a Director of Inspection (Taxes) under section 3, and except for the purposes of section 117, includes a person appointed for the purposes of this Ordinance to be an Additional Director of Inspection (Taxes), a Deputy Director of Inspection (Taxes) or an Assistant Director of Inspection (Taxes);”;

(ঘ) clause (36) এ, “a Senior Inspecting Joint Commissioner of Taxes” শব্দগুলির পরিবর্তে “an Inspecting Additional Commissioner of Taxes” শব্দগুলি প্রতিস্থাপিত হইবে;

(২) section 3 এর,-

(ক) clause (2) এর পরিবর্তে নিম্নরূপ clause (2) প্রতিস্থাপিত হইবে, যথা:-

“(2) Directors of Inspection (Taxes);”;

(খ) clause (3A) এর পরিবর্তে নিম্নরূপ clause (3A) প্রতিস্থাপিত হইবে, যথা :-

“(3A) Additional Commissioners of Taxes who may be either Appellate Additional Commissioners of Taxes or Inspecting Additional Commissioners of Taxes.”;

(৩) section 5 এর sub-section (2) তে “Joint Commissioners of Taxes” শব্দগুলির পরিবর্তে “Additional Commissioners of Taxes, Joint Commissioners of Taxes” শব্দগুলি ও কমাটি প্রতিস্থাপিত হইবে।

(৪) section 10 এর,-

(ক) উপশিরনামায় “Joint Commissioners” শব্দগুলির পর “and the Inspecting Additional Commissioners” শব্দগুলি সন্নিবেশিত হইবে;

(খ) “Inspecting Joint Commissioner” শব্দগুলি, চার স্থানে উল্লেখিত, এর পরিবর্তে “Inspecting Joint Commissioner, the Inspecting Additional Commissioner” শব্দগুলি ও কমাটি প্রতিস্থাপিত হইবে;

(৫) section 11 এর sub-section (2) ও (3) এর পরিবর্তে নিম্নরূপ sub-section (2) ও (3) প্রতিস্থাপিত হইবে, যথা :-

“(2) A judicial member shall be a person who is or has been a District Judge or who has practised as an advocate in a court not lower than that of a District and Sessions Judge for a period of not less than ten years.

(3) An accountant member shall be a person who is a Commissioner of Taxes or who has practised professionally for a period of not less than eight years as a chartered accountant or cost and management accountant.”;

(৬) section 19 এর sub-section (15) এর,-

(ক) clause (a) তে “received” শব্দটির পর “except as provided in clause (aa)” শব্দগুলি সন্নিবেশিত হইবে;

(খ) clause (a) এর পর নিম্নরূপ নূতন clause (aa) সন্নিবেশিত হইবে, যথা:-

“(aa) such amount on account of any interest which was to have been paid to any commercial bank or the Bangladesh Shilpa Bank or the Bangladesh Shilpa Rin Sangstha or on account of any share of profit

which was to have been paid to any bank run on Islamic principles and which was allowed as a deduction in respect of such expenditure though such interest or share of profit was not paid by reason of the assessee having maintained his accounts on mercantile basis, within two years after expiry of the income year in which it was allowed, shall, to such extent as it remains unpaid, be deemed to be income of the assessee from business or profession during the income year immediately following the expiry of the said two years;”;

- (৭) section 32 এর sub-section (8) এ “industrial undertaking” শব্দগুলির পর “or in the construction of a new building or purchase of a new apartment to be used for residence” শব্দগুলি সন্নিবেশিত হইবে;
- (৮) section 35 এর sub-section (1) এ “head” শব্দটির পর ““Agricultural income”,” ইনভার্টেড কমাগুলি, শব্দগুলি ও কমাটি সন্নিবেশিত হইবে;
- (৯) section 44 এর sub-section (3) তে “one-third of the total income of the assessee or two lakh Taka” শব্দগুলির পরিবর্তে “thirty per cent of the total income of the assessee or one lakh Taka” শব্দগুলি প্রতিস্থাপিত হইবে;
- (১০) section 45 এর,-
- (ক) sub-section (2A) তে “2000” সংখ্যাটির পরিবর্তে “1995” সংখ্যাটি প্রতিস্থাপিত হইবে;
- (খ) sub-section (2B) এর clause (c) এর পরিবর্তে নিম্নরূপ নূতন clause (c) প্রতিস্থাপিত হইবে:
- “(c) that a part of the income exempted under this sub-section is invested in the purchases of bond or security issued by the Government and such investment is not less than twenty per cent of such income;”;
- (১১) section 49 এর sub-section (1) এর clause (n) এর শেষ প্রান্তস্থিত ফুলস্টপটির পরিবর্তে একটি সেমিকোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন clause (o), clause (p) এবং clause (q) সন্নিবেশিত হইবে, যথা:-
- “(o) income derived on account of interest on saving deposits, fixed deposits or term deposits and share of profit on term deposits;

- (p) income derived on account of insurance commission;
- (q) income classifiable under the head “Capital gains”;

(১২) section 53G এর পর নিম্নরূপ নূতন section 53H সন্নিবেশিত হইবে, যথা:-

“53H. Collection of tax on transfer, etc. of property.- (1)

Any person responsible for registering any document of a person, being an individual, under the provisions of clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby, at the time of registration of such document, income tax at the rate of five per cent on the value of the property to which the document relates and on which stamp-duty is chargeable under the Stamp Act, 1899 (II of 1899), and in such manner as may be prescribed.

(2) Nothing in this section shall apply to a document relating to:

- (a) sale by a bank as a mortgagee empowered to sell;
- (b) mortgage of any property to the Bangladesh House Building Finance Corporation established under the Bangladesh House Building Finance Corporation Ordinance, 1973 (P.O. No. 7 of 1973), against loan;
- (c) mortgage to any bank of any property valued at a sum not exceeding one lakh Taka;
- (d) transfer of any agricultural land in Bangladesh, not being land situate in any area mentioned in paragraph (i) or (ii) of sub-clause (c) of clause (15) of section 2;
- (e) transfer of any non-agricultural land valued at a sum not exceeding one lakh Taka, situated outside the jurisdiction of any city corporation, *paurashava* or cantonment board.”;

(১৩) section 54 এর পরিবর্তে নিম্নরূপ নূতন section 54 প্রতিস্থাপিত হইবে, যথা:-

“54. Deduction of tax from dividends.- (1) The principal officer of a company registered in Bangladesh, or of any other company shall, subject to the provisions of sub-section (2), at the time of paying any dividend to a shareholder, deduct tax on the amount of such dividend, in the case of-

- (a) a non-resident,-
- (i) if the shareholder is a company, at the rate applicable to a company;
 - (ii) if the shareholder is a person other than a company, at the maximum rate;
- (b) a resident,-
- (i) if the shareholder is a company, at the rate applicable to a company;
 - (ii) if the shareholder is a person other than a company, at the rate of ten per cent.
- (2) where the Deputy Commissioner of Taxes, on an application made in this behalf, gives a certificate to a resident shareholder, not being a company, to the effect that to the best of his belief the aggregate amount of dividends to be received by such resident shareholder from one or more public limited companies will not exceed thirty thousand Taka or, to a non-resident shareholder, not being a company, to the effect that he will be liable to tax at a rate less than the maximum rate, payment of the dividend to such shareholder shall be made, until the certificate is cancelled,-
- (a) in the case of the resident shareholder, without any deduction; and
 - (b) in the case of the non-resident shareholder, with deduction of tax at the rate specified in the certificate, being a rate less than the maximum rate.”;
- (১৪) section 75 এর sub-section (2) এর clause (d) তে “forty thousand” শব্দগুলির পরিবর্তে “one lakh” শব্দগুলি প্রতিস্থাপিত হইবে;
- (১৫) section 82 এর proviso টির Explanation এর শেষ প্রান্তস্থিত ফুলস্টপটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন proviso সন্নিবেশিত হইবে, যথা:-

“Provided further that a return filed by an assessee, being a public limited company, or a body corporate established or constituted by or under any law for the time being in force, or any nationalised banking or other financial institution, insurance body or industrial or business enterprise shall be deemed to be correct and complete if the return is accompanied by a certified copy of accounts of the assessee

audited by a chartered accountant and a certificate as to the correctness of the total income of the assessee signed and issued by the chartered accountant himself in the prescribed form.”;

- (১৬) section 84 এর clause (c) তে “৪৩” সংখ্যাটির পরিবর্তে “৪৩(১)” সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;
- (১৭) section 84A এর sub-section (1) এর “profession” শব্দটির পরিবর্তে “business or profession” শব্দগুলি প্রতিস্থাপিত হইবে;
- (১৮) section 126 এ “৪৩” সংখ্যাটির পরিবর্তে “under sub-section (1) or (2) of section 83” শব্দগুলি, সংখ্যাগুলি ও বন্ধনীসমূহ প্রতিস্থাপিত হইবে;
- (১৯) section 128 এর sub-section (2) এর পর নিম্নরূপ নূতন sub-section (3) সংযোজিত হইবে, যথা:-

“(3) Notwithstanding anything contained in sub-sections (1) and (2), in a case where a certificate is issued by a chartered accountant as to the correctness of the total income of an assessee under the second proviso to section 82 it is subsequently discovered by the Deputy Commissioner of Taxes, the Appellate Joint Commissioner, the Appellate Additional Commissioner, the Commissioner (Appeal) or the Appellate Tribunal that the chartered accountant wilfully or knowingly withheld any information relating to the particulars of such income, he or it may impose upon such chartered accountant a penalty of a sum not exceeding two and a half times the amount of tax which would have been avoided had the total income as certified by such chartered accountant been accepted as correct.”;

- (১৯ক) section 131 এর পর নিম্নরূপ নূতন section 131A সন্নিবেশিত হইবে, যথা:-

“**131A. Previous approval of the Board for imposing penalty.-** Notwithstanding anything contained in section 131, no penalty under sub-section (3) of section 128 shall be imposed without previous approval of the Board.”;

- (২০) section 153 এর,-

(ক) sub-section (1) এর clause (e) তে “৪৯,১২৪ or ১৩৭” সংখ্যাগুলি, কমাটি ও শব্দটির পরিবর্তে “১২৪, ১২৫, ১২৬, ১২৭ or ১৩৭” সংখ্যাগুলি, কমাগুলি ও শব্দগুলি প্রতিস্থাপিত হইবে;

- (খ) sub-section (1A) এর clause (b) তে “Chapter XV” শব্দটি ও সংখ্যাটির পর “or section 137” শব্দগুলি ও সংখ্যাটি সন্নিবেশিত হইবে;
- (২১) section 159 এর sub-section (5) এর পর নিম্নরূপ নূতন sub-section (6) সংযোজিত হইবে, যথা :-
- “(6) Notwithstanding anything contained in this Ordinance an appeal filed by an assessee to the Appellate Tribunal shall be deemed to have been allowed if the Appellate Tribunal fails to make an order thereon within a period of two years from the end of the year in which the appeal was filed:
- Provided that the provisions of this sub-section shall not apply to an appeal filed by an assessee at any time before the 1st day of July, 1991.”
- (২২) section 160 এর sub-section (1) এর proviso এর,-
- (ক) “half” শব্দটির পরিবর্তে “twenty-five per cent of” শব্দগুলি প্রতিস্থাপিত হইবে; এবং
- (খ) শেষ প্রাপ্তস্থিত ফুলস্টপটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন proviso সংযোজিত হইবে, যথা:-
- “Provided further that the Board may, on an application made in this behalf, modify or waive, in any case, the requirement of such payment.”;
- (২৩) section 162 এর sub-section (1) এর proviso তে,-
- (ক) “half” শব্দটির পরিবর্তে “twenty-five per cent of” শব্দগুলি প্রতিস্থাপিত হইবে; এবং
- (খ) শেষ প্রাপ্তস্থিত ফুলস্টপটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন proviso সন্নিবেশিত হইবে, যথা :-
- “Provided further that the Board may, on an application made in this behalf, modify or waive, in any case, the requirement of such payment.”;
- (২৪) section 184 এর,-
- (ক) sub-section (1) এ “any person” শব্দগুলির পরিবর্তে “any person, not being an individual,” শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে; এবং
- (খ) sub-section (4) এর clause (b) তে “municipal corporation” শব্দগুলির পরিবর্তে “city corporation” শব্দগুলি প্রতিস্থাপিত হইবে;

(২৫) SIXTH SCHEDULE এর PART A এর,-

(ক) অনুচ্ছেদ 11 বিলুপ্ত হইবে;

(খ) অনুচ্ছেদ 22 এর পরিবর্তে নিম্নরূপ নূতন অনুচ্ছেদ 22 প্রতিস্থাপিত হইবে, যথা :-

“22. Any income from dividend received by an assessee (other than a company) out of new investments made on or after the first day of July, 1984 in the purchase of shares of public limited companies listed with the Stock Exchange, subject to the following limits, namely:-

(a) where such dividend income does not exceed thirty thousand Taka, the whole of such income;

(b) where such dividend income exceeds thirty thousand Taka.” thirty thousand Taka.” ।

(২) উপ-ধারা (১) এর অধীন নিম্নবর্ণিত বিধানসমূহ উহাদের বিপরীতে উল্লিখিত কর বৎসরসমূহ বা কর বৎসরসমূহ সম্পর্কে বা উক্ত রূপ উল্লিখিত তারিখসমূহ হইতে প্রযোজ্য হইবে, যথা :-

(ক) সংশোধিত section 11(1) সরকার কর্তৃক Commissioner of Taxes কে accountant member নিয়োগের তারিখ; এবং

(খ) section 49 এর sub-section (1) এর clause ১৯৯০ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসর হইতে ।

(o) এবং (p)

৮। অর্থ আইন, ১৯৮৯ (১৯৮৯ সনের ৩৬ নং আইন) এর ধারা ১৭ এবং তৃতীয় তফসিল বিলুপ্ত হইবে । ১৯৮৯ সনের ৩৬ নং আইনের সংশোধন

৯। মাদকদ্রব্য নিয়ন্ত্রণ আইন, ১৯৯০ (১৯৯০ সনের ২০ নং আইন) এর দ্বিতীয় তফসিলের পরিবর্তে নিম্নরূপ দ্বিতীয় তফসিল প্রতিস্থাপিত হইবে, যথা:- ১৯৯০ সনের ২০ নং আইনের সংশোধন

“দ্বিতীয় তফসিল”

(ধারা ১৮ দ্রষ্টব্য)

মাদক শুল্ক আরোপযোগ্য দ্রব্যাদির বিবরণ	মাদক শুল্কের হার
(১) দেশী মদ-	
(ক) চা বাগান ব্যতীত দেশের অন্যান্য সকল এলাকার জন্য	প্রতি লিটার, প্রফ টাকা ৮৮.০০
(খ) চা বাগান এলাকার জন্য . .	প্রতি লিটার, প্রফ টাকা ৫৫.০০
(২) মিথাইল এ্যালকোহল এবং এ্যাবসলিউট এ্যালকোহল	প্রতি লিটার, প্রফ টাকা ৮৮.০০
(৩) রেকটিফাইড স্পিরিট-	
(ক) Bangladesh Homoeopathic Practitioners Ordinance, 1983 (XLI of 1983) . .	প্রতি লিটার, প্রফ টাকা ২২.০০
এর অধীন রেজিস্ট্রীকৃত হোমিওপ্যাথিক চিকিৎসকের লাইসেন্সের অধীন বাৎসরিক সর্বোচ্চ ৪০ লিটার, প্রফ।	
(খ) অন্যান্য . .	প্রতি লিটার, প্রফ টাকা ৬৬.০০
(৪) বাংলাদেশে প্রস্তুত বিলাতী মদ . .	প্রতি লিটার, প্রফ টাকা ৩৩০.০০
(৫) ডিনেচার্ড স্পিরিট . .	প্রতি লিটার, টাকা ২২.০০ (আয়তন ভিত্তিক)

ব্যাখ্যা :- “প্রফ” অর্থ এ্যালকোহলের লগুন প্রফ মান বা ১০.৫৬ সেলসিয়াস তাপমাত্রায় শতকরা ৪৯.২৮ ভাগ আয়তন অনুপাত খাঁটি স্পিরিটের উপস্থিতি সম্পন্ন জলীয় দ্রবণের স্পিরিট মান।”

১৯৯০ সনের ৪৪
নং আইনের
সংশোধন

১০। দানকর আইন, ১৯৯০ (১৯৯০ এর ৪৪ নং আইন) এর ধারা ২০ এর দফা (খ)-তে “Part B” শব্দটি ও অক্ষরটির পরিবর্তে “Part A” শব্দটি ও অক্ষরটি প্রতিস্থাপিত হইবে এবং সর্বদা অনুরূপ প্রতিস্থাপিত হইয়াছে বলিয়া গণ্য হইবে।

আয়কর

১১। (১) উপ-ধারা (২), (৩), (৪), (৫) এবং (৬) এর বিধান সাপেক্ষে, ১৯৯১ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে তৃতীয় তফসিলে নির্দিষ্ট কর হার অনুযায়ী আয়কর ধার্য হইবে।

(২) ১৯৯১ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরের জন্য কোন কোম্পানীর কর নির্ধারণের ক্ষেত্রে যদি মোট আয়ের মধ্যে জীবন বীমা ব্যবসা হইতে প্রাপ্ত কোন আয় অন্তর্ভুক্ত থাকে, তাহা হইলে প্রদেয় আয়কর জীবন বীমা ব্যবসা হইতে প্রাপ্ত আয়ের ১২.৫% এর সমপরিমাণে হ্রাস করা হইবে।

(৩) ১৯৯১ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে করদাতা যদি সমবায় সমিতি হয় তাহা হইলে তৃতীয় তফসিলের অনুচ্ছেদ ক অথবা খ(৩)-তে নির্দিষ্ট কর হার এর মধ্যে যে হারটি তাঁহার অনুকূলে যাইবে, সেই হার অনুযায়ী তিনি কর প্রদান করিবেন :

তবে শর্ত থাকে যে, এই উপ-ধারার উদ্দেশ্যে তৃতীয় তফসিলের ক অনুচ্ছেদে নির্দিষ্ট হার অনুযায়ী আয়কর নির্ধারণের ক্ষেত্রে উক্ত অনুচ্ছেদের শর্তাংশে উল্লেখিত কোন রেয়াত বা অংক বাদ দেওয়া যাইবে না।

(৪) (ক) ১৯৯১ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরে, কোন কোম্পানী যাহা বাংলাদেশে কোম্পানী হিসাবে নিবন্ধিত নহে এইরূপ করদাতা ব্যতীত অন্য কোন করদাতার মোট আয়ের মধ্যে যদি রপ্তানী ব্যবসা হইতে প্রাপ্ত কোন মুনাফা অন্তর্ভুক্ত থাকে, তাহা হইলে দফা (খ) ও (গ) এর বিধান সাপেক্ষে, উক্ত আয়ের উপর প্রদেয় আয়কর নিম্নবর্ণিত পন্থায় হ্রাস করা হইবে:-

পরিমাণ

(অ) যেক্ষেত্রে রপ্তানীকৃত দ্রব্যসমূহ সে ক্ষেত্রে রপ্তানী বিক্রয়ের উপর রপ্তানীকারক করদাতা কর্তৃক উৎপাদিত আরোপণযোগ্য আয়করের ৩০%।
না হয় :

- (১) যেক্ষেত্রে সংশ্লিষ্ট বৎসরের রপ্তানী বিক্রয় পূর্ববর্তী বৎসরের রপ্তানী বিক্রয়ের অধিক, সেক্ষেত্রে সংশ্লিষ্ট বৎসরের রপ্তানী বিক্রয় পূর্ববর্তী বৎসরের রপ্তানী বিক্রয়ের তুলনায় প্রতি শতকরা ১০ ভাগ বৃদ্ধির জন্য অতিরিক্ত ১% আয়কর হ্রাস করা হইবে। তবে এই হ্রাস কোন অবস্থাতেই প্রদেয় করের ৪০% এর অধিক হইবে না।
- (২) যেক্ষেত্রে সংশ্লিষ্ট বৎসরের রপ্তানী বিক্রয় পূর্ববর্তী বৎসরের রপ্তানী বিক্রয়ের অধিক না হয়, সেক্ষেত্রে সংশ্লিষ্ট বৎসরের রপ্তানী বিক্রয় পূর্ববর্তী বৎসরের রপ্তানী বিক্রয়ের তুলনায় প্রতি শতকরা ১০ ভাগ হ্রাসের জন্য অতিরিক্ত ১% আয়কর রেয়াত হ্রাস করা হইবে। তবে কোন অবস্থাতেই রেয়াত ২০% এর কম হইবে না।

(আ) যেক্ষেত্রে রপ্তানীকৃত দ্রব্যসমূহ রপ্তানীকারক করদাতা কর্তৃক উৎপাদিত হয় :

- (১) যেক্ষেত্রে রপ্তানী বিক্রয় মোট বিক্রয়ের ১০% এর বেশী না হয়, সেক্ষেত্রে কোন রেয়াত দেওয়া হইবে না।
- (২) যেক্ষেত্রে রপ্তানী বিক্রয় মোট বিক্রয়ের ১০% এর অধিক হয় কিন্তু ২০% এর অধিক না হয়, সেক্ষেত্রে রপ্তানী বিক্রয়ের উপর আরোপণযোগ্য আয়করের ৩০%।

- (৩) যেক্ষেত্রে রপ্তানী বিক্রয় মোট সেক্ষেত্রে রপ্তানী বিক্রয়ের উপর বিক্রয়ের ২০% এর অধিক হয় আরোপণযোগ্য আয়করের ৪০%। কিন্তু ৩০% এর অধিক না হয়,
- (৪) যেক্ষেত্রে রপ্তানী বিক্রয় মোট সেক্ষেত্রে রপ্তানী বিক্রয়ের উপর বিক্রয়ের ৩০% এর অধিক হয় আরোপণযোগ্য আয়করের ৫০%। কিন্তু ৪০% এর অধিক না হয়,
- (৫) যেক্ষেত্রে রপ্তানী বিক্রয় মোট সেক্ষেত্রে রপ্তানী বিক্রয়ের উপর বিক্রয়ের ৪০% এর অধিক হয়, আরোপণযোগ্য আয়করের ৬০%:

তবে শর্ত থাকে যে, স্থানীয়ভাবে তৈয়ারী যন্ত্রপাতি, সরঞ্জামাদি এবং দেশে উৎপাদিত অন্যান্য তৈয়ারী পণ্য-সামগ্রী যদি কোন সংস্থার নিকট তাহাদের বৈদেশিক মুদ্রার কোটায় সংগ্রহণ কার্যক্রমের অধীনে বিক্রয় করা হয় তবে তাহাও এই দফায় ব্যবহৃত “বাংলাদেশ হইতে রপ্তানী”, “বিদেশে রপ্তানীকৃত মালামাল” এবং “রপ্তানী বিক্রয়” এর সংজ্ঞাভুক্ত হইবে :

আরও শর্ত থাকে যে, স্থানীয়ভাবে প্রস্তুতকৃত কাঁচামাল এবং অন্যান্য উপকরণাদি যদি অভ্যন্তরীণ ব্যাক-টু-ব্যাক ঋণপত্রের ভিত্তিতে রপ্তানীমুখী শিল্পসমূহে সরবরাহ করা হয়, তবে তাহাও এই দফায় ব্যবহৃত “বাংলাদেশ হইতে রপ্তানী”, “বিদেশে রপ্তানীকৃত মালামাল” এবং রপ্তানী বিক্রয়” এর সংজ্ঞাভুক্ত হইবে।

(খ) নিম্নলিখিত দ্রব্যাদি বা দ্রব্যাদির শ্রেণীসমূহের ক্ষেত্রে (ক) দফায় বর্ণিত বিধান প্রযোজ্য হইবে না, যথা :-

(১) চা;

(২) কাঁচা পাট;

(৩) পাটজাত দ্রব্যাদি;

(৪) কাঁচা চর্মাди এবং ওয়েট-ব্লু চামড়া;

(৫) জাতীয় রাজস্ব বোর্ড সময় সময় প্রজ্ঞাপনের মাধ্যমে এই তালিকায় অন্তর্ভুক্ত করিতে পারে এইরূপ অন্যান্য দ্রব্যাদি।

(গ) রপ্তানী বিক্রয় হইতে উদ্ধৃত মুনাফা নিরূপণ ও উহার উপর আরোপণযোগ্য কর নির্ধারণ এবং এই উপ-ধারার বিধানসমূহ কার্যকরণের উদ্দেশ্যে জাতীয় রাজস্ব বোর্ড প্রয়োজনীয় বিধিমালা প্রণয়ন করিতে পারিবে।

(৫) ১৯৯১ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরে কোন করদাতার, বাংলাদেশে কোম্পানী হিসাবে নিবন্ধিত নহে এইরূপ করদাতা ব্যতীত, মোট আয়ের মধ্যে যদি যাত্রীবাহী বাস বা যাত্রীবাহী লঞ্চ হইতে লব্ধ মুনাফা অন্তর্ভুক্ত থাকে, তাহা হইলে ঐ বাস বা লঞ্চের মুনাফার উপর আরোপণযোগ্য আয়করের শতকরা ৫০ ভাগ রেয়াতী হারে কর ধার্য করা হইবে।

(৬) যে সকল ক্ষেত্রে Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর SECOND SCHEDULE প্রযোজ্য হইবে সে সকল ক্ষেত্রে আরোপণযোগ্য কর উক্ত SCHEDULE অনুসারে ধার্য করা হইবে, কিন্তু করের হার নির্ধারণের ক্ষেত্রে উপ-ধারা (১) অথবা, প্রযোজ্য ক্ষেত্রে, উপ-ধারা (২)-এর বিধান প্রয়োগ করিতে হইবে।

(৭) Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর chapter VII অনুসারে কর কর্তনের নিমিত্তে তৃতীয় তফসিলে নির্দিষ্ট কর হার ১৯৯১ সালের ১লা জুলাই তারিখে আরদ্ধ এবং ১৯৯২ সালের ৩০শে জুন তারিখে সমাপ্য বৎসরের জন্য প্রযোজ্য হইবে।

(৮) এই ধারা এবং এই ধারার অধীনে আরোপিত কর হারের উদ্দেশ্যে ব্যবহৃত “মোট আয়” (total income) অভিব্যক্তিতে Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর বিধান অনুসারে নিরূপিত “মোট আয়” (total income) বুঝাইবে।

প্রথম তফসিল
(ধারা ২ দ্রষ্টব্য)
“FIRST SCHEDULE”
(See Section 3)
PART I
GOODS

Heading No.	H.S. Code.	Description of Goods	Rate of Duty
1	2	3	4
08.02	0802.901	Betel nuts ..	Tk. 0.26 per kilogram
24.01	2401.10	Un-manufactured tobacco ..	Tk. 5.50 per kilogram
24.02	2402.10	Cigars and cheroots containing tobacco	Tk. 50.00 per 100 Cigars or Cheroots.
	2402.221	Cigarettes containing tobacco, manufactured with mechanical aid of any kind in case of which retail price is legibly, prominently and indelibly printed	300% of the retail price
	2402.229	Cigarettes containing tobacco manufactured with mechanical aid of any kind not covered by 2402.221	500% <i>ad valorem</i> .
	2402.299	Cigarettes containing tobacco manufactured manually, that is, without any mechanical aid whatsoever	Tk. 40.00 per 1000 Cigarettes

Heading No.	H.S. Code.	Description of Goods	Rate of Duty
1	2	3	4
24.03	2403.10	Smoking tobacco ..	Tk. 25.00 per kilogram
	2403.91	Zarda ..	Tk. 12.00 per kilogram
	2403.991	Tobacco extracts and essences ..	Tk. 25.00 per kilogram
	2403.999	Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes	Tk. 5.00 per kilogram
25.01	2501.009	Salt .. “Salt” includes swamp salt, spontaneous salt and salt or saline solutions made or produced from any saline substance or from salt earth.	Tk. 5.00 per 100 kilograms.
27.09	2909.00	Petroleum oils and oils obtained from bituminous minerals, crude	Tk. 3000.00 per metric Ton
27.10	2710.0011	Motor spirit of H.O.B.C. type	Tk. 1.40 per litre
	2710.0019	Motor spirits, including aviation spirit	Tk. 1.40 per litre
	2710.0020	Spirit type jet fuels ..	Tk. 0.45 per litre
	2710.0032	Naptha and other such petroleum products	80% <i>ad valorem</i>
	2710.0041	JPI kerosene type jet fuels ..	Tk. 0.45 per litre
	2710.0042	J.P. 4 kerosene type jet fuels ..	Tk. 0.45 per litre
	2710.0043	Other kerosene type jet fuels ..	Tk. 0.45 per litre
	2710.0049	Kerosene ..	Tk. 0.30 per litre
	2710.0061	Light diesel oils ..	Tk. 0.30 per litre
	2710.0062	High speed diesel oils ..	Tk. 0.40 per litre
	2710.0071	Furnace oils ..	Tk. 0.18 per litre
	2710.0081	Lubricating oils, that is to say, any oil as is ordinarily used for lubrication.: (A) If retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil	80% of the retail price

Heading No.	H.S. Code.	Description of Goods	Rate of Duty
1	2	3	4
		(B) If not covered by sub-item (A)	200% <i>ad valorem</i>
	2710.0085	Petroleum greases ..	50% <i>ad valorem</i>
27.11	2711.12	Propane: Liquefied ..	Tk. 990.40 per metric ton
	2711.13	Butanes: Liquefied ..	Tk. 990.40 per metric ton
	2711.14	Ethylene, propylene, butylene and butadiene: Liquefied	Tk. 990.40 per metric ton
	2711.19	Petroleum gases and other gaseous hydrocarbons	Tk. 3531.50 per 1000 cubic metre
	2711.21	Natural gas	Tk. 3531.50 per 1000 cubic metre
	2711.30	Petroleum products, not otherwise specified	50% <i>ad valorem</i>
27.12	2712.10	Petroleum jelly ..	67.50% <i>ad valorem</i>
27.13	2713.20	Petroleum bitumen ..	Tk. 1230.00 per metric ton
27.14	2714.10	Bituminous or oil shale and tar sands	Tk. 1230.00 per metric ton
	2714.909	Asphalt ..	Tk. 1230.00 per metric ton
27.15	2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks)	Tk. 1230.00 per metric ton
48.01	4801.00	Newsprint, in rolls or sheets ..	20% <i>ad valorem</i>
49.07	4907.001	Bank cheques, all sorts ..	Tk. 1.00 per cheque
69.04	6904.10	Non-refractory building bricks (ordinary bricks), other than facing bricks	20% <i>ad valorem</i>
71.06	7106.10	Silver (including silver plated with gold or platinum) in powder form.	25% of the retail price
	7106.91	Silver (including silver plated with gold or platinum) in other unwrought forms	25% of the retail price
	7106.92	Silver (including silver plated with gold or platinum) in semi-manufactured forms	25% of the retail price

Heading No.	H.S. Code.	Description of Goods	Rate of Duty
1	2	3	4
71.08	7108.11	Gold (including gold plated with platinum) in powder form	25% of the retail price
	7108.12	Gold (including gold plated with platinum) in other unwrought forms	25% of the retail price
	7108.13	Gold (including gold plated with platinum) in other semi-manufactured forms	25% of the retail price
	7108.20	Monetary gold (including gold plated with platinum)	25% of the retail price
71.11	7111.00	Silver or gold clad with platinum, not further worked than semi-manufactured	25% of the retail price
71.12	7112.10	Waste and scrap of gold, but excluding sweepings containing silver or platinum	25% of the retail price
	7112.90	Waste and scrap of silver, but excluding sweepings containing gold or platinum	25% of the retail price
71.13	7113.11	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal	25% of the retail price
	7113.19	Articles of jewellery and parts thereof, of gold, whether or not plated or clad with other precious metal	25% of the retail price
71.14	7114.11	Articles of silversmith's wares and parts thereof, of silver whether or not plated or clad with gold	25% of the retail price
	7114.19	Articles of goldsmith's wares and parts thereof, of gold whether or not plated or clad with silver	25% of the retail price
71.15	7115.909	Other articles of gold or silver ..	25% of the retail price

Explanation.- In this Schedule, "H.S. Code" means the code under the Harmonized Commodity Description and Coding System.

**PART II
SERVICES**

Service Code.	Description of Services	Statutory Rate
1	2	3
S032.00	Services rendered by banks <i>Explanation.-</i> In this item, “services rendered by bank” shall mean the services rendered by a scheduled bank as defined in the Bangladesh Bank Order, 1972 (PO. No. 127 of 1972), by way of maintaining deposit accounts	Tk. 200.00 per deposit account per year.
S033.00	Services rendered by loans and investments <i>Explanation.-</i> In this item, “services rendered by loans and investments” shall mean loans disbursed by banks, development financial institutions, including corporations, companies and leasing companies or investments made under Islamic principles by such institutions, but shall not include loans disbursed to or investments made in agriculture, industry and exports	1% of the loan or the investment amount.
S034.00	Service rendered by any Water and Sewerage Authority (WASA)	15% of the charges”.

দ্বিতীয় তফসিল
(ধারা ৪ দ্রষ্টব্য)

Customs Act, 1969 ((IV of 1969) এর FIRST SCHEDULE এ উল্লিখিত কলাম 1 এর নিম্নবর্ণিত Heading No. সমূহের বিপরীতে কলাম 2 এর নিম্নবর্ণিত H. S. Code সমূহ এবং উহাদের বিপরীতে কলাম 3 এবং কলাম 4 এর এন্ট্রিসমূহ নিম্নরূপে প্রতিস্থাপিত হইবে, যথা :-

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
04.01	0401.10	-Of a fat content by weight, not exceeding 1%	60%
	0401.20	-Of a fat content by weight, exceeding 1% but not exceeding 6%	60%
	0401.30	-Of a fat content, by weight, exceeding 6%	60%
04.02	0402.101	-In powder form, in retail packings of up to 2.5kg	60%
	0402.102	-In powder form, in bulk	60%
	0402.109	-Other	60%
	0402.211	-In powder form, in retail packings of up to 2.5 kg	60%
	0402.12	-In powder form, in bulk	60%
	0402.219	-Other	60%
	0402.291	-In powder form, in retail packings of up to 2.5 kg	60%
	0402.292	-In powder form, in bulk	60%
	0402.299	-Other	60%
	0402.91	-Not containing added sugar or other sweetening matter	60%
	0402.99	-Other	60%
04.03	0403.10	-Yogurt	60%
	0403.90	-Other	60%
04.04	0404.101	-In powder form	60%
	0404.109	-Other	60%
	0404.90	-Other	60%
04.05	0405.00	-Butter and other fats and oils derived from milk	60%
04.06	0406.10	-Fresh cheese (including whey cheese) not fermented, and curd	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	0406.20	-Grated or powdered cheese, of all kinds	60%
	0406.30	-Processed cheese, not grated or powdered	60%
	0406.40	-Blue-veined cheese	60%
	0406.90	-Other cheese	60%
04.07	0407.00	-Birds' eggs, in shell, fresh, preserved or cooked	60%
04.08	0408.11	-Dried	60%
	0408.19	-Other	60%
	0408.91	-Dried	60%
	0408.99	-Other	60%
04.09	0409.00	-Natural Honey	60%
04.10	0410.00	-Edible products of animal origin, not elsewhere specified or included.	60%
05.01	0501.00	-Human hair, un-worked, whether or not washed or scoured; waste of human hair.	60%
05.02	0502.10	Pigs, hogs, or boars, bristles and hair and waste thereof	60%
	0502.90	Other	60%
05.03	0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	60%
05.04	0504.00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	60%
05.05	0505.10	Feathers of a kind used for stuffing; down	60%
	0505.90	Other	60%
05.06	0506.10	Ossein and bones treated with acid ...	60%
	0506.90	Other	60%
05.07	0507.10	Ivory; ivory powder and waste	60%
	0507.90	Other	60%
05.08	0508.00	Coral and similar materials, un-worked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cattle-bone, un-worked or simply prepared but not cut to shape, powder and waste thereof.	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
05.09	0509.00	Natural sponges of animal origin	60%
05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	60%
05.11	0511.10	Bovine semen	60%
	0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3	60%
	0511.99	Other	60%
08.02	0802.12	Hazelnuts or filberts / (Corylus spp) ...	60%
09.03	0903.00	Mate	60%
10.01	1001.10	Durum wheat	30%
	1001.90	Other	30%
10.06	1006.10	Rice in the husk (paddy or rough)	30%
	1006.20	Husked (brown) rice	30%
	1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed.. ..	30%
	1006.40	Broken rice	30%
11.03	1103.11	Of wheat	30%
	1103.12	Of oats	30%
	1103.13	Of maize (corn)	30%
	1103.14	Of rice	30%
	1103.19	Of other cereals	30%
	1103.21	Of wheat	30%
	1103.29	Of other cereals	30%
11.04	1104.11	Of barley	30%
	1104.12	Of oats	30%
	1104.19	Of other cereals	30%
	1104.21	Of barley	30%
	1104.22	Of oats	30%
	1104.23	Of maize (corn)	30%
	1104.29	Of other cereals	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	1104.30	Germ of cereals, whole, rolled, flaked or ground	30%
11.05	1105.10	Flour and meal	60%
	1105.20	Flakes	60%
11.06	1106.10	Flour and meal of the dried leguminous vegetables of heading No. 07.13	60%
	1106.20	Flour and meal of sago roots or tubers of heading No. 07.14	60%
	1106.30	Flour, meal and powder of the products of Chapter 8	60%
11.07	1107.10	Not roasted	60%
	1107.20	Roasted	60%
11.08	1108.11	Wheat starch	60%
	1108.12	Maize (corn) starch	60%
	1108.13	Potato starch	60%
	1108.14	Manioc (cassava) starch	60%
	1108.19	Other starches	60%
	1108.20	Insulin	60%
11.09	1109.00	Wheat gluten, whether or not dried ...	60%
12.01	1201.00	Soya bean, whether or not broken ...	60%
12.02	1202.10	In shell	60%
	1202.20	Shelled, whether or not broken	60%
12.03	1203.00	Copra	60%
12.04	1204.00	Linseed, whether or not broken	60%
12.05	1205.001	Rape seeds	60%
	1205.009	Other	60%
12.06	1206.00	Sunflower seeds, whether or not broken ...	60%
12.07	1207.10	Palm nuts and kernels	60%
	1207.20	Cotton seeds	60%
	1207.30	Castor oil seeds	60%
	1207.40	Sesamum seeds	60%
	1207.50	Mustard seeds	50%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	1207.60	Sunflower seeds	60%
	1207.91	Poppy seeds	60%
	1207.92	Shea nuts (karite nuts)	60%
	1207.99	Other	60%
12.08	1208.10	Of Soya beans	60%
	1208.90	Other	60%
12.09	1209.11	Sugar beet seed	60%
	1209.19	Other	60%
	1209.21	Lucerne (alfalfa) seed	60%
	1209.22	Clover (Trifolium spp.) seed	60%
	1209.23	Fescue seeds	60%
	1209.24	Kentucky blue grass (Poa pratensis-L.) seed	60%
	1209.25	Rye grass (Lolium multiflorum Lam., Lolium Perenne L.) seed	60%
	1209.26	Timothy grass seed	60%
	1209.29	Other	60%
	1209.30	Seeds of herbaceous plants cultivated principally for their flowers	60%
	1209.91	Vegetables seeds	60%
	1209.99	Other	60%
12.10	1210.10	Hop cones, neither ground nor powdered not in the form of pellets	60%
	1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin	60%
12.11	1211.10	Liquorice roots	60%
	1211.20	Ginseng roots	60%
	1211.902	Of a kind used primarily in pharmacy ...	60%
	1211.909	Other	60%
12.12	1212.10	Locust beans, including locust bean seeds ...	60%
	1212.201	Of a kind used primarily in pharmacy ...	60%
	1212.209	Other	60%
	1212.30	Apricot, peach or plum stones and kernels ...	60%
	1212.91	Sugar beet	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	1212.92	Sugarcane	60%
	1212.99	Other	60%
12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	30%
12.14	1214.10	Lucerne (alfalfa) meal and pellets	30%
	1214.90	Other	30%
13.01	1301.10	Lac	60%
13.02	1302.11	Opium	30%
	1302.12	Of Liquorice	60%
	1302.13	Of hops	60%
	1302.14	Of pyrethrum or of the roots of plants containing rotenone	60%
	1302.19	Other	60%
	1302.20	Pactic substances, pectinates and pectates ...	60%
	1302.31	Agar-agar	60%
	1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	60%
	1302.39	Other	60%
14.01	1401.10	Bamboos	60%
	1401.20	Rattans	60%
	1401.90	Other	60%
14.02	1402.10	Kapok	60%
	1402.91	Vegetable hair	60%
	1402.99	Other	60%
14.03	1403.10	Broomcorn (Sorghum vulgare var. technicum)	60%
	1403.90	Other	60%
14.04	1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning	60%
	1404.20	Cotton linters	30%
	1404.909	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
15.01	1501.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted..	60%
15.02	1502.00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted ...	60%
15.03	1503.001	Stearin	60%
15.04	1504.109	Other	60%
	1504.209	Other	60%
	1504.309	Other	60%
15.05	1505.10	Wool grease, crude	60%
	1505.90	Other	60%
15.06	1506.009	Other	60%
15.07	1507.101	Degummed	60%
	1507.109	Other	60%
	1507.9019	Other	60%
15.08	1508.10	Crude oil	60%
15.09	1509.10	Virgin	60%
	1509.909	Other	60%
15.11	1511.10	Crude oil	60%
15.12	1512.11	Crude oil	60%
	1512.21	Crude oil, whether or not gossypol has been removed	60%
15.13	1513.11	Crude oil	60%
	1513.199	Other	60%
	1513.21	Crude oil	60%
	1513.299	Other	60%
15.14	1514.10	Crude oil	60%
15.15	1515.11	Crude oil	60%
	1515.21	Crude oil	60%
15.16	1516.201	Opal wax	60%
15.18	1518.001	Crude, degummed soya-bean oil	60%
	1518.003	Coconut (copra) oil	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
15.20	1520.10	Glycerol (glycerine), crude; glycerol waters and glycerol lyes	60%
	1520.90	Other, including synthetic glycerol	60%
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	60%
17.02	1702.101	Chemically pure lactose	60%
	1702.301	Chemically pure glucose	60%
	1702.50	Chemically pure fructose	60%
21.02	2102.209	Other	30%
23.01	2301.10	Flours, meals and pellets, of meat or meat offal; greaves	30%
	2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	30%
23.02	2302.10	Of maize (corn)	30%
	2302.20	Of rice	30%
	2302.30	Of wheat	30%
	2302.40	Of other cereals	30%
	2302.50	Of leguminous plants	30%
23.03	2303.10	Residues of starch manufacture and similar residues	30%
	2303.20	Deet-pulp, bagasse and other waste of sugar manufacture	30%
	2303.30	Brewing or distilling dregs and waste ...	30%
23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of Soya-bean oil	30%
23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil ...	30%
23.06	2306.10	Of cotton seeds	30%
	2306.20	Of linseed	30%
	2306.30	Of sunflower seeds	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2306.40	Of rape or colza seeds	30%
	2306.50	Of coconut or copra	30%
	2306.60	Of palm nuts or kernels	30%
	2306.90	Other	30%
23.07	2307.00	Wine lees; argol	30%
23.08	2308.10	Acorns and horse-chestnuts	30%
	2308.90	Other	30%
23.09	2309.10	Dog or cat food, put up for retail sale ..	30%
	2309.90	Other	30%
24.01	2401.101	Imported by a cigarette manufacturer for the manufacture of cigarettes	30%
	2401.109	Other	30%
	2401.201	Imported by a cigarette manufacturer for the manufacture of cigarettes	30%
	2401.209	Other	30%
	2401.30	Tobacco refuse	30%
24.03	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion ...	30%
	2403.91	“Homogenised” or “reconstituted” tobacco	30%
	2403.999	Other	30%
25.01	2501.001	Pure sodium chloride	100%
	2501.0021	Imported in bulk, <i>i.e.</i> , loose or in Packings of more than 25 kg	100%
	2501.0022	Roek salt/ <i>Bhit Lobon/nemiak siah</i> , imported as raw material for the preparation of medicaments under crude drugs category ...	100%
	2501.009	Other	100%
25.03	2503.101	Rock sulphur for the manufacture of fertilisers ...	30%
	2503.109	Other	30%
	2503.90	Other	30%
25.04	2504.10	In power or in flakes	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2504.90	Other	60%
25.05	2505.10	Silica sands and quartz sands	60%
	2505.90	Other	60%
25.06	2506.10	Quartz	60%
	2506.21	Crude or roughly trimmed	60%
	2506.29	Other	60%
25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined	60%
25.08	2508.10	Bentonite	60%
	2508.20	Decolourising earths and fuller's earth ..	60%
	2508.30	Fire-clay	60%
	2508.40	Other clays	60%
	2508.50	Andalusite, kyanite and sillimanite	60%
	2508.60	Mullite	60%
	2508.70	Chamotte or dinas earths	60%
25.09	2509.00	Chalk	60%
25.10	2510.101	Rock phosphate for the manufacture of fertilisers	60%
	2510.109	Other	60%
	2510.201	Rock phosphate for the manufacture of fertilisers	60%
	2510.209	Other	60%
25.11	2511.10	Natural barium sulphate (barytes) ..	60%
	2511.20	Natural barium carbonate (witherite) ..	60%
25.12	2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and ditomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	60%
25.13	2513.11	Crude or in irregular pieces, including crushed pumice ("bimskies")	60%
	2513.19	Other	60%
	2513.21	Crude or in irregular pieces	60%
	2513.29	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
25.14	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape ...	60%
25.15	2515.111	Crude marble	60%
	2515.119	Other	60%
	2515.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	60%
	2515.20	Ecaussine and other calcareous monumental or building stone alabaster	60%
25.16	2516.111	Crude	60%
	2516.119	Other	60%
	2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	60%
	2516.211	Crude	60%
	2516.219	Other	60%
	2516.22	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	60%
	2516.901	Crude	60%
	2516.909	Other	60%
25.17	2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	60%
	2517.20	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading NO. 2517.10	60%
	2517.30	Tarred macadam	60%
	2517.491	Of granite	60%
	2517.499	Other	60%
25.18	2518.10	Dolomite not calcined	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2518.20	Calcined dolomite	60%
	2518.30	Agglomerated dolomite (including tarred dolomite)	60%
25.19	2519.10	Natural magnesium carbonate (manesite)	60%
	2519.90	Other	60%
25.20	2520.10	Gypsum; anhydrite	60%
	2520.201	Specially prepared for use in dentistry	60%
	2520.209	Other	60%
25.21	2521.002	Limestone	60%
	2521.009	Other	60%
25.22	2522.10	Quicklime	60%
	2522.20	Slaked lime	60%
	2522.30	Hydraulic lime	60%
25.24	2524.00	Asbestos	60%
25.25	2525.10	Crude mica and mica rifted into sheets or splittings	60%
	2525.20	Mica powder	60%
	2525.30	Mica waste	60%
25.26	2526.10	Not crushed, not powdered	60%
	2526.20	Crushed or powdered	60%
25.27	2527.00	Natural cryolite; natural chlolite ...	60%
25.28	2528.10	Natural sodium borates	60%
	2528.90	Other	60%
25.29	2529.10	Felspar	60%
	2529.21	Containing by weight 97% or less of calcium fluoride	60%
	2529.22	Containing by weight more than 97% of calcium fluoride	60%
	2529.30	Leucite; nepheline and nepheline syenite	60%
25.30	2530.10	Vermiculite, perlite and chlorites, unexpanded	60%
	2530.20	Kieserite, epsomite (natural magnesium sulphates)	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2530.30	Earth colours	60%
	2530.40	Natural micaceous iron oxides	60%
	2530.90	Other	60%
26.06	2606.00	Aluminium ores and concentrates	30%
26.21	2621.001	Crude potassium salts obtained from residues of beet molasses	60%
27.01	2701.11	Anthracite	30%
	2701.12	Bituminous coal	30%
	2701.19	Other coal	30%
	2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal	30%
27.02	2702.10	Lignite, whether or not pulverised, but not agglomerated	30%
	2702.20	Agglomerated lignite	30%
27.03	2703.00	Peat (including peat litter), whether or not agglomerated	30%
27.04	2704.00	Coke and semi-coke of coal of lignite or of peat, whether or not agglomerated; retort carbon	30%
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	60%
27.06	2706.00	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled including reconstituted tars	60%
27.07	2707.10	Benzole	60%
	2707.20	Toluole	60%
	2707.30	Xylole	60%
	2707.40	Naphthalene	60%
	2707.50	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distiles at 25 ⁰ C by the ASTM D 86 method	60%
	2707.60	Phenols	60%
	2707.91	Creosote oils	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2707.99	Other	60%
27.08	2708.10	Pitch	60%
	2708.20	Pitch coke	60%
27.09	2709.00	Petroleum oil and oils obtained from bituminous minerals, crude ..	Tk. 5,000.00 per metric ton
27.10	2710.0011	Motor spirit of H.B.O.C. type	Tk. 1.40 per litre.
	2710.0019	Other motor spirits, including aviation spirit.	Tk. 1.40 per litre.
	2710.0020	Spirit type jet fuel	Tk. 0.45 per litre.
	2710.0031	White spirit	Tk. 0.15 per litre.
	2710.0032	Naptha	Tk. 0.15 per litre.
	2710.0039	Other	60%
	2710.0041	J.P.I. kerosene type jet fuels ...	Tk. 0.45 per litre.
	2710.0042	J.P.4. kerosene type jets fuel ...	Tk. 0.45 per litre.
	2710.0043	Other kerosene type jet fuels ...	Tk. 0.45 per litre.
	2710.0049	Other kerosene	Tk. 0.30 per litre.
	2710.0050	Other medium oils and preparations	60%
	2710.0061	Light diesel oils	Tk. 0.30 per litre.
	2710.0062	High speed diesel oils	Tk. 0.40 per litre
	2710.0069	Other	60%
	2710.0071	Furnace oil	Tk. 0.18 per litre
	2710.0079	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2710.0081	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 220 ⁰ F by Ablel's close test	60%
	2710.0082	Mineral oil which has its flashing points at or above 200 ⁰ F and is ordinarily used for the batching of jute or other fibres	Tk. 0.50 per litre.
	2710.0083	Mineral oil for the manufacture of insecticides	60%
	2710.0084	Partly refined petroleum including topped crudes	60%
	2710.0085	Greases (mineral)	60%
	2710.0089	Other	60%
27.11	2711.11	Natural gas	60%
	2711.12	Propane	60%
	2711.13	Butanes	60%
	2711.14	Ethylene, propylene, butylene and butadiene	60%
	2711.19	Other	60%
	2711.21	Natural gas	60%
	2711.29	Other	60%
27.12	2712.20	Paraffin wax containing by weight less than 0.75% of oil	60%
	2712.90	Other	60%
28.01	2801.10	Chlorine	60%
	2801.20	Iodine	60%
	2801.30	Flourine; bromine	60%
28.02	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur	60%
28.03	2803.00	Carbon (Car blacks and other forms of carbon not elsewhere specified or included)	60%
28.04	2804.10	Hydrogen	60%
	2804.21	Argon	60%
	2804.29	Other	60%
	2804.30	Nitrogen	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2804.40	Oxygen	60%
	2804.50	Boron; tellurium	60%
	2804.61	Containing by weight not less than 99.99% of silicon	60%
	2804.69	Other	60%
	2804.70	Phosphorus	60%
	2804.80	Arsenic	60%
	2804.90	Selenium	60%
28.05	2805.11	Sodium	60%
	2805.19	Other	60%
	2805.21	Calcium	60%
	2805.22	Strontium and barium	60%
	2805.30	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed ..	60%
	2805.40	Mercury	60%
28.06	2806.10	Hydrogen chloride (hydrochloric acid) ..	60%
	2806.20	Chlorosulphuric acid	60%
28.07	2807.00	Sulphuric acid; oleum	60%
28.08	2808.00	Nitric acid; sulphonitric acids	60%
28.09	2809.10	Diphosphorus pentoxide	60%
	2809.20	Phosphoric acid and polyphosphoric acids ..	60%
28.10	2810.00	Oxides of boron; boric acids	60%
28.11	2811.11	Hydrogen fluoride (hydrofluoric acid) ..	60%
	2811.19	Other	60%
	2811.21	Carbon dioxide	60%
	2811.22	Silicon dioxide	60%
	2811.23	Sulphur dioxide	60%
	2811.29	Other	60%
28.12	2812.10	Chlorides and chloride oxides	60%
	2812.90	Other	60%
28.13	2813.10	Carbon disulphide	60%
	2813.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
28.14	2814.10	Anhydrous ammonia	60%
	2814.20	Ammonia in aqueous solution	60%
28.15	2815.11	Solid	60%
	2815.12	In aqueous solution (soda lye or liquid soda) ...	60%
	2815.20	Potassium hydroxide (caustic potash)	60%
	2815.30	Peroxides of sodium or potassium	60%
28.16	2816.10	Hydroxide and peroxide of magnesium ..	60%
	2816.20	Oxide, hydroxide and peroxide of strontium ...	60%
	2816.30	Oxide, hydroxide and peroxide of barium ...	60%
28.17	2817.00	Zinc oxide; zinc peroxide	60%
28.18	2818.10	Artificial corundum	60%
	2818.20	Other aluminium oxide	60%
	2818.30	Aluminium hydroxide	60%
28.19	2819.10	Chromium trioxide	60%
	2819.90	Other	60%
28.20	2820.10	Manganese dioxide	60%
	2820.90	Other	60%
28.21	2821.10	Iron oxides and hydroxides	60%
	2821.20	Earth colours	60%
28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides	60%
28.23	2823.00	Titanium oxides	60%
28.24	2824.10	Lead monoxide (litharge, massicot) ..	60%
	2824.20	Red lead and orange lead	60%
	2824.30	Other	60%
28.25	2825.10	Hydrazine and hydroxylamine and their inorganic salts	60%
	2825.20	Lithium oxides and hydroxide	60%
	2825.30	Vanadium oxides and hydroxides	60%
	2825.40	Nickel oxides and hydroxides	60%
	2825.50	Copper oxides and hydroxides	60%
	2825.60	Germanium oxides and zirconium dioxides	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2825.70	Molybdenum oxides and hydroxides	60%
	2825.80	Antimony oxides	60%
	2825.90	Other	60%
28.26	2826.11	Of ammonium or of sodium	60%
	2826.12	Of aluminium	60%
	2826.19	Other	60%
	2826.20	Fluorosilicates of sodium or of potassium	60%
	2826.30	Sodium hexafluoroaluminate (synthetic cryolite)	60%
	2826.90	Other	60%
28.27	2827.10	Ammonium chloride	60%
	2827.20	Calcium chloride	60%
	2827.31	Of magnesium	60%
	2827.32	Of aluminium	60%
	2827.33	Of iron	60%
	2827.34	Of cobalt	60%
	2827.35	Of nickel	60%
	2827.36	Of zinc	60%
	2827.37	Of tin	60%
	2827.38	Of barium	60%
	2827.39	Other	60%
	2827.41	Of copper	60%
	2827.49	Other	60%
	2827.51	Bromides of sodium or of potassium ...	60%
	2827.59	Other	60%
	2827.60	Iodides and iodide oxides	60%
28.28	2828.10	Commercial calcium hypochlorite and other calcium hypochlorites	60%
	2828.90	Other	60%
28.29	2829.11	Of sodium	60%
	2829.19	Other	60%
	2829.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
28.30	2830.10	Sodium sulphides	60%
	2830.20	Zinc sulphide	60%
	2830.30	Cadmium sulphide	60%
	2830.90	Other	60%
28.31	2831.10	Of sodium	60%
	2831.90	Other	60%
28.32	2832.10	Sodium sulphites	60%
	2832.20	Other sulphites	60%
	2832.30	Thiosulphates	60%
28.33	2833.11	Disodium sulphate	60%
	2833.19	Other	60%
	2833.21	Of magnesium	60%
	2833.22	Of aluminium	60%
	2833.23	Of chromium	60%
	2833.24	Of nickel	60%
	2833.25	Of copper	60%
	2833.26	Of zinc	60%
	2833.27	Of barium	60%
	2833.29	Other	60%
	2833.30	Alums	60%
	2833.40	Peroxosulphates (persulphates)	60%
28.34	2834.10	Nitrites	60%
	2834.21	Of potassium	60%
	2834.22	Of bismuth	60%
	2834.291	Calcium nitrate containing not more than 16% by weight of nitrogen	60%
	2834.299	Other	60%
28.35	2835.10	Phosphinates (hypophosphites) and phosphonates (phosphites)	60%
	2835.21	Of triammonium	60%
	2835.22	Of mono or disodium	60%
	2835.23	Of trisodium	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2835.24	Of potassium	60%
	2835.25	Calcium hydrogenorthophosphate (“dicalcium phosphate”)	60%
	2835.26	Other phosphates of calcium	60%
	2835.29	Other	60%
	2835.31	Sodium triphosphate (sodium tripolyphosphate)	60%
	2835.39	Other	60%
28.36	2836.10	Commercial ammonium carbonate and other ammonium carbonates	60%
	2836.20	Disodium carbonate	60%
	2836.30	Sodium hydrogencarbonate (sodium bicarbonate)	60%
	2836.40	Potassium carbonates	60%
	2836.50	Calcium carbonate	60%
	2836.60	Barium carbonate	60%
	2836.70	Lead carbonate	60%
	2836.91	Lithium carbonates	60%
	2836.92	Strontium carbonate	60%
	2836.93	Bismuth carbonate	60%
	2836.99	Other	60%
28.37	2837.11	Of sodium	60%
	2837.19	Other	60%
	2837.20	Complex cyanides	60%
28.38	2838.00	Fulminates, cyanates and thio-cyanates ...	60%
28.39	2839.11	Sodium maetasilicates	60%
	2839.19	Other	60%
	2839.20	Of potassium	60%
	2839.90	Other	60%
28.40	2840.11	Anhydrous	60%
	2840.19	Other	60%
	2840.20	Other borates	60%
	2840.30	Peroxoborates (perborates)	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
28.41	2841.10	Aluminates	60%
	2841.20	Chromates of zinc or of lead	60%
	2841.30	Sodium dichromates	60%
	2841.40	Potassium dichromates	60%
	2841.50	Other chromates and dichromates peroxochromates ...	60%
	2841.60	Manganites, manganates and permanganates	60%
	2841.70	Molybdates	60%
	2841.80	Tungstates (wolframates)	60%
	2841.90	Other	60%
28.42	2842.10	Double or complex silicates	60%
	2842.90	Other	60%
28.43	2843.10	Colloidal precious metals	60%
	2843.21	Silver nitrate	60%
	2843.29	Other	60%
	2843.30	Gold compounds	60%
	2843.90	Other compound; amalgams	60%
28.44	2844.101	Ferro-uranium	60%
	2844.109	Other	60%
	2844.201	Uranium enriched in U235	60%
	2844.209	Other	60%
	2844.301	Uranium depleted in U235 and thorium unwrought	60%
	2844.309	Other	60%
	2844.401	Radioactive isotopes	60%
	2844.409	Other	60%
	2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	60%
28.45	2845.10	Heavy water (deuterium oxide)	60%
	2845.90	Other	60%
28.46	2846.10	Cerium compounds	60%
	2846.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
28.47	2847.00	Hydrogen peroxide, whether or not solicated with urea	60%
28.48	2848.10	Of copper (phosphor copper), containing more than 15% by weight of phosphorous ...	60%
	2848.90	Of other metals or of non-metals	60%
28.49	2849.10	Of calcium	60%
	2849.20	Of silicon	60%
	2849.90	Other	60%
20.50	2850.00	Hydrides, nitrides, axides, silicides and borides, whether or not chemically defined..	60%
28.51	2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals ..	60%
29.01	2901.10	Saturated	60%
	2901.21	Ethylene	60%
	2901.22	Propene (propylene)	60%
	2901.23	Butene (butylene) and isomers thereof ...	60%
	2901.24	Buta-1, 3-diene and isoprene	60%
	2901.29	Other	60%
29.02	2902.11	Cyclohexane	60%
	2902.19	Other	60%
	2902.20	Benzene	60%
	2902.30	Toluene	60%
	2902.41	O-Xylene	60%
	2902.42	m-Xylene	60%
	2902.43	p-Xylene	60%
	2902.44	Mixed xylene isomers	60%
	2902.50	Styrene	60%
	2902.60	Ethylbenzene	60%
	2902.70	Cumene	60%
	2902.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
29.03	2903.11	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	60%
	2903.12	Dichloromethane (methylene chloride) ..	60%
	2903.13	Chloroform (trichloromethane)	60%
	2903.14	Carbon tetrachloride	60%
	2903.15	1, 2-Dichloroethane (ethylene dichloride)	60%
	2903.16	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes.	60%
	2903.19	Other	60%
	2903.21	Vinyl chloride (chloroethylene)	60%
	2903.22	Trichloroethylene	60%
	2903.23	Tetrachloroethylene (perchloro-ethylene) ...	60%
	2903.29	Other	60%
	2903.30	Fluorinated, brominated or iodinated derivatives of a cyclic hydrocarbons	60%
	2903.40	Halogenated derivatives of a cyclic hydrocarbons containing two or more different halogens ...	60%
	2903.51	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane ...	60%
	2903.59	Other	60%
	2903.61	Chlorobenzene, 0-dichlorobenzene and p-dichlorobenzene	60%
	2903.62	Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) (ethane)	60%
	2903.69	Other	60%
29.04	2904.10	Derivatives containing only sulpho groups, their salts and ethyl esters	60%
	2904.20	Derivatives containing only nitro or only nitroso groups	60%
	2904.90	Other	60%
29.05	2905.11	Methanol (methyl alcohol)	60%
	2905.12	Propan-1-01 (propyl alcohol) and propan-2-01 (isopropyl alcohol)	60%
	2905.13	Butan-1-01 (m-butyl alcohol)	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2905.14	Other butanols	60%
	2905.15	Pentanol (amyl alcohol) and isomers thereof	60%
	2905.16	Octanol (octyl alcohol) and isomers thereof	60%
	2905.17	Dodecan-1-01 (lauryl alcohol), hexadecan-1-01 (cetyl alcohol) and octadecan-1-01 (stearyl alcohol)	60%
	2905.19	Other	60%
	2905.21	Allyl alcohol	60%
	2905.22	Acyclic terpene alcohols	60%
	2905.29	Other	60%
	2905.31	Ethylene glycol (ethanediol)	60%
	2905.32	Propylene glycol (propane-1, 2-diol)	60%
	2905.39	Other	60%
	2905.41	2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (tri-methyl 1-propane)	60%
	2905.42	Pentaerythritol	60%
	2905.43	Mannitol	60%
	2905.44	D-glucitol (sorbitol)	60%
	2905.49	Other	60%
	2905.50	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols ...	60%
29.06	2906.11	Menthol	60%
	2906.12	Cyclohexanol, methyl-cyclohexanols and dimethyl-cyclohexanols	60%
	2906.13	Sterols and inositols	60%
	2906.14	Terpineols	60%
	2906.19	Other	60%
	2906.21	Benzyl alcohol	60%
	2906.29	Other	60%
29.07	2907.11	Phenol (hydroxybenzene) and its salts ...	60%
	2907.12	Cresols and their salts	60%
	2907.13	Octylphenol nonylphenol and their isomers salts thereof	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2907.14	Xylenols and their salts	60%
	2907.15	Naphthols and their salts	60%
	2907.19	Other	60%
	2907.21	Resorcinol and its salts	60%
	2907.22	Hydroquinone (quinol) and its salts	60%
	2907.23	44-Isopropylidenediphenol (bisphenol A, diphenylolpropane and its salts	60%
	2907.29	Other	60%
	2907.30	Phenol-alcohols	60%
29.08	2908.10	Derivatives containing only halogen substituents and their salts	60%
	2908.20	Derivatives containing only sulpho groups, their salts and esters	60%
	2908.90	Other	60%
29.09	2909.11	Diethyl ether	60%
	2909.19	Other	60%
	2909.20	Cyclanic, cyclenic or cyclotepenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	60%
	2909.30	Aromatic ethers and their halogenated, sulphonated nitrated or nitrosated derivatives	60%
	2909.41	2, 2-Oxydiethanol (diethylene glycol, digol)	60%
	2909.42	Monomethyl ethers of ethylene glycol or of diethylene glycol	60%
	2909.43	Monobutyl ethers of ethylene glycol or of diethylene glycol	60%
	2909.44	Other monoalkylethers of ethylene glycol or of diethylene glycol	60%
	2909.49	Other	60%
	2909.50	Ether-phenols, ether—alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	60%
	2909.60	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated sulphonated, nitrated or nitrosated derivatives	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
29.10	2910.10	Oxirane (ethylene oxide)	60%
	2910.20	Methyloxirane (propylene oxide) ...	60%
	2910.30	1-Chloro-2, 3-epoxypropane (epochlorohydrin) ...	60%
	2910.90	Other	60%
29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives ...	60%
29.12	2912.11	Methana (formaldehyde)	60%
	2912.12	Ethanal (acetaldehyde)	60%
	2912.13	Butanal (butyraldehyde, normal isomer) ...	60%
	2912.19	Other	60%
	2912.21	Benzaldehyde	60%
	2912.29	Other	60%
	2912.30	Aldehyde-alcohols	60%
	2912.41	Vanillin (4-hydroxy-3-alltho benzaldehyde)	60%
	2912.42	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) ...	60%
	2912.49	Other	60%
	2912.50	Cyclic polymers of aldehydes	60%
	2912.60	Paraformaldehyde	60%
29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12	60%
29.14	2914.11	Acetone	60%
	2914.12	Butanone (methyl ethyl ketone)	60%
	2914.13	4-Methylpenatan-2-one (methyl isobutyl ketone)	60%
	2914.19	Other	60%
	2914.21	Camphor	60%
	2914.22	Cyclohexanone and methylcyclohexanones	60%
	2914.23	Ionones and methyl ionones	60%
	2914.29	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2914.30	Aromatic ketones without other oxygen function ...	60%
	2914.41	4-Hydroxy-4-methylpenta-2-one (diacetone alcohol)	60%
	2914.49	60%
	2914.50	Ketone-phenols and ketones with other oxygen function	60%
	2914.61	Anthraquinone	60%
	2914.69	Other	60%
	2914.70	Halogenated, sulphonated, nitrated or nitrosated derivatives	60%
29.15	2915.11	Formic acid	60%
	2915.12	Salts of formic acid	60%
	2915.13	Esters of formic acid	60%
	2915.21	Acetic acid	60%
	2915.22	Sodium acetate	60%
	2915.23	Cob altacetates	60%
	2915.24	Acetic anhydride	60%
	2915.29	Other	60%
	2915.31	Ethyl acetate	60%
	2915.32	Vinyl acetate	60%
	2915.33	n-Butyl acetate	60%
	2915.34	Isobutyl acetate	60%
	2915.35	2-Ethoxyethyl acetate	60%
	2915.39	Other	60%
	2915.40	Mono, di-or tri-chloroacetic acids, their salts and esters	60%
	2915.50	Propionic acid, its salts and esters	60%
	2915.60	Bityric acids, valeric acids, their salts and esters	60%
	2915.70	Palmitic acid, stearic acid, their salts and esters	60%
	2915.90	Other	60%
29.16	2916.11	Acrylic acid and its salts	60%
	2916.12	Esters of acrylic acid	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2916.13	Methacrylic acid and its salts	60%
	2916.14	Esters of methacrylic acid	60%
	2916.15	Oleic, linoleic or linolenic acids, their salts and esters	60%
	2916.19	Other	60%
	2916.20	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60%
	2916.31	Benzoic acid, its salts and esters	60%
	2916.32	Benzoyl peroxide and benzoyl chloride	60%
	2916.33	Phenylacetic acid, its salts and esters	60%
	2916.39	Other	60%
29.17	2917.11	Oxalic acid, its salts and esters	60%
	2917.12	Adipic acid, its salts and esters	60%
	2917.13	Azelaic acid, sebacic acid, their salts and esters	60%
	2917.14	Maleic anhydride	60%
	2917.19	Other	60%
	2917.20	Cyclanic, cyclenic, or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60%
	2917.31	Dibutyl orthophthalates	60%
	2917.32	Diethyl orthophthalates	60%
	2917.33	Dinonyl ordidecyl orthophthalates	60%
	2917.34	Other esters of orthophthalic acid	60%
	2917.35	Phthalic anhydride	60%
	2917.36	Terephthalic acid and its salts	60%
	2917.37	Dimethyl terephthalate	60%
	2917.39	Other	60%
29.18	2918.11	Lactic acid, its salts and esters	60%
	2918.12	Tartaric acid	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2918.13	Salts and esters of tartaric acid	60%
	2918.14	Citric acid	60%
	2918.15	Salts and esters of citric acid	60%
	2918.16	Gluconic acid, its salts and esters	60%
	2918.17	Phenylglycolic acid (mandelic acid), its salts and esters	60%
	2918.19	Other	60%
	2918.21	Salicylic acid and its salts	60%
	2918.22	O-Acetylsalicylic acid, its salts and esters	60%
	2918.23	Other esters of salicylic acid and their salts	60%
	2918.29	Other	60%
	2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60%
	2918.90	Other	60%
29.19	2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	60%
29.20	2920.10	Thiophosphoric esters (phosphorothioates and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	60%
	2920.90	Other	60%
29.21	2921.11	Methylamine, di-or tri-methylamine and their salts	60%
	2921.12	Diethylamine and its salts	60%
	2921.19	Other	60%
	2921.21	Ethylenediamine and its salts	60%
	2921.22	Hexamethylenediamine and its salts ...	60%
	2921.29	Other	60%
	2921.30	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	60%
	2921.41	Aniline and its salts	60%
	2921.42	Aniline derivatives and their salts	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2921.43	Toluidine; and their derivatives; salts thereof	60%
	2921.44	Dithenylamine and its derivatives; salts thereof	60%
	2921.45	1-Naphthylamine (alpha-naphthylamine) 2-naph-thylamine (beta-naphthylamine) and their derivatives; salts thereof	60%
	2921.49	Other	60%
	2921.51	o, -m-, p-phenylenediamine, diaminotoluenes and their derivatives; salts thereof	60%
	2921.59	Other	60%
29.22	2922.11	Monoethanolamine and its salts	60%
	2922.12	Diethanolamine and its salts	60%
	2922.13	Triethanolamine and its salts	60%
	2922.191	Etambutol hydrochloride	60%
	2922.199	Other	60%
	2922.21	Aminohydroxynaphthalenesulphonic acids and their salts	60%
	2922.22	Anisidine, dianisidines, phenotidines, and their salts	60%
	2922.29	Other	60%
	2922.30	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function salts thereof	60%
	2922.41	Lysine and its esters; salts thereof ...	60%
	2922.42	Glutamic acid and its salts	60%
	2922.49	Other	60%
	2922.501	4-Aminosalicylic acid, sodium p-aminosalicylate, calcium p-aminosalicylate, potassium aminosalicylate, phenyl aminosalicylate	60%
	2922.509	Other	60%
29.23	2923.10	Choline and its salts	60%
	2923.20	Lecithins and other phosphoaminolipids ...	60%
	2923.90	Other	60%
29.24	2924.101	Amide function compounds of carbonic acid	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2924.109	Other	60%
	2924.21	Ureines and their derivatives; salts thereof	60%
	2924.291	Calcium benzamido salicylate and calcium enzoilamino salicylate	60%
	2924.299	Other	60%
29.25	2925.11	Saccharin and its salts	60%
	2925.19	Other	60%
	2925.201	Paludrine and chloroguanide (proguanil) ...	60%
	2925.209	Other	60%
29.26	2926.10	Acrylonitrile	60%
	2926.20	1-Cyanoguanidine (dicyandiamide)	60%
	2926.90	Other	60%
29.27	2927.00	Diazo-,azo-or azoxy-compounds	60%
29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine	60%
29.29	2929.10	Isocyanates	60%
	2929.90	Other	60%
29.30	2930.10	Dithiocarbonates (xanthates)	60%
	2930.20	Thiocarbamates and dithiocarbamates	60%
	2930.30	Thiuram mono-,di-or tetrasulphides	60%
	2930.40	Methionine	60%
	2930.901	Thiacetazone (Tebione), thiocarlide (isoxyl) and thiosemicarbazide	60%
	2930.909	Other	60%
29.31	2931.00	Other organo-inorganic compounds	60%
29.32	2932.11	Tetrahydrofuran	60%
	2932.12	2-Furaldehyde (furfuraldehyde)	60%
	2932.13	Furfuryl alcohol and tetrahydrofurfuryl alcohol	60%
	2932.19	Other	60%
	2932.21	Coumarins, methyl coumarins and ethyl coumarins	60%
	2932.29	Other lactones	60%
	2932.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
29.33	2933.11	Phenazone (antipyrin) and its derivatives	60%
	2933.19	Other	60%
	2933.21	Hydantoin and its derivatives	60%
	2933.29	Other	60%
	2933.31	Pyridine and its salts	60%
	2933.391	Isoniazid, isoniazid aminosalicylate, ethionamide, saliniazid	60%
	2933.399	Other	60%
	2933.401	Amodiaquine (csmoquine), chloroquine, chloroquine sulphate, oxychloroquine (quinoline), primaquine phosphate, chloroquine diphosphate, quinoline diphosphate, pamaquine pentaquine	60%
	2933.409	Other	60%
	2933.511	Phenobarbitone	60%
	2933.519	Other	60%
	2933.591	Pyrimethamine (daraprim)	60%
	2933.599	Other	60%
	2933.61	Melamine	60%
	2933.69	Other	60%
	2933.71	6-Hexanelactam (epsilon-caprolactam)	60%
	2933.79	Other lactams	60%
	2933.901	Mepacrine hydrochloride, atebrine dehydrochloride, quinacrine hydrochloride, phytiazinimide, pthivasid	60%
	2933.909	Other	60%
29.34	2934.10	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure.	60%
	2934.20	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	60%
	2934.30	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) not further fused	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2934.90	Other	60%
29.35	2935.00	Sulphonamides	60%
29.36	2936.10	Provitamins, unmixed	60%
	2936.21	Vitamins A and their derivatives	60%
	2936.22	Vitamin B ₁ and its derivatives	60%
	2936.23	Vitamin B ₂ and its derivatives	60%
	2936.24	D-or DL-pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	60%
	2936.25	Vitamin B ₆ and its derivatives	60%
	2936.26	Vitamin B ₁₂ and its derivatives	60%
	2936.27	Vitamin C and its derivatives	60%
	2936.28	Vitamin E and its derivatives	60%
	2936.29	Other Vitamin and their derivatives	60%
	2936.90	Other, including natural concentrates	60%
29.37	2937.10	Pituitary (anterior) or similar hormones, and their derivatives	60%
	2937.21	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	60%
	2937.22	Halogenated derivatives of adrenal cortical hormones	60%
	2937.29	Other	60%
	2937.91	Insulin and its salts	60%
	2937.92	Oestrogens and progestogens	60%
	2937.99	Other	60%
29.38	2938.10	Rutoside (rutin) and its derivatives	60%
	2938.90	Other	60%
29.39	2939.10	Alkaloids of opium and their derivatives; salts thereof	60%
	2939.21	Quinine and its salts	60%
	2939.29	Other	60%
	2939.30	Caffeine and its salts	60%
	2939.40	Ephedrine and their salts	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	2939.50	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	60%
	2939.60	Alkaloids of rye ergot and their derivatives; salts thereof	60%
	2939.70	Nicotine and its salts	60%
	2939.901	Atropine sulphate and thyocine hydrobromide	60%
	2939.909	Other	60%
29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.37, 29.38 or 29.39	60%
29.41	2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof ...	60%
	2941.20	Streptomycines and their derivatives, salts thereof	60%
	2941.30	Tetracyclines and their derivatives; salts thereof	60%
	2941.40	Chloramphenicol and its derivatives, salts thereof	60%
	2941.50	Erythromycin and its derivatives, salts thereof	60%
	2941.90	Other	60%
29.42	2942.00	Other organic compounds.	60%
30.01	3001.10	Glands and other organs, dried, whether or not powdered.	30%
	3001.20	Extracts of glands or other organs or of their secretions.	30%
	3001.909	Other	30%
30.02	3002.101	Blood globulins, serum globulins and haemoglobin	60%
	3002.109	Other	30%
	3002.20	Vaccines for human medicine	30%
	3002.31	Vaccines against foot and mouth disease	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	3002.39	Other	30%
	3002.90	Other	30%
30.03	3003.10	Containing penicillins or derivatives, thereof, with a penicillanic acid structure or streptomycins or their derivatives	30%
	3003.20	Containing other antibiotics	30%
	3003.31	Containing insulin	30%
	3003.39	Other	30%
	3003.40	Containing alkaloids or derivatives thereof but not containing hormones other products of heading No. 29.37 or antibiotics	30%
	3003.901	Containing more than 15% of absolute alcohol	60%
	3003.909	Other	60%
30.04	3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	30%
	3004.20	Containing other antibiotics	30%
	3004.31	Containing insulin	30%
	3004.32	Containing adrenal cortex hormones ...	30%
	3004.39	Other	30%
	3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	30%
	3004.50	Other medicaments containing vitamins or other products of heading No. 29.36	60%
	3004.901	Containing more than 15% of absolute alcohol	60%
	3004.909	Other	60%
30.05	3005.10	Adhesive dressings and other articles having an adhesive layer	30%
	3005.90	Other	30%
30.06	3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile lamie naria tents, sterile absorbable surgical or dental haemostatics	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	3006.20	Blood-grouping reagents.	30%
	3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	30%
	3006.401	Bone reconstruction cements	60%
	3006.409	Other	30%
	3006.50	First-aid boxes and kits	60%
	3006.601	Based on hormones	30%
	3006.609	Based on spermicides	60%
31.01	3101.00	Animal or vegetable fertilisers, whether or not mixed together of chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	60%
31.02	3102.10	Urea whether or not in aqueous solution	60%
	3102.21	Ammonium sulphate	60%
	3102.29	Other	60%
	3102.30	Ammonium nitrate, whether or not in aqueous solution	60%
	3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	60%
	3102.501	Containing more than 16.3% by weight of nitrogen	60%
	3102.509	Other	60%
	3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	60%
	3102.701	Containing more than 25% by weight of nitrogen	60%
	3102.709	Other	60%
	3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	60%
	3102.90	Other, including mixtures not specified in the foregoing sub-headings	60%
31.03	3103.10	Superphosphates	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	3103.20	Basic slag	60%
	3103.90	Other	60%
31.04	3104.10	Carnallite, sylvite and other crude natural potassium salts	60%
	3104.20	Potassium chloride	60%
	3104.301	Containing more than 52% by weight of K ₂ O	60%
	3104.309	Other	60%
	3104.901	Magnesium sulphate-potassium sulphate containing more than 30% by weight of K ₂ O	60%
	3104.909	Other	60%
31.05	3105.10	Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	60%
	3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	60%
	3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	60%
	3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	60%
	3105.51	Containing nitrates and phosphates	60%
	3105.59	Other	60%
	3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorous and potassium	60%
	3105.90	Other	60%
32.01	3201.10	Quebracho extract	60%
	3201.20	Wattle extract	60%
	3201.30	Oak or chestnut extract	60%
	3201.90	Other	60%
32.02	3202.10	Synthetic organic tanning substances	60%
	3202.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
32.03	3203.009	Other	60%
32.14	3214.102	Sealing wax in cake sticks or similar forms	60%
32.15	3215.11	Black	60%
	3215.19	Other	60%
33.07	3307.901	Wadding felt and nonwovens impregnated, coated or covered with perfume or cosmetics	60%
34.01	3401.119	Other	60%
	3401.19	Other	60%
	3401.209	Other	60%
34.03	3403.11	Preparations for the treatment of textile materials, leather, fur-skins or other materials	60%
	3403.19	Other	60%
	3403.91	Preparations for the treatment of textile materials, leather, fur-skins or other materials	60%
	3403.99	Other	60%
34.04	3404.10	Of chemically modified lignite	60%
	3404.20	Of polyethylene glycol	60%
	3404.90	Other	60%
34.07	3407.001	Preparations for use in dentistry with a basis of plaster	60%
35.01	3501.10	Casein	60%
	3501.90	Other	60%
35.02	3502.10	Egg albumin	60%
	3502.90	Other	60%
35.04	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	60%
35.07	3507.10	Rennet and concentrates thereof	60%
	3507.90	Other	60%
38.01	3801.10	Artificial graphite	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	3801.201	Colloidal graphite in suspension in oil and semi-colloidal graphite	60%
	3801.209	Other	60%
	3801.30	Carbonaceous pastes for electrodes and similar pastes for furnace linings	60%
	3801.90	Other	60%
38.02	3802.10	Activated carbon	60%
	3802.90	Other	60%
38.03	3803.00	Tall oil, whether or not refined	60%
38.04	3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03	60%
38.06	3806.10	Rosin	60%
	3806.20	Salts of rosin or of resin acids	60%
	3806.909	Other	60%
38.07	3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch: brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch. ...	60%
38.09	3809.10	With a basis of amylaceous substances ...	60%
	3809.91	Of a kind used in the textile industry ...	60%
	3809.92	Of a kind used in the paper industry	60%
	3809.99	Other	60%
38.10	3810.10	Picking preparations or metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials ...	60%
	3810.90	Other	60%
38.11	3811.11	Based on lead compounds	60%
	3811.19	Other	60%
	3811.21	Containing petroleum oils or oils obtained from bituminous minerals	60%
	3811.29	Other	60%
	3811.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
38.12	3812.10	Prepared rubber accelerators	60%
	3812.20	Compound plasticizers for rubber or plastics	60%
	3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	60%
38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	60%
38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	60%
38.15	3815.11	With nickel or nickel compounds as the active substance	60%
	3815.12	With precious metal or precious metal compounds as the active substance	60%
	3815.19	Other	60%
	3815.90	Other	60%
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01	60%
38.17	3817.10	Mixed alkyl-benzenes	60%
	3817.20	Mixed alkyl-naphthalenes	60%
38.18	3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	60%
38.19	3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	60%
38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids	60%
38.22	3822.00	Composite diagnostic or laboratory reagents, other than those of heading Nos. 30.02 or 30.06	60%
38.23	3823.10	Prepared binders for foundry moulds or cores	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	3823.20	Naphthenic acids, their water insoluble salts and their esters	60%
	3823.30	Non-agglomerated metal carbides mixed together or with metallic binders	60%
	3823.40	Prepared additives for cements, mortars or concretes	60%
	3823.50	Non-refractory mortars and concretes	60%
	3823.60	Sorbitol other than that of sub-heading No. 2905.44	60%
	3823.90	Other	60%
40.01	4001.10	Natural rubber latex, whether or not pre-vulcanised	60%
	4001.21	Smoked sheets	60%
	4001.22	Technically specified natural rubber (TSNR)	60%
	4001.29	Other	60%
	4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums	60%
40.02	4002.11	Latex	60%
	4002.19	Other	60%
	4002.20	Butadiene rubber (BR)	60%
	4002.31	Isobutene-isoprene (butyle) rubber (IIR) ...	60%
	4002.39	Other	60%
	4002.41	Latex	60%
	4002.49	Other	60%
	4002.51	Latex	60%
	4002.59	Other	60%
	4002.60	Isoprene rubber (IR)	60%
	4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)	60%
	4002.80	Mixtures of any product of heading No. 40.01 with any product of this heading.	60%
	4002.91	Latex	60%
	4002.99	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip	60%
40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom)	30%
40.05	4005.20	Solutions; dispersions other than those of sub-heading No. 4005.10	60%
	4005.99	Other	60%
40.06	4006.10	“Camel-back” strips for retreading rubber tyres	60%
	4006.90	Other	60%
40.07	4007.00	Vulcanised rubber thread and cord	60%
42.06	4206.901	Tendons made up as machinery belting and laces for machinery belting	60%
44.01	4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	60%
	4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in legs, briquettes, pellets or similar forms	60%
44.02	4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	60%
45.01	4501.10	Natural cork, raw or simply prepared	60%
	4501.90	Other	60%
45.02	4502.00	Natural cork, de-backed or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	60%
45.04	4504.10	Blocks, plates sheets and strip; tiles of any shape; solid cylinders, including discs	60%
47.01	4701.00	Mechanical wood pulp	60%
47.02	4702.00	Chemical wood pulp, dissolving grades	60%
47.03	4703.11	Coniferous	60%
	4703.19	Non-coniferous	60%
	4703.21	Coniferous	60%
	4703.29	Non-coniferous	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
47.04	4704.11	Coniferous	60%
	4704.19	Non-coniferous	60%
	4704.21	Coniferous	60%
	4704.29	Non-coniferous	60%
47.05	4705.00	Semi-chemical wood pulp	60%
47.06	4706.10	Cotton linters pulp	60%
	4706.91	Mechanical	60%
	4706.92	Chemical	60%
	4706.93	Semi-chemical	60%
47.07	4707.101	Fit only for use in paper making and imported by Paper Mills up to their entitlement ...	60%
	4707.109	Other	60%
	4707.201	Fit only for use in paper making and imported by Paper Mills up to their entitlement	60%
	4707.209	Other	60%
	4707.3091	Fit only for use in paper making and imported by Paper Mills up to their entitlement	60%
	4707.3099	Other	60%
	4707.901	Fit only for use in paper making and imported by Paper Mills up to their entitlement	60%
	4707.909	Other	60%
51.01	5101.11	Shorn wool	60%
	5101.19	Other	60%
	5101.21	Shorn wool	60%
	5101.29	Other	60%
	5101.30	Carbonised	60%
52.01	5201.00	Cotton, not carded or combed	30%
52.02	5202.10	Yarn waste (including thread waste)	30%
	5202.91	Garneted stock	30%
	5202.99	Other	30%
52.03	5203.00	Cotton, carded or combed	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
52.05	5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%
	5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) ..	60%
	5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) ...	60%
	5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) ...	60%
	5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%
	5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) ..	60%
	5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) ..	60%
	5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) ..	60%
	5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	60%
	5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%
	5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	5205.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%
	5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	60%
	5205.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%
	5205.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%
	5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%
52.06	5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%
	5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) ...	60%
	5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) ...	60%
	5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) ...	60%
	5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%
	5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) ...	60%
	5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) ...	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	60%
	5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	60%
	5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%
	5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%
	5206.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%
	5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	60%
	5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%
	5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%
	5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%
53.01	5301.10	Flax raw or retted	60%
	5301.21	Broken or scutched	60%
	5301.29	Other	60%
	5301.30	Flax tow and waste	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
53.02	5302.10	True hemp, raw or retted	60%
	5302.90	Other	60%
53.03	5303.10	Jute and other textile bast fibres, raw or retted	60%
	5303.90	Other	60%
53.04	5304.10	Sisal and other textile fibres of the genus Agave, raw	60%
	5304.90	Other	60%
53.05	5305.11	Raw	60%
	5305.19	Other	60%
	5305.21	Raw	60%
	5305.29	Other	60%
	5305.91	Raw	60%
	5305.99	Other	60%
56.01	5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	60%
	5601.21	Of cotton	60%
	5601.22	Of man-made fibres	60%
	5601.29	Other	60%
	5601.30	Textile flock and dust and mill neps	60%
56.02	5602.10	Needle-loom felt and stitch-bonded fibre fabrics	60%
	5602.21	Of wool or fine animal hair	60%
	5602.29	Of the textile materials	60%
	5602.90	Other	60%
56.03	5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated	60%
56.04	5604.10	Rubber thread and cord, textile covered ...	60%
57.04	5704.10	Tiles having a maximum surface area of 0.3m ²	60%
	5704.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
59.11	5911.10	Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	60%
	5911.20	Bolting cloth, whether or not made up ...	60%
	5911.31	Weighing less than 650 g/m ²	60%
	5911.32	Weighing 650 g/m ² or more	60%
	5911.40	Straining cloth of a kind used in oil presses or the like including that of human hair ...	60%
	5911.90	Other	60%
63.05	6305.109	Other	60%
	6305.209	Other	60%
	6305.319	Other	60%
	6305.399	Other	60%
	6305.909	Other	60%
63.06	6306.11	Of cotton	60%
	6306.12	Of synthetic fibres	60%
	6306.19	Of other textile materials	60%
	6306.21	Of cotton	60%
	6306.22	Of synthetic fibres	60%
	6306.29	Of other textile materials	60%
	6306.31	Of synthetic fibres	60%
	6306.39	Of other textile materials	60%
	6306.41	Of cotton	60%
	6306.49	Of other textile materials	60%
	6306.91	Of cotton	60%
	6306.99	Of other textile materials	60%
68.01	6801.00	Setts, curb-stones and flagstones, of natural stone (except slate)	60%
68.04	6804.10	Millstones and grindstones for milling, grinding or pulping	60%
	6804.211	Grinding wheels	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	6804.221	Grinding wheels	60%
	6804.231	Grinding wheels	60%
70.10	7010.10	Ampoules	30%
70.11	7011.10	For electric lighting	60%
	7011.20	For cathode-ray tubes	60%
	7011.90	Other	60%
70.15	7015.10	Glasses for corrective spectacles	60%
70.17	7017.10	Of fused quartz of other fused silica ...	30%
	7017.20	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	30%
	7017.90	Other	30%
71.06	7106.91	Unwrought	60%
71.12	7112.10	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	60%
	7112.20	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	60%
	7112.90	Other	60%
72.01	7201.10	Non-alloy pig iron containing by weight 0.5% of phosphorus	30%
	7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	30%
	7201.30	Alloy pig iron	30%
	7201.40	Spiegeleisen	30%
72.02	7202.11	Containing by weight more than 2% of carbon	30%
	7202.19	Other	30%
	7202.21	Containing by weight more than 55% of silicon	30%
	7202.29	Other	30%
	7202.30	Ferro-silico-manganese	30%
	7202.41	Containing by weight more than 4% of carbon	30%
	7202.49	Other	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7202.50	Ferro-silico-chromium	30%
	7202.60	Ferro-nickel	30%
	7202.70	Ferro-molybdenum	30%
	7202.80	Ferro-tungsten and ferro-silico-tungsten ...	30%
	7202.91	Ferro-titanium and ferro-silico-titanium ...	30%
	7202.92	Ferro-vanadium	30%
	7202.93	Ferro-niobium	30%
	7202.99	Other	30%
72.03	7203.10	Ferrous products obtained by direct reduction of iron ore	30%
	7203.90	Other	30%
72.04	7204.10	Waste and scrap of cast iron	60%
	7204.21	Of stainless steel	60%
	7204.29	Other	60%
	7204.30	Waste and scrap of tinned iron or steel ...	60%
	7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	60%
	7204.49	Other	60%
72.05	7205.10	Granules	30%
	7205.21	Of alloy steel	30%
	7205.29	Other	30%
72.06	7206.90	Other	60%
72.07	7207.11	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	60%
	7207.12	Other, of rectangular (other than square) cross section	60%
	7207.19	Other	60%
72.08	7208.11	Of a thickness exceeding 10 mm	60%
	7208.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7208.13	Of a thickness of 3 mm or more but less than 4.75 mm	60%
	7208.14	Of a thickness of less than 3 mm	60%
	7208.21	Of a thickness exceeding 10 mm	60%
	7208.22	Of a thickness of 4.75 mm or more but not exceeding 10 mm	60%
	7208.23	Of a thickness of 3 mm or more but less than 4.75 mm	60%
	7208.24	Of a thickness of less than 3 mm	60%
	7208.31	Rolled on four faces or in a closed box pass, of a width not exceeding 1.250 mm and of a thickness of not less than 4 mm, without patterns in relief	60%
	7208.32	Other, of a thickness exceeding 10 mm ...	60%
	7208.33	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	60%
	7208.34	Other, of a thickness of 3 mm or more but less than 4.75 mm	60%
	7208.35	Other, of a thickness of less than 3 mm	60%
	7208.41	Rolled on four faces or in a closed box pass, of a width not exceeding 1.250 mm and of a thickness of not less than 4 mm without patterns in relief	60%
	7208.42	Other, of a thickness exceeding 10 mm ...	60%
	7208.43	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	60%
	7208.44	Other, of a thickness of 3mm or more but less than 4.75 mm	60%
	7208.45	Other, of a thickness of less than 3 mm ...	60%
	7208.90	Other	60%
72.09	7209.11	Of a thickness of 3 mm or more	60%
	7209.12	Of a thickness exceeding 1 mm but less than 3 mm	60%
	7209.13	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7209.14	Of a thickness of less than 0.5 mm ...	60%
	7209.21	Of a thickness of 3 mm or more ...	60%
	7209.22	Of a thickness exceeding 1 mm but less than 3 mm	60%
	7209.23	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60%
	7209.24	Of a thickness of less than 0.5 mm ...	60%
	7209.31	Of a thickness of 3 mm or more ...	60%
	7209.32	Of a thickness exceeding 1 mm but less than 3 mm	60%
	7209.33	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60%
	7209.34	Of a thickness of less than 0.5 mm ...	60%
	7209.41	Of a thickness of 3 mm or more ...	60%
	7209.42	Of a thickness exceeding 1 mm but less than 3 mm	60%
	7209.43	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60%
	7209.44	Of a thickness of less than 0.5 mm ...	60%
	7209.90	Other	60%
72.10	7210.11	Of a thickness of 0.5 mm or more ...	60%
	7210.12	Of a thickness of less than 0.5 mm ...	60%
	7210.20	Plated or coated with lead, including terne-plate	60%
	7210.31	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	60%
	7210.39	Other	60%
	7210.41	Corrugated	60%
	7210.49	Other	60%
	7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides	60%
	7210.60	Plated or coated with aluminium	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7210.70	Painted, varnished or plastic coated	60%
	7210.90	Other	60%
73.02	7302.10	Rails	60%
	7302.20	Sleepers (cross-ties)	60%
	7302.30	Switch blades, crossing frogs, point rods and other crossing pieces	60%
	7302.40	Fish plates and sole plates	60%
	7302.90	Other	60%
73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron	60%
73.04	7304.10	Line pipe of a kind used for oil or gas pipelines	60%
	7304.20	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas	60%
	7304.31	Cold-drawn or cold-rolled (cold-reduced)	60%
	7304.39	Other	60%
	7304.41	Cold-drawn or cold rolled (cold-reduced) ...	60%
	7304.49	Other	60%
	7304.51	Cold-drawn or cold rolled (cold-reduced) ...	60%
	7304.59	Other	60%
	7304.90	Other	60%
73.05	7305.11	Longitudinally submerged arc welded ...	60%
	7305.12	Other longitudinally welded	60%
	7305.19	Other	60%
	7305.20	Casing of a kind used in the drilling for oil or gas	60%
	7305.31	Longitudinally welded	60%
	7305.39	Other	60%
	7305.90	Other	60%
73.06	7306.10	Line pipe of a kind used for oil or gas pipelines	60%
	7306.20	Casing and tubing of a kind used in the drilling for oil or gas	60%
	7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7306.40	Other, welded, of circular cross-section of stainless steel	60%
	7306.50	Other, welded, of circular cross-section, of other alloy steel	60%
	7306.60	Other, welded, of non-circular cross-section	60%
	7306.90	Other	60%
73.07	7307.11	Of non-malleable cast iron	60%
	7307.19	Other	60%
	7307.21	Flanges	60%
	7307.22	Threaded elbows, bends and sleeves	60%
	7307.23	Butt welding fittings	60%
	7307.29	Other	60%
	7307.91	Flanges	60%
	7307.92	Threaded elbows, bends and sleeves	60%
	7307.93	Butt welding fittings	60%
	7307.99	Other	60%
73.14	7314.50	Expanded metal	60%
73.25	7325.10	Of non-malleable cast iron	60%
	7325.91	Grinding balls and similar articles for mills	60%
	7325.991	Not further worked	60%
73.26	7326.11	Grinding balls and similar articles for mills	60%
	7326.19	Other	60%
74.01	7401.10	Copper mattes	30%
	7401.20	Cement copper (precipitated copper)	30%
74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining	30%
74.03	7403.11	Cathodes and sections of cathodes	30%
	7403.12	Wire-bars	30%
	7403.13	Billets	30%
	7403.19	Other	30%
	7403.21	Copper-zinc base alloys (brass)	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7403.22	Copper-tin base alloys (bronze) ...	30%
	7403.23	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	30%
	7403.29	Other copper alloys (other than master alloys of heading No. 74.05)	30%
74.04	7404.00	Copper waste and scrap	30%
74.05	7405.00	Master alloys of copper	60%
74.06	7406.10	Powders of non-lamellar structure ...	60%
	7406.20	Powders of lamellar structure flakes ...	60%
74.07	7407.102	Rods	60%
	7407.109	Other	60%
	7407.212	Rods	60%
	7407.219	Other	60%
	7407.222	Rods	60%
	7407.299	Other	60%
	7407.292	Rods	60%
	7407.299	Other	60%
74.09	7409.11	In coils	60%
	7409.19	Other	60%
	7409.21	In coils	60%
	7409.29	Other	60%
	7409.31	In coils	60%
	7409.39	Other	60%
	7409.40	Of copper-nickel base alloys (cupro-nickel) or copper nickel-zinc base alloys (nickel silver) ...	60%
	7409.90	Of other copper alloys	60%
75.01	7501.10	Nickel matters	60%
	7501.20	Nickel oxide sinters and other intermediate products if nickel metallurgy	60%
75.02	7502.10	Nickel not alloyed	60%
	7502.20	Nickel alloys	60%
75.03	7503.00	Nickel waste and scrap	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
75.04	7504.00	Nickel powders and flakes	60%
75.05	7505.119	Other	60%
	7505.129	Other	60%
75.06	7506.109	Other	60%
	7506.209	Other	60%
75.08	7508.001	Electroplating anodes of nickel, wrought or unwrought, including those produced by electrolysis	60%
76.01	7601.10	Aluminium, not alloyed	30%
	7601.20	Aluminium alloys	30%
76.02	7602.00	Aluminium waste and scrap	30%
76.03	7603.10	Powders of non-lamellar structure	60%
	7603.20	Powders of lamellar structure, flakes	60%
76.04	7604.101	Rod for the manufacture of electrical conductors	60%
	7604.109	Other	60%
	7604.21	Hollow profiles	60%
	7604.291	Rod for the manufacture of electrical conductors	60%
	7604.299	Other	60%
76.06	7606.11	Of aluminium, not alloyed	60%
	7606.12	Of aluminium alloys	60%
	7606.91	Of aluminium, not alloyed	60%
	7606.92	Of aluminium alloys	60%
76.07	7607.11	Rolled but not further worked	100%
	7607.19	Other	100%
	7607.20	Backed	100%
76.08	7608.10	Of aluminium, not alloyed	60%
	7608.20	Of aluminium alloys	60%
76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	60%
78.01	7801.10	Refined lead	60%
	7801.91	Containing by weight antimony as the principal other element	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	7801.99	Other	60%
78.02	7802.00	Lead waste and scrap	60%
78.03	7803.009	Other	60%
78.04	7804.19	Other	60%
	7804.20	Powders and flakes	60%
79.01	7901.111	Zinc callorts	60%
	7901.119	Other	60%
	7901.121	Zinc callorts	60%
	7901.129	Other	60%
	7901.201	Zinc Callorts	60%
	7901.209	Other	60%
79.02	7902.00	Zinc waste and scrap	60%
79.03	7903.10	Zinc dust	60%
	7903.90	Other	60%
79.04	7904.009	Other	60%
79.05	7905.00	Zinc plates, sheets, strip and foil	60%
80.01	8001.10	Tin, not alloyed	60%
	8001.20	Tin alloys	60%
80.02	8002.00	Tin waste and scrap	60%
80.03	8003.009	Other	60%
80.04	8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	60%
80.05	8005.20	Powders and flakes	60%
81.01	8101.10	Powders	60%
	8101.91	Unwrought tungsten, including bars and rods obtained simply by sintering: waste scrap ...	60%
	8101.92	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	60%
	8101.93	Wire	60%
	8101.99	Other	60%
81.02	8102.911	Waste and scrap	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8102.919	Other	60%
	8102.92	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	60%
	8102.93	Wire	60%
	8192.99	Other	60%
81.03	8103.101	Waste and scrap	60%
	8103.109	Other	60%
	8103.90	Other	60%
81.04	8104.11	Containing at least 99.8% by weight of magnesium	60%
	8104.19	Other	60%
	8104.20	Waste and scrap	60%
	8104.30	Raspings, turnings and granules, graded according to size: powders	60%
	8104.902	Bars, rods, angles, shapes and sections; wires, plates, sheets and strip	60%
81.05	8105.101	Waste and scrap	60%
	8105.109	Other	60%
	8105.90	Other	60%
81.06	8106.001	Unwrought (excluding waste and scrap) ...	60%
	8106.009	Other	60%
81.07	8107.101	Waste and scrap	60%
	8107.109	Other	60%
	8107.90	Other	60%
81.08	8108.101	Waste and scrap	60%
	8108.109	Other	60%
	8108.90	Other	60%
81.09	8109.101	Waste and scrap	60%
	8109.109	Other	60%
	8109.90	Other	60%
81.10	8110.001	Unwrought (excluding waste and scrap) ...	60%
	8110.009	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
81.11	8111.001	Unwrought (excluding waste and scrap) ...	60%
	8111.009	Other	60%
81.12	8112.11	Unwrought, waste and scrap, powders	60%
	8112.19	Other	60%
	8112.201	Unwrought (excluding waste and scrap) ...	60%
	8112.209	Other	60%
	8112.301	Unwrought (excluding waste and scrap) ...	60%
	8112.309	Other	60%
	8112.401	Unwrought (excluding waste and scrap) ...	60%
	8112.409	Other	60%
	8112.911	Waste and scrap	60%
	8112.919	Other	60%
	8112.99	Other	60%
81.13	8113.001	Unwrought (excluding waste and scrap) ...	60%
	8113.009	Other	60%
82.01	8201.10	Spades and shovels	60%
	8201.20	Forks	60%
	8201.30	Mattocks, picks, hoes and rakes	60%
	8201.40	Axes, bill hooks and similar hewing tools	60%
	8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears.	60%
	8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	60%
82.02	8202.10	Hand saws	60%
	8202.20	Band saw blades	60%
	8202.31	With working part of steel	60%
	8202.32	With working part of other materials ...	60%
	8202.40	Chain saw blades	60%
	8202.91	Straight saw blades, for working metal ...	60%
	8202.99	Other	60%
82.03	8203.10	Files, rasps and similar tools	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	60%
	8203.30	Metal cutting shears and similar tools	60%
	8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	60%
82.04	8204.11	Non-adjustable	60%
	8204.12	Adjustable	60%
	8204.20	Interchangeable spanner sockets, with or without handles.	60%
82.05	8205.10	Drilling, threading or tapping tools	60%
	8205.20	Hammers and sledge hammers.	60%
	8205.30	Pianes, chisels, gauges and similar cutting tools for working wood	60%
	8205.40	Screwdrivers	60%
	8205.51	Household tools	60%
	8205.59	Other	60%
	8205.60	Blow lamps	60%
	8205.70	Vices, clamps and the like	60%
	8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	60%
	8205.90	Sets of articles of two or more of the foregoing sub-headings	60%
82.06	8206.00	Tools of two or more of the heading Nos. 82.02 to 82.05, put up in sets for retail sale ...	60%
82.07	8207.11	With working part of sintered metal carbide or cermets	60%
	8207.12	With working part of other material	60%
	8207.20	Dies for drawing or extruding metal	60%
	8207.30	Tools for pressing, stamping or punching	60%
	8207.40	Tools for tapping or threading	60%
	8207.50	Tools for drilling, other than for rock drilling.	60%
	8207.60	Tools for boring or broaching	60%
	8207.70	Tools for milling	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8207.80	Tools for turning	60%
	8207.90	Other interchangeable tools	60%
82.08	8208.10	For metal working	60%
	8208.20	For wood working	60%
	8208.30	For kitchen appliances or for machines used by the food industry	60%
	8208.40	For agricultural, horticultural or forestry machines	60%
	8208.90	Other	60%
82.09	8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	60%
84.01	8401.10	Nuclear reactors	60%
	8401.30	Fuel elements (cartridges); non-irradiated	60%
	8401.40	Parts of nuclear reactors	60%
84.02	8402.11	Water-tube boilers with a steam production exceeding 45t per hour	60%
	8402.12	Water-tube boilers with a steam production not exceeding 45t per hour	60%
	8402.19	Other vapour generating boilers, including hybrid boilers	60%
	8402.20	Super-heated water boilers	60%
	8402.90	Parts	60%
84.04	8404.20	Condensers for steam or other vapour power units	60%
	8404.90	Parts	60%
84.05	8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	60%
	8405.90	Parts	60%
84.06	8406.11	For marine propulsion	60%
	8406.19	Other	60%
	8406.90	Parts	60%
84.07	8407.10	Aircraft engines	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8407.21	Outboard motors	60%
84.09	8409.10	For aircraft engines	60%
84.10	8410.11	Of a power not exceeding 1,000 KW ..	60%
	8410.12	Of a power exceeding 1,000 KW but not exceeding 10,000 KW	60%
	8410.13	Of a power exceeding 10,000 KW	60%
	8410.90	Parts, including regulators	60%
84.11	8411.11	Of a thrust not exceeding 25 kN	60%
	8411.12	Of a thrust exceeding 25 kN	60%
	8411.21	Of a power not exceeding 1,100 kW	60%
	8411.22	Of a power exceeding 1,100 kW	60%
	8411.81	Of a power not exceeding 5,000 kW ...	60%
	8411.82	Of a power exceeding 5,000 kW	60%
	8411.91	Of turbo-jets or turbo-propellers	60%
	8411.99	Other	60%
84.12	8412.101	For aircraft	60%
	8412.109	Other	60%
	8412.21	Linear acting (cylinders)	60%
	8412.29	Other	60%
	8412.31	Linear acting (cylinders)	60%
	8412.39	Other	60%
	8412.80	Other	60%
	8412.901	For aircraft engines	60%
	8412.909	Other	60%
84.15	8415.90	Parts	100%
84.16	8416.10	Furnace burners for liquid fuel	60%
	8416.20	Other furnace burners, including combination burners	60%
	8416.30	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances ...	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8416.90	Parts	60%
84.17	8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	60%
	8417.20	Bakery ovens, including biscuit ovens ...	60%
	8417.80	Other	60%
	8417.90	Parts	60%
84.18	8418.50	Refrigerating or freezing display counters, cabinets, show-cases and the like	60%
	8418.61	Compression type units whose condensers are heat exchangers	60%
	8418.69	Other	60%
84.19	8419.119	Other	60%
	8419.199	Other	60%
	8419.20	Medical, surgical or laboratory sterilisers	60%
	8419.31	For agricultural products	60%
	8419.32	For wood, paper pulp, paper or paperboard	60%
	8419.39	Other	60%
	8419.40	Distilling or rectifying plant	60%
	8419.50	Heat exchange units	60%
	8419.60	Machinery for liquefying air or gas	60%
	8419.81	For making hot drinks or for cooking or heating food	60%
	8419.89	Other	60%
	8419.909	Other	60%
84.20	8420.10	Calendering or other rolling machines ...	60%
	8420.91	Cylinders	60%
	8420.99	Other	60%
84.22	8422.19	Other	60%
	8422.20	Machinery for cleaning or drying bottles of other containers	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages ...	60%
	8422.40	Other Packing or wrapping machinery ...	60%
84.23	8423.10	Personal weighing machines, including baby scales; household scales ...	60%
	8423.20	Scales for continuous weighing of goods on conveyors	60%
	8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales ...	60%
	8423.81	Having a maximum weighing capacity not exceeding 30 kg. ...	60%
	8423.82	Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg. ...	60%
	8423.89	Other ...	60%
	8423.90	Weighing machine weights of all kinds; parts of weighing machinery ...	60%
84.25	8425.11	Powered by electric motor ...	60%
	8425.19	Other ...	60%
	8425.20	Pit-head winding gear; winches specially designed for use underground ...	60%
	8425.31	Powered by electric motor ...	60%
	8425.39	Other ...	60%
	8425.41	Built-in jacking systems of a type used in garages	60%
	8425.42	Other jacks and hoists, hydraulic ...	60%
	8425.49	Other ...	60%
84.26	8426.11	Overhead travelling cranes on fixed support	60%
	8426.12	Mobile lifting frames on tyres and straddle carriers ...	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8426.19	Other	60%
	8426.20	Tower cranes	60%
	8426.30	Portal or pedestal jib cranes	60%
	8426.41	On tyres	60%
	8426.49	Other	60%
	8426.91	Designed for mounting on road vehicles ..	60%
	8426.99	Other	60%
84.27	8427.90	Other trucks	60%
84.28	8428.101	Lifts	60%
	8428.109	Skip hoists	60%
	8428.20	Pneumatic elevators and conveyors ..	60%
	8428.31	Specially designed for underground use ...	60%
	8428.32	Other, bucket type	60%
	8428.33	Other, belt type	60%
	8428.39	Other	60%
	8428.401	Escalators	60%
	8428.409	Moving walkways	60%
	8428.50	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	60%
	8428.60	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	60%
	8428.90	Other machinery	60%
84.29	8429.11	Track laying	60%
	8429.19	Other	60%
	8429.20	Graders and levellers	60%
	8429.30	Scrapers	60%
	8429.40	Tamping machines and road rollers ...	60%
	8429.51	Front-end shovel loaders	60%
	8429.52	Machinery with a 360° revolving superstructure	60%
	8429.59	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
84.30	8430.10	Pile-drivers and pile-extractors ..	60%
	8430.20	Snow-ploughs and snow-blowers	60%
	8430.31	Self-propelled	60%
	8430.39	Other	60%
	8430.41	Self-propelled	60%
	8430.49	Other	60%
	8430.50	Other machinery, self-propelled	60%
	8430.61	Tamping or compacting machinery	60%
	8430.62	Scrapers	60%
	8430.69	Other	60%
84.31	8431.41	Buckets, shovels, grabs and grips ..	60%
	8431.42	Bulldozer or angle-dozer blades	60%
	8431.43	Parts for boring or sinking machinery of sub-heading No. 8430.41	60%
	8431.499	Other	60%
84.32	8432.10	Ploughs	60%
	8432.21	Disc harrows	60%
	8432.29	Other	60%
	8432.30	Seeders, planters and trans-planters ..	60%
	8432.40	Manure spreaders and fertiliser distributors	60%
	8432.80	Other machinery	60%
	8432.901	Of ploughs	60%
	8432.909	Other	60%
84.33	8433.11	Powered with the cutting device rotating in a horizontal plane	60%
	8433.19	Other	60%
	8433.20	Other mowers, including cutter bars for tractor mounting	60%
	8433.30	Other hay-making machinery	60%
	8433.401	Hay presses	60%
	8433.409	Other	60%
	8433.51	Combine harvester-threshers	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8433.52	Other threshing machinery	60%
	8433.53	Root or tuber harvesting machines ...	60%
	8433.59	Other	60%
	8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce ...	60%
	8433.90	Parts	60%
84.34	8434.10	Milking machines	60%
	8434.20	Dairy machinery	60%
	8434.90	Parts	60%
84.35	8435.10	Machinery	60%
	8435.90	Parts	60%
84.36	8436.10	Machinery or preparing animal feeding stuffs ...	60%
	8436.21	Poultry incubators and brooders	60%
	8436.29	Other	60%
	8436.80	Other machinery	60%
	8436.91	Of poultry-keeping machinery or poultry incubators and brooders	60%
	8436.99	Other	60%
87.37	8437.10	Machinery for cleaning, sorting or grading seed, grain or dried leguminous vegetables	60%
	8437.80	Other machinery	60%
	8437.90	Parts	60%
84.38	8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	60%
	8438.20	Machinery for the manufacture of confectionary cocoa or chocolate	60%
	8438.30	Machinery for sugar manufacture	60%
	8438.40	Brewery machinery	60%
	8438.50	Machinery for the preparation of meat or poultry	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8438.60	Machinery for the preparation of fruits, nuts or vegetables	60%
	8438.80	Other machinery	60%
	8438.90	Parts	60%
84.39	8439.10	Machinery for making pulp of fibrous cellulosic material	60%
	8439.20	Machinery for making paper or paperboard	60%
	8439.30	Machinery for finishing paper or paperboard	60%
	8439.91	Of machinery for making pulp of fibrous cellulosic material	60%
	8439.99	Other	60%
84.40	8440.10	Machinery	60%
	8440.90	Parts	60%
84.41	8441.40	Cutting machines	60%
	8441.20	Machines for making bags, sacks or envelopes	60%
	8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	60%
	8441.40	Machines for moulding articles in paper pulp, paper or paperboard	60%
	8441.80	Other machinery	60%
	8441.90	Parts	60%
84.42	8442.10	Photo-type-setting and composing machines	60%
	8442.20	Machinery, apparatus and equipment for type-setting composing by other processes, with or without founding device	60%
	8442.30	Other machinery, apparatus and equipment	60%
	8442.40	Parts of the foregoing machinery, apparatus or equipment	60%
	8442.501	Printing type	60%
	8442.509	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
84.43	8443.11	Reel fed	60%
	8443.12	Sheet fed, office type (sheet size not exceeding (22×36 cm.)	60%
	8443.19	Other	60%
	8443.21	Reel fed	60%
	8443.29	Other	60%
	8443.30	Flexographic printing machinery	60%
	8443.40	Gravure printing machinery	60%
	8443.50	Other printing machinery	60%
	8443.60	Machines for uses ancillary to printing ...	60%
	8443.90	Parts	60%
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made materials	60%
84.45	8445.11	Carding machines	60%
	8445.12	Combing machines	60%
	8445.13	Drawing or roving machines	60%
	8445.19	Other	60%
	8445.20	Textile spinning machines	60%
	8445.30	Textile doubling or twisting machines ...	60%
	8445.40	Textile winding (including weft-winding) or reeling machines	60%
	8445.90	Other	60%
84.46	8446.10	For weaving fabrics of a width not exceeding 30 cm	60%
	8446.21	Power looms	60%
	8446.29	Other	60%
	8446.30	For weaving fabrics of a width exceeding 30 cm, shuttle-less type	60%
84.47	8447.90	Other	60%
84.49	8449.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks or making hats	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
84.51	8451.10	Dry-cleaning machines	60%
	8451.29	Other	60%
	8451.30	Ironing machines and presses (including fusing presses)	60%
	8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	60%
	8451.80	Other machinery	60%
84.53	8453.10	Machinery for preparing, tanning or working hides, skins or leather	60%
	8453.20	Machinery for making or repairing footwear	60%
	8453.80	Other machinery	60%
	8453.90	Parts	60%
84.54	8454.10	Converters	60%
	8454.20	Ingot moulds and ladles	60%
	8454.30	Casting machines	60%
	8454.90	Parts	60%
84.55	8455.10	Tube mills	60%
	8455.21	Hot or combination hot and cold	60%
	8455.22	Cold	60%
	8455.30	Rolls for rolling mills	60%
	8455.90	Other parts	60%
84.56	8456.10	Operated by laser or other light or photon beam processes	60%
	8456.20	Operated by ultrasonic processes	60%
	8456.30	Operated by electro-discharge processes	60%
	8456.90	Other	60%
84.57	8457.10	Machining centres	60%
	8457.20	Unit construction machines (single station)	60%
	8457.30	Multi-station transfer machines	60%
84.58	8458.11	Numerically controlled	60%
	8458.19	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8458.91	Numerically controlled	60%
	8458.99	Other	60%
84.59	8459.10	Way-type unit head machines ..	60%
	8459.21	Numerically controlled	60%
	8459.29	Other	60%
	8459.31	Numerically controlled	60%
	8459.39	Other	60%
	8459.40	Other boring machines	60%
	8459.51	Numerically controlled	60%
	8459.59	Other	60%
	8459.61	Numerically controlled	60%
	8459.69	Other	60%
	8459.70	Other threading or tapping machines ..	60%
84.60	8460.11	Numerically controlled	60%
	8460.19	Other	60%
	8460.21	Numerically controlled	60%
	8460.29	Other	60%
	8460.31	Numerically controlled	60%
	8460.39	Other	60%
	8460.40	Honing or lapping machines	60%
	8460.90	Other	60%
84.61	8461.10	Planing machines	60%
	8461.20	Shaping or slotting machines	60%
	8461.30	Broaching machines	60%
	8461.40	Gear cutting, gear grinding or gear finishing machines	60%
	8461.50	Sawing or cutting-off machines	60%
	8461.90	Other	60%
84.62	8462.10	Forging or die-stamping machines (including presses) and hammers ...	60%
	8462.21	Numerically controlled	60%
	8462.29	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8462.31	Numerically controlled	60%
	8462.39	Other	60%
	8462.41	Numerically controlled	60%
	8462.49	Other	60%
	8462.91	Hydraulic presses	60%
	8462.99	Other	60%
84.63	8463.10	Draw-benches for bars, tubes, profiles wire or the like	60%
	8463.20	Thread rolling machines	60%
	8463.30	Machines for working wire	60%
	8463.90	Other	60%
84.64	8464.10	Sawing machines	60%
	8464.20	Grinding or polishing machines	60%
	8464.90	Other	60%
84.65	8465.10	Machines which can carry out different types of machining operations without tool change between such operations	60%
	8465.91	Sawing machine	60%
	8465.92	Planing, milling or moulding (by cutting) machines	60%
	8465.93	Grinding, sanding or polishing machines ...	60%
	8465.94	Bending or assembling machines	60%
	8465.95	Drilling, or morticing machines	60%
	8465.96	Splitting, slicing or paring machines ...	60%
	8465.99	Other	60%
84.66	8466.10	Tool holders and self-opening die-heads ..	60%
	8466.20	Work holders	60%
	8466.30	Dividing heads and other special attachment for machines-tools	60%
	8466.91	For machines of heading No. 84.64 ...	60%
	8466.92	For machines of heading No. 84.65 ...	60%
	8466.93	For machines of heading Nos. 84.56 to 84.61	60%
	8466.94	For machines of heading No. 84.62 or 84.63	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
84.67	8467.11	Rotary type (including combined rotary-percussion)	60%
	8467.19	Other	60%
	8467.81	Chain saws	60%
	8467.89	Other	60%
	8467.91	Of chain saws	60%
	8467.92	Of pneumatic tools	60%
	8467.99	Other	60%
84.68	8468.10	Hand-held blow pipes	60%
	8468.20	Other gas-operated machinery and apparatus ...	60%
	8468.80	Other gas, machinery and apparatus ...	60%
	8468.90	Parts	60%
84.74	8474.10	Sorting, screening, separating or washing machines	60%
	8474.20	Crushing or grinding machines	60%
	8474.31	Concrete or mortar mixtures	60%
	8474.32	Machines for mixing mineral substances with bitumen	60%
	8474.39	Other	60%
	8474.80	Other machinery	60%
	8474.90	Parts	60%
84.75	8475.10	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	60%
	8475.20	Machines for manufacturing or hot working glass or glassware	60%
	8475.90	Parts	60%
84.77	8477.10	Injection-moulding machines	60%
	8477.20	Extruders	60%
	8477.30	Blow moulding machines	60%
	8477.40	Vacuum moulding machines and other thermoforming machines	60%
	8477.51	For moulding or retreating pneumatic tyres or for moulding or otherwise forming inner tubes	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8477.59	Other	60%
	8477.80	Other machinery	60%
	8477.90	Parts	60%
84.78	8478.10	Machinery	60%
	8478.90	Parts	60%
84.79	8479.10	Machinery for public works, building or the like	60%
	8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils ...	60%
	8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork ...	60%
	8479.40	Rope or cable-making machines	60%
	8479.81	For treating metal, including electric wire coil-winders	60%
	8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homigenising, emulsifying or stirring machines ...	60%
	8479.89	Other	60%
	8479.90	Parts	60%
84.80	8480.10	Moulding boxes for metal foundry ...	60%
	8480.20	Mould bases	60%
	8480.41	Injection or compression types	60%
	8480.49	Other	60%
	8480.50	Moulds for glass	60%
	8480.60	Moulds for mineral materials	60%
	8480.71	Injection or compression types	60%
	8480.79	Other	60%
84.82	8482.10	Ball bearings	60%
	8482.20	Tapered roller bearings, including cone and tapered roller assemblies	60%
	8482.30	Spherical roller bearings	60%
	8482.40	Needle roller bearings	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8482.50	Other cylindrical roller bearings	60%
	8482.80	Other, including combined ball/roller bearings	60%
	8482.91	Balls, needles and rollers	60%
	8482.99	Other	60%
84.85	8485.10	Ships' propellers and blades thereof ...	60%
	8485.90	Other	60%
85.05	8505.11	Of metal	60%
	8505.19	Other	60%
	8505.20	Electro-magnetic couplings, clutches and brakes	60%
	8505.30	Electro-magnetic lifting heads	60%
	8505.90	Other, including parts	60%
85.08	8508.10	Drills of all kinds	60%
	8508.20	Saws	60%
	8508.80	Other tools	60%
	8508.90	Parts	60%
85.14	8514.10	Resistance heated furnaces and ovens ...	60%
	8514.20	Induction or dielectric furnaces and ovens ..	60%
	8514.30	Other furnaces and ovens	60%
	8514.40	Other induction or dielectric heating equipment	60%
	8514.90	Parts	60%
85.15	8515.11	Soldering irons and guns	60%
	8515.19	Other	60%
	8515.21	Fully or partly automatic	60%
	8515.29	Other	60%
	8515.31	Fully or partly automatic	60%
	8515.39	Other	60%
	8515.80	Other machines and apparatus	60%
	8515.90	Parts	60%
85.30	8530.10	Equipment for railways or tramways ...	60%
	8530.80	Other equipment	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8530.90	Parts	60%
85.44	8544.70	Optical fibre cables	60%
85.46	8546.10	Of glass	60%
	8546.20	Of ceramics	60%
	8546.90	Other	60%
85.47	8547.10	Insulating fittings of ceramics	60%
	8547.20	Insulating fittings of plastics	60%
	8547.90	Other	60%
85.48	8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter.	60%
86.01	8601.10	Powered from an external source of electricity	30%
	8601.20	Powered by electric accumulators	30%
86.02	8602.10	Diesel electric locomotives	30%
	8602.90	Other	30%
86.03	8603.10	Powered from an external source of electricity	30%
	8603.90	Other	30%
86.04	8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)	30%
86.05	8605.00	Railway or tramway passenger coaches, not self-propelled, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04) ...	30%
86.06	8606.10	Tank wagons and the like	30%
	8606.20	Insulated or refrigerated vans and wagons other than those of sub-heading No. 8606.10	30%
	8606.30	Self-discharging vans and wagons, other than those of sub-heading No. 8606.10 or 8606.20	30%
	8606.91	Covered and closed	30%
	8606.92	Open, with non-removable sides of a height exceeding 60 cm	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8606.99	Other	30%
86.07	8607.11	Driving bogies and bissel-bogies	60%
	8607.12	Other bogies and bissel-bogies	60%
	8607.19	Other, including parts	60%
	8607.21	Air brakes and parts thereof	60%
	8607.29	Other	60%
	8607.30	Hooks and other coupling devices, buffers, and parts thereof	60%
	8607.91	Of locomotives	60%
	8607.99	Other	60%
86.08	8608.00	Railway or tramway track fixtures and fixings mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, road, inland water-ways, parking facilities, port installations or airfields, parts of the foregoing	30%
86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	60%
87.01	8701.10	Pedestrian controlled tractors	30%
	8701.20	Road tractors for semi-trailers	30%
	8701.30	Track-laying tractors	30%
	8701.90	Other	30%
87.08	8708.101	For tractors	30%
	8708.211	For tractors	30%
	8708.291	For tractors	30%
	8708.311	For tractors	30%
	8708.391	For tractors	30%
	8708.401	For tractors	30%
	8708.501	For tractors	30%
	8708.601	For tractors	30%
	8708.701	For tractors	30%
	8708.801	For tractors	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	8708.911	For tractors	30%
	8708.921	For tractors	30%
	8708.931	For tractors	30%
	8708.941	For tractors	30%
	8708.992	Other, for tractors	30%
87.13	8713.10	Not mechanically propelled	60%
	8713.90	Other	60%
87.14	8714.20	Of invalid carriages	60%
88.01	8801.10	Gliders and hang gliders	30%
	8801.90	Other	30%
88.02	8802.11	Of an unladen weight not exceeding 2,000 kg	30%
	8802.12	Of an unladen weight exceeding 2,000 kg	30%
	8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	30%
	8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 1,000 kg but not exceeding 15,000 kg.	30%
	8802.401	Aircraft imported by Bangladesh Biman Airline for commercial operation	30%
	8802.409	Other	30%
	8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	30%
88.03	8803.101	For powered aircraft or helicopters ..	30%
	8803.109	Other	30%
	8803.201	For powered aircraft or helicopters	30%
	8803.209	Other	30%
	8803.30	Other parts of aeroplanes or helicopters ..	30%
	8803.90	Other	30%
88.04	8804.001	Rotachutes and parts thereof	30%
88.05	8805.10	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	30%
	8805.20	Ground flying trainers and parts thereof ...	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
89.01	8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	30%
	8901.201	Sea-going	30%
	8901.209	Other	30%
	8901.301	Sea-going	30%
	8901.309	Other	30%
	8901.901	Sea-going cargo vessels	30%
	8901.909	Other	30%
89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	30%
89.03	8903.10	Inflatable	60%
	8903.91	Sailboats, with or without auxiliary motor	60%
	8903.92	Motorboats, other than out-board motorboats	60%
	8903.99	Other	60%
89.04	8904.00	Tugs and pusher craft	30%
89.05	8905.10	Dredgers	30%
	8905.20	Floating or submersible drilling or production platforms	30%
	8905.90	Other	30%
89.06	8906.009	Other	30%
89.07	8907.10	Inflatable rafts	30%
	8907.90	Other	30%
89.08	8908.001	Vessels	60%
	8908.009	Other	30%
90.01	9001.10	Optical fibres, optical fibres bundles and cables	60%
	9001.20	Sheets and plates of polarising material ...	60%
	9001.30	Contact lenses	60%
	9001.40	Spectacle lenses glass	60%
	9001.50	Spectacle lenses of other materials ...	60%
	9001.90	Other	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
90.02	9002.11	For cameras, projectors or photographic enlargers or reducers	60%
	9002.19	Other	60%
	9002.20	Filters	60%
	9002.90	Other	60%
90.13	9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	60%
	9013.20	Lasers, other than laser diodes	60%
	9013.80	Other devices, appliances and instruments	60%
	9013.90	Parts and accessories	60%
90.14	9014.10	Direction finding compasses	60%
	9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)	60%
	9014.80	Other instruments and appliances	60%
	9014.90	Parts and accessories	60%
90.15	9015.10	Rangefinders	60%
	9015.20	Theodolites and tacheometers	60%
	9015.30	Levels	60%
	9015.40	Photogram-metical surveying instruments and appliances	60%
	9015.80	Other instruments and appliances	60%
	9015.90	Parts and accessories	60%
90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights	60%
90.17	9017.10	Drafting tables and machines, whether or not automatic	60%
	9017.201	Slide rule and geometry box	60%
	9017.209	Other	60%
	9017.30	Micrometers, callipers and gauges	60%
	9017.80	Other instruments	60%
	9017.90	Parts and accessories	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
90.18	9018.11	Electro-cardiographs	60%
	9018.19	Other	60%
	9018.20	Ultra-violet or infra-red ray apparatus ..	60%
	9018.31	Syringes, with or without needles ...	60%
	9018.32	Tubular metal needles and needles for sutures	60%
	9018.39	Other	60%
	9018.41	Dental drill engines, whether or not combined on a single base with other dental equipment	60%
	9018.49	Other	60%
	9018.50	Other ophthalmic instruments and appliances	60%
	9018.901	Biology boxes	60%
	9018.902	Kidney dialysis machines	60%
	9018.909	Other	60%
90.19	9019.101	Mechano-therapy appliances	30%
	9019.109	Other	30%
	9019.201	Oxygen therapy and artificial respiration apparatus, including heart/lung resuscitation units ...	30%
	9019.209	Other	30%
90.20	9020.009	Other	30%
90.21	9021.11	Artificial joints	30%
	9021.19	Other	30%
	9021.21	Artificial teeth	30%
	9021.29	Other	30%
	9021.301	Artificial limbs	30%
	9021.309	Other	30%
	9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	30%
	9021.90	Other	30%
90.22	9022.11	For medical, surgical, dental or veterinary uses	30%
	9022.19	For other uses	30%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	9022.21	For medical, surgical, dental or veterinary uses	30%
	9022.29	For other uses	30%
	9022.30	X-ray tubes	30%
	9022.90	Other, including parts and accessories. ...	30%
90.23	9023.001	Articles imported solely for educational purposes.	30%
	9023.009	Other	30%
90.24	9024.10	Machines and appliances for testing metals	60%
	9024.80	Other machines and appliances	60%
	9024.90	Parts and accessories	60%
90.25	9025.11	Liquid-filled, for direct reading	60%
	9025.19	Other	60%
	9025.20	Barometers, not combined with other instruments.	60%
	9025.80	Other instruments	60%
	9025.90	Parts and accessories	60%
90.26	9026.90	Parts and accessories	60%
90.28	9028.10	Gas meters	60%
	9028.20	Liquid meters	60%
	9028.30	Electricity meters	60%
	9028.90	Parts and accessories	60%
90.29	9029.90	Parts and accessories	60%
90.30	9030.90	Parts and accessories	60%
90.31	9031.30	Profile projectors	60%
	9031.40	Other optical instruments and appliances ...	60%
	9031.90	Parts and accessories	60%
90.32	9032.90	Parts and accessories.	60%
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	60%
93.05	9305.10	Of revolvers or pistols	60%

Heading No.	H.S. Code	Description	Statutory rate of duty
1	2	3	4
	9305.21	Shotgun barrels	60%
	9305.29	Other	60%
	9305.90	Other	60%
94.02	9402.10	Dentists, barbers' or similar chairs and parts thereof	60%
	9402.901	Hospital beds	60%
	9402.909	Other	60%
94.05	9405.101	Spotlights	60%
96.04	9604.001	Hand sieves for use in laboratories ...	60%
	9604.009	Other	60%
96.09	9609.20	Pencil leads black or coloured	60%
	9609.90	Other	60%
96.10	9610.001	Unframed slates with writing surface only	60%
	9610.009	Other	60%
96.11	9611.00	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	60%
97.01	9701.10	Paintings, drawings and pastels	60%
97.02	9702.00	Original engravings, prints and lithographs	60%
97.03	9703.00	Original sculptures and statuary, in any material	60%
97.04	9704.00	Postage or revenue stamps, stamp-postmarks; first-day covers, postal stationery (stamped paper), and the like, used, or it unused not of current or new issue in the country to which they are destined.	60%

তৃতীয় তফসিল

(ধারা ১১ দ্রষ্টব্য)

আয়করের হার

ক। Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984) এর section 2(46) এ উল্লেখিত প্রত্যেক ব্যক্তি করদাতা, হিন্দু যৌথ পরিবার, অনিবন্ধিত অংশীদারী ফার্ম, ব্যক্তি-সংঘ এবং আইনের দ্বারা সৃষ্ট কৃত্রিম ব্যক্তির ক্ষেত্রে-যে সকল ক্ষেত্রে খ অনুচ্ছেদ প্রযোজ্য নহে-

	ঘার
(১) প্রথম ৬০,০০০ টাকা করযোগ্য আয়ের উপর	১০%
(২) পরবর্তী ৬০,০০০ টাকা করযোগ্য আয়ের উপর	২০%
(৩) পরবর্তী ৬০,০০০ টাকা করযোগ্য আয়ের উপর	৩০%
(৪) অবশিষ্ট করযোগ্য আয়ের উপর	৪৫%:

তবে শর্ত থাকে যে,-

(অ) Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984) এর SIXTH SCHEDULE এর PART 'B' এর Paragraph 1 হইতে 14 এবং paragraphs 17, 18 এবং 20 অনুযায়ী প্রদত্ত কর অব্যাহতি (কিছু থাকিলে) মোট আয় হইতে বাদ দেওয়ার পূর্বে মোট আয় যদি ৪০,০০০ টাকার অধিক না হয়, তাহা হইলে উক্ত মোট আয়ের উপর কোন আয়কর দিতে হইবে না;

(আ) প্রদেয় আয়কর কোন অবস্থাতেই নিম্নলিখিত সীমারেখা অতিক্রম করিবে না-

- (১) ৪০,০০০ টাকার অতিরিক্ত মোট আয়ের এক-তৃতীয়াংশ, অথবা
- (২) মোট আয়ের শতকরা ৪৫ ভাগ, এই দুইয়ের মধ্যে যেইটি কম:

তবে শর্ত থাকে যে, যেক্ষেত্রে মোট আয়ের মধ্যে এই তফসিলের গ অনুচ্ছেদ প্রযোজ্য হয় এইরূপ কোন নিবন্ধিত ফার্মের আয়, মুনাফা বা লাভ অন্তর্ভুক্ত থাকে সেই ক্ষেত্রে এই অনুচ্ছেদ অনুযায়ী প্রদেয় আয়করের সংগে গ অনুচ্ছেদ অনুসারে নিবন্ধিত ফার্ম হইতে প্রাপ্য নির্দিষ্ট অংকের অন্য প্রদেয় আনুপাতিক আয়কর যোগ করা হইবে এবং যোগ করার পরই ঐ করের অংকের পরিমাণ যদি নিবন্ধিত ফার্মের অংশীদারের মোট আয়ের শতকরা ৫০ ভাগের বেশী হয়, তাহা হইলে এই অনুচ্ছেদ অনুযায়ী তাঁহার প্রদেয় আয়কর মোট আয়ের শতকরা ৫০ ভাগের বেশী হইবে না :

আরও শর্ত থাকে যে, কোম্পানী ব্যতিরেকে, বাংলাদেশে নিবাসী এমন কোন ব্যক্তি বাংলাদেশের বাহিরে উদ্ভূত কোন আয় যদি সরকারী মাধ্যমে (official channel) বাংলাদেশে আনয়ন করেন তাহা হইলে তাঁহার ঐ আয়ের উপর শতকরা ৩০ ভাগ হারে অথবা উক্ত আয়সহ তাঁহার মোট আয়ের উপর প্রযোজ্য হার-এই দুইটি হারের যেইটি তাঁহার অনুকূলে যাইবে-সেই হারে তিনি আয়কর প্রদান করিবেন:

আরও শর্ত থাকে যে, কোন করদাতা যদি স্বল্প উন্নত এলাকা (Less Developed Areas) এবং ন্যূনতম উন্নত এলাকায় (Least Developed Areas) অবস্থিত কোন ক্ষুদ্র বা কুটিরশিল্পের মালিক হন এবং উক্ত কুটিরশিল্পের দ্রব্যাদি উৎপাদনে নিয়োজিত থাকেন, তাহা হইলে তিনি নিম্নবর্ণিত প্রণালীতে নির্দিষ্ট হারে আয়কর রেয়াত লাভ করিবেন:-

রেয়াতের হার

- (অ) যে ক্ষেত্রে সংশ্লিষ্ট বৎসরের উৎপাদনের পরিমাণ পূর্ববর্তী বৎসরের উৎপাদনের তুলনায় ১৫% এর অধিক, কিন্তু ২৫% এর অধিক নহে, সেই ক্ষেত্রে উক্ত আয়ের প্রতি প্রযোজ্য আয়করের ৫%;
- (আ) যে ক্ষেত্রে সংশ্লিষ্ট বৎসরের উৎপাদনের পরিমাণ পূর্ববর্তী বৎসরের উৎপাদনের তুলনায় ২৫% এর অধিক হয়, সেই ক্ষেত্রে উক্ত আয়ের প্রতি প্রযোজ্য আয়করের ১০%।

ব্যাখ্যা।- এই অনুচ্ছেদে ব্যবহৃত অভিব্যক্তি “করযোগ্য আয়” এর অর্থ Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984) এর section 2(63) তে প্রদত্ত “taxable income” এর সংজ্ঞার অনুরূপ হইবে।

খ। কোম্পানী, স্থানীয় কর্তৃপক্ষ এবং সেই সকল করদাতা যাহাদের ক্ষেত্রে Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984) অনুযায়ী সর্বোচ্চ হারে (at the maximum rate) আয়কর আরোপিত হয়-

হার।

- (১) বাংলাদেশে যে কোম্পানীর রেজিস্ট্রীকৃত অফিস অবস্থিত সেই কোম্পানী হইতে লব্ধ ডিভিডেণ্ড আয় ব্যতিরেকে অন্য সর্ব প্রকার আয়ের উপর,-
- (অ) এইরূপ প্রত্যেক শিল্প কোম্পানীর ক্ষেত্রে যাহা publicly traded company, উক্ত আয়ের ৪৫ শতাংশ
- (আ) এইরূপ প্রত্যেক শিল্প কোম্পানীর ক্ষেত্রে যাহা publicly traded company নহে, উক্ত আয়ের ৫০ শতাংশ
- (ই) ব্যাংক, অর্থ লগ্নীকারী প্রতিষ্ঠানসমূহ এবং স্থানীয় কর্তৃপক্ষসহ অন্যান্য সর্বপ্রকার কোম্পানীর ক্ষেত্রে, উক্ত আয়ের ৫৫ শতাংশ:

তবে শর্ত থাকে যে, Companies Act, 1913 (Act No. VII of 1913) এর অধীন নিবন্ধিত কোন কোম্পানীর বাংলাদেশের বাহিরে উদ্ভূত আয়, যাহার উপর এই আইনের ধারা ১১(৪) প্রযোজ্য নহে, যদি বাংলাদেশে আনীত হয় তাহা হইলে সেই আয়ের উপর ১০ শতাংশ হারে রেয়াত প্রদান করা হইবে:

আরও শর্ত থাকে যে, Companies Act, 1913 (Act No. VII of 1913) এর অধীন নিবন্ধিত কোন কোম্পানী যদি দ্রব্যাদি উৎপাদনে নিয়োজিত থাকে, তাহা হইলে উহাকে নিম্নবর্ণিত হারে রেয়াত প্রদান করা হইবে:-

- হার
- (অ) যে ক্ষেত্রে সংশ্লিষ্ট বৎসরের উৎপাদনের পরিমাণ পূর্ববর্তী বৎসরের উৎপাদনের পরিমাণের তুলনায় ১৫% এর অধিক, কিন্তু ২৫% এর অধিক নহে, সেই ক্ষেত্রে উক্ত আয়ের প্রতি প্রযোজ্য আয়করের ২.৫%;
- (আ) যে ক্ষেত্রে সংশ্লিষ্ট বৎসরের উৎপাদনের পরিমাণ পূর্ববর্তী বৎসরের উৎপাদনের পরিমাণের তুলনায় ২৫% এর অধিক, সেই ক্ষেত্রে উক্ত আয়ের প্রতি প্রযোজ্য আয়করের ৫%।

- হার
১৫%
- (২) Companies Act, 1913 (Act No. VII of 1913) এর অধীন বাংলাদেশে নিবন্ধিত কোন কোম্পানী অথবা জাতীয় সংসদের আইন অনুযায়ী গঠিত সংবিধিবদ্ধ কোন প্রতিষ্ঠান হইতে ১৯৪৭ সালের ১৪ই আগষ্টের পরে ইস্যুকৃত, প্রতিশ্রুত ও পরিশোধিত অংশ পুঁজির উপরে ঘোষিত এবং পরিশোধিত ডিভিডেণ্ড আয়ের উপর।

ব্যাখ্যা ১।- “শিল্প কোম্পানী” অভিব্যক্তিতে এইরূপ কোম্পানী বুঝাইবে যে কোম্পানী প্রধানতঃ নিম্নবর্ণিত কার্যাদিতে ব্যাপৃত :-

- (১) দ্রব্যাদি উৎপাদন বা প্রক্রিয়াজাতকরণ;
- (২) যন্ত্রপাতি, প্ল্যান্টস্, যন্ত্রাদি এবং সর্ব প্রকার সরঞ্জাম প্রস্তুতকরণ;
- (৩) জাহাজ অথবা মোটরযান নির্মাণ;
- (৪) গ্যাস, তৈল অথবা অন্য কোন খনিজ দ্রব্যাদির অনুসন্ধান ও আহরণ:

তবে শর্ত থাকে যে, কোন আয় বৎসরে কোন শিল্প কোম্পানীর উপরি-উল্লিখিত এক বা একাধিক কার্যাদ্যোগ হইতে প্রাপ্ত আয়, মুনাফা ও লাভ ঐ আয় বৎসরের মোট আয়ের দুই-তৃতীয়াংশের কম হইতে পারিবে না।

ব্যাখ্যা ২।- এই অনুচ্ছেদে ব্যবহৃত “publicly traded company” এইরূপ পাবলিক লিমিটেড কোম্পানী যাহা নিম্নবর্ণিত শর্তাবলী পূরণ করে :-

- (১) ইহাকে একটি শিল্প কোম্পানী হইতে হইবে;
- (২) ইহার পরিশোধিত মূলধন অন্যান ২০,০০,০০০ টাকা হইতে হইবে;
- (৩) আয় বৎসরের সমাপ্তিতে পরিশোধিত মূলধনের অন্ততঃ ৫০% ইহার উদ্যোক্তা এবং পরিচালকমণ্ডলীর সদস্য ব্যতীত অন্যান্যদের মালিকানায় থাকিতে হইবে;
- (৪) উদ্যোক্তা এবং পরিচালকমণ্ডলীর সদস্যগণ বেনামীতে কোন ক্রয় করিতে পারিবে না;
- (৫) যে আয় বৎসরের আয়কর নির্ধারণ করা হইবে সেই বৎসরের সমাপ্তির পূর্বে কোম্পানীটির শেয়ার ষ্টক এক্সচেঞ্জ তালিকাভুক্ত হইতে হইবে।

ব্যাখ্যা।- এই তফসিলে “Less Developed Areas” এবং “Least Developed Areas” বলিতে, ঐ সমস্ত স্থানসমূহ বুঝাইবে যাহা SRO 411-L/85, তারিখ, ২২শে সেপ্টেম্বর, ১৯৮৫ এবং এস, আর, ও নং ৩৪২-আইন/৯০, তারিখ ৩০শে সেপ্টেম্বর, ১৯৯০ এ নির্দিষ্ট করা হইয়াছে।

(৩) কোম্পানী নহে, বাংলাদেশে অধিবাসী, এইরূপ কোন উক্ত আয়ের ৩০ ব্যক্তি শ্রেণীভুক্ত কর দাতার ক্ষেত্রে, হার শতাংশ।

গ। রেজিস্টার্ড ফার্মের ক্ষেত্রে নিম্নবর্ণিত হারে আয়কর ধার্য করা হইবে-

	হার।
(১) মোট আয়ের প্রথম ৪০,০০০ টাকার উপর ..	শূন্য
(২) মোট আয়ের পরবর্তী ৪০,০০০ টাকার উপর ..	১০%
(৩) মোট আয়ের পরবর্তী ৭৪,০০০ টাকার উপর ..	১৫%
(৪) মোট আয়ের পরবর্তী ৭৪,০০০ টাকার উপর ..	২০%
(৫) মোট আয়ের অবশিষ্ট অংকের টাকার উপর ..	২৫%:

শর্ত থাকে যে, কোন রেজিস্টার্ড ফার্মের আয়, মুনাফা ও লাভ (income, profit and gains) যদি পেশাভিত্তিক হয় এবং উক্ত ফার্মের আয়, মুনাফা ও লাভ সম্পূর্ণরূপে অথবা প্রধানতঃ অংশীদারদের ব্যক্তিগত যোগ্যতার উপর নির্ভরশীল হয় এবং ঐ সকল অংশীদারগণ আপাততঃ বলবৎ কোন আইন অথবা তাঁহারা যে পেশাজীবী সমিতি বা সংস্থার সদস্য তাহার রেওয়াজ, বিধি অথবা প্রবিধানের কারণে সীমাবদ্ধ দায়বিশিষ্ট কোন সংবিধিবদ্ধ সংস্থারূপে Companies Act, 1913 (VII of 1913) এর অধীন কোম্পানী হিসাবে নিবন্ধিত হইতে না পারে, তাহা হইলে উক্ত রেজিস্টার্ড ফার্ম কর্তৃক কোন আয়কর প্রদেয় হইবে না, যদি না উক্ত পেশা সম্পূর্ণরূপে অথবা প্রধানতঃ অন্য কোন ব্যক্তিবর্গের পক্ষে চুক্তি সম্পাদন অথবা অন্য কোন ব্যক্তিবর্গকে চুক্তি সম্পাদনের লক্ষ্যে বাণিজ্য সম্পর্কিত পরামর্শ প্রদানের প্রকৃতির হয়।

ব্যাখ্যা।- এই অনুচ্ছেদে ব্যবহৃত “রেজিস্টার্ড ফার্ম” অর্থ Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর section 111 এর অধীন রেজিস্ট্রীকৃত ফার্ম।

ঘোষণা

The Provisional Collection of Taxes Act, 1931 (Act No. XVI of 1931) এর ধারা ৩ এর বিধান অনুযায়ী এতদ্বারা ঘোষণা করা যাইতেছে যে, এই বিলের ৪ ও ৬ দফাগুলি জনস্বার্থে অবিলম্বে কার্যকর করা সমীচীন ও প্রয়োজনীয়।