

GOVERNMENT OF PAKISTAN
MINISTRY OF LAW



THE TARIFF ACT, 1934
(XXXII of 1934)



(As modified up to the 31st March, 1953)

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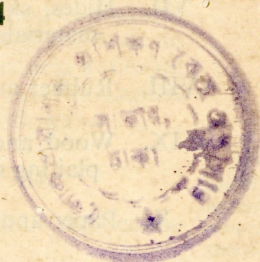
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THE TARIFF ACT, 1934

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THE FIRST SCHEDULE

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SECTIONS

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THE THIRD SCHEDULE.—[Repealed.]

1 ACT NO. XXXII OF 1934

[8th September, 1934]

An Act to consolidate the law relating to customs duties

WHEREAS it is expedient to consolidate the law relating to customs duties on goods imported into or exported from ²[the Provinces and the Capital of the Federation] by sea and to customs duties on goods imported into or exported from ²[the Provinces and the Capital of the Federation] by land; It is hereby enacted as follows:—

1.—(1) This Act may be called the ³* Tariff Act, 1934.

Short title,
extent and
commence-
ment.

(2) It extends to ⁴[all the Provinces and the Capital of the Federation] ⁵* * *.

(3) It shall come into force on such date⁶ as the ⁷[Central Government] may, by notification in the ⁸[official Gazette], appoint in this behalf.

2.—(1) There shall be levied and collected in every port to which this Act applies, the duties specified in the First and Second Schedules.

Duties
specified in
Schedules to
be levied.

(2) The ⁷[Central Government] may, by notification in the ⁸[official Gazette] fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article.

(4) Nothing in this Act shall authorise the levy of customs duties on any article carried from one customs port in ²[the Provinces and the Capital of the Federation] to another such port except salt, opium and spirit.

⁹3. [Levy of duty where standard rate and preferential rate are specified.] Omitted by the Tariff (Third Amendment) Act, 1951 (XLI of 1951), s. 2.

4.—(1) Where, in respect of any article chargeable under the First Schedule with a duty characterised in the third column thereof as

Power of
Central

¹ For Statement of Objects and Reasons, see Gazette of India, 1934, Pt. V, page 329.

² Subs. by the A. O., 1949, for "British India".

³ The word "Indian" omitted, *ibid.*

⁴ Subs. *ibid.*, for "the whole of British India".

⁵ The words "except the Chief Commissionership of Aden" were omitted by the A. O., 1937.

⁶ The 1st January 1935, see Gazette of India, 1934, Pt. I, p. 1377.

⁷ Subs. by the A. O., 1937, for "Governor-General in Council".

⁸ Subs. *ibid.*, for "Gazette of India".

⁹ This section was amended by the A. O., 1937.

Government
to alter
protective
duties.

protective, the ¹[Central Government] is satisfied, after such inquiry as ²[it] thinks necessary, that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in ³[Pakistan], ²[it] may, by notification in the ⁴[official Gazette] increase or reduce such duty to such extent as ²[it] thinks necessary either generally or in respect of such article when imported from or manufactured in any country or countries specified in the notification:

5*	*	*	*	*	*	*
6*	*	*	*	*	*	*
7*	*	*	*	*	*	*

Duties on
imports and
exports by
land.

85. Where a customs duty at any rate prescribed by or under this Act or any other law for the time being in force is leviable on any article when imported into, or on any article when exported from, a port in ⁹[the Provinces and the Capital of the Federation], the ¹[Central Government] may, by notification in the ⁴[official Gazette] direct that a duty of customs at the like rate shall be leviable on any such article when imported or exported, as the case may be, by land from or to any territory outside ⁹[the Provinces and the Capital of the Federation] which ²[it] may, by a like notification, declare to be foreign territory for the purposes of this section.

Duty on
salt, opium
and spirit,
when pro-
tected by a
certificate.

6.—(1) Salt, opium and spirit imported from any port in ⁹[the Provinces and the Capital of the Federation] and protected by the certificate of any officer empowered in that behalf by the ¹[Central Government] ¹⁰* * *, are chargeable with only the amount, if any, by which the duty leviable thereon under the First Schedule exceeds the duty shown by such certificate to have been already paid in respect thereof.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing in this section applies to spirit which is exported under bond for excise duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of
1878.

7. [Application of certain provisions as to duties and goods.] Rep. by the Land Customs (Amendment) Act, 1937 (III of 1937), s. 6, and Schedule.

¹ Subs. by the A. O., 1937, for "G. G. in C."

² Subs. *ibid.*, for "he".

³ Subs. by the A. O., 1949, for "India".

⁴ Subs. by the A. O., 1937, for "Gazette of India".

⁵ Proviso omitted by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 3.

⁶ Sub-section (2) which was ins. by the Indian Tariff (Third Amendment) Act, 1939, omitted, *ibid.*

⁷ The original sub-section (2) which was re-numbered as sub-section (3) by the Indian Tariff (Third Amendment) Act, 1939, omitted by Act 41 of 1951, s. 3.

⁸ S. 5 has been applied to Khyber Agency, see Gazette of India, 1939, Pt. I, p. 40 and also applied to the State of Bahawalpur with effect from the 19th January 1949, see Gazette of Pakistan, 1950, Pt. I, p. 253.

⁹ Subs. by the A. O., 1949, for "British India".

¹⁰ The words "or the Local Government" were omitted by the A. O., 1937.

Additional
import duty
on bounty-
fed articles.

8.—(1) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation thereof of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into ¹[the Provinces and the Capital of the Federation], whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the ²[Central Government] may, by notification in the ³[official Gazette], impose an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed.

(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the ²[Central Government], and the ²[Central Government] may, by notification in the ³[official Gazette], make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).

Special im-
port duty
on sugar
in certain
cases.

9.—(1) Where the rate of duty or other taxation imposed in any country, dependency or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency or colony into ¹[the Provinces and the Capital of the Federation], whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the ²[Central Government] may, by notification in the ³[official Gazette], impose, in addition to any other duty or taxation imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess.

(2) The ²[Central Government] may, from time to time, by general or special order, declare, for the purposes of sub-section (1),—

- (a) what articles or substances containing any saccharine matter shall be deemed to be “sugar” and what kinds of sugar shall be deemed to be “refined sugar” or “other sugar”, respectively; and
- (b) what sums in the currency of ¹[the Provinces and the Capital of the Federation] shall be deemed to be the equivalent of “francs” and “centimes”, respectively.

(3) The amount of the excess referred to in sub-section (1) shall be from time to time ascertained, determined and declared by the ²[Central Government], and the ²[Central Government] may, by notification in the ³[official Gazette], make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (1).

¹ Subs. by the A. O., 1949, for “British India”.

² Subs. by the A. O., 1937, for “G. G. in C.”.

³ Subs. *ibid.*, for “Gazette of India”.

10. [In contracts amount of increased or decreased duty to be added or deducted.] Rep. by the Indian Sale of Goods (Amendment) Act, 1940 (XLI of 1940), s. 3.

Duration of protective duties and power of Central Government to modify or remit certain duties.

11.—(1) When the duty specified for any article in the First Schedule is characterised as protective in the third column of that Schedule, that duty shall have effect only up to the date, if any, specified in the ¹[fifth] column of that Schedule.

(2) If, after such inquiry as ²[it] thinks necessary, the ³[Central Government] is of opinion that the duty specified in the First Schedule in respect of wheat has become unnecessary or excessive, ²[it] may, by notification in the ⁴[official Gazette], remit such duty or reduce it to such extent as ²[it] thinks fit.

(3) If, after such inquiry as ²[it] thinks necessary, the ³[Central Government] is of opinion that the duty specified in the First Schedule in respect of wheat flour is excessive, ²[it] may, by notification in the ⁴[official Gazette], reduce such duty to such extent as ²[it] thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent.

Power to cancel notifications.

12. All notifications published under this Act may be cancelled by the authority publishing the same.

13. [Repeals.] Rep. by the Repealing and Amending Act, 1937 XX of 1937), s. 3 and Second Schedule.

THE FIRST SCHEDULE

IMPORT TARIFF

Item No.	Name of article.	Nature of duty.	⁵ [Rate of duty.]	⁶ Duration of protective rates of duty.
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SECTION I

LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM

1	Animals, living, all sorts	...	Free ...	...
2	Bacon and Ham, not canned or bottled.	Revenue	25 per cent. <i>ad valorem</i>	...
3	Fish, not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...

¹ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 4, for "seventh".

² Subs. by the A. O., 1937, for "he".

³ Subs. *ibid.*, for "G. G. in C.".

⁴ Subs. *ibid.*, for "Gazette of India".

⁵ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the heading "Standard rate of duty".

⁶ The original columns 5 and 6 and all entries therein, omitted, *ibid.*

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
3 (1)	Fish, salted, wet ...	Revenue	Such rate or rates of duty not exceeding one rupee per ¹ * maund of 82 ² / ₇ lbs. avoirdupois weight as the ² [Central Government] may, by notification in the ³ [official Gazette] from time to time prescribe, plus ⁶ / ₄ per cent. <i>ad valorem</i> .	...
4[3 (2)]	Fish, salted, dry ...	Revenue	15 per cent. <i>ad valorem</i>	...]
3 (3)	Fish, unsalted, dry ...	⁵ [Revenue]	30 per cent. <i>ad valorem</i>	...
3 (4)	Fishmaws, including singly and sozille and sharkfins.	Revenue	25 per cent. <i>ad valorem</i>	...
4	Butter, Cheese and Ghee	Revenue	25 per cent. <i>ad valorem</i>	...
4 (1)	Milk, condensed or preserved, including milk cream.	⁶ [Revenue]	⁷ [²⁵] per cent. <i>ad valorem</i> .	...
5	Coral, unprepared ...	Revenue	25 per cent. <i>ad valorem</i>	...
5 (1)	Cowries and Shells ...	Revenue	25 per cent. <i>ad valorem</i>	...
5 (2)	Ivory, unmanufactured ...	⁵ [Revenue]	30 per cent. <i>ad valorem</i>	...

SECTION II

PRODUCTS OF THE VEGETABLE KINGDOM

6	Plants, living, not otherwise specified.	...	Free ...	...
6 (1)	Rubber stumps ...	...	Free ...	...
7	Vegetables, all sorts, fresh, dried, salted or preserved, not otherwise specified.	⁵ [Revenue]	30 per cent. <i>ad valorem</i>	...
8	Fruits, all sorts, fresh, dried, salted or preserved, not otherwise specified.	⁵ [Revenue]	30 per cent. <i>ad valorem</i>	...

¹ The word "Indian" omitted by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5.

² Subs. by the A. O., 1937, for "G. G. in C."

³ Subs. *ibid.*, for "Gazette of India".

⁴ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for Item No. 3 (2).

⁵ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

⁶ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁷ Subs. *ibid.*, for "30".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
8 (1)	Currants	Revenue	Re. 1-4 per cwt. ...	...
9	Coffee not otherwise specified.	¹ [Revenue]	25 per cent. <i>ad valorem</i> plus one anna per pound.	...
9 (1)	Coffee, canned or bottled	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
9 (2)	Tea	¹ [Revenue]	² [40 per cent. <i>ad valorem</i> .]	...
³ [9(3)]	The following Spices, whether ground or unground, namely :— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	¹ [Revenue]	45 per cent. <i>ad valorem</i>	...]
9 (4)	The following unground Spices, namely :— Chillies, ginger and mace	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
9 (5)	Betelnuts	¹ [Revenue]	⁴ [Five annas per lb.] ...	...
9 (6)	Vanilla beans	⁵ [Revenue]	⁶ [25] per cent. <i>ad valorem</i> .	...
10	Grain and Pulse not otherwise specified, including broken grains and pulse, but excluding flour.	...	Free	...
⁷ [10 (1)]	Wheat	Revenue	Free	...]
8*	* * * *	*	* * *	*
11	Flour not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
⁷ [11 (1)]	Wheat flour	Revenue	Free	...]

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Finance Act, 1951 (1 of 1951), s. 5 and Second Sch. for "five annas per pound".

³ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for the original Item No. 9 (3).

⁴ Subs. by the Finance Act, 1946 (7 of 1946), s. 6, for "45 per cent. *ad valorem*".

⁵ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁶ Subs. *ibid.*, for "30".

⁷ The original Items Nos. 10 (1) and 11 (1) were omitted by s. 2 of the Indian Tariff (Second Amendment) Act, 1937 (27 of 1937) (with effect from the 1st April, 1937). The present Items were subsequently inserted by the Indian Tariff (Amendment) Act, 1939 (1 of 1939), as amended from time to time, to read as above.

⁸ Item No. 10 (2) omitted by the Repealing and Amending Act, 1945 (6 of 1945), s. 3 and Second Schedule.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
11 (2)	Sago flour	...	Free	...
11 (3)	¹ [Sago, Tapioca and Tapioca flour.]	² [Revenue]	30 per cent. <i>ad valorem</i>	...
11 (4)	Starch and farina ...	Revenue	15 per cent. <i>ad valorem</i>	...
12	Seeds all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
12 (1)	Oilseeds imported into ³ [the Provinces and the Capital of the Federation] by sea from the territories of any Prince or Chief in ⁴ [Pakistan].	...	Free	...
12 (2)	Oilseeds, non-essential, all sorts not otherwise specified, including copra or coconut kernel.	² [Revenue]	⁵ [42 per cent. <i>ad valorem</i> .]	...
12 (3)	Rubber seeds	...	Free	...
12 (4)	Hops	...	Free	...
12 (5)	Fodder, bran and pollards.	Revenue	2½ per cent. <i>ad valorem</i>	...
13	Dyeing and Tanning substances, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
13 (1)	Barks for tanning ...	⁶ *	⁷ [Free]	...
13 (2)	Cutch and gambier, all sorts.	² [Revenue]	30 per cent. <i>ad valorem</i>	...
13 (3)	Gums, Resins and Lac, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Sago and Tapioca".

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

³ Subs. by the A. O., 1949, for "British India".

⁴ Subs. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and Third Sch., for "India".

⁵ Subs. by the Finance Act, 1950 (26 of 1950), s. 5, for "30 per cent *ad valorem*".

⁶ The word "Revenue" which was ins. by the Indian Tariff (Amendment) Act, 1940 (21 of 1940), s. 2, omitted by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5.

⁷ The original word "Free" was subs. first by Act 21 of 1940 and then by Act 41 of 1951, to read as above.

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
13 (4)	Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu) and rosin.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
13 (5)	Stick or Seed Lac ...	...	Free ...	...
13 (6)	Opium ...	Revenue	Rs. 30 per seer of 80 tolas or 18½ per cent. <i>ad valorem</i> , whichever is higher.	...
13 (7)	Cinchona bark ...	...	Free ...	...
14	Canes and Rattans ...	Revenue	25 per cent. <i>ad valorem</i>	...

SECTION III

FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION;
PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.

15	All sorts of Stearine, wax, grease and Animal fat not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
15 (1)	Lard, not canned or bottled.	Revenue	25 per cent. <i>ad valorem</i>	...
15 (2)	Bees wax ...	² [Revenue]	³ [25] per cent. <i>ad valorem</i>	...
15 (3)	Tallow ...	...	Free ...	...
15 (4)	Fish oil including whale oil not otherwise specified.	² [Revenue]	³ [25] per cent. <i>ad valorem</i>	...
15 (5)	Fish oil and whale oil, hardened or hydrogenated.	Revenue	Rs. 10 per cwt. ...	...
15 (6)	Vegetable Non-essential oils not otherwise specified.	¹ [Revenue]	35 per cent. <i>ad valorem</i>	...
15 (7)	⁴ [The following Vegetable, Non-essential oils, namely:—			
	(a) Coconut ...	¹ [Revenue]	⁴ [48 per cent. ...	...
	(b) Groundnut ...	...	42 per cent. ...	...
	(c) Linseed] ...	...	15 per cent.] ...	...

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, for "Preferential revenue".

³ Subs. *ibid.*, for "30".

⁴ Subs. by the Finance Act, 1950 (26 of 1950), s. 5, for the original entry.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty
15 (8)	All sorts of Animal oils not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...

SECTION IV

PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.

16	Canned or bottled bacon, ham and lard.	Revenue	25 per cent. <i>ad valorem</i>	...
16 (1)	Fish, canned ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
16 (2)	Isinglass, canned or bottled	Revenue	25 per cent. <i>ad valorem</i>	...
³ [17]	Sugar excluding confectionery.	⁴ [Revenue]	⁵ [Rs. 20 per cwt.] ...	6* * *
17 (1)	Molasses ...	Revenue	31½ per cent. <i>ad valorem</i>	...
17 (2)	Confectionery ...	¹ [Revenue]	50 per cent. <i>ad valorem</i>	...
17 (3)	Sugar-candy ...	Revenue	⁵ [Rs. 21 per cwt.] ...	...
18	Cocoa and chocolate other than confectionery.	⁷ [Revenue]	² [25] per cent. <i>ad valorem</i> .	8* * *
19	Biscuits, cakes and farinaceous and patent foods, canned or bottled.	Revenue	25 per cent. <i>ad valorem</i>	...
20	Vegetable product, jams, jellies, pickles, chutnies, sauces and condiments, canned or bottled.	Revenue	25 per cent. <i>ad valorem</i>	...
20 (1)	Fruit Juices ...	⁹ [Revenue]	30 per cent. <i>ad valorem</i>	...
20 (2)	Fruits and Vegetables, canned or bottled.	⁹ [Revenue]	30 per cent. <i>ad valorem</i>	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ This item was subs. by the Sugar Industry Protection (Temporary Extension) Act, 1938 (14 of 1938), s. 3 [with effect from the 26th March, 1938 by virtue of a declaration under the Provisional Collection of Taxes Act, 1931 (16 of 1931)].

⁴ Subs. by the Finance Act, 1948 (1 of 1948), s. 5, for "Protective".

⁵ Subs., *ibid.*

⁶ The figures and words "March 31st, 1948." omitted, *ibid.*

⁷ Subs. by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2, for "Protective".

⁸ The words and figures "March 31st, 1950." which were ins. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2(c), omitted, *ibid.*

⁹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
21	Canned or Bottled Provisions, not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
21 (1)	Provisions and Oilman's Stores and Groceries; all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
21 (2)	All sorts of Food not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
22	All sorts of Drink not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
3*	* * *	*	* * *	*
22 (2)	⁴ [Ale, beer, porter, cider and other fermented liquors—]			
	(a) In barrels or other containers containing 27 oz. or more.	Revenue	⁵ [Rs. two, annas four per Imperial gallon.]	...
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Revenue	⁵ [Six annas per bottle]	...
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	Revenue	⁵ [Three annas per bottle]	...
	(d) In bottles containing less than 6¾ oz. but not less than 5 oz.	Revenue	⁵ [One anna, six pies per bottle.]	...
	(e) In other containers...	Revenue	⁵ [Rs. three per Imperial gallon.]	...
22 (c)	Wines, not containing more than 42 per cent. of proof spirit—			
	(a) Champagne and other sparkling wines.	Revenue	Rs. 13-2 per Imperial gallon.	...
	(b) Other sorts ...	Revenue	Rs. 7-8 per Imperial gallon.	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ Item No. 22 (1), omitted, *ibid.*

⁴ Subs. *ibid.*, for "Porter, cider and other fermented liquors except ale and beer".

⁵ Subs. by the Finance Act, 1952 (4 of 1952), s. 5 and Second Sch., for the original entry.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
22 (4)	Spirits (other than denatured spirit)—			
	(a) Brandy, gin, whisky and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.	Revenue	¹ [Rs. 100 per Imperial gallon of the strength of London proof.]	...
	(b) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—			
	(i) entered in such a manner as to indicate that the strength is not to be tested,	Revenue	¹ [Rs. 133½ per Imperial gallon.]	...
	(ii) not so entered ...	Revenue	¹ [Rs. 100 per Imperial gallon of the strength of London proof.]	..
	Provided that—			
	² [(a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were liable to a duty of 66⅔ per cent. <i>ad valorem</i> .]			
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.			
22 (5)	Spirits—			
	(a) Bitters—			
	(i) entered in such a manner as to indicate that the strength is not to be tested.	³ [Revenue]	Rs. 50 per Imperial gallon.	...

¹ Subs. by the Finance Act, 1952 (4 of 1952), s. 5 and Second Sch.² Subs. *ibid.*, for clause (a) of the proviso.³ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
22 (5)— <i>contd.</i>	Spirits—<i>contd.</i>			
	(a) Bitters— <i>contd.</i>			
	(i) not so entered ...	¹ [Revenue]	Rs. 37-8 per Imperial gallon of the strength of London proof.	...
	(b) Drugs and medicines containing spirit—			
	(i) entered in such a manner as to indicate that the strength is not to be tested.	¹ [Revenue]	Rs. 40 per Imperial gallon.	...
	(ii) not so entered ...	¹ [Revenue]	Rs. 29 per Imperial gallon of the strength of London proof.	...
	(c) Perfumed spirits ...	² [Revenue]	Rs. 60 per Imperial gallon ³ [or 25 per cent. <i>ad valorem</i> , whichever is higher].	...
	(d) Rum ...	¹ [Revenue]	Rs. 37-8 per Imperial gallon of the strength of London proof.	...
	Provided that—			
	(a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 20 per cent. <i>ad valorem</i> , and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 30 per cent. <i>ad valorem</i> ;			
	(b) where the unit of assessment is the Imperial gallon, of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.			

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

³ Added by the Indian Tariff (Fourth Amendment) Act, 1939 (29 of 1939), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
22 (6)	Denatured Spirit ...	Revenue	9 $\frac{3}{8}$ per cent. <i>ad valorem</i>	...
22 (7)	Vinegar in casks ...	Revenue	2 $\frac{1}{2}$ per cent. <i>ad valorem</i>	...
23	Oilcakes ...	Revenue	25 per cent. <i>ad valorem</i>	...
24	Tobacco, manufactured, not otherwise specified.	Revenue	¹ [Rs. 16-4-0 per lb.] ...	...
24 (1)	Cigars ...	Revenue	² [37 $\frac{1}{2}$ per cent. <i>ad valorem plus</i> Rs. 15-10-0 per lb.]	...
24 (2)	Cigarettes ...	Revenue	³ [45 per cent. <i>ad valorem plus</i> Rs. 46-14-0 per thousand or Rs. 18-12-0 per lb., whichever is higher.]	...
24 (3)	Tobacco, unmanufactured	⁴ [Revenue]	⁵ [Rs. 9 per lb.] ...	...

SECTION V

MINERAL PRODUCTS

25	China clay ...	...	Free ...	...
25 (1)	Salt, excluding salt exempted under Item No. 25 (2).	Revenue	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.	...
25 (2)	⁶ [Salt imported into Pakistan and issued, in accordance with rules made with the previous sanction of the Central Government, for use in any process of manufacture; also salt imported	...	Free ...	...

¹ Subs. by the Pakistan Finance Act, 1949 (9 of 1949), s. 5, for "Rs. 9-8-0 per lb."

² The original entry has been successively amended by the Finance Act, 1945, Act 9 of 1949 and the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, to read as above.

³ The original entry has been successively amended by the Finance Act, 1945, Act 9 of 1949, and the Finance Act, 1951 (1 of 1951), to read as above.

⁴ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

⁵ Subs. by the Pakistan Finance Act, 1948 (1 of 1948), Second Sch., Pt. I, for "Rs. 7-8 per lb."

⁶ Subs. by the A. O., 1949, for the original entry as amended by the A. O., 1937.

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
25 (2)— <i>contd.</i>	into any port in East Bengal and issued, in accordance with rules made with the previous sanction of the Central Government, for use in curing fish in that Province.]			
25 (3)	The following Building and Engineering materials , namely, chalk, lime and clay.	Revenue	25 per cent. <i>ad valorem</i>	...
25 (4)	Cement not otherwise specified.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
² [25 (5)]	Portland Cement excluding white Portland cement.	Revenue	³ [Free]	...]
25 (6)	Stone prepared as for road metalling.	...	Free	...
25 (7)	Marble and Stone not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
26	Metallic Ores, all sorts except ochres and other pigment ores.	...	Free	...
27	Coal, Coke and patent fuel.	Revenue	Ten annas per ton ...	...
27 (1)	Asphalt	¹ [Revenue]	25 per cent. <i>ad valorem</i>	...
27 (2)	Pitch and Tar ...	Revenue	⁴ [Free]	...
27 (3)	All sorts of Mineral Oils not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
27 (4)	Kerosene; also any Mineral Oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Revenue	⁵ [Two annas six pies per Imperial gallon.]	...

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for the original item.

³ Subs. by the Finance Act, 1952 (4 of 1952), s. 5, and Second Sch., for "Rs. 13-12 per ton".

⁴ Subs. by the Finance Act, 1951 (1 of 1951), s. 5, and Second Sch., for "25 per cent. *ad valorem*".

⁵ Subs. by the Finance Act, 1952 (4 of 1952), s. 5, and Second Sch., for the existing entry.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
27 (5)	Mineral Oil, not included in Item No. 27 (4) or Item No. 27 (6) which is suitable for use as an illuminant in wick lamps.	Revenue	¹ [Two annas six pies per Imperial gallon.]	...
27 (6)	Motor Spirit ...	Revenue	² [The rate at which excise duty is for the time being leviable on motor spirit.]	...
27 (7)	Mineral Oil— (a) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	Revenue	Rs. 15-10 per ton	...
	(b) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	Revenue	12½ per cent. <i>ad valorem</i> .	...
27 (8)	Lubricating Oil, that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of the Fahrenheit's thermometer by Abel's close test.	³ [Revenue]	⁴ [Three annas per Imperial gallon.]	...

¹ Subs. by the Finance Act, 1952 (4 of 1952), s. 5, and Second Sch., for the existing entry.

² Subs. by the Finance Act, 1940 (16 of 1940), s. 5, for "Ten annas per Imperial gallon.". This amendment came into effect on the 1st March 1940 by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931).

³ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁴ Subs. by the Finance Act, 1950 (26 of 1950), s. 5 and Second Sch., for the original entry as amended by the Indian Tariff (Third Amendment) Act, 1939, s. 3.

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
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SECTION VI

CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES;
PERFUMERY; SCAP; CANDLES AND THE LIKE; GLUES AND GELATINES;
EXPLOSIVES; FERTILISERS.

28	Chemicals, Drugs and Medicines, all sorts not otherwise specified.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
28 (1)	Bleaching paste and bleaching powder.	...	Free ...	...
28 (2)	Copperas, green (ferrous sulphate).	Revenue	2½ per cent. <i>ad valorem</i>	...
28 (3)	Sulphur ...	...	Free ...	...
² [28 (4)]	Soda Ash, including calcined natural soda and manufactured sesqui-carbonates.	¹ [Revenue]	25 per cent. <i>ad valorem</i>	...
28 (5)	Heavy Chemicals, the following namely:— Magnesium chloride ...	³ [Revenue]	⁴ [Twelve annas per cwt.] or 25 per cent. <i>ad valorem</i> , whichever is higher.	⁵ * * *
28 (6)	The following Chemicals, namely:— (a) Alum (ammonia alum, potash alum and soda alum). (b) Magnesium sulphate or hyderated magnesium sulphate.	Revenue Revenue	25 per cent. <i>ad valorem</i> or Re. 1-6 per cwt., whichever is higher. 25 per cent. <i>ad valorem</i> or Re. 1-4 per cwt., whichever is higher.	
² [28 (7)]	The following Chemicals, namely, cadmium sulphide, cobalt oxide, liquid gold for glass-making, selenium and uranium oxide.	Revenue	25 per cent. <i>ad valorem</i>	...]

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for the original item.

³ Subs. by G. G. O. 16 of 1948, for "Protective" (with effect from the 1st April, 1948).

⁴ Subs. by the Indian Tariff (Second Amendment) Act, 1939 (18 of 1939), s. 2, for "Re. 1-5 per cwt.".

⁵ The words and figures "March 31st, 1948." omitted by G. G. O. 16 of 1948 (with effect from the 1st April, 1948).

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
28 (8)	¹ [The following Chemicals, Drugs and Medicines, namely, acetic, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric and other acids, anhydrous ammonia, naphthalene, ² * potassium chlorate, potassium cyanide and other potassium compounds, bicarbonate of soda, borax, ³ * sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafetida, cocaine, sarsaparilla and storax.]	Revenue	25 per cent. <i>ad valorem</i>	...
28 (9)	Saccharine (except in tablets) and such other substances as the ⁴ [Central Government] may, by notification in the ⁵ [official Gazette] declare to be of a like nature or use to saccharine.	Revenue	Rs. 6-4 per lb. ...	...
28 (10)	Saccharine tablets ...	Revenue	18 $\frac{3}{4}$ per cent. <i>ad valorem</i> or Rs. 6-4 per pound of saccharine contents, whichever is higher.	...
28 (11)	Alkaloids of Opium and their derivatives.	Revenue	Rs. 30 per seer of 80 tolas or 18 $\frac{3}{4}$ per cent. <i>ad valorem</i> , whichever is higher.	...
28 (12)	Alkaloids extracted from Cinchona Bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	...	Free ...	...
28 (13)	Anti-plague Serum ...	...	Free ...	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for the original entry.

² The words "Potassium bichromate" omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

³ The words "Sodium bichromate", omitted, *ibid.*

⁴ Subs. by the A. O., 1937, for "G. G. in C."

⁵ Subs. *ibid.*, for "Gazette of India",

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
28 (14)	Toilet Requisites not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
³ [28 (15)]	⁴ [Calcium chloride ...	Revenue	Rs. 4-14 per cwt.] ...	5* * *
28 (16)	Phosphoric acid ...	⁶ [Revenue]	Rs. 23 per cwt. ...	7* * *
28 (17)	Potassium bichromate, Sodium bichromate and all Chrome compounds.	⁸ [Revenue]	⁹ [Free] ...	5* * *
28 (18)	⁴ [The following Sodium compounds, namely:—			
	(a) Sodium phosphates...	Revenue	Rs. 11 per cwt. ...	7* * *
	(b) Sodium sulphite and sodium bisulphite,	Revenue	Rs. 12 per cwt. ...	10* * *
	(c) Sodium thiosulphate	Revenue	Rs. 7-8 per cwt.] ...	10* * *]
¹¹ [29]	Cinematograph Films, not exposed.	Revenue	¹² [Three pies per linear foot.]	...]
29 (1)	Cinematograph Films, exposed.	Revenue	¹³ [Four annas per linear foot.]	...
30	Paints, colours and painters' materials, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the ¹⁴ [Petroleum Act, 1934].	¹⁵ [Revenue.]	30 per cent. <i>ad valorem</i>	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ Items 28(15) to 28(18) ins. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁴ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in the 2nd, 3rd and 4th columns.

⁵ The words and figures "March 31st, 1948." omitted by G. G. O. 16 of 1948, (with effect from the 1st April, 1948).

⁶ Subs. by Act 38 of 1950, s. 2, for "Protective."

⁷ The words and figures "March 31st, 1949." omitted, *ibid.*

⁸ Subs. by G. G. O. 16 of 1948, for "Protective" (with effect from the 1st April, 1948).

⁹ Subs. by the Finance Act, 1951 (1 of 1951), s. 5 and Second Sch., for "30 per cent. *ad valorem*".

¹⁰ The words and figures "March 31st, 1950." omitted by Act 38 of 1950, s. 2.

¹¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for the original item.

¹² Subs. by the Finance Act, 1946 (7 of 1946), s. 6, for "20 per cent. *ad valorem*".

¹³ Subs. *ibid.*, for "37½ per cent. *ad valorem*".

¹⁴ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, for "Indian Petroleum Act, 1899".

¹⁵ Subs. by Act 15 of 1951, s. 2, for "Preferential revenue".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
30 (1)	Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process.	Revenue	10 per cent. <i>ad valorem</i>	...
30 (2)	Paints, colours and painters' materials, the following, namely:—			
	(a) Red lead, genuine dry, genuine moist and reduced moist.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher.	...
	(b) White lead, genuine dry.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher.	...
	(c) Zinc white, genuine dry.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher.	...
	(d) Paints, other sorts, coloured, moist—			
	(i) in packing of 1 lb. or over.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher.	...
	(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher.	...
	(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher.	...
	(iv) in packing of less than $\frac{1}{4}$ lb.	¹ [Revenue]	30 per cent. <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher.	...
30 (3)	Paints, colours and painters' materials, the following, namely:—			
	(a) Red lead, reduced dry.	Revenue	25 per cent. <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher.	...
	(b) White lead, genuine moist, and reduced dry or moist.	Revenue	25 per cent. <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher.	...
	(c) Zinc white, genuine moist.	Revenue	25 per cent. <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher.	...
	(d) Zinc white, reduced dry or moist.	Revenue	25 per cent. <i>ad valorem</i> or Rs. 4-4 per cwt., whichever is higher.	...

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
30 (4)	The following Paints, Colours and painters' materials, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the ¹ [Petroleum Act, 1934].	Revenue	25 per cent. <i>ad valorem</i>	...
30 (5)	Plumbago and graphite ...	² [Revenue]	³ [Free] ...	...
30 (6)	Printers' Ink ...	Revenue	10 per cent. <i>ad valorem</i>	...
30 (7)	Lead pencils ...	⁴ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> or one anna per dozen, whichever is higher.	...
30 (8)	Slate pencils ...	Revenue	25 per cent. <i>ad valorem</i>	...
⁶ 30 (9)	⁷ [Abrasive papers and rolls, coils, discs, belts, shapes and tapes, made of abrasive paper, when imported as stores apart from machinery.	Revenue	36 per cent. <i>ad valorem</i>]	⁸ * * *
30(10)	Emery cloth and abrasive rolls, coils, discs, belts, shapes and tapes, made of emery cloth or a combination of emery cloth and paper.	⁹ [Revenue]	30 per cent. <i>ad valorem</i>	⁸ * * *]
31	Natural Essential Oils, all sorts not otherwise specified.	⁴ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> .	...

¹ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, for "Indian Petroleum Act, 1899".

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

³ Subs. by the Finance Act, 1951 (1 of 1951), s. 5 and Second Sch., for "30 per cent. *ad valorem*".

⁴ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁵ Subs. *ibid.*, for "30".

⁶ Items 30 (9) and 30 (10) ins. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁷ Subs. by the Tariff (Amendment) Act, 1951 15 of 1951, s. 2, for the entries in 2nd, 3rd and 4th columns.

⁸ The words and figures "March 31st, 1949", omitted by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2.

⁹ Subs. *ibid.*, for "Protective".

Item No.	Name of article.	Nature of Duty.	Rate of duty.	Duration of protective rates of duty.
31 (1)	The following Natural Essential Oils, namely, citronella, cinnamon and cinnamon leaf.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
31 (2)	The following Natural Essential Oils, namely, almond, bergamot, gajupatti, camphor, cloves, eucalyptus, lavender, lemon, ottorose and peppermint.	Revenue	25 per cent. <i>ad valorem</i>	...
31 (3)	Essential Oils, synthetic	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
31 (4)	Camphor ...	Revenue	50 per cent. <i>ad valorem</i>	...
31 (5)	Perfumery not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	..
32	Soap not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
32 (1)	Soap, Toilet ...	² [Revenue]	⁴ [25] per cent. <i>ad valorem</i> or Rs. 20 per cwt., whichever is higher.	...
32 (2)	Soap (Household) and Laundry—			
	(a) in plain bars of not less than one pound in weight.	Revenue	Rs. 4 per cwt.	...
	(b) other sorts ...	Revenue	Rs. 6-8 per cwt.	...
32 (3)	Polishes and compositions.	Revenue	25 per cent. <i>ad valorem</i>	...
32 (4)	Candles ...	Revenue	25 per cent. <i>ad valorem</i>	...
33	Glue, not otherwise specified.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
33 (1)	Glue, clarified, liquid ...	Revenue	10 per cent. <i>ad valorem</i>	...
34	Gunpowder for cannons, rifles, guns, pistols and sporting purposes.	Revenue	50 per cent. <i>ad valorem</i>	...

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

³ Subs. *ibid.*, for "30".

⁴ Subs. *ibid.*, for "35".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
34 (1)	Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	Revenue	25 per cent. <i>ad valorem</i>	...
34 (2)	Fireworks, specially prepared as danger or distress lights for the use of ships.	Revenue	25 per cent. <i>ad valorem</i>	...
34 (3)	Fireworks, not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>	...
34 (4)	Matches, undipped splints and veneers— (a) Matches—			
	(1) In boxes or booklets containing on an average not more than 40 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in ¹ [the Provinces and the Capital of the Federation] <i>plus</i> ten annas per gross of boxes or booklets.	...
	(2) In boxes or booklets containing on an average more than 40 but not more than 60 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in ¹ [the Provinces and the Capital of the Federation] <i>plus</i> fifteen annas per gross of boxes or booklets.	...
	(3) In boxes or booklets containing on an average more than 60 but not more than 80 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in ¹ [the Provinces and the Capital of the Federation] <i>plus</i> Re. 1-4 per gross of boxes or booklets.	...
	(4) All other matches	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in ¹ [the Provinces and the Capital of the Federation] <i>plus</i> one pie for every 48 matches or fraction thereof.	...

¹ Subs. by the A. O., 1949, for "British India".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
34 (4)— <i>contd.</i>	Matches, undipped splints and veneers— <i>contd.</i>			
	(b) Undipped splints such as are ordinarily used for match making.	Protective	Five annas and seven and a half pies per lb.	...
	(c) Veneers such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	Protective	Seven annas and six pies per lb.	...
35	Manures, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolic lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	...	Free ...	...

SECTION VII

HIDES, SKINS, LEATHER, FUR SKINS AND MANUFACTURES OF THESE MATERIALS

36	Hides and Skins not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
36 (1)	Hides and skins, raw or salted.	...	Free ...	...
36 (2)	Skins (other than fur skins), tanned or dressed, and unwrought leather.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
37	The following leather manufactures, namely, saddlery, harness, trunks and bags.	Revenue	25 per cent. <i>ad valorem</i>	...
37 (1)	Leather cloth including artificial leather, and other manufactures of leather not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
38	Fur Skins, dressed ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".² Subs. *ibid.*, for "30".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
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SECTION VIII

RUBBER AND ARTICLES MADE OF RUBBER

39	Rubber, raw ...	...	Free ...	...
39 (1)	Rubber Tyres and Tubes and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...

SECTION IX

WOOD AND CORK AND WARES OF THESE MATERIALS; GOODS MADE OF PLAITING MATERIALS.

40	Wood and Timber, all sorts, not otherwise specified, including all sorts of ornamental wood.	Revenue	25 per cent. <i>ad valorem</i>	...
40 (1)	Firewood ...	Revenue	2½ per cent. <i>ad valorem</i>	...
40 (2)	Furniture and cabinetwork, not otherwise specified, excluding mouldings.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	..
40 (3)	Tea chests and parts and fittings thereof.	Revenue	25 per cent. <i>ad valorem</i>	...
41	Cork manufactures not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
42	Furniture of wicker work or bamboo.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...

SECTION X

PAPER AND ITS APPLICATIONS

³ [4]43	Wood pulp ...	Revenue	18 per cent. <i>ad valorem</i>	...
44	Paper, all sorts, not otherwise specified.	Revenue	30 per cent. <i>ad valorem</i>	...]
44 (4)	Paste Board, Millboard, Cardboard and Straw-board, all sorts.	Revenue	25 per cent. <i>ad valorem</i>	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ Subs. by the Indian Tariff (Second Amendment) Act, 1939 (18 of 1939), for items contained in Section X. Such amendments as relate to protective duties came into effect on the 1st April, 1939, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931).

⁴ Subs. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2, for Item Nos. 43, 44, 44 (1), 44 (2) and 44 (3).

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
44 (5)	Trade Catalogues and Advertising Circulars imported by packet, book or parcel post.	...	Free ...	...
44 (6)	Paper Money...	...	Free ...	...
44 (7)	Newspapers old, in bales and bags.	Revenue	25 per cent. <i>ad valorem</i>	...
45	Articles made of Paper and Papier Mache; Stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper ¹ * * *	Revenue	25 per cent. <i>ad valorem</i>	...
45 (1)	Books, printed including covers for printed books, maps, charts and plans, proofs, music manuscripts and illustrations specially made for binding in books.	...	Free ...	...
45 (2)	Prints, Engravings and pictures (including photographs and picture post cards) on paper or card-board.	Revenue	50 per cent. <i>ad valorem</i>	...]

SECTION XI

TEXTILE MATERIALS AND TEXTILE GOODS

46	Silk, raw (excluding silk waste and noils), and silk cocoons.	² [Revenue]	25 per cent. <i>ad valorem</i> plus 14 annas per lb.	³ * * *
46 (1)	Silk waste and noils ...	² [Revenue]	25 per cent. <i>ad valorem</i>	³ * * *
46 (2)	Wool, raw, and wooldops.	...	Free ...	...
46 (3)	Cotton, raw ...	Revenue	⁴ [Two annas per lb.] ...	...

¹ Certain words omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

² Subs. by G. G. O. 16 of 1948, (with effect from the 1st April, 1948), for "Protective".

³ The words and figures "March 31st, 1948." omitted, *ibid.*

⁴ Subs. by the Finance Act, 1946 (7 of 1946), s. 6, for "one anna".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
46 (4)	Textile materials, the following:— Raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	Revenue	Raw hemp—18½ per cent. <i>ad valorem</i> ; all others—25 per cent. <i>ad valorem</i> .	...
46 (5)	Sisal and aloe fibre ...	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
47	² [Silk yarn including thrown silk warps and yarn spun from silk waste or noils, but excluding sewing thread.]	³ [Revenue]	25 per cent. <i>ad valorem</i> plus 14 annas per lb.	4* * *
47 (1)	² [Silk sewing thread] ...	³ [Revenue]	25 per cent. <i>ad valorem</i>	4* * *
47 (2)	Artificial silk yarn and thread.	Revenue	⁵ [25 per cent. <i>ad valorem</i> or 5 annas per lb., whichever is higher.]	...
47 (3)	Woollen yarn not otherwise specified.	⁶ [Revenue]	⁷ [25] per cent. <i>ad valorem</i> .	...
47 (4)	Woollen yarn for weaving and knitting wool.	⁶ [Revenue]	⁸ [25] per cent. <i>ad valorem</i> .	...
47 (5)	Cotton thread other than sewing or darning thread.	Revenue	25 per cent. <i>ad valorem</i>	...
47 (6)	⁹ [Cotton twist and yarn, and cotton sewing or darning thread— (a) of counts above 50's.	Revenue	6½ per cent. <i>ad valorem</i>	10* * *

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Second Amendment) Act, 1936 (12 of 1936), s. 2, for the original entry.

³ Subs. by G. G. O. 16 of 1948, for "Protective" (with effect from the 1st April, 1948).

⁴ The words and figures "March 31st, 1948" omitted, *ibid*.

⁵ Subs. by the Finance Act, 1941 (7 of 1941), s. 5, for the original entry. This amendment came into effect on the 1st March, 1941, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931).

⁶ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁷ Subs. *ibid.*, for "35".

⁸ Subs. *ibid.*, for "30".

⁹ Subs. by Act 15 of 1951, s. 2, for the entries in 2nd, 3rd and 4th columns.

¹⁰ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
47 (6)— <i>contd.</i>	Cotton twist and yarn, and cotton sewing or darning thread— <i>contd.</i>			
	(b) of counts 50's and below.	Revenue	6½ per cent. <i>ad valorem</i> or 1½ annas per lb., whichever is higher.]	1* * *
47 (7)	Twist and yarn of flax or jute.	Revenue	25 per cent. <i>ad valorem</i>	...
47 (8)	Yarn (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	Revenue	6½ per cent. <i>ad valorem</i>	...
48	Fabrics, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—			
	(a) Pongee ...	² [Revenue]	50 per cent. <i>ad valorem</i> plus Re. 1 per lb.	3* * *
	(b) Fuji, Boseki and corded (excluding white cord).	² [Revenue]	50 per cent. <i>ad valorem</i> plus Re. 1-8 per lb.	3* * *
	(c) Other sorts ...	² [Revenue]	50 per cent. <i>ad valorem</i> plus Rs. 2 per lb.	3* * *
48 (1)	⁴ [Fabrics, not otherwise specified, containing more than 90 per cent. artificial silk.	Revenue	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.]	3* * *
48 (2)	Woollen fabrics, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	⁵ [Revenue]	6[25] per cent. <i>ad valorem</i> or Re. 1-2 per lb., whichever is higher.	...

¹ The words and figures "March, 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

² Subs. by G. G. O. 16 of 1948, for "Protective" (with effect from the 1st April, 1948).

³ The words and figures "March 31st, 1948." omitted, *ibid.*

⁴ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁵ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁶ Subs. *ibid.*, for "35".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
¹ [48(3)]	² [Cotton fabrics, not otherwise specified, containing more than 90 per cent. cotton—			
	(a) Grey piece-goods (excluding bordered grey chadars, dhuties, saris and scarves);	Revenue	50 per cent. <i>ad valorem</i> or 5¼ annas per lb., whichever is higher.	3* * *
	(b) Printed piece-goods and printed fabrics;	Revenue	50 per cent. <i>ad valorem</i> .	3* * *
	(c) Cotton piece-goods and fabrics not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i> .]	3* * *]
48 (4)	Fabrics, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—			
	(a) containing more than 50 per cent. of silk or artificial silk or of both.	⁴ [Revenue]	50 per cent. <i>ad valorem</i> plus Rs. 2 per lb.	5* * *
	(b) containing not more than 50 per cent. of silk or artificial silk or of both—			
	(i) containing more than 10 per cent. artificial silk.	⁴ [Revenue]	50 per cent. <i>ad valorem</i> or Re. 1-8 per lb., whichever is higher.	5* * *
	(ii) containing no artificial silk or not more than 10 per cent. artificial silk.	⁴ [Revenue]	50 per cent. <i>ad valorem</i>	5* * *
48 (5)	² [Fabrics, not otherwise specified, containing not			

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, for Item No. 48(3). This amendment came into effect on the 1st April, 1939, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931).

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

³ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁴ Subs. by G. G. O. 16 of 1948, for "Protective" (with effect from the 1st April, 1948).

⁵ The words and figures "March 31st, 1948." omitted, *ibid*.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
48 (5)— <i>contd.</i>	more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk—			
	(a) containing 50 per cent. or more cotton;	Revenue	50 per cent. <i>ad valorem</i> or 3½ annas per square yard, whichever is higher.	1* * *
	(b) containing no cotton or containing less than 50 per cent. cotton.	Revenue	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.]	1* * *
48 (6)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
48 (7)	⁴ [Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton.	Revenue	50 per cent. <i>ad valorem</i>]	1* * *
48 (8)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton.	Revenue	25 per cent. <i>ad valorem</i>	...
⁵ [48 (9)]	⁴ [The following Cotton Fabrics, namely, sateens			

¹ The words and figures "March 31st, 1948." omitted by G. G. O. 16 of 1948.

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

³ Subs. *ibid.*, for "35".

⁴ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁵ Subs. *ibid.*, for Item No. 48 (9). This amendment came into effect on the 1st April, 1939, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931).

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
48 (9)— <i>contd.</i>	including <i>Italias</i> of sateen weave, velvets and velveteens and embroidered <i>all-overs</i> —			
	(a) printed fabrics	Revenue	35 per cent. <i>ad valorem</i>	1* * *
	(b) other fabrics	Revenue	35 per cent. <i>ad valorem</i>]	1* * *]
48 (10)	Fabrics containing gold or silver thread.	² [Revenue]	50 per cent. <i>ad valorem</i>	3* * *
⁴ [49]	⁵ [Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in Item Nos. 48, 48 (1), 48 (3), 48 (4), 48 (5), 48 (7), 48 (9) or 48 (10):— Bed sheets. Bed spreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass cloths. Handkerchiefs. Napkins.	Revenue	The <i>ad valorem</i> rate of duty applicable to the fabric of which the article is wholly or mainly made.]	...]

¹ The words and figures "March 31st, 1947," omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

² Subs. by G.] G. O. 16 of 1948, for "Protective" (with effect from the 1st April, 1948).

³ The words and figures "March 31st, 1948." omitted, *ibid.*

⁴ Subs. *ibid.*, for the original Item No. 49 as amended by Act 25 of 1947, s. 2.

⁵ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2 and Schedule, for the existing entries.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
49— <i>contd.</i>	Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in Item Nos. 48, 48 (1), 48 (3), 48 (4), 48 (5), 48 (7), 48 (9) or 48 (10):— <i>contd.</i> Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella Coverings.			
¹ [49(1)]	Fents being <i>bona fide</i> remnants of piece-goods or other fabrics -- (a) of materials liable to duty under Item 48(3), not exceeding 4 yards in length. (b) of materials liable to duty under Item 48, 48 (1), 48 (4) or 48 (5), not exceeding 2½ yards in length. (c) of other materials, not exceeding 4 yards in length.	² [Revenue] ² [Revenue] ² [Revenue]	35 per cent. <i>ad valorem</i> 35 per cent. <i>ad valorem</i> 35 per cent. <i>ad valorem</i>	]
49 (2)	Ribbons	³ [Revenue]	50 per cent. <i>ad valorem</i>	...
49 (3)	Blankets and rugs (other than floor rugs) excluding blankets and rugs made wholly or mainly from artificial silk.	Revenue	25 per cent. <i>ad valorem</i>	...

¹ Subs. by the Indian Tariff (Second Amendment) Act, 1936 (12 of 1936), s. 2, for the original item.

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

³ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
49 (4)	Woollen carpets, floor rugs, shawls and other manufactures of wool, not otherwise specified, including felt.	¹ [Revenue]	2[45 per cent.] ...	...
49 (5)	Cotton braids or cords, the following, namely:— Ghoonsis and Muktakesis	³ [Revenue]	6½ annas per lb. ...	4* * *
50	Jute Manufactures not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
50 (1)	Second hand or used gunny bags or cloth made of jute.	...	Free ...	...
50 (2)	Hemp manufactures ...	Revenue	25 per cent. <i>ad valorem</i>	...
50 (3)	Cotton, hair and canvas ply belting for machinery.	Revenue	6¼ per cent. <i>ad valorem</i>	...
50 (4)	Ropes, cotton ...	...	Free ...	...
50 (5)	Oil cloth and floor cloth ...	⁶ [Revenue]	7[25] per cent. <i>ad valorem</i>	...
50 (6)	Cordage, rope and twine of vegetable fibre other than jute and cotton, not otherwise specified.	⁶ [Revenue]	7[25] per cent. <i>ad valorem</i>	...
50 (7)	Mats and Matting, not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
50 (8)	Coir fibre, coir yarn and coir mats and matting.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
51	Socks and stockings made wholly or mainly from silk or artificial silk.	⁶ [Revenue]	50 per cent. <i>ad valorem</i>	...

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Finance Act, 1950 (26 of 1950), s. 5, for the existing entry.

³ Subs. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2, for "Protective".

⁴ The words and figures "March 31st, 1947." omitted, *ibid.*

⁵ The entries in the second column of Item No. 50 (3) have been exempted from so much of the customs duty leviable there as is in excess of five per cent. *ad valorem*, see Gazette of Pakistan, 1950, Pt. I, p. 578.

⁶ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁷ Subs., *ibid.*, for "30".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
51(1)	Woollen hosiery and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	¹ [Revenue]	² [25]per cent. <i>ad valorem</i> or Re. 1-2 per lb., whichever is higher	...
³ [51(2)	Cotton knitted Apparel, including apparel made of cotton interlocking material, cotton under-vests, knitted or woven, and cotton socks and stockings—			
	(a) of a weight not exceeding 4 lbs. per dozen.	⁴ [Revenue]	25 per cent. <i>ad valorem</i> or 12 annas per lb., whichever is higher.	5* * *
	(b) of a weight exceeding 4 lbs. per dozen.	⁴ [Revenue]	25 per cent. <i>ad valorem</i> or 10 annas per lb., whichever is higher.	5* * *]
51 (3)	Cotton knitted fabric ...	⁴ [Revenue]	50 per cent. <i>ad valorem</i> or 12 annas per lb., whichever is higher.	5* * *
52	Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
52 (1)	Silk or Artificial silk goods used or required for medical purposes, namely:— silk or artificial silk ligatures ; elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter tubes, and oiled silk or artificial silk.	Revenue	25 per cent. <i>ad valorem</i>	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "35".

³ Subs. by the Indian Tariff (Second Amendment) Act, 1936 (12 of 1936), s. 2, for the original item.

⁴ Subs. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2, for "Protective".

⁵ The words and figures "March 31st, 1947." omitted, *ibid.*

Item No.	Name of article.	Nature of duty.	Rate of duty.			Duration of protective rates of duty.
52 (2)	Uniforms and Accoutrements appertaining thereto imported by a public servant for his personal use.	...	Free	...	...	...
52 (3)	Insignia and Badges of official British and Foreign Orders.	...	Free	...	...	...
53	Textile manufactures, not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i>			...
53 (1)	Rags and other paper making materials excluding wood pulp.	...	Free	...	...	...

SECTION XII

FOOTWEAR, HATS, UMBRELLAS AND PARASOLS; ARTICLES OF FASHION

54	Boots and Shoes ³ * * *...	Revenue	25 per cent. <i>ad valorem</i> or 6 annas per pair, whichever is higher.			...
4*	* * *	*	*	*	*	
54 (2)	Uppers for boots and shoes unless entirely made of leather.	Revenue	25 per cent. <i>ad valorem</i> or 3 annas per pair, whichever is higher.			...
55	Hats, caps, bonnets and Hatters' ware, not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .			...
56	Parasols and sunshades and fittings for umbrellas, parasols and sunshades.	¹ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> .			...
56 (1)	Umbrellas ...	¹ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> or eight annas each, whichever is higher.			...
57	...	...	...			...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "35".

³ The words "not otherwise specified" omitted, *ibid.*

⁴ Item No. 54 (1) omitted, *ibid.*

⁵ Subs. *ibid.*, for "30".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
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SECTION XIII

WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.

58	Articles made of Stone or Marble.	Revenue	25 per cent. <i>ad valorem</i>	...
58 (1)	Asbestos manufactures, not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
58 (2)	Packing—Engine and Boiler—all sorts not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
59	Building and Engineering materials, all sorts not of iron, steel or wood not otherwise specified, including tiles other than glass, earthenware or porcelain tiles, and firebricks not being component parts of any articles included in Item No. 72 or No. 74 (2).	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
59 (1)	Building and Engineering bricks.	Revenue	25 per cent. <i>ad valorem</i>	...
59 (2)	Earthenware, china and porcelain, all sorts not otherwise specified.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
59 (3)	Earthenware pipes and sanitary ware.	Revenue	25 per cent. <i>ad valorem</i>	...
59 (4)	Tiles of earthenware and porcelain.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or two annas per square foot, whichever is higher.	...
59 (5)	Domestic earthenware, china and porcelain, the following, namely:— (a) Tea cups and coffee cups— (i) having a capacity of more than 7½ ozs. (ii) having a capacity of not more than 7½ ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	...
		¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or four annas per dozen, whichever is higher.	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".² Subs. *ibid.*, for "30".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
59 (5)— <i>contd.</i>	Domestic earthenware, china and porcelain, the following, namely:— <i>contd.</i>			
	(b) Saucers—			
	(i) for use with tea-cups or coffee cups having a capacity of more than 7½ ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or five annas per dozen, whichever is higher.	...
	(ii) for use with tea-cups or coffee cups having a capacity of not more than 7½ ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or two annas per dozen, whichever is higher.	...
	(c) Tea-pots—			
	(i) having a capacity of more than 20 ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or Rs. 3 per dozen, whichever is higher.	...
	(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or Re. 1-8 per dozen, whichever is higher.	...
	(iii) having a capacity of not more than 10 ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or twelve annas per dozen, whichever is higher.	...
	(d) Sugar-bowls	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or Re. 1-8 per dozen, whichever is higher.	...
	(e) Jugs having a capacity of over 10 ozs.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or twelve annas per dozen, whichever is higher.	...
	(f) Plates over 5½ inches in diameter—			
	(i) over 8½ inches in diameter.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or Re. 1 per dozen, whichever is higher.	...
	(ii) not over 8½ inches in diameter.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
59 (6)	Covered crucibles for glass making.	¹ [Revenue]	25 per cent. <i>ad valorem</i>	...
60	Glass and Glassware not otherwise specified, and lacquered ware.	Revenue	25 per cent. <i>ad valorem</i>	...
60 (1)	Glass globes and chimneys for lamps and lanterns —			
	(a) Globes for hurricane lanterns.	Revenue	25 per cent. <i>ad valorem</i> or four annas and six pies per dozen, whichever is higher.	...
	(b) Other globes and chimneys having an external base diameter of over one inch.	Revenue	25 per cent. <i>ad valorem</i> or three annas per dozen, whichever is higher.	...
60 (2)	Electric lighting bulbs ...	¹ [Revenue]	50 per cent. <i>ad valorem</i>	...
60 (3)	Glass Bangles, glass beads and false pearls.	Revenue	50 per cent. <i>ad valorem</i>	...

SECTION XIV

REAL PEARLS, PRECIOUS STONES, PRECIOUS METALS AND WARES OF THOSE MATERIALS; COIN (SPECIE).

61	Precious Stones, unset and imported, uncut, and Pearls, unset.	...	Free ...	...
61 (1)	Precious Stones, unset and imported cut.	Revenue	25 per cent. <i>ad valorem</i>	...
61 (2)	Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Revenue	² [³ eight] annas per ounce.]	...
61 (3)	Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	⁴ [Revenue]	⁵ [Rs. 25 per tola of 180 grains fine.]	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² These words were subs. for the words "Two annas per ounce" by the Finance Act, 1937, s. 4, (with effect from the 28th February, 1937, by virtue of a declaration under the Provisional Collection of Taxes Act, 1931).

³ Subs. by the Finance Act, 1946 (7 of 1946), s. 6, for "three".

⁴ Ins., *ibid.*

⁵ Subs. *ibid.*, for "Free".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
61 (4)	Silver plate and silver manufactures, all sorts not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>	...
61 (5)	Silver thread and wire (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.	¹ [Revenue]	62½ per cent. <i>ad valorem</i>	2* * *
61 (6)	Gold plate, gold leaf and gold manufactures, all sorts not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>	...
61 (7)	Gold or goldplated pen nibs.	³ [Revenue]	50 per cent. <i>ad valorem</i>	...
61 (8)	Articles, other than cutlery and surgical instruments, plated with gold or silver.	Revenue	50 per cent. <i>ad valorem</i>	...
61 (9)	Cutlery plated with gold or silver.	³ [Revenue]	50 per cent. <i>ad valorem</i>	...
61 (10)	Jewellery and jewels	Revenue	50 per cent. <i>ad valorem</i>	...
62	Current coin of the ⁴ [Government of Pakistan].	...	Free ...	...
62 (1)	Silver coin, not otherwise specified.	Revenue	⁵ [eight] annas per ounce.]	...
62 (2)	Gold coin ...	⁷ [Revenue]	⁸ [Rs. 25 per tola of 180 grains fine.]	...

¹ Subs. by the Pakistan (Adaptation of Indian Tariff Act) Order, 1948 (G. G. O. 16 of 1948), for "Protective".

² The words and figures "March 31st, 1948." omitted, *ibid.*

³ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁴ Subs. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and III Sch., for "Government of India".

⁵ These words were subs., for the words "Two annas per ounce." by the Finance Act, 1937, s. 4 (with effect from the 28th February, 1937, by virtue of a declaration under the Provisional Collection of Taxes Act, 1931).

⁶ Subs. by the Finance Act, 1946 (7 of 1946), s. 6, for "three".

⁷ Ins., *ibid.*

⁸ Subs. *ibid.*, for "Free".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
59 (6)	Covered crucibles for glass making.	¹ [Revenue]	25 per cent. <i>ad valorem</i>	...
60	Glass and Glassware not otherwise specified, and lacquered ware.	Revenue	25 per cent. <i>ad valorem</i>	...
60 (1)	Glass globes and chimneys for lamps and lanterns —			
	(a) Globes for hurricane lanterns.	Revenue	25 per cent. <i>ad valorem</i> or four annas and six pies per dozen, whichever is higher.	...
	(b) Other globes and chimneys having an external base diameter of over one inch.	Revenue	25 per cent. <i>ad valorem</i> or three annas per dozen, whichever is higher.	...
60 (2)	Electric lighting bulbs ...	¹ [Revenue]	50 per cent. <i>ad valorem</i>	...
60 (3)	Glass Bangles, glass beads and false pearls.	Revenue	50 per cent. <i>ad valorem</i>	...

SECTION XIV

REAL PEARLS, PRECIOUS STONES, PRECIOUS METALS AND WARES OF THOSE MATERIALS; COIN (SPECIE).

61	Precious Stones, unset and imported uncut, and Pearls, unset.	...	Free ...	...
61 (1)	Precious Stones, unset and imported cut.	Revenue	25 per cent. <i>ad valorem</i>	...
61 (2)	Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Revenue	² [³ eight] annas per ounce.]	...
61 (3)	Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	⁴ [Revenue]	⁵ [Rs. 25 per tola of 180 grains fine.]	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² These words were subs. for the words "Two annas per ounce" by the Finance Act, 1937, s. 4, (with effect from the 28th February, 1937, by virtue of a declaration under the Provisional Collection of Taxes Act, 1931).

³ Subs. by the Finance Act, 1946 (7 of 1946), s. 6, for "three".

⁴ Ins., *ibid.*

⁵ Subs. *ibid.*, for "Free".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
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SECTION XV

BASE METALS AND ARTICLES MADE THEREFROM.

63	Iron or Steel, old ...	Revenue	15½ per cent. <i>ad valorem</i>	...
63 (1)	Iron alloys viz., ferro-manganese, ferro-silicon, ferro-chrome, spiegleisen and the like as commonly used for steel making.	¹ [Revenue]	² [Free] ...	...
63 (2)	³ [Iron or steel angle, channel, tee, flat, (other than alloy, tool or special steel) beam, zed, trough and piling—			
	(a) not fabricated ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 43 per ton.	4* * *
	(b) fabricated ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 40 per ton.]	4* * *
63 (3)	³ [Iron or steel (other than alloy, tool or special steel) bar and rod.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 39 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.]	4* * *
63 (4)	Iron, pig ...	¹ [Revenue]	² [Free] ...	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² The original entry "20 per cent. *ad valorem*." has been successively amended by the Indian Tariff (Third Amendment) Act, 1939, s. 3 and the Finance Act, 1951 (1 of 1951), s. 5, and Second Schedule to read as above.

³ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁴ The words and figures "March 31st, 1947.", omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (5)	Iron rice bowls ...	¹ [Revenue]	² [15 $\frac{3}{4}$] per cent. <i>ad valorem</i> .	...
63 (6)	³ [Cast-iron pipes and tubes also cast-iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like.	Revenue	Rs. 57-8 per ton] ...	4* * *
63 (7)	Cast-iron plates ...	¹ [Revenue]	² [15 $\frac{3}{4}$] per cent. <i>ad valorem</i> .	...
63 (8)	Steel ingots ... Iron or steel blooms, billets and slabs, provided that no piece less than 1 $\frac{1}{2}$ inches square or thick shall be included in this item.	¹ [Revenue]	⁵ [Free] ...	...
63 (9)	³ [Iron or steel structures, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware, or any of the articles specified in Item Nos. 72, 72(3), 74(1), 75(3), 75(4) or 76(1).	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 40 per ton.]	4* * *
63 (10)	³ [Steel, tinplates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers.	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 59 per ton.]	4* * *

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "20".

³ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁴ The words and figures "March 31st, 1947.", omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁵ Subs. by the Finance Act, 1952 (4 of 1952), s. 5 and Second Sch., for the original entry.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (11)	Iron or Steel anchors and cables.	¹ [Revenue]	² [15 $\frac{3}{4}$] per cent. <i>ad valorem</i> .	...
63 (12)	³ [A—Iron or steel bolts and nuts, including hook-bolts and nuts for roofing but excluding fish bolts and nuts.	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 1-9 per cwt.	4* * *
	B—Iron or Steel fish bolts and nuts.	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 4-5 per cwt.]	4* * *
63 (13)	Iron or Steel expanded metal.	¹ [Revenue]	² [15 $\frac{3}{4}$] per cent. <i>ad valorem</i> .	...
63 (14)	Iron or Steel hoops and strips.	⁵ [Revenue]	20 per cent. <i>ad valorem</i>	...
63 (15)	³ [Iron or Steel rivets ...	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 1-14 per cwt.]	4* * *
63 (16)	Iron or Steel nails and washers, all sorts not otherwise specified.	¹ [Revenue]	² [15 $\frac{3}{4}$] per cent. <i>ad valorem</i> .	...
63 (17)	³ [Iron or steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets.	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 35 per ton.]	4* * *
63 (18)	⁶ [(a) Iron or Steel pipes and tubes also fittings	Revenue	18 $\frac{3}{4}$ per cent. <i>ad valorem</i> .	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "20".

³ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁴ The words and figures "March 31st, 1947.", omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁵ Subs. by Act 15 of 1951, s. 2, for "Preferential revenue".

⁶ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, for the entries in 2nd, 3rd and 4th columns.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (18) — <i>contd.</i>	therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks, and the like, excluding pipes, tubes and fittings therefor otherwise specified.			
	(b) Iron or steel tubular structures not otherwise specified, if made wholly or mainly of iron or steel pipes and tubes for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware or any of the articles specified in items 72, 73(3), 74(1), 75(3), 75(4) or 76(1).	Revenue	18 $\frac{3}{4}$ per cent. <i>ad valorem</i>]	...
63 (19)	¹ [Iron or steel plates excluding cast-iron plates—			
	(a) not fabricated ...	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 25 per ton.	2* * *
	(b) fabricated ...	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 40 per ton.]	2* * *
63 (20)	¹ [Iron or Steel sheets (other than high silicon electrical steel sheets)—			
	(a) not fabricated—			
	(I) not galvanized ...	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time	2* * *

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

² The words and figures "March 31st, 1947.", omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (20) —contd.	Iron or steel sheets (other than high silicon electrical steel ¹ sheets)— <i>contd.</i> (a) not fabricated— <i>contd.</i>		being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 32 per ton.	
	(2) galvanized ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 40 per ton.	1* * *
	(b) fabricated— (1) not galvanized ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 35 per ton.	1* * *
	(2) galvanized ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 44 per ton.]	1* * *
63 (21)	² [Iron or Steel Railway Track Material— A—Rails (including tramway rails the heads of which are not grooved)— (a) 30 lbs. per yard and over, and fish-plates therefor;	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation or 20 per cent. <i>ad valorem</i> , whichever is higher.	1* * *
	(b) under 30 lbs. per yard and fish-plates therefor.	Revenue	1½ times the excise duty leviable for the	1* * *

¹ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (20) — <i>contd.</i>	Iron or steel sheets (other than high silicon electrical steel ¹ sheets)— <i>contd.</i> (a) not fabricated— <i>contd.</i>		being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 32 per ton.	
	(2) galvanized ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 40 per ton.	1* * *
	(b) fabricated— (1) not galvanized ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 35 per ton.	1* * *
	(2) galvanized ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 44 per ton.]	1* * *
63 (21)	² [Iron or Steel Railway Track Material— A—Rails (including tramway rails the heads of which are not grooved)— (a) 30 lbs. per yard and over, and fish-plates therefor;	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation or 20 per cent. <i>ad valorem</i> , whichever is higher.	1* * *
	(b) under 30 lbs. per yard and fish-plates therefor.	Revenue	1½ times the excise duty leviable for the	1* * *

¹ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (21)— <i>contd.</i>	Iron or Steel Railway Track Material.—<i>contd.</i>			
	A— Rails (including tramway rails the heads of which are not grooved)— <i>contd.</i>			
	(b) under 30 lbs. per yard and fish-plates therefor.— <i>contd.</i>		time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 39 per ton.	
	B— Switches and crossings including stretcher-bars and other component parts and switches and crossings including stretcher-bars and other component parts for tramway rails the heads of which are not grooved—			
	(a) for rails 30 lbs. per yard and over;	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; or 20 per cent. <i>ad valorem</i> , whichever is higher.	1* * *
	(b) for rails under 30 lbs. per yard.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 43 per ton.	1* * *
	C— Sleepers, and sleeper bars, other than cast-iron.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; or 20 per cent. <i>ad valorem</i> , whichever is higher.	1* * *
	D— Spikes (other than dogspikes) and tie-bars.	...	1½ times the excise duty leviable for the time being on steel ingots produced in the	1* * *

¹ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63(21)— <i>concl'd.</i>	Iron or Steel Railway Track Material— <i>concl'd.</i>		Provinces and the Capital of the Federation; <i>plus</i> Rs. 39 per ton.]	
	E—Dogspikes ...	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 2-15 per cwt.	1* * *
	F—Gibs, cotters keys (including tapered key-bars), distance pieces and other fastenings for use with iron or steel sleepers.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 2-15 per cwt.]	1* * *
63 (22)	Iron or Steel Railway Track Materials not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.	² [Revenue]	³ [15%] per cent. <i>ad valorem</i> .	...
63 (23)	Iron or Steel Tramway Track Materials not otherwise specified, including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	² [Revenue]	³ [15%] per cent. <i>ad valorem</i> .	...
63 (24)	Iron or Steel barbed or stranded wire and wire rope.	⁴ [Revenue]	20 per cent. <i>ad valorem</i>	...
63 (25)	⁵ [Iron or Steel wire, other than (high carbon or spring steel wire) barbed or stranded wire, wire rope or wire netting; and iron or steel wire nails.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 60 per ton.]	1* * *

¹ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

³ Subs. *ibid.*, for "20".

⁴ Subs. by Act 15 of 1951, s. 2, for "Preferential revenue".

⁵ Subs. *ibid.*, for the entries in 2nd, 3rd and 4th columns.

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (26)	Iron or Steel (other than bar or rod) specially designed for the reinforcement of concrete.	¹ [Revenue]	² [15 $\frac{3}{4}$] per cent. <i>ad valorem</i> .	...
63 (27)	³ [Iron or Steel , the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for re-assembly in Pakistan: Provided that the articles dutiable under this item shall not be deemed to be dutiable under any other item.	Revenue	1 $\frac{1}{2}$ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 27-8 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.]	4* * *
63 (28)	All sorts of Iron and Steel and manufactures thereof not otherwise specified.	¹ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> .	...
63 (29)	Enamelled ironware , the following, namely:— (a) Signboards ...	¹ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> or four and a half annas per square foot, whichever is higher.	...
	(b) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates— (i) having no diameter exceeding 19 centimetres.	¹ [Revenue]	⁵ [25] per cent. <i>ad valorem</i> or per dozen four annas <i>plus</i> one anna for every two centimetres or part thereof	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "20".

³ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁴ The words and figures "March 31st, 1947." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁵ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "30".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
63 (29) — <i>contd.</i>	Enamelled ironware, the following, namely:— <i>contd.</i> (b) Domestic hollowware, etc.— <i>contd.</i> (i) having no diameter exceeding 19 centimetres— <i>contd.</i> (ii) having any diameter exceeding 19 centimetres.	¹ [Revenue]	by which any diameter exceeds 11 centimetres, whichever is higher. ² [25] per cent. <i>ad valorem</i> or per dozen eight annas <i>plus</i> two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher.	...
³ [63(30)]	⁴ [Alloy, Tool or Special Steel rod, bar and flat.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 39 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher; <i>plus</i> one-fifth of such higher amount.]	5* * *
363 (31)	⁴ [High Silicon Electrical Steel Sheets.	Revenue	⁶ [Free]] ...	5* * *
363 (32)	⁴ [High Carbon or Spring Steel Wire.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; <i>plus</i> Rs. 60 per ton, <i>plus</i> one-fifth of the total of such amounts.]	5* * *
363 (33)	Iron or Steel Woodscrews	⁷ [Revenue]	30 per cent. <i>ad valorem</i>	8* * *]

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ Items Nos. 63 (30), 63 (31), 63 (32) and 63 (33), ins. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁴ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁵ The words and figures "March 31st, 1948." omitted by G. G. O. 16 of 1948, with effect from the 1st April, 1948.

⁶ Subs. by the Finance Act, 1952 (4 of 1952), s. 3 and Second Schedule.

⁷ Subs. by Act 38 of 1950, s. 2, for "Protective".

⁸ The words and figures "March 31st, 1950." omitted, *ibid.*

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
64	Copper, wrought, and manufactures of copper, all sorts not otherwise specified.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
64 (1)	Copper, scrap	Revenue	25 per cent. <i>ad valorem</i>	...
65	German silver including nickel silver.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
66	Aluminium—circles, sheets and other manufactures not otherwise specified.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
66 (1)	Unwrought ingots, blocks and bars of Aluminium.	Revenue	25 per cent. <i>ad valorem</i>	...
67	Lead, wrought—the following articles namely, pipes and tubes and sheets other than sheets for tea chests.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
67 (1)	Lead sheets for tea chests	Revenue	25 per cent. <i>ad valorem</i>	...
68	Zinc or spelter, wrought or manufactured, not otherwise specified.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
68 (1)	Zinc, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	...	Free	...
69	Tin, Block	Revenue	Rs. 312-8 per ton ...	...
70	Brass, bronze and similar alloys, wrought, and manufactures thereof not otherwise specified.	² [Revenue]	³ [25] per cent. <i>ad valorem</i> .	...
70 (1)	All sorts of metals other than iron and steel, and manufactures thereof, not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
⁴ [70 (2)]	Crude Antimony	⁵ [Revenue]	20 per cent. <i>ad valorem</i>	⁶ * * *

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

³ Subs. *ibid.*, for "30".

⁴ Items Nos. 70(2) and 70(3), ins. by Act 25 of 1947, s. 2.

⁵ Subs. by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2, for "Protective".

⁶ The words and figures "March 31st, 1949.", omitted, *ibid.*

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
70 (3)	Antimony, other than crude antimony.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	2* * *]
71	Hardware, ironmongery and tools all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.	³ [Revenue]	⁴ [25] per cent. <i>ad valorem</i>	...
71 (1)	The following Hardware, ironmongery and tools, namely, agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.	Revenue	25 per cent. <i>ad valorem</i>	...
71 (2)	Cutlery, all sorts not otherwise specified.	³ [Revenue]	⁴ [25] per cent. <i>ad valorem</i> .	...
71 (3)	Metal furniture and cabinetware.	³ [Revenue]	⁴ [25] per cent. <i>ad valorem</i> .	...
71 (4)	Printing type ...	Revenue	One anna and three pies per lb.	...
71 (5)	The following printing materials, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	Revenue	2½ per cent. <i>ad valorem</i>	...
71 (6)	Racks for the withering of tea leaf.	Revenue	2½ per cent. <i>ad valorem</i>	...
⁵ [71(7)]	Hurricane lanterns ...	⁶ [Protective.]	⁷ [40 per cent. <i>ad valorem</i>]	⁸ [March 31st, 1953.]]

¹ Subs. by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2, for "Protective".

² The words and figures "March 31st, 1949.", omitted, *ibid*.

³ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁴ Subs. *ibid.*, for "30".

⁵ Item 71(7) ins. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

⁶ Subs. by the Tariff (Second Amendment) Act, 1951 (24 of 1951), s. 2, for "Revenue" which was subs. by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2, for "Protective".

⁷ Subs. by Act 24 of 1951, s. 2, for "30 per cent. *ad valorem*"; for additional custom duty at 10 per cent. *ad valorem* see Gazette of Pakistan Extraordinary, 1951, p. 51.

⁸ Subs. by the Tariff (Amendment) Act, 1952 (3 of 1952), s. 2, for "March 31st, 1952".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
¹ [71(8)]	Grinding wheels of diameter up to and including 14 inches.	Protective	80 per cent. <i>ad valorem</i>	October 19th, 1954.]
² [71(9)]	Foot pumps and hand pumps for motor cars.	Protective	100 per cent. <i>ad valorem</i>	March 31st, 1955.

SECTION XVI

MACHINERY AND APPARATUS; ELECTRICAL MATERIAL

72	Machinery, namely, such of the following articles as are not otherwise specified:— (a) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts; (b) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; (c) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	Revenue	10 per cent, <i>ad valorem</i>	...
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¹ Item 71(6) added by the Tariff (Third Amendment) Act, 1951 (41 of 1951), section 5.

² Item 71(9) added by the Tariff (Amendment) Act, 1952 (3 of 1952), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72— <i>contd.</i>	Machinery, namely, such of the following articles as are not otherwise specified—<i>contd.</i> (d) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton; ¹[(dd) industrial type power switchboards;] (e) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof. Note.—The term “Industrial system” used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
72 (1)	The following Textile Machinery and apparatus by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; ² [Jacquard harness linen cords];	Revenue	10 per cent. <i>ad valorem</i>	...

¹ Cl. (dd) ins. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5.² Subs. by the Repealing and Amending Act, 1937 (20 of 1937), s. 2 and First Sch., for the words “Jacquard harness linen cards”.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72 (1)— <i>contd.</i>	Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre wil- lowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.			
72 (2)	Printing and Lithographic Material, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, ¹ [electro-type blocks], process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic map	Revenue	10 per cent. <i>ad valorem</i>	...

¹ Subs. by the Repealing and Amending Act, 1937 (20 of 1937), s. 2 and First Sch., for "electric type blocks".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72— <i>contd.</i>	Machinery, namely, such of the following articles as are not otherwise specified—<i>contd.</i> (d) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton; ¹[(dd) industrial type power switchboards;] (e) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof. Note.—The term “Industrial system” used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
72 (1)	The following Textile Machinery and apparatus by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; ² [Jacquard harness linen cords];	Revenue	10 per cent. <i>ad valorem</i>	...

¹ Cl. (dd) ins. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5.

² Subs. by the Repealing and Amending Act, 1937 (20 of 1937), s. 2 and First Sch., for the words “Jacquard harness linen cards”.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72 (1)— <i>contd.</i>	Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre wil- lowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumblu finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.			
72 (2)	Printing and Lithographic Material, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, ¹ [electro-type blocks], process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic map	Revenue	10 per cent. <i>ad valorem</i>	...

¹ Subs. by the Repealing and Amending Act, 1937 (20 of 1937), s. 2 and First Sch., for "electric type blocks".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72(2)— <i>contd.</i>	rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rules mitreing machines, bronzing machines stereotyping apparatus, paper folding machines, paging machines but excluding ink and paper.			
72 (3)	Component parts of Machinery as defined in Item Nos. 72, 72(1) and 72(2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	Revenue	10 per cent. <i>ad valorem</i>	...
72 (4)	Passenger Lifts and component parts and accessories thereof.	Revenue	25 per cent. <i>ad valorem</i>	...
72 (5)	Domestic Refrigerators	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72 (6)	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> .	...
72 (7)	Water-Lifts, Sugar-mills, sugar centrifuges, sugar pugmills, oil-presses and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice.	...	Free	...
72 (8)	The following Agricultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, ploughs, cultivators, scarifiers, harrows, clod-crushers seed-drills, hay tedders, hay presses, potato-diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, cultipackers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors,	...	Free	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for the figure "30".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72(8)— <i>contd.</i>	provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.			
72 (9)	The following Dairy and Poultry Farming Appliances, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	...	Free ...	...
1[72 (10)	2* * * Knitting machines (and parts thereof) to be worked by manual labour or which require for their operation less than one-quarter of one brake-horse-power.	3[Revenue]	30 per cent. <i>ad valorem</i>	...]
	5[Sewing machines (and parts thereof) to be worked by manual labour or which require for their operation less	Revenue	40 per cent. <i>ad valorem</i>]	6* * *]

1 Item 72 (10) ins. by the Indian Tariff (Third Amendment) Act, 1939, s. 3.

2 The words "Sewing and" omitted by the Indian Tariff (Amendment) Act 1947 (25 of 1947), s. 2.

3 Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

4 Item 72 (11) ins. by Act 25 of 1947, s. 2.

5 Subs. by Act 15 of 1951, s. 2, for the entries in the 2nd, 3rd and 4th columns.

6 The words and figures "March 31st, 1949" omitted by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2.

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
72(11)— <i>contd.</i>	than one-quarter of one brake-horse-power.			
73	Electrical instruments, apparatus and appliances, not otherwise specified, excluding telegraphic and telephonic.	¹ [Revenue]	2[45 per cent.] ...	...
73(1)	The following Electrical Instruments, Apparatus and Appliances namely:— Electrical Control Gear and Transmission Gear, namely, switches (excluding switch-boards), fuses and current breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity, and line insulators, including also cleats, connectors, leading in tubes and the like of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified.	¹ [Revenue]	30 per cent. <i>ad valorem</i>	...
73 (2)	The following Electrical Instruments, Apparatus and Appliances, namely,	Revenue	25 per cent. <i>ad valorem</i>	..

¹ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

² Subs. by the Finance Act, 1950 (26 of 1950), s. 5, and Second Sch., for "60 per cent. *ad valorem*".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
73 (5)— <i>contd.</i>	Electrical earthenware and porcelain, the following, namely—<i>contd.</i> (a) Insulators, Shackle, Sinclair, Cordeaux or Pintype, not otherwise specified— <i>contd.</i> (ii) not fitted ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or fourteen annas per dozen, whichever is higher.	...
	(b) Two-way cleats ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or four annas per gross of pairs, whichever is higher.	...
	(c) Spacing insulators ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or two annas per gross, whichever is higher.	...
	(d) Ceiling roses—			
	(i) fitted ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	...
	(ii) not fitted ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or eight annas per dozen, whichever is higher.	...
	(e) Joint-box cut-outs—			
	(i) fitted ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or eight annas per dozen, whichever is higher.	...
	(ii) not fitted ...	¹ [Revenue]	² [25] per cent. <i>ad valorem</i> or six annas per dozen, whichever is higher.	...
373 (6)	Rubber Insulated Copper Wires and Cables, no core of which, other than one specially designed as a pilot core, has a sectional area of less than	Revenue	6½ per cent. <i>ad valorem</i>	...

¹ Subs. b/ the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ The entries in the second column of Item No. 73 (6), have been exempted from so much of the customs duty leviable thereon as is in excess of five per cent. *ad valorem*, see Gazette of Pakistan, 1950, Pt. I, p. 578.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
73 (6)— <i>contd.</i>	one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.			
¹ [73 (7)	Electric fans ...	Protective	45 per cent. <i>ad valorem</i>	² [March 31st, 1953.]]

SECTION XVII

TRANSPORT MATERIAL

74	³ [Coal tubs, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	Revenue	1½ times the excise duty leviable for the time being on steel ingots produced in the Provinces and the Capital of the Federation; plus Rs. 40 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.]	4* * *
74 (1)	Tramcars and component parts and accessories thereof.	Revenue	25 per cent. <i>ad valorem</i>	...
74 (2)	Railway Materials for permanent-way and rolling-stock, namely, sleepers, other than iron and steel and fastenings thereof; bearing plates, chairs, inter-locking apparatus, brake-gear, shunting skids, couplings and springs, signals, turntables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Railways	Revenue	15½ per cent. <i>ad valorem</i>	...

¹ Item 73(7) added by the Tariff (Third Amendment) Act, 1951 (41 of 1951). s. 5.² Subs. by the Tariff (Amendment) Act, 1952 (3 of 1952), s. 2, for "March 31st, 1952".³ See foot-note 5 on page 57, *supra*.⁴ The words and figures "March 31st, 1941." omitted by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
74 (2)— <i>contd.</i>	Act, 1890, and includes a railway constructed in a State in ¹ [Pakistan] and also such tramways as the ² [Central Government] may, by notification in the ³ [official Gazette] specifically include therein: Provided also that articles of machinery as defined in Item No. 72 or No. 72(3) shall not be deemed to be included hereunder.			
74 (3)	Component parts of Railway Materials, as defined in Item No. 74 (2), namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	Revenue	15½ per cent. <i>ad valorem</i>	...
75	Conveyances not otherwise specified and component parts and accessories thereof; also motor vans and motor lorries imported complete.	Revenue	25 per cent. <i>ad valorem</i>	...
75 (1)	⁴ [(1) Motor cars including	⁵ [Revenue]	⁶ [54 per cent.] ⁷ [<i>ad valorem</i>]	...

¹ Subs. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and Third Sch., for "India".

² Subs. by the A. O., 1937, for "G. G. in C.".

³ Subs. *ibid.*, for "Gazette of India".

⁴ Subs. by the Finance Act, 1950 (26 of 1950), s. 5 and Second Sch., for the original entry as amended by the Central Excises and Salt and the Indian Tariff Acts (Amendment) Ordinance, 1948 (16 of 1948), s. 3.

⁵ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

⁶ Subs. by Act 26 of 1950, s. 5 and Second Sch., for "37½ per cent. *ad valorem*".

⁷ Added by Act 15 of 1951, s. 2.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
75(1)— <i>contd.</i>	taxi-cabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Items Nos. 75(2) and 75(3) shall be dutiable at the rate of duty specified for such articles except motor cars including taxi-cabs whose landed cost is more than Rs. 7,500.			
	(2) Motor cars including taxi-cabs whose landed cost is more than Rs. 7,500.]	...	¹ [60 per cent.] ² [<i>ad valorem</i> .]	...
75 (2)	Motor cycles and motor scooters and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.	³ [Revenue]	⁴ [57½ per cent.] ² [<i>ad valorem</i> .]	...
75 (3)	Motor Omnibuses; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	³ [Revenue]	⁵ [37½ per cent.] ² [<i>ad valorem</i> .]	...

¹ Ins. by the Finance Act, 1950 (26 of 1950), s. 5 and Second Sch.² Added by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2.³ Subs. by Act 15 of 1951, s. 2, for "Preferential revenue" which was sub. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Revenue".⁴ Subs. by Act 26 of 1950, s. 5 and Second Schedule, for "37½ per cent. *ad valorem*".⁵ Subs. *ibid.*, for "25 per cent. *ad valorem*".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
¹ [75 (4)]	Carriages and carts which are not mechanically propelled, not otherwise specified, and parts and accessories thereof ; excluding rubber tyres and tubes.	Revenue	25 per cent. <i>ad valorem</i>	...
² [75 (5)]	³ [Cycles (other than motor cycles) imported entire or in sections.	Revenue	Rs. 25 per cycle] ...	4* * *
² 75 (6)	³ [Frames for cycles (other than motor cycles).	Revenue	45 per cent. <i>ad valorem</i>]	4* * *
² 75 (7)	³ [Handlebars for cycles (other than motor cycles).	Revenue	45 per cent. <i>ad valorem</i>]	4* * *
² 75 (8)	³ [All other parts and accessories of cycles (other than motor cycles) not otherwise specified (excluding rubber tyres and tubes).	Revenue	45 per cent. <i>ad valorem</i>]	4* * *]]
⁵ [75 (9)]	Cycle pumps made of metal or plastic material.	Protective	100 per cent. <i>ad valorem</i>	March 31st, 1955].
76	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	Revenue	2½ per cent. <i>ad valorem</i>	...
76 (1)	Ships and other vessels for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections: Provided that articles of	Revenue	⁶ [Free] ...	...

¹ Items Nos. 75(4) and 75(5) have been subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for the original Item No. 75 (4).

² Items Nos. 75 (5), 75(6), 75(7) and 75(8) have been subs. by the Indian Tariff (Amendment) Act, 1947 (25 of 1947), s. 2, for Item No. 75(5).

³ Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for the entries in 2nd, 3rd and 4th columns.

⁴ The words and figures "March 31st, 1949." omitted by the Tariff (Amendment) Act, 1950 (38 of 1950), s. 2.

⁵ Item 75 (9) added by the Tariff (Amendment) Act, 1952 (3 of 1952), s. 2.

⁶ Subs. by the Finance Act, 1951 (1 of 1951), s. 5 and Second Sch., for "15½ per cent. *ad valorem*".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
76 (1)— <i>contd.</i>	machinery as defined in Item No. 72 or No. 72(3) shall, when separately imported not be deemed to be included hereunder.			
76 (2)	Light Ships	...	Free	...
76 (3)	Furniture tackle and apparel, not otherwise described, for steam sailing, rowing and other vessels.	Revenue	25 per cent. <i>ad valorem</i>	...

SECTION XVIII

SCIENTIFIC AND PRECISION INSTRUMENTS AND APPARATUS; WATCHMAKERS' AND CLOCKMAKERS' WARES; MUSICAL INSTRUMENTS.

77	Instruments, apparatus and Appliances other than electrical, all sorts not otherwise specified, including photographic, 1* * *	² [Revenue]	³ [42 per cent.]	...	...
77 (1)	Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	...	Free	...	...
77 (2)	Optical, ⁴ [Scientific, Philosophical and Surgical] Instruments, apparatus and appliances.	Revenue	25 per cent. <i>ad valorem</i>	...	...
⁴ [77 (3)]	Artificial Teeth ...	² [Revenue]	25 per cent. <i>ad valorem</i>	...	...]
78	Clocks and Watches and parts thereof.	Revenue	50 per cent. <i>ad valorem</i>	...	...
79	Musical Instruments and parts thereof, all sorts ⁵ [and records for talking machines].	⁶ [Revenue]	50 per cent. <i>ad valorem</i>	...	...

¹ The words "scientific, philosophical and surgical" omitted by the Indian Tariff (Third Amendment) Act, 1939, s. 3.

² Subs. by the Tariff (Amendment) Act, 1951 (15 of 1951), s. 2, for "Preferential revenue".

³ Subs. by the Finance Act, 1950 (26 of 1950), s. 5 at 1 Second Sch., for "30 per cent. *ad valorem*".

⁴ Ins. by the Indian Tariff (Third Amendment) Act, 1939, s. 3.

⁵ Subs. *ibid.*, for "not otherwise specified".

⁶ Subs. *ibid.*, for "Preferential revenue".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
1*	* * *	* *	* *	* *

SECTION XIX

ARMS AND AMMUNITION

80	Save where otherwise specified, all articles which are arms or parts of arms within the meaning of the Arms Act, 1878 (excluding springs used for air guns), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the ² [Central Government] may, by notification in the ³ [official Gazette] declare to be ammunition or military stores for the purposes of this Act.	Revenue	50 per cent. <i>ad valorem</i>	...
80 (1)	Subject to the exemptions specified in Item No. 80 (3)—Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof.	⁴ [Revenue]	⁵ [Rs. 18-12 each or 37½ per cent. <i>ad valorem</i> , whichever is higher, plus 12½ per cent. <i>ad valorem</i> .]	...
80 (2)	Subject to the exemptions specified in Item No. 80(3)— (a) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified.	Revenue	Rs. 18-12 each or 37½ per cent. <i>ad valorem</i> whichever is higher, plus 12½ per cent. <i>ad valorem</i> .	...

¹ Item No. 79 (1) omitted by the Indian Tariff (Third Amendment) Act, 1939, section 3.

² Subs. by the A. O., 1937, for "G. G. in C."

³ Subs. *ibid.*, for "Gazette of India".

⁴ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

⁵ Subs. *ibid.*, for "Rs. 18-12 each plus 10 per cent. *ad valorem*, or 50 per cent. *ad valorem*, whichever is higher".

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
80(2)— <i>contd.</i>	Subject to the exemptions specified in Item No. 80 (3)— <i>contd.</i>			
	(b) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	Revenue	Rs. 6-4 each.	} or 37½ per cent. <i>ad valorem</i> , whichever is higher, plus 12½ per cent. <i>ad valorem</i> .
	(c) Gun stocks and breech blocks.	Revenue	Rs. 3-12 each.	
	(d) Revolver cylinders, for each cartridge they will carry.	Revenue	Rs. 2-8 each.	
	(e) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	Revenue	Rs. 1-4 each.	
	(f) Machines for making, loading, or closing cartridges for rifled arms.	Revenue	50 per cent. <i>ad valorem</i>	
	(g) Machines for capping cartridges for rifled arms.	Revenue	50 per cent. <i>ad valorem</i>	...
80 (3)	The following arms, ammunitions and Military Stores :—	...	Free ...	...
	(a) Arms forming part of the regular equipment of a commissioned or gazetted officer in ¹ [the service of the Crown in Pakistan entitled to wear diplomatic, military, naval, air force] or police uniform.			
	² [(b) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or			

¹ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, for "His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force".

² Subs. *ibid.*, for cl. (b).

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
80 (3)— <i>contd.</i>	The following arms, ammunitions and Military Stores—<i>contd.</i> pistol, (i) when accompanying a commissioned officer of the naval, military or air forces of Pakistan or of the Pakistan Territorial Forces or the Pakistan National Guard or a gazetted police officer, or (ii) certified by the commandant of the corps or unit to which such officer belongs or, in the case of an officer not attached to any corps or unit, by the officer commanding the naval, military or air force station in which such officer is serving or any higher naval, military, or air force authority, as the case may be, or in the case of a police officer, by an Inspector General, to be imported by the officer for the purpose of his equipment.] ¹[(c) Swords for presentation as naval, military or air force prizes or as prizes in relation to service in the Pakistan Territorial Force or the Pakistan National Guard.] (d) Arms, ammunition and military stores imported with the sanction of the ²[Central Government] for the use of any portion of the military forces of ³[an Acceding State]. (e) Morris tubes and patent ammunition			

¹ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, for cl. (c).

² Subs. by the A. O., 1937, for "Government of India".

³ Subs. by Act 41 of 1951, s. 5, for certain words.

(First Schedule.—Import Tariff)

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
80 (3)— <i>concl'd.</i>	The following arms, ammunitions and Military Stores— <i>concl'd.</i> imported by officers commanding ¹ [units of the naval, military or air forces of Pakistan or of the Pakistan Territorial force or the Pakistan National Guard] for the instruction of their men.			
80 (4)	Ornamental arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and <i>dahs</i> intended exclusively for domestic, agricultural and industrial purposes.	Revenue	25 per cent. <i>ad valorem</i>	...
81	Cartridge cases filled and empty.	² [Revenue]	50 per cent. <i>ad valorem</i>	...

SECTION XX

MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED

82	Coral, prepared ...	Revenue	25 per cent. <i>ad valorem</i>	...
82 (1)	Ivory, manufactured, not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>	...
82 (2)	Bangles and beads, not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>	...
83	Brushes, all sorts ...	² [Revenue]	³ [25] per cent. <i>ad valorem</i>	...
84	Toys, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of ⁴ [the Provinces and the	² [Revenue]	50 per cent. <i>ad valorem</i>	...

¹ Subs. by the Tariff (Third Amendment) Act, 1951 (41 of 1951), s. 5, for "British and Pakistan regiments or volunteer corps" as amended by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and Third Schedule.

² Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

³ Subs. *ibid.*, for "30".

⁴ Subs. by the A. O., 1949, for "British India".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
84— <i>contd.</i>	Capital of the Federation] from the operation of all the prohibitions and directions contained in the Arms Act, 1878, and bows and arrows.			
85	Buttons, metal ...	¹ [Revenue]	² [25] per cent. <i>ad valorem.</i>	...
85 (1)	Smoker's requisites excluding tobacco and matches: Provided that mechanical lighters as defined in ³ [Central Excises and Salt Act, 1944], shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act on mechanical lighters manufactured in ⁴ [the Provinces and the Capital of the Federation].	¹ [Revenue]	50 per cent. <i>ad valorem</i>	...

SECTION XXI

WORKS OF ART AND ARTICLES FOR COLLECTIONS

86	Prints, Engravings and Pictures (including photographs and picture post cards), not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>	...
86 (1)	Art, works of, not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>	...
86 (2)	Art.—the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place; and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	...	Free ...	...

¹ Subs. by the Indian Tariff (Third Amendment) Act, 1939, s. 3, for "Preferential revenue".

² Subs. *ibid.*, for "30".

³ Subs. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and Third Sch., for "the Mechanical Lighters (Excise Duty) Act, 1934".

⁴ Subs. by the A. O., 1949, for "British India".

Item No.	Name of article.	Nature of duty.	Rate of duty.	Duration of protective rates of duty.
86 (3)	Specimens, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.	...	Free ...	...
86 (4)	Postage Stamps, whether used or unused.	...	Free ...	...

SECTION XXII

ARTICLES NOT OTHERWISE SPECIFIED

87	All other articles not otherwise specified, including articles imported by post.	Revenue	25 per cent. <i>ad valorem</i>	...
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[THE SECOND SCHEDULE

Export Tariff

Item No.	Name of article.	Rate of duty.
1	² [Meshta fibre and raw jute] (other than Bimlipatam Jute)—	
	(1) Cuttings ...	³ [At such rate not exceeding ⁴ [Rs. 10 per bale of 400 lbs.] as the Central Government by notification in the official Gazette may from time to time determine.]
	(2) All other descriptions ...	³ [At such rate not exceeding ⁵ [Rs. 35 per bale of 400 lbs.] as the Central Government by notification in the official Gazette may from time to time determine.]

¹ Subs. by the Finance Act, 1947 (20 of 1947), s. 5, for the original Second Schedule.

² Subs. by the Tariff Act (Second Amendment) Ordinance, 1948 (21 of 1948), s. 2, for "Raw Jute".

³ Subs. by the Pakistan Finance Act, 1948 (1 of 1948), s. 5, Second Sch., Pt. II, for the existing entry.

⁴ Subs. by the Tariff (Fourth Amendment) Act, 1951 (42 of 1951), s. 2, for "Rs. 8 per bale of 400 lbs." (with effect from the 1st November 1951).

⁵ Subs. *ibid.*, for "Rs. 25 per bale of 400 lbs." (from the 1st November, 1951).

Item No.	Name of article.	Rate of duty.
	Jute Manufactures (other than of Bimlipatam jute), when not in actual use as coverings, receptacles or bindings for other goods—	
	(1) Sacking (cloth, bags, twist, yarn, rope and twine)	Rs. 50 per ton.
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified	Rs. 80 per ton.
3	Raw Cotton	¹ [At such rate not exceeding Rs. 300 per bale of 400 lbs. as the Central Government by notification in the official Gazette may from time to time determine.]
4	Rice, with or without husk, including rice flour but excluding rice bran and rice dust, which are free	Two annas and three pies per standard maund.
5	Tea	² [Three annas per lb.]
³ [6	Hides, raw	10 per cent. <i>ad valorem</i> .
7	Skins, raw	⁴ [5 per cent. <i>ad valorem</i> .]
8	Cotton seed	10 per cent. <i>ad valorem</i> .]
⁵ [9	Cement	Rs. 10 per ton.
10	Fish—	
	(1) Fresh	Rs. 5 per maund.
	(2) Salted, dry	Rs. 4 per cwt.
	(3) Unsalted, dry	Rs. 8 per cwt.
11	Bamboos	10 per cent. <i>ad valorem</i> .]
⁶ [12	Wool, raw	25 per cent. <i>ad valorem</i> .]

THE THIRD SCHEDULE.—[ACTS REPEALED.] *Rep. by the Repealing and Amending Act, 1937 (XX of 1937), s. 3 and Second Schedule.*

¹ Subs. by the Tariff (Second Amendment) Act, 1950 (75 of 1950), s. 2, for the original entry in the third column (with effect from the 23rd October, 1950).

² Subs. by the Finance Act, 1952 (4 of 1952), s. 5, and Second Sch., for "Four annas per lb."

³ Added by the Pakistan Finance Act, 1948 (1 of 1948), s. 5.

⁴ Subs. by the Pakistan Finance Act, 1949 (9 of 1949), s. 5, and Second Sch., Pt. II, for "10 per cent. *ad valorem*".

⁵ Added, *ibid*

⁶ Added by Act 24 of 1951, s. 3 (with effect from the 5th December, 1950).

Item No.	Name of article.	Rate of duty.
	Jute Manufactures (other than of Bimlipatam jute), when not in actual use as coverings, receptacles or bindings for other goods—	
	(1) Sacking (cloth, bags, twist, yarn, rope and twine)	Rs. 50 per ton.
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified	Rs. 80 per ton.
3	Raw Cotton	¹ [At such rate not exceeding Rs. 300 per bale of 400 lbs. as the Central Government by notification in the official Gazette may from time to time determine.]
4	Rice, with or without husk, including rice flour but excluding rice bran and rice dust, which are free	Two annas and three pies per standard maund.
5	Tea	² [Three annas per lb.]]
³ [6	Hides, raw	10 per cent. <i>ad valorem</i> .
7	Skins, raw	⁴ [5 per cent. <i>ad valorem</i> .]
8	Cotton seed	10 per cent. <i>ad valorem</i> .]
⁵ [9	Cement	Rs. 10 per ton.
10	Fish—	
	(1) Fresh	Rs. 5 per maund.
	(2) Salted, dry	Rs. 4 per cwt.
	(3) Unsalted, dry	Rs. 8 per cwt.
11	Bamboos	10 per cent. <i>ad valorem</i> .]
⁶ [12	Wool, raw	25 per cent. <i>ad valorem</i> .]

THE THIRD SCHEDULE.—[ACTS REPEALED.] *Rep. by the Renewal and Amending Act, 1937 (XX of 1937), s. 3 and Second Schedule.*

¹ Subs. by the Tariff (Second Amendment) Act, 1950 (75 of 1950), s. 2, for the original entry in the third column (with effect from the 23rd October, 1950).

² Subs. by the Finance Act, 1952 (4 of 1952), s. 5, and Second Sch., for "Four annas per lb."

³ Added by the Pakistan Finance Act, 1948 (1 of 1948), s. 5.

⁴ Subs. by the Pakistan Finance Act, 1949 (9 of 1949), s. 5, and Second Sch., Pt. II, for "10 per cent. *ad valorem*".

⁵ Added, *ibid*.

⁶ Added by Act 24 of 1951, s. 3 (with effect from the 5th December, 1950).