Government of Pakistan

Ministry of Commerce

National Tariff Commission



**Study**

**on**

**Anti-Export Bias in Tariffs**

October 12, 2015

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**Study on Anti-export Bias in Tariffs**

**1. Introduction**

* 1. The Minister for Commerce in the meeting held in his office on May 19, 2015, attended by Secretary Commerce and Chairman NTC, *inter-alia,* desired that a “**Study on Anti-export Bias in Tariffs”** may be conducted by NTC and its report be submitted to the Ministry.
	2. Accordingly, the NTC prepared the Terms of Reference (TORs) for the study (Annex-I), which were forwarded to the Ministry of Commerce for approval on June 8, 2015 and approved by the Minister. NTC initiated the subject study to ascertain whether there is anti-export bias in tariffs by using primary as well as secondary sources of information and by carrying out necessary analysis of the issues in consultation with the stakeholders.

**2. Anti-Export Bias in Tariffs**

In theory and applied framework the anti-export bias from import tariffs arises from, *inter-alia,* the following three factors:

**2.1 Increasing relative prices of goods produced for domestic market and lower the domestic relative price of exports**

2.1.1 Import tariffs indirectly alter and affect the prices of exports relative to the prices of goods produced solely for the domestic market (nontraded or home goods)[[1]](#footnote-1).Since a tariff raises the price of imports, consumers and industrial users have an incentive to shift consumption away from expensive imports toward locally produced goods, thus relocating resources towards import substitution industries, where profits are high. Therefore, a tariff on imports will reduce the price of exports relative to import substitution goods thereby creating an anti-export bias. High tariffs restrict imports, which reduces the demand for foreign exchange and appreciate the real exchange rate that would shift production away from exports and toward production of goods for home / domestic market only.

2.1.2 For example, if the government imposes 20% customs duty on finished cloth, the landed cost /price of imported finished cloth would increase by at least 20% (net of sales tax) and make imported cloth more expensive. The domestic industry manufacturing cloth for domestic market only would also increase their price of finished cloth near to the landed cost/ price and thus their profits would increase. Resultantly, domestic prices of finished cloth would relatively become higher than the international prices of finished cloth (increasing the profits of domestic import substitution industries) and thus would discourage exports.

**2.2 Raising the Price of Imported and Domestic Inputs Used by Export Sector (Tariffs and Cost of Inputs)**

2.2.1 Tariffs on imported inputs discourage exports by raising the cost of production of export goods. For a given price of exports, tariffs on imported inputs increase the cost of producing goods for export and therefore, will reduce output of exportable.

2.2.2 First, tariffs directly raise the price of imported inputs: raw materials, intermediate inputs and capital goods. They also increase the profitability of the protected import competing (import substitution) industry, which is then able to increase the price of other inputs, such as land, labour (wage rates) and services. This has a negative effect on exporters who have to meet those prices or bids for their inputs.

2.2.3 Second, as an alternative way of thinking about the issue, tariffs will likely reduce imports, with a positive impact on the balance of payments, and a consequential appreciation of the local currency. This means that exports become more expensive for foreigners and the exports are negatively affected.

2.2.4 For example, if the government imposes 20% customs duty on finished cloth, the landed cost /price of imported finished cloth would increase by at least 20% (net of sales tax) and make imported cloth more expensive. The domestic industry manufacturing cloth for domestic market only would also increase their price of finished cloth near to the landed cost/ price and thus the exporters of clothing (who use finished cloth as intermediate input) would also purchase local or imported finished cloth at higher prices, which would increase their cost of production and reduce their profitability from exports. Since higher tariff on finished cloth would discourage imports, the local currency (Rupee) would appreciate which makes exports more expensive for foreigners and negatively affect exports of clothing / readymade garments.

**2.3 Increasing Prices of Labour and Capital by Altering Wages and Rental Rates which must be Absorbed by the Export Sector**

2.3.1 Tariffs change the prices of imports, which in turn, alter the prices of primary factor inputs: wages and rentals on capital. For example, if the production of imports requires relatively larger amounts of capital than labor, then a higher tariff would raise the rental rate on capital due to increase in its demand. If capital is mobile across all sectors of the economy, the higher rental rate on capital would be spread across all sectors, which, by itself, would raise costs of production in the export sector and reduce output. It is also true that in this example, a tariff will reduce the wage rate, so the extent to which a tariff affects cost of factors of production in a sector depends on how intensively that sector uses either labour or capital.

2.3.2 Alternatively if imports are labor-intensive, then a higher tariff would raise the wage rate. Assuming labor is mobile across all sectors of the economy, the higher labor costs would be spread across all sectors in the economy, which, by itself, would raise costs of production in the export sector and reduce production (exportable surplus). It is also true that a tariff will reduce the price of some factors of production, so the extent to which a tariff affects factor costs in a sector would depend on the sector’s factor intensity.

**2.4 Drawbacks do not Completely Payback the Higher Price of Domestic Inputs as a Result of a Higher Tariff**

 Duty-drawback schemes, which provide a rebate to exporters for the tariff duties paid on imported inputs, often do not remove the bias against exports completely. The reasons for this are: (i) these schemes can be costly to administer; (ii) a drawback reduces government revenue when it is introduced, so other distorting taxes would have to be increased, which themselves, might unintentionally increase the cost of production of exporters thus discouraging exports; and (iii) drawbacks do not reverse the decline in the relative price of exports or the higher price of domestic inputs as a result of a higher tariff. Besides, there are complaints of delay in payment of duty drawbacks by the FRB, which in some cases takes more than a year to get back the duty drawback and has a financial cost.

1. **Customs Tariffs Reforms in Pakistan – Reducing the Extent of Anti-Export Bias**

3.1 Pakistan has substantially reduced its tariffs in an attempt to rationalize it by bringing them down from maximum rate of duty of 125% in 1989 with 17 slabs to only 25% with 5 slabs in 2002-03 (*Details of Tariff Reforms are at Annex-II)*.

3.2 The Government started a steady program of tariff reduction by adopting a ‘tops down’ approach, thus bringing down the top rate (‘normal’ maximum tariff rate) and, occasionally, also reducing tariffs on imports of intermediate inputs and raw materials. The maximum rate of duty was reduced from 92 percent to 70 percent and then to 65 percent in FY 1994-95 and 1995-96 respectively. Then the maximum rate of customs duty was reduced from 65 percent to 45 percent on March 28, 1997 and merged the 14 duty rates (slabs) into a six duty slabs (i.e.10%, 15%, 20%, 25%, 35%, and 45%). In budget 1997-98 the maximum rate of duty was further reduced to 35 percent with five (5) duty slabs (5%, 10%, 20%, 25% and 35%) and in 2002-03 the maximum rate was reduced to 24% with 4 tariff slabs.

**Table 1**

**Pakistan: Reforms in Customs Tariffs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1989-90** | **1997-98** | **2000-01** | **2001-02** | **2002-03** | **2003-04** | **2004-05** | **2005-06** | **2015-16** |
| Simple Average Rate: All Products (%) | 64.8 | 47.1 | 24.8 | 20.4 | 17.3 | 17.1 | 16.8 | 14.4 | 14.8 |
| Industrial Products (%) | 66.0 | n.a | 24.3 | 20.2 | 16.9 | 16.7 | 16.6 | 10.4 | 13.2 |
| Agricultural Products (%) | 57.2 | n.a | 28.0 | 21.8 | 19.6 | 19.5 | 18.1 | 15.6 | 15.4 |
| Normal Maximum (%) | 125 | 65 | 45 | 35 | 25 | 25 | 25 | 25 | 20 |
| Number of Slabs | 17 | 14 | 6 | 5 | 4 | 4 | 4 | 4 | 5 |



3.3 The tariffs were again raised by imposing regulatory duties of 10% to 15% on more than 600 tariff lines during the period from 2007-08 to 2011-12. The Government of Pakistan again started the tariff liberalization in 2013-14 under an agreement with the IMF and the World Bank, primarily aimed at opening the country’s trade with other countries, reducing the cost of doing business and discouraging smuggling.

3.4 In the first phase of tariff reforms that was implemented from July 2014, the government slashed the maximum rate of duty from 30% with seven slabs to 25% with six slabs except for the automobile sector. In the budget 2015-16 the maximum rate of duty was further reduced from 25% to 20% with five slabs. Similarly, it replaced the 0% tariff slab with 2% aimed at removing the structural flaws and improving documentation. It also introduced a new Fifth Schedule to the Customs Act, 1969 in a bid to protect sensitive domestic industries producing item having an impact on common citizens through increase in cost of production *(by way of withdrawal of concessions on raw materials/inputs)*.

**4. Pakistan’s Existing Tariff Structure**

4.1 Under Pakistan’s current tariff structure the maximum rate of duty is 20 percent with five duty slabs ranging from 2% to 20% *(except for automobiles, motor cycles and parts thereof)*. The following table shows distribution of number of tariff lines (HS-8 digit) against each duty-slab:

**Table-2**

**Slab-wise Pakistan’s Tariff**

|  |  |  |  |
| --- | --- | --- | --- |
| **Duty Slab (%)** | **Number of Tariff Lines** | **Percent of Total Tariff Lines** | **Cumulative %** |
| 0 | 91 | 1.39 | 1.39 |
| 2 | 370 | 5.67 | 7.06 |
| 5 | 2178 | 33.40 | 40.46 |
| 10 | 787 | 12.07 | 52.53 |
| 15 | 459 | 7.02 | 59.55 |
| 20 | 2147 | 32.92 | 92.47 |
| Above 20% | 442 | 6.77 | 99.30 |
| Specific duty | 46 | 0.70 | 100.00 |
|  **Total**  | **6,520** | **100** |  |

 Source: Pakistan Customs Tariff 2015-16

4.3 The above table reveals that around 40% of tariff lines out of total tariff lines of 6,520 are subject to customs duty of 5% or below. The average tariff rate which was 24.8 percent in 2000-01 has come down to 14.8 percent in 2014-15. This has reduced anti-export bias in tariffs applicable to the exports of traditional export goods to a large extent (*emphasis added)*.

4.4 Besides, above tariff reforms and rationalization of tariffs, the Federal Government in order to enhance the exports has provided various concessions in duty rates / incentives, under different schemes / arrangements to the exporters to keep them competitive in the global market. Under these incentives, Federal Government under SRO 209(I)/2009 has authorized repayment of customs duties (in order to provide raw materials / inputs to export industries at lower prices), to the extent specified in column (3) of the Tables at Annexure-III on the importation of the raw materials used in the manufacture of the goods specified in column (2) that are exported during the period after March 5, 2009.

4.5 Furthermore, the Federal Government also allowed Duty and Tax Remission for Export (“DTRE”) scheme that allows for exporters to import and procure local raw materials / inputs without payment of customs duty, excise duty, sales tax and withholding tax. This facility is only available for use in the manufacture of goods meant for exports.

4.6 In addition the Federal Government has also introduced Manufacturing Bond Scheme to give incentive to Export Oriented Unit(s) (EOU) to import plant, machinery, equipment and raw materials tax free, for exclusive use in the manufacture of goods for export. It is meant to encourage manufacturers, to manufacture for export within the country. In Pakistan SRO 327(I)/2008 operates this scheme, according to which industries exporting 80 to 100 percent of its production and engineering industries (as certified by the Engineering Development Board) who export 50 percent of its production.

4.7 Thus as a result of tariff reforms 40% of total tariff lines mainly pertaining to inputs / raw materials are subject to less than 5 percent customs duty and by providing incentives in import duties under different schemes, i.e. zero rate of duty on inputs under Schedule V to the Customs Act, 1969, repayment of customs duty under SRO 209(I)/2009, DTRE scheme and Manufacturing Bond Scheme, the anti-export bias in tariff for the traditional export products has been either eliminated or reduced to a large extent. However, the anti-export in tariffs relating to sophisticated / high value added products still exists and is explained as under.

**5. Sophisticated /High Value Added Products**

5.1 The review of Pakistan Customs Tariff and the information gathered from stakeholders during the meeting held in NTC on August 24, 2015 it was observed that there are certain raw materials and inputs that are used in manufacturing of sophisticated / high value added products, however, they are subject to statutory customs duty rates, as they have not been used in the production of sophisticated / high value added products, so far nether the industrial / trade policy has prioritized such industrial sectors / products. Thus there exists an anti-export bias in the tariffs of such sophisticated / high value added products.

5.2 There are renowned home appliances manufacturing companies in Pakistan producing gas heaters for last 20 to 30 years, however, the gas heaters are not of international standards like Rinnai heaters, as they do not have the feature of 100 percent gas combustion and also do not have gas “No return valve”. If heaters having gas burners with 100 percent gas combustion feature and no gas return valve would make gas heaters safer, with low gas consumption resulting saving gas as well.

5.3 Another example could be that of fire retardant furniture (which save human lives in case of fire). Pakistan is already exporting traditional furniture, however, it can increase its exports manifold if it produces fire retardant furniture and portable office furniture. Inputs used in the manufacture of fire retardant furniture and components used in the manufacture of gas heaters with the features of 100 percent gas combustion and no gas return valve needs to be provided at lowest rate of duty i.e. 2 percent. These components presently attract higher duty rate in the range of 10% to 20% and there are no rebates on them as well.

5.4 In an earlier study on exports of non-traditional products fire retardant baby garments/kids wear was identified as there are renowned companies manufacturing baby garments/kid wear on large scale in Pakistan. However, there was no producer of fire retardant baby garments/kids wear. The duty structure of fire retardant baby garments/kids wear and its imported inputs is shown in the table below:

|  |  |  |
| --- | --- | --- |
| **PCT Code** | **Description** | **Statuary duty rate** **2015-16 (%)** |
| **Finished Good** |
| 6111.0000 | Baby garments / Kids wear | 20 |
| **Input/ Raw materials** |
| 5512.9990 | Fire-retardant fabricWoven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres. -Other | 15 |
| 5516.1200 | Loycell fabricWoven fabrics of artificial staple fibres. - Containing 85 % or more by weight of artificial staple fibres:- - Dyed | 15 |

5.5 There are some non-traditional items which are known as special performance products which are used as inputs to make sophisticated baby garments / kids wear. The Federal Board of Revenue (FBR) has allowed repayment of customs duty on the import of raw materials used in the manufacture of export goods including 100 percent cotton or blended polyester/cotton/Trevira (all blends) dyed THPC fire or flame retardant woven fabric through an S.R.O.754(I)/2014 from August 21, 2014. However, there are no reported exports of fire retardant baby garments/kids wear from Pakistan.

Thus Pakistan’s share is only US$ 12 to US$ 13 billion in world total exports of textile and clothing of US$ 766 billion.

**6. Conclusions**

6.1 On the basis of the above analysis the following conclusions are drawn:

(i) The successive Governments have carried out tariff reforms, due to which the maximum of duty has been brought down from 125% in 1989 to 20% in 2015-16. The average tariff rate which was 24.8 percent in 2000-01 has come down to 14.8 percent in 2014-15.

(ii) Pakistan’s exports can be segregated into two sets of exports, firstly exports of traditional products, viz rice, fish, cotton yarn, bed linen, towels, textiles, clothing, chemicals etc and secondly exports of sophisticated / high value added products, e.g fire retardant kids wear / garments, fire retardant furniture, assemble-able office furniture, gas heaters with “No return gas valve” etc.

(iii) The Federal Government in order to enhance the traditional exports with the exception of fire retardant fabric for kids wear has provided various concessions in duty rates / incentives, under different schemes / arrangements, including re-payment of customs duty, DTRE scheme and Manufacturing bond scheme, to the exporters to keep them competitive in the global market.

(iv) The above tariff reforms and provision of inputs to the export industries at concessionary rate of duty have removed the anti-export bias in tariffs in case of traditional exports to a large extent.

(v) The raw materials / inputs of sophisticated / high value added products have, so far, not been identified as these products are not being exported, nor their inputs are subject to concessionary regime / treatment. Thus there is an obvious anti-export bias in the tariffs of sophisticated / high value added products.

(vi) A separate detailed study is required to identify the sophisticated / high value added products and their inputs and suggest measures to remove anti-export bias in tariffs.

**7. RECOMMENDATION**

In view of the above it is proposed that a detailed study be carried out in the NTC to identify the sophisticated / high value added products and their inputs and suggest measures to remove anti-export bias in tariffs.

If approved the NTC would prepare TORs of such a study.

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**Annexure-I**

**Terms of Reference**

**for**

**The Study on Removing Anti-export Bias in Tariffs**

1. Review of the existing tariff structure with a view to identify the anti-export bias in the tariff structure.
2. Propose availability of raw materials / inputs at either zero rate of duty or 1% for the production of sophisticated / high value added products for export to developed countries, which have imposed mandatory quality standards under Sanitary and Phytosanitary (SPS) and Technical Barriers to Trade (TBT) agreements.
3. Identification of domestic industries producing inputs for export industries and reducing duty rates on the raw materials of such industries.
4. Preparation of a tariff plan, to reduce anti-export bias, by lowering tariffs on inputs and capital goods (plant and machinery) of the export industries**.** Duties on inputs used in the production of export products should normally be zero or at floor level.
5. Interaction with stakeholders (exporters and potential exporters) to obtain their views/comments regarding tariffs on their inputs and output.
6. Propose concessionary rate of duty for inputs of export oriented industries, high value-added industries / high-tech (sophisticated products manufacturing) industries with a view for resource allocation to intended priority sectors.
7. NTC will also hire consultants / experts for conducting the said study.

**Annexure-II**

**Tariff Reforms in Pakistan**

Pakistan introduced number of trade and tariff policies reforms since early 1990s, to liberalize trade and upon up its economy. Pakistan started liberalization of its trade regime and reduction in tariffs in 1991, when the maximum rate of customs duty (except automobiles, which were subject to highest rate of duty of up to 250%) was 125% and there were 17 tariff slabs. In order to provide inputs to the manufacturing industries at lower rates numerous concessions in tariffs were allowed through more than 150 different SROs. These exemptions in duty rates were used to generate a cascaded tariff in many cases. The maximum rate of duty was brought down from 125% in 1990-91 to 80% in 1992-93 and the number of tariff slabs was reduced from seventeen to ten.

In August 1993 a Tariff Reforms Committee was set up. In view of the recommendations of Tariff Reforms Committee the maximum rate of duty was reduced from 92 percent to 70 percent and then to 65 percent in FY 1994-95 and 1995-96 respectively. Maximum rate of customs duty was reduced from 65 percent to 45 percent on March 28, 1997 and merged the 14 duty rates (slabs) into a six duty slabs (i.e.10%, 15%, 20%, 25%, 35%, and 45%). In budget 1997-98 the maximum rate of duty was further reduced to 35percent with 5 duty slabs (5%, 10%, 20%, 25% and 35%).

Tariff Reforms Committee classified manufactured products into following categories by stages of manufacturing in accordance with minimum rate of duty of 10% and maximum rate of duty of 50% and 35% over a period of three years starting from budget for FY 1994-95:

|  |  |  |
| --- | --- | --- |
|  | **35% Maximum** | **50% Maximum** |
| **Raw Materials** | First Year  | Second Year | Third Year | First Year  | Second Year | Third Year |
| 1. Primary raw materials
 | 10% | 10% | 10% | 10% | 10% | 10% |
| b) Secondary raw MaterialsNot locally ProducedLocally Produced | 30%40% | 20%25% | 15%20% | 30%40% | 20%30% | 15%25% |
| c) Raw materials for exports | 0% | 0% | 0% | 0% | 0% | 0% |
| **Intermediate Products** |  |  |  |  |  |  |
| Not locally ProducedLocally Produced | 60%70% | 40%45% | 25%30% | 60%70% | 50%60% | 35%45% |
| Intermediate products for exports | 0% | 0% | 0% | 0% | 0% | 0% |
| **Exportable Products** | 65% | 50% | 30% | 55% | 45% | 35% |
| **High Priority Domestic Industries**(engineering & Chemicals) | E\* | 70% | 50% | E\* | E | 50% |
| **Finished Products** | 75% | 55% | 35% | 75% | 65% | 50% |
| **Plant/Machinery & Equipment**Not locally ProducedLocally Produced | 10%75% | 10%55% | 10%35% | 10%75% | 10%65% | 10%50% |
| **Exportable Products** | 55% | 45% | 35% | 55% | 45% | 35% |

 \* E = Exempted

In April 2001 a study on Tariff Restructuring was conducted by the consultants under the supervision of Ministry of Commerce. In the study it was stated that the major tariff reforms carried out during 1994 to 1999 have substantially reduced and rationalized the tariffs in accordance with the recommendations of Report of Tariff Reforms Committee prepared in 1993. The maximum tariff rate was brought down from 95% in 1992 to 35% in 1999 applying cascaded tariff rates to the products.

Pakistan introduced number of trade and tariff policies reforms since early 1990s, to liberalize trade and upon up its economy. Pakistan started liberalization of its trade regime and reduction in tariffs in 1991, when the maximum rate of customs duty (except automobiles, which were subject to highest rate of duty of up to 250%) was 125% and there were 17 tariff slabs. In order to provide inputs to the manufacturing industries at lower rates numerous concessions in tariffs were allowed through more than 150 different SROs. These exemptions in duty rates were used to generate a cascaded tariff in many cases. The maximum rate of duty was brought down from 125% in 1990-91 to 80% in 1992-93 and the number of tariff slabs was reduced from seventeen to ten.

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**Annexure-III**

**Table**

**Repayment of Customs Duty on Raw Materials of Export Industries**

**Textile Industries under SRO 209(I)/2009**

|  |  |  |
| --- | --- | --- |
| **S.No** | **Industries Producing** | **Extent of Repayment of Customs Duty** |
| 1. | Grey fabrics, made of 100% cotton | 0.03% of the f.o.b. value. |
| 2. | Grey ready-made garments, made of 100% cotton | 0.23% of the f.o.b. value |
| 3. | Grey made-ups i.e. bed wear, curtain, table linen, etc. made of 100% cotton | 0.10% of the f.o.b. value. |
| 4. | Bleached fabrics, made of 100% cotton | 0.33% of the f.o.b. value |
| 5. | Bleached ready-made garments, made of 100% cotton | 0.43% of the f.o.b. value |
| 6 | Bleached made-ups i.e. bed wear, curtain, table linen, etc. made of 100% cotton. | 0.31% of the f.o.b. value |
| 7 | Dyed or printed or partially dyed or printed or screen printed fabrics, tapestry fabrics, made of 100% cotton | 0.71% of the f.o.b. value |
| 8 | Dyed or printed or partially dyed or printed ready-made garments made of 100% cotton | 0.90% of the f.o.b. value. |
| 9 | Dyed or printed or partially dyed or printed made-ups i.e. curtain, table linen, etc. Bed wear, made of 100% cotton. | 1.00% of the f.o.b value |
| 10 | Grey blended fabrics made of polyester staple fiber and cotton fiber(applicable to all blends) | Re.0.33 per kilogram. |
| 11 | Bleached blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends | Rs.1.08 per kilogram |
| 12 | Dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends) | Rs.3.53 per kilogram |
| 13 | Grey blended garments, wearing apparel (all blends of polyester staple fibre and cotton fibre). | 0.26% of the f.o.b. value |
| 14 | Bleached blended garments, wearing apparel (all blends of polyester staple fibre and cotton fibre). | 0.35% of the f.o.b. value |
| 15 | Dyed or printed blended garments, wearing apparel (all blends of polyester staple fibre and cotton fibre). | 0.67% of the f.o.b. value |
| 16 | Grey blended made ups i.e. bedwear, curtain, table linen etc. (all blends of polyester staple fibre and cotton fibre). | 0.19% of the f.o.b. value. |
| 17 | Bleached blended made ups i.e. bedwear, curtain, table linen etc. (all blends of polyester staple fibre and cotton fibre | 0.36% of the f.o.b. value |
| 18. | Dyed or printed blended made ups i.e. bedwear, curtain, table linen etc. (all blends of polyester staple fibre and cotton fibre). | 0.92% of the f.o.b value |
| 19 | Grey fabrics made of 100% polyester staple fibre | Re.0.44 per kilogram |
| 20 | Bleached fabrics made of 100% polyester staple fibre | Rs.1.01 per kilogram |
| 21 | Dyed or printed fabrics made of 100% polyester staple fibre. | Rs.1.97 per kilogram |
| 22 | Grey or bleached or dyed or printed napkins and aprons made of 100% polyester staple fiber. | 0.24% of the f.o.b. value. |
| 23 | Woven or knitted man- made fabrics which are neither dyed nor printed | 0.35% of the f.o.b. value |
| 24 | Woven or knitted man- made fabrics which are dyed or printed | 0.52% of the f.o.b. value. |
| 25 | Woven or knitted man-made ready-made garments or made-ups whether or not dyed or printed | 0.58% of the f.o.b value |
| 26 | Hosiery articles of all sorts. | 0.59% of the f.o.b value |
| 27 | Cotton towel bleached (full white). | 0.44% of the f.o.b. value |
| 28 | Cotton towel partly or fully dyed or printed | 1.08% of the f.o.b. value. |
| 29 | 100% polyester staple fibre yarn | Re.0.33 per kilogram. |
| 30 | Polyester/cotton blended yarn (all blends) | Re.0.15 per kilogram |
| 31 | 100% viscose staple fibre yarn | Rs.6.66 per kilogram  |
| 32 | Viscose staple fibre blended yarn (50% to 65% viscose staple fibre 50% to 35 cotton). | Rs.3.82 per kilogram |
| 33 | Viscose staple fibre blended yarn (15% to 30% viscose staple fibre 85% to 70% cotton). | Rs.1.50 per kilogram |
| 34 | 100% acrylic staple fibre yarn | Rs.5.82 per kilogram |
| 35 | Acrylic staple fibre blended yarn (50% to 65% acrylic staple fibre 50% to 35% cotton) | Rs.3.34 per kilogram |
| 36 | Acrylic staple fibre blended yarn (15% to 30% acrylic staple fibre 85% to 70% cotton) | Rs. 1.31 per kilogram |
| 37 | Grey blended fabrics made of viscose fibre and cotton fibre(applicable to all blends from 15% to 45% viscose fibre and 85% to 55% cotton) | Rs.2.01 per kilogram |
| 38 | Grey blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 50% to 80% viscose fibre and 50% to 20% cotton) | Rs.4.34 per kilogram. |
| 39 | Bleached blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 15% to 45% viscose fibre and 85% to 55% cotton). | Rs.2.40 per kilogram |
| 40 | Bleached blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 50% to 80% viscose fibre and 50% to 20% cotton). | Rs.4.73 per kilogram |
| 41 | Dyed or printed blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 15% to 45% viscose fibre and 85% to 55% cotton) | Rs.4.47 per kilogram |
| 42 | Dyed or printed blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 50% to 80% viscose fibre and 50% to 20% cotton). | Rs.6.80 per kilogram |
| 43 | 100% polyester staple fibre yarn | Re.0.33 per kilogram |
| 44 | 100% viscose staple fibre yarn. | Rs.6.66 per kilogram |
| 45 | 100% acrylic staple fibre yarn. | Rs.5.82 per kilogram |
| 46 | Metalized strip yarn or metallic yarn or radiant yarn and metalized polyester film of 50 gauge. | Rs.2.00 per kilogram. |
| 47 | Metallic or art silk laces (narrow fabrics). | 1.45% of the f.o.b value |
| 48 | Nylon or rayon elastic tape. | 1.19% of the f.o.b. value |
| 49 | Elastic belts | 0.57% of the f.o.b. value |
| 50 | Jute yarn of any count, hessian cloth, hessian bags, sacking bags, jute bags and twill bags | Re.0.25 per kilogram |
| 51 | Bleached white cotton thread, sewing thread, grey mercerized thread, dyed cotton sewing and embroidery thread, processed yarn in hanks or cones and 100% white or dyed polyester sewing thread all counts on spools or cones | 0.58% of the f.o.b. value. |
| 52 | Cotton dyed flannel lined nylon jackets | 1.03% of the f.o.b. value. |
| 53 | Blankets all sorts made predominantly of acrylic fibre. | 1.34% of the f.o.b. value. |
| 54 | Normal acrylic blankets made from acrylic yarn, polyester yarn and cotton yarn (not less than 70% acrylic). | 2.68% of the f.o.b. value |
| 55 | Sleeping bag | 1.00% of the f.o.b. value. |
| 56 | Peak caps. | 1.04% of the f.o.b. value. |
| 57 | Bleached or unbleached, dyed or undyed cotton waterproof or impregnated canvas, tarpaulin, tents, complete or in CKD condition with or without bamboos, kit bags and aprons. | 0.54% of the f.o.b value |
| 58 | Bleached or un-bleached or dyed or un-dyed non- waterproof or non- impregnated canvas, in CKD condition with or without bamboos, kit bags and aprons (with or without inner dyed lining). | 0.23% of the f.o.b. value. |
| 59 | Dyed waterproof or impregnated canvas cloth made of blended yarn containing 50% cotton and 50% polyester. | 1.14% of the f.o.b. value. |
| 60 | Dyed or printed waterproof or impregnated canvas, tarpaulin, tents, complete or in CKD condition or waterproof or impregnated dyed bags made of blended yarn (applicable to all blends of polyester and cotton) or 100% polyester. | 1.11% of the f.o.b. value. |
| 61 | Un-bleached or un-dyed waterproof or impregnated canvas, tarpaulin, tents, complete or in CKD condition or waterproof or impregnated un-dyed bags made of blended yarn (applicable to all blends of polyester and cotton) or 100% polyester. | 0.47% of the f.o.b. value |
| 62 | 100% cotton bleached or dyed impregnated waterproof fire retardant (FWR) canvas cloth, tarpaulin and tents | 0.28% of the f.o.b value |
| 63 | Fabrics (in rolls), sheets (in pieces), tents, tarpaulins and allied products made from polyethylene (PE). | 3.26% of the f.o.b. value |
| 64 |  Hand knotted woolen new carpets rugs and runners | 0.43% of the f.o.b. value. |
| 65 | Machine made woolen new carpets. | 0.34% of the f.o.b. value |
| 66 | . Hand knotted silk including wool carpets of all blends | 0.50% of the f.o.b. value |
| 67 | Wax coated cotton or polyester–cotton yarn | 0.02% of the f.o.b. value |
| 68 | Grey stretch fabrics made from cotton yarn and blended yarn (polyester/ cotton) with lycra or spandex. | 0.26% of the f.o.b value |
| 69 |  Bleached stretch fabrics made from cotton yarn and blended yarn (polyester/ cotton) with lycra or spandex. | 0.17% of the f.o.b. value |
| 70 |  Dyed or printed stretch fabrics made from cotton yarn and blended yarn (polyester/ cotton) with lycra or spandex | 0.58% of the f.o.b. value. |
| 71 |  Three or two or single pass back coated grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends). | 1.57% of the f.o.b value |
| 72 | Three or two or single pass back coated fire retardant grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends). | 2.53% of the f.o.b. value. |
| 73 | Flock printed grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends). | Rs.4.37 per kilogram |
| 74 | General recipe for water proofing grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends). | Rs.3.68 per kilogram. |
| 75 | Valuer grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends). | Rs.8.41 per kilogram. |
| 76 | Three or two or single pass back-coated grey or bleached or dyed or printed blended made-ups made of polyester staple fibre and cotton fibre (applicable to all blends). | 1.69% of the f.o.b. value. |
| 77 | Modal fibre yarn (made from 100% modal fibre). | Rs.9.28 per kilogram |
| 78 | Modal fibre yarn (made from 65% to 50% modal 35% to 50% cotton). | Rs.5.33 per kilogram |
| 79 |  Modal fibre yarn (made from 15% to 30% modal 85% to 70% cotton). | Rs.2.09 per kilogram |
| 80 | 100% cotton grey or bleached made-ups filled with polyester staple fibre or hollow and polypropylene. | 0.64% of the f.o.b. value. |
| 81 | 100% cotton dyed or printed made-ups filled with polyester staple fibre or hollow and polypropylene. | 1.13% of the f.o.b. value. |
| 82 | Grey or bleached blended made-ups (all blends of polyester staple fibre and cotton fibre) filled with polyester staple fibre or hollow and polypropylene. | 0.65% of the f.o.b. value. |
| 83 | Dyed or printed blended made-ups (all blends of polyester staple fibre and cotton fibre) filled with lt fib polyester staple fibre or hollow and polypropylene. | 1.27% of the f.o.b. value. |
| 84 | Dyed or printed blended knitted garments made of cotton, rayon or viscose and lycra (47.5% cotton, 47.5% rayon or viscose and 5% lycra spandex). | 1.34% of the f.o.b. value |
| 85 | Bleached blended knitted garments made of cotton, rayon or viscose and lycra (47.5% cotton, 47.5% rayon or viscose and 5% lycra spandex). | 0.81% of the f.o.b. value. |
| 86 | 100% cotton bleached fusible interlining woven with LDPE or HDPE. | Re.0.99 per kilogram. |
| 87 | 100% polyester fusible interlining woven with LDPE or HDPE. | Re.0.86 per kilogram. |
| 88 | 50% polyester 50% cotton fusible interlining woven with LDPE or HDPE. | Re.0.67 per kilogram. |
| 89 | 100% polyester fusible interlining non-woven with LDPE or HDPE. | Re.0.66 per kilogram. |
| 90 | 100% polyester non- fusible interlining non- woven. | Re.0.06 per kilogram. |
| 91 | 100% polypropylene fusible interlining non-woven with LDPE or HDPE | Rs.3.37 per kilogram. |
| 92 | 100% polypropylene non- fusible interlining non- woven. | Rs.6.11 per kilogram. |
| 93 | Polyester–viscose staple fibre blended yarn (containing 80% polyester and 20% viscose). | Rs.1.33 per kilogram. |
| 94 | Polyester–viscose staple fibre blended yarn (containing 50% to 65% polyester and 50% to 35% viscose). | Rs.2.83 per kilogram  |
| 95 | Polyester–viscose staple fibre blended yarn (containing 20% to 30% polyester and 70% to 80% viscose). | Rs.4.99 per kilogram  |
| 96 | Polyester–viscose staple fibre blended yarn (containing 35% to 70% polyester and 30% to 65% viscose). | Rs.3.16 per kilogram |
| 97 | Polypropylene used in the packing of blended or cotton yarn being packed in pallet packing wounded on cones per 100 lbs yarn. | Re.0.64 per 100 lbs |
| 98 | Polyester wadding (padding). | Rs.1.05 per kilogram. |
| 99 | Coated fabrics––table cloth––dyed or printed (polyester or cotton) oil and water repellent. | 1.63% of the f.o.b. value. |
| 100 | PVA yarn (air creation) containing 70% to 90% cotton and 10% to 30% Kuralon K-II (PVA) | 1.16% of the f.o.b.value |
| 101 | Multi filament yarn of polypropylene (dyed black). | Rs.3.46 per kilogram. |
| 102 | Multi filament yarn of polypropylene (natural white or other than black). | Rs.3.16 per kilogram. |
| 103 | Denim fabrics. | 0.85% of the f.o.b value |
| 104 | Denim garments | 1.35% of the f.o.b. value |
| 105 | Bamboo blended yarn (all blends made of bamboo) fiber and cotton fiber and 100% bamboo fiber yarn. | 1.92% of the f.o.b. value. |

**Leather industry**

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| **S.No.** | **Producing industry** | **Extent of repayment of customs–duties** |
| 1 |  Goat or sheep or kangaroo skin; | 0.80% of the f.o.b. value. |
| 2 | Cow or buffalo or camel hide or side: | 1.17 of the f.o.b. value. |
| 3 | Cow or buffalo hide or side in finished form for furniture or upholstery leather (thickness 2.5mm up to 5mm)  | 2.12% of the f.o.b. value. |
| 4 | Lamb or sheep skin finished leather with hair on double face | 2.25% of the f.o.b. value. |
| 5 | Lamb or sheep skin crust or dyed crust leather with hair on suede; and | 1.62% of the f.o.b. value. |
| 6 | White crust or dyed 4105.3000 crust sheep or goat or kangaroo skin. | 0.56% of the f.o.b. value. |
| 7 | White crust or dyed crust 4104.4900 cow or buffalo or camel hide or side | 1.05% of the f.o.b. value. |
| 8 | White crust or dyed crust 4104.4900 cow or buffalo hide or side furniture or upholstery leather thickness 2.5mm to 5.0mm. | 1.94% of the f.o.b. value. |
| 9 | Wet blue sheep or goat skin. | 0.12% of the f.o.b. value. |
| 10 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like) of any animal, belts (including weight lifting belts), toilet bags, shopping bags, dice cups wrist strap, cigarette cases, tobacco pouches, tool bags, bottle cases, jewelry boxes, powder boxes, cutlery cases, articles of leather of a kind used in machinery of mechanical appliances or for other technical or industrial uses, leather uppers including lasted uppers including lasted uppers with or without accessories like insoles socks, lining heal covers and other embellishment and all other made ups of leather; | 0.99% of the f.o.b. value. |
| 11 | (b) Trunks, suitcases, vanity cases, executive cases, brief cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters, travelling bags, rucksacks handbags, wallets, purses, map cases, sports bags, gloves of all sorts, with or without cloth back (including sports gloves) made of leather; | 1.54% of the f.o.b. value. |
| 12 | Jackets made from leather or composite leather  | 2.42% of the f.o.b. value. |
| 13 | Trouser (or chaps | 1.84% of the f.o.b. value. |
| 14 | Coats made from leather or composite leather;  | 1.59% of the f.o.b. value. |
| 15 | Other leather garments (waist coat or skirt or tops, etc  | 1.64% of the f.o.b. value. |
| 16 | Cut leather components for shoes, garments, gloves and upholstery, aprons and other protective clothing braces, bandoleers and patchwork sheets. | 0.84% of the f.o.b. value. |
| 17 | (e) Leather chair (made of cow/ buffalo/ sheep/ goat upholstery leather) with or without foam. | 2.07% of the f.o.b. value. |
| 18 | Leather foot rest (made of cow/ buffalo/ sheep/ goat upholstery leather) with or without foam. | 1.28% of the f.o.b. value. |
| 19 | Mini or miniature boxing gloves with or without key chains used as Decoration piece | 0.22% of the f.o.b. value. |
| 20 | Boxing gloves and others including hockey, football, goalkeepers, driving and ski gloves, all sizes and other artificial leather (rexine) made ups. | 0.66% of the f.o.b. value. |
| 21 | Head guards or head protectors (for boxing). | 0.35% of the f.o.b. value. |
| 22 | Footballs, complete football panel kits (unstitched), indoor balls soccer balls, volley balls medicine balls, hand balls, punching balls, water polo balls, rugby balls, basket balls, KORB balls, mini footballs, mini volley balls, mini rugby balls, mini basket balls, all sorts of mini balls, jumbo footballs made from artificial leather with 9506.6991 synthetic cloth or cotton cloth with or without either rubber latex bladders or butyl bladders (all sizes). | 1.13% of the f.o.b. value. |
| 23 | Footballs, complete football panel kits (unstitched), indoor balls, soccer balls, volley balls, medicine balls, hand balls, punching balls, water polo balls, rugby balls, basket balls, KORB balls, mini footballs, mini volley balls, mini rugby balls, mini basket balls, all sorts of mini balls, jumbo footballs made from artificial leather imported duty–free with synthetic cloth or cotton cloth with or without either rubber latex bladders or butyl bladders (all sizes). | 0.44% of the f.o.b. value. |
| 24 | Rubber moulded balls or rubberized balls with or without synthetic cloth or yarn fitted with bladders. | 0.85% of the f.o.b. value. |
| 25 | . Polo sticks, polo sticks without head and polo stickswithout head and handle | 0.14% of the f.o.b. value. |
| 26 | Tennis rackets, squash rackets, paddle rackets and badminton rackets all sizes made of wood or cane. | 0.60% of the f.o.b. value. |
| 27 | Hockey sticks wooden (all sizes). | 1.04% of the f.o.b. value. |
| 28 | Cricket bats, (all sizes). | 0.37% of the f.o.b. value. |
| 29 | Cricket bat handle with one, two or three rubber strips, size 17 inches and above. | 0.22% of the f.o.b. value. |
| 30 | Cricket balls | 0.53% of the f.o.b. value. |
| 31 | Rubber tennis balls.  | 0.57% of the f.o.b. value. |
| 32 | Footballs, basket balls, hand balls, volley balls,medicine balls, punching balls, net balls, water–polo balls,rugby balls and soccer balls **made of leather** with or without either rubber latex bladders or butyl bladders, all sizes. | 0.66% of the f.o.b. value. |
| 33 | Unstitched/cut printed panels for footballs, soccer balls, handballs, volleyballs, rugby balls, mini balls with artificial leather all sizes. | 1.02% of the f.o.b. value. |
| 34 | Unstitched/cut un- printed panels for footballs, soccer balls, handballs, volleyballs, rugby balls, mini balls with artificial leather all sizes. | 0.62% of the f.o.b. value. |
| 35 | Hurling balls made of artificial leather | 0.23% of the f.o.b. value. |
| 36 | Hurling balls made of cowhide leather. | 0.21% of the f.o.b. value. |
| 37 | Ice hockey shaft | 3.97% of the f.o.b. value. |
| 38 | Ice hockey blade | 3.39% of the f.o.b. value. |
| 39 | Tennis racket | 3.76% of the f.o.b. value. |
| 40 | Badminton racket | 3.73% of the f.o.b. value. |
| 41 | Squash racket | 4.08% of the f.o.b. value. |
| 42 | Skate board | 2.71% of the f.o.b. value. |
| 43 | Street hockey | 3.85% of the f.o.b. value. |
| 44 | Snooker and golf shaft | 3.54% of the f.o.b. value. |
| 45 | Field hockey stick;  | 3.94% of the f.o.b. value. |
| 46 | Field hockey with mulbery wooden head + graphite shaft; | 4.14% of the f.o.b. value. |
| 47 | Badminton racket with aluminium head + graphite shaft; | 3.52% of the f.o.b. value. |
| 48 | Paddle tennis racket | 2.91% of the f.o.b. value. |
| 49 | (m) Roller hockey; and | 4.54% of the f.o.b. value. |
| 50 | Paddle for Kanue.  | 2.74% of the f.o.b. value. |
| 51 | Baseballs made of artificial leather with cork and rubber or rubber foam | 0.93% of the f.o.b. value. |
| 52 | Canvas or textile footwear with rubber sole (all varieties and sizes). | 1.00% of the f.o.b. value. |
| 53 | Leather footwear including chappals and sandals with leather upper and leather sole (all varieties and sizes). | 1.21% of the f.o.b. value. |
| 54 | Leather footwear including chappals, sandals and slippers with leather upper and PU or PVC or PR rubber leather TPR or rubber or leather insert sole (all varieties and sizes). | 1.82% of the f.o.b. value. |
| 55 | Synthetic Footwear including chappals, sandals and slippers with synthetic upper (artificial leather) and PU or TPR or PVC or rubber sole (all varieties and sizes). | 0.46% of the f.o.b. value. |
| 56 | PVC injection moulded foot wears (all varieties and sizes). | 0.48% of the f.o.b. value. |

**Repayment of Customs Duty on Raw Materials of Export Industries Under SRO 211(I)/2009.**

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| **S. No.** | **Industries Producing** | **Extent of Repayment of Customs Duty** |
| 1. | Hand Tools of carbon steel nickel or chrome plated, all sorts. | 1.52% of the f.o.b value |
| 2. | Hand tools of stainless steel, all sorts. | 0.48% of the f.o.b value |
| 3. | Safety blades made of steel  | 1.95% of the f.o.b value |
| 4. | Disposable razor  | 2.22% of the f.o.b value |
| 5. | Disposable cartridge | 1.60% of the f.o.b value |
| 6 | Complete gas meters | 3.46% of the f.o.b value |
| 7 | Ceiling, pede4stal, cabin and exhaust fans of all sizes | 1.72% of the f.o.b value |
| 8 | Steel nuts, screws, bolts and rivets of all types | 3.46% of the f.o.b value |
| 9 | Wire nails(all sizes) | 1.72% of the f.o.b value |
| 10 | Transformers of all ratings. | 3.50% of the f.o.b value |
| 11 | Switch gears, all types | 3.13% of the f.o.b value |
| 12 | Electrical porcelain, insulators and fuse units (all types). | 3.85% of the f.o.b value |
| 13 | Resin cored non-fluxed solder wires and bars, all sorts. | 4.47% of the f.o.b value |
| 14 | Electric Lamp Bulbs (25W – 100W) | 2.28% of the f.o.b value |
| 15 | Deep freezers  | 2.47% of the f.o.b value |
| 16 | Plastic tricycle, minimum weight 3.6 kilogram each piece. | 2.44% of the f.o.b value |
| 17 | Quartz clocks, all sorts | 3.56% of the f.o.b value |
| 18. | Surgical and veterinary instruments (all sorts). | 0.75% of the f.o.b value |
| 19 | Stainless steel and carbon steel pocketknives, sportsman knives, hunting knives, key chain pocketknives, swords, meat chopper, kitchen knives, butcher knives, knives all sorts, stainless steel cutlery and table-wares (all sorts) | 2.73% of the f.o.b value. |
| 20 | Alloy metal utensils and kitchen wares. | 4.95% of the f.o.b. value |
| 21 | Tin containers of capacity below 10 kilogram. | Rs.0.82 per container |
| 22 | Tin containers of capacity 10 to 20 kilogram. | Rs.3.32 per container. |
| 23 | Plumages/hackles | 0.19% of the f.o.b. value. |
| 24 | Chromium plated brass flexible tube of all sizes | 5.75% of the f.o.b. value. |
| 25 | Electro Polished Stainless Steel Flexible Tubes, all sizes. | 6.18% of the f.o.b. value |
| 26 | Electric motors (all sizes). | 1.11% of the f.o.b. value. |
| 27 | M.S.G.I.pipes and tubes  | 3.55% of the f.o.b.value |
| 28 | Condensers for Refrigerator | 1.48% of the f.o.b. value. |
| 29 | Evaporators for Air–Conditioners. | 0.13% of the f.o.b. value |
| 30 | 3. Condenser for chilling Units. | 0.03% of the f.o.b. value. |
| 31 | PVC Insulated cables (All types) | 5.37% of the f.o.b. value. |
| 32 | Diesel generating sets. | 2.33% of the f.o.b. value |
| 33 | 1. Electric doorbells. | 2.86% of the f.o.b.value |
| 34 | 2. Mechanical doorbells. | 1.19% of the f.o.b.value |
| 35 | Telephone ringer with flasher (voice enhancing unit). | 3.73% of the f.o.b.value |
| 36 | Wheel hub (all kinds) for automotive use. | 0.21% of the f.o.b. value. |
| 37 | Empty aluminum collapsible printed tubes (with plastic caps) made from aluminum ingots (all sizes). | 0.46% of the f.o.b. value. |
| 38 | Empty aluminum collapsible printed tubes (with plastic caps) made from aluminium slugs (all sizes). printed tubes (with plastic caps) made | 3.72% of the f.o.b. value. |
| 39 | Electrical conductors (aluminium). | 4.49% of the f.o.b. value |
| 40 | Enameled copper wire | 0.29% of the f.o.b. value |
| 41 | Lead acid battery (automotive), all types | 2.94% of the f.o.b. value |
| 42 | Lead acid battery (motorcycle), all types. | 1.55% of the f.o.b. value |
| 43 | Canister NBC, S10 | 5.56% of the f.o.b. value |
| 44 | Lamp holders, all types | 3.63% of the f.o.b. value |
| 45 | Ceiling rose | 3.13% of the f.o.b. value |
| 46 | Pin plug | 2.74% of the f.o.b. value |
| 47 | Autocom trailer | 6.81% of the f.o.b. value |
| 48 | Aluminium profile sections | 0.37% of the f.o.b. value |
| 49 | Printed flexible tubes made from aluminium foil PE laminated (all sizes). | 7.29% of the f.o.b. value. |
| 50 | Pick-up 800cc in Completely Built Up (CBU) condition. | 10.60% of the f.o.b. value. |
| 51 | Truck chassis, CBU (2600cc diesel engine). | 8.27% of the f.o.b. value. |
| 52 | Motorcycles 70-80 cc | 9.39% of the f.o.b. value |
| 53 | Motorcycles 100-110 cc | 10.78% of the f.o.b. value |
| 54 | Motorcycles 125-150 cc | 11.43% of the f.o.b. value. |
| 55 | Condenser assembly for car. | 6.62% of the f.o.b. value |
| 56 | Parts of Condenser Assembly | 1.59% of the f.o.b. value |
| 57 | Sheet metal parts for cars. | 1.92% of the f.o.b. value |
| 58 | Window Air conditioners (1- 2 ton) | 1.21% of the f.o.b. value |
| 59 | Split air conditioners (1- 6HP) | 5.36% of the f.o.b. value. |
| 60 | Self-Contained Package type air conditioners (1- 30HP) | 5.42% of the f.o.b. value. |
| 61 | Fan Coil Units (1- 6 HP) | 6.82% of the f.o.b. value |
| 62 | Electric water cooler, all sizes. | 1.92% of the f.o.b. value |
| 63 | Pig iron | 1.24% of the f.o.b. value |
| 64 | Coke | 0.01% of the f.o.b. value |
| 65 | Hot rolled coils | 0.75% of the f.o.b. value. |
| 66 | Un–galvanized steel wire rope | 2.49% of the f.o.b. value |
| 67 | Galvanized steel wire rope. | 2.59% of the f.o.b. value. |
| 68 | Galvanized steel wire | 3.82% of the f.o.b. value |
| 69 | Detonating cord. | 2.79% of the f.o.b. value |
| 70 | Safety fuse | 1.19% of the f.o.b. value. |
| 71 | Emulsion explosive | 2.78% of the f.o.b. value |
| 72 | Rocket propelled grenade (RPG–7). | 2.38% of the f.o.b. value. |
| 73 | Recoilless rifle 106mm. | 1.58% of the f.o.b. value |
| 74 | Mortar 120mm | 1.74% of the f.o.b. value |
| 75 | Mortar 81mm | 1.19% of the f.o.b. value |
| 76 | Mortar 60mm | 2.01% of the f.o.b. value |
| 77 | Fuse V19PF1A | 0.88% of the f.o.b. value |
| 78 | Fuse V19P–A2 (steel fuse) for mortar bomb | 1.09% of the f.o.b. value. |
| 79 | Fuse V19PA–A2 (aluminium fuse) for mortar bomb | 1.32% of the f.o.b. value |
| 80 | Fuse V19PF–1B for mortar bomb. | 0.98% of the f.o.b. value |
| 81 | Tail unit 81mm | 4.34% of the f.o.b. value |
| 82 | 12–Bore cartridges | Re.0.21 per cartridge. |
| 83 | Dropout cutout | 0.45% of the f.o.b. value |
| 84 | P.G. clamps (3–bolt dead end). | 2.24% of the f.o.b. value |
| 85 | Fuse holders (spare) | 0.84% of the f.o.b. value |
| 86 | Strain clamps (4–bolt dead end). | 0.18% of the f.o.b. value |
| 87 | Pre-sensitized offset positive printing plates of all sizes | 0.32% of the f.o.b. value |
| 88 | Plain shaft bearings (all types). | 4.11% of the f.o.b. value |
| 89 | Shock absorbers | 4.57% of the f.o.b. value |
| 90 | Hard chrome steel sleeves | 2.88% of the f.o.b. value |
| 91 | Washing machine | 1.41% of the f.o.b. value |
| 92 | A.C. electric motor +blower + housing | 0.67% of the f.o.b. value |
| 93 | Refrigerators | 1.71% of the f.o.b. value |
| 94 | DG alternator | 0.59% of the f.o.b. value |
| 95 | Electricity Meters  | 3.50% of the f.o.b. value |
| 96 | Parts of Electricity Meters- Frame | 0.89% of the f.o.b. value |
| 97 | Dental unit comprising of dental light, Dental chair and hand pieces with or without | 1.79% of the f.o.b. value |
| 98 | Sanitary fittings and accessories | 5.01% of the f.o.b. value |

**Repayment of Customs Duty on Raw Material of Export industries (Auto Industry) under SRO 212(I)/2009**

| **S. No.** | **Producing industries** | **Extent of repayment of customs–duties** |
| --- | --- | --- |
| 1 | Tyres of trucks, buses, cars, jeeps or agricultural tractor, all sizes. | 0.39% of the f.o.b. value. |
| 2 | Tyres of trucks, buses, cars, jeeps or agricultural tractor, all sizes. | 0.97% of the f.o.b. value |
| 3 | Flaps of all sizes | 0.17% of the f.o.b. value |
| 4 | Motorcycle, scooter, trolley, rickshaw or wheelbarrow (trolley) tyres, all sizes. | 0.26% of the f.o.b. value |
| 5 | Motorcycle, scooter rickshaw or wheelbarrow(trolley) tubes, all sizes | 3.45% of the f.o.b. value |
| 6 | Bicycle tyres, all sizes | 0.15% of the f.o.b. value |
| 7 | Bicycle tyres, all sizes | 0.82% of the f.o.b. value |
| 8 | Solid rubber tyres | 0.07% of the f.o.b. value |
| 9 | Glass lamps for lanterns.  | 3.61% of the f.o.b. value |
| 10 | Match boxes (wood splint matches | 1.49% of the f.o.b. value |
| 11 | 100% plastic goods including packing materials used in the goods meant for export such as bottles, jars vials, containers, droppers and the like. | Rs.3.14 per kilogram. |
| 12 | Plastic erasers made of more than 50% content  | 1.76% of the f.o.b. value |
| 13 | Plastic mats | 2.86% of the f.o.b. value |
| 14 | Rubber mats | 0.37% of the f.o.b. value |
| 15 | Rubber carpeted mats | 0.24% of the f.o.b. value |
| 16 | Latex rubber thread | Rs.1.03 per kilogram |
| 17 | PVC gloves (knit wrist style). | Re.0.41 per pair. |
| 18 | PVC dipped cotton gloves 270mm (gauntlet style). |

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| Rs.1.10 per pair. |

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| 19 | 2. PVC dipped cotton gloves 400mm (gauntlet style). | Rs.2.66 per pair |
| 20 | Artificial leather (PVC binding material). | Rs 3.76 per pair |
| 21 | . Audio cassettes | 1.32% of the f.o.b. value |
| 22 | Compact disc recordable (CD-R | Re.0.54 per cassette |
| 23 | Toothbrushes packed duplex board carton or minimum | Re.0.78 per dozen |
| 24 | Toothbrushes packed in plastic container | Rs.1.53 per dozen. |
| 25 | . Nylon bristles broom or brushes all sorts. | 2.79% of the f.o.b. value |
| 26 | Plastic thermic pots (hot pots), all sorts. | 1.12% of the f.o.b. value |
| 27 | Vacuum flasks and jugs (all sizes | 0.57% of the f.o.b. value |
| 28 | Plastic water–coolers (all sorts) | 1.76% of the f.o.b. value |
| 29 | Polyester chips | Re.0.03 per kilogram |
| 30 | Polyester chips, bottle grade (PET resin). | Re.0.11 per kilogram |
| 31 | PET preform | Re.0.11 per kilogram |
| 32 | Polystyrene - general purpose, high impact and expandable | 0.11 % of the f.o.b. value |
| 33 | Polypropylene woven fabrics, bags and woven FIBC jumbo bags | 3.41% of the f.o.b. value |
| 34 | Polypropylene bags with polythene plastic of 90 grams used for packing of 50 kilogram urea fertilizer | Re.0.28 per bag of50 kilogram |
| 35 | Ballpoint pens, all types | 2.16% of the f.o.b. value |
| 36 | Tips of ball point pens.  | 2.76% of the f.o.b. value |
| 37 | Fiber-tipped pens or markers, all types | 3.55% of the f.o.b. value |
| 38 | Fountain pen | 2.23% of the f.o.b. value |
| 39 | Black lead or coloured pencils, all sorts. | 2.13% of the f.o.b. value |
| 40 | Staple pins (24/6). | 2.06% of the f.o.b. value |
| 41 | Staple pins (26/6). | 1.22% of the f.o.b. value |
| 42 | Staple pins # 10 | 1.03% of the f.o.b. value |
| 43 | Glue (adhesive) packed in plastic bottles. | 2.04% of the f.o.b. value |
| 44 | Box board, printed or unprinted, all sorts | 0.52% of the f.o.b. value |
| 45 | Printed box board cartons, all sorts | 2.38% of the f.o.b. value |
| 46 | Packets for henna powder. | 0.23% of the f.o.b. value |
| 47 | Magazines, brochures and books printed on coated art paper, all sorts. | 1.95% of the f.o.b. value |
| 48 | Wedding cards, Eid cards, greeting cards, visiting cards, Christmas cards and invitation cards (all sorts). | 1.33% of the f.o.b. value |
| 49 | Cement | Rs.31.35 per metric ton. |
| 50 | Papersacks (all types) | Rs.1.21 per bag |
| 51 | White MG sulphate paper in reels. | Re.0.70 per kilogram |
| 52 | . White MG sulphate paper in sheets | Re.0.74 per kilogram |
| 53 | Paper envelopes (all sorts).  | Re.0.03 per kilogram |
| 54 | Offset paper | 0.05% of the f.o.b. value |
| 55 | Tissue papers  | Re.0.06 per carton of 1000 tissues. |
| 56 | Pocket pack tissues. | Rs.0.10 per carton of 1000 pocket packs. |
| 57 | Toilet rolls.  | Rs.0.01/1000 toilet rolls. |
| 58 | Wet perfumed towelette tissue paper | 1.07% of the f.o.b. value |
| 59 | Soap noodles (toilet soap base). | Rs.2,108 per metric ton. |
| 60 | Laundry or washing soaps (all kinds). | Rs.1,216 per metric ton |
| 61 | Toilet soap including Medicated soaps. | 2.46% of the f.o.b. value |
| 62 | Packing material (wrapper + stiffner) of toilet or medicated soap (65 to 100 grams). | Rs.13.84 per 1000 pieces. |
| 63 | . Packing material (wrapper + stiffner) of toilet or medicated soap Bath size (115 to 150 grams). | Rs.16.86 per 1000 pieces. |
| 64 | Washing powders or detergents. | 2.55% of the f.o.b. value |
| 65 | Shoe cream or polish (all colours and pack sizes | 2.06% of the f.o.b. value |
| 66 | Polish for brass items (Brasso paste). | 1.39% of the f.o.b. value |
| 67 | Paints of all varieties, including gloss enamel, varnishes and primer. | 1.69% of the f.o.b. value |
| 68 | Thinners, all sorts | 2.70% of the f.o.b. value |
| 69 | Distempers, all sorts | 1.03% of the f.o.b. value |
| 70 | Road making paint materia | 4.32% of the f.o.b. value |
| 71 | Emulsion paints | 2.47% of the f.o.b. value |
| 72 | Mastic painter filling. | 2.50% of the f.o.b. value |
| 73 |  Filter tipped cigarettes using more than 18% of imported tobacco. | 3.74% of the f.o.b. value |
| 74 | Filter tipped cigarettes using 10% to 18% of imported tobacco. | 2.66% of the f.o.b. value |
| 75 | Filter tipped cigarettes using 2.5% to less than 10% of imported tobacco. | 1.60% of the f.o.b. value |
| 76 | Others. | 1.60% of the f.o.b. value |
| 77 | Acetate filter rods | 5.33% of the f.o.b. value |
| 78 | Activated carbon dual filter rods. | 6.75% of the f.o.b. value |
| 79 | Agarbatti of all types | Re.0.19 per 100 sticks |
| 80 | Recipe masala products, in retail packing. | 0.56% of the f.o.b. value |
| 81 | Black pepper powder, in retail packing. | 1.43% of the f.o.b. value |
| 82 | Ginger powder, in retail packing | 0.72% of the f.o.b. value |
| 83 | Solvent extracted rapeseed meal and solvent extracted rice bran meal. | Rs 8.86 per metric ton |
| 84 | Biscuits, all sorts | 0.50% of the f.o.b. value |
| 85 | Hard boiled candies including mentholated drops, milk based candies, butter candies, special laminated candies (assorted flavours). | 1.12% of the f.o.b. value |
| 86 | Toffees and chocolates without flour including chewable toffees (all sorts). | 0.91% of the f.o.b. value |
| 87 | Jelly products. | 0.22% of the f.o.b. value |
| 88 | Bubble gum containing 10% or more of gum base including inorganic fillers | 2.44% of the f.o.b. value |
| 89 | Vegetable ghee (all blends). | Rs 8.20 per Kg |
| 90 | Cooking oil (all types and blends). | Re.0.01 per kilogram. |
| 91 | Margarine made from blend of RBD Palm Olein and Canola Oil. | Rs.1.46 per kilogram |
| 92 | Branded soft drinks packed in 300ml cans | Rs 13.17/case of 24 cans |
| 93 | Tetra pack TBA / TCA - All Sizes. | 0.43% of the f.o.b. value. |
| 94 | Tetra pack TCA FB – All Sizes | 1.36% of the f.o.b. value |
| 95 | Tetra pack TWA / TFA - All Sizes | 2.96% of the f.o.b. value |
| 96 | Mango, apple, pineapple, mango-orange mix juices | 0.23% of the f.o.b. value. |
| 97 | Mango pulp packed in aseptic bags | Rs.1.07 per kilogram |
| 98 | Mango pulp packed in poly bags | Re. 0.10 per Kg |
| 99 | Gulab Jaman mix or Rasmalai mix (all flavours). | 2.03% of the f.o.b. value. |
| 100 | Instant drink mix including energy drink mix – all flavours. | 1.65% of the f.o.b. value. |
| 101 | Leaf tea. | 3.27% of the f.o.b. value. |
| 102 | Dust tea | 2.47% of the f.o.b. value |
| 103 | Leaf and dust tea mixture. | 2.97% of the f.o.b. value. |
| 104 | Tea bags (2gms).  | 3.73% of the f.o.b. value |
| 105 | Green tea plain | 2.29% of the f.o.b. value. |
| 106 | Green tea flavoured | 1.76% of the f.o.b. value. |
| 107 | Green tea bags (1.5gms).  | 2.71% of the f.o.b. value. |
| 108 | Round tea bags | 3.02% of the f.o.b. value |
| 109 | Sharbat or syrup, all flavours. | 0.08% of the f.o.b. value |
| 110 | Jam or jelly or marmalade, all flavours. | 0.92% of the f.o.b. value. |
| 111 | Squashes, all flavours | 0.14% of the f.o.b. value. |
| 112 | Vermicelli, spaghetti or macaroni. | 0.21% of the f.o.b. value. |
| 113 | Potato chips. | 0.62% of the f.o.b. value. |
| 114 | Corn extruded snacks | 1.48% of the f.o.b. value. |
| 115 | Almonds, peanuts or dal moong (fried and salted) or nimko mix. | 0.12% of the f.o.b. value. |
| 116 | Liquid glucose | 0.06% of the f.o.b. value. |
| 117 | Rice gluten (rice protein concentrate/ rice meal | 0.05% of the f.o.b. value. |
| 118 | Milk Based Food Preparations of all sorts | 0.22% of the f.o.b. value. |
| 119 | Milk Based Food Preparations of all sorts 20 kilogram and above | 1.57% of the f.o.b. value. |
| 120 | Spray dried milk powder 20Kg. and above (in bulk packing) | 0.58% of the f.o.b. value. |
| 121 | Spray dried milk powder (in retail packing) | Re.0.06 per kilogram |
| 122 | Dry instant tea whitener milk powder 25Kgs. and above (in bulk packing). | Re.0.85 per kilogram. |
| 123 | Processed UHT cream | 0.18% of the f.o.b. value. |
| 124 | Instant noodles, all flavours. | 0.56% of the f.o.b. value. |
| 125 | Milk based preparations 25 kgs and above (bulk packing). | 1.80% of the f.o.b. value. |
| 126 | Instant coffee | 3.37% of the f.o.b. value. |
| 127 | Cereal based preparation for infants 20 kilogram and above (bulk packing) | 0.90% of the f.o.b. value |
| 128 | Cereal based preparation for infants (in retail packing) | 0.11% of the f.o.b. value |
| 129 | Premium drinking water 1.5 litre bottle | 0.93% of the f.o.b. value. |
| 130 | Premium drinking water 0.5 litre bottle | 1.44% of the f.o.b. value. |
| 131 | Chicken cubes | 2.48% of the f.o.b. value. |
| 132 | Mayonnaise (packing 300ml x 12 bottles = 1 case). | Rs.6.11 per case. |
| 133 | Instant Yakhni (packed in sachets). | 0.78% of the f.o.b. value |
| 134 | Processed UHT milk  | 0.01% of the f.o.b. value. |
| 135 | UHT dairy whitener  | 0.46% of the f.o.b. value. |
| 136 | UHT Flavoured Milk  | 1.06% of the f.o.b. value. |
| 137 | Yogurt plain & yogurt fruit. | 1.12% of the f.o.b. value. |
| 138 | Milk based special preparation for infants (Nan1/Nan2 milk powder) | 4.33% of the f.o.b. value. |
| 139 | Butter  | 0.32% of the f.o.b. value |
| 140 | Ice cream, all sorts | 1.70% of the f.o.b. value |
| 141 | Dextrose monohydrate | Re. 0.12 per kilogram |
| 142 | Instant jelly mix, all flavours. | Rs. 4.34 per kilogram |
| 143 | Custard or ice cream powder, all flavours | Re. 0.09 per kilogram. |
| 144 | Sugar | Rs.50.07 per metric ton. |
| 145 | Gold jewelry | Rs.25.00 per 10 grams |
| 146 | Fibre cement (FC) pipes made by cement and white chrysotile asbestos | Rs.1.62 per Kg |
| 147 | Fibre cement (FC) flat sheets made by cement and white chrysotile asbestos | Rs.0.81 per Kg  |
| 148 | Wooden furniture | 0.58% of the f.o.b. value. |
| 149 | Exposed cinematographic colour film | 0.33% of the f.o.b. value |
| 150 | Glassfibre reinforced plastic GRP) profile, sheets, window fittings and all items made of GRP | Rs.6.31 per kilogram |
| 151 | Safety helmet made of fiberglass composite materials | 0.71% of the f.o.b. value |
| 152 | Ceramics sanitary of all types and sizes | 2.69% of the f.o.b. value |
| 153 | Pottery tableware of all types or sizes | 1.62% of the f.o.b. value. |
| 154 | Ceramics tiles.  | 0.60% of the f.o.b. value. |
| 155 | Marble mosaic patterns. | 1.45% of the f.o.b. value |
| 156 | Plain, pearlized metallized, metallized, metallizable, composite or pearlized BOPP film. | 3.68% of the f.o.b. value. |
| 157 | Cigarette BOPP film | Rs.3.79 per kilogram |
| 158 | Lamination or twist or metallizable grade cast propylene (CPP) film. | 3.39% of the f.o.b. value |
| 159 | Hair removing cream | 1.09% of the f.o.b. value. |
| 160 | Medicated shampoo | 1.06% of the f.o.b. value |
| 161 | After wax lotion | 3.06% of the f.o.b. value. |
| 162 | Bleach powder | 3.55% of the f.o.b. value |
| 163 | Oxidizing emulsion (developer). | 1.66% of the f.o.b. value. |
| 164 | Bleach cream | 0.67% of the f.o.b. value. |
| 165 | Nail enamel remover | 1.80% of the f.o.b. value. |
| 166 | Shampoo | 2.75% of the f.o.b. value. |
| 167 | Baby eau de cologne | 2.20% of the f.o.b. value |
| 168 | Baby lotion. | 2.18% of the f.o.b. value. |
| 169 | Baby Powder | 1.50% of the f.o.b. value |
| 170 | Hair conditioning concentrate | 3.53% of the f.o.b. value. |
| 171 | Hair grooming mask (honey and wheat). | 3.38% of the f.o.b. value. |
| 172 | Baby bath | 2.19% of the f.o.b. value. |
| 173 | Baby zinc and castor oil lotion. | 2.88% of the f.o.b. value. |
| 174 | Scrub cream | 2.95% of f.o.b. value. |
| 175 | Baby oil | 1.68% of the f.o.b. value |
| 176 | Baby shampoo | 2.57% of the f.o.b. value |
| 177 | Triple or double action cleanser. | 2.60% of the f.o.b. value |
| 178 | Massage cream | 1.94% of f.o.b. value. |
| 179 | Mud mask | 2.05% of the f.o.b. value. |
| 180 | Cleansing milk | 2.29% of the f.o.b. value. |
| 181 | Skin tonic | 2.65% of the f.o.b. value |
| 182 | Hand and body lotion | 2.31% of the f.o.b. value |
| 183 | Epilatory wax. | 2.61% of the f.o.b. value. |
| 184 | Astringent (skin toner).  | 2.10% of the f.o.b. value. |
| 185 | Moisturizing lotion | 1.70% of the f.o.b. value. |
| 186 | Cold cream (with oil).  | 1.23% of the f.o.b. value. |
| 187 | Vanishing cream (without oil). | 0.78% of the f.o.b. value. |
| 188 | Hair remover lotion. | 0.91% of the f.o.b. value. |
| 189 | Perfumed hair oil.  | 0.97% of the f.o.b. value |
| 190 | Perfumed or cologne talcum powder | 1.21% of the f.o.b. value |
| 191 | Prickly heat perfumed talcum powder | 1.31% of the f.o.b. value |
| 192 | Eye make–up sticks (Kajal ). | 0.46% of the f.o.b. value. |
| 193 | Hair tonic | 1.46% of f.o.b. value. |
| 194 | Skin Fairness Cream  | 0.36% of the f.o.b. value. |
| 195 | PVC pipe fittings | 0.60% of f.o.b. value |
| 196 | Polypropylene (PPRC) reen pipes for hot and cold water. | 1.69% of the f.o.b. value |
| 197 | Polyethylene black pipes for water application (PE–80 and PE–100). | 2.10% of the f.o.b. value. |
| 198 | Polyethylene yellow pipes for gas application (PE–80). | 2.01% of the f.o.b. value. |
| 199 | Industrial or technical laminates P-1 electrical grade thickness 1.0 mm to 15.0 mm. | 2.74% of the f.o.b. value |
| 200 | Decorative laminates size 8 x 4 x 0.5 mm to 1.2 mm. | 3.98% of the f.o.b. value. |
| 201 | Motor lubricating oil 20W–50 for petrol automobiles | 0.85% of f.o.b. value. |
| 202 | Motor lubricating oil 20W–50 for diesel automobiles. | 0.59% of the f.o.b. value. |
| 203 | Marine lubricating oil, all grades or types | 1.06% of the f.o.b. value. |
| 204 | Stearic acid, distilled fatty acids (oleo chemical DFA) and glycerin | 2.84% of the f.o.b. value |
| 205 | Melamine resin. | Rs.1.90 per kilogram |
| 206 | Alkyd resin solution. | Rs.2.59 per kilogram |
| 207 | Unsaturated polyester resin (all grades | 2.30% of f.o.b. value. |
| 208 | Fortified rosin. | Rs.1.06 per kilogram |
| 209 | Cationic softener | Rs.3.96 per kilogram |
| 210 | Non-ionic softener. | Rs.12.92 per kilogram |
| 211 | Silicone antifoam | Rs.2.64 per kilogram |
| 212 | Acrylic emulsion | Rs.1.61 per kilogram |
| 213 | Textile binder | Rs.1.39 per kilogram |
| 214 | Binder ST | .14% of the f.o.b. value |
| 215 | Fluorescent brightening Agent. | Rs.2.17 per kilogram. |
| 216 | Sizing Chemical  | Rs.2.17 per kilogram. |
| 217 | Parapet VA NEU. | 3.08% of the f.o.b. value |
| 218 | Di–Octyl–Phthalate (DOP). | 0.003% of f.o.b. value |
| 219 | Carbon black | 2.86% of f.o.b. value |
| 220 | Sanitary napkins, all sorts. | 0.66% of f.o.b. value |
| 221 |  Disposable baby diapers. | 0.55% of the f.o.b. value. |
| 222 | Feeder bottle | 1.75% of f.o.b. value |
| 223 | Nipple | 2.24% of the f.o.b. value |
| 224 | Soother | 1.18% of the f.o.b value |
| 225 | Teether | 1.64% of the f.o.b value |
| 226 | Baby trainer cup (feeder cum sipper/cup). | 1.91% of f.o.b. value |
| 227 | Dry oxide colours | 0.93% of f.o.b. value. |
| 228 | Dyestuff (all sorts). | 1.30% of the f.o.b. vlaue |
| 229 | Master Batch Colours Sanylene White PR. | Rs.2.87 per kilogram |
| 230 | Master Batch Colours Sanylene Blue Zew-M1 | Rs.6.27 per kilogram |
| 231 | Master Batch Colours Sanylene White-LC | Rs.2.35 per kilogram |
| 232 | Master Batch Colours Sanylene Blue-515 | Rs.6.16 per kilogram |
| 233 | Master Batch Colours Sanylene Blue-CD-M1. | Rs.3.09 per kilogram |
| 234 | Master Batch Colours Sanylene Blue-RC-M3 | Rs.2.77 per kilogram |
| 235 | Master Batch Colours Sanylene Green-RC-M4 | Rs.3.13 per kilogram |
| 236 | Master Batch Colours Sanylene Red-RC-M1 | Rs.2.83 per kilogram |
| 237 | Master Batch Colours Sanylene Yellow-RC-M2 | Rs.4.44 per kilogram. |
| 238 | Master Batch Colours Sanylene Orange-PP-M11 | Rs.4.23 per kilogram. |
| 239 | Master Batch Colours Sanylene Cream-IE-M1 | Rs.2.93 per kilogram. |
| 240 | Master Batch Colours Sanylene Red-305 | Rs.7.29 per kilogram |
| 241 | Master Batch Colours Sanylene Yellow-SP-M3 | Rs.5.11 per kilogram |
| 242 | Master Batch Colours Sanylene Brown-NR-M9 | Rs.4.60 per kilogram. |
| 243 | Master Batch Colours Sanylene Red-NR-M1. | Rs.9.66 per kilogram |
| 244 | Master Batch Colours Sanylene Yellow-3094. | Rs.5.90 per kilogram |
| 245 | Master Batch Colours Sanylene Brown-920 | Rs.2.94 per |
| 246 | Master Batch Colours Sanylene Red-325 | Rs.5.00 per kilogram |
| 247 | Master Batch Colours Sanylene Green-605. | Rs.4.52 per kilogram |
| 248 | Master Batch Colours Sanylene Yellow-105 | Rs.5.60 per kilogram |
| 249 | Master Batch Colours Sanylene Orange-205. | Rs.4.26 per kilogram |
| 250 | Master Batch Colours Sanylene Blue-505. | Rs.4.95 per kilogram |
| 251 | Master Batch Colours Sanylene Pink-335 | Rs.3.90 per kilogram |
| 252 | Master Batch Colours Sanylene Red-350 | Rs.8.83 per kilogram |
| 253 | Master Batch Colours Sanylene White–750-C. | Rs.4.91 per kilogram |
| 254 | Master Batch Colours Sanylene Yellow–110. | Rs.4.57 per kilogram |
| 255 | Master Batch Colours Sanylene Green–610. | Rs.5.52 per kilogram. |
| 256 | Tablets or capsules | 1.32% of f.o.b. value. |
| 257 | Liquids or powder or syrups or suspension or drops or granules in bottles or sachets; | 1.15% of f.o.b. value |
| 258 |  Creams or ointments or gels | 1.20% of f.o.b value |
| 259 |  Injections or injectables; and | 1.29% of f.o.b value |
| 260 | Intravenous solutions (I.V. solutions). | 1.05% of f.o.b value |
| 261 | Disposable syringes blister pack or poly pack 1,3,5or 10cc | Re.0.05 per syringe |
| 262 | Disposable needles blister pack | 2.71% of f.o.b. value |
| 263 | Disposable needles bulk | 3.43% of f.o.b. value |
| 264 | Disposable infusion sets (IV sets) | 2.18% of f.o.b. value |
| 265 | Clear / amber colour empty glass ampoules, all sizes | 0.91% of f.o.b. value. |
| 266 | PVC tape based first aid bandages | 3.65% of f.o.b value |
| 267 | Fabric tape based first aid bandages | 2.37% of f.o.b. value. |
| 268 | Surgical tapes, all sizes | 4.14% of f.o.b. value |
| 269 | Plaster of Paris bandages | 2.31% of f.o.b. value. |
| 270 | Tooth powder | 1.20% of f.o.b. value |
| 271 | Tooth paste (white base | 1.91% of f.o.b. value |
| 272 | Toothpaste (gel base).  | 2.62% of f.o.b. value |
| 273 | Shaving cream | 0.73% of f.o.b. value |
| 274 | Antifoam SI–2. | Rs.3.22 per Kg  |
| 275 | Despolube ACA. | Rs.3.29 per Kg  |
| 276 | Printing ink –– NBC-113 | Rs.17.30 per Kg . |
| 277 | Printing ink –– NBC-114 | Rs.14.26 per Kg |
| 278 | Printing ink –– NBC-215 | Rs.12.95 per Kg  |
| 279 | Printing ink –– NBC-303. | Rs.9.03 per Kg  |
| 280 | Printing ink –– NBC-306. | Rs.9.40 per Kg |
| 281 | Printing ink – NBC- 315 | Rs. 17.49 per Kg |
| 282 | Printing ink –– NBC-406 | Rs.18.97 per Kg |
| 283 | Printing ink –– NBC-517 | Rs.11.95 per Kg |
| 284 | Printing ink –– NBC-613. | Rs.10.33 per Kg. |
| 285 | Printing ink –– NBC- 715 | Rs.5.68 per Kg |
| 286 | Printing ink –– NCV-002L. | Rs.3.86 per kilogram |
| 287 | Printing ink –– NCV-004L. | Rs.3.51 per kilogram. |
| 288 | Printing ink –– CL-00083. | Rs.7.21 per kilogram |
| 289 | Printing ink –– SM-2095 | Rs.26.37 per kilogram. |
| 290 |  Printing ink –– TV 00302PLC. | Rs.6.59 per kilogram |
| 291 | Printing ink –– TV- 00325-PK. | Rs.6.99 per kilogram |
| 292 | Printing ink –– TV-03040-HS | Rs.3.98 per kilogram |
| 293 | Printing ink –– TV-03045-CA | Rs.5.35 per kilogram |
| 294 | Printing ink –– CL00120PP. | Rs.7.00 per kilogram |
| 295 | Printing ink – NCLACQ-901 | Rs. 3.10 per kilogram  |
| 296 | Printing ink – NCLAQC-861 | Rs. 3.28 per kilogram  |
| 297 | Printing ink-VR-1208-J | Rs. 4.89 per kilogram |
| 298 | Printing ink-VR-1952-k | Rs. 8.21 per kilogram |
| 299 | Synthetic essential oil | 0.64% of f.o.b value |
| 300 | Essential oil for soap compound | 1.97% of f.o.b value |
| 301 | Mixture of odoriferous substances, all sorts. | 1.13% of f.o.b value |
| 302 | Flavoring essences of all sorts | 2.02% of f.o.b value |
| 303 | Khuss | 1.11% of f.o.b value |
| 304 | Musk F.F. | 2.21% of f.o.b value |
| 305 | Polyethylene foam and full range of polyethylene foam products. | 0.62% of f.o.b value |
| 306 | Foam and full range of foam products. | 1.43% of f.o.b value |
| 307 | Bonel spring mattress | 1.03% of f.o.b value |
| 308 | PVC resin packed in printed paper bags | 0.48% of f.o.b value |
| 309 | PVC resin packed in P.P | 0.15% of f.o.b value |
| 310 | Rubber Radiator Hoses and Rubber hose Pipes | 0.10% of f.o.b value |
| 311 | Container for diesel engine starter battery.  | 0.22% of f.o.b value. |
| 312 | Water purifier sachet (PuR), in powder form. | 3.43% of f.o.b value |
| 313 | Potassium silicate - glass.  | 2.00% of f.o.b. value |
| 314 | Cast acrylic sheets.  | 6.12% of f.o.b. value |

**Miscellaneous Products:**

Packing Materials, Edible Products, Plastic Products, etc.-Parent  **[SRO. 212 (I)/2009](http://download1.fbr.gov.pk/SROS/2009sro212.pdf%22%20%5Ct%20%22_blank)** dated 05.03.2009 as amended from time to time including by [**SRO. 581 (I)/2012**](http://download1.fbr.gov.pk/SROs/20126210624134922012SRO581.pdf) dated 01.06.2012.

**Engineering Products:**

Engineering/Metal & Allied Product-Parent [**SRO. 211 (I)/2009**](http://download1.fbr.gov.pk/SROS/2009sro211.pdf) dated 05.03.2009.

**Leather Industry:**

**Leather Products**-Parent [**SRO. 210 (I)/2009**](http://download1.fbr.gov.pk/SROS/2009sro210.pdf) dated 05.03.2009 as amended from time to time including by [**SRO. 580 (I)/2012**](http://download1.fbr.gov.pk/SROs/20126210623159592012SRO580.pdf) dated 01.06.2012 & [**SRO. 1215 (I)/2012**](http://download1.fbr.gov.pk/SROs/20121126151116144962012SRO1215.pdf) dated 27.09.2012 & [**SRO. 923 (I)/2015**](http://download1.fbr.gov.pk/SROs/20159151193031762SRO923of2015.pdf) dated 08.09.2015.

**Textile Industry:**

Textile Products-Parent [**SRO. 209 (I)/2009**](http://download1.fbr.gov.pk/SROS/2009sro209.pdf) dated 05.03.2009 as amended from time to time including by [**SRO. 579 (I)/2012**](http://download1.fbr.gov.pk/SROs/20126210621579122012SRO579.pdf) dated 01.06.2012, [**SRO. 754 (I)/2014**](http://download1.fbr.gov.pk/SROs/201482615892267SRO754of2014.pdf) dated 21.08.2014 & [**SRO. 1214 (I)/2012**](http://download1.fbr.gov.pk/SROs/20121126151111381772012SRO1214.pdf) dated 27.09.2012.

**Petroleum Industry:**

Petroleum Products/Lubricating Oil:

FBR Federal Excise [**SRO. 137 (I)/2012**](http://download1.fbr.gov.pk/SROs/201222812227236902012sro137.pdf) dated 14.02.2012 notified under rule 33 of the [**Federal Excise Rules, 2005**](http://download1.fbr.gov.pk/Docs/201012281212051203TheFederalExciseRule.pdf)amended FED Rebate [**SRO. 807 (I)/2005**](http://download1.fbr.gov.pk/sros/FederalExciseSROs/2005/2005sro807.htm) dated 12.08.2005 for addition of a proviso on account of export of petroleum products to Afghanistan and through Afghanistan to Central Asian Republic, expressing that such export is subject to Government to Government contract through Oil Marketing Companies, duly registered with OGRA.

**Export goods: duty drawback allowed on raw material import**

The Federal Board of Revenue (FBR) has allowed repayment of customs duty on the import of raw materials used in the manufacture of export goods including 100 percent cotton or blended polyester/cotton/Trevira (all blends) dyed THPC fire or flame retardant woven fabric. Through an S.R.O.754(I)/2014, the FBR has amended S.R.O.209(I)/2009 here on Tuesday to allow duty drawback to exporters from August 21, 2014. Under the notification, the exporters have to fulfil the specified conditions 0f S.R.O.209 (I)/2009.

According to another S.R.O.755 (I)/2014 issued here on Tuesday, the FBR has also allowed duty drawback facility to the goods produced or manufactured and exported by M/s Sapphire Finishing Mills Limited, Karachi..
The recent performance of Export shows that it is gradually losing the edge in the export market. The one factor among others for decline in exports could be the Anti-Export Bias in Tariffs. Now the question rises that whether there is an Anti-Export Bias in Tariff? This factor has been analyzed and following are the findings of the NTC in this regards;

1. Does Import Protection Discourage Exports? by Stephen Tokarick IMF Working Paper [↑](#footnote-ref-1)