

Revenue Protection Order 02/2014

Se.NO.	H.S.Code (6 Digit)	H.S.Code											General	
				(PK)	(IN)	(BN)	(SF)	(SD)	(SA)	(GT)	(AP)	(AD)		
1	030289	03028910	Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)				10.83%	4.5%						15%
2		03028990	Other				10.83%	4.5%						15%
3	030323	030323	Tilapias (<i>Oreochromis spp.</i>)	Free			13.5%	4.5%	✓					15%
4	030324	030324	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free			13.5%	4.5%	✓					15%
5	030325	030325	<i>carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> ,	Free			13.5%	4.5%	✓					15%
6	030326	030326	Eels (<i>Anguilla spp.</i>)	Free			10.83%	4.5%						15%
7	030329	030329	Other	Free			10.83%	4.5%						15%
8	030331	030331	<i>hippoglassoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i>	Free			10.83%	4.5%						15%
9	030332	030332	Plaice (<i>Pleuronectes platessa</i>)	Free			10.83%	4.5%						15%
10	030333	030333	Sole (<i>Solea spp.</i>)	Free			10.83%	4.5%						15%
11	030334	030334	Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	Free			10.83%	4.5%						15%
12	030339	030339	Other	Free			10.83%	4.5%						15%
13	030341	030341	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)				10.83%	4.5%						15%
14	030342	030342	Yellowfin tunas (<i>Thunnus albacares</i>)				13.5%	4.5%	✓					15%
15	030343	030343	Skipjack or stripe-bellied bonito				13.5%	4.5%	✓					15%
16	030344	030344	Bigeye tunas (<i>Thunnus obesus</i>)				13.5%	4.5%	✓					15%
17	030345	030345	(<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)				13.5%	4.5%	✓					15%

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18	030346	030346	Southern bluefin tunas (<i>Thunnus maccoyii</i>)				13.5%	4.5%	✓				15%
19	030349	030349	Other				13.5%	4.5%	✓				15%
20	030351	030351	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				10.83%	4.5%					15%
21	030353	030353	<i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats				10.83%	4.5%					15%
22	030354	030354	<i>Scomber australasicus</i> , <i>Scomber japonicus</i>)				13.5%	4.5%	✓				15%
23	030355	030355	Jack and horse mackerel (<i>Trachurus spp.</i>)	Free			13.5%	4.5%	✓				15%
24	030356	030356	Cobia (<i>Rachycentron canadum</i>)	Free			13.5%	4.5%	✓				15%
25	030357	030357	Swordfish (<i>Xiphias gladius</i>)	Free			10.83%	4.5%					15%
26	030363	030363	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				10.83%	4.5%					15%
27	030364	030364	Haddock (<i>Melanogrammus aeglefinus</i>)	Free			10.83%	4.5%					15%
28	030365	030365	Coalfish (<i>Pollachius virens</i>)	Free			10.83%	4.5%					15%
29	030366	030366	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free			10.83%	4.5%					15%
30	030367	030367	Alaska Pollack (<i>Theragra chalcogramma</i>)	Free			13.5%	4.5%	✓				15%
31	030368	030368	<i>poutassou</i> , <i>Micromesistius australis</i>)	Free			13.5%	4.5%	✓				15%
32	030369	030369	Other	Free			13.5%	4.5%	✓				15%
33	030381	030381	Dogfish and other sharks	Free			10.83%	4.5%					15%
34	030382	030382	Rays and skates (<i>Rajidae</i>)	Free			13.5%	4.5%	✓				15%
35	030383	030383	Toothfish (<i>Dissostichus spp.</i>)	Free			10.83%	4.5%					15%
36	030384	030384	Sea bass (<i>Dicentrarchus spp.</i>)	Free			10.83%	4.5%					15%

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37	030389	03038910	punctatus, Decapterus russelli)			Free			13.5%	4.5%				15%	
38		03038990	Other			Free			13.5%	4.5%				15%	
39	040210	040210	In powder, granules or other solid forms, of a fat content, by weight,											25%	or Rs.225 per kg
40	040221	040221	Not containing added sugar or other sweetening matter											25%	or Rs.225 per kg
41	040229	040229	Other											25%	or Rs.225 per kg
42	071331	07133111	Beans certified for sowing and rendered inedible by chemical treatment											Free	
43		07133119	other											Rs.5/- per Kg.	
44		07133121	Beans certified for sowing and rendered inedible by chemical treatment											Free	
45		07133129	other											15%	
46		07133190	other											25%	
47	071332	07133210	Beans certified for sowing and rendered inedible by chemical treatment			Free								Free	
48		07133290	Other			Free								25%	
49	071333	07133310	Beans certified for sowing and rendered inedible by chemical treatment			Free								Free	
50		07133390	Other			Free								25%	
51	071334	07133410	Beans certified for sowing and rendered inedible by chemical treatment											Free	
52		07133490	Other											25%	
53	071335	07133510	Beans certified for sowing and rendered inedible by chemical treatment											Free	
54		07133590	Other											Rs.5/- per Kg.	

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			(PK)	(IN)	(BN)	(SF)	(SD)	(SA)	(GT)	(AP)	(AD)				
55	071339	07133910	Beans certified for sowing and rendered inedible by chemical treatment												
56		07133990	Other											Free	
														25%	
57	110630	11063010	Dried coconut kernel, ground or powdered after extracting oil	Free										25%	
58		11063090	Other	Free										25%	
59	151710	15171020	Coconut Butter											25%	or Rs.60 per Kg
60		15171030	With fat content 80% or more											25%	or Rs.60 per Kg
61		15171090	Other											25%	or Rs.60 per Kg
62	151790	151790	Other											15%	or Rs.60 per Kg
63		21069091	Sachcharine tablets and other sweetening agents for diabetics											Free	
64		21069092	Sweetened tea whitener											25%	
65		21069093	Preserved hearts of palms											25%	
66		21069095	Soya based, milk powder alternatives							19.40%				25%	
67		21069096	Naso-gastric tube feeding preparations											15%	
68		21069097	Unprocessed Coconut Water preserved with ascorbic acid put up for retail sale											Free	
69		21069099	Other											25%	
70	220290	22029010	Tea in beverage form											25%	
71		22029020	Beverages approved as drugs by the Cosmetics, Devices and Drugs Authority											25%	
72		22029030	Beverages put up for sale as energy drinks											25%	
73		22029040	Herbs based beverages											25%	
74		22029090	Other											25%	
75	220300	220300	Beer made from malt.											Rs. 270/= per l	

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			(PK)	(IN)	(BN)	(SF)	(SD)	(SA)	(GT)	(AP)	(AD)		
76	220410	220410	Sparkling wine										Rs. 270/= per l
77	220421	220421	In containers holding 2 l or less										Rs. 270/= per l
78	220429	220429	Other										Rs. 270/= per l
79	220430	220430	Other grape must										Rs. 270/= per l
80	220510	220510	In containers holding 2 l or less										Rs. 270/= per l
81	220590	220590	Other										Rs. 270/= per l
82	220600	220600	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified										Rs. 270/= per l
83	220710	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher										Rs 300/= per l
84	220720	22072010	Spirits denatured in accordance with regulations framed under the Excise Ordinance										Rs 300/= per l
85		22072020	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft										Rs 300/= per l
86		22072090	Other										Rs 300/= per l
87	220820	220820	Spirits obtained by distilling grape wine or grape marc										Rs. 1850/= per l

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			(PK)	(IN)	(BN)	(SF)	(SD)	(SA)	(GT)	(AP)	(AD)			
88	220830	220830	Whiskies											Rs. 1850/= per l
89	220840	22084010	Rum								Rs.1805/- per l			Rs. 1850/= per l
90		22084090	Other											Rs. 1850/= per l
91	220850	220850	Gin and Geneva											Rs. 1850/= per l
92	220860	220860	Vodka											Rs. 1850/= per l
93	220870	220870	Liqueurs and cordials											Rs. 1850/= per l
94	220890	22089010	Coconut base arrack											Rs. 1850/= per l
95		22089090	Other											Rs. 1850/= per l
96	392010	39201010	Metallised unprinted and un-laminated											Free
97		39201020	Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels											15%
98		39201090	Other											15%
99	392020	39202010	Unprinted and un-laminated whether or not metallised											Free
100		39202020	Strapping tapes											25%
101		39202090	Other											15%
102	392030	39203010	Of a thickness not exceeding 2 mm	Free	Free		14.6%	5%						25%
103		39203020	Metallised	Free	Free		10.83%	4.5%						15%
104		39203090	Other	Free	Free		10.83%	4.5%						15%

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105	392043	39204310	Unprinted and un-laminated whether or not metallised, of a thickness not exceeding 0.30 mm	Free	Free		Free	Free				Free	Free
106		39204320	Other unprinted metallised	Free	Free		Free	Free				Free	Free
107		39204330	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	Free	Free		10.83%	4.5%				13.5%	15%
108		39204390	Other	Free	Free		10.83%	4.5%				13.5%	15%
109	392049	39204910	Shrink wrap film	Free	Free		10.83%	4.5%					15%
110		39204920	Film of a thickness not exceeding 0.35 mm and certified by Secretary, Ministry of Health as having been imported for packaging of pharmaceuticals	Free	Free		10.83%	4.5%					15%
111		39204930	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	Free	Free		10.83%	4.5%					15%
112		39204940	Shrink foil imported for packing of rubber for export	Free	Free		10.83%	4.5%					15%
113		39204950	Unprinted and un-laminated whether or not metallised	Free	Free		Free	Free					Free
114		39204990	Other	Free	Free		10.83%	4.5%					15%
115	392051	39205110	Metallised	Free	Free		10.83%	4.5%					15%
116		39205190	Other	Free	Free		14.6%	5%					25%
117	392059	39205910	Unprinted and un-laminated whether or not metallised	Free	Free		Free	Free					Free
118		39205990	Other	Free	Free		10.83%	4.5%					15%
119	392061	39206110	Unprinted	Free	Free		10.83%	4.5%					15%
120		39206120	Metallised	Free	Free		10.83%	4.5%					15%
121		39206190	Other	Free	Free		14.6%	5%					25%
122	392062	39206210	Unprinted and un-laminated whether or not metallised				Free	Free					Free
123		39206290	Other				10.83%	4.5%					15%
124	392063	39206310	Unprinted and un-laminated whether or not metallised	Free	Free		Free	Free					Free

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125		39206390	Other	Free	Free		10.83%	4.5%					15%
126	392069	39206910	Unprinted and un-laminated whether or not metallised	Free	Free		Free	Free					Free
127		39206990	Other	Free	Free		10.83%	4.5%					15%
128	392071	39207110	Printed	Free	Free		14.6%	5%				22.5%	25%
129		39207190	Other	Free	Free		10.83%	4.5%				#####	15%
130	392073	392073	Of cellulose acetate	Free	Free		10.83%	4.5%					15%
131	392079	39207910	Of cellulose nitrates plasticised	Free	Free		10.83%	4.5%					15%
132		39207920	Metallised	Free	Free		10.83%	4.5%					15%
133		39207990	Other	Free	Free		14.6%	5%					25%
134	392091	39209110	Metallised	Free	Free		10.83%	4.5%					15%
135		39209190	Other	Free	Free		14.6%	5%					25%
136	392092	39209210	Unprinted and un-laminated whether or not metallised	Free	Free		Free	Free					Free
137		39209290	Other	Free	Free		10.83%	4.5%					15%
138	392093	392093	Of amino-resins	Free	Free		10.83%	4.5%					15%
139	392094	392094	Of phenolic resins	Free	Free		10.83%	4.5%					15%
140	392099	39209910	Of silicone	Free	Free		10.83%	4.5%					15%
141		39209920	Of hardened proteins	Free	Free		10.83%	4.5%					15%
142		39209930	Metallised	Free	Free		10.83%	4.5%					15%
143		39209990	Other	Free	Free		14.6%	5%					25%
144	401695	40169510	Air bags and steam bags for re- treading of tyres										15%
145		40169520	Marine air bags for lifting small crafts from sea and transporting										15%
146		40169590	Other										25%
147	481940	48194010	Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea										15%
148		48194020	Multi-walled paper sacks with plastic lining										15%

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167		72104922	Not further worked after hot dipping											15%	
168		72104929	Other											15%	
169		72104990	Other											25%	
170	841370	84137011	Used											25%	
171		84137019	Other											25%	
172		84137091	Used											Free	
173		84137099	Other											Free	
174	848180	84818010	Copper alloy body piston valves for float operated valves for cisterns	Free	Free		Free	Free						Free	
175		84818020	Copper alloy body diaphragm valves for float operated valves for cisterns	Free	Free		Free	Free						Free	
176		84818030	Plastic body diaphragm valves for float operated valves for cisterns	Free	Free		Free	Free						Free	
177		84818090	Other	Free	Free		Free	Free						Free	
178	848190	84819010	Plastic body compact unit for water closet for float operated valves for cisterns	Free	Free		Free	Free				Free		Free	
179		84819020	Copper alloy body for float operated valves for cisterns	Free	Free		Free	Free				Free		Free	
180		84819030	Plastic parts for float operated valves for cisterns	Free	Free		Free	Free				Free		Free	
181		84819090	Other	Free	Free		Free	Free				Free		Free	
182	850161	85016110	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	Free	Free		Free	Free						Free	
183		85016190	Other	Free	Free		Free	Free						Free	
184	852861	852861	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	Free		Free	Free						Free	
185	852869	852869	Other	Free			Free	Free						Free	
186	870210	87021011	Hybrid electric vehicles											15%	

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187		87021012	Modified Vehicles of heading 87.03, not more than two years old										25%	
188		87021013	Modified Vehicles of heading 87.03, more than two years old										25%	
189		87021019	Other										25%	
190		87021021	Modified Vehicles of heading 87.03										25%	
191		87021029	Other										25%	
192		87021031	Hybrid electric vehicles										15%	
193		87021032	Modified Vehicles of heading 87.03, not more than two years old										25%	
194		87021033	Modified Vehicles of heading 87.03, more than two years old										25%	
195		87021039	Other										25%	
196		87021041	Modified Vehicles of heading 87.03										25%	
197		87021049	Other										25%	
198		87021051	Hybrid electric vehicles										Free	
199		87021052	Modified Vehicles of heading 87.03, not more than two years old										25%	
200		87021053	Modified Vehicles of heading 87.03, more than two years old										25%	
201		87021059	Other										Free	
202		87021061	Modified Vehicles of heading 87.03										25%	
203		87021069	Other										Free	
204	8702.90	87029011	Hybrid electric vehicles										15%	
205		87029012	Modified Vehicles of heading 87.03, not more than two years old										25%	
206		87029013	Modified Vehicles of heading 87.03, more than two years old										25%	
207		87029019	Other										25%	

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208		87029021	Modified Vehicles of heading 87.03											25%	
209		87029029	Other											25%	
210		87029031	Hybrid electric vehicles											15%	
211		87029032	Modified Vehicles of heading 87.03, not more than two years old											25%	
212		87029033	Modified Vehicles of heading 87.03, more than two years old											25%	
213		87029039	Other											25%	
214		87029041	Modified Vehicles of heading 87.03											25%	
215		87029049	Other											25%	
216		87029051	Hybrid electric vehicles											Free	
217		87029052	Modified Vehicles of heading 87.03, not more than two years old											25%	
218		87029053	Modified Vehicles of heading 87.03, more than two years old											25%	
219		87029059	Other											Free	
220		87029061	Modified Vehicles of heading 87.03											25%	
221		87029069	Other											Free	
222	870510	87051010	Not more than seven years old	Free	Free		Free							Free	
223		87051020	More than seven years old	Free	Free		Free							Free	
224	870520	87052010	Not more than seven years old	Free	Free		Free							Free	
225		87052020	More than seven years old	Free	Free		Free							Free	
226	870530	87053010	Not more than seven years old	Free	Free		Free	Free						Free	
227		87053020	More than seven years old	Free	Free		Free	Free						Free	
228	870540	87054010	Not more than seven years old	Free	Free		Free							Free	
229		87054020	More than seven years old	Free	Free		Free							Free	
230	870590	87059011	Not more than seven years old	Free	Free		Free	Free		Free				Free	
231		87059012	More than seven years old	Free	Free		Free	Free		Free				Free	
232		87059021	Not more than seven years old	Free	Free		Free	Free						Free	
233		87059022	More than seven years old	Free	Free		Free	Free						Free	
234		87059091	not more than seven years old	Free	Free		Free	Free						Free	
235		87059092	more than seven years old	Free	Free		Free	Free						Free	
236	871110	87111010	Not more than three years old	Free	Free		4%	1.5%						7.5%	

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237		87111020	More than three years old	Free	Free		4%	1.5%					7.5%
238	871120	87112010	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	Free	Free		4%	1.5%					7.5%
239		87112020	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Free	Free		4%	1.5%					7.5%
240		87112030	Other, not more than three years old	Free	Free		4%	1.5%					7.5%
241		87112040	Other, more than three years old	Free	Free		4%	1.5%					7.5%
242	871130	87113010	Exceeding 250 cc but not exceeding 350 cc not more than three years old	Free	Free		4%	1.5%					7.5%
243		87113020	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Free	Free		4%	1.5%					7.5%
244		87113030	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	Free	Free		4%	1.5%					7.5%
245		87113040	Exceeding 350 cc but not exceeding 450 cc, more than three years old	Free	Free		4%	1.5%					7.5%
246		87113050	Other, not more than three years old	Free	Free		4%	1.5%					7.5%
247		87113060	Other, more than three years old	Free	Free		4%	1.5%					7.5%
248	871140	87114010	Not more than three years old	Free	Free		4%	1.5%					7.5%
249		87114020	More than three years old	Free	Free		4%	1.5%					7.5%
250	871150	87115010	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	Free	Free		4%	1.5%					7.5%
251		87115020	Exceeding 800 cc but not exceeding 1000 cc, more than three years old	Free	Free		4%	1.5%					7.5%
252		87115030	Other, not more than three years old	Free	Free		4%	1.5%					7.5%
253		87115040	Other, more than three years old	Free	Free		4%	1.5%					7.5%
254	871190	87119010	Electrically operated motor bicycles	Free	Free		Free	Free					Free

