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General Agreement on Tariffs and Trade

SCHEDULES OF TARIFF CONCESSIONS

(in two volumes)

VOLUME II



Utenriksdepartementets
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GENEVA

OCTOBER 1947

SCHEDULE XV - PAKISTAN

This Schedule is authentic only in the English language.

PART I

Most-Favoured-Nation Tariff

Indian Customs Tariff Item No.	Description of Products	Rate of Duty
2	Bacon and Ham, not canned or bottled.....	25 per cent ad val
Ex 4	Butter.....	25 per cent ad val
Ex 4	Cheese.....	25 per cent ad val
Ex 4(1)	Milk, condensed or preserved, including milk cream, but excluding dried skim milk, that is to say, dried milk powder containing not more than 4 per cent of fat and no added ingredients	25 per cent ad val
Ex 4(1)	Dried skim milk, that is to say, dried milk powder containing not more than 4 per cent of fat and no added ingredients.....	Free
Ex 4(1)	Sterilised cream.....	25 per cent ad val
Ex 7	Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflowers....	30 per cent ad val
Ex 8	Apples and pears, fresh.....	30 per cent ad val
Ex 8	Prunes and grapes, fresh.....	30 per cent ad val
8(1)	Currants.....	Rs. 1 per cwt.
Ex 9(3)	Cassia lignea, ground or unground.....	50 per cent ad val
9(6)	Vanilla beans.....	20 per cent ad val
Ex 10	Rice.....	Free
Ex 12	Grass and clover seeds.....	15 per cent ad val
Ex 13	Cochineal.....	20 per cent ad val
Ex 13(4)	Rosin.....	24 per cent ad val
Ex 15	Mineral grease, including petroleum jelly.....	27 per cent ad val
Ex 15	Stearine.....	25 per cent ad val
15(3)	Tallow.....	Free
15(5)	Fish oil and whale oil, hardened or hydrogenated	Rs.10 per cwt.

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PART I
(Continued)

Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 15(6)	Tung oil	30 per cent ad val
Ex 15(8)	Neatsfoot oil	15 per cent ad val
16	Canned or bottled bacon, ham and lard	25 per cent ad val
Ex 16(1)	Sardines and pilchards, canned	20 per cent ad val
Ex 16(1)	Fish, canned, other than canned sardines and pilchards	20 per cent ad val
Ex 20(1)	Juices, either individually or in mixture, of the following fruits, namely: Apricots, Berries, Grapes, Pineapple, Plums and Prunes
	Note: The products provided for under the above item shall be exempt from ordinary most-favoured-nation Customs duties which exceed the preferential rate in the case of such products of British Colonial origin, by more than 6 per cent ad val.	
Ex 20(2)	Canned fruits the following, namely: Apricots, Berries, Grapes, Plums and Prunes, and fruit salads composed not less than 80% in quantity and in value of the above-named fruits
	Note: The products provided for under the above item shall be exempt from ordinary most-favoured-nation Customs duties which exceed the preferential rate in the case of such products of British Colonial origin; by more than 6 per cent ad val.	
Ex 20(2)	Pineapples, canned
	Note: The products provided for under the above item shall be exempt from ordinary most-favoured-nation Customs duties which exceed the preferential rate in the case of such products of British Colonial origin, by more than 8 per cent ad val.	
Ex 20(2)	Asparagus, canned	24 per cent ad val
Ex 20(2)	Vegetables, canned, all sorts, other than tomatoes, potatoes, onions and cauliflowers	30 per cent ad val

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PART I
(Continued)

Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 21	Meat, canned	20 per cent ad val
Ex 21	Rennet essence	20 per cent ad val
Ex 21	Soups, canned or bottled	25 per cent ad val
Ex 21(1)	Blended flavouring concentrates for the preparation of non-alcoholic beverages	30 per cent ad val
Ex 21(1)	Meat, frozen	20 per cent ad val
Ex 21(1)	Soups, all sorts, not otherwise specified	25 per cent ad val
22(3)	Wines, not containing more than 42 per cent of proof spirit -	
	(a) Champagne and other sparkling wines	Rs.16-8 per Imperial gallon
	(b) Other sorts	Rs.9-8 per Imperial gallon
Ex 22(5)	Spirits -	
	(a) Bitters -	
	(i) entered in such a manner as to indicate that the strength is not to be tested	Rs.73-2 per Imperial gallon.
	(ii) not so entered	Rs.55-5 per Imperial gallon of the strength of London proof.
	(c) Perfumed Spirits	Rs.60 per Imperial gallon or 25 per cent ad valorem, whichever is higher plus one-fourth of the total duty.
	(d) Rum	Rs.55-5 per Imperial gallon of the strength of London proof.
	Provided that -	

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PART I
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Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 22(5) (Contd.)	(a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent ad valorem, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent ad valorem; (b) where the unit of assessment is the Imperial gallon of the Strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.	
24(3)	Tobacco, unmanufactured
	<u>Note:</u> The products provided for under the above item shall be exempt from ordinary most-favoured-nation Customs duties which exceed - (a) the preferential rate applicable to such products of British Colonial origin, and (b) the preferential rate applicable to such products of Burmese origin, by more than the difference between Rupees seven and annas eight per pound and 10 per cent ad valorem.	
27(1)	Asphalt	27 per cent ad val
Ex 27(2)	Crude and refined coal tar and coal pitch	27 per cent ad val
27(3)	All sorts of mineral oils not otherwise specified	27 per cent ad val
Ex 28	Acetyl Salicylic acid in tablets or in powder; Atropine Sulphate; Cresylic acid; Hyoscine hydrobromide; Phenobarbital; Vitamins A and E excluding fish-liver oils	30 per cent ad val
Ex 28	Cod-liver oil packed in containers not exceeding 14 lbs. in capacity	30 per cent ad val
Ex 28	Iodine, in crude form	30 per cent ad val
Ex 28	Lactose (sugar of milk)	30 per cent ad val

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PART I
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Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 28	Menthol	24 per cent ad val
Ex 28	Penicillin and its products	30 per cent ad val
Ex 28	Antibiotics such as streptomycin, gramicidin, tyrocidine and tyrothricin	30 per cent ad val
Ex 28	Sulpha drugs and vitamin preparations other than fish-liver oils	30 per cent ad val
Ex 28	Chemicals, Drugs and Medicines, all sorts not otherwise specified excluding - (a) Menthol (b) Penicillin and its products (c) Cod liver oil (d) Crude Iodine (e) Lactose (sugar of milk) (f) Sulpha drugs and vitamin preparations other than fish-liver oils (g) Antibiotics such as streptomycin, gramicidin, Tyrocidine and tyrothricin; and (h) Acetyl Salicylic acid in tablets or in powder, Atropine Sulphate, Cresylic acid, Hyoscine hydrobromide, Phenobarbital, Vitamins A and E
	<u>Note:</u> The products provided for under the above item shall be exempt from ordinary most-favoured-nation Customs duties which exceed the preferential rate applicable to such products of the United Kingdom or British Colonial origin, by more than 10 per cent ad val.	
Ex 28(8)	Acetic acid, Boric acid, Borax and Phenol	25 per cent ad val
Ex 28(14)	Tooth paste, Tooth powder, Talcum powder, Shaving soap and Shaving cream	30 per cent ad val
Ex 30	Paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934	24 per cent ad val
Ex 30	Lithopone	30 per cent ad val

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Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 30(1)	Dyes derived from coal tar, the following, namely: Alizarine moist exceeding 20 per cent Alizarine red Azo dyes Sulphur black Sulphur dyes of other colours Ultrazols Vats, powder	12 per cent ad val 12 per cent ad val 12 per cent ad val 12 per cent ad val 12 per cent ad val 12 per cent ad val 12 per cent ad val
Ex 30(1)	Dyes derived from coal tar, and coal tar derivatives, used in any dyeing process, all sorts, other than Alizarine moist exceeding 20 per cent, Alizarine red, Azo dyes, Sulphur black, Sulphur dyes of other colours, Ultrazols and vats, powder	12 per cent ad val
Ex 30(2)(d)	Ultramarine blue: (i) in packing of 1 lb. or over (ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb..... (iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb..... (iv) in packing of less than $\frac{1}{4}$ lb.....	30 per cent ad val or Rs.8-8 per cwt., whichever is higher 30 per cent ad val or Rs.11-4 per cwt., whichever is higher 30 per cent ad val or Rs.17 per cwt., whichever is higher 30 per cent ad val or Rs.24 per cwt., whichever is higher
31(4)	Camphor	50 per cent ad val
Ex 35	Nitrate of Soda, when imported in a form indicative of its use for manurial purposes	Free
Ex 40	Douglas Fir	20 per cent ad val
Ex 44	Cigarette paper in rolls and bobbins	20 per cent ad val
Ex 45	Fountain pens, complete	30 per cent ad val

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PART I
(Continued)

Indian Customs Tariff Item No.	Description of Products	Rate of Duty
46(2)	Wool, raw, and wooltops	Free
Ex 49(b)	Textile manufactures, the following articles when made wholly or mainly of any of the cotton fabrics specified in Item No. 48(3), namely:- Cross-stitch, drawn-thread or otherwise embroidered bed sheets; bed spreads; bolster cases; counterpanes; cloths, table; cloths, tray; covers, bed; covers, table; dusters; glass-cloths; handkerchiefs; napkins; pillow cases; pillow slips; scarves; shirts; shawls; sacks (cotton); towels and umbrella coverings	50 per cent ad val
49(2)	Ribbons	50 per cent ad val
Ex 52	Lace and trimmings, made of cotton or linen.....	25 per cent ad val
Ex 53	Linen embroideries	25 per cent ad val
Ex 55	Fezes	20 per cent ad val
Ex 55	Straw hats	20 per cent ad val
Ex 55	Hats, caps and bonnets, all sorts, excluding Fezes, Pith hats and Helmets and Straw hats.....	20 per cent ad val
Ex 60(2)	Electric lighting bulbs for torches and automobiles	50 per cent ad val
Ex 60(3)	Glass beads and false pearls	50 per cent ad val
68(1)	Zinc, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes	Free
Ex 70(1)	Copper, unwrought	Free
Ex 70(1)	Lead, pig	Free
Ex 71	Articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is less than 1.5 per cent	30 per cent ad val

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(Continued)

Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 71	Stoves for use with kerosene, gasolene or other liquid fuels and burners therefor	20 per cent ad val
Ex 71(2)	Safety razors and parts therefor, including blades	30 per cent ad val
Ex 72	Boot and shoe manufacturing machinery	10 per cent ad val
Ex 72	Cinema-projecting apparatus	10 per cent ad val
Ex 72	Metal-working machinery other than machine tools	10 per cent ad val
Ex 72	Mining machinery	10 per cent ad val
Ex 72	Oil-crushing and refining machinery	10 per cent ad val
Ex 72	Petroleum and gas-well drilling equipment	10 per cent ad val
Ex 72	Refrigerating machinery other than domestic refrigerators	10 per cent ad val
Ex 72	Sound-recording apparatus for the production of cinema films	10 per cent ad val
Ex 72	Sugar-manufacturing and refining machinery.....	10 per cent ad val
Ex 72(1)	Machines for the carding, spinning and washing of wool	10 per cent ad val
Ex 72(3)	Component parts of boot and shoe manufacturing machinery, cinema projecting apparatus, metal working machinery other than machine tools, mining machinery, oil crushing and refining machinery, petroleum and gas-well drilling equipment, refrigerating machinery other than domestic refrigerators, sound-recording apparatus for the production of cinema films, sugar manufacturing and refining machinery and machines for the carding, spinning and washing of wool, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, but excluding electric motors, belting and steel belt	

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PART I
(Continued)

Indian Customs Tariff Item No.	Description of Products	Rate of duty
Ex 72(3) contd.	lacing, wire healds, bobbins and pickers.....	10 per cent ad val
72(4)	Passenger lifts and component parts and accessories thereof.....	25 per cent ad val
72(5)	Domestic refrigerators and parts therefor such as are specially designed for use with such refrigerators.....	30 per cent ad val
Ex 72(6)	Typewriters.....	20 per cent ad val
Ex 72(6)	Component parts of typewriters.....	20 per cent ad val
Ex 72(6)	Office machines all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one quarter of one brake-horse power and component parts thereof.	20 per cent ad val
Ex 72 (8)	Ploughs and parts thereof.....	Free
Ex 72(8)	Agricultural tractors and parts thereof.....	Free
Ex 72(8)	Hay presses.....	Free
Ex 72(9)	Milking machines.....	Free
Ex 73(2)	Carbons, electric.....	20 per cent ad val
Ex 72(2)	Electro-medical apparatus.....	20 per cent ad val
Ex 73(4)	Complete wireless receivers.....	50 per cent ad val
Ex 73(4)	Electric valves specially designed for wireless reception instruments.....	50 per cent ad val
Ex 73(4)	Component parts of wireless reception instruments other than electric valves.....	50 per cent ad val
Ex 73(4)	Combination radio-phonographs.....	54 per cent ad val
Ex 73(4)	Wireless transmission apparatus.....	30 per cent ad val
Note: The products provided for under the above item shall be exempt from the ordinary most-		

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PART I
(Continued)

Indian Customs Tariff Item No.	Description of Products	Rate of duty
	favoured-nation Customs duties which exceed the preferential rate in the case of goods of U.K. origin, by more than 10 per cent ad val.	
Ex 74(2)	Wooden railway sleepers.....	15 per cent ad val
75(1)	Motor cars including taxicabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in items Nos. 75(2) and 75(3) shall be dutiable at the rate of duty specified for such articles....
	<p><u>Note:</u> Provided this Agreement does not cease to be in force in the meantime, the products provided for under the above item shall be exempt from ordinary most-favoured-nation Customs duties which exceeds the preferential rate for such products of United Kingdom origin -</p> <p>(a) by more than 6 per cent ad val for the first period of three years from the date on which this Agreement comes into force;</p> <p>(b) by more than 3 per cent ad val from the beginning of the fourth year of coming into force of this Agreement; and</p> <p>(c) by any amount, from the beginning of the seventh year of coming into force of this Agreement.</p>	
76	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.....	3 per cent ad val
Ex 77(2)	Optical instruments.....	20 per cent ad val
Ex 78	One-day alarm clocks	50 per cent ad val
79	Musical instruments and parts thereof, all sorts and records for talking machines.....	50 per cent ad val
Ex 84	Fishing hocks.....	30 per cent ad val

SCHEDULE XV - PAKISTAN

PART I
(Concluded)

Indian Customs Tariff Item No.	Description of Products	Rate of duty
Ex 87	Wallboards of wood fibre.....	25 per cent ad val
	<p><u>GENERAL NOTES</u></p> <p>(1) The references in this Schedule to the Indian Customs Tariff item numbers, Description of Products, Rate of Duty, etc., shall be construed with reference to the First Schedule to the Indian Tariff Act, 1934, as reproduced in the Indian Customs Tariff (Twenty-Seventh Issue) as compiled by the Department of Commercial Intelligence and Statistics, India, and copies of which were furnished to all Delegations attending the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment, read with the notes and amendments thereto circulated under Conference Secretariat document E/PC/T/TRF/14, dated the 7th May, 1947, and the subsequent amendments based on the Indian Tariff (Amendment) Act, 1947, also circulated to Delegations by the Conference Secretariat.</p> <p>(2) The expression "not otherwise specified" in the description of products in column 2 of this Schedule, unless the context indicates to the contrary, shall be construed as "not otherwise specified" in the Indian Customs Tariff referred to in the previous note.</p> <p>- - - - -</p>	

SCHEDULE XV - PAKISTAN

PART II

Preferential Tariff

Indian Customs Tariff Item No.	Description of Products	Rate of Duty
Ex 73(4)	Complete wireless receivers.....	44 per cent ad val ^x
Ex 73(4)	Electric valves specially designed for wireless reception instruments.....	44 per cent ad val ^x
Ex 73(4)	Component parts of wireless reception instruments other than electric valves.....	44 per cent ad val ^x
Ex 73(4)	Wireless transmission apparatus.....	20 per cent ad val ^x
^x <u>Note:</u> This preferential rate of duty shall be deemed to be bound against increase only for such time as the Trade Agreement of 1939 between the United Kingdom and India remains in force.		
<p align="center"><u>GENERAL NOTE</u></p> <p>The references in this Schedule to the Indian Customs Tariff item numbers, Description of Products, Rate of Duty, etc. shall be construed with reference to the First Schedule to the Indian Tariff Act, 1934, as reproduced in the Indian Customs Tariff (Twenty-Seventh Issue) as compiled by the Department of Commercial Intelligence and Statistics, India, and copies of which were furnished to all Delegations attending the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment, read with the notes and amendments thereto circulated under Conference Secretariat document E/PC/T/TRF/14, dated the 7th May, 1947, and the subsequent amendments based on the Indian Tariff (Amendment) Act, 1947, also circulated to Delegations by the Conference Secretariat.</p> <p align="center">- - - - -</p>		