

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

Islamabad, the 1st January, 2008.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 01(I)/2008.— In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 611(I)/2007, dated the 16th June, 2007, the Federal Board of Revenue is pleased to authorize repayment of customs—duties to the extent specified in column (5) of the Schedules below, paid on the importation of the raw materials specified in column (1) of the said Schedules, used in the production or manufacture of the goods specified in column (2) of those Schedules and exported during the period specified in column (4) thereof, subject to the following conditions, namely:—

- (i) the manufactured goods are exported out of Pakistan and an application for repayment of customs—duties is presented to the proper officer of Customs within two hundred and ten days of such exportation or within one hundred and eighty days from the date of realization of foreign exchange as shown on Bank Credit Advice issued in accordance with the current directive of the State Bank of Pakistan; and
- (ii) the exporter makes a declaration on the goods declaration filed under section 131 of the Customs Act, 1969 (IV of 1969) and on other export documents for his claim for repayment of the customs—duties paid on the imported raw materials used in the production or manufacture of the goods being exported.

SCHEDULE I

Raw materials imported	Goods produced or manufactured	H.S. Code		Period	Extent of repayment of customs—duties
(1)	(2)	(3)		(4)	(5)
1. Merlophen—89. 2. Merlophen—86. 3. Sodium sulphide. 4. Oxalic acid. 5. Oropon orp bate. 6. Formic acid. 7. Orpon BRS. 8. Busan—30. 9. Novaltan AL.	1. Finished leather of,— (a) Goat or sheep or kangaroo skin;	4112.0000 4113.1000	4113.9000	From 01.01.2008 onwards.	0.80% of the f.o.b. value.
10. Chromiton FM. 11. Sodium bicarbonate. 12. Sodium formate. 13. Sodium hexameta phosphate. 14. Lutensol AP—9.	(b) Cow or buffalo or camel hide or side;	4107.1200 4107.9200	4113.9000	From 01.01.2008 onwards.	1.17% of the f.o.b. value.

15. Tanigan PAK.					
16. Sodium acetate.	(c) Cow or buffalo hide or	4107.1200	4107.9200	From	2.04% of the f.o.b.
17. Optimalin UPN.	side in finished form for			01.01.2008	value.
18. Lipoderm liquor.	furniture or upholstery leather			onwards.	
19. Tanigan QF.	(thickness 2.5mm upto 5mm);				
20. Basynton DLE.					
21. Selaflor beige.					
22. Selafast brown DS.					
23. Mimosa GS.					
24. Irgaderm black N.					
25. Nappa DRM black.					
26. Pigment-J black.					
27. Lustral U-T.					
28. Luron luster-E.					
29. LL-65 (oil).					
30. RPU-22.					
31. Binder EG.					
32. Prefandal 3G.					
33. Lustral 511.					
34. Alpa top CM 502.					
35. Eukesol oil.					
36. Extra bright black.					
37. Chromosal BF.					
38. Preventol WB.					
39. Relegan RF.					
40. Fosfol-50.					
41. Basyntan AN.					
42. Ossipol LN.					
43. Darma dark black.					
44. Luguaniil black TS.					
45. Tanigan AN.					
46. HK black.					
47. SC-006 (PU 1681).					
48. Ethyl glycol.					
49. Promal WA 56.					
50. EX 0994.					
51. RB-2388.					
52. Past top.					
53. LW-5454.					
54. WD-527.					
55. KS-3121.					
56. LW-5370.					
57. KS-3139.					
1. Dezol Z.	(d) Lamb or sheep skin	4302.1910		From	2.23% of the f.o.b.
2. LHD-40.	finished leather with hair on			01.01.2008	value.
3. Sulfanonal-12.	double face;			onwards.	
4. Desquip Adm.					
5. Rindal M.					
6. Remolgan RO-1.					
7. Astrodiol NC.					
8. Hoxtapur CX-1.					
9. Busan 40 (1236).					
10. Busan 30.					

11. Formic acid.
12. Quimiderm NP.
13. Derminol HL Konz.
14. Derminol SL-1.
15. Derminol DC-1.
16. Quimiderm OLN.
17. Egalux LN.
18. Lanalux Grey LCN.
19. Tannit LSW.
20. Baygenal BR CR N.
21. Chromopol UFB W.
22. Acetic acid.
23. Sodium acetate.
24. Novalton PF.
25. Tannesco HH.
26. Sodium formate.
27. Gelon PK.
28. WR-5505.
29. AA-4350.
30. FI-1286.
31. RU-3989.
32. RE-2350.
33. UR-1435.
34. AT-7610.
35. LA-6194.
36. Ethyl diglycol.
37. Supranil HK red.
38. Fourane navy red
AB.

39. Fourane orange BR.
40. Fourane red AB.
41. Dacril TI.

1. Dezol Z.	(e) Lamb or sheep skin	4302.1990	From	1.58% of the f.o.b.
2. LHD-40.	crust or dyed crust leather		01.01.2008	value.
3. Sulfanonal-12.	with hair on suede; and		onwards.	
4. Desquip Adm.				
5. Rindal M.				
6. Remolgan RO-1.				
7. Astrodiol NC.				
8. Hoxtapur CX-1.				
9. Busan 40 (1236).				
10. Busan 30.				
11. Formic acid.				
12. Quimiderm NP.				
13. Derminol HL Konz.				
14. Derminol SL-1.				
15. Derminol DC-1.				
16. Quimiderm OLN.				
17. Egalux LN.				
18. Lanalux Grey LCN.				
19. Tannit LSW.				

20. Baygenal BR CR N.
21. Chromopol UFB W.
22. Acetic acid.
23. Sodium acetate.
24. Novalton PF.
25. Tannesco HH.
26. Sodium formate.
27. Gelon PK.

1. Merlophen-89.	(f) White crust or dyed crust	4105.3000	4106.2200	From	0.54% of the f.o.b.
2. Merlophen-86.	sheep or goat or kangaroo			01.01.2008	value.
3. Sodium sulphide.	skin.			onwards.	
4. Oxalic acid.					
5. Oropon orp bate.					
6. Formic acid.					
7. Orpon BRS.	(g) White crust or dyed crust	4104.4900		From	1.02% of the f.o.b.
8. Busan-30.	cow or buffalo or camel hide			01.01.2008	value.
9. Novaltán AL.	or side.			onwards.	
10. Chromiton FM.					
	(h) White crust or dyed crust	4104.4900		From	1.84% of the f.o.b.
11. Sodium bicarbonate.	cow or buffalo hide or side			01.01.2008	value.
12. Sodium formate.	furniture or upholstery			onwards.	
13. Sodium hexameta	leather thickness 2.5mm to				
phosphate.	5.0mm.				
14. Lutensol AP-9.					
15. Tanigan PAK.					
16. Sodium acetate.					
17. Optimalin UPN.					
18. Lipoderm liquor.	(i) Wet blue sheep or goat	4105.1000	4106.2100	From	0.14% of the f.o.b.
19. Tanigan QF.	skin.			01.01.2008	value.
20. Basyntón DLE.				onwards.	
21. Selaflor beige.					
22. Selafast brown DS.					
23. Mimosa GS.					
24. Tanigan AN					
25. Galon PK.					
26. Chromosal BF.					
27. Preventol WB					

1. Chemicals in finished leather.	2. Leather articles and				
2. Zipper.	made ups, namely:-				
3. Press buttons.					
4. Wadding (all types/brands).	(a) Saddlery and harness	4201.0000	4202.9100	From	1.01% of the f.o.b.
5. Lining material (all types/brands).	for any animal (including			01.01.2008	value.
	traces, leads, knee pads,	4202.1190	4203.2900	onwards.	
6. Interlining/ fusing/non-woven fabrics.	muzzles, saddle cloths,				
	saddle bags, dog coats and				
	the like) of any animal, belts	4202.3100	4203.3000		
	(including weight lifting				
	belts), toilet bags, shopping				

7. Double side PVC tape.
 8. Cotton tape.
 9. Shoulder pads (set of 2).
 10. Elastic webbing.
 11. Protector (set of 2).
 12. Plastic hanger.
- 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 with or without accessories like insoles socks, lining heel covers and other embellishment and all other made ups of leather;

(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;	4201.0000 4202.1120 4202.1190 4202.2100 4202.3100	4202.9100 4203.2100 4203.2900 4203.3000	From 01.01.2008 onwards.	1.56% of the f.o.b. value.
(c) Leather garments, i.e. :-				
(i) Jackets made from leather or composite leather;	4203.1010		From 01.01.2008 onwards.	2.38% of the f.o.b. value.
(ii) Trouser (or chaps);	4203.1020		From 01.01.2008 onwards.	1.83% of the f.o.b. value.
(iii) Coats made from leather or composite leather; and	4203.1030		From 01.01.2008 onwards.	1.59% of the f.o.b. value.
(iv) Other leather garments (waist coat or skirt	4203.1090		From 01.01.2008 onwards.	1.64% of the f.o.b. value.

or tops, etc); and

(d) Cut leather components for shoes, garments, gloves and upholstery, aprons and other protective clothing braces, bandoleers and patchwork sheets.	4203.2110 4203.2120 4203.2130 4203.2190	4203.2900 4203.3000 4203.4000	From 01.01.2008 onwards.	0.82% of the f.o.b. value.
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1. Raw materials for finished leather.	(e) Leather chair (made of cow/ buffalo/ sheep/ goat upholstery leather) with or without foam.	9401.7100 9401.7900	From 01.01.2008 onwards.	1.98% of the f.o.b. value.
2. Zipper.				
3. Cotton tape.				
4. Fire retardant lining material.				
5. Interlining or fusing or non woven fabrics.				
6. Foam.				

1. Raw materials for finished leather.	(f) Leather foot rest (made of cow/ buffalo/ sheep/ goat upholstery leather) with or without foam.	4205.0000	From 01.01.2008 onwards.	1.27% of the f.o.b. value.
2. Cotton tape.				
3. Fire retardant lining material.				
4. Interlining or fusing or non woven fabrics.				
5. Foam.				

SCHEDULE II

Raw materials imported	Goods produced or manufactured	H.S. Code		Period	Extent of repayment of customs-duties
(1)	(2)	(3)		(4)	(5)
1. Artificial leather, PU or PVC.	1. Mini or miniature boxing gloves with or without key chains used as decoration pieces for promotional purposes (all sizes).	4202.9900	4203.2100	From 01.01.2008 onwards.	0.19% of the f.o.b. value.
2. Sewing thread					
1. Artificial leather, PU or PVC.	2. Boxing gloves and others including hockey, football, goalkeepers, driving and ski gloves, all sizes and other artificial	6116.1000		From 01.01.2008 onwards.	0.54% of the f.o.b. value.

2. Sewing thread leather (rexine) made ups.

1. Artificial leather, PU or PVC.	3. Head guards or head protectors (for boxing).	6506.1000	From 01.01.2008 onwards.	0.31% of the f.o.b. value.
2. Valcro tape.				

SCHEDULE III

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Artificial leather, PU or PVC.	1. Footballs, complete football panel kits (unstitched), indoor 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 synthetic cloth or cotton cloth with or without either rubber latex bladders or butyl bladders (all sizes).	9506.6210 9506.6220 9506.6930 9506.6940 9506.6950 9506.6960 9506.6970 9506.6991 9506.6992 9506.6993 9506.6994 9506.6995	From 01.01.2008 onwards.	1.04% of the f.o.b. value.
2. Polyester thread.				
3. Rubber latex (for pasting).				
4. Butyl bladder.				
5. Screen printing ink.				
6. Solvent T980.				
7. Hardener or binder SG410.				
8. Special stamping ink JX790.				
9. Sticker.				
10. Poly bag.				
	2. Footballs, complete football panel kits (unstitched), indoor 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).	9506.6210 9506.6220 9506.6930 9506.6940 9506.6950 9506.6960 9506.6970 9506.6991 9506.6992 9506.6993 9506.6994 9506.6995	From 01.01.2008 onwards.	0.41% of the f.o.b. value.

1. Blue colour.	3. Rubber moulded balls 9506.6990	From	0.55% of the f.o.b.
2. Red colour.	or rubberized balls with or	01.01.2008	value.
3. Carbon black for bladders.	without synthetic cloth or	onwards.	
4. Resin 1068.	yarn fitted with bladders.		
5. Aflux 42–dispensing agent.			
6. Rubber Rssl.			
7. Synthetic rubber 1502 SBR.			
8. Synthetic rubber 1712 SBR.			
9. Vulkasil.			
10. Zeosil carbonate (white carbon).			
11. DOP for bladders.			
12. Nonex (antioxidant).			
13. Accelerator MBT.			
14. Accelerator MBTS.			
15. Accelerator TMTD.			

SCHEDULE IV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Root manue cane.	1. Polo sticks, polo sticks without head and polo sticks without head and handle.	9506.9990	From 01.01.2008 onwards.	0.14% of the f.o.b. value.
1. Carbon black.	2. Tennis rackets, squash rackets, paddle rackets and badminton rackets all sizes made of wood or cane.	9506.5100 9506.5910 9506.5920 9506.5990	From 01.01.2008 onwards.	0.60% of the f.o.b. value.
2. Cane.				
3. Kevlar or carbon or dyneema.				
4. Rubber grips.				
5. Fibre glass.				
6. Lacquer.				
7. Hardener or resin (epoxy).				
1. Mulbery wood.	3. Hockey sticks wooden (all sizes).	9506.9960	From 01.01.2008 onwards.	1.01% of the f.o.b. value.
2. Aerodux 185.				
3. Hardener 155.				
4. Fiberglass braid.				
5. Kevlar tape 1".				
6. Fiberglass rovings.				
7. Fiberglass cloth.				
8. Fiberglass matt.				

9. Epikote Resin-816.
10. Ancamine hardener-1769 polyamide.
11. Araldite AW-146.
12. Hardener HV-957.
13. Nitro cellulose-lacquer.
14. Lacquer NB.
15. Hardener.
16. Condom.
17. PU artificial leather black.
18. Benzene/MEK.
19. Printing oil.
20. Butyl.
21. PVC sticker.
22. Printing ink.
23. PVC sheet.

1. Willow cleft wood.	4. Cricket bats, (all sizes).	9506.9920	From 01.01.2008 onwards.	0.37% of the f.o.b. value.
2. Cane.				
3. Glass paper.				
4. Rubber grips.				
5. Lacquer.				
6. Hardener or resin (epoxy).				

Manau cane.	5. Cricket bat handle with one, two or three rubber strips, size 17 inches and above.	9506.9920	From 01.01.2008 onwards.	0.22% of the f.o.b. value.
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1. Cork sheet.	6. Cricket balls.	9506.6910	From 01.01.2008 onwards.	0.53% of the f.o.b. value.
2. Cork granules.				
3. Rubber latex.				
4. Worsted yarn.				

1. Green colour.	7. Rubber tennis balls.	9506.6100	From 01.01.2008 onwards.	0.55% of the f.o.b. value.
2. Resin 1068.				
3. Aflux 42—dispensing agent.				
4. Rubber Rssl.				
5. Synthetic rubber 1502 SBR.				
6. Synthetic rubber 1712 SBR.				
7. Vulkasil.				

8. Zeosil carbonate (white carbon).
9. Nonex (antioxidant).
10. Accelerator MBT.
11. Accelerator MBTS.
12. Accelerator TMTD.

1. Chemicals in finished leather. 2. Polyester thread. 3. Rubber latex for pasting. 4. Rubber latex for bladders. 5. Screen printing ink. 6. Solvent T980. 7. Hardener or binder SG410. 8. Special stamping ink JX790.	8. 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.	9506.6210 9506.6290	From 01.01.2008 onwards.	0.66% of the f.o.b. value.
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1. Artificial leather PU/PVC. 2. Rubber latex (for pasting). 3. Screen printing ink. 4. Solvent. 5. Hardener/binder SG410. 6. Special stamping ink JX790.	9. Unstitched/cut printed panels for footballs, soccer balls, handballs, volleyballs, rugby balls, mini balls with artificial leather all sizes.	9506.6210 9506.6290	From 01.01.2008 onwards.	0.88% of the f.o.b. value.
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1. Artificial leather PU/PVC. 2. Rubber latex (for pasting).	10. Unstitched/cut un-printed panels for footballs, soccer balls, handballs, volleyballs, rugby balls, mini balls with artificial leather all sizes.	9506.6210 9506.6290	From 01.01.2008 onwards.	0.54% of the f.o.b. value.
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1. Natural raw rubber. 2. Rubber latex. 3. Artificial leather. 4. Natural cork.	11. Hurling balls made of artificial leather.	9506.6999	From 01.01.2008 onwards.	0.24% of the f.o.b. value.
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1. Natural raw rubber. 2. Rubber latex. 3. Finished leather-cow. 4. Natural cork.	12. Hurling balls made of cowhide leather.	9506.6999	From 01.01.2008 onwards.	0.20% of the f.o.b. value.
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SCHEDULE V

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Carbon fibre.	1. Sports goods made of composite or graphite materials (carbon fibre, glass fibre, kevlar aluminium, etc.):			
2. Glass fibre.				
3. Aramid fibre (twaron).				
4. H.T. polyethylene fibre.				
5. Mulbery wooden head.				
6. Nylon tubes.	(a) Ice hockey shaft;	9506.9990	From 01.01.2008 onwards.	3.96% of the f.o.b. value.
7. Epoxy resin.				
8. Epoxy hardener.				
9. M.E.K.	(b) Ice hockey blade;	9506.9990	From 01.01.2008 onwards.	3.39% of the f.o.b. value.
10. Release agent.				
11. Silicon paper.				
12. Toulene.				
13. Sand paper.	(c) Tennis racket;	9506.5100	From 01.01.2008 onwards.	3.77% of the f.o.b. value.
14. Epoxy primer.				
15. Epoxy paints.				
16. Bonding paints.				
17. Polyurethane lacquer.				
18. Synthetic leather grip.	(d) Badminton racket;	9506.5910	From 01.01.2008 onwards.	3.74% of the f.o.b. value.
19. Strings.				
20. Caps nylon plastic.				
21. Decales (paper).	(e) Squash racket;	9506.5920	From 01.01.2008 onwards.	4.08% of the f.o.b. value.
22. Glass fibre sleeves.				
	(f) Skate Board;	9506.7000	From 01.01.2008 onwards.	2.70% of the f.o.b. value.
	(g) Street hockey –	9506.9990	From 01.01.2008 onwards.	4.21% of the f.o.b. value.
	(h) Snooker and golf shaft	9506.3900	From 01.01.2008 onwards.	3.53% of the f.o.b. value.
	(i) Field hockey stick;	9506.9990	From 01.01.2008	3.94% of the f.o.b. value.

onwards.

(j) Field hockey with **9506.9960**
mulberry wooden head +
graphite shaft;

From
01.01.2008
onwards.

4.32% of the f.o.b.
value.

(k) Badminton racket with 9506.5910
aluminium head + graphite
shaft;

From
01.01.2008
onwards.

3.50% of the f.o.b.
value.

(l) Paddle tennis racket; 9506.5990

From
01.01.2008
onwards.

2.91% of the f.o.b.
value.

(m) Roller hockey; and **9506.9990**

From
01.01.2008
onwards.

4.42% of the f.o.b.
value.

(n) Paddle for Kanue. 9506.9990

From
01.01.2008
onwards.

2.79% of the f.o.b.
value.

1. Synthetic leather.
2. Natural rubber.
3. Cork.
4. Synthetic rubber.
5. Silica.
6. Lubricant oil.
7. Accelerator MBT.
8. Accelerator MBTS.
9. Accelerator TMTD.
10. Zinc oxide.
11. Stearic acid.
12. Calcium carbonate.
13. Titanium dioxide.
14. Magnesium carbonate.
15. Wax.

2. Baseballs made of 9506.6290
artificial leather with cork
and rubber or rubber foam.

From
01.01.2008
onwards.

0.93% of the f.o.b.
value.

SCHEDULE VI

Raw materials imported	Goods produced or manufactured	H.S. Code		Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(3)	(4)	(5)
1. Lining cloth calico white.	1. Canvas or textile footwears with rubber sole	6404.1100	6405.9010	From 01.01.2008	1.00% of the f.o.b. value.
2. Upper cloth (chemicals used).	(all varieties and sizes).	6404.1900		onwards.	
3. Counter material.					
4. Desmocoul 540 adhesive.					
5. Shoe enforcement tape.					

6. Adhesive bonding agent SK 2000.
7. Natural rubber.
8. Isocynate (desmodur RE).
9. Antioxident (santol-D).
10. Accelerator DM (MBTS).
11. Accelerator M (MBT).
12. Accelerator (TMTD).
13. Accelerator (DPG).
14. Zinc.
15. Stearic acid.
16. Rosin pale.
17. Titanium dioxide.
18. Masterbatch colours.
19. Stickers or labels etc.
20. Eyelets w/w.
21. Binding cloth dyed.

1. Lining material (leather lining).	2. Leather footwears including chappals and sandals with leather upper and leather sole (all varieties and sizes).	6403.2000	6403.5900	From 01.01.2008 onwards.	1.18% of the f.o.b. value.
2. Counter material.		6403.5100			
3. Toe.					
4. Shoe re-enforcement tape.					
5. Latex (adhesive).					
6. Upper finish.					
7. Eva socks pad.					
8. Adhesive bonding agent SK 2000.					
9. Leather sole (chemical consumption).					
10. Finished leather upper.					
11. Cellulose board 1.75mm.					
12. Hot melt adhesive.					
13. Desmocoll 540 adhesive.					
14. Breaded thread.					
15. Stickers/ labels/ cartons/box, etc.					
1. Isocyanate.	3. Leather footwears including chappals, sandals and slippers with leather upper and PU or PVC or TPR or rubber or leather	6403.2000		From 01.01.2008 onwards.	1.86% of the f.o.b. value.
2. Polyol.		6403.9100			
3. Pigments-Black.		6403.9900			
4. Pigments-White.					

5. Anti fog additive (cross linking agent).
6. Methylene chloride.
7. Mould cleaner.
8. Mould releasing agent.
9. Combrella lining.
10. Counter material.
11. Toe.
12. Shoe re-enforcement tape.
13. Breaded thread.
14. Latex.
15. Upper finish.
16. PU dipping paint.
17. EVA socks pad.
18. Cellulose board 1.75mm.
19. Hot melt adhesive.
20. Desmocoll 540 adhesive, stickers/labels/ cartons/box etc.
21. Natural rubber.
22. Antioxidant (santol).
23. Accelerator-DM (MBTS).
24. Accelerator-M (MBT).
25. Accelerator TMTD.
26. Accelerator DPG.
27. Masterbatch colour.
28. Zinc.
29. Stearic acid.
30. Thermo plastic rubber (TPR).
31. Kechdur 852 adhesive.
32. Kechpur adhesive.
33. PVC compound.
34. Finished leather.

TPR or rubber or leather insert sole (all varieties and sizes).

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|------------------------------------|--|-----------|-----------|------------|---------------------|
| 1. Artificial leather. | 4. Synthetic footwears | 6402.9900 | 6405.9090 | From | 0.47% of the f.o.b. |
| 2. Counter material. | including chappals, sandals | | | 01.01.2008 | value. |
| 3. Shoe enforcement. | and slippers with synthetic | | | onwards. | |
| 4. Adhesive bonding agent SK 2000. | upper (artificial leather) and | | | | |
| 5. Natural rubber. | PU or TPR or PVC or | | | | |
| 6. Isocynate (desmodur RE). | rubber sole (all varieties and sizes). | | | | |

7. Accelerator DM (MBTS).
8. Accelerator M (MBT).
9. Zinc.
10. Stearic acid.

PVC compound and granules.	5. PVC injection moulded 6402.9900 footwears (all varieties and sizes).	From 01.01.2008 onwards.	0.48% of the f.o.b. value.
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[C.No.3(22)DRD/2007]

(M. Junaid Jalil Khan)
Second Secretary (Duty Remission & Drawback)