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ISLAMABAD, THURSDAY, JULY 1, 2004

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PART I
Acts, Ordinances, President's Orders and Regulations
NATIONAL ASSEMBLY SECRETARIAT
Islamabad, the 1st July, 2004

No. F. 22(11)/2004-Legis.—The following Act of Majlis-e-Shoora
(Parliament) received the assent of the President on the 30th June, 2004, and is
hereby published for general information :—

Act No. II of 2004

An Act to give effect to the financial proposals of the Federal Government for
the year beginning on the first day of July, 2004, and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial
proposals of the Federal Government for the year beginning on the first day of July,
2004, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called
the Finance Act, 2004.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once except the provisions of section 6 which
shall come into force from the first day of July, 2004.

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[517 (2004)/Ex. Gaz.] Price : Rs. 63.00

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2. Amendment of Act. 1 of 1944.—The following amendments shall be made in the Central Excises Act, 1944 (1 of 1944), namely :—

(1) in section 2—

(a)

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after clause (5), the following new clause shall be inserted, namely :—

“(SA) ‘cable TV network’ means a person, a company, a firm, an establishment or an organization involved in collection and distribution or dissemination of audio-video signals for public viewing whether through cable, MMDS, LMDS or DTH (through satellite receiver);” and

for clause (34), the following shall be substituted, namely :—

“(34) ‘shipping agent’ means a person, whether or not licensed under the Customs Act, 1969 (IV of 1969), or the rules made thereunder, who provides or renders any service in relation to entrance or clearance of a conveyance at a customs port and issues Line or Carrier bill of lading or House bill of lading for or on behalf of a shipping line and includes Non-vessel Operating Common Carriers (NVOCC), Slot Carriers, Charters, International Freight Forwarders and Consolidators, rendering services in relation to import and export of cargo, whether independently or as subsidiary of shipping line, carriers and Non-vessel Operating Common Carriers (NVOCC).”;

(2) in section 3,—

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in sub-section (1), in the third proviso, after the word “excisable” the words “goods and” shall be inserted ; and

in sub-section (11), for the proviso the following shall be substituted, namely :—

“Provided that in case of excisable goods or services notified under the third proviso to sub-section (1)—

(a) a registered person manufacturing or producing such goods or providing or rendering such services shall be entitled to deduct input tax paid during the tax period from the amount of duty of excise due from him on such goods or services in respect of that tax period ;

(b) a registered person shall be entitled to deduct the amount of duty of excise paid or payable by him on such goods or services as are acquired by him during a tax period from the output tax due from him in respect of that tax period ;

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(c) a registered person supplying such goods or providing or rendering such services shall be entitled to deduct duty of excise paid or payable on such goods or services as are acquired by him during the tax period from the amount of duty of excise due from him on such goods manufactured or produced or services as are provided or rendered by him during that period ; and

(d) a person shall be entitled to deduct duty of excise paid or payable, on such goods or services as are acquired by him during a month, from the amount of duty of excise due from him on such goods manufactured or produced or such services as are provided or rendered by him, during that month.

Explanation.—For the purposes of this proviso,—

(a) the expression ‘person’ means a person manufacturing or producing excisable goods or providing or rendering excisable services notified under the third proviso to sub-section (1) of section 3;

(b) the expression ‘registered person’ means a person registered under the Sales Tax Act, 1990; and

(c) the expressions ‘input tax’, ‘output tax’ and ‘tax period’ shall have the same meanings as are assigned to them in the Sales tax Act, 1990.”;

in section 4, in sub-section (2), for the second proviso, the following shall be substituted, namely :—

“Provided further that the Central Board of Revenue, so far as it appears to be necessary or expedient, may by a notification, in the official Gazette, fix the minimum price of any goods or class of goods, for the purpose of charging of the duty, which shall include the product cost, incidence of duty of excise, trade margins and cost of manufacturing or any other component as determined by the costing of products.”; and

after section 36C, the following new section shall be inserted, namely :—

“36D. Alternate Dispute Resolution.—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any aggrieved person in connection with any matter of central excise pertaining to liability of central excise duty, additional duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition may apply to the

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Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

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The Central Board of Revenue, after examination of the application of an aggrieved person, shall appoint a committee consisting of an officer of central excise and two persons from a notified panel of Chartered or Cost Accountants, Advocates or reputable taxpayers for the resolution of hardship or the dispute.

The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of central excise or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit.

The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate.

The aggrieved person may make the payment of central excise duty and other taxes as determined by the Board in its order under sub-section (4) and all decisions, orders and judgements made or passed shall stand modified to that extent and all proceedings under this Act or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already sub judice before any authority or tribunal or the court, an agreement made between the aggrieved person and the Board in the light of recommendations of the committee shall be submitted before that authority, tribunal or the court for consideration and order as deemed appropriate.

In case the aggrieved person is not satisfied with the orders of the Board, he may file an appeal with the appropriate authority tribunal or court under the relevant provisions of this Act within a period of sixty days of the order passed by the Board under this section has been communicated to the aggrieved person.

The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

in the First Schedule, in Chapter 98, under heading “Services”, in the first column, after heading number 9802.4000 and the entries relating thereto in the second and third columns, the following new heading number and the entries relating thereto in second and third columns, shall be inserted. namely :—

“9802.5000 Advertisements on cable T.V. 50% of the
network. charges”

3. Amendment of Act IV of 1969.—The following further amendments shall be made in the Customs act, 1969 (IV of 1969), namely :—

(1) | section 6, shall be renumbered as sub-section (1) thereof and alter sub-section (1) re-numbered as aforesaid, the following new sub-section shall be added, namely :—

“(2)

No officer entrusted with any functions of any officer of customs under sub-section (1) shall interfere in any manner in the performance or discharge of any duty by an officer of customs in places notified under section 9.”;

(2) for section 15, the following shall be substituted, namely :—

“15. Prohibitions.—No goods specified in the following clauses shall be brought into or taken out of Pakistan, namely :—

(a)

(b)

(c)

(d)

counterfeit coins, forged or counterfeit currency notes, and any other counterfeit product ;

any obscene book, pamphlet, paper, drawing, painting, representation, figure, photograph, film, or, article, video or audio recording, CDs or recording on any other media;

goods having applied thereto a counterfeit trade mark within the meaning of the Pakistan Penal Code. 1860 (Act XLV of 1860), or a false trade description within the meaning of the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Layout-Designs of Integrated Circuits Ordinance, 2000 (XLIX of 2000), the Registered Designs Ordinance, 2000 (XLV of 2000), the Patents Ordinance, 2000 (LXI of 2000), and the Trade Marks Ordinance, 2001(XIX of 2001), or goods imported or exported in contravention of the provisions of section 32;

goods made or produced outside Pakistan and having applied thereto any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Pakistan unless,— °

(i) _ the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place outside Pakistan; and

(ii) the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark;

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goods involving infringement of copyrights, layout-design of integrated circuits, industrial designs, patents within the meaning

of the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Designs Ordinance, 2000 (XLV of 2000), and the Patents Ordinance, 2000 (LXI of 2000), respectively; and

goods made or produced outside Pakistan and intended for sale, and having applied thereto, a design in which copyright exists under the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Layout-Designs of Integrated Circuits Ordinance, 2000 (XLIX of 2000), the Registered Designs Ordinance, 2000 (XLV of 2000), the Patents Ordinance, 2000 (LXI of 2000), and the Trade Marks Ordinance, 2001 (XIX of 2001), in respect of the class to which the goods belong or any fraudulent or obvious imitation of such design, patent, copyright except when the application of such design has been made with the licence or written consent of the registered proprietor, right holder of the design, patent or copyright, as the case may be.”;

(3) in section 25A, for sub-section (1), except clauses (i), (ii) and (iii), the following shall be substituted, namely :—

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If any person makes an offer in writing to buy the imported goods sought to be cleared at value declared by an importer in the bill of entry or goods declaration, the Assistant Collector or any other higher officer of customs may order the following without prejudice to any other action against the importer or his authorised agent, namely:—”;

(4) section 25B shall be omitted;

in section 30, after the second proviso, the following new provisos shall be inserted, namely :—

“Provided further that in case of the goods illegally removed from the warehouse, the rate of duty shall be the rate prevalent either on the date of in-bonding or detection of case or date of payment of the duty and taxes, whichever is higher:

Provided further that in case of exercising option for redemption of fine in lieu of confiscation of the goods seized during anti-smuggling operations, the rate of duty shall be the rate prevalent either on the date of seizure or date of payment of duty and taxes, whichever is higher.”;

(6) after section 32, a new section 32A shall be inserted. namely: —

“32A. Fiscal fraud.—(1) If any person, in connection with any matter related to customs—

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causes to submit documents including those filed electronically, which are concocted, altered, mutilated, false, forged, tempered or counterfeit to a functionary of customs;

declares in the bill of entry or bill of export or electronically filed customs declaration, the name and address of any exporter or importer which is physically non-existent at the given address;

declares in the bill of entry or bill of export or electronically filed customs declaration, an untrue information regarding description, quantity, quality, origin and value of goods;

alters, mutilates or suppresses any finding of the customs functionary on any document or in the computerized record; or

attempts, abets or connives in any action mentioned in clauses (a), (b), (c) and (d) above,

he shall be guilty of an offence under this section.

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Where, by any reason as referred to in sub-section (1) as aforesaid, any duty or tax charged or fee or fine and penalty levied under any provision of law has not been levied or has been short levied or has been refunded. the person liable to pay any amount on that account shall be served with a notice within a period of 180 days of the date of detection of such custom duty and tax fraud, requiring him to show cause as to why he should not pay the amount specified in the notice along with any other amount imposed as fine or penalty under the provisions of this Act.

The appropriate Adjudicating Officer, after considering the

written or verbal representation of such person, may determine the amount of duty or tax chargeable or lee payable by such person which shall in no case exceed the amount specified in the notice and such person shail pay the amount so determined besides the fine or penalty or both.”:

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in section 35, in the Explanation at the end, after the figure "131° the word, figure and letter "or 131A" shall be added;

in section 79, for sub-section (3), the following shall be substituted, namely:—

(3) An officer not below the rank of Additional Collector of Customs may permit substitution of a goods declaration for home consumption

for a goods declaration for warehousing or vice versa.”;

in section 80, in sub-section (1), for the full stop at the end the colon shall be substituted and thereafter the following proviso shall be inserted, namely :—

“Provided that the Collector for reasons to be recorded in writing may defer the examination of goods or any class of goods or goods belonging to a particular importer or class of importers and cause it to be performed at a designated place he deems fit and proper.”;

in section 98, in first proviso, for the word “two” the word “one” shall be substituted;

in section 131, after the proviso, the following new proviso shall be inserted, namely:—

“Provided further that the Collector for reasons to be recorded in writing may cause the examination of goods or any class of goods or good belonging to a particular exporter or class of exporters at a designated place as he deems fit and proper.”;

in section 131A, in clause (a), the words.before filing of declaration” at the end shall be omitted;

in section 139, for the full stop at the end the colon shall be substituted and thereafter the following proviso shall be added. namely:—

“Provided that where the Customs Computerized System is operational, all declarations and communications shall be electronic.”

in section 156, in sub-section (1), in the Table, after serial No. 14 and the entries relating thereto in columns 1, 2 and 3, the following new serial number and the entries relating thereto shall be inserted, namely

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“J4A. | If any person | such person shall be liable to a penalty not excee- |32A;
commits an ding three times the value of the goods in respect

offence under} of which such offence is committed and such goods
section 32A. | shall also be liable to confiscation and upon convi-
ction by a Special Judge he shall further be liable
to imprisonment for a term which may extend to ten
years but shall not be less than five years or to fine,
or to both.

in section 156, in sub-section (1), in the Table, in serial No. 92 and entry
relating thereto in column 2, for the word “three”, the word “seven” shall
be substituted;

in section 166, in sub-section (1), the words “in connection with the
smuggling of any goods” shall be omitted;

in section 168, in sub-section (2), in the first proviso, for the full stop at
the end, the colon shall be substituted and thereafter the following new
proviso shall be added, namely :—

“Provided further that the limitation prescribed under sub section
(2) shall not apply to goods specified under the first proviso to section
181.”;

in section 186, in sub-section (1),—

(i) after the word “consideration” the comma and words “,or pending
any inquiry or investigation”, shall be inserted; and

(ii) after the word “paid” at the end, the words “or such inquiry and
investigation has been completed” shall be inserted;

in section 188, in clause (b) for the full stop at the end the colon shall be
substituted and thereafter the following proviso shall be added, namely:—

“Provided that where the Customs Computerized System is
operational, system generated documents shall be accepted as true
and correct.”;

after section 195-B, a new section 195-C shall be inserted, namely:—

“195-C. Alternate Dispute Resolution.—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any

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aggrieved person in connection with any matter of Customs
pertaining to liability of customs duty, admissibility of refund or TybAtN

waiver or fixation of penalty or fine, confiscation of goods, relaxation
of any time period or procedural and technical condition may apply
to the Central Board of Revenue for the appointment of a committee
for the resolution of any hardship or dispute mentioned in detail in
the application.

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The Central Board of Revenue, after examination of the

‘application of an aggrieved person shall appoint a committee

consisting of an officer of customs and two persons from a
notified panel of Chartered or Cost Accountants, Advocates
or reputable taxpayers for the resolution of the hardship or
dispute.

The committee constituted under sub-section (2) shall examine
the issue and may, if it deems necessary, conduct inquiry, seek
expert opinion, direct any officer of customs or any other
person to conduct an audit and make recommendations in
respect of the resolution of dispute as it may deem fit.

The Board may, on the recommendation of the committee,
pass such order, as it may deem appropriate.

The aggrieved person may make the payment of customs
duty and other taxes as determined by the Board in its order
under sub-section (4) and all decisions, orders and judgments
made or passed shall stand modified to that extent and all
proceedings under this Act or the rules made thereunder by
any authority shall abate:

Provided that, in case the matter is already sub-judice
before any authority or tribunal or the court, an agreement
made between the aggrieved person and the Board in
the light of recommendations of the committee shall be
submitted before that authority tribunal or the court for

consideration and order as deemed appropriate.

in case the aggrieved person is not satisfied with the orders of the Board, he may file an appeal with the appropriate authority, tribunal or court under the relevant provision of this Act within a period of sixty days of the orders passed by the Board under this section has been communicated to the aggrieved person.

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(7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.

(21) in section 196, in sub-section (2), for the full stop at the end the colon shall be substituted and thereafter, the following proviso shall be added, namely:—

“Provided that the High Court may, upon being approached by an aggrieved person, if satisfied that the delay was beyond the control of the applicant and that by not granting such extension, there is a possibility of some loss or hardship to the applicant being mitigated or prevented, extend the time limit laid down under sub-section (2) by not more than thirty days.”;

(22) in section 199, in sub-section (1), after the word “agent”, the words “or where the Customs Computerized System is operational in the presence of the custodian of the goods” shall be inserted; and

(23) The amendments set out in the Schedule shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

4. Amendment in the Finance Act, 1989 (V of 1989).—The following further amendments shall be made in the Finance Act, 1989 (V of 1989), namely: —

(1) in section 7,—

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in sub-section (1), after the words “air ticket”, the words, commas, figures and brackets “or purchase of modaraba certificate or a registered instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), or shares of a public company, listed on a registered stock exchange in Pakistan by a resident person defined in section 81 of the Income Tax Ordinance, 2001 (XLIX of 2001)” shall be inserted;

in sub-section (2), after clause (D), the following new clause shall be added, namely: —

“(E) purchase of modaraba certificates or 0.01% of the any instrument of redeemable capital as purchase defined in the Companies Ordinance, 1984 value.”;

(XLVII of 1984), or shares of a public company listed on a registered stock exchange in Pakistan.

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(iii). in sub-section (4), after the second proviso, the following new proviso shall be added, namely:—

“Provided further that a registered Stock Exchange in Pakistan shall collect Capital Value Tax on the purchase value of modaraba certificates or any instrument of redeemable capital or shares of a public company from the resident persons”; and

(iv) sub-section (5) shall be omitted.

5. Amendment in Sales Tax Act, 1990.—The following further amendments shall be made in the Sales Tax Act, 1990, namely: —

(1) in section 2,—

(a) in clause (2A), the words and comma “further tax,” shall be omitted;

(b) after clause (3), the following new clause shall be inserted, namely: —

“(3A) “banking company” means a banking company as defined in the banking Companies Ordinance, 1962 (LVII of 1962) and includes any body corporate which transacts the business of banking in Pakistan”;

(c) clause (SA) shall be omitted;

(d) in clause (9), the commas, words, brackets, figures and letter, “sub-section (6) of section 26A” shall be omitted;

(e) clause (9a) and (9aa), shall be omitted;

(f) in clause (14), in sub-clause (d), after the word “excisable”, the words “goods or” shall be inserted;

(g) in clause (20), after the word “excisable”, the words “goods or” shall be inserted;

(h) in clause (25), in the proviso, after the word “Act”, the words, brackets, numbers and letters “shall remain liable to further tax under sub-section (1A) of section 3 and” shall be omitted;

(@_ in clause (33),—

(i) in sub-clause (b), after the semicolon at the end, the word “and” shall be added;

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(ii) in sub-clause (c), for the semicolon and the word “; and” a colon shall be substituted; and

Git) sub-clause (d), shall be omitted and thereafter the following new proviso shall be added, namely: —

“Provided that the Federal Government, may by notification in the official Gazette, specify such other transactions which shall or shall not constitute supply;”

in clause (34), the words and comma “turnover tax,” shall be omitted;

in clause (37), in sub-clause (ii), at the end, the words and comma “including the making of taxable supplies without getting registration under this Act,” shall be added;

clause (38) shall be omitted;

clause (45) shall be omitted; and

in clause 46, in sub-clause (d), the word, figure and letter “or 25B”, shall be omitted;

in clause (47), for the words, brackets, figures and comma “persons deducting advance tax under sub-section (4) of section 50 of the Income Tax Ordinance, 1979 (XXXI of 1979)”, the words, comma, figures and brackets ““a person whose income is not liable to tax under the Income Tax Ordinance, 2001 (XLIX of 2001) but has deducted income tax at source under section 153 of the said Ordinance” shall be substituted;

in section 3,—

(a)

(b)

sub-section (1A) shall be omitted;

in sub-section (5), the word, brackets, figure and letter “and (1A)” shall be omitted;

section 3A shall be omitted;

in section 3AA, in sub-section (4), for the words and figures “under section 18”, the words and figures “as prescribed under section 14” shall be substituted;

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in section 4, the words "a supply of", shall be omitted;

in section 7,—

(a) in sub-section (1),—

(i) after the word "paid", the words "or payable" shall be inserted;
and

(ii) after the words "output tax", the words and commas " ,
excluding the amount of further tax," shall be omitted;

(b) in sub-section (2), in clause (iii), after the word "challan", the
commas and words " , in his name and bearing his registration
number," shall be inserted;

in section 7A, the existing provision shall be re-numbered as sub-section
(1) thereof, and thereafter the following new sub-section shall be added,
namely:—

"(2) Notwithstanding anything contained in this Act or the rules
made thereunder, the Federal Government may, by notification in the
official Gazette, and subject to the conditions, limitations, restrictions and
procedure mentioned therein, specify the minimum value addition required
to be declared by certain persons or categories of persons, for supply of
goods of such description, or class as may be prescribed, and to waive
the requirement of audit or scrutiny of records if such minimum value
addition is declared."

in section 8,—

(a) in sub-section (1),

(i) _ in clause (b), the word "and", occurring after the semicolon
shall be omitted;

Gi) in clause (c),—

(a) the word "on" shall be omitted;

(b) for the words, brackets and figures "sub-sections (1A)
and", the word "sub-section" shall be substituted; and

(c) for the full stop at the end, a semi-colon shall be

substituted;

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(b) after clause (c), amended as aforesaid, the following new clauses shall be added namely: —

(d) fake invoices; and

(e) purchases made by such registered person, in case he fails to furnish the information required by the Board through a notification issued under sub-section (5) of section 26.”

(c) sub-section (4), shall be omitted;

(d) in sub-section (6), the words ““or enrolled”, occurring twice shall be omitted; and

(e) sub-section (7), shall be omitted;

in section 10, in sub-section (1), for the first proviso the following shall be substituted, namely :—

“Provided that any excess amount of tax carried forward, from the previous tax period may be refunded to the registered person subject to such conditions, restrictions and limitations as the Board, may by notification in the official Gazette, specify”.

in section 13, in sub-section (2), in clause (b), for the word “supply”, the words “import or supply of goods of such description or class, as may be specified”, shall be inserted;

for section 14, the following shall be substituted, namely:—

“14, Registration.—Under this Act, registration will be required for such persons and be regulated in such manner and subject to rules as the Board may, by notification in the official Gazette, prescribe.”

sections 15, 17, 18, 19 and 20 shall be omitted;

for section 21, the following shall be substituted, namely;—

“21. De-registration, blacklisting and suspension of registration.—(1) The Board or any officer, authorized in this behalf, may

subject to the rules, de-register a registered person or such class of registered persons not required to be registered under this act.

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(2) Notwithstanding anything contained in this Act, in cases where the Collector is satisfied that a registered person is found to have issued

fake invoices, evaded tax or has committed tax fraud, he may blacklist such person or suspend his registration in accordance with such procedure as the Board may, by notification in the official Gazette, prescribe.”

in section 22, in sub-section (1), in clause (d), after the words and comma “bank statements,” the words, comma and figure “banking instruments in terms of section 73,” shall be inserted;

in section 23,—

(a) in sub-section (1), clause (ff) shall be omitted; and

(b) in sub-section (2), the words “turnover tax or”, shall be omitted;
in section 26,—

(a) in sub -section (4), in the second proviso, the words, figures, letter and brackets “along with the amount of further tax as per provision of sub-section (1A) of section 3, if applicable”, shall be omitted;
and

(b) after sub-section (4), the following new sub-section shall be added, namely:—

“(5) The Board may, by notification in the official Gazette, require any person or class of persons, for any goods of such description or class, to furnish such summary or details or particulars pertaining to the imports, purchases and supplies during any tax period or periods, in such format as may be specified.”;

section 26A, shall be omitted;

in section 26AA, in sub-section (4), in the second proviso, the words, figure, letter, brackets and comma “alongwith the amount of further tax as per provision of sub-section (1A) of section 3, if applicable”; shall be omitted;

in section 27, in clause (a), the words “or enrolled” shall be omitted;

in section 32AA, in sub-section (2), the words, figure and letter “turnover tax under section 3A or’, shall be omitted;

(21) in section 33,—

(b) in sub-section (2),

(i) in the proviso, after the word “Provided”, the word “further”, shall be inserted; and

(i) _ before the existing proviso, amended as aforesaid, the following new proviso shall be inserted, namely:—

“Provided that in case the amount of sales tax payable in the return does not exceed five thousand rupees, he shall pay

a penalty of one thousand rupees:”

(c) in sub-section (3),

(i) in clause (a),—

(a) the words “or enrollment” shall be omitted; and

(b) _ for the words and semicolon “within the specified period; or”, the words and semicolon “for registration before making taxable supplies;” shall be substituted;

(i) in clause (b), for the comma at the end, a semicolon and the word “or” shall be substituted and thereafter the following new clause shall be inserted, namely:—

“(c) fails to furnish the information required by the Board through a notification issued under sub-section (5) of section 26,”;

(c) in sub-section (4), for the word “thirty”, the words “one hundred” shall be substituted; and

(d) in sub-section (6A), the words “or enrolled”, shall be omitted;

(22) _ in section 36, in sub-section (3), in the second proviso, the words “or enrolled” shall be omitted;

(23) in section 37C, in sub-section (1), in clause (b), for the words “of the expiry of the period given in section 15 read with clause (a) of sub-section (3) of section 33”, the words “of the commencement of taxable activity”, shall be substituted;

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after section 38, the following new section shall be inserted, namely:—

“38A. Power to call for information.—The Collector may, by notice in writing, require any person, including a banking company, to furnish such information or such statement in connection with any investigation or inquiry in cases of tax fraud, as may be specified in such notice.”;

for section 40, the following shall be substituted, namely: —

“40. Searches under warrant.—(1) Where any officer of sales tax has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the magistrate, enter that place and cause a search to be made at any time.

(2) The search made under sub-section (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (V of 1898).”;

In section 45,—

(a) after the word “refunded”, the words “or any other contravention” shall be inserted; and

(b) after the second proviso, in the explanation, for the words and commas “other than further tax or additional tax and in a case where only further tax, whether or not with additional tax, is involved, the amount of further tax and in all other cases additional tax”, the words and commas “other than additional tax, and in case where only additional tax is involved, the amount of additional tax” shall be substituted;

in section 45B, in sub-section (1), for the figures, comma and word “11, 36 or 45”, the figures, commas and word “10, 11, 36, 45 or 66” shall be substituted;

in section 46, in sub-section (9),—

(a) in clause (a), after the word “involved” occurring for the second time, the words “does not exceed five hundred thousand rupees”

shall be inserted; and

(b) in clause (b), the semicolon occurring after the word “involved”, shall be omitted;

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for section 47A the following new section shall be substituted, namely:—

“ATA. Alternate dispute resolution.—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any registered person aggrieved in connection with any matter of sales tax in respect of the following, namely:—

(a) _ the liability of tax against the registered person, or admissibility of refunds, as the case may be;

(b) the extent of waiver of additional tax and penalty;

(c) the quantum of input tax admissible in terms of sub-section (3) of section 7;

(d) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and

(e) any other specific relief required to resolve the dispute;

may apply to the Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

(2) The Central Board of Revenue after examination of the application of a registered person, shall appoint a committee consisting of an officer of sales tax and two persons from among the notified panel of chartered or cost accountants, advocates, representatives of trade bodies or associations, or any other reputable taxpayers for the resolution of the dispute.

(3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of sales tax or any other person to conduct an audit and make recommendations in respect of the resolution of the dispute as it may deem fit.

(4) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate.

(5S) The registered person may make the payment of sales tax and other duty and taxes as determined by the Board in its order under sub-section (4) and all decisions, orders and judgements made or passed

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shall stand modified to that extent and all proceedings under the Act or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already subjudice before any authority or tribunal or the court, an agreement made between the registered person and the Board in the light of recommendations of the committee shall be submitted before that authority, tribunal or the court for consideration and orders as deemed appropriate.

(6) In case the registered person is not satisfied with the orders of the Board, he may file an appeal with the appropriate authority, tribunal or court under the relevant provisions of this Act within a period of sixty days of the order passed by the Board under this section has been communicated to the registered person.

(7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

after section 49, the following new section shall be inserted, namely:—

“49A. Liquidators.—(1) Every person (hereinafter referred to as a “Liquidator”) who is—

- (a) a liquidator of a company;
- (b) a receiver appointed by a Court or appointed out of Court;
- (c) a trustee for a bankrupt; or
- (d) a mortgagee in possession;

shall, within fourteen days of being appointed or taking possession of an asset in Pakistan, whichever occurs first, give written notice thereof to the Collector.

(2) The Collector shall, within three months of being notified under sub-section (1), notify the liquidator, in writing, of the amount which appears to the Collector to be sufficient to provide for any sales tax which is or will become payable by the person whose assets are in the possession of the liquidator.

(3) A liquidator shall not, without leave of the Collector, part with any asset held as liquidator until the liquidator has been notified under sub-section (2).

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4 A liquidator—

(a) shall set aside, out of the proceeds of sale of any asset by the liquidator, the amount notified by the Collector under sub-section (2) or such amount as is subsequently agreed to by the Collector; and

(b) _ shall be liable to the extent of the amount set aside for the sales tax liability of the person who owned the asset.

(5) A liquidator shall be personally liable to the extent of any amount required to be set-aside under sub-section (4) for the tax referred to in sub-section (2) if, and to the extent that, the liquidator fails to comply with the requirements of this section.

(6) Where the proceeds of sale of any asset are less than the amount notified by the Collector under sub-section (2), the application of sub-section (4) and (5) shall be limited to the proceeds of sale.

(7) This section shall have effect notwithstanding anything contained in any other law for the time being in force.”

in section 51, after sub-section (2), the following new sub-section shall be added, namely:—

“(3) Notwithstanding anything in any other law for the time being in force, no investigation or inquiry shall be undertaken or initiated by any governmental agency against any officer or official for anything done in his official capacity under this Act, rules, instructions or direction made or issued thereunder without the prior approval of the Board.”;

in section 59,—

(i) the commas and words ““Sother than the turnover tax,” shall be omitted; and

(i) for the word and figure “section 18” the words “this Act or the rules made thereunder” shall be substituted;

in section 67, for the word “fourteen” the word “six” shall be substituted;

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for section 73 the following shall be substituted, namely:—

“73. Certain transactions not adimininiir (1) Neiviihiwanding

anything contained in this Act or any other law for the time being in force, payment of the amount for a transaction exceeding value of fifty thousand rupees, excluding payment against a utility bill, shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the supplier from the business bank account of the buyer.

(2) The buyer shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in sub-section (1), provided that payment in case of a transaction on credit is so transferred within one hundred and eighty days of issuance of the tax invoice.

(3) The amount transferred in terms of this section shall be deposited in the business bank account of the supplier, otherwise the supplier shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act.

Explanation—For the purpose of this section, the term “business bank account” shall mean a bank account utilized by the registered person for business transactions, declared to the Collector in whose jurisdiction he is registered.”; :

in section 74, for the full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely: —

“Provided that the Board may, by notification in the official Gazette, and subject to such limitations or conditions as may be specified therein, empower any Collector to exercise the powers under this section in any case or class of cases.”;

in the Fifth Schedule, after serial No. 7 in column (1) and the entry relating thereto in column (2), the following new serial number and entry relating thereto shall be added, namely: —

“8. Imports or supplies made to Gawadar Special Economic Zone, excluding vehicles falling under heading 87.02 of the Pakistan

Customs Tariff, subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose.”;

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(37) in the Sixth Schedule,—

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in S. No. 5 in column (1), clause (a) and the entry relating thereto in column (2) shall be omitted;

in S. No. 6 in column (1), in column (2), after the word “seeds”, the words “other than cotton seed” shall be inserted;

after S. No. 6 in column (1), and entries relating thereto in columns (2) and (3), the following new serial number and entries relating thereto shall be inserted, namely:—

“6A. Edible oils and vegetable ghee, Respective including cooking oil, on which headings.” Central Excise Duty is charged, levied and collected as if it were a tax payable under section 3 of this Act.

in S. No. 42 in column (1),—

(a) in clause (a), in column (2), for the words “five hundred thousand”, the words “five million” shall be substituted; and

(b) in clause (b), in column (2), for the word “one”, the word “five” shall be substituted;

in S. No. 43 in column (1), for the entry relating thereto in column (2), the following shall be substituted, namely:—

“Raw material and intermediary goods manufactured or produced, and services provided or rendered, by a registered person, consumed by himself in the manufacture of goods subject to sales tax.”

in S. No. 49 in column (1), in column (2), for the words “Supply of tractors, bulldozers and combined harvesters for agricultural purposes”, the words “Tractors, bulldozers and combined harvesters” shall be substituted;

in S. No. 53, in column (1), in column (2), after the word “feed”, the words and comma “other than oil cake and its solid residues, whether or not ground or in the form of pellets”, shall be added;

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Amendment of the Income Tax Ordinance, XLIX of 2001.—The following further amendments shall be made in the Income Tax Ordinance, 2001 (XLIX of 2001), namely:—

in section 2,—

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in clause (1A),—

(i) after the word and comma “institutions,” the words and comma “or insurance companies,” shall be inserted;

Gi) in sub-clause (c), for the figure “2004” the figure “2006” shall be substituted;

after clause (35A), the following new clause shall be inserted, namely:—

“(35B) “non-banking finance company” means an institution notified under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003.”;

in cluase (74), for the words, comma and figure “Venture Capital Company and Venture Capital Fund Rules, 2001” the words, brackets, comma and figure “Non-Banking Finance Company (Establishment and Regulation) Rules, 2003” shall be substituted;

in section 20, in sub-section (1), for the words “to the extent the expenditure is incurred in deriving income from business chargeable to tax”, the words “wholly and exclusively for the purposes of business” shall be substituted;

in section 21,—

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in clause (1), for the word “five” the word “ten” shall be substituted.

in clause (m), for the word “five” the word “ten” shall be substituted;
and

in section 22,—

“(a)

in sub-section (2), the word, brackets and figure “and (4)” shall be
omitted; and

(b) sub-section (4) shall be omitted.”;

(c) insub-section (10),—

(i) for the words “written down value”, the words “consideration received on disposal” shall be substituted; and

(ii) in the formula, in component A, for the word “consideration”, the word “amount”, shall be substituted;

(5) in section 23, in sub-section (1), for the words “wholly and exclusively used by the person in deriving income from business chargeable to tax”, the words and comma “used by the person for the purposes of his business for the first time or the tax year in which commercial production is commenced, whichever is later” shall be substituted;

(6) in section 28, in sub-section (1)—

(a) in clause (a), for the words “in deriving income chargeable to tax under the head “income from Business’ the words “for the purposes of business” shall be substituted;

(b) in clause (b), for the words “in deriving income chargeable to tax under the head “Income from Business” the words “for the purposes of business” shall be substituted;

(c) in clause (c), for the words “in deriving income chargeable to tax under the head “income from Business” the words “for the purposes of business” shall be substituted;

(7) in section 29A,—

(a) in sub-section (1), after the word “company” the words “or non-banking finance company or the House Building Finance Corporation” shall be inserted;

(b) after sub-section (2), the following explanation shall be added, namely:—

“Explanation.—In this section, “consumer loan” means a loan of money or its equivalent made by a banking company or a non-banking finance company or the House Building Finance Corporation to a debtor (consumer) and the loan is entered primarily for personal.

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family or household purposes and includes debts created by the use of a lender credit card or similar arrangement as well as insurance

premium financing.”,
in section 34,—

(a) in sub-section (3), comma and words “, but not before economic performance occurs” shall be omitted; and

(b) sub-section (4), shall be omitted;

in section 54, in the proviso, after the word “tax”, the words, comma and figure “or a reduction in the rate of tax or a reduction in tax liability of any person or an exemption from the operation of any provision of this Ordinance” shall be inserted,

after section 59A, the following new section shall be added, namely:—

“59B. Group Relief.—(1) Subject to sub-section (2), any company, being a subsidiary of a public company listed on a registered stock exchange in Pakistan, owning and managing an industrial undertaking, may surrender its assessed loss for the tax year other than brought forward losses, in favour of its holding company provided such holding company owns or acquires seventy-five per cent or more of the share capital of the subsidiary company.

(2) The loss surrendered by the subsidiary company may be claimed by the holding company for set off against its income under the head “income from Business” in the tax year and the following two tax years subject to the following conditions, namely:—

(a) _ there is continued ownership of share capital of the subsidiary company to the extent of seventy-five per cent or more for five years; and

(b) _ the subsidiary company continues the same business during the said period of five years.

(3) The subsidiary company shall not be allowed to surrender its assessed losses for set off against income of the holding company for more than three tax years.

(4) Where the losses surrendered by a subsidiary company are not adjusted against income of the holding company in the said three tax

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years, the subsidiary company shall carry forward the unadjusted losses in accordance with the provision of section 57.

(5) If there has been any disposal of shares by the holding company during the aforesaid period of five years to bring the ownership of the holding company to less than seventy-five per cent, the holding company shall, in the year of disposal, offer the amount of profit on which taxes have not been paid due to set off of losses surrendered by the subsidiary company.”;

after section 60A, the following new section shall be added, namely:—

“60B. Workers’ Participation Fund.—A person shall be entitled to a deductible allowance for the amount of any Workers’ Participation Fund paid by the person in a tax year in accordance with the provisions of the Companies Profit (Workers’ Participation) Act, 1968 (XII of 1968).”;

in section 64, in sub-section (1), after the word “authority” the words “or a statutory body or a public company listed on a registered stock exchange in Pakistan” shall be inserted;

in section 74, after sub-section (2), the following new sub-section shall be added, namely:

“QA) The Central Board of Revenue,—

(i) in the case of a class of persons having a special tax year different from a normal tax year may permit, by a notification in the official Gazette, to use a normal tax year; and

(ii) in the case of a class of persons having a normal tax year may permit, by a notification in the official Gazette, to use a special tax years.”;

in section 111,—

(a) _ in sub-section (2), after the word “year”, the words “immediately preceding the financial year” shall be inserted; and

(b) for sub-section (4) the following shall be substituted, namely:—

“(A) Sub-section (1) does not apply,—

(a) to any amount of foreign exchange remitted from outside Pakistan through normal banking channels that is encashed

into rupees by a scheduled bank and a certificate from such bank is produced to that effect; and

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(b) to any amount referred to in sub-section (1), relating to a period beyond preceding five tax years or assessment years.”

in section 113, in sub-section (2),

(i) in clause (a), the word “and” appearing at the end, shall be omitted;

(ii) in clause (b), for full stop at the end, semi-colon and word “; and” shall be substituted; and

ii) after clause (b), the following new clause shall be added, namely: —

“(c) where tax paid under sub-section (1) exceeds the actual tax payable under Part I, Division II of the First Schedule, the excess amount of tax paid shall be carried forward for adjustment against tax liability under Part I, Division II of the First Schedule of the subsequent tax year:

Provided that the amount under this clause shall be carried forward and adjusted against tax liability for five tax years immediately succeeding the tax year for which the amount was paid.”;

after section 113, amended as aforesaid, the following new section shall be added, namely:—

“113A. Tax on Income of certain persons.—(1) Subject to this Ordinance, where a retailer being an individual or an association of persons has turnover upto rupees five million for any tax year, such person may opt for payment of tax as a final tax at the rates specified in Division IA of Part I of the First Schedule.

(2) For the purposes of this section,—

(a) “retailer” means a person selling goods to general public for the purpose of consumption;

(b) “turnover” shall have the same meaning as assigned to it in sub-section (3) of section 113.

(3) The tax paid under this section shall be a final tax on the income arising from the turnover as specified in sub-section (2).”;

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in section 114, in sub-section (5), after the word "years" the words "or assessment years" shall be inserted;

(i) _ in sub-section (I), in clause (b), the words, brackets, figure and comma "subject to sub-section (2)," shall be omitted;

(ii) sub-section (2), shall be omitted; and
Gii) in sub-section (4),

(a) after figure and comma "7," the figure, letter and comma "113A," shall be inserted; and

(b) after figure "156" the commas, figure, words and brackets
* "156A, sub-section (3) of section 233, clause (a) and clause
(b) of sub-section (1) of section 233A" shall be inserted."";

in section 116, in sub-section (2), after the word "year", appearing for the first time, the words "whose last declared or assessed income, is five hundred thousand rupees or more" shall be inserted;

in section 122A, after the words "Commissioner may" the words "suo motu" shall be inserted;

in section 127,—

(a) in sub-section (1), after the figure and comma "144," the figure and comma "162," shall be inserted; and

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(b) in sub-section (2), for clause (b) the following shall be substituted, namely:—

"(b) No appeal under sub-section (1), shall be made by a taxpayer again an order of assessment unless the taxpayer has paid the amount of tax due under sub-section (1) of section 137.";

after section 134, the following new section shall be added, namely:—

"134A. Alternate Dispute Resolution.—(1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, any

aggrieved person in connection with any matter of income tax pertaining to liability of income tax, admissibility of refund, waiver or fixation of penalty or fine, relaxation of any time period or procedural and technical

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condition may apply to the Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

(2) The Central Board of Revenue after examination of the application of an aggrieved person, shall appoint a committee consisting of an officer of Income Tax and two persons from a notified panel of Chartered or Cost Accountants, Advocates, Income Tax Practitioners or reputable taxpayers for the resolution of the hardship or dispute.

(3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of Income Tax or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit.

(4) The Central Board of Revenue may, on the recommendation of the committee, pass such order, as it may deem appropriate.

(5) The aggrieved person may make the payment of income tax and other taxes as determined by the Central Board of Revenue in its order under sub-section (4) and all decisions, orders and judgements made or passed shall stand modified to that extent and all proceedings under this Ordinance or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already sub-judice before any authority or tribunal or the court, an agreement made between the aggrieved person and the Board in the light of recommendations of the committee shall be submitted before that authority tribunal or the court for consideration and orders as deemed appropriate.

(6) In case the aggrieved person is not satisfied with the orders of the Central Board of Revenue, he may file an appeal or reference with the appropriate authority, tribunal or court under the relevant provisions of this Ordinance within a period of sixty days of the order passed by the Board under this section has been communicated to the aggrieved person.

(7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

in section 137, in sub-section (1), after the figure “113” the word, figure and letter “or section 113A” shall be inserted;

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in section 147,—

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in sub-section (2),—

(i) after the word “individual”, the words “or association of persons” shall be inserted; and

(ii) after the word “individual’s” the words “or associations of persons” shall be inserted;

sub-section (3), shall be omitted;

for sub-section (4), the following shall be substituted, namely:—

“(4) where the taxpayer is a company, the amount of advance tax due for a quarter shall be computed according to the following formula, namely: —

(A/4)—B

Where—

A _ is the tax assessed to the taxpayer for the latest tax year or latest assessment year under the repealed Ordinance; and

B is the tax paid in the quarter for which a tax credit is allowed under section 168, other than tax deducted under section 149 or 155.”;

in sub-section (5),—

(i) in clause (a), for the figure and words ‘7th day of October’, the figure and words “15th day of September” shall be substituted;

Gi) in clause (b), for the figure and words “7th day of January”, the figure and words “15th day of December” shall be substituted;

(ii) in clause (c), for the figure and words “7th day of April”, the figure and words “15th day of March” shall be substituted; and

(iv) in clause (a), for the figure and words “21st day of June”, the

figure and words "15th day of June" shall be substituted;

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(e) for sub-section (6) the following shall be substituted, namely:—

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“(6)

If any taxpayer who is required to make payment of advance tax under sub-section (1) estimates at any time before the last installment is due, that the tax payable by him for the relevant tax year is likely to be less than the amount he is required to pay under sub-section (1), the taxpayer may furnish to the Commissioner an estimate of the amount of the tax payable by him, and thereafter pay such estimated amount, as reduced by the amount, if any, already paid under sub-section (1). in equal installments on such dates as have not expired.”; and

sub-section (11), shall be omitted;

in section 148,—

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in sub-section (4A), the word “allowance” appearing after “depreciation” shall be omitted;

for sub-section (8) the following shall be substituted, namely:—

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The tax collected from a person under this section on the import of edible oil for a tax year shall be final tax.”;

in sub-section (9),—

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in the first definition relating to “Collector of Customs”, the word “and” occurring at the end shall be omitted;

in the second definition relating to “value of goods”, for the full

stop at the end, the semicolon and the word “; and” shall be substituted; and

after the definition of “value of goods” the following new definition shall be added, namely:—

“Industrial undertaking” means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency; or (ii) twenty or more persons in Pakistan and does not involve the use of electrical

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energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(i) engaged in—

(a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition;

(b) — ship-building;

(c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power; or

(d) _ the working of any mine, oil-well or any other source of mineral deposits not being an undertaking to which the Fifth Schedule applies; or

Gi) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.”;

in section 152,—

(a) in sub-section. (5A), after the word “shall” the commas and words “, within thirty days,’ shall be inserted;

(b) _ in sub-section (6), for the word “notice” the word “order” shall be substituted;

in section 153, in sub-section (3),—

(a) in clause (d), after comma at the end, the word “or” shall be inserted;

(b) after clause (d), the following new clause shall be added, namely: —

“(e) a contract for advertisement services rendered by T.V. Satellite Channels,”;

in section 155, in sub-section (2), for the word “two” the word “three” shall be substituted;

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after section 156, the following new sections shall be added, namely:—

M{8SA. Betroleum Broducts.—({) Every person selling petroleum products to a petrol pump operator shall deduct tax from the amount of commission or discount allowed to the operator at the rate specified in Division VIA of Part III of the First schedule.

(2) The tax deducted under sub-section (1) shall be a final tax on the income arising from the sale of petroleum products to which sub-section (1) applies.”;

in section 159, in sub-section (1A), the word “the” appearing after the word “under” shall be omitted;

in section 164, in sub-section (1), the words “pass an order to that effect and” appearing after the word “may” shall be omitted;

in section 169,—

(a) in sub-section (1), in clause (b), after figure and comma “i156,” the words, brackets, figures and letter “sub-section (2) of section 156A of sub-section (3) of section 233 or clause (a) and clause (b) of sub-section (1) of section 233A” shall be inserted; and

(b) sub-section (4), shall be omitted;

in section 171, in sub-section (1), for the word “fifteen” the word “six” shall be substituted; .

for section 177 the following new section shall be substituted, namely:—

“177... Audit.—(1) The Central Board of Revenue, may lay down criteria for selection of any person for an audit of person’s income tax affairs, by the Commissioner.

(2) The Commissioner shall select a person for audit in accordance with the criteria laid down by the Central Board of Revenue under

sub-section (1).

(3) The Central Board of Revenue shall keep the criteria confidential.

(4) In addition to the selection referred to in sub-section (2), the Commissioner may also select a person for an audit of the person's income tax affairs having regard to—

(a) the person's history of compliance or non-compliance with this Ordinance;

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- (b) the amount of tax payable by the person;
- (c) the class of business conducted by the person; and

(d) any other matter which in the opinion of Commissioner is material for determination of correct income.

(5) after selection of a person for audit under sub-section (2) or (4), the Commissioner shall conduct an audit of the income tax affairs (including

examination of accounts and records, enquiry into expenditure, assets and liabilities) of that persons.

(6) After completion of the audit under sub-section (5) or sub-section (8), the Commissioner may, if considered necessary, after obtaining taxpayer's explanation on all the issues raised in the audit, amend the assessment under sub-section (1) or sub-section (4) of section 122, as the case may be. _

(7) The fact that a person has been audited in a year shall not preclude the person from being audited again in the next and following years where there are reasonable grounds for such audits, particularly having regard to the factors in sub-section (4).

(8) The Central Board of Revenue may appoint a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961), to conduct an audit of the income tax affairs of any person and the scope of such audit shall be as determined by the Central Board of Revenue on a case to case basis.

(9) Any person employed by a firm referred to in sub-section (8) may be authorized by the Commissioner, in writing, to exercise the powers in sections 175 and 176 for the purposes of conducting an audit under that sub-section.

in section 205,—

(a) for the word "eighteen" wherever occurring, the word "twelve" shall be substituted; and

(b) after sub-section (1A), the following new sub-section shall be inserted, namely:—

"(1B) Where, in respect of any tax year, any taxpayer fails to pay tax under sub-section (6) of section 147 or the tax so paid is less than eighty

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THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 2004 [Part J

(36)

37)

per cent of the tax chargeable for the relevant tax year, he shall be liable to pay additional tax at the rate of twelve per cent per annum on the amount of tax so chargeable or the amount by which the tax paid by him falls short of the eighty per cent, as the case may be; and such additional tax shall be calculated from the first day of April in that year to the date on which assessment is made or the thirtieth day of June of the financial year next following, whichever is the earlier.”;

in section 210,—

(a) in sub-section (1), after the word “Commissioner” the commas, words, brackets, figure and letter “subject to sub-section (1A),” shall be inserted;

(b) after sub-section (1), the following new sub-section shall be added, namely:—

“(1A) The Commissioner shall not delegate the powers of amendment of assessment contained in sub-section (5A) of section 122 to a Taxation Officer below the rank of Additional Commissioner of Income Tax.”;

in section 233,—

(a) in sub-section (1), after the word “persons” the words “other than travel agents and insurance agents” shall be inserted, and

(b) after sub-section (2), the following new sub-sections shall be added, namely:—

“(3) Where any payment on account of brokerage or commission is made by the principal to a travel agent or an insurance agent, the principal shall deduct advance tax at the rate specified in Part IV of the First Schedule from such payment.

(4) Where any tax is collected from a person under sub-section (1) or sub-section (3), the tax so collected shall be the final tax on the income of such persons.”;

(37A) after section 233, the following new section shall be inserted, namely:—

“233A. Collection of tax by a stock exchange registered in Pakistan.—

(1) A stock exchange registered in Pakistan shall collect advance tax,—

(a) at the rates specified in Division IIA of Part IV of First Schedule from its Members on purchase of shares in lieu of the commission earned by such Members;

(b) at the rates specified in Division IIA of Part IV of First schedule from its Members on sale of shares in lieu of the commission earned by such Members;

(c) from its members in respect of trading of shares by the Members at the rates specified in Division ITA of Part IV of First Schedule; and

(d) from its Member in respect of financing of carryover trades (Badla) in share business at the rate specified in Division ITA of Part IV of First schedule.

(2) The tax collected under clause (a) and clause (b) of sub-section (1) shall be a final tax.”.

(a) in Part I, in Division I, in clause 1, for the “Table” the following

shall be substituted, namely:—

“TABLE

S. No. Taxable income Rate of tax

(b) Q) (3)

1. Where taxable income does not exceed 0%

Rs. 100,000.

2. Where taxable income exceeds Rs. 100,000 7.5% of the amount but does not exceed Rs. 150,000 exceeding Rs. 100,000

3. Where taxable income exceeds Rs. 150,000 3,750 plus 12.5% of the but does not exceed Rs. 300,000. amount exceeding Rs. 150,000

(i) (2) (3)

4. Where taxable income exceeds Rs. 300,000 22,500 plus 20% of the

but does not exceed Rs. 400,000. amount exceeding

Rs. 300,000.

5. Where taxable income exceeds Rs. 400,000 42,500 plus 25% of the

but does not exceed Rs. 700,000. amount exceeding

Rs. 400,000.

6. Where taxable income exceeds Rs. 700,000. 117,500 plus 35% of the

amount exceeding

Rs. 700,000.”

(b) after Division I, the following new Division shall be inserted,

namely,—.

“Division TA

Rate of Tax on certain persons

The rate of tax to be paid under sub-section (1) of section 113A shall be 0.75% of the turnover.”;

(c) in Part TIL—

Gi) in Division II], in clause (4), after sub-clause (c), the following

new sub-clause shall be added, namely: —

“(d) in the case of advertisement services, 5% of the gross amount payable.”;

(ii) for Division VI the following shall be substituted, namely:—

‘Division VI

Prizes and Winnings

(1) The rate of tax to be deducted under section 156 on a prize on prize bond shall be 10% of the gross amount paid.

(2) The rate of tax to be deducted under section 156 on winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale, or cross-word puzzle shall be 20% of the gross amount paid.”;

(ii) after Division VI as amended aforesaid, the following new Division shall be added, namely: —

“Division VIA
Petroleum Products

Rate of collection of tax under section 156A shall be 10% of the amount of payment.”,

(d) in Part IV,—

(@) for Division H the following shall be substituted, namely:—

“Division IT
Brokerage and Commission

(a) The rate of collection of tax under sub-section (1) of section 233 in respect of indenting commission agents, advertising agents and yarn dealers shall be 5% of the amount of payment.

(b) The rate of collection of tax under sub-section (1) of section 233 in respect of other commission income other than (a) above, shall be 10% of the amount of payment.

(c) The rate of collection of tax under sub-section (3) of section 233 shall be 10% of the amount of payment.”; and

Gi) after Division I, substituted as aforesaid the following new Division shall be inserted, namely:—

‘Division IIA

Rates for Collection of Tax by a Stock Exchange
Registered in Pakistan

(i) in case of purchase of shares as 0.005% of per clause (a) of sub-section (1) of purchase value section 233A.

Gi) in case of sale of shares as per 0.005% of sale value

clause (b) of sub-section (1) of section 233A.

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Gii) in case of trading of shares as 0.005% of traded value mentioned in clause (c) of sub-section (1) of section 233A.

(iv) in case of financing of carry over 10% of the carry over trades (Badla) as per clause (d) of charge”; sub-section (1) of section 233A.

(39) in the Second Schedule,—

(a) in Part II—

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(iii)

(iv)

(vi)

in clause (78), after the word and comma “Pakistan,” occurring for the first time, the words “or certificate of investment issued by investment banks” shall be inserted;

in clause (80), after the word and comma “Pakistan,” occurring for the first time, the words “or certificate of investment issued by investment banks” shall be inserted;

clause (81), shall be omitted and thereafter the following new clause shall be inserted, namely: —

“(81A) Notwithstanding omission of clause (81), the existing holders of Foreign Currency Bearer Certificate shall continue to have the benefit of exemption till such certificates are encashed.

clause (84), shall be omitted ;

clause (88), shall be omitted and thereafter the following new clause shall be inserted, namely: —

“(88A) Notwithstanding omission of clause (88), the existing holders of Federal Government Securities and redeemable capital shall continue to have benefit of exemption till the maturity of the securities and redeemable capital.”;

after clause (93), the following new clause shall be inserted, namely:—

“(93A) Profits and gains derived by a taxpayer from the running of any vocational] institute or technical] institute or

(vii)

poly-technical institute, recognized by a Board of Technical Education or a university or any other authority appointed in this behalf by the Federal Government or a Provincial Government, as the case may be, set up between the first day of July, 2004, and the thirtieth day of June, 2008, both days inclusive, for a period of five years beginning from the tax year in which such institution is recognized.”;

in clause (110), for the words, comma and figure “in respect of any tax year, 2005” the words, comma and figure “upto tax year ending on the thirtieth day of June, 2007” shall be substituted;

{b) in Part II,—

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after clause (13), the following new clauses shall be inserted, namely:—

“(13A) In respect of di-ammonium phosphate (DAP) fertilizer imported, the tax under section 148 shall be collected at the rate of 1% of its import value as increased by customs-duty and sales tax, if any, levied thereon.”;

(13B) In respect of goods falling under HS Code 801.1100, 801.3200, 802.1200, 802.9010, 902.4010, 902.4090, 904.1110, 907.0000, 908.1000, 3702.3100, 3705.2000, 3707.9000, 4011.2090, 50.04, 50.05, 50.06, 6301.1000, 8204.0000, 8301.1000, 8511.1000, 8525.4000, 8529.9010 and 9004. 1000 of the First Schedule to the Customs Act, 1969 (IV of 1969), imported, the tax under section 148 shall be collected at the rate of 2% of its import value as increased by customs-duty and sales tax, if any, levied thereon.

(13C) In respect of edible oil purchased locally by manufacturers of cooking oil or vegetable ghee or both, the rate of income tax shall be 1% of the purchase price.”;

(c) in Part II, in clause (1A), for the word “two” the word “three” shall be substituted;

{d) in Part 1V—

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after clause (3), the following new clause shall be inserted, namely:—

“(3A) The provisions of sub-sections (5) and (5A) of section 34 and section 70 shall not apply to any benefit derived by

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(ii)

(iii)

(iv)

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(vi)

(vii)

(viii)

“(46)

way of waiver of profit on debt or the debt itself under the State Bank of Pakistan, Banking Policy Department's Circular No. 29 of 2002, dated the 15th October, 2002, to the extent not set off against the losses under Part VII of Chapter III.”

in clause (16), in second proviso, for the figures, commas and word “149, 151, 152, 153, 155, 156 or 233” the figure “113” shall be substituted;

in clause (17), the word “than” shall be omitted;

after clause (31), the following new clauses shall be inserted, namely:—

“(31A) The provisions of section 148 shall not apply to plant, machinery and equipment imported as are subject to 5% rate of customs-duty under Chapter 84 of the First Schedule to the Customs Act, 1969 (IV of 1969), or are exempt from customs-duty or subject to a lower rate of customs-duty under relevant Customs notifications.”;

(31B) The provisions of section 148 shall not apply in respect of agricultural tractors imported in CBU conditions.”;

after clause (36), the following new clause shall be inserted, namely:—

“(36A) The provisions of clause (a) of sub-section (1) of section 151 shall not apply in respect of any amount paid as yield or profit on investment in Bahbood Savings Certificate or Pensioner's Benefit Account.”;

after clause (38), the following new clauses shall be inserted, namely:— .

“(38A) The provisions of sections 150, 151 and 233 shall not apply to a Venture Capital Company.

(38B) The provisions of section 150 shall not apply to the Islamic Development Bank.”;

clause (43) shall be omitted:

for clause (46) the following new clause shall be substituted, namely:—

The provisions of sub-section (1) of section 153 shall not apply to any payment received by an oil distribution company or an oil refinery for supply of its petroleum products.”;

- (ix) clause (46A) shall be omitted,
- (x) clause (46B) shall be omitted;
- (xi) clause (46C) shall be omitted; and

(xii) after clause (47B), the following new clauses shall be inserted, namely:—

“47C) The provisions of sub-section (1) of section 154 shall not apply to an exporter in respect of cooking oil or vegetable ghee exported to Afghanistan, from whom advance tax has been collected under section 148 on import of edible oil.”;

(40) in the Fourth Schedule,—

(a) in rule 1, after the full stop, at the end, the words, commas, figures _ and brackets “Income from other business shall be profit or loss before tax as per profit and loss account prepared under the Insurance Ordinance, 2000 (XX XIX of 2000), excluding any surplus appropriation made during the year.” shall be added,

(b) for rule 2, the following shall be substituted, namely:—

“2. The profits and gains of a life insurance business shall be the current year’s surplus appropriated to profit and loss account prepared under the Insurance Ordinance, 2000 (XXXIX of 2000), as per advice of the Appointed Actuary, net of adjustments under sections 22(8), 23(8) and 23 (11) of the Insurance Ordinance, 2000 (XX XIX of 2000) so as to exclude from it any expenditure other than expenditure which is, under the provisions of Part IV of Chapter III, allowed as a deduction in computing profits and gains of a business to the extent of the proportion of surplus not distributed to policy holders.”;

(c) in rule 3,—

(i) in sub-rule (1), in clause (c), for the word “received” the word “accrued” shall be substituted;

Gi) in sub-rule (2), in clause (b), for the word “surplus” the words “respective statutory fund” shall be substituted; and

(d) rule 4 shall be omitted.

THE FIRST SCHEDULE

[See clause 3(23)]

AMENDMENT IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969 (IV of 1969), in 'the First Schedule, against HS Code, specified in column (1) of the table below for the entries relating to the "Description" and "CD%" the following corresponding entries in columns (2) and (3) of the table shall be substituted:—

"TABLE

HS Code Description CD%

(1) (2) (3)

0101.1000 - Pure-bred breeding animals 5

0101.9000 - Other 5

0102.1010 - - - Buffaloes 5

0102.1020 --- Bulls 5

0102.1030 - - Cows 5

0102.1040 --- Oxen , 5

0102.1090 --- Other 5

0102.9010 --- Buffaloes 5

0102.9020 --- Bulls By

0102.9030 - - - Cows 5

0102.9040 --- Oxen 5

0102.9090 --- Other 5

0104.1000 - Sheep 5

0104.2000° - Goats 5

0105.1200 -- Turkeys 5

0105.1900 -- Other 5

0105.9200 -- Fowls of the species Gallus domesticus, weighing not more than 2,000g 5

0105.9300 -- Fowls of the species Gallus domesticus weighing more than 2,000g 5

0105.9900 -- Other 5

a) (2) (3)

0106.1100 -- Primates 5

0106.1200 -- Whales, dolphins and porpoises (mammals of the order Cetacea), manatees 5
and dugongs (mammals of the order Sirenia)

0106.1900 -- Other 5

0106.2000 - Reptiles (including snakes and turtles) 5

0106.3110 --- Falcons 5

0106.3190 --- Other 5

0106.3200 -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) 5

0106.3900 -- Other 5

0106.9000 - Other 5

0201.1000° - Carcasses and half-carcasses 5

0201.2000 - Other cuts with bone in 5

0201.3000 - Boneless 5

0202.1000 - Carcasses and half-carcasses 5

0202.2000 - Other cuts with bone in 5

0202.3000 - Boneless 5

0204.5000 - Meat of goats 5

0408.9100 -- Dried 5

0801.1100 -- Desiccated 3

0801.3200 -- Shelled 5

6802.1200 -- Shelled 5

0802.9010 --- Areca (betel nuts) 5

0902.4010 ---- Tea dust 10

0902.4090 --- Other 10

0904.1110 --- Black 5

0907.0000 Cloves (whole fruit, cloves and stems). 5

0908.1000 - Nutmeg 5

0908.2000 - Mace 5

0908.3010 --- Large 5

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a) (2) Q)

0908.3020 --- Small 5

1302.3200 -- Mucilages and thickeners. whether or not modified, derived from locust 20
beans, locust bean seeds or guar seeds

1511.1000 - Crude oil Rs. 9500/MT

1702.9010 - -- Maltose 20

1702.9030 --- Malt dextrin +20

1806.9000 - Other 5

1901.9010 --- Malt extract 20

2507.0000 Kaolin and other kaolinic clays, whether or not calcined. 5

2519.9010 --- Magnesium oxide 5

2525.1000 - Crude mica and mica rifted into sheets or splittings 5

2525.2000 - Mica powder Ss

2610.0000 Chromium ores and concentrates. 5

2707.3000 Xylol (xylenes) 5

2710.1995 ---- Liquid paraffin 20

2803.0020 --- Acetylene black 5

, -- Other:

2804.2910 --- Mixture of argon and neon gases 5

2804.2990 --- Other 10

-- Other:

2811.2910 - -- Sulphurous acid gas 5

2811.2990 --- Other 10

2817.0000 Zinc oxide; zinc peroxide. 5

- Nitrites:

2834.1010 --- Sodium nitrite 5

2834.1090 --- Other 10

2835.3100 -- Sodium triphosphate (sodium tipolyphosphate) 5

2836.9910 --- Magnesium carbonate 5

«2841.3000 - Sodium dichromate 10

a) (2) (3)

- Other:

2841.9010 --- Sodium stannate 5

2841.9090 --- Other 10

- Other:

2902.1910 - - - Cyclopentane 5

2902.1990 --- Other 10

2902.4400 -- Mixed xylene isomers 5

2903.3040 --- Ingredients for pesticides 5

-- Other

2903.4910 --- Chlorodifluoromethane 5

2903.4990 --- Other 10

2905.1220 ---- Saturated Iso propyl alcohol (propan-2) 5

2905.3200 -- Propylene glycol (propane-1, 2-diol) 5

2905.4200 -- Pentaerythritol , 5

2906.2100 -- Benzyl alcohol 5

-- Other:

2906.2910 --- Ingredients for pesticides 5

2906.2990 --- Other 10

2907.1100 -- Phenol (hydroxybenzene) and its salts 5

2907.1500 -- Naphthols and their salts 5

2907.2100 -- Resorcinol and its salts 5

2907.2300 -- 4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts 5

2909.4100 -- 2, 2'-Oxydiethanol (diethylene glycol, digol) 5

2909.4300 -- Monobutyl ethers of ethylene glycol or of diethylene glycol 5

2909.4400 -- Other monoalkylethers of ethylene glycol or of diethylene glycol 5

-- Other:

2909.4910 --- Ingredients for pesticides 5

2909.4990 --- Other 10

2909.5000 - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, 5

nitrated or nitrosated derivatives.

qd) (2) (3)

2909.6000 - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, 5
sulphonated, nitrated or nitrosated derivatives

2914.1200 -- Butanone (methyl ethyl ketone) 5

2914.2200 -- Cyclo-hexanone and methyl-cyclo-hexanones 5

-- Other

2914.2910 --- Isophorone 5

2914.2990 --- Other 5

2914.4000 - Ketone-alcohols and ketone-aldehydes 5

2914.5000 - Ketone-phenols and ketones with other oxygen function 5

2914.6100 -- Anthraquinone 5

2915.2920 --- Lead acetate 5

2915.2990 --- Other 5

2915.6010 --- Butyric acids 5

2915.6020 --- Salts and esters of butyric acids 5

2915.6030 --- Salts and esters of valeric acids BR}

2915.6090 --- Other 10

2916.2000 - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides. 5

halides, peroxides, peroxyacids and their derivatives

2916.3920 --- Ingredients for pesticides 5

2917.3100 -- Dibutyl orthophthalates 20

- Other:

2918.9010 --- Ingredients for pesticides 5

2918.9090 --- Other 10

Phosphoric esters and their salts, including lactophosphates; their
halogenated, sulphonated, nitrated or nitrosated derivatives:

2919.0010 --- Ingredients for pesticides 3

2919.0090 --- Other 10

2920.9020 - - - Ingredients for pesticides 5

2921.1200 -- Diethylamine and its salts 10

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Q)

3)

2921.1910

2921.1990

2921.2100

2921.2910

2921.2920

2921.2990

2921.4200

2921.4310

2921.4390

2921.4400

2921.4500

2921.4900

2921.5110

2921.5190

2921.5910

2921.5990

2922.1900

2922.2100

2922.2900

2922.4210

2922.4400

2922.4900

Other:

Paraxylidine sulfamic acid

Other

Ethylenediamine and its salts

Other:

Aceto Acetic ortho anisidine

Diamino stilbene

Other

Aniline derivatives and their salts

Toluidines and their derivatives; salts thereof:

Ingredients for pesticides

Other

Diphenylamine and its derivatives; salts thereof

1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof

Other

o-, m-, p-Phenylene-diamine, diaminotoluenes, and their derivatives; salts

thereof:

Ingredients for pesticides

Other

Other:

Sodium naphthionate

Other

Other

Aminohydroxynaphthalenesulphonic acids and their salts

Other

Monosodium glutamate

Tilidine (INN) and its salts

Other

10

10

10

10

338

qd) (2) (3)

2924.2100 -- Ureines and their derivatives; salts thereof 5

2924.2920 --- Aceto aceto ortho toluidine 5

2924.2930 -- - Ingredients for pesticides 5

2926.2000 - 1-Cyanoguanidine (dicyandiamide) 5

2926.9040 --- N-methylpyrrolidone 5

2926.9050 ---- Ingredients for pesticides 5

2930.2020 - - - Ingredients for pesticides 5

2930.9080 --- Ingredients for pesticides 5

Other organo-inorganic compounds.

2931.0010 --- Ingredients for pesticides 5

2931.0090 --- Other 10

--- Other lactones:

2932.2910 --- 4, 5, 6, 7-tetrachlorophthalide 5

2932.2920 --- Ingredients for pesticides 5

2932.2990 --- Other 10

2933.2900 -- Other 5

2933.3200 -- Piperidine and its salts 5

2933.3930 --- Ingredients for pesticides 5

2933.5950 ---- Ingredients for pesticides 3

2933.6100 -- Melamine 5

2933.6930 --- Cyanuric chloride 5

2933.6940 --- Ingredients for pesticides 5

2933.6990 --- Other 10

~~ Other:

2933.9910 --- Ingredients for pesticides 5

2933.9990 --- Other 10

. Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:

2934.1010 --- Ingredients for pesticides 5

ad) (2) (3)

2934.1090 ~ Other 10

2934.3000 Compounds containing in the structure a phenothiazine ring-system 5
(whether or not hydrogenated), not further fused

2934.9920 - Ingredients for pesticides 5
Other:

2938.9010 - Ingredients for pesticides 5

2938.9090 - Other 10
Other:

2939.9910 - Ingredients for pesticides 5

2939.9990 - Other 10

2941.9050 Ingredients for pesticides 5

3202.9010 - Tanning substances, tanning preparations based on chromium sulphate 20

3204.1300 Basic dyes and preparations based thereon 10

3204.1590 - Other 10

3204.1910 - Dyes, sulphur 10

3204.1990 - Dyes, synthetic 10

3206.1100 Containing 80% or more by weight of titanium dioxide calculated on the 5
dry matter

3206.4900 Other 10
Inorganic products of a kind used as luminophores:

3206.5010 - Fluorescent powder 5

3206.5090 - Other 20

3207.1010 - Opacifiers 3

3207.1090 - Other 10
Based on polyesters:

3208.1010 - Based on polyamides 10

3208.1020 - Varnishes 20

3208.1090 - Other 25
Based on acrylic or vinyl polymers:

3208.2010 ~ Varnishes 20

by

—
qQ) (2) (3)

3208.2090 --- Other 25

- Other:

3208.9010 --- Varnishes 20

3208.9090 --- Other 25

- Based on acrylic or vinyl polymers:

3209.1010 --- Varnishes 20

3209.1090 --- Other 25

- Other:

3209.9010 --- Lacquered blue, golden and silver 5

3209.9090 --- Other 25

3211.0000 Prepared driers. 20

3212.9030 --- Emitter paste for tube lights 5

3214.1050 --- Capping cement for bulbs and tube lights 5

3302.1010 --- Flavours and concentrates for use in aerated beverages 10

3302.1090 --- Other 10

3302.9000 - Other 10

3403.9910 --- Mould release preparations 5

3403.9920 --- Spin finish oil 5

3404.2000 - Of poly (oxyethylene) (polyethylene glycol) 10

3405.4000 - Scouring pastes and powders and other scouring preparations 5

3506.9110 --- Shoe adhesives 10

- Other:

3506.9910 --- Sealant having methyl ethyl ketone from 60% to 70% and ethyle acetate B)
from 10% to 20%.

3506.9990 --- Other 25

3701.9100 -- For colour photography (polychrome) 35

3702.9400 -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length 5

exceeding 30 m

3702.3100 -- For colour photography (polychrome) 5

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a) (2) (3)

3705.2000 Microfilms 5

3707.9000 Other 5

3802.1000 Activated carbon 10

3802.9000 Other 10

3806.1010 - -- Gum Rosin 5

3812.3000 Anti-oxidising preparations and other compound stabilisers for rubber 5
or plastics3817.0000 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those 5
of heading 27.07 or 29.02.

3823.1300 Tall oil fatty acids 20

3823.1990 Other 20

3824.1000 Prepared binders for foundry moulds or cores 5

3824.9060 Preparations for electroplating 5

3824.9080 Chloroparaffins liquid 10

3824.9093 Carburizing preparations of a kind used for case hardening of steel 5

3824.9094 Coated calcium carbonate 5

3824.9095 Carboxylic acid based anhydride hardener 5

3901.1000 Polyethylene having a specific gravity of less than 0.94 10

3901.2000 Polyethylene having a specific gravity of 0.94 or more 10

3901.3000 Ethylenevinyl acetate copolymers 10

3901.9000 Other 10

3902.1000 Polypropylene 10

3902.2000 Polyisobutylene 10

3902.3000 Propylene copolymers 10

3902.9000 Other 10

3903.9000 Other 10

3904.3000 Vinyl chloride vinyl acetate copolymers 10

3904.4000 Other vinyl chloride copolymers 10

3904.6100 Polytetrafluoroethylene 10

qd) (2) (3)

3904.6900 Other 10

3905.1200 In aqueous dispersion 20

3905.9100 Copolymers 10

3905.9910 - Ethers polyvinyl 10

3906.1000 Poly (methy! methacrylate) 10

3907. 2000 Other polyethers 5

3907.9100 Unsaturated 20

3907.9900 Other 20

3909.3000 Other amino-resins 20

3909.4000 Phenolic resins 20

3909.5000 Polyurethanes 10

3912.2020 - Nitrocellulose binder 5

3914.0010 - Ion-exchangers of condensation type 5

3914.0020 - Ion-exchangers of the polymerization type 5

Other:

3916.9010 - Preforms made from polyethylene terephthalate 20

3916.9090 - Other 20

Of polymers of vinyl chloride:

3917.2310 - Heat shrinkable sleeves and tubes of a dia not exceeding 100mm 5

3917.2390 - Other 25

In rolls of a width not exceeding 20 cm:

3919.1010 - Insulation tape double sided 5

3919.1090 - Other 25

3919.9000 Other 20

3920.2010 - Biaxially Oriented Polypropylene (BOPP) film, plain 20

3920.2030 ~ Biaxially Oriented Polypropylene (BOPP) film, metallized 20

3920.2090 | - - - Other 20

3920.4900 Other 20

qd) (2) (3)

3920.5100 -- Of poly (methyl methacrylate) 20

3920.5900 -- Other 20

-- Of unsaturated polyesters:

3920.6310 --- Polyester film 5

3920.6390 --- Other 25

3920.6900 -- Of other polyesters 20

3921.1300 -- Of polyurethanes 20

3921.1900 -- Of other plastics 20

- Other:

3921.9010 ---- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 5
to 0.042 g/cm³

3921.9090 - Other 25

3923.1000 - Boxes, cases, crates and similar articles 20

3926.9030 --- Transmission, conveyor or elevator belts 20

- Other:

3926.9091 ---- Plastic tags and staples for garments 10

3926.9099 - - - - Other 25

4005.1020 - -- Sheets 20

4005.1090 - -- Other 20

4005.2000 - Solutions, dispersions other than those of subheading 4005.10 20

4005.9100 -- Plates, sheets and strip 20

4005.9900 -- Other 20

Vulcanised rubber thread and cord.

4007.0010 ---- Single cord 20

4007.0090 --- Other 25

4008.2100 -- Plates, sheets and strip 10

4010.1100 -- Reinforced only with metal 20

4010.1200 -- Reinforced only with textile materials 20

4010.1300 -- Reinforced only with plastics 20

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e8) (2) (3)

4010.1900 Other 20

Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:

4010.3110 - For vehicles of chapter 87 35

4010.3190 - Other 20

Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:

4010.3210 - For vehicles of chapter 87 35

4010.3290 - Other 20

Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:

4010.3310 - For vehicles of chapter 87 35

4010.3390 - Other 20

Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:

4010.3410 - For vehicles of chapter 87 35

4010.3490 - Other 20

4010.3500 Endless synchronous belts, of. an outside circumference exceeding 60 cm 20 but not exceeding 150 cm.

4010.3600 Endless synchronous belts, of an outside circumference exceeding 150 cm 20 but not exceeding 198 cm

4010.3900 Other 20

4011.2090 - Other 5

4016.9910 - Printing blankets 5

4403.1000 Treated with paint, stains, creosote or other preservatives 5

4403.2000 Other, coniferous 5

4403.4100 Dark Red Meranti, Light Red Meranti and Meranti Bakau 5

4403.4910 - Sawlogs and veneer logs of. non-coniferous species 5

4403.4990 - Other 5

4403.9100 Of oak (Quercus spp.) 5

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a) (2) (3)

4403.9200 -- Of beech (*Fagus* spp.) 5

4403.9900 -- Other 5

4407.1000 Coniferous 5

4407.2400 -- Virola. Mahogany (*Sweitenia* spp.), Imbuia and Balsa 5

4407.2500 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau 5

4407.2600 -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan 5

4407.2900 -- Other 5

4407.9100 --- Of oak (*Quercus* spp.) 5

4407.9200 -- Of beech (*Fagus* spp.) 5

4407.9900 -- Other By

4805.3000 - Sulphite wrapping paper 10

4811.5990 --- Other 20

4818.4000 - Sanitary towels and tampons, napkins and napkin liners for babies and 25
similar sanitary articles

5004.0000 silk yarn (other than yarn spun from silk waste) not put up for retail 5
sale.

5005.0000 Yarn spun from silk waste, not put up for retail sale. 5

5006.0000 Silk yarn and yarn spun from silk waste, put up for retail sale; silk- 5
work gut.

5207.1000 - Containing 85% or more by weight of cotton 10

\$207.9000 - Other 10

5402.31 00 -- Of nylon or other polyamides, measuring per single yarn not more than 10
50 tex

5402.3200 -- Of nylon or other polyamides, measuring per single yarn more than 50 tex 10
- Of polyesters:

5503.2010 --- Of polyesters not exceeding 2.22 decitex 20

5503.2090 - -- Other 20

5506.3000 - Acrylic or-modacrylic 10

5603.1100 -- Weighing not more than 25 g/m? 20

5603.1200 -- Weighing more than 25 g/m? but not more than 70 g/m? 20

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ad) (2) (3)

5603.1300 -- Weighing more than 70 g/m? but not more than 150 g/m? 20

5603.1400 -- Weighing more than 150 g/m? 20

5603.9100 -- Weighing not more than 25 g/m? 20

5603.9200 -- Weighing more than 25 g/m' but not more than 70 g/m? 20

5603.9300 -- Weighing more than 70 g/m? but not more than 150 g/m? 20

5603.9400 -- Weighing more than 150 g/m? 20

5605.0000 Metallised yarn, whether or not gimped, being textile yarn, or strip 10
or the like of heading 54.04 or 54.05, combined with metal in the
form of thread, strip or powder or covered with metal.

§703.2090 --- Other 10

5703.3090 --- Other 10

6301.1000 Electric blankets 5

6804.2100 -- Of agglomerated synthetic or natural diamond 5

-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft
or vessels:

7007.1110 --- For vehicles of chapter 87 35

7007.1190 --- Other 25

-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft
or vessels:

7007.2110 --- For vehicles of chapter 87 35

7007.2190 --- Other 25

7009.1000 - Rear-view mirrors for vehicles 35

7011,1000 - For electric lighting 20

7019.9020 - - - Glass wool 10

-- Waste and scrap of cast iron:

7204.1010 -- - Re-rollable . 10

7204.1090 --- Other 10

-- Other

7204.4910 --- Re-rollable 10

7204.4990 --- Other 10

ay (2) (3)

7210.7010 --- VCM coated sheets of thickness (excluding any coating) not exceeding 5
0.5 mm

7306.3010 --- Copper coated mild steel tubes upto 8.5 mm dia 5

7307.1190 --- Other 20

7307.1920 --- Semi finished malleable iron pipe fittings 10

7307.1990 --- Other 20

7307.2100 -- Flanges 10

7307.2200 -- Threaded elbows, bends and sleeves 10

7307.2300 -- Butt welding fittings 10

7307.9100 -- Flanges 20

7307.9200 -- Threaded elbows, bends and sleeves 20

7307.9300 -- Butt welding fittings 10

7307.9900 - Other 20

7342.1010 --- Wire 20

7312.1020 --- Rope 20

-- Roller chain:

7315.1110 --- For vehicles of chapter 87 . 35

7315.1190 --- Other 20

7315.1200 -- Other chain 20

7315.1900 -- Parts 20

7315.2000 - Skid chain 20

7315.8100 -- Stud-link 20

. 7315.8200 -- Other, welded link 20

7316.0000 Anchors, grapnels and parts thereof, of iron or steel. 20

7318.3510 --- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7) 5

7318.1590 --- Other 20

7318.1610 --- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7) 5

7318.1690 --- Other 20

7318.1900 -- Other 20

1) (2) QG)

7318.2110 --- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7) 5

7318.2190 --- Other 20

7348.2200 -- Other washers 20

7318.2300 -- Rivets 20

7318.2400 -- Couters and cotter-pins 20

7320.1000 - Leaf-springs and leaves therefor 35

7326.1920 --- Forgings of surgical & dental instruments 5

7410.1100 -- Of refined copper 5

7410.1200 -- Of copper alloys 5

741.1010 --- Capillary tube of diameter upto 2.25 mm 5

7411.1020 --- Internatly grooved tubes 5

7604.2920 --- With cladding for noclock brazing 5

-- Of aluminium, not alloyed:

7606.9110 --- Aluminium sheet, anodized/polyurethane coated 5

7606.9190 --- Other 20

-- Of aluminium alloys:

7606.9210 --- Aluminium sheet, anodized/polyurethane coated 5

7606.9290 --- Other 20

~+- Other:

7607,1910 --- Adhesive tape 5

7607.1990 --- Other 20

7907.0010 --- Zinc slugs for dry battery cell containers 5

7907.0020 --- Anodes 5

7907.0090 - - - Other 20

8002.0000 Tin waste and scrap. 5

8203.2000_ - Pliers (including cutting pliers), pincers, tweezers and similar tools 10

8203.4000 - Pipe-cutters, bolt croppers, perforating punches and similar tools 10

8204.1100 -- Non-adjustable . 5

(1) Q) (3)

8204.1200 -- Adjustable 5

8204.2000 - Interchangeable spanner sockets, with or without handles 5

8205.1000 - Drilling, threading or tapping tools 5

8207.5010 --- Drills other than parallel or straight shank twist drills 5

8207.5090 --- Other 5

8207.9000 - Other interchangeable tools 5

8209.0000 Plates, sticks, tips and the like for tools, unmounted, of cermets. 5

8301.1000° - Padlocks 5

8301.2000 - Locks of a kind used for motor vehicles 35

8402.1110 --- With a steam production exceeding 45 t but not more than 350 t per hour 20

8402.1200 -- Watertube boilers with a steam production not exceeding 45 tons per hour 20

8402.1910 ---- Firetube boilers 20

8402.2000 - Super-heated water boilers 20

8404.1010 --- Soot removers 5

8406.1000 - Turbines for marine propulsion 5

8406.9000 - Parts 5

8407.3100 -- Of cylinder capacity not exceeding 50 cc 35

8407.3200 -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc 35

8407.3300 --- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc 35

8407.3400 -- Of a cylinder capacity exceeding 1,000 cc 35

- Other engines:

8407.9010 --- Gas engines 10

8407.9020 --- Of a kind used for the propulsion of vehicles of chapter 87 35

8407.9090 --- Other 20

8408.2000 - Engines of a kind used for the propulsion of vehicles of chapter 87 35

8408.9000 - Other engines 20

8409.9110 ---- Rings for pistons of vehicles of Chapter 87 35

8409.9120 --- Cylinders for vehicles of Chapter 87 35

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(1) Q2) (3)

8409.9130 --- Cylinder blocks for vehicles of Chapter 87 35

8409.9140 --- Cylinder heads for vehicles of Chapter 87 35

8409.9150 - - Cylinder liners for vehicles of Chapter 87 35

8409.9160 -- Inlet or exhaust valves for vehicles of Chapter 87 35

8409.9190 --- Other 35

8409.9910 - - Rings for pistons of vehicles of Chapter 87 35

8409.9920 - + Cylinders for vehicles of Chapter 87 35

8409.9930 - - Cylinder blocks for vehicles of Chapter 87 35

8409.9940 -- Cylinder heads for vehicles of Chapter 87 35

8409.9950 --- Cylinder liners for vehicles of Chapter 87 35

8409.9960 - - Inlet exhaust valves for vehicles of Chapter 87 35

8409.9990 --- Other _ 35

8410.1100 - Of a power not exceeding 1,000kW 10

8410.9000 Parts, including regulators 10

8411.1100 -- Of a thrust not exceeding 25 kN 5

8411.1200 -- Of a thrust exceeding 25 kN 5

8411.2100 -- Of a power not exceeding 1,100kW 5

841 1.2200 - Of a power exceeding 1,100kW 5

8411.8100 - Of a power not exceeding 5,000kW 5

8411.8200 - Of a power exceeding 5,000kW 5

8411.9100 - Of turbo-jets or turbo-propellers 5

8411.9900 - Other 5

8412.2100 - Linear acting (cylinders) 10

8413.1100 - Pumps for dispensing fuel or lubricants, of the type used in filling-stations 20

8413.1990 --- Other 20

8413.2000 Hand pumps, other than those of subheading 8413.11 or 8413.19 20

8413.3010 --- Diesel fuel injection pumps for vehicles of Chapter 87 35

(1) Q) GB)

8413.3090 - - - Other 35

8413.5000 - Other reciprocating positive displacement pumps 20

8413.6000 - Other rotary positive displacement pumps 20

8413.7000 - Other centrifugal pumps 20

8413.8120 --- Grout pump 5

8413.8190 --- Other 20

8413.8200 - Liquid elevators 20

- Of pumps:

8413.9110 --- Stainless steel impellers 10

8413.9120 --- Stainless steel fabricated laser welded chamber for pump bow! assembly 10

8413.9190 --- Other 20

8413.9200 - Of liquid elevators 20

8414.1000 - Vacuum pumps 10

8414.3010 --- Used with non-CFC/HCFC gases 5

8413.4000_ - Concrete pumps 5

8414.5910 --- Blowers 20

8414.6000 - Hoods having a maximum horizontal side not exceeding 120 cm 20

8415.2000 - Of a kind used for persons, in motor vehicles 35

: Parts:

8415.9010 --- Evaporators enamelled and coated for antitrust purposes 5

8415.9090 --- Other 20

8418.9910 -- - Evaporators 5

8418.9920 --- Condensors 35

8421.2300 - Oil or petrol-filters for internal combustion engines 35

8421.3100° - Intake air filters for internal combustion engines 35

8422.2000 - Machinery for cleaning or drying bottles or other containers 5

8423.2000 - Scales for continuous weighing of goods on conveyors 5

8423.3000 - Constant weight scales and scales for discharging a predetermined 5

8424.3000 - Steam or sand blasting machines and similar jet projecting machines 5

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a) (2) Q)

8425.1100 Powered by electric motor 5

8425.1900 Other 5

8425.2000 Pit-head winding gear, winches specially designed for use underground 5

8425.3100 Powered by electric motor 5

8425.3900 Other 5

8425.4100 Built-in jacking systems of a type used in garages 5

8425.4200 Other jacks and hoists, hydraulic 5

8425.4900 Other 5

8426.2000 Tower cranes 5

8427.1000 Self-propelled trucks powered by an electric motor 5

8427.2090 Other 5

8428.1010 Passenger lifts 10

8428.1020 Skip hoists 10

8428.2000 Pneumatic elevators and conveyors 10

8428.4000 Escalators and moving walkways 10

8429. 2000 Graders and levellers 5

8429.3000 Scrapers 5

8429.4000 Tamping machines and road rollers 5

8429.5100 Front and shovel loaders 5

8429.5200 Machinery with a 360° revolving superstructure 5

8429.5900 Other 5

8430.1000 Pile-drivers and pile extractors By

8430.2000 Snow ploughs and snow-blowers 5

8430.3100 Self propelled 5

8430.3900 Other 5

8430.4900 Other 5

8430.5000 Other machinery, self-propelled 5

8430.6100 Tamping or compacting machinery 5

qy (2) (3)

8430.6900 Other 5

8431.4100 Buckets, shovels, grabs and grips 10

8431.4200 Bulldozer or angledozer blades 10

8431.4900 Other 10

Ploughs:

8432.1010 Chisel ploughs 10

8432.1090 Other 20

Other

8432.2910 Cultivators 10

8432.2990 Other 20

Seeders, planters and transplanters:

8432.3010 Seeding drills 10

8432.3090 Other 20

Other machinery:

8432.8010 Rotavators 10

8432.8090 Other 20

8433.1100 Powered, with the cutting device rotating in a horizontal plane 10

8433.1900 Other 10

8433, 2000 Other mowers, including cutters bars for tractor mounting 10

8433.3000 Other haymaking machinery 10

8433.4000 | Straw or fodder balers, including pick-up balers 10

8433.5100 Combine harvestor-threshers 5

8433.5200 Other threshing machinery 10

8433.5300 Root or tuber harvesting machines 5

8433.5900 Other s

8433.6000 Machines for cleaning, sorting or grading eggs, fruit or other agricultural 5

8433.9000 Parts 5

8436.1000 Machinery for preparing animal feeding stuffs 5

8436.2100 Poultry incubators and brooders 3

8436.2900 Other 5

8436.8000 Other machinery 5

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(1) (2) (3)

8436.9100 - Of poultry-keeping machinery or poultry incubators and brooders 5

8436 .9900 - Other 5

8441.2000 Machines for making bags, sacks or envelopes 10

8445.1900 ~ Other 5

8445.4010 - - Weft winding machines 5

8448.3110 - - Tops and flats 20

- Spindles, spindle flyers, spinning rings and ring travellers:

8448.3310 - - Spindle flyers and ring travellers: 5

8448 3320 -- Spindles 10

8448.3330 -- Spinning rings 20

8455.3090 --- Other 5

8455.9000 Other parts 5

8469,.1200 -- Automatic typewriters 10

8469.2000 Other typewriters, electric 10

8469.3000 'Other typewriters, non-electric 10

8472.3000 Machines for sorting or folding mail or for inserting mail in envelopes 20

or bands, machines for opening, closing or sealing mail and machines for

affixing or cancelling postage stamps

8472.9010 -- Automated Teller Machines (ATM) 5

8473.1000 Parts and accessories of the machines of heading 84.69 10

8473.2100 ~ Of the electronic calculating machines of subheading 8470.10, 8470.21 10

8474.1020 - - Crushing/screening plant 5

8474.3120 -- Concrete batching plant 5

8479.1000 Machinery for public works, building or the like 5

8479.5000 Industrial robots, not elsewhere specified or included 5

- Other:

8479.8910 -- Eyeletting, fastening and thread sucking machines 5

8479. 8920 - - Automatic machines for attaching rivets, metal buttons, eyelets etc. on B)

garments.

8479.8990 -- Other 10

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@ (2) (3)

Parts:

84799010 - Of machines of heading 8479.8910 5

84799090 - Other 10

8480.4100 Injection or compression types 5

8480.4900 Other 5

8480.5000 Moulds for glass 5

8480.6000 Moulds for mineral materials 5

8480.7100 Injection or compression types 5

8480.7900 Other 5

8481.1000 Pressure-reducing valves 20

8481.2000 Valves for oleohydraulic or pneumatic transmissions 20

8481.3000 Check (nonreturn) valves 20

8481.4000 Safety or relief valves 20

8481.8000 Other appliances 20

8482.9100 Balls, needles and rollers 5

Other:

8482.9910 - Rings for bearings 5

8482.9990 - Other 10

8483.1010 - For vehicles of Chapter 87 35

8483.2000 Bearing housings, incorporating ball or roller bearings 20

8483.3010 - Plain shaft bearing (bushing) 20

8483.4010 - For vehicles of chapter 87 35

8483.5010 - Flywheels 35

8483.5020 - Pulleys, including pulley blocks 35

8483.6010 - Clutches 35

8483.6090 - Other 35

8483.9000 Toothed wheels, chain sprockets and other transmission elements 35

presented separately; parts

8484.1020 - For vehicles of Chapter 87 35

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a) (2) (3)

~ Other:

8485.9010 --- Oil seals for vehicles of chapter 87 35

8485.9090 --- Other 25

8501.5100 -- Of an output not exceeding 750 W 20

8501.5200 -- Of an output exceeding 750 W but not exceeding 75 kW 20

8501.5310 --- Of an output exceeding 75 kW but not exceeding 375 kW (500 HP) 20

8502.1190 --- Other 20

8502.1200 -- Of an output exceeding 75 kVA but not exceeding 375 kVA 20

8502.1310 --- Of an output exceeding 375 kVA but not exceeding 1000 kVA 20

8504.2100 -- Having a power handling capacity not exceeding 650 KVA 20

8504.2200 -- Having a power handling capacity exceeding 650 kVA but not exceeding 20 10,000 kVA.

8504.2300 -- Having a power handling capacity exceeding 10,000 kVA 20

8504.3200 -- Having a power handling capacity exceeding 1 kVA but not exceeding 20 16 kVA.

8504.3300 -- Having a power handling capacity exceeding 16 kVA but not 20 exceeding 500 kVA.

8504.3400 -- Having a power handling capacity exceeding 500 kVA 20

8504.4010 --- Un-interrupted power supply (UPS) of power rating upto 1.5 kVA 20

8504.5000_ - Other inductors 20

- Parts:

8504.9010 --- On load-tape changer for power transformers 5

8504.9020 --- Bushings for power transformers 5

504.9090 --- Other 20

8507.1000 - Lead-acid, of a kind used for starting piston engines 35

8509.1000 - Vacuum cleaners, including dry and wet vacuum cleaners 20

8509.2000 - Floor polishers 20

8509.3000 - Kitchen waste disposers 20

8509.4010 --- Food grinders 20

a5) (2) (3)

8509.4020 --- Fruit mixers 20

8509.4030 --- Fruit or vegetable juice extractors 20

509.8000 Other appliances 20

8511.1000 Sparking plugs 5

8511.2000 Ignition magnetos; magneto-dynamos, magnetic flywheels 35

8511.3000 Distributors; ignition coils 35

Starter motors and dual purpose starter-generators:

8511.4010 Starter motors 35

8511.4090 Other 35

8512.2010 Head light for motor vehicles 35

8512.2090 Other 35

8512.3000 Sound signalling equipment 35

8512.4000 Windscreen wipers, defrosters and demisters 35

8515.1110 Soldering iron and guns 5

8515.1900 Other 5

8515.2100 Fully or partly automatic 5

8515.2900 Other 5

8515.3100 Fully or partly automatic By

8515.3900 Other 5

8515.8000 Other machines and apparatus 5

8515.9000 Parts 5

8518.5000 Electric sound amplifier sets 20

Other:

8520.9010 Dubbing system of a kind used in film studios and production houses 5

8520.9090 Other 20

Still image video cameras and other video camera recorders, digital
cameras:

8525.4010 Multimedia still/video camera 5

8525.4090 Other 5

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(i) (2) (3)

~~ Colour:

8528.2110 - - - Multimedia colour monitors 25

528.2190 --- Other 25

- Video projectors:

8528.3010 --- Multimedia projector 25

8528.3090 --- Other 25

- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:

529.1010 ---- Parts and accessories for cable TV/satellite receiver i.e. (splitter, channel combiners, signal amplifiers etc) 20

8529.1020 - - - LNB, actuators 20

8529.1090 --- Other 20

8529.9010 --- Remote control 5

8529.9090 --- Other 20

8535.2110 --- Upto 17.5 KV 20

8535.2900 -- Other 10

8536.4900 -- Other 10

~~ Other:

8538.9010 --- Vacuum Interrupters for vacuume circuit breakers 10

8538.9090 --- Other 20

8539.1000_ - Sealed beam lamp units 35

8539.2110 --- Auto bulbs 35

8539.2910 --- For automotive vehicles 7 35

8539.9020 --- Base cap for bulbs and tube lights 5

8539.9090 --- Other 10

8544.3000 - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft 35
or ships

8545.9010 --- For motor vehicles including tractors 35

8601.1000 - Powered from an external source of electricity 5

8601.2000 - Powered by electric accumulators 5

a) (2) (3)

8602.1000 - Diesel-electric locomotives 5

8502.9000 - Other 5

8603.1000 - Powered from an external source of electricity 5

8603.9000 - Other 5

8604.0000 - Railway or tramway maintenance or service vehicles, whether or 5
not self-propelled (for example, workshops, cranes, ballast tampers,
trackliners, testing coaches and track inspection vehicles).

8605.0000 Railway or tramway passenger coaches, not self-propelled; luggage 5
vans, post office coaches and other special purpose railway or
tramway coaches, not self-propelled (excluding those of heading
86.04).

8606.1000 - Tank wagons and the like 5

8606.2000 - Insulated or refrigerated vans and wagons, other than those of subheading 5
8606.10.

8606.3000 - Self-discharging vans and wagons, other than those of subheading 5
8606.10 or 8606.20

8606.9100 -- Covered and closed 35

8606.9200 -- Open, with non-removable sides of a height exceeding 60 cm 5

8606.9900 -- Other 5

8607.1100 -- Driving bogies and bissel-bogies 5

8607.1200 -- Other bogies and bissel bogies 5

8607.1900 -- Other, including parts 5

8607.2100 -- Air brakes and parts thereof 5

8607.2900 -- Other 5

8607.3000 - Hooks and other coupling devices, buffers, and parts thereof 5

8607.9100 -- Of locomotives 5

8607.9900 -- Other 5

8608.0000 Railway or tramway track fixtures and fittings; mechanical (including 5

electro-mechanical) signalling, safety or traffic control equipment for
railways, tramways, roads, inland waterways, parking facilities,
port installations or airfields; parts of the foregoing.

- Pedestrian controlled tractors:

8701.1010 - - - In CKD/SKD condition 30

8701.1090 --- Other 30

er

- Road tractors for semi-trailers:

8701.2010 --- In CKD/SKD condition 30

8701.2090 - -- Other 30

- Track-laying tractors:

8701.3010 --- In CKD/SKD condition 30

8701.3090 --- Other 30

- Other:

8701.9010 --- In CKD/SKD condition 20

8701.9020 --- Agricultural tractors having an engine capacity exceeding 35 HP but not 20

exceeding 100 HP

8701.9090 -- - Other 10

- With compression-ignition internal combustion piston engine (diesel or semi-diesel):

8702.1010 --- In CKD/SKD condition 20

8702.1090 --- Other 20

-- Other:

8702.9010 --- In CKD/SKD condition 20

8702.9090 --- Other 20

-- Of a cylinder capacity not exceeding 1,000cc:

8703.2110 --- In CKD/SKD condition 50

8703.2190 --- Other 50

-- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:

8703.2210 --- Of a capacity exceeding 1000 cc but not exceeding 1300 cc, in CKD/SKD 50

condition

8703.2220 --- Other, of a capacity exceeding 1000 cc but not exceeding 1300cc 50

8703.2230 --- Of a capacity exceeding 1300 cc but not exceeding 1500 cc, in CKD/SKD 70
condition

8703.2240 --- Other, of a capacity exceeding 1300 cc but not exceeding 1500 cc 70

-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3,000cc:

8703.2310 --- Of a capacity exceeding 1500 cc but not exceeding 1600 cc, in CKD/SKD 70

condition

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8703.2320

8703.2330

8703.2340

8703.2350

8703.2360

8703.2400

8703.3110

8703.3120

8703.3130

8703.3140

8703.3210

8703.3220

8703.3230

8703.3240

8703 .3250

8703.3260

8703.3300

8704.1000

8704.2110

8704.2190

8704.2210

Other, of a capacity exceeding 1500 ce but not exceeding 1600 cc

Of a capacity exceeding 1600 cc but not exceeding 1800 cc, in CKD/SKD condition

Other, of a capacity exceeding 1600 cc but not exceeding 1800 cc

Of a capacity exceeding 1800 cc but not exceeding 3000 cc, in CKD/SKD condition

Other, of a capacity exceeding 1800 cc but not exceeding 3000 cc
Of a cylinder capacity exceeding 3,000 cc.

Of a cylinder capacity not exceeding 1,500 cc:

Of a capacity not exceeding 1300 cc, in CKD/SKD condition

Other, of a capacity not exceeding 1300 cc

Of a capacity exceeding 1300 cc but not exceeding 1500 cc, in CKD/SKD condition

Other, of a capacity exceeding 1300 cc but not exceeding 1500cc
Of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc:

Of a capacity exceeding 1500 cc but not exceeding 1600 cc, in CKD/SKD condition

Other, of a capacity exceeding 1500 cc but not exceeding 1600 cc

Of a capacity exceeding 1600 cc but not exceeding 1800 cc, in CKD/SKD condition

Other, of a capacity exceeding 1600 cc but not exceeding 1800 cc

Of a capacity exceeding 1800 cc but not exceeding 2500 cc, in CKD/SKD condition

Other, of a capacity exceeding 1800 cc but not exceeding 2500 cc
Of a cylinder capacity exceeding 2500 cc.

Dumpers designed for off-highway use

g.v.w. not exceeding 5 tonnes:

In CKD/SKD condition

Other

g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:

In CKD/SKD condition

70

80

80

100

100

100

50

50

70

70

70

70

80

80

100

100

100

60

60

60

60

7

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8704.2290 Other 60

g.v.w. exceeding 20 tonnes:

8704.2310 - In CKD/SKD condition 00

8704.2390 Other 60

g-v.w. not exceeding 05 tonnes:

8704.3110 In CKD/SKD condition 60

8704.3190 Other 60

g-V.w. exceeding 5 tonnes:

8704.3210 In CKD/SKD condition 60

8704.3290 Other 60

Other:

8704.9010 In CKD/SKD condition 60

8704.9090 ~ Other 60

8705.1000 Crane lorries 10

8705.4000 Concrete-mixer lorries 5

8705.9000 Other 10

8708.1000 Bumpers and parts thereof: 35

8708.2100 Safety seat belts 35

8708.2900 Other 35

8708.3100 Mounted brake linings 35

8708.3900 Other 35

8708.4000 Gear boxes 35

8708.5000 Drive-axles with differential, whether or not provided with other 35
transmission components

8708.6000 Non-driving axles and parts thereof 35

8708.7000 Road wheels and parts and accessories thereof 35

8708.8000 Suspension shock-absorbers 35

8708.9100 Radiators 35

8708.9200 Silencers and exhaust pipes 35

8708.9300 Clutches and parts thereof 35

8708.9400 Steering wheels, steering columns and steering boxes 35

8708.9900 Other 35

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8709.9000 Parts 35

With reciprocating interna] combustion piston engine of a cylinder capacity not exceeding 50 cc.

8711.1010 - In CKD/SKD condition 90

8711.1090 - Other 90

With reciprocating interna] combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250cc:

8711.2010 - In CKD/SKD condition 90

8711.2090 - Other 90

With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:

8711.3010 - Auto rickshaw in CBU condition 90

871 1.3020 - Motorcycles in CKD/SKD condition 90

8711.3090 - Other 90

With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:

8711.4010 - In CKD/SKD condition 90

8711.4090 - Other 90

With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:

8711.5010 - In CKD/SKD condition 90

8711.5090 - Other 90

Other:

8711.9010 - In CKD/SKD condition 90

8711.9090 - Other 90

8714.1100 Saddles 35

8714.1900 Other 35

8714.9100 Frames and forks, and parts thereof 35

8714.9200 Wheel rims and spokes 35

8714.9300 Hubs, other than coaster braking hubs and hub brakes, and free-wheels 35

procket-wheels

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8714.9400 Brakes, including coaster braking hubs and hub brakes, and parts thereof 35

8714.9500 Saddles 35

8714.9600 Pedals and crank-gear, and parts thereof 35

8714.9900 Other 35

8716.9000 Parts 35

9002.1100 For cameras, projectors or photographic enlargers or reducers 5

9002.1900 Other 5

\$002.2000 Filters 5

9002.9000 Other 3

9004.1000 Sunglasses 5

9006.1000 Cameras of a kind used for preparing printing plates or cylinders 5

9006.2000 Cameras of a kind used for recording documents on microfilm, microfiche 5
or other microforms

9006.3000 Cameras specially designed for under water use, for aerial survey or for 5
medical or surgical examination of internal organs: comparison cameras
for forensic or criminological purposes.

9006.4000 Instant print cameras 5

9006.5100 With a through-the-lens view finder (single lens reflex (SLR)), for roll film By
of a width not exceeding 35 mm.

9006.5200 Other, for roll film of a width less than 35 mm 5

9006.5300 Other, for roll film of a width of 35 mm 5

9006.5900 Other 5

9006.6100 Discharge lamp ("electronic") flashlight apparatus 5

9006.6200 Flashbulbs, flashcubes and the like By

9006.6900 Other 5

9007.1100 For film of less than 16 mm width or for double-8 mm film 5

9007.1900 Other + 5

9007.2000 Projectors 5

9007.9100 For cameras 5

9007.9200 For projectors 5

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9010.1000 - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper.

9010.5000° - Other apparatus and equipment for photographic (including cinematographic) laboratories, negatoscopes.

9010.6000 - Projection screens

9015.1000 - Rangefinders

9015.2000 - Theodolites and tachymeters (tacheometers)

9015.3000 - Levels

9015.4000 - Photogrammetrical surveying instruments and appliances

- Drafting tables and machines, whether or not automatic:

9017.1010 --- Plotters and other machines for designing textile garments, having CAD/CAMICIM system.

9017.1090 - Other

9017.2000 Other drawing, marking-out or mathematical calculating instruments

9017.8010 Measuring rod and tapes

9017.9000 Parts and accessories

9024. 1000 Machines and appliances for testing metals

9024.8000 Other machines and appliances

9024.9000 Parts and accessories

9025.1110 - Thermometers, clinical

9025.1190 - Other

9025.1900 Other

9025.8020 - Psychrometers

9025.8090 - Other

9025.9000 Parts and accessories

9026.1000 For measuring or checking the flow or level of liquids

9026.2000 For measuring or checking pressure

9026.8000 Other instruments or apparatus

9026.9000 Parts and accessories

9027.1000 Gas or smoke analysis apparatus

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9027.4000 Exposure meters 5

9027.9000 Microtomes; parts and accessories 5

9029.1010 - Taximeters and pedometers 35

9029.1020 - Mileo meters 35

9029.1090 - Other 35

9029.2010 - Speed indicators and tachometers 35

9030.1000 Instruments and apparatus for measuring or detecting ionising radiations 5

9030.2000 Cathode-ray oscilloscopes and cathode-ray oscillographs 5

9030.3100 Multimeters 5

9030.3910 ~ Voltage meter 5

9030.3920 - Ampere-meter 5

9030.8300 Other, with a recording device 5

9030.8900 Other 5

9030.9000 Parts and accessories 5

9031.1000 Machines for balancing mechanical parts 5

9031.3000 Profile projectors 5

9031.4900 Other 5

9031.8000 Other instruments, appliances and machines 5

Thermostats:

9032.1010 - Of a kind used in refrigerators and air-conditioners 5

9032.1090 - Other 25

9032.2000 Manostats 5

9032.8100 Hydraulic or pneumatic 5

9032.8900 Other 5

9032.9000 Parts and accessories 35

Other electric lamps and lighting fittings:

9405.4010 - Lighting system of a kind used for film shootings 5

9405 .4090 Other

Reduced-size ("scale") model assembly kits, whether or not working

models, excluding those of subheading 9503.10:

9503.2010 - Aero models 10

9503 .2090 - Other 25

9901

Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.

9905 Household articles and personal effects including vehicles and goods for

donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes: —

Dignitaries of UAE

(1) H.H. Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.

(2) H.E. Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.

(3) H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.

(4) H.E. Sheikh Mubarak Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

(5) H.E. Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.

(6) H.H. General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.

(7) H.E. Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

(8) H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.

(9) H.H. Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.

(10) H.H. Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Government of the United Arab Emirates.

Dignitaries of Qatar:

1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani.

2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.

3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.

4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani.

5. HE. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.

6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani.

7. HE. Shaikh Ali Bin Ahmed Al-Ahmed Ai-Thani.

8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani.

(i) A complete list of ail vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003. :

(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.

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(iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.

(iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers.

(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.

Articles, value of which does not exceed Rs. 10.000 per parcel, if imported through post or courier service as unsolicited gift parcel.

Samples of no commercial value imported by manufacturers-cum-exporters subject to the following conditions:—

a) raw materials and products of such dimensions/specifications that are useless except for purposes of demonstration;

b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind;

c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;

d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:

(1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and

(2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consists wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples.

Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone

Authority Ordinance, 1980 (IV of 1980) and any enactment relating to

Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose from time to time.

Goods not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation.

In case the goods have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the elements of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the machinery was exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import of the goods,

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9927 Pharmaceutical raw materials if imported for manufacture of contraceptives 0 in accordance with the input out put ratios determined by the Directorate' of Input Output Co-efficient Organization. Contraceptives and accessories therof.

9933 Omitted.

9934 Omitted.

9937 Following items relating to disabled persons:— 0

(1) Wheel chairs.

(2) Artificial human parts.

(3) Hearing aids (all types and kinds)

(4) Hearing assessment equipment:

(i) audio meters

(ii) tympanometer

(iii) ABR

(iv) Oto acoustic emission

(5) Cochlear implants system.

(6) Associated devices and materials:

(i) Hearing aid and batteries # 675, 13, 10, 5, 312.

(ii) 2 pin and 3 pin cords

(iii) Ear mold material

(iv) Soft/hard mold fabrication material

(v) Ear impression taking material

(vi) Manufacturing equipment related to above items.

(7) Hearing impairment/deaf related:

(i) Printed material

(ii) Software

(iii) Computer cards

(8) Programming software and hardware

(9) Items used for rehabilitation of blind persons:

(i) Sixer & eighter for Braille writing.

(ii) Braille board for alphabet writing.

(iii) 4/6/9/27/36 Liner frames.

(iv) Perkins brailler machine.

(v) Mathematics slates for blind.

(vi) Abacus frames (maths).

(vii) White cane.

{viii)Thermofoam duplicating machine.

(ix) Manila paper for duplication.

(x) Every card for brail writing.

(xi) Magnifier glasses for low vision.

(xii) Brail printing press.

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9938 Following cardiology/cardiac surgery disposables and other equipment:— iy

A. ANGIOPLASTY PRODUCTS:

Coronary Artery Stents.

Drugs Eluting Coronary Artery Stents.

Coronary Artery Dialation Catheters (Balloons).

PTCA Guide Wires.

PTCA Guiding Catheters.

Inflation Devices/Priority Packs.

AnNawna

B. ANGIOGRAPHY PRODUCTS:

Angiography Catheters.

Sheaths.

Guidewires.

Contrast Lines.

Pressure Lines.

Manifolds.

anew

C. CONTRAST MEDIA FOR ANGIOGRAPHY/ANGIOLPASTY:

Angiography Accessories.

ASD Closure Devices.

ASD Delivery Systems.

VSD Closure Devices.

VSD Delivery Systems.

Guide Wires.

Sizing Balloons.

Sizing Plates.

PDA Closure Devices.

PDA Delivery Systems.

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D. TEMPORARY PACEMAKERS (with Leads, Connectors & accessories).

E. PERMANENT PACEMAKERS (with Leads, Connectors &

accessories).

F. HEART FAILURE DEVICES (with Leads, Connectors & accessories).

G. AB) V) B i

Leads, Connectors & accessories).

H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.

1, Electrophysiology catheters

2. Electrophysiology Cables

3. Electrophysiology Connectors

1. LE, ARDI YY Di

1, Radioactive isotopes

2. Cold Kits (Cardiolite MAA, DTPA, etc)

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J. CARDIAC SURGERY PRODUCTS

Oxygenators

Cannulas

Prosthetic Heart Valves

Luminal Shunts for Heart Surgery
Artificial Limbs and Appliances.

Wbwune

K. EQUIPMENT

. Cardiac Angiography Machine

. Echocardiography Machine

. ETT Machine

Gamma Camera for Nuclear Cardiology Studies.

RUN

9939 Diagnostic kits for HiV and Hepatitis. 0

9940 Computer parts 0"

MEHMOOD SALEEM MEHMOOD,
Secretary.

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