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REGISTERED No. 1.7646

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 26, 2014

PART |

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 26th June, 2014

No. F. 22 (11)/2014-Legis.— The following Act of Majlis-e-Shoora
(Parliament) received the assent of the President on the 25th June. 2014
and is hereby published for general information:—

ACT No. IX of 2014

An Act to give effect to the financial proposals of the Federal Government for
the year beginning on the first day of July, 2014 and to amend and enact
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, 2014 and to amend certain laws for the purposes hereinafter
appearing;

It is hereby enacted as follows:—

(99)

Price Rs, 93.50

[4722(2014)/Ex.Gaz.]

1. Short title, extent and commencement.—(1) This Act may be called the Finance Act, 2014.

(2) It extends to the whole of Pakistan.

(3) It shall come into force from the first day of July, 2014, except sub-sections (11) and (12) of section 2 and sub-sections (2), (9), (10), (11) and (12) of section 4 which shall have effect from the next day of assent given to this Act by the President of the Islamic Republic of Pakistan.

2. Amendments of Act IV of 1969. — In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:—

(1) in section 2,—

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

“(k) “customs-station” means any customs-station, customs-airport, an inland river port, land customs-station or any place declared as such under section 9;”;
and

(b) clause (m) shall be omitted:

(2) in section 7, for the word “Central”, the word “Federal” shall be substituted:

(3) in section 18. after sub-section (1), the following new sub-section shall be inserted, namely: —

*“(1A) Notwithstanding anything contained in sub-section (1), customs duties shall be levied at such rates on import of goods or class of goods as are prescribed in the Fifth Schedule, subject to such conditions, limitations and restrictions as prescribed therein.”;

(4) in section 18A, for the words, figures and brackets “Central Excises and Salt Act, 1944 (I of 1944)”, the words and figures “the Federal Excise Act, 2005” shall be substituted;

(5) in section 25,—

(a) _ in sub-section (5), clause (d) shall be omitted: and

(b) in sub-section (6),—

ee

(i) for the comma, occurring for eighth time, the word “and” shall be substituted; and

(ii) the word, letter and brackets “and (d)” shall be omitted;

(6) in section 32, in sub-sections (2), (3) and (3A), after the word “duty”, the comma and word “, taxes” shall be inserted;

(7) in section 80, in sub-section (3), after the word “duty”, the comma and the words “, taxes and other charges levied thereon” shall be inserted:

(8) in section 81, in sub-section (1),—

(a) in the first proviso, after the word “duty”, the comma and words “, taxes and other charges” shall be inserted: and

(b) in the second proviso, for the word “tax”, the words “taxes and other charges” shall be substituted;

(9) in section 185B, for clause (a), the following shall be substituted, namely:—

“(a) no court other than the Special Judge having jurisdiction shall try an offence punishable under this Act, except the offences relating to narcotics and narcotic substances which shall be tried by the Special Courts established under the Control of Narcotic Substances Act, 1997 (XXV of 1997);”;

(10) in section 194, in sub-section (3),—

(a) for the words “Customs and Excise Group”, the words “Pakistan Customs Service” shall be substituted; and

(b) for the word “five”, the word “three” shall be substituted;

(11) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969);

and

(12) the provisions in the Second Schedule to this Act shall be added as the Fifth Schedule to the Customs Act, 1969 (IV of 1969).

3. Amendment of Act XXVII of 1974.— In the Members of Parliament (Salaries and Allowances) Act, 1974 (XX VII of 1974), in section 4,

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in sub-section (1), for the words “seven hundred and fifty”, the words “two thousand” shall be substituted.

4.

(1)

(2)

Amendments of the Sales Tax Act, 1990.— In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

in section 2, in clause (27), for the semicolon at the end a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

“Provided that the Board may through a general order specify zones or areas for the purpose of determination of highest retail price for any brand or variety of goods;”;

in section 3,—

(i)

(ii)

(iii)

in sub-section (2),—

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

(b) after clause (a), amended as aforesaid, the following new clause (aa) shall be inserted, namely:—

“(aa) goods specified in the Eighth Schedule shall be charged to tax at such rates and subject to such conditions and limitations as specified therein; and”:

after sub-section (3A), the following new sub-section shall be inserted, namely:—

“(3B) Notwithstanding anything contained in sub-sections (1) and (3), sales tax on the import and supply of the goods specified in the Ninth Schedule to this Act shall be charged, collected and paid at the rates, in the manner, at the time, and subject to the procedure and conditions as specified therein or as may be prescribed, and the liability to charge, collect and pay the tax shall be on the persons specified

therein.”;

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

“(8) Notwithstanding anything contained in any law or
notification made thereunder, in case of supply of natural gas

(3)

(4)

(5)

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to CNG stations, the Gas Transmission and Distribution Company shall charge sales tax from the CNG stations at the rate of seventeen per cent of the value of supply to the CNG consumers, as notified by the Board from time to time, but excluding the amount of tax, as provided in clause (46) of section 2.”;

(iv) after sub-section (8), substituted as aforesaid, the following new sub-section shall be added, namely: —

“(9) Notwithstanding anything contained in sub-section (1), tax shall be charged from retailers through their monthly electricity bills, at the rate of five per cent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half per cent where the monthly bill amount exceeds the aforesaid amount, subject to the exclusions, procedure, restrictions and limitations as prescribed in Chapter II of the Sales Tax Special Procedure Rules, 2007:

Provided that the tax under this sub-section shall be in addition to the tax payable on supply of electricity under sub-sections (1), (1A) and (5).”;

in section 3B, for sub-section (2), the following shall be substituted and shall be deemed to have been always so substituted, namely:—

“(2) Notwithstanding anything contained in any law or judgment of a court, including the Supreme Court and a High Court, any amount payable to the Federal Government under sub-section (1) shall be deemed to be an arrear of tax or charge payable under this Act and shall be recoverable accordingly and any claim for refund in respect of such amount shall neither be admissible to the registered person nor payable to any court of law or to any person under direction of the court.”;

in section 4, in clause (d), for the words “zero-rated goods”, the words “goods at reduced rate of sales tax” shall be substituted;

in section 7, in sub-section (1),—

(a) for the word “section”, occurring for the first time, the words and figure “sections 8 and” shall be substituted; and

(6)

7)

(8)

(b) after the words “output tax”, the commas, words, brackets and figures “., excluding the amount of further tax under sub-section (1A) of section 3,” shall be inserted;

in section 8, in sub-section (1),—

(i) incclause (d), the word “and”, at the end, shall be omitted:

(ii) after clause (e), for full stop at the end a semicolon shall be substituted and thereafter the following new clauses shall be added, namely:—

“(f) goods and services not related to the taxable supplies made by the registered person;

(g) goods and services acquired for personal or non-business consumption; :

(h) goods used in, or permanently attached to, immoveable property, such as building and construction materials, paints, electrical and sanitary fittings, pipes, wires and cables, but excluding such goods acquired for sale or re-sale or for direct use in the production or manufacture of taxable goods; and

(i) vehicles falling in Chapter 87 of the First Schedule to the Customs Act, 1969 (IV of 1969), parts of such vehicles, electrical and gas appliances, furniture, furnishings, office equipment (excluding electronic cash registers), but excluding such goods acquired for sale or re-sale.”;

in section 40B, after the proviso, the following explanation shall be added, namely:—

“Explanation.— For the removal of doubt, it is declared that the powers of the Board, Chief Commissioner and Commissioner under this section are independent of the provisions of section 40.”;

after section 50A, the following new section shall be inserted, namely:—

“50B. Electronic scrutiny and intimation (1) The Board may implement a computerized system for the purpose of automated scrutiny. analysis and cross-matching of returns and

other available data relating to registered persons and to

(9)

electronically send intimations to such registered persons about any issue detected by the system.

(2) The intimation sent by the computerized system under sub-section (1) shall be in the nature of an advice or advance notice, aimed at allowing the registered person to clarify the issue, rectify any mistake or take other corrective action before any legal or penal action is initiated.

(3) The computerized system shall be so implemented so as to keep record of the issues detected, intimations sent, responses received and actions taken, and to present such information to the officer of Inland Revenue and to the Board in the prescribed manner.

(4) The Board may prescribe procedures and specifications for the smooth and efficient operation of the computerized system.”;

in the Fifth Schedule, in column (1), after Serial No. 8 and entries relating thereto in column (2), the following new serial numbers and entries relating thereto shall be added, namely:—

“9. Goods exempted under section 13, if exported by a manufacturer who makes local supplies of both taxable and exempt goods,

10. Petroleum Crude Oil (PCT heading 2709.0000).

11. Raw materials, components, sub-components and parts, if imported or purchased locally for use in the manufacturing of such plant and machinery as is chargeable to sales tax at the rate of zero percent, subject to the condition that the importer or purchaser of such goods holds a valid sales tax registration showing his registration category as “manufacturer”; and in case of import, all the conditions, restrictions, limitations and procedures as are imposed by notification under section [9 of the Customs Act, 1969 (IV of 1969), shall apply.

12. The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as specified in Chapter XIV of the Sales Tax Special Procedure Rules, 2007:—

- (i) Colors in sets (PCT heading 3213.1000)
 - (ii) Writing, drawing and marking inks (PCT heading 3215.9010 and 3215.9090)
 - (iii) Erasers (PCT heading 4016.9210 and 4016.9290)
 - (iv) Exercise books (PCT heading 4820.2000)
 - (v) Pencil sharpeners (PCT heading 8214.1000)
 - (vi) Geometry boxes (PCT heading 9017.2000)
 - (vii) Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)
 - (viii) Pencils including color pencils (PCT heading 96.09)
 - (ix) Milk including flavored milk (PCT heading 04.01 and 0402.9900)
 - (x) Yogurt (PCT heading 0403.1000)
 - (xi) Cheese (PCT heading 0406.1010)
 - (xii) Butter (PCT heading 0405.1000)
 - (xiii) Cream (PCT heading 04.01 and 04.02)
 - (xiv) Desi ghee (PCT heading 0405.9000)
 - (xv) Whey (PCT heading 04.04)
 - (xvi) Milk and cream, concentrated and added sugar or other sweetening matter (PCT heading 0402.1000)
 - (xvii) Preparations for infant use put up for retail sale (PCT heading 1901.1000)
 - (xviii) Fat filled milk (PCT heading 1901.9090)
 - (xix) Bicycles (PCT heading 87.12).";
- (10) in the Sixth Schedule,—
- {i) in Table-1, in column (1),—
- (a) against Serial No. 24, in column (3), after the figure and comma, "1510.0000," the figure and comma "1511.1000," shall be inserted:

(b)

(c)

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against Serial No. 59, in column (2) after the word,

“solution” , the comma and words

ra

, cochlear implants

system”, and in column (3), after the figure “99.25”, the comma and figure “, 99.37” shall respectively be inserted; and

after Serial No. 71 and the entries relating thereto in columns (2) and (3), the following new Serial Nos. and entries relating thereto shall be added, namely:—

“72

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83

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Uncooked poultry meat

Milk and cream

Flavored milk

Yogurt

Whey

Butter

Desi ghee

Cheese

Processed cheese not grated or powdered

Cotton seed

Frozen, prepared or preserved sausages and similar products of poultry meat or meat

offal

Meat and similar products of prepared,
frozen or preserved meat or meat offal of all
types including poultry meat and fish

Preparations for infant use, put up for retail
sale

Fat filled milk

Colours in sets (Poster colours)

Writing, drawing and marking inks

Erasers

Exercise books

Pencil sharpeners

Energy saver lamps

Sewing machines of the household type

Bicycles

Wheelchairs

02.07

04.01 and

04.02

0402.9900

0403.1000

04.04

405.1000

405.9000

406.1010

406.3000

1207.2000

1601.0000

1602,3200,

1602.3900,

1602,5000,

1604.1100,

1604,1200,

1604.1300,

1604.1400,

1604,1500,

1604. 1600,

1604,1900,

1604.2010,

1604,2020,

1604,2090,

16043000
1901, 1000

1901.9090
3213.1000
3215.9010
and
3215.9090
40169210
and
4016.9290
4820.2000
8214.1000
8539.3910
8452.1010
and
8452.1090
87.12
8713.1000
and
8713.9000

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Vessels for breaking up

Other drawing, marking out or mathematical
calculating instruments (geometry box)

Pens and ball pens

Pencils including colour pencils

Compost (non-chemical fertilizer) produced
and supplied locally

Construction materials to Gawadar Export
Processing Zone's investors and w Export
Processing Zone Gawadar for development
of Zone's infrastructure.

Raw and pickled hides and skins, wet blue
hides and skins. finished leather, and
accessories, components and trimmings, if
imported by a registered leather goods
manufacturer, for the manufacture of goods
wholly for export, provided that conditions,
procedures and restrictions laid down in
ruics 264 to 278 of the Customs Rules, 2001
are duly fulfilled and complied with.

Machinery, equipment and materials
imported either for exclusive use within the
limits of Export Processing Zone or for
making exports therefrom, and goods

imported for warehousing purpose in Export Processing Zone, subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall mnetatis mutandis, apply.

Import and supply thereof, up to the year 2020, of ships of gross tonnage of less than 15 LDT and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-hoat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafis are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable

Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under Chapter 30 of the First Schedule to the Customs Act. 1969 (IV of 1969) except the following, even if medicated or medicinal in nature, namely—

89.08
9017.2000

96.08
96.09
Respective
headings

Respective
headings

Respective
headings

Respective
headings

Respective

headings

Respective
headings

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105

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108

109

(a) filled infusion solution bags
imported with or without infusion
giving sets;

{(b) scrubs, detergents and washing
preparations:

{c) soft soap or no-soap soap;

{d) adhesive plaster;

{e) surgical tapes:

(f) liquid paraffin;

(g) disinfectants; and

{h) cosmetics and toilet preparations.

Raw materials for the basic manufacture of
pharmaceutical active ingredients and for
manufacture of pharmaceutical products,
provided that in case of import, only such
raw materials shall be entitled to exemption
which are liable to customs duty not
exceeding ten per cent advalorem, either
under the First Schedule to the Customs Act,
1969 (IV of 1969) or under a notification
issued under section 19 thereof.

Import of Hala! edible offal of bovine
animals.

Import and supply of iodized salt bearing
brand names and trademarks whether or not
sold in retail packing.

Components or sub-components of energy
saver lamps, namely:—

- (a) Electronic Circuit
- (b) Plastic Caps (Upper and Lower)
- (c) Base Caps B22 and E27
- (d) Tungsten Filaments
- (e) Lead-in-wire
- (f) Fluorescent Powder (Tri Band Phosphor)
- (g) Adhesive Additive
- (h) Al-Oxide Suspension
- (i) Capping Cement
- (j) Stamp Pad Ink
- (k) Gutter for Suspension

Goods imported temporarily with a view to subsequent exportation. as concurred by the Board, including passenger service item, provision and stores of Pakistani Airlines.

Respective headings

0206.1000,
206.2000,
0206.8000
and
0206,9000
2501.0010

8539.9040
8539.9040
8539,9040
8539.9040
8539,9040
3206.5010
3824.9099
3824.9099
3214.1050
3215.9010
2850.0000

Respective headings

110 The following items with dedicated use of renewable source of energy like solar and wind, subject to certification by the Alternative Energy Development Board (AEDB), Islamabad:—

- (a) Solar PV panels; 8541 5000
- (b) LVD induction lamps; \$539.3990
- (c) SMD, LEDs with or without 9405.1090 ballast, with fittings and fixtures;
- (d) Wind turbines including alternators \$502.3 100 and mast;
- (e) Solar torches; \$513.1040
- (f) Lanterns and related instruments; \$513.1090
- (g) PV modules along with related 8541.4000, components, including invertors, 8504.4090, charge controllers and batteries. 9032.8990 and 8507.0000
- Medicine White crystalline sugar 1701.9910 and 1701.9920

112 Following _cardiology/cardiac surgery, — Respective neurovascular, electrophysiology, headings

endosurgery, endoscopy, oncology, urology, gynaecology, disposables and other equipment;—

A. ANGIOPLASTY PRODUCTS

1. Coronary Artery Stents

2. Drugs Eluting Coronary Artery

Stents

3. Coronary Artery Dilatation

Catheters (Balloons)

PTCA Guide Wire

PTCA Guiding Catheters

Inflation Devices/Priority Packs

bots

B. ANGIOGRAPHY PRODUCTS

1. Angiography Catheters

Sheaths

Guide Wires

. Contrast Lines

5. Pressure Lines

6. Manifolds

2.

ae

C. CONTRAST MEDIA FOR
ANGIOGRAPHY/ ANGIOPLASTY

1. Angiography Accessories

2. ASD Closure Devices

3. ASD Delivery Systems

4. VSD Closure Devices

5. VSD Delivery System

6. Guide Wires

7. Sizing Balloons

8. Sizing Plates

9. PDA Closure Devices

10. PDA Delivery system

D. TEMPORARY PACEMAKERS
(with leads, connectors and accessories)

E. PERMANENT PACEMAKER
(with leads, connectors and
accessories)

11

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F. HEART FAILURE DEVICES

(with leads, connectors and accessories)

G. IMPLANTABLE
CARDIOVERTES

(with leads, connectors and accessories)

H. CARDIAC
ELECTROPHYSIOLOGY
PRODUCTS

1. Electrophysiology catheters
2. Electrophysiology cables
3. Electrophysiology connectors

I. LEAR CARDIOLOGY
PRODUCTS

- 1, Radioactive isotopes
2. Cold kits (Cardiolite MAA, DTPA etc)

J. CARDIAC SURGERY
PRODUCTS

1. Oxygenators
2. Cannulas
3. Prosthetic Heart Valves
4. Luminal Shunts for heart surgery
5. Artificial limbs and appliances

K. EQUIPMENT

1. Cardiac Angiography Machine
- 2, Echocardiography Machines
3. ETT Machines
- 4, Gamma Camera for Nuclear cardiology studies

L. PERIPHERAL INTERVENTIONS
EQUIPMENT

Disposables and other equipment for peripheral interventions including stents (including carotid and wall stents), balloons, sheaths, catheters, guide wires, filter wires coils, needles, valves (including rotating homeostatic valves), connecting cables, inflation devices adaptors,

High Efficiency Irrigation Equipment.
(If used for agriculture sector)

(1) Submersible pumps (up to 75 lbs and head 150 meters)

(2) Sprinklers including high and low pressure {center pivotal) system, conventional sprinkler equipment, water rect traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.

(3) Air release valves, pressure gauges, water meters, back flow preventers, and automatic controllers.

8413.7010

8424,8100

84242010

8481.1000,

8481.3000,

9026 2000.

9032.8990

114

115

116.

Green House Farming and Other Green
House Equipment.
(If used for agriculture sector)

(1) Tunnel farming equipment,

(2) Green houses (prefabricated).

Plant, machinery and equipment imported
for setting up fruit processing and
preservation units in Gilgit-Baltistan,
Balochistan Province and Malakand
Division upto the 30th June, 2019 subject to
the same conditions and procedure as are
applicable for import of such plant,
machinery and equipment under the
Customs Act, 1969 {IV of 1969),

Plant, machinery and equipment imported
for setting up industries in FATA upto the
30th June, 2019 subject to the same
conditions and procedure as are applicable
for impor of such plant, machinery and
equipment under the Customs Act, 1969 (IV
of 1969).

(ii) in Table-2, in column (1),—

(a)

(b)

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\$430.3100,
84303900

9406.0010

Respective
headings

Respective
headings.”;

against Serial No. 3, for the entry in column (2), the
following shall be substituted, namely:—

“Supplies made by cottage industry.”;

after the already omitted Serial No. 12, the following new Serial Nos. and entries relating thereto in columns (2) and (3) shall be added, namely: —

“13

14

15

Reclaimed lead. if supplied to Respective
recognized manufacturers of lead headings
batteries

Waste paper Respective
headings

(a) Sprinkler Equipment Respective

(b) Drip Equipment headings

(c) Spray Pumps and
nozzles

Raw cotton and ginned cotton Respective

headings.”: and

(iii) after Table-2, amended as aforesaid, the following new Table shall be added, namely:—

“Table-3

The plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be exempt from the whole of sales tax, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:—

(i)

(ii)

(iii)

the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Board from time to time or, as the case may be, certified as such by the Engineering Development Board;

except for S. No. 9 and 14 of the Annexure, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bonafide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and

in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, layout plan and drawings:

Explanation—For the purpose of Table-3, capital goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

No
(1)

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(a) the manufacture or production of any goods and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; or

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock,

dairy and poultry industry.

ANNEXURE

Description PCT heading Conditions

2) G) (4)

Machinery and equipment for Respective Nil initial installation, —_ balancing, headings modernization, replacement or

expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.

Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-

A. Medical Equipment.

(IL) Dentist chairs

(2) Medical surgical dental or veterinary furniture

(3) Operating Table.

(4) Emergency Operating Lights.

{5) Hospital Beds with mechanical fittings

(6) Gymnasium equipment.

(7) Cooling Cabinet.

(8) Refrigerated Liquid Bath.

(9) Contrast Media Injections (for use in Angiography & MRI etc),

B. Cardiology/Cardiac Surgery

Equipment

(1) Cannulas.

9402.1010

9402.9090

9402.9010

9405.4090

9402.9020

9506.9100

\$418.5000

38249099

3822.0000

90183940

(a) The project requirement shall be approved the Board of Investment (BOI). The authorized officer of BOI shall certify the item-wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user-ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969);

(b) the goods shall not be sold or otherwise disposed of without prior approval of the Board and payment of customs duties and taxes at statutory rates leviable at the time of import, Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).;

(2) Manifolds.

(3) Intravenous cannula iv.

catheter.

C. Disposable Medical_Devices

(1) Self-disabling safety sterile
syringes.

(2) Insulin syringes.

D. Other Related Equipments

(1) Fire extinguisher.

(2) Fixtures & fittings for hospitals

L. Machinery, equipment,
materials, capital goods,
specialized vehicles (4x4 non-
luxury) i.e. single or double cabin
pickups, accessories, spares,
chemicals and consumables meant
for mine construction phase or
extraction phase,

2. Construction
equipment and specialized
vehicles, excluding —_ passenger
vehicles. imported on temporary
basis as required for mine
construction or extraction phase.

machinery,

Coal mining machinery,
equipment, spares, _ including
vehicles for site use i.e. single or
double cabin pick-ups, imported for
Thar Coal Field.

1. Machinery, equipment and
spares meant for initial installation,

balancing, modernization,
replacement or expansion of
projects for power generation

90183110

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8424.1000

Respective
headings

Respective
headings

Respective
headings

Respective
headings

Respective
headings

1, This concession shall be available to those mineral exploration and extraction companies or their authorized operators or. contractors who hold permits, licences, lease and who enter into agreements with the Government of Pakistan or a Provincial Government;

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the amount of sales tax, along with an undertaking to pay the sales tax at the statutory rate in case such goods are not re-exported on conclusion of the project; and

3. The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of sales tax leviable at the time of import, These shall, however, be allowed to be transferred to other entitled mining companics with prior approval of the Board,

(a) This concession shall be available to those mining companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with — the Government of Pakistan or a Provincial Government.

(b) The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.

(i) This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely—

through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.

z: Construction machinery, equipment and Specialized vehicles. excluding —_ passenger vehicles, imported on temporary basis as required for the construction of project.

1, Machinery, equipment and Spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel, and oil including under ~—_ construction projects.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as = required = forthe constniction of project,

1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of Projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-cnergy, ocean, waste-to-energy and hydrogen cell etc,

2. Construction —_—s machinery, equipment and specialized vehicles, excluding —_ passenger vehicles. imported on temporary basis as required for the construction of project.

Respective
headings

Respective
headings

(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the Chief Executive or head of the contracting company — shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and

{c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;

(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable under this notification, along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.
~do-

-do-

Explanation- The expression
“projects for power generation”
means any project for generation of
electricity whether small, medium
or large and whether for supply to
the national grid or to any other
user or for in house consumption.

1. Machinery and equipment
meant for power transmission and
grid stations including under
construction projects.

Explanation.- For the purpose of
this serial number, “machinery and
equipment” shall mean,-

(a) machinery and equipment
operated by power of any
description, such as is used in the
generation of power:

(b) apparatus, appliances, metering
and testing apparatus. mechanical
and electrical control, transmission
gear and transmission tower, power
transmission and distribution cables
and conductors, insulators, damper
spacer and hardware and parts
thereof adapted to be used in
conjunction with the machinery
and equipment as specified in
clause (a) above: and

(c) components parts of machinery
and equipment, as specified in
clause (a) and (b) above,
identifiable for use in or with
machinery imported for the project
and equipment including spares for
purposes of the project.

2: Construction machinery,
equipment and specialized
vehicles, excluding —_ passenger
vehicles, imported on temporary
basis as required for the
construction of project.

Following machinery, equipment
and other education and research

related items imported by technical training institutes, research institutes, schools, colleges and universities:-

(1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.

(2) Other dryers

(3) Filtering or purifying machinery and apparatus for water

Respective headings

707.1010

\$419.3900

\$421.2100

Nil

117

[PART I

(4) Other filtering or purifying machinery and apparatus for liquids

{S) Personal weighing machines, including baby scales, household scales

(6) Scales for continuous weighing of goods on conveyors.

(7) Constant weight scales and scales for discharging = a predetermined weight of material into a bag or container, including hopper scales

(8) Other weighing machinery having 2 maximum weighing capacity not exceeding 30 kg

(9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg

(10) Other weighing machinery

(L1) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423. 3000 & 8423,3000

(12) Other weighing machine weights of all Kinds, parts of weighing machinery of machines of heading 8423. 3000 & 84233000

(13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.

(14) Other furnaces and ovens

(15) Electronic balances of a sensitivity of § cg or better, with or without weights.

(16) Other balances of a sensitivity

of 5 cg or better, with or without

"weights.

(17) Thermostats of a kind used in
refrigerators and air-conditioners

(18) Other thermostats

(19) Manostats

(20) Other instruments and
apparatus Hydraulic or pneumatic

(21) Other instruments and
apparatus

(22) Parts and accessories of
automatic regulating or controlling
instruments and apparatus

8421.2900

8423.1000

8423.2000

8423.3000

8423.8100

\$423.8200

\$423.8900

\$423,9000

8423.9000

8517.6970

8514.3000

9016,0010

9016.0090

9032.1010

9032.1090

9032,2000

9032.8100

90328990

9032.9000

PART I]

10.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

(23) Spares, accessories, and reagents for scientific equipments.

Machinery, equipment, = raw materials, components and other capital goods for use in buildings, fittings, Ci or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.

Following machinery and equipment for marble, granite and gem stone extraction and processing industries:

(1) Polishing cream or material

(2) Fiber glass mesh

(3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.

(4) Gin saw blades.

(5) Gang saw blades/diamond saw blades/multiple blades or all types and dimensions.

(6) Air compressor (27 cft and above).

(7) Machine and tool for stone work, sand blasting machines, tungsten carbide tools, diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, airfhydro _ pillows, compressed air rubber pipes, hydraulic drilling = machines, manual and = power —_drillin; machines, steel drill rods an spring {all sizes and dimensions}, whole finding system with accessories, manual portable rock

drills, cross cutter and bridge cutters.

(8) 'Integral drilling steel for horizontal and vertical drilling, extension thread rods _—_ for pneumatic super long drills, tools and accessories for rock drills.

Respective headings

Respective ealins

3405.4000,
3405.9000

T019.5190

\$202.4000,
8202.9100

8202,9910
8202.9990
8414.8010

8464.9000 &
Respective headings

8466.9100

119

1. For the projects of Gem Stone & Jewellery Industry, CEO/COO, Pakistan Gem and Jewellery Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement, The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

2. For the projects of Marble & Granite Industry. CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-f that the imported goods are bonafide project requirement. The authorized persons of the Company shall

furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

3. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

12;

13.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

Machinery, equipment and other project related items including capital goods, for setting up of hotels, power generation plants, water treatment plants and other infrastructure related —_ projects located in an area of 30 km around the zero point in Gwader.

Effluent treatment plants

Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-

1. Solar Home Systems.

(a) Inverters.

(b) Charge controllers,

(c) Energy saver lamps of varying voltages (operating on DC).

controllezs/eurrent

(d) Energy saver lamps of varying voltages (operating on AC).

(©). Light emitting diodes (light emitting in different colors).

(f) Water pumps operating on solar energy.

(g) | Water purification plants
Operating on solar energy.

(h) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.

(i) Energy Saving Tube Lights

2. Solar Parabolic Trough Power Plants.

(a) Parabolic Trough collectors modules.

(b) Absorbers/Receivers tubes,

(c) Steam turbine of an output exceeding 40MW.

(d) Steam turbine of an output not exceeding 40MW.

Respective
Headings

Respective
headings

8504.4090
90328990

\$539.3910

\$539.3910

\$541.5000

8413.7090,
8413.7010

\$421,2100

8507.3000,
\$507.8000

8539,3920

85023900

8503.0010

8503.0090
8406.8100

84068200

[PART I

1. The Division dealing with the subject-matter of industries, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to

Pakistan Customs Computerized System
against a specific user ID and password
obtained under section 155D of the
Customs Act, 1969.

2. The goods shall not be sold or
otherwise disposed of without prior
approval of the FBR and payment of
customs duties and taxes leviable at the
lime of import.

Nil

Nil

(c) Sun tracking control system.

(f) Control panel with other accessories.

3, Solar Dish Sterling Engine.

(a) Solar concentrating dish.

(b) Sterling engine.

(c) Sun tracking control system,

(d) Control panel with accessories.

(ec) Generator

4. Solar Air Conditioning System

{a) Absorption chillers.

(b) Cooling towers.

(c) Pumps.

(d) Air handling units.

{e) Fan coils units.

(f) Charging & Testing equipment.

5. Solar Desalination System

(a) Solar photo voltaic panels

(b) Solar water pumps

{c) Storage batteries.

(d) Charge controllers.

(e) Inverters,

6. Solar Thermal Power Plants with accessories.

7. Solar Water Heaters with accessories.

(a) Vacuum tubes (Glass).

(b) Selective coating for absorber plates.

{c) Copper, aluminum and stainless steel sheets,

(d) Copper and aluminum tubes.

8. PV Modules

- (a) Solar cells.
- {b) Tempered Glass.
- (c) Aluminum frames,
- (d) O-Ring.
- (ec) Flux
- {f} Adhesive labels.

8543.7090
8537.1090

8412.8090
8543.7000
8543.7000
8543.7090
8406.8200
\$501.6100
\$415.1090

8418.6990
8419.8910
8413.3090
\$415.8200
8415.9099
9031-8000
8421.2100
85414000
\$413.3090
8507.2090
90328990
85044090
8502.3900

8419.1900

7020.0090,

Respective
heading

Respective
heading

Respective
heading

\$541.4000

8541.4000

7007.2900

7610.9000
4016.9990

3810.1000
3919.9090

121

[Part I

{g) Junction box = Cover

(h) Sheet mixture of Paper and plastic

{i) Ribbon for PV Modules (made of silver & Lead)

(j) Bypass diodes.

(k) EVA (Ethyl Vinyl Acetate) Sheet (Chemical).

9. Solar Cell Manufacturing Equipment.

(a) Crystal (Grower) Puller (if machine).

(b) Diffusion furnace.

(c) Oven,

(d) Wafering machine

(e) Cutting and shaping machines for silicon ingot.

(i) Solar grade _ polysilicon material.

{g) Phosphene Gas,

(h) Aluminum and silver paste.

10. Pyranometers and accessories for solar data collection

11. Solar chargers for charging electronic devices

12. Remote control for solar charge controller.

13. Wind Turbines,

(a) Rotor

(b) Hub

(c) Generator

(d) Deep cycle battery

14. Wind water pump

15, Geothermal energy
equipments.

(1) Geothermal Heat Pumps

(2) Geothermal Reversible Chillers

(3) Air handlers for indoor quality
control equipments

(4) Hydronic heat pumps

(45) Slim Jim heat exchangers

(6) HDPE fusion tools

8538.9090

3920,9900

Respective
headings

8541, 1000

3920,9900

8479.8990

\$514.3000

\$514.3000

\$479.8990

\$461.9000

3824.9099

2848.0000

Respective
headings

9030,8900

8504.4020

\$543.7010

841 2.8090

8412.9090

8412,9090

\$501.6490

\$507.8000

8413,3190

8418.6100,

8418.6990

8418,6990

8415.8300

8418.6100

8419.5000

~ \$515.8000

ParT I]

(7) Geothermal energy Installation
tools and Equipment

(8) Dehumidification equipment

(9) Thermostats and Intelli Zone

16, Any other item approved by
the Alternative Energy
Development Board (AEDB) and
concurred to by the FBR.

Following items for promotion of
renewable energy technologies

L. LVD induction lamps

2. SMD, LEDs with or without
ballast with fittings and fixtures.

3. Wind — turbines
alternators and mast.

including

4. Solar torches

5, Lanterns and related instruments

6, PV module, with or without, the
related components — including
invertors, charge controllers and
batteries

Plant, machinery, equipment and
specific items used in production of
bio-diesel.

Header Information

NTNIFTN of Importer

Details of Input goods (to be filled by the chief executive of the importing
company)

CERTIFICATE.

Description Specs

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26,2014

8419.8990

8479.6000

9032.10%)

8539.3990
9405. 1090

8502.3100

8513.1040
8513,1090

\$541.4000,
8504.4090,
9032.8990,
\$507.0000

Respective
headings

123

Nil

Subject to certification by AEDB that the inverters, charge controllers and batteries being imported are in quantities which commensurate with the PV modules being imported.

The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement, The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

Annex-A

Tara of Regular etry

Goods impored (Collectarate of import)
Collectorare

‘Quantity CRN?’

imported

It is certified that the description and quantity mentioned

above are commensurate with the project requirement and that the same are not

manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature of Chief Executive, or

the person next in hierarchy duly

authorized by the Chief Executive

Name

N.L.C. No.

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

Explanation.—

Chief Executive means.—

- i. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information

a a Coliectorme

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature

Designation

NOTE:—In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.”;

(11) after the Sixth Schedule, amended as aforesaid, the following new Schedule shall be inserted, namely,—

"EIGHTH SCHEDULE

[See clause (aa) of sub-section (2) of section 3]

Table-1

Ss; Description Heading Nos. Rate of Condition

No. of the First Sales Tax

Schedule to the

Customs Act,

1969 (IV of

1969)

i 2 3 4 5

Soyabean meal 2304.0000 5%

2. Oil cake and other 2306.1000 5%

solid residues,

whether or not

ground or in the form

of pellets

3 Directly reduced iron 72.03 5%

4 Oilseeds meant for Respective 5% Import thereof subject to the condition sowing, headings that the concerned department of the

Division dealing with the subject-

matter of oil seed certifies that the

imported seeds are fungicide and

insecticide treated and are meant for

sowing.

5 Rawcotton and ginned Respective 5% On import

cotton headings

6 Plant and machinery not Respective 5% i) On import of such plant and manufactured locally headings machinery by registered

and having no manufacturers, post-dated

compatible local cheque(s) equal to the

substitutes differential amount of sales

(ii)

(iii)

tax payable at import stage,

shall be submitted to the

customs authorities, which

shall be returned on

furnishing proof of filing of

first sales tax return after

import of such machinery,

showing the import of such

machinery;

On import by commercial

importers, good-for-payment

cheque, bank guarantee, pay

order or treasury challan

showing deposit, equal to the

differential amount of sales

tax payable at import stage,

shall be submitted to the

customs authorities, which shall be returned back, or as the case may be, refunded, after evidence of subsequent supply to registered manufacturers or industrial users is furnished to the customs authorities;

Supply of such imported plant and machinery by commercial importers to unregistered

persons of persons other than
manufacturers shall be liable
to standard rate of tax, and
evidence to that effect shall be
produced to the customs
authorities for release of the
above mentioned instruments
or refund of the amount paid
at import stage;

(iv) Subsequent supply of plant
and machinery imported or
acquired by registered
manufacturers to unregistered
Persons or persons other than
manufacturers shall be liable
to tax at standard rate; and

(vy) the validity period oof
instruments furnished under
this provision shall not be
less than one hundred and
twenty days.

Explanation — For the purpose of this
provision, plant and machinery means
such plant and machinery as is used in
the manufacture or production of

goods.
Table-2

Plant, machinery, equipment and apparatus, including capital goods,
specified in column (2) of the Annexure below, falling under the HS Codes
specified in column (3) of that Annexure, shall be charged to sales tax at the rate
of five percent, subject to the following conditions, besides the conditions
specified in column (4) of the Annexure, namely:—

(i) the imported goods as are not listed in the locally manufactured
items, notified through a Customs General Order issued by the
Board from time to time or, as the case may be, certified as such by
the Engineering Development Board;

(ii) the Chief Executive, or the person next in hierarchy duly
authorized by the Chief Executive or Head of the importing
company shall certify in the prescribed manner and format as per
Annex-A that the imported items are the company's bonafide
requirement. He shall furnish all relevant information Online to
Pakistan Customs Computerized System against a specific user ID
and password obtained under section 155D of the Customs Act,
1969. In already computerized Collectorates or Customs stations
where the Pakistan Customs Computerized System is not

operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis,

whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and

(iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings.

Explanation.—In this Table the expression, capital goods mean any plant, machinery, equipment, spares and accessories, classified in chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

(a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; or

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry

industry.

Annexure

S.No Description PCT heading Conditions

() (2) (3) (4)

1 Machinery and equipment for Respective Headings Nil

development of grain handling and storage facilities.

2 Cool chain machinery and equipment Respective Headings Nil

3 Following items imported by Call Nil

Centers, Business Processing

Outsourcing facilities duly approved by the Pakistan Telecommunication

Authority.

(1) Telephone sets/head sets. 8517.1100

(2) Cat 5/Cat 6/Power cables 8544.4990

(3) PABX Switch 8517,6290

(4) Plasma TV \$528.7212

[Part I

(1)

(2)

(5) Dedicated telephone exchange system for call centers,

(6) Other (digital call recorders)

t. Machinery, equipment, materials. capital goods, specialized vehicles (4x4 non luxury) ie. single or double cabin pickups. accessories, spares, chemicals and consumables meant for mineral exploration phase.

2, Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.

Complete plants for relocated

industries.

Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.

@)

8517.6290

\$519.8990

Respective Headings

Respective Headings

Respective Headings

(4)

1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators of contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

2. Temporarily imported goods shall be cleared against @ security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.

Nil

Nil

~

a) Q) (3)

“a Proprietary Formwork System for 73084000 building/structures of a height of 10) ft and above and its various items/ components consisting of — the following, namely:—

(1) Plastic tube. 3917.2390

(2) Plastic tie slot filters/plugs, plastic 3926,9099 cone,

(3) Standard steel ply panels, Special 73084000

sized steel ply panels, wedges, tube clamps (B-Type & G Type}, push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tie, board rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and

doorway angles.

(4) Lifting Unit (Structure) 7308.9090

(5) Bolts, tie bolts, anchor bolt 7318.1590 assembly (fastener), anchor screw

(fastener).

(6) Nuts 7318.1690

(7) Steel pins, tie wing nut (fastener), 7318,1900

(8) Steel washers, steel plate 73182290 (fastener).

(9) Adjustable base jack (thread rod \$425.4900

with nut and steel plate), adjustable fork head (threaded rod with nut and

(4)

(i) If not manufactured locally and imported by the construction companies registered with the Pakistan Engineering Council;

(ii) the system is to be procured from a well renowned international manufacturer;

(iii) a certificate from one of the following International

Pre-shipment Inspection
Companies/Survey Firms to
the extent that all the
components/parts are to be
used in the Proprietary
Formwork System —for
construction of structures/
buildings of more than 100
feet height, is produced,
namely;—

(a) Messrs Lloyds of London:

(b) Messrs Quality Tech,
LLC; (c) Messrs ABS; (d)
Messrs Bureau —_—Veritas;
and (e) Messrs SGS; and (iv)
The Pakistan Engineering
Council shall certify that the
imported Proprietary
Formworks System conform
to the requirement of the
Company's project.

steel channel).

Annex-A

Header Information

NTN/FTN of Importer Regulatory authority co. Name of Regulatory authority

Details of Input goods (to be filled by the chief executive of the Exporting company)

Description | Specs | Cust Sales Tax

rate

3 (applicable)

co

a

=

CERTIFICATE. It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature of Chief Executive, or

the person next in hierarchy duly

authorized by the Chief Executive

Name

N.L.C. No.

NOTE:—In case of clearance through Pakistan Customs Computerized System,

the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

Explanation.—

Chief Executive means.—

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information

Approved Name

if

(authorized officer of the Regulatory | Goods imported (Collectorate of export)

Quantity Collectorate | CRN/Mach. Date

imported No. of

{applicability} FE CRN

8 Mach

No,

to be a Term To Too Port Port

i)

Details of Input goods (to be filled by the authority)

Authority

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature

Designation

NOTE:—In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and

password obtained under section 155D of the Customs Act, 1969.”; and

(12) After the Eighth Schedule, inserted as aforesaid, the following new schedule shall be added, namely:—

“NINTH SCHEDULE

[See sub-section (3B) of section 3]

Sales tax Sales tax on

on import | (chargeable supply

(payable | at the time (payable at

of time of supply

registration by CMOs)

of IMEI

number by

1, Subscriber Identification Module (SIM) - - Rs, 250

Cards

2 A. Low Price: i.e. Rs. 150 Rs. 150 -

Satellite Phones

(i) All cameras: 2.0 mega-pixels or less

(ii) Screen size: 2.6 inches or less

(iii) Key pad

B. Medium Priced Cellular Mobile — Rs. 250 Rs. 250 -
Phones or Satellite Phones

(i) One or two cameras: between 2.1 to
10 mega-pixels

StL =e ea a ee a

(ii) Screen size: between 2.6 inches and

5.0 inches

(iii) Micro-processor: less than 2 GHZ

C. Smart Cellular Mobile Phones or — Rs. 500 Rs. 500 -
Satellite Phones

(i) One or two cameras: 10 mega-pixels

and above

(ii) Touch Screen: size 5.0 inches and

above

(iii) 4GB or higher Basic Memory

(iv) Operating system of the type IOS,
Android V2.3, Android Gingerbread or
higher, Windows 8 or Blackberry RIM

(v) Micro-processor: 2GHZ or higher,

dual core or quad core

LIABILITY, PROCEDURE AND CONDITIONS

(i) In case of the goods specified against S. No. 1 of the Table, the liability to charge, collect and pay tax shall be on the Cellular Mobile Operator (CMO) at the time of supply. In case of the goods specified against S, No. 2, the liability to pay sales tax at the time of import shall be on the importer, and the liability to charge, collect and pay sales tax payable on supplies shall be on the Cellular Mobile Operator at the time of registering International Mobile Equipment Identity (IMEI) number in his system.

(ii) The Cellular Mobile Operators shall, if not already registered, obtain registration under the Sales Tax Act, 1990.

(iii) No IMEI shall be registered in his system by a Cellular Mobile Operator without charging and collecting the sales tax as specified in the Table.

(iv) The Cellular Mobile Operator shall deposit the 'sales tax so collected through his monthly tax return in the manner prescribed in section 26 of the Sales Tax Act; 1990 and rules made thereunder.

(v) The Cellular Mobile Operator shall maintain proper records of all IMEI numbers registered for a period of six years, and such

records shall be produced for inspection, audit or verification, as and when required, by an authorized officer of Inland Revenue.

(vi) The Pakistan Telecommunication Authority shall provide data regarding IMEI numbers registered with other Cellular Mobile Operators to prevent double taxation on the same [IMEI number in

PART I]

(vii)

(viii)

Note:—

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case of switching by a subscriber from one operator to another, and to provide data regarding registration of IMEI numbers to the Board on monthly basis.

No adjustment of input tax shall be admissible to the Cellular Mobile Operator or any purchaser of cellular mobile phone against the sales tax charged and paid in terms of this Schedule.

The tax specified in column (4) of the Table shall be charged, collected and paid with effect from such date as may be specified by the Board and the sales tax specified in column (3) shall stand withdrawn from the date so specified.

Notwithstanding anything contained in any other law for the time being in force, the levy, collection and payment of sales tax under notification No. S. R. O. 460(1)/2013, dated the 30th May, 2013, shall be deemed to always have been lawfully and validly levied, collected and paid.”;

Amendment of Act XVII of 1996.—In the Pakistan Telecom-

munication (Re-organization) Act, 1996 (XVII of 1996), the following further amendment shall be made and shall be deemed to have been so made on the 1st day of March, 2014, namely: —

In the aforesaid Act, in section 33A, in sub-section (4), clause (c) shall be omitted.

6.

Amendments of Ordinance XXIV of 2001.—In the Controller

General of Accounts (Appointment, Functions and Powers) Ordinance, 2001 (XXIV of 2001), in section 5, in clause (b),—

(a)

(b)

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after the word “may” the commas and words “, with the approval

of the President,” shall be inserted; and

for the semi colon, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that in case of exigency Ministry of Finance or Finance Departments, as the case may be, may authorize payments directly from the State Bank of Pakistan and submit such information to Controller General to enable him to record the transactions;”.

Amendments of Ordinance XLIX of 2001.—In the Income Tax

Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

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in section 2,—

(a) clauses (8), (9), (10) and (11) shall be re-numbered as clauses (9), (10), (11) and (8) respectively;

(b) after clause (23), the following new clause shall be inserted, namely:—

(c)

(d)

(e)

(f)

“(23A) “filer” means a taxpayer whose name appears in the

active taxpayers’ list issued by the Board from time to time or is holder of a taxpayer’s card;”;

in clause (29),—

(i)

(ii)

(iii)

for the word “and”, occurring for the first time, a comma shall be substituted;

after the figure “234”, the word and figure “and 236M” shall be inserted;

the words and commas “but does not include, in case of a shareholder of a company, the amount representing the face value of any bonus share or the amount of any bonus declared, issued or paid by the company to the shareholders with a view to increasing its paid up share capital”, shall be omitted;

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

“(35C) “non-filer” means a person who is not a filer;”;

after clause (S9A), the following new clause shall be inserted, namely:—

“(S9B) “Special Judge” means the Special Judge appointed

under section 203;” and

after clause (61), the following new clause shall be inserted, namely:—

“(61A) “stock fund” means a collective investment scheme

or a mutual fund where the investible funds are invested by way of equity shares in companies, to the extent of more than seventy per cent of the investment;”;

section 4A shall be omitted;

in section 8, in clauses (d) and (e), for the word “sections”, the word “section” shall be substituted;

in section 13, in sub-section (8), the word “the”, occurring last, shall be omitted;

Part tJ

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in section 18, in sub-section (3), for the word “lesser”, occurring twice, the word “lessor” shall be substituted;

in section 21, in clause (e), after the word “fund”, occurring for the second time a comma shall be inserted;

in section 31, in sub-section (1), for the expression “Banking Tribunals Ordinance, 1984” the expression “Financial Institutions (Recovery of Finances) Ordinance, 2001 (XLVI of 2001)” shall be substituted;

in section 37, in sub-section (1A), the words and comma “held for a period upto two years,” shall be omitted;

in section 37A, in sub-section (1),—

(a) _ first proviso shall be omitted;

(b) in the second proviso, the word “further” shall be omitted;

(c) in sub-section (3), after the word “capital” the comma and words “debt securities” shall be inserted;

{d) after sub-section (3), amended as aforesaid, the following new sub-section shall be inserted, namely:—

“(3A) For the purpose of this section, “debt securities” means—

(a) Corporate Debt Securities such as Term Finance Certificates (TFCs), Sukuk Certificates (Sharia Compliant Bonds), Registered Bonds, Commercial Papers, Participation Term Certificates (PTCs) and all kinds of debt instruments issued by any Pakistani or foreign company or corporation registered in Pakistan; and

(b) Government Debt Securities such as Treasury Bills (T-bills), Federal Investment Bonds (FIBs), Pakistan Investment Bonds (PIBs), Foreign Currency Bonds, Government Papers, Municipal

Bonds, Infrastructure Bonds and all kinds of debt instruments issued by Federal Government, Provincial Governments, Local Authorities and other statutory bodies.”;

in section 39, in sub-section (1),—

(i) in clause (j), the word “and” shall be omitted;

(ii) in clause (1), after the semicolon the word “and” shall be added:

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(iii) after clause (1), amended as aforesaid, the following new clause shall be added, namely:-

“(m) income arising to the shareholder of a company, from the issuance of bonus shares.”;

(11) in section 49, after sub-section (4), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely: —

“Provided that the income from sale of spectrum licences by Pakistan Telecommunication Authority on behalf of the Federal Government after the first day of March 2014 shall be treated as income of the Federal Government and not of the Pakistan Telecommunication Authority.”;

(12) in section 56A, for the word “onword”, the word “onward” shall be substituted;

(13) in section S9AA, in sub-section (6), for the words “Central Board of Revenue” the word “Board” shall be substituted;

(14) _ section 88A shall be omitted;

(15) in section 92, in sub-section (1), for full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely,—

“Provided that if at least one member of the association of persons is a company, the share of such company or companies shall be excluded for the purpose of computing the total income of the association of persons and the company or the companies shall be taxed separately, at the rate applicable to the companies, according to their share.”;

(16) in section 100B, in sub-section (2), for clause (d), the following clause shall be substituted, namely:—

“(d) a company, in respect of debt securities only; and”;

(17) after section 100B, amended as aforesaid, the following new section shall be inserted, namely:—

“100C. Tax credit for certain persons.—(1) Non-profit organizations, trusts or welfare institutions, as mentioned in sub-section (2) shall be allowed a tax credit equal to one hundred per cent of the tax payable, including minimum tax and final taxes payable under any of the provisions of this Ordinance, subject to the following conditions, namely:—

(a) return has been filed;

(b)

(c)

tax required to be deducted or collected has been deducted or collected and paid; and

withholding tax statements for the immediately preceding tax year have been filed.

(2) Persons eligible for tax credit under this section include—

(a)

(b)

(c)

(d)

any income of a trust or welfare institution or non-profit organization from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head “income from business” as is expended in Pakistan for the purposes of carrying out welfare activities:

Provided that in the case of income under the head “income from business”, the exemption in respect of income under the said head shall not exceed an amount which bears to the income, under the said head, the same proportion as the said amount bears to the aggregate of the incomes from the aforesaid sources of income.

a trust administered under a scheme approved by the Federal Government in this behalf and established in Pakistan exclusively for the purposes of carrying out such activities as are for the benefit and welfare of —

(i) ex-servicemen and serving personnel, including civilian employees of the Armed Forces, and their dependents; or

(ii) ex-employees and serving personnel of the Federal Government or a Provincial Government and their dependents, where the said trust is administered by a committee nominated by the Federal Government or, as the case may be, a Provincial Government;

a trust or welfare institution or non-profit organization

approved by Chief Commissioner for the purposes of
this sub-clause;

income of a university or other educational institution
being run by a non-profit organization existing solely
for educational purposes and not for purposes of profit;

(e)

any income which is derived from investments in securities of the Federal Government, profit on debt from scheduled banks, grant received from Federal Government or Provincial Government or District Governments, foreign grants and house property held under trust or other legal obligations wholly, or in part only, for religious or charitable purposes and is actually applied or finally set apart for application thereto:

Provided that nothing in this clause shall apply to so much of the income as is not expended within Pakistan:

Provided further that if any sum out of the amount so set apart is expended outside Pakistan, it shall be included in the total income of the tax year in which it is so expended or of the year in which it was set apart, whichever is the greater, and the provisions of section 122 shall not apply to any assessment made or to be made in pursuance of this proviso.

Explanation.—Notwithstanding anything contained in the Mussalman Wakf Validating Act, 1913 (VI of 1913), or any other law for the time being in force or in the instrument relating to the trust or the institution, if any amount is set apart, expended or disbursed for the maintenance and support wholly or partially of the family, children or descendants of the author of the trust or the donor or, the maker of the institution or for his own maintenance and support during his life time or payment to himself or his family, children, relations or descendants or for the payment of his or their debts out of the income from house property dedicated, or if any expenditure is made other than for charitable purposes, in each case such expenditure, provision, setting apart, payment or disbursement shall not be deemed, for the purposes of this clause, to be for religious or charitable purposes; or

any income of a religious or charitable institution derived from voluntary contributions applicable solely to religious or charitable purposes of the institution:

Provided that nothing contained in this clause shall apply to the income of a private religious trust which does not enure for the benefit of the public.”;

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(18)

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in section 113,—

(i) in sub-section (1), for the words “equal to one per cent of the person’s turnover for the year”, the words “the amount of minimum tax computed on the basis of rates as specified in Division IX of Part I of First Schedule” shall be substituted;

and

(ii) in sub-section (2), in clause (b), for the words “an amount equal to one per cent of the person’s turnover for the year”, the words “minimum tax computed on the basis of rates as specified in Division IX of Part I of First Schedule” shall be substituted;

after section 113B, the following new section 113C shall be inserted, namely:—

“113C. Alternative Corporate Tax.- (1) Notwithstanding anything contained in this Ordinance, for tax year 2014 and onwards, tax payable by a company shall be higher of the Corporate Tax or Alternative Corporate Tax.

(2) For the purposes of this section. —

(a)

(b)

(c)

“Accounting Income” means the accounting profit before tax for the tax year, as disclosed in the financial statements or as adjusted under sub-section (7) or sub-section (11) excluding share from the associate recognized under equity method of accounting;

“Alternative Corporate Tax” means the tax at a rate of seventeen per cent of a sum equal to accounting income less the amounts specified in sub-section (8), and determined in accordance with provisions of sub-section (7) hereinafter;

“Corporate Tax” means total tax payable by the company, including tax payable on account of minimum tax and final taxes payable, under any of

the provisions of this Ordinance but net including those mentioned in sections 8, 161 and 162 and any amount charged or paid on account of default surcharge or penalty and the tax payable under this section.

(3) The sum equal to accounting income, less any amount to be excluded therefrom under sub-section (8), shall be treated as taxable income for the purpose of this section.

(4) The excess of Alternative Corporate Tax paid over the Corporate Tax payable for the tax year shall be carried forward and adjusted against the tax payable under Division II of Part L of the First Schedule, for following year.

(5) If the excess tax, as mentioned in sub-section (4), is not wholly adjusted, the amount not adjusted shall be carried forward to the following tax year and adjusted as specified in sub-section (4) in that year, and so on, but the said excess cannot be carried forward to more than ten tax years immediately succeeding the tax year for which the excess was first computed.

Explanation —For the purpose of this sub-section the mechanism for adjustment of excess of Alternative Corporate Tax over Corporate Tax, specified in this section, shall not prejudice or affect the entitlement of the taxpayer regarding carrying forward and adjustment of minimum tax referred to in section 113 of this Ordinance.

(6) If Corporate Tax or Alternative Corporate Tax is enhanced or reduced as a result of any amendment, or as a result of any order under the Ordinance, the excess amount to be carried forward shall be reduced or enhanced accordingly.

(7) For the purposes of determining the "Accounting Income". expenses shall be apportioned between the amount to be excluded from accounting income under sub-section (8) and the amount to be treated as taxable income under sub-section

(3).

(8) The following amounts shall be excluded from accounting income for the purposes of computing Alternative Corporate Tax:—

(i) exempt income;

(ii) income subject to tax under section 37A and final tax chargeable under sub-section (7) of section 148, section 150, sub-section (3) of section 153, sub-section (4) of sections 154, 156 and sub-section (3) of section 233;

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(iii) income subject to tax credit under section 65D and 65E;

(iv) income subject to tax credit under section 100C; and

(vy) income of the company subject to clause (18A) of Part-I] of the Second Schedule;

(9) The provisions of this section shall not apply to taxpayers chargeable to tax in accordance with the provisions contained in the Fourth, Fifth and Seventh Schedules.

(10) Tax credit under section 65B shall be allowed against Alternative Corporate Tax.

(11) The Commissioner may make adjustments and proceed to compute accounting income as per historical accounting pattern after providing an opportunity of being heard.”;

in section 114. in sub-section (1), in clause (b), in sub-clause (ix), after the word “is” the words “a resident person” shall be inserted;

in section 122B, in the heading and in sub-sections (1) and (2), for the words “Regional Commissioner”, wherever occurring, the words “Chief Commissioner” shall be substituted.

in section 127,—

(a) for the words “taxation officer”, the words “Officer of Inland Revenue” shall be substituted;

(b) in sub-section (2), in clause (b), for the word “again”, the word “against” shall be substituted:

in section 130, in sub-section (4),—

(i) in clause (b). the word “or”, occurring at the end, shall be omitted;

(ii) in clause (c), for the full stop, at the end, a semicolon and the word “or” shall be substituted and thereafter the following new clause shall be added, namely:—

“(d) a person who has, for a period of not less than ten years, practiced professionally as a cost and management accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966).”;

(24)

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in section 148,—

(a) in sub-section (7), in clause (d),—

(i) in sub-clause (viii), for the words “with Sales Tax Department” the expression “under the Sales Tax Act, 1990” shall be substituted:

(ii) in sub-clause (ix), for the words, “for sales tax purposes” the expression “under the Sales Tax Act, 1990” shall be substituted; and

(b) after sub-section (8), the following new sub-section shall be inserted, namely:—

“(8A) The tax collected under this section at the time of import of ships by ship-breakers shall be final tax.”;

in section 149, after sub-section (2), the following new sub-sections shall be added, namely:—

“(3) Notwithstanding anything contained in sub-sections (1) and (2), every person responsible for making payment for directorship fee or fee for attending board meeting or such fee by whatever name called, shall at the time of payment, deduct tax at the rate of twenty percent of the gross amount payable .

(4) Tax deductible under sub-section (3) shall be adjustable.”;

in section 150, for the expression “Division III of Part I” the expression “Division I of Part IIP” shall be substituted;

in section 151,

(a) in sub-section (1), after the word “Division” for the figure “I” the figure “IA” shall be substituted; and

(b) in sub-section (3), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in the case of a non-filer other than a company the final tax shall be equal to the tax deductible in

the case of filer and the tax deducted in excess of that shall be
advance income tax adjustable against tax liability.”:

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(28)

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in section 153, in sub-section (1), in clause (c),—

(i) after the word and comma “contract”, the words “including contract signed by a sportsperson” shall be inserted; and

(ii) for the words “other than” , the words “but not including” shall be substituted;

in section 156, in sub-section (3), after the word “under”, occurring for the second time. the word and hyphen “sub-” shall be inserted;

in section 159,—

(i) in sub-section (1), in clause (b), for the comma, a semicolon and the word”; or” shall be substituted and thereafter the following new clause shall be added, namely:—

“(c) is subject to hundred per cent tax credit under section 100C,”:

(ii) in sub-section (4), for the word “one”, the word “on” shall be substituted;

in section 169, in sub-section (1), in clause (b), for the word “of”, occurring for the eighth time. the word “or” shall be substituted;

after section 181A . the following new section shall be inserted, namely:—

“181AA. Compulsory registration in certain cases.—(1)
Notwithstanding anything contained in any law, for the time being in force, any application for commercial or industrial connection of electricity or natural gas, shall not be processed and such connection shall not be provided unless the person applying for electricity or gas connection is registered under section 181.”;

in section, 203, in sub-section (1), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely: —

“Provided that the Federal Government may, by notification in official Gazette, declare that a Special Judge appointed under section 185 of the Customs Act 1969 (IV of 1969) shall have jurisdiction to try offences under this Ordinance.”;

(34) for section 231B, the following shall be substituted, namely:—

“231B. Advance tax on private motor vehicles.—(1)

Every motor vehicle registering authority of Excise and Taxation Department shall collect advance tax at the time of registration of a motor vehicle, at the rates specified in Division VII of Part IV of the First Schedule.

(2) Every motor vehicle registering authority of Excise and Taxation Department shall collect advance tax at the time of transfer of registration or ownership of a private motor vehicle, at the rates specified in Division VII of Part IV of the First Schedule:

Provided that no collection of advance tax under this sub-section shall be made on transfer of vehicles after five years from the date of first registration in Pakistan.

(3) Every manufacturer of a motor car or jeep shall collect, at the time of sale of a motor car or jeep, advance tax at the rate specified in Division VII of Part IV of the First Schedule from the person to whom such sale is made.

(4) Sub-section (1) shall not apply if a person produces evidence that tax under sub-section (3) in case of a locally manufactured vehicle or tax under section 148 in the case of imported vehicle was collected from the same person in respect of the same vehicle.

(5) The advance tax collected under this section shall be adjustable:

Provided that the provisions of this section shall not be applicable in the case of —

(a) the Federal Government:

(b) a Provincial Government;

(c) a Local Government;

(d) a foreign diplomat; or

(e) a diplomatic mission in Pakistan.”;

(35) after section 235, the following new sections shall be inserted, namely:— .,

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“235A. Domestic electricity consumption.- (1) There shall be collected advance tax at the rates specified in Division XIX of Part IV of the First Schedule on the amount of electricity bill of a domestic consumer.

(2) The person preparing electricity consumption bill shall charge advance tax under sub-section (1) in the manner electricity consumption charges are charged.

(3) Tax collected under this section shall be adjustable against tax liability. i

235B. Tax on steel melters, re-rollers etc.—(1)
There shall be collected tax from every steel melter, steel re-roller, composite steel units, registered for the purpose of Chapter XI of Sales Tax Special Procedure Rules, 2007 at the rate of one rupee per unit of electricity consumed for the production of steel billets, ingots and mild steel (MS products) excluding stainless steel .

(2) The person preparing electricity consumption bill shall charge and collect the tax under sub-section (1) in the manner electricity consumption charges are charged and collected.

(3) The tax collected under sub- section (1) shall be deemed to. be the tax required to be deducted under sub-section (1) of section 153, on the payment for local purchase of scrap.

(4) Tax collected under sub-section (1) shall be non-adjustable and credit of the same shall not be allowed to any person.”;

in section 236B.—

(a) in sub-section (2), for the words “person preparing” the words “airline issuing” shall be substituted;

(b) after sub-section (2), amended as aforesaid, the following new sub-section shall be inserted, namely,—

“(2A) The mode, manner and time of collection shall be as may be prescribed.”:

(37) after section 236J, the following new sections shall be inserted, namely:—

“236K. Advance tax on purchase or transfer of immovable property.—(1) Any person responsible for registering or attesting transfer of any immovable property shall at the time of registering or attesting the transfer shall collect from the purchaser or transferee advance tax at the rate oli ae in Division XVII of Part IV of the First Schedule.

(2) The advance tax collected under sub-section (1) shall be adjustable.

(3) The advance tax under this section shall not be collected in the case of the Federal Government, a Provincial Government, a Local Government or a foreign diplomatic mission in Pakistan.

(4) Nothing contained in this section shall apply to a scheme introduced by the Federal Government, or a Provincial Government or an Authority established under a Federal or Provincial law for expatriate Pakistanis.

236L. Advance tax on purchase of international air ticket—(1) Every airline, issuing ticket for journey originating from Pakistan, shall collect advance tax at the rates specified in Division XX of Part IV of the First Schedule, on the gross amount of international air tickets issued to passengers booking one-way or return, from Pakistan.

(2) The airline issuing air ticket shall collect or charge advance tax under sub-section (1) in the manner air ticket charges are collected or charged, either manually or electronically.

(3) The mode, manner and time of collection under sub-section (1) shall be as may be prescribed.

(4) The advance tax collected under sub-section (1) shall be adjustable.

236M. Bonus shares issued by companies quoted on stock exchange.—(1) Notwithstanding anything contained in any law for the time being in force, every company, quoted on stock exchange, issuing bonus shares to the shareholders of the company, shall withhold five per cent of the bonus shares to be issued.

(2) Bonus shares withheld under sub-section (1) shall only be issued to a shareholder, if the company collects from the shareholder, tax equal to five per cent of the value of the bonus shares issued to the shareholder including bonus shares withheld, determined on the basis of day-end price on the first day of closure of books,

(3) Tax under sub-section (2), shall be collected by the company, within fifteen days of the first day of closure of books.

(4) If the shareholder fails to make the payment of tax under sub-section (2) within fifteen days or the company fails to collect the said tax within fifteen days, the company shall deposit the bonus share withheld under sub-section (1) in the Central Depository Company of Pakistan Limited or any other entity as may be prescribed.

(5) Bonus shares deposited in the Central Depository Company of Pakistan Limited or the entity prescribed under sub-section (4) shall be disposed of in the mode and manner as may be prescribed and the proceeds thereof shall be paid to the Commissioner, by way of credit to the Federal Government.

(6) Issuance of bonus shares shall be deemed to be the income of the shareholder and the tax collected by the company under sub-section (2) or proceeds of the bonus shares disposed of and paid under sub-section (5) shall be treated to have been paid on behalf of the shareholder.

(7) Tax paid under this section shall be a final tax on the income of the shareholder of the company arising from issuance of bonus shares.

236N. Bonus shares issued by companies not quoted on stock exchange.— (1) Notwithstanding anything contained in any law for the time being in force, every company, not quoted on stock exchange, issuing bonus shares to the shareholders of the company, shall deposit tax, within fifteen days of the closure of books, at the rate of five per cent of the value of the bonus shares on the first day of closure of books, whether or not tax has been collected by the company under sub-section (3).

(2) Issuance of bonus shares shall be deemed to be the income of the shareholder and tax deposited under sub-section (1) shall be treated to have been deposited on behalf of the shareholder.

(38)

(39)

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(3) A company liable to deposit tax under sub-section (1), shall be entitled to collect and recover the tax deposited under sub-section (1), from the shareholder, on whose behalf the tax has been deposited, before the issuance of bonus shares.

(4) If a shareholder neither makes payment of tax to the company nor collects its bonus shares, within three months of the date of issuance of bonus shares, the company may proceed to dispose of its bonus shares to the extent it has paid tax on its behalf under sub-section (1).

(5) Tax paid under this section shall be a final tax on the income of the shareholder of the company arising from issuance of bonus shares.

(6) The Board may prescribe rules for determination of value of shares under sub-section (1).

in section 239, in sub-section (13), for the words and comma, "amended, modified", the words and comma "amend, modify" shall be substituted;

in the FIRST SCHEDULE,—

(Din Part I—

(A) _ in Division II—

(i) after paragraph (1A), the following new paragraph shall be inserted, namely:—

"(IB) Where the taxable income in a tax year, other than income on which the deduction of tax is final, does not exceed one million rupees of a person—

(i) holding a National — Database
Registration Authority's Computerized
National Identity Card for disabled
persons; or

(ii) a taxpayer of the age of not less than sixty years on the first day of that tax year, the tax liability on such income shall be reduced by 50%."

(ii) paragraph (2) shall be omitted.

(B) in Division II, in clause (i), in the proviso for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided further that the rate of tax imposed on the taxable income of a company, other than a banking company shall be 33% for the tax year 2015.”;

(C) For Division HI, the following shall be substituted, namely:—

“Division TIT
Rate of Dividend Tax

The rate of tax imposed under section 5 on dividend received from a company shall be—

(a) 7.5% in the case of dividends declared or distributed by purchaser of a power project privatized by WAPDA or on shares of a company set up for power generation or on shares of a company, supplying coal exclusively to power generation projects: and

(b) 10%, in all other cases:

Provided that the dividend received by a person from a stock fund shall be taxed at the rate of 12.5% for tax year 2015 and onwards, if dividend receipts are less than capital gains:

Provided further that the dividend received by a company from a collective investment scheme or a mutual fund, other than a stock fund, shall be taxed at the rate of 25% for tax year 2015 and onwards.”;

(D) in Division-VII, for the Table, the following shall be substituted, namely:—

"TABLE

S.No. Period. Tax Year. Rate of tax.

() (2) €)) (4)

1. Where holding period of a 2011 10%
security is less than six 2012 10%
months. 2013 10%
2014 10%

2: Where holding period of a 2011 7.5%
security is more than six 2012 8%
months but less than twelve 2013 8%
months. 2014 8%

TAX YEAR 2015

By Where holding period of a 12.5%
security is less than twelve
months.

4, Where holding period of a 10%

security is twelve months or
more but less than twenty-four

months.

se Where holding period of a 0%
security is twenty-four months
or more."

Provided that the rate for companies shall be as
specified in Division If of Part I of First Schedule, in
respect of debt securities;

(E) in Division VIII, in the TABLE, after S.No 2, the following
new S.No and corresponding entries relating thereto in
columns (2) and (3), shall be added, namely:-

"3. Where holding period of 0%
immovable property is more
than two years.":

(F) after Division VIII, amended as aforesaid, the following new
Division shall be added, namely,—

“Division [X

Minimum tax under section 113

Minimum Tax as
percentage of the
person's turnover
for the year

Person(s)

(2)

Oil marketing companies, Oil
refineries, Sui Southern Gas Company
Limited and Sui Northern Gas Pipelines
Limited (for the cases where annual
turnover exceeds rupees one billion.);
(b) Pakistani Airlines; and
(c) Poultry industry including poultry
breeding, broiler production, egg
production and poultry feed production.

ons (a) Distributors of pharmaceutical
products, consumer goods including
fast moving consumer goods fertilizers
and cigarettes;

(b) Petroleum agents and distributors who
are registered under the Sales Tax Act,
1990;

(c) Rice mills and dealers; and

{d) Flour mills.

Ee Motorcycle dealers registered under the Sales

Tax Act, 1990.

In all other cases.

ap for Part II, the following shall be substituted, namely:—

“PART-II

RATES OF ADVANCE TAX

[See Division [1 of Part V of Chapter X]

The rate of advance tax to be collected by the Collector of Customs
under section 148 shall be—

Industrial undertaking importing . 1% of import
remelttablesteel! (PCT Heading 72.04) and value as
directly reduced iron for its own use: increased by

Persons importing potassic fertilizers in customs-
pursuance of Economic Coordination duty, sales
Committee of the cabinet's decision No. ECC- | tax and
155/12/2004 dated the 9" December, 2004: federal
Persons importing urea; and excise duty
Manufacturers covered under Notification No.
S.R.O. 1125(1)/2011 dated the 31° December,
2011 dated the 31" December, 2011.

Persons importing pulses

2% of import
value as
increased by
customs-
duty, sales
tax and
Federal
excise duty |
3% of import
value as
increased by
customs-
duty, sales
tax and
federal

Commercial importers covered under Notification No.
S.R.O. 1125(1)/2011 dated the 31° December, 2011.

Ship breakers on import of ships ;

Industrial undertakings not covered under S. Nos. | to 4

| 6. | Companies not covered under \$. Nos. | to 5
. 0

Persons not covered under S. Nos. | to 6

(111) Part ILA shall be omitted;
(IV) in Part 11—
(a) for Division I, the following shall be substituted, namely:-

"Division I
Advance Tax on Dividend

The rate of tax to be deducted under section 150 shall be—

(a) 7.5% in the case of dividends declared or distributed by purchaser
of a power project privatized by WAPDA or on shares of a
company set up for power generation or on shares of a company.
supplying coal exclusively to power generation projects;

(b) 10% for filers other than mentioned in (a) above;

(c) 15% for non-filers other than mentioned in (a) above:

Provided that the rate of tax required to be deducted by a collective investment scheme or a mutual fund shall be—

Stock Fund Money market Fund,
Income Fund or any
other fund

Individual
Company
AOP

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%.

Division IA
Profit on Debt

The rate of tax to be deducted under section 151 shall be 10% of the yield or profit for filers and 15% of the yield or profit paid, for non-filers:

Provided that for a non-filer, if the yield or profit paid is rupees five hundred thousand or less, the rate shall be ten per cent”;

(b) in Division I1,—

(A) in paragraph (1), in sub-paragraph (b),—

(i) in clause (i), for the figure “3.5”, the figure “4” shall be substituted; and

(ii) in clause (ii), for the figure “4”, the figure “4.5” shall be substituted:

(B) in paragraph (2), in sub-paragraph (ii),—

(i) in clause (a), for the figure “6”, the figure “8” shall be substituted: and

(ii) in clause (b), for the figure “8”, the figure “10° shall be substituted:

(C) in paragraph (3),—

(i) in sub-paragraph (i), for the figure “6”, the figure “7” shall be substituted;

(ii) in sub-paragraph (ii), for the figure “6.5”, the figure “7,5” shall be substituted; and

(iii) after sub-paragraph (ii), amended as aforesaid, the following new sub-paragraph shall be added, namely:-

“(iii) 10% of the gross amount payable in case of sportspersons.”;

(c) in Division IV, in paragraph (3), for the figure “0.5”, the figure “1” shall be substituted:

(d) in Division VIA, for the figure “10”, the figure “12” shall be substituted:

(V) in Part IV.—

(a) for Division II, the following shall be substituted, namely:-

“Division IT

Brokerage and Commission

The rate of collection under sub-section (1) of section 233 shall be —

(a) 7.5% of the amount of the payment, in case of advertising agents:

(b) 12% of the amount of payment in all other cases,”;

(b) in Division I,—

(i) for clause (3), the following shall be substituted, namely:-

“(3) in case of other private motor cars shall be as following,—

S. | Engine capacity for filers for non-filer

No.

a upto 1000cc s. 1, Rs.1,000

1001ce to 1199ce Rs. 3,600

a ane io 1295 na 4000

1300cc to 1499cc Rs, 3,000 Rs. 6,000

1600cc to 1999cc . 6, Rs. 12,000

2000ce & above Rs. 12,000 | Rs. 24,000"

(ii) for clause (4), the following shall be substituted, namely:-

"(4) where the motor vehicle tax is collected in lump sum,—

Lec a3 Engine capacity for non-filer

No.

ey eh = UE a

a. | upto 1000cc Rs. 10,000 Rs. 10.000

2

1001ce to 1199cce Rs. 18,000 Rs. 36,000

1200ce to 1299ce Rs. 20,000 Rs. 40,000

ea 1300ce to 1499cc Rs. 30,000 Rs. 60,000

1500cc to 1599cc Rs. 45,000 Rs. 90,000

1600ce to 1999ce Rs. 60,000 | Rs. 120,000

2000ce and above Rs. 120,000 | Rs. 240,000" |

(c) in Division V. in clause (b), for the figure “15”, the figure “14” shall be substituted:

(d) in Division V1, after the word “withdrawn” the words and figures “for filers and 0.5% of the cash amount withdrawn, for non-filers” shall be inserted;

(e) for Division VII, the following shall be substituted, namely:—

“Division VII

Advance tax on purchase of private motor car and jeep

The rate of tax under sub-sections (1), (2) and (3) of section 231B shall be as follows: —

Engine Capacity Tax for filer Tax for
aon a ler

Rom

ae
e [imiceam [aioe [ean
efaeiconms [Ramee [Rae
re,

Above 3000cc Rs.250,000 Rs. 450,000”

Provided that the rate of tax to be collected under sub-section (2) of section 231B, shall be reduced by 10% each year from the date of first registration in Pakistan.:

(f) in Division X, after the word “received” the words and figures “for filers and 1% of the gross amount of the consideration received for non-filers.” shall be added;

(g) in Division XI, for the figure “10” the figure “5” shall be substituted;

(ga) for Division XIV, the following shall be substituted, namely:—

“Division XIV

Advance tax on sale to distributors, dealers or wholesalers.

The rate of collection of tax under section 236G shall be as follows:-

ee l a ee

(h) after Division XVII, the following new Divisions shall be added, namely:-

“Division XVI

Advance tax on purchase of immovable property

The rate of tax to be collected under section 236K shall be:-

Where value of Immovable property is 0%
up to 3 million.

Where the value of Immovable} Filer 1%
property is more than 3 million

Non-Filer 2%

Provided that the rate of tax for Non-Filer shall be 1% upto the date appointed by the Board through notification in official gazette.

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Division XIX

Advance tax on domestic electricity consumption

The rate of tax to be collected under section 235A shall be—

(i) 7.5% if the amount of monthly bill is Rs.100,000 or more; and

(ii) 0% the amount of monthly bill is less than Rs.100,000.

Division XX

Advance tax on international air ticket

The rate of tax to be collected under section 236L shall be:-

plete cow |

(40) in the SECOND SCHEDULE,—

(2) in Part L—

(a) in clause (4), in sub-clause (b) for the words “income year”, the words “tax year” shall be substituted;

(b) clause (35) shall be omitted;

(c) in clause (57), in sub-clause (3), after paragraph (xii), the following new paragraph shall be added, namely,—

“(xiii) Sindh Province Pension Fund established under the Sindh Province Pension Fund Ordinance, 2002.”;

(d) clauses (58), (S8A), (59) and (60) shall be omitted:

(e) in clause (66),—

(i) sub-clause (v) shall be omitted;

(g)

(h)

(i)

(ii) clause (xxiv), occurring for the second time, clause (xxv), clause (xxvii), clause (xxviii), occurring thrice and clause (xxix) shall be re-numbered as clauses (xxv), (xxvi), (xxvii), (xxviii), (xxix), (xxx) and (xxxi) respectively;

(iii) after sub-clause (xxxi), re-numbered as aforesaid, the following new sub-clause shall be added, namely:—

“(xxx) Greenstar Social Marketing Pakistan (Guarantee) Limited.”;

clauses (81A), (88A), (92A) and (93A) shall be omitted;

in clause (99), for the full stop, at the end, a colon shall be substituted and thereafter, the following proviso shall be added, namely:-

“Provided that for the purpose of determining distribution of at least 90% of accounting income, the income distributed through bonus shares, units or certificates as the case may be, shall not be taken into account.”;

for clause (126), the following shall be substituted, namely:—

“(126) Any income of a public sector university established solely for educational purposes and not for the purposes of profit, with effect from the 1st day of July, 2013.”;

for clause (126A) the following shall be substituted, namely:-

“(126A) income derived by China Overseas Ports Holding Company Limited from Gwadar Port operations for a period of twenty years, with effect from the sixth day of February, 2007.”;

after clause (126G), the following new clause shall be inserted, namely: —

“(126H) Profits and gains derived by a taxpayer, from a fruit processing or preservation unit set up in Balochistan Province, Malakand Division,

(k)

()

Gilgit-Baltistan and FATA between the first day of July, 2014 to the thirtieth day of June, 2017, both days inclusive, engaged in processing of locally grown fruits, for a period of five years beginning with the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later.”;

after clause (132A), the following new clause shall be inserted, namely:-

“(132B) Profits and gains derived by a taxpayer from a coal mining project in Sindh, supplying coal exclusively to power generation projects.”; and

clause (135) shall be omitted;

(l) in Part 1,—

(a)

(b)

(c)

(d)

in clause (3),—

(i) after the word, “rendered” the words “and construction contracts” shall be inserted;

(ii) for the words, “such receipts” the words “ receipts from services and income from contracts” shall be substituted; and

clauses (3A), (9B), (9C), (13E), (13HH), (13HHH) and (17) shall be omitted;

in clause (14B), for the full stop at the end a colon shall be substituted and thereafter the following new provisos shall be added, namely:-

“Provided that owners of the passenger transport vehicles may pay tax for the period 1st day of July, 2012 to 30th day of June, 2013 at the rates under this clause, if the tax is paid by the 30th day of June, 2014:

Provided further that the tax already paid from 1st

day of July, 2012, as per rates specified in Division III of Part IV of the First Schedule, shall not be refunded.”;

after clause (18), the following new clause shall be inserted, namely:—

“(18A) The rate of tax as specified in Division IJ of Part I

of the First Schedule shall be reduced to 20% for a company setting up an industrial undertaking between the first day of July, 2014 to the thirtieth day of June, 2017, for a period of five years beginning from the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later:

Provided that fifty percent of the cost of the project including working capital is through owner equity foreign direct investment.”;

(e) clauses (19), (20), (23), (24), (24B), (26), (29) and (30)

(IM) in Part 111,—

(a)

(b)

(c)

shall be omitted:

in clause (1), in sub-clause (1), in paragraph (a), the word and comma “pilots,” shall be omitted;

clause (1A) shall be omitted;

after clause (1A), omitted as aforesaid, the following new clause shall be inserted, namely:-

“(1AA) Total allowances received by pilots of any

Pakistani airlines shall be taxed at a rate of 7.5%, provided that the reduction under this clause shall be available to so much of the allowances as exceeds an amount equal to the basic pay.”; and

(d) Clauses (5), (7), (8), (9), (10), (11), (12), (13), (14) and

(15) shall be omitted;

(IV) in Part 1V.—

(a) after clause (5), the following new clauses shall be

inserted, namely: —

“(9A) Provisions of clause (a) of sub-section (1) of

section 153, shall not apply to steel melters,
steel re-rollers, composite steel units, as a payer,
in respect of purchase of scrap, provided that
tax is collected in accordance with section
235B:

(b)
(c)

(d)
(e)

(f)

(g)

Provided that steel melters, steel re-rollers and composite steel units may opt to pay tax in accordance with section 235B, for tax year 2012 and 2013, if tax liability for the said tax years is paid by the 30th day of June, 2014:

Provided further that where tax has been deducted under clause (a) of sub-section (1) of section 153 or paid under an order under section 161, it shall not be refundable.: i

(9AA) Provisions of clause (a) of sub-section (1) of section 153, shall not apply to ship breakers as recipient of payment:

Provided that this clause shall only apply for ships imported after the 1st July 2014.”;

clauses (10) and (10A) shall be omitted:

in clause (11A), in sub-clause (v), after the figure and brackets, “(132)” the following shall be inserted, namely;-

“and clause (132B)”;
clause (38B) shall be omitted:

in clause (38C), after the word, “section”, the figure and comma “150,” shall be inserted;

clauses (41A), (41AA), (41AAA) and (41B) shall be omitted;

after clause (S6A), the following new clauses shall be inserted, namely:-

“(56B) The provisions of sub-section (7) of section 148, and clause (a) of sub-section (1) of section 169 shall not apply to a person being a commercial importer if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that

minimum tax liability under normal tax regime shall not be less than 5.5%, of the imports, if the person is a company and 6% otherwise.

(56C)

(56D)

(56E)

(S6F)

(56G)

The provisions of sub-section (3) of section 153, in respect of sale of goods and clause (a) of sub-section (1) of section 169 shall not apply to a person. if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 3.5% of the gross amount of sales, if the person is a company and 4% otherwise.

The provisions of sub-section (3) of section 153, in respect of contracts and clause (a) of sub-section (1) of section 169 shall not apply to a person if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 6% of contract receipts, if the person is a company and 6.5% otherwise.

The provisions of sub-section (2) of section 153 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 0.5% of gross amount of services received.

The provisions of sub-section (2) of section 156A and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 10% of the commission or discount received,

The provisions of sub-section (3) of section 233 and clause (a) of sub-section (1) of section 169

shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be

prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 10% of the commission.”;

(h) in clause 57,—

(i) in sub-clause (vi), for the words, “with Sales Tax Department” the words, comma and figure “under the Sales Tax Act, 1990” shall be substituted;

(ii) after the second proviso, the following new explanation shall be added, namely:-

“Explanation—For the removal of doubt, exemption under this clause, in respect of section 153, shall only be available as a recipient and not as withholding agent.”;

(i) after clause (72B), the following proviso shall be added, namely:—

“Provided that the certificate shall only be issued by the Commissioner if an application for the said certificate is filed before the Commissioner, in the manner and after fulfilling the conditions as specified by notification in the official Gazette, issued by the Board for the purpose of this clause.”

(j) clause (80) shall be omitted;

(k) in clause (82), for the figure, “2013”, the figure “2014” shall be substituted; and

(1) clauses (84), (85), (87) and (88) shall be omitted.;

(41) in the THIRD SCHEDULE, in Part II, in clause (1), for the figure “25”, occurring for the second time, the figure “15” shall be substituted; and

(42) in the SEVENTH SCHEDULE,—

(A) in rule 6,—

(i) for the words “income under the head “Dividend” and”

the words “net income from “Dividend” and net income from” shall be substituted; and

(ii) for the words “per cent”, the words “and twelve and a

half, respectively” shall be substituted; and

(B) after rule 6, amended as aforesaid, the following new rules shall be inserted:-

“6A. For the purpose of rule 6, net income from dividend shall be computed according to the following formula, namely:-

$(A/C) \times B$

Where—

A is the total amount of expenditure as per this Schedule;

B__ is the gross amount of dividend received; and

C __ is the gross amount of receipts including dividend.

6B. For the purpose of rule 6, net income from capital gains shall be computed according to the following formula, namely:—

$(A/C) \times B$

Where—

A is the total amount of expenditure as per this Schedule;

B__ is the gross amount of capital gains; and

C is the gross amount of receipts including capital gains.”.

8. Amendments of the Federal Excise Act, 2005.— In the Federal Excise Act, 2005, the following further amendments shall be made, namely:-

(1) in section 12, in sub-section (4), in the proviso, for the full stop, at the end, a colon shall be substituted and thereafter, the following new proviso shall be added. namely:-

“Provided further that the Board may through a general order specify zones or areas only for the purpose of determination of highest retail price for any brand or variety of goods.”:

(2) in the First Schedule,—

(a)

(b)

in Table I, in column (1),—

(i)

for S. Nos. 9 and 10 and the corresponding entries relating thereto in columns (2), (3) and (4), the following shall respectively be substituted, namely:—

«9,

10.

Locally produced 24.02

cigarettes if their

on-pack _ printed
retail price
exceeds _— rupees
two thousand

seven hundred and
six per thousand
cigarettes

Locally produced
cigarettes if their
on-pack _ printed
retail price does
not exceed rupees
two thousand
seven hundred and
six per thousand
cigarettes

24.02

Rupees two
thousand six
hundred and thirty
two per thousand
cigarettes.

Rupees one
thousand and
eighty five per
thousand
cigarettes.”;

(ii) against S. No. 13, in column (4), for the words “four hundred rupees per metric ton” the words “five per cent of the retail price” shall be substituted; and

(iii)

(iv)

against S. No. 55, in column (2), for the word “Motor”,

the words “Imported motor” shall be substituted;

in the heading “Restrictions” in the sub-heading “Variant at different price points” for figures and hyphen “2012-13” the words “of the current financial year” shall be substituted; and

in Table-II, in column (1),—

(i)

(ii)

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against S. No. 3, for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:-

“Facilities for travel 98.03

(a) Services provided 9803.1000
or rendered in respect
of travel by air of
passengers within the
territorial jurisdiction

of Pakistan,—

(i) Long routes Two thousand
and five hundred
rupees

(ii) Short routes One thousand
two hundred and
fifty rupees

(iii) Socio-economic Five hundred

routes rupees

Explanation: For the purpose of this entry, “Long routes” means journeys exceeding 500 kilometers, “short routes” means the remaining journeys, other than socio-economic routes, and “socio-economic routes” means journeys along the Balochistan coastal belt. Routes exempt from duty as on 1* July, 2014 shall, however, remain exempt.

(b) services provided
or rendered in respect
of travel by air of
passengers embarking
on international journey

from Pakistan.—

(i) Economy and Five thousand

S economy plus rupees

(ii) Club, business Ten thousand
and first class, rupees;

against S. No. 6,

(a) in column (2), after the word “services”, the comma and words “. excluding such services in the area of a Province where such Province has

imposed Provincial sales tax and has started collecting the same through its own Board or Authority, as the case may be" shall be added; and

(b) in column (4), for the word "nineteen", the word "Eighteen" shall be substituted; and

(iii) after S. No. 14, the following new serial number and corresponding entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

"15. Chartered flights 98.03 Sixteen per cent of the charges."

9. Amendment of Act XXI of 2011.— In the Gas Infrastructure Development Cess Act, 2011 (XXI of 2011), the following further amendments shall be made namely:-

(1) in section 3, in sub-section (1), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the Federal Government may decide to levy any rate of Cess on any category of gas consumers subject to maximum rate provided in the Second Schedule.";

(2) in the First Schedule,—

(a) in entry 4, the word "and", at the end, shall be omitted;

(b) in entry 5, for the full stop, at the end, a semi colon and the word "and" shall be substituted and thereafter the following shall be added, namely:—

"6. Oil and Gas Development Company Limited; and
7. Any other company engaged in sale of gas to any category of gas consumers as notified in the official

gazette.";

(3) for the Second Schedule, the following shall be substituted, namely:—

io}

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014 16

THE SECOND SCHEDULE

{See Section 3]

S. Sector Maximum Rate

No. of Cess A

(Rs/MMBTU)

(1) (2) G)

1. Fertilizer — Feed Stock 300

a3 Compressed Natural Gas (CNG) 300

ag Industrial including Fertilizer Fuel Stock 150

4. Captive Power 200

5. WAPDA / KESC / GENCOs 100

6. Independent Power Plants (IPPs) 100

ie Commercial including Ice Factories =

8. Cement -

9: Liberty Power Plant uF

10. Domestic =

10. Repeal of Income Support Levy Act of 2013.— The Income Support Levy Act, 2013 is hereby repealed.

THE FIRST SCHEDULE

[see section 2(11)]

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the corresponding entries against “PCT Code”, “Description” and “CD%” specified in columns (1), (2), (3) and (4) appearing in chapter 1 to 99, the following corresponding entries relating to “PCT Code”, “Description” and “CD%” respectively specified below shall be substituted, namely:—

“0102.2110

0102.2130 --Oxen
poreeaise [|=
povoxavio | [=ssBule

po23999— | ote
- - Pure-bred breeding animals

Par 060 |] =Sieqp
[aroa2000 | [ais
pearsoo_[-————[-sowes

0204.1000 _ - Carcasses and half carcasses of lamb,
fresh or chilled
0204.2100 - - Carcasses and half-carcasses

0204,2200 - - Other cuts with bone in
e2042300 | —~if=-Boneless

- - Carcasses and half-carcasses

~~ Other cuts with bone in
i

0406.1010

|

0406.2000 - Grated or powdered cheese, of all kinds

0406.3000 el | - Processed cheese, not grated or powdered

0204.3000 | - Carcasses and half- carcasses of lamb,
frozen

[PART I

1

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25

| 0406.4000 - Blue- veined cheese and other cheese 25
containing veins produced by Penicillium

roqueforti

}

wwwue9000 | |-ereieese

0511.1000 - Bovine semen

05119110 --- Fish eggs

0601.1010 --- Bulbs

0601.1090 -- - Other

0601.2000

- Bulbs, tubers, tuberous roots, corms,
crowns and rhizomes, in growth or in
flower; chicory plants and roots

0602.1000

0602,2000

- Unrooted cuttings and slips

- Trees, shrubs and bushes, grafted or not,
of kinds which bear edible fruits or nuts

- Rhododendrons and azaleas, grafted or
no

- Roses, grafted or not

ie ENS

eo) 3)

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Se eae eee era

Rc I SOE eS

gah

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Sa

a7

ae

0602.3000

0602.4000

0602.9010

0702.0000

0703.1000

0703.2000

0704.1000

0713.1000

0713.2010

0713.2020

0713.2090

0713,3100

- Onions and shallots

- Cauliflowers and headed broccoli

- Peas (*Pisum sativum*)

(L.)Hepper or *Vigna radiata* (L.)Wilezek .

~~ Small red (Adzuki) beans (*Phaseolus* or
vigna angularis) ;

Tomatoes, fresh or chilled.

0713.3200

L

0713.3300 - - Kidney beans, including white pea beans

(*Phaseolus vulgaris*)

- - Bambara beans (*Vigna subterranea* or
Voandzeia subterranea)

0713.3400

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Be:

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Sal

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a)
aaa
=a
==
ee

0713.3500

07134010

0713.4020

0713.5000

0713.6000

0713.9010

0713.9020

0713,9030

0713.9090

0801.1910

0804.1010

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

[PART I

-- Cow peas (*Vigna unguiculata*)

--- Green beans (dry whole)

- -- Green beans (split)

- Broad beans (*Vicia faba* var. *major*) and
horse beans(*Vicia faba* var. *equina*, *Vicia*
faba var.*minor*)

I

1

t

!

- Pigeon peas (*Cajanus cajan*)

- ~~ Black matpe (dry whole)

+---+ Mash dry whole

--- Mash split or washed

«~~ Fresh

804.1020

0804.2000

0804.3000

0804.4000

0804.5010

0804.5020

0804.5030

0804.5040

--- Dried

- Pineapples

- Avocados

--- Mangosteens

-- - Frozen mango

0804.5050

0804.5090

0805.1000

0805.2010

0805.2090

0805.4000

0805.5000

0805.9000

0806.2000

0807.1 100

0807,1900

---- Mango pulp

25

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25

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3

=== Kino GH z= ae

--- Other

i - Grapefruit, including pomelos

- Lemons (Citrus limon, Citrus limonum) i

and limes (Citrus aurantifolia,Citrus

[0807.2000

808.1000

0808.3000

70808.4000

0809.1000

0809.2100

- Papaws (papayas)

25

25

- Quinces

- Apricots

>

fm

0809.2900 [| -- Other 25

0809.3000 + Peaches, including nectarines

w8094000 [|_] -Pimsandsies iY |

08 10.2000 - Raspberries, blackberries, mulberries and 25
loganberries

- Black, white or red currants and 25

gooseberries

- Cranberries, bilberries and other fruits of 25

the genus Vaccinium

zs

oie [| pes

- Persimmons

0810.3000

0810.4000

08 10.5000

0810.6000

0810.7000

0810.9010

0811.2000

nN

wn

w

- - - Pomegranates

a

5

- Raspberries, blackberries, mulberries,
loganberries, black, white or red currants

and gooseberries

warisoo [Oe

Nm

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wn

aarz.1000_| =Chewiee

Ck a a eS FSS

fosrs.o00 [frames

forrszo00 [Pres dC

0813.3000 ~ Apples

0813.4030 --- Pine nut (chilgoza)

0813-4040

0813.4050 --- Plums (allocha)

0813.4060 --- Lichis

0813.4070

0813.4090

--- Other

0813.5000 - Mixtures of nuts or dried fruits of this 25

Chapter

0814.0000 Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.

rosoezia0—[[=== Rd elses sowing [1

- - Neither crushed nor ground

SS or ground :

; 09093100 [| - - Neither crushed nor ground

~~ Crushed or ground

| ~~ Neither crushed nor ground

- - Crushed or ground

|

1006.1010 | --- Seed for sowing

- Canary seeds

-- - Of Wheat

- - Wheat starch

- - Maize (corn) starch

- - Potato starch

- - Manioc (cassava) starch

- - Other starches

Linseed, whether or not broken.

- Low erucic acid rape or colza seeds

1205.9000

1206.0000 Sunflower seeds, whether or not broken.

1207.1000 - Palm nuts and kernels

1207,2100

1207.2900 ~ - Other

1207.3000 - Castor oil seeds

1207.4000 - Sesamum seeds

[1207.5000 | | - Mustard seeds P 1

1207.6000 - Sunflower (*Carthamus tinctorius*) seeds Ss

rporra [|=Melonseeds |

12079900 |. | -- Other

1209,1000 - Sugar beet seeds

1209,2100 - - Lucerne (alfalfa) seeds

1209.2200 - - Clover (*Trifolium* spp.) seeds

12092300 as - - Fescue seeds

1209,2400 - - Kentucky blue grass (*Poa pratensis* L.)
seeds

1209.2500 -- Rye grass (*Lolium multiflorum* Lam.,
Lolium perenne L.) seeds

a

1209,3000 - Seeds of herbaceous plants cultivated
principally for their flowers

= —= 5

rpossrae | [=== Often

wossisd | [-=0fee

woogie | [eee Oher

A

1212.9200 tz at - - Locust beans (carob)

1704,1000 - Chewing gum, whether or not sugar-
coated

1704.9010 --- White chocolate

1806.1000 - Cocoa powder, containing added sugar or
other sweetening matter

1806.2010 a - - - Chocolate preparation

18062080

(606300

1806.3200 ha - - Not filled 25

ion a ae oar

1901.9010 --- Malt extract 25
1901.9020

an wn tr} tal a ln

N
uw

- - - Preparations other than in retail

packing, not containing cocoa
Bors [=O Cid
Ls

1902.191

<7

25
z

--- Macaroni raw

J
Nn
wa

N
a

o

1902.1920 - ~~ Vermacelli

1902.1990 Ea -- = Other

1902.2000

1902.3000

- Stuffed pasta, whether or not cooked or
otherwise prepared

- Other pasta

1902.4000 ' - Couscous 25

1904,1010 --- Corn flakes 25

1904,2000 - Prepared foods obtained from unroasted 25

cereal flakes or from mixtures of unroasted

cereal flakes and roasted cereal flakes or

swelled cereals

1904.3000 ee - Bulgur wheat

a

1905.1000 | - Crispbread 25

1905.2000 |_| - Gingerbread and the like

1905.3200 -- Waffles and wafers

1905.4000 ~- Rusks, toasted bread and similar toasted 25

products

1905.9000 - Other

2001.1000 - Cucumbers and gherkins

2001.9010

Ze a

2002.1000 - Tomatoes, whole or in pieces

zoo29010 | fsTomaorsnase ||

2003.1000 - Mushrooms of the genus Agaricus

2003.9000 - Other

2004.1000 - Potatoes

2004.9000 - Other vegetables and mixtures of 25

vegetables

2005.1000 - Homogenised vegetables

2005.4000 - Peas (Pisum sativum)

2005.5100 - - Beans, shelled

2005.5900 - - Other

2005.6000 - Asparagus

2005.7000

2005.8000 - Sweet corn (*Zea mays* var. *saccharata*)

35059100 | —|— Banoo

2006.0000 Vegetables, fruit, nuts, fruit- peel and 25

other parts of plants, preserved by sugar

2007, 1000

(drained, glacé or crystallised).

2007. ar - Homogenised preparations

worst | [Gina]

cB

|

2008.9300 a - - Cranberries (*Vaccinium macrocarpon*,

Vaccinium oxycoccos, *Vaccinium vitis-*

idaea)

zoossTe [| ==Mires

a GET

2009.1200 -- Not frozen, of a Brix value not

exceeding 20

25

25

35

25

25

25

2009.2100 i oa ~~ Of a Brix value not exceeding 20 Bes)

2009,3100 i = al - - Of a Brix value not exceeding 20 [se Sea]

pons [fOr

2009.4100 [p= 23] -- Of a Brix value not exceeding 20 Ree

2009500 | [Tomas] 5

|— >| - - Of a Brix value not exceeding 30 we

2

F Cs al -- Of a Brix value not exceeding 20 he)

a

- - Cranberry (*Vaccinium macrocarpon*,

Vaccinium oxycoccos, *Vaccinum vitis-*

idaea) juice

25

25

25

25

25

25

25

25

Oey leee

I

[zies ow | [-saaaiee i

2103.3000 - Mustard flour and meal and prepared 25
mustard

21059000 %

2104.1000 Soups and broths and preparations 2.
therefor

2104.2000 - Homogenised composite food 2
preparations

2105.0000 Ice cream and other edible ice, whether 2.
or not containing cocoa

2106.1010 ---- Protein hydrolysates
2106.10

2106.9010 - ~~ Concentrates for aerated beverage in
all forms

2106.9020 -- - Syrups and squashes

2106.9030 ---Flavouring powders for preparation of 20
food

2106.9040 - - - Emulsifying agents for food and dairy
products

2106.9050 - + - Preparations including tablets 35;
consisting of saccharin, lactose

I
pean to 10 [I === Aemiedwaes

2202.9000 - Other

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5
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w Ap aL

Ni MI nN
Maw

nN N
wv ws

nN
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2309.1000 ~ Dog or cat food, put up for retail sale

2402.1000 - Cigars, cheroots and cigarillos, containing tobacco

2002 2000

2402 9000

2403,1100 -- Water pipe tobacco specified in Subheading Note | to this Chapter

2405. 1900

2403.9100 - - "Homogenised™ or "reconstituted" tobacco

2403.9910 | ==» Tobacco for chewing

N

w

In tal tal an

:

Ww

| 2403.9990

2507.0000

25

Kaolin and other kaolinic clays, whether
or not calcined.

2510.1000

2510.2000

2523.1000

2523.2900

2602.0000

- Unground

f

- Ground

Manganese ores and concentrates,
Including ferruginous manganese ores
and concentrates with a manganese
content of 20 % or more, calculated on
the dry weight.

[2610.0000 |__| Chromium ores and concentrates

[ers.1000__| | = Zinnia ores and oncenrates |

2701-1200 [__[=-Bituminouscoal

favor.ig00_[= Othereoal

2704.0010 aee| -- - Coke of coal ;

2709.0000 Petroleum oils and oils obtained from
bituminous minerals, crude

2710.1210 ~~ = Motor spirit

Pariarz20 | [== Avion ime

Farias |__| === Spirepe etal

Ee

a!

2710,1912

-- - -Light diesel oil

- - + -Furnace-oil

2710.1913

- - - -Liquid paraffin

2711.1100 - - Natural gas

2711,.1200 - - Propane

2711.1300

2711,1400

- - Butanes

- - Ethylene, propylene, butylene and
butadiene

---L.P.G.

2741.1910

27112100

"== Not calcined

Leniaztia
2714.1000
2714,9000

2715.0000

Bituminous mixtures based on natural
asphalt, on natural bitumen, on
petroleum bitumen, on mineral tar or on
mineral tar pitch (for example,
bituminous mastics, cut- backs).

2716.0000 (ono § Electrical energy. (optional heading)
2818.3000 Soeeae || - Aluminium hydroxide

Loe Geis
tripolyphosphate)

[25055100 | |= Bee bal (emneaiog EG] —] J

[25051910 || Met ery buyer TBE | —1

So

& - - Esters of methacrylic acid
2916.1910 ++++ Maleic acid, AZDN (2-AZOBIS)
Isobutyronitrile 99% Min)
2924.1920 -- > Acrylamido methyl propane sulphonic
acid (AMPS)
2926.1000 - Acrylonitrile Bo ae
3102.1000 ~ Urea, whether or not in aqueous solution =a
oe SS a ao
3102.3000 - Ammonium nitrate, whether or not in
aqueous solution
3102.4000 ~ Mixtures of ammonium nitrate with
calcium carbonate or other inorganic non-
fertilising substances
5102.5090 ae So a
3102.6000 ~ Double salts and mixtures of calcium
nitrate and ammonium nitrate
3102.8000 ~ Mixtures of urea and ammonium nitrate]
in aqueous or ammoniacal solution
3102.9000 - Other, including mixtures not specified in
the foregoing subheadings

Part 1]

T 3103.1000

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

- Superphosphates
- Other

3104.2000

- Potassium chloride

3104.3000

3104.9000

3105.1000

3105.2000

3105.3000

3105.4000

psressr0_| |

3105.5900

- Potassium sulphate
- ~ Other

- Diammonium hydrogenorthophosphate
(diammonium phosphate)

- Goods of this Chapter in tablets or similar
forms or in packages of a gross weight not
exceeding 10 kg

- Mineral or chemical fertilisers containing
the three fertilising elements nitrogen,
phosphorus and potassium

- Ammoniumdihydrogen orthophosphate
(monoammonium phosphate) and mixtures
thereof with diammonium
hydrogenorthophosphate (diammonium
phosphate)

- - Containing nitrates and phosphates

3105.6000

3105.9000

32012000

3204.1100

3204.1300

3204.1510

3204.1590

3204.1910

3204.1990

3206.4990

-- Disperse dyes and preparations based
: thereon

- - Basic dyes and preparations based 1
thereon

SI sae OS (er

- Mineral or chemical fertilisers containing
the two fertilising elements phosphorus and
potassium

--- Indigo blue

32074010

3207.4090

i - += Glass frit [feel

3303.0010

3303.0020

3303.0090

~- - Eau-de-cologne
pee er l ae oe
a So ae ee

3304.1000 - Lip make- up preparations “257

3304: 9110 --- Face powder

--- Talcum powder

--- Other 25

- - = Face and skin creams and lotions

- - - Tonics and skin food

3304,9990 - + - Other

3305.1000 - Shampoos

3305.2000 - Preparations for permanent waving or
straightening

N

wv

- Hair lacquers 2.

--- Cream for hair

--- Dyes for hair

3305.9090 --- Other

--- Tooth paste

nN

3306.1090 --- Other

3306,2000 - Yarn used to clean between the teeth
(dental floss)

3307.1000 - Pre- shave, shaving or after- shave
preparations

3307.2000 - Personal deodorants and antiperspirants

3307.3000 - Perfumed bath salts and other bath
preparations

3307.4100 - - “Agarbatti” and other odoriferous
perparations which operate by burning

| 3307.4900 | 4900

3307:9010 ac en ———

3307.9090 pl --- Other

3401.1100 aad - - For toilet use (including medicated

nN

NIN nN NIN

Ww mi wn wn tnt np a

products)

| 3401.1900 | 1900 }3401.1900 | | ~ - Other
3401.2000 | ed 2 - Soap in other forms

in

Nm} Ny Nil NM
ww

a

|“ 1.3000

}

- Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap

--- Products registered under the Agricultural Pesticides Ordinance 1971

--- Printing gum (preparation of modified starches with other gums having specific application in textile printing

Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding: soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.

- Pickling preparations for metal! surfaces; soldering, brazing or welding powders and pastes consisting or metal and other

materials

- Other:

- - - Preparations of a kind used as cores or coatings for welding electrodes or rods

- Prepared binders for foundry moulds or cores

3810.9010

3810.9090

3824. 1000

3906.9030

ae

te

—

3906.9040 - - - Dispersing agent and acrylic thickeners 1

3919.1010 ~~~ Insulation tape double sided

3920.6310 | ++ - Polyester rigid film

3926.9050 --- Colostomy bags and urine bags

4001.1000 ~ Natural rubber latex, whether or not pre-
vulcanised

ty
co

4001.2100 - - Smoked sheets

4001.2200

4001,2900

4001.3000 ~ Balata, gutta- percha, guayule, chicle and

similar natural gums

|
Le a a

4002.4100 -- Latex

4002.6000 ~ Isoprene rubber (IR)

4002.7000 - Ethylenepropylene non- conjugated diene
rubber (EPDM)

4002.8000 ~ Mixtures of any product of heading 40.01
with any product of this heading

- - Technically specified natural rubber
(TSNR)

4002.9100

40029900 | [=e

4101.2000 ~ Whole hides and skins, unsplit, of a
weight per skin not exceeding 8 kg when
simply dried, 10 kg when dry- salted, or 16
kg when fresh, wet- salted or otherwise
preserved

4101.5010 | --+ Hides, buffalo
LC

4101.9000 - Other, including butts, bends and bellies

4102.1010 --- Lamb skins

4102.1020

---+ Sheep skins

T4102.2110 ~~~ Lamb skins without wool 1

--- Sheep skins without wool

-- Other

- Of reptiles

4102.2900

4103.2000

4103.9010

4103.9020

4103.9090

4104.1100 -- Full grains, unsplit; grain splits.

4104.1900 ~ - Other

4104.4100 -- Full grains, unsplit; grain splits

4104.4900 -- Other

4105.1000 - In the wet state (including wet- blue)

47053000

4106.2100 -- In the wet state (including wet- blue}

4106.2200 -- In the dry state (crust)

4106.4000 - Of reptiles

4106.9100 -- In the wet state (including wet- blue)

4106.9200 --In the dry state (crust)

4107.1100 ~~ Full grains, unsplit

4107.1200 -- Grain splits

4107.1900 []

4107.9100 - - Full grains, unsplit

4107.9200 =i -- Grain splits

4107.9900 ~~ Other

4112.0000 Leather further prepared after tanning
or crusting, including parchment-
dressed leather, of sheep or lamb,
without wool on, whether or not split,
other than leather of heading 41.14.

--- Goat skins

4113.1000 - Of goats or kids

4113.3000 ~ Of reptiles

4113.9000

4302.1910 - - - Leather shearling-finished leather with
wool

4303.9000 ~ Other

4304.0000 Artificial fur and articles thereof.

4401.1000 - Fuel wood, In logs, In billets In twigs.
5 faggots or In similar forms

44012100 - - Coniferous

-- Wood pellets

- Of bamboo

4403. 1000 - Treated with paint, stains, creosote or other preservatives

44032000 - Other, coniferous

4403.4100 -- Dark Red Meranti, Light Red Meranti

and Meranti Bakau

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

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PHO59900 | Oke

Fax04 1000 [| =a

4404.2000 - Non- coniferous

4405.0000 nf | Wood wool; wood flour. rae

4406.1000 - Not impregnated

[#8069000 | a

4407.1000 - Coniferous poe

4407.2100 -- Mahogany (Swietenia spp.) — aa

4407.2200 -- Virola, Imbuia and Balsa i aes asl

aes ||

ae Sa

i

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

44072600 -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan

44072700 -- Sapelli

Tio

[30700 | | reek @isasspp) J 1]

[ior s200| [OF beseh Fags) J J

-s079500[| == Of earspp)y J 1

44079400 -- Ofcherry (Prunus spp.) ho =l

i. we

+ = fia

4407.9500 -- Ofash (Fraxinus spp.)

7 4413.0000 Densified wood, in blocks, plates, strips]

| or profile shapes.

| 4701.0000 |___| Mechanical wood pulp. (Gn Sse

| 4702.0000 Chemical wood pulp, dissolving grades. [iene Wy, Sd

4703.1100 - - Coniferous fe leew

4703.1900 - - Non-coniferous Eee

4703.2100 "| -+ Coniferous

4703.2900 -- Non-coniferous

4704.1100 | - - Coniferous a aa

4704,1900 | - - Non-coniferous peer

4705.0000 Wood pulp obtained by a combination of

mechanical and chemical pulping
processes.

4706.2000 - Pulps of fibres derived from recovered
(waste and scrap) paper or paperboard

4706.3000 a: - Other, of bamboo

aossa00_[[=Chemieal

4706.9300 -- Obtained by a combination of

mechanical and chemical processes

4707.1010 —F --- In pressed bundles BS)

4707.2010 <=] -- - In pressed bundles (> FS

4707.3010 | | =~ = Inpressed bundles Pel ee

4707.9010 --- In pressed bundles

4821.1040 --- Printed labels of paper]

pies

4901.9100 - - Dictionaries and encyclopaedias, and]

serial instalments thereof

4901.9910 - - - Holy Quran(Arabic text with or]

without translation)

4901.9990 - - - Other I

4902.1000 - Appearing at least four times a week |

4902.9000 | - Other 1

4903.0000 | Children's picture, drawing or colouring]

t books.

§004.0000 Silk yarn (other than yarn spun from i
silk waste) not put up for retail sale.

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

-- Shorn wool

5101.1100 |

5101.2900

5101.3000

5105.1000 . - Carded wool

5105.2100 -- Combed wool in fragments

5105.2900 -- Other ithe =

5201.0030 ~ =~ Length not exceeding 20.5 mm io ae Sal

~~~ Length exceeding 20.5 mm but not  
exceeding 24.5 mm

5201.0050 --- Length exceeding 24.5 mmm but not  
exceeding 28.5 mm

- - Other

- Carbonised

5201.0060 ~~ - Length exceeding 28.5 mm but not  
exceeding 31 mm

-- - Length exceeding 31 mm but not  
exceeding 34.5 mm

5201.0070

5201.0080

ee

5201.0090

SS ae

0110

[3013100 |] = Ben arse  
2

- Flax tow and waste

5302. 1000 ras) - True hemp, raw or retted ey)  
ee x a a

5303.1020 ~~~ Jute, waste

5303.1090

5303,9000

5305,0010 - - - Sisal and other textile fibres of the  
genus Agave, raw  
swos000 | [s--Abesaw TY

5305,0090 -- - Other  
5402.4410

- - - Other

--- Elastomeric yarn mainly composed of  
polyurethane (like spandex and lycra  
excluding other poly-urethane yarn).

5608.1 100 - - Made up fishing nets | 1

~~ Other 1

5608.9000

5806.4000

(bolducs)

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ra

earazi00 | |= ewan daar

[esmasno [fants

a  
—  
ae

- Fabrics consisting of warp without weft  
assembled by means of an adhesive

6802.9100 -- Marble, travertine and alabaster  
oa —————

6907.1000 ~ Tiles, cubes and similar articles, whether  
or not rectangular, the largest surface area  
of which is capable of being enclosed in a  
square the side of which is less than 7cm

6907.9000 |. el OR aaa a ny ~ Other 25

6908. 1000 ~ Tiles, cubes and similar articles, whether  
or not rectangular, the largest surface area  
of which is capable of being enclosed in a  
square the side of which is less than 7em

= |  
@910 010  
«10.1029  
10.1030  
10,1080  
6910.1050 --- Sink ceramic

| 6910.1070  
6910.1080 --- Water loiset pans  
6910.1090

6910.9000

ES a  
Ee



Nn

a

tn

is

N

--- Other

nN

N

N

6911.1090

691 1.9000

6912.0010 -- + Tableware and kitchenware

6912,0090 -- - Other

6913.1000 - Of porcelain or china

6913,9000 Fy | - Other

6914,1000 - Of porcelain or china

6914.9000

7102.1000 - Unsorted

7102,3100 - - Unworked or simply sawn, cleaved or  
bruted

i)

a

n

a

Ny Nw

nl a

Nm

a

Nn

uw

nN

wn

7103,1000 - Unworked or simply sawn or roughly  
shaped

7201.1000 - Non- alloy pig iron containing by weight  
0,5 % or less of phosphorus

7201.2000 ~ Non- alloy pig iron containing by weight  
more than 0.5 % of phosphorus:

7201.5000 i =] - Alloy pig iron: spiegeleisen:

7203.1000 - Ferrous products obtained by direct  
reduction of iron ore

7203,9000

7204.1010 - -- Re-rollable

72042100 ~ - Of stainless steel

704.2500 | \_—«d

7204,3000 - Waste and scrap of tinned iron or steel

7204.4100 - - Turnings, shavings, chips, milling waste,  
sawdust, filings, trimmings and stampings,  
whether or not in bundles

7204.4910 --- Re-rollable

7204.4930 --- Waste and scrap of auto parts in  
pressed bundle condition

7304 990 a ee

7204.5000 - Remelting scrap ingots

7225.1100 - - Grain-oriented

- Other, not further worked than hot- rolled,  
in coils

7225,4000 - Other, not further worked than hot- rolled,  
not in coils

72255000 - Other, not further worked than cold-  
rolled (cold- reduced)

7225.9100 - - Electrolytically plated or coated with  
zinc

7311.0020  
73211110

---For LPG

7225.9200 =a - - Otherwise plated or coated with zine iT ite i  
T3990 |\_| == Othe reer]  
ax6nno0 | \_\_\_\_[=-Grineriewed  
7226.2000 | =| - Of high speed steel [ye etOreeg}  
7226.9100 aa - - Not further worked than hot-rolled p= oie  
7226.9200 -- Not further worked than cold-rolled  
(cold-reduced)

5 Ta ea (ESE)  
miro [| == FerGNG ecu

or CN  
--- Cooking ranges

TSE 150  
7321.1200 - - For liquid fuel  
7321.1900

7321,8100

1  
25  
-- Other, including appliances for solid 25  
fuel  
- - For gas fuel or for both gas and other 25  
fuels

- - For liquid fuel

-- Other, including appliances for solid  
fuel

-- - Forgings of surgical & dental  
instruments

- - Cathodes and sections of cathodes Esecn

7321.8200

7321.8900

7321.9000

| 7326.1920

IE

nee

Lead waste and scrap.

8309.9090

8415.1020

8415.1030

8415.1090

8415.8100

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

[ssu5 1000 ||

8309.9010 ok

Fates] —

a

ie

at |

[PART I

Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.

- Crown corks

--- Aluminium lids for cans of carbonated soft drinks

~--- Other

--- Ceiling fan

--- Pedestal fan

---- Table fan

--- Exhaust fan

-- - Window or wall type

- - - Self contained or split type comprising of inner and outer unit whether or not imported separately

--- Tropical MPS multi system unit 5 tonnes capacity and above

- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle

[esm00 |

8418.1000 eet |

8418.2100

8418.2900

8418.3000

(reversible heat pumps)

-- Other,

- - Not incorporating a refrigerating unit

- Combined refrigerator- freezers, fitted  
with separate external doors

incorporating a refrigerating unit

-- Compression-type

~ Freezers of the chest type, not exceeding  
800 l capacity

8418.4000

8418.5000

8418.6930 amet ||

4

- Freezers of the upright type, not  
exceeding 900 l capacity

~ Other furniture (chests, cabinets, display  
counters, show- cases and the like) for  
storage and display, incorporating  
refrigerating or freezing equipment.

~~~ Water dispenser

] 8421.1900 ©

8443.3210

"8443.3220

8443,3230

8443.3240

84433250

8443,3290

8443.9950

- - Other 10

--- Line printer

|_| === Letter quality daisy wheel printer eal

~~ Toner and ink cartridges for computer
printers excluding disposable type

ia = 3] + = Fully-automatic machines

- - Other machines, with built-in centrifugal 25
drier

ee eee meee ver

- Machines, each of a dry linen capacity 25
exceeding 10 kg

a

a

a

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a

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—r

8450.1100

8450,1200

8450.1900

8450.2000

8450,9000

8471.3010

8471.3020

8471.3090

8471.4110

8471.4120

8471.4190

8471.4900
8471,5000

- - - Laptop computers, notebooks whether
or not incorporating multi media kit

~~ Personal computers
--- Other

--- Micro computer

- - - Large or Main frame
- ++ Other

- - Other, presented in the form of systems

- Processing units other than those of sub-
heading 8471.41 or 8471.49, whether or
not containing in the same housing one or
two of the following types of unit: storage
units, input units, output units

L

8471.6010
8471,6020
8471,6030
8471,6090
-8471.7010
"8471,7020
8471.7030
8471.7040
471.7050

~~~ Key boards

~~ - Mouse and other pointing devices 1

- - - Scanner  
[== Floppy dk ares  
[= Had ait ave  
PecpnoMame

ast

-- - Digital video disc drive

8471.7060 -- - Removable or exchangeable disc

drives

ei ee |

:

8471.9020

--- Multi media kits for PCs j

8471.9090

~~ + Other

8473.3010 - -- Casings (with power supply) for

computers

- ~~ Cleaning discs for computer drives

--- Other

~ Parts and accessories of the machines of  
heading 84.72

- Parts and accessories equally suitable for  
use with machines of two or more of the  
headings 84.69 to 84.72

- -- Of an output not exceeding §kVA a

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

- -- Food grinders

--- Fruit or vegetable juice extractors

- Other appliances

- - Other hair-dressing apparatus

- - Hand-drying apparatus

- Electric smoothing irons 25

8473.3020

8473.4000

8473.5000

8502.1110

8502.1390

8504.4010

8509,4030  
8509,8000  
8516.3300  
8516.5000

8516.6090  
8516.7100

8516.7200  
8516.7990

2.  
2.  
2.

15  
25  
5  
5  
5  
5

- Microwave ovens 25

--Electric oven .  
--- Electric ranges fam  
--- Other 25  
- -- Coffee or tea makers 25

Ce

PART I]

8516.8090

8517.1230

8517.6210

8517.6220

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014 195

--- Satellite mobile phone, whether or not  
functional on cellular networks

--- Voice frequency telegraphy

--- Modems

L

8517.6230

8517.6240

--- High bit rate digital hierarchy system  
(SDH)

--- Digital loop carrier system (DLC)

8517.6250

---+ Synchronous digital hierarchy system  
(SDH)

8517.6260

8517.6910

8517.6920

8517.6930

8517.6940

8517.6950

8517.6960

8517.6970

8517.6980

8517.6990

8523.4110

8523.4120

8523.4190

8523.4910

8523.4920

8523.4930

8523.4990

8523.8050

---» Multiplexers, statistical multiplexers

- - - Set top boxes for gaining access to internet

-- - Attachments for telephones

- - - Multi-station access units

=| - - - Compact disc (CD)

-- - Digital versatile discs (DVD)  
ong sore

--- Discs for laser reading system  
containing audio material

--- Discs for laser reading system  
containing images or video material

--- Other

-- - Digital Quran

8525.6010

--- Blue tooth whether or not capable of  
connecting to an automatic data processing  
machine

8525.6020

8525.6060

\$525.6070

8527.1200

- - - Radio paging apparatus

- - - Modems

- - Pocket-size radio cassette-players

5. Pa

- - - Networking equipments like LAN  
bridges, hubs, switches and repeaters

"4

8527.1300

8527.1900

8527.9910

8528.4190

8528.5100 - - Of a kind solely or principally used in an  
automatic data processing system of  
heading 84,71

8528.7110 pal -- - Reception apparatus for receiving

satellite signals of a kind used with TV  
(satellite dish receivers)

8528.7190 ~~~ Other

8528.7211 - ++ -Liquid crystal display

8528.7212

8528.7220

-- Other Apparatus combined with sound  
recording or reproducing Apparatus

| --- Reception apparatus for receiving  
satellite signals of a kind used with TV  
(Satellite dish receivers)

Wise Other

-- Other, monochrome

8528.7290

8528.7300

8539.3910

8539.3920

8548.1010

8702.9020

8905.1000

Vessels and other floating structures for

8908.0000

breaking up.

9019.2010 | ~~~ Oxygenator with accessories

9027.1000 - Gas or smoke analysis apparatus

9027.2000 - Chromatographs and electrophoresis

instruments

9027.3000 - Spectrometers, spectrophotometers and spectrographs using optical radiations (UY, visible, IR)

9027.5000

--- Energy saving lamp

--- Energy saving tube

---- Batteries plates

== Fully dedicated CNG buses (CBU)

--- Fully dedicated LPG buses (CBU)

- Other instruments and apparatus using optical radiations (UV, visible,IR)

9027.8000 | args - Other instruments and apparatus Ew

1

9027.9000 (eee

- Microtomes; parts and accessories

25

9302.0092 - ~~~ Pistols, single barrel , semi-automatic

or otherwise

- - - - Pistols, multiple barrel ea

a = ia

9302.0093

9302.0099

9303.1000

9303.2011

9303.2012

9303.2019

9303.2020

- Muzzle- loading firearms

-- - - Semi-automatic

--- Shotguns, multiple barrel, including  
combination guns

ma.

aes.

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ar

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9303.2090

9303.3010

9303.3020

93033090

9303.9000

- Other

7

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c—J

Ss

Other arms (for example, spring, air or

gas guns and pistols, truncheons),  
excluding those of heading 93.07.



9306.2100

9306.2900

9306.3010

- - - Cartridges for riveting or similar tools  
or for captive-bolt human killers and parts  
thereof ‘

9306.3090 25

9306.9000 cD a\_i - Other

9403.1000 | - Metal furniture of a kind used in offices

9403.2000 - Other metal furniture

9403.3000 L. - Wooden furniture of a kind used in  
offices

9403.4000 - Wooden furniture of a kind used in the  
kitchen

9403.5010 --- Wooden cabinets

9403.5020 -- - Wooden beds

9403.5030 --- Other

9403.6000 - Other wooden furniture =

9403.8100 | -- Of bamboo or rattan res

9403.8900 |

9403.9000 |

25

25

25

25

25

(idee a3

~ - Cartridges 25

rere

25

25

25

25.

35

25

25

25

25

9405.1010

9405.1090

9405,2000

- - - Chandeliers

- ~ ~ Other

~ Electric table, desk, bedside or floor- 25  
standing lamps

- Lighting sets of a kind used for Christmas  
trees

~~~~ Other

- Non- electric lamps and lighting fittings

- Illuminated signs, illuminated name-
plates and the like

--- Studs

- Scent sprays and similar toilet sprays,
and mounts and heads therefor

9405.3000

9405.4090

9405.5000

9405.6000

9606.2910

9616.1000

- Powder- puffs and pads for the
application of cosmetics or toilet

9616.2000

preparations

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 Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.

a

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 Tabnour Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

8. H.E. Sheikh Rashid Bin Khalifa Al-Maktoum, 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 Foreign Affairs, Government of the United Arab Emirates.

11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.

12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.

13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.

14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.

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. HE. 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. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani

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

9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani

(i) A complete list of all 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.

(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.

Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edhi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14, 15, 16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation" are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter);

=

. Butter oil (04.05)

_ Rice (10.06)

. Grains (10.07)

. Cooking oil (Chapter 15)

. Vitamins (29.36)

. Hormones (29.37)

. Pencillin (29.41)

. Medicaments (30.04)

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Waddings, guaze, bandages and similar

articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances. (30.05)

. Pharmaceutical goods (30.06)

. Worn clothing (63.09)

. Wireless transmission apparatus (85.15)

. Wireless reception apparatus (85.27)

. Ambulances (87.03)

15. Mobile radiological units (87.05)

16. Helicopters, aeroplanes (88.02)

17. Parts of helicopters and aeroplanes
(Respective headings)

18. Instruments and appliances used in
medical or surgical sciences. (90.18)

19. Orthopaedic appliances, including
crutches, surgical belts and trusses; splints
and other fracture appliances, artificial
parts of the body, hearing aids and other
appliances which are worn or carried, or
implanted in the body, to compensate for a
defect or disability (90.21)

20. Apparatus based on the use of X-rays
for medical or surgical uses, control panels
and desks, screens, examination or
treatment tables, chairs and the like
(90.22).

Goods mentioned below if imported in
accordance with the conditions and
procedures laid down in Import and Export
of Gold, Gold Jewellery and Gemstones
Order, 2001 as amended from time to time,
notified vide Ministry of Commerce's SRO
760(1)/2013 dated 2nd September, 2013.

i) Pearls

ii) Gold

iii) Un-cut precious and semi preceious
stones

iv) Polished semi precious stones

v) Jewelry casting powder

vi) Moulding rubber

vii) Injection wax

viii) Jewelry casting machines and
assessories

ix) Rhodium-plating solution concentrate

x) Bright and chrome lacquering solution

xi) Steel balls and pins (different sizes)
used for polishing,

xii) Diamond cutting tools (different sizes)

xiii) Alloys of silver copper and sine for
mixing in 24 ct. gold

xiv) Mounts and findings of gold, silver
and platinum jewelry.

Any goods, including vehicles, specified in
the First schedule to the Customs Act, 1969
(Iv of 1969) imported by
Federal/Provincial/ Local Government
Departments, Muncipal bodies and
Development authorities subject to the
condition that the goods are donated to the
importers for use in an approved foreign
grant funded project under a proper grant
relating to Capital Aid-Technical Assistant
Agreement signed between the
Government of Pakistan and a foreign
government or agency subject to
concurrence of the Federal Board of
Revenue.

THE SECOND SCHEDULE

[see section 2(12)]

“FIFTH SCHEDULE TO THE CUSTOMS ACT 1969(IV OF 1969)

[see section 18]

Part-I

Imports of Plant, Machinery, Equipment and Apparatus,
including Capital Goods for various industries/sectors

Note:- For the purposes of this Part, the following conditions shall apply besides
the conditions as specified in column (5) of the Table below:-

(i) the imported goods as are not listed in the locally manufactured
items, notified through a Customs General Order issued by the
Federal Board of Revenue (FBR) from time to time or, as the case
may be, certified as such by the Engineering Development Board;

(ii)

(iii)

except for S\$. No. I(E), 15, 23 and 24 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bonafide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and

in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings.

Explanation.- Capital Goods means any plant, machinery, equipment, spares

and accessories, classified in chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

(a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry:

TABLE

Customs

Description PCT Code Duty Conditions
(%)

Agricultural Machinery

(A) Fertilizer and Plant If used for agriculture sector,
Protection Equipment.

1) Spray pumps (diaphragm 8413.8190
type).

2) All types of mist blowers, 8414.5990

(B) High Efficiency if used for agriculture sector.
Irrigation and Drainage
Equipment.

1) Submersible pumps (up to 8413.7010
7S tbs and head 150
meters) and field drainage
pumps.

2) Sprinklers including high \$424.8100
and low pressure (center \$424.2010
pivotal) system, conventional
sprinkler equipment, water
tec! traveling sprinkler, drip or
trickle irrigation equipment,
mint irrigation _ sprinkler
system.

(3) Air release valves, pressure 8481. 1000,
gauges, water meters, back \$481.3000
flow preventers and automatic 90262000
controllers 90328990

(C) Harvesting and If used for agriculture sector.
Threshing Machinery.

1) Fodder rake. \$201.3000

2) Pruner / shears Respective
headings

3) Fodder/forage wagon. \$716.8090

(D) Dairy, Livestock and If used for agriculture sector.
Poultry, Machinery.

1) Milk chillers 8418.6910

\$418.6990

2) Tubular heat exchanger (for 8419.5000
pasteurization) 5

3) Milk processing plant, milk \$419.8100
spray drying plant, Milk UHT 8419.3900
ant,

4) Grain storage silos for poultry.

5) Insulated sand witch panels

6) Dairy, poultry sheds.

7) Milk filters,

(E) Green House Farming and Other Green House Equipment,

1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).

Livestock and

2) Green houses

(prefabricated).

3) Tunnel farming equipment consisting of the following:-

a. Plastic covering and mulch film.

b, Anti-insect net.

ç. Shade net.

(F) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.

Respective heading
Respective heading

9406,0020

\$421.2900

3921.9010,
3921.9090

9406.0010

3920.1000
3926.9099

fs} 1) Evaporators for juice Ye
concentrate.

2) Machinery used for 8419.3100 Yo
dehydration and freezing. 8418.6990

5%
5%

0%

0%
0%

0%
0%

5

4) Machinery used for filtering 8421,2200
and refining of pulps/juices,

5) Complete Rice Par Boiling
Plant,

8419 8990&
other
Respective
Headings

5%

[PART I

L. In respect of goods mentioned in
Column (2) read with PCTs
mentioned in Column (3), the
Ministry of National Food Security
and Research shall certify in the
prescribed manner and format as per
Annex-B to the effect that the
imported goods are bonafide
requirement for use in the
Agriculture sector. The Authorized
Officer of the Ministry shall furnish
all relevant information online to
Pakistan Customs Computerized
System against a specific user ID
and password obtained under
section 155D of the Customs Act,
1969.

2. The goods shall not be sold or otherwise disposed of within a period of five years of its import except with the prior approval of the FBR and on payment of leviable duties and taxes.

{n respect of goods mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the Agriculture sector, The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

Part I]

(G) Horticulture and Floriculture

1) Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding

2) PU panels (Insulation),

3) Generator sets 10 to 25 KVA

4) Refrigerating machines with engine fitted on common base for refrigerated containers.

5) Other refrigerating or freezing chests, cabinets.

6) Tubes, pipes and hollow profiles of iron and steel.

7) Hand tools.

(H) Fish or shrimp farming and seafood — processing machinery and equipment.

(1) Compressor

(2) Generator

(3) Condenser

(4) Flat freezer

(5) Blast freezer

(6) Fiber glass tubs

(7) Insulated plants

(8) Flake ice plants

Machinery and equipment for development of grain handling and storage facilities including silos.

Cool chain machinery and equipment.

Following items imported by Centers, — Business

Processing Outsourcing

facilities duly approved by

Telecommunication

Authority.

1) Telephone sets/headsets.

2) Cat 3/Cat 6/Power cables.

Respective

headings

8502.1120

\$502.1130

8418.6920

8418.5000

7304,3100

7304.3900

Respective

Headings

8414.8090

\$502.1130

8502.1190

8502.1200

\$418.9990

8418.3000

8418.4000

7019,9090

8418,6990

8418.6990

Respective

Headings

Respective

Headings

8517.1100

8544,4990

15%

1%

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

If used for agriculture sector,

If used for agriculture sector.

(PART I

3) PABX Switch.

4) Plasma TV.

5) Dedicated telephone exchange system for call centers,

6) Other (digital call recorders)

Machinery and equipment for initial —_ installation, balancing, — modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting

Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures = and fittings imported by hospitals and medical or diagnostic institutes:-

A. Medical Equipment,

1) Dentist chairs .

2) Medical surgical dental or veterinary furniture.

3) Operating Table,

4) Emergency Operating Lights.

5) Hospital Beds with mechanical fittings.

6) Gymnasium equipment.

7) Cooling Cabinet.

8) Refrigerated Liquid Bath

9) Contrast Media Injections
(for use in Angiography &
MRI etc).

8517.6290
8528.7212
8517.6290

8519.8990

Respective
Headings

9402, 1010
9402.9090

9402.9010
9405,4090
9402.9020

9506.9100
84185000
3824.9099

3822.0000

a)The project requirement shall be approved by the Board of Investment (BOD, The Authorized Officer of BOL shall certify the item wise requirement of the project in the prescribed format and manner as. per Annex-B and shall furnish alt relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (LV of 1969);

(b) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).

a)The project requirement shall be approved by the Board of Investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in

the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 15SD of the Customs Act, 1969 (IV of 1969);

(b) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).

B. Cardiology/Cardiac
Surgery Equipment

- 1) Cannulas,
- 2) Manifolds
- 3) Intra venous cannula iv.
catheter.

CsA Disposable Medical
Devices

- 1) Self disabling safety sterile
syringes.
- 2) Insulin syringes.

F. Other — Related
Equipments

- 1) Fire extinguisher.
 - 2) Fixtures & fittings for
hospitals
-
1. Machinery, equipment,
materials, capital goods,
specialized vehicles (4x4 non
luxury) Le single or double
cabin pickups, accessories,
spares, chemicals and
consumables meant for
mineral exploration phase,
 2. Construction machinery,
equipment and specialized
vehicles, excluding passenger
vehicles, imported on
temporary basis as required
for the exploration phase.
-
- 1, Machinery, equipment,
materials, capital goods,
specialized vehicles (4x4 non
luxury) ie. single or double
cabin pickups, accessories,
spares, chemicals and
consumables meant for mine
construction phase or
extraction phase. Imports
made for mine construction
phase shall also be entitled to

deferred payment of duty for
a period of five years.
However 2 surcharge @ 6%
per annum shall be charged
on the deferred amount.

90183940
84818090
90183940

90183110

90183110

\$424.1000
Respective
Headings

Respective
Headings

Respective
Headings

1. This concession shall be available
to those Mineral Exploration and
Extraction Companies or their
authorized operators or contractors
who hold permits, licences, leases
and who enter into agreements with
the Government of Pakistan or a
Provincial Government.

2. Temporarily imported goods shall
be cleared against a security in the
form of a post dated cheque for the
differential amount between the
statutory rate of customs duty and
sales tax and the amount payable
under this notification, along with
an undertaking to pay the customs
duty and sales tax at the statutory
rates in case such goods are not re-
exported on conclusion of the
project.

3, The goods shall not be sold or
otherwise disposed of without prior
approval of the FBR and the
payment of customs duties and
taxes leviable at the time of import.
These shall however be allowed to
be transferred to other entitled
mining companies with prior
approval of the Board.

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2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.

Coal mining machinery, equipment, spares including vehicles for site use ie. single or double cabin pickups for site use imported for Thar Coal Field.

1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.

2. Construction machinery, equipment and specialized vehicles, excluding passenger

vehicles, imported on temporary basis as required for the construction of project.

Respective
Headings

Respective
Headings

(PART I

(i) This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licences, leases and who enter into agreements with

the Government of Pakistan or a Provincial Government.

(ii) The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.

(i) This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-

(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import:

(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the Statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

1, Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

I. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel __ bio-energy, ocean, waste-to-energy and hydrogen cell etc.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

Explanation.- The expression "projects for power generation" means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption,

Respective
Headings

i) This concession shall also be available to primary contractors of.

the project upon fulfillment of the following conditions, namely:-

(a) the contractor shall submit a copy of the contract or agreement under which he intends to import

the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

THE GAZET

1. Machinery and equipment meant for transmission and stations including under construction projects.

Explanation.- For the purpose of this concession "machinery and equipment" shall mean:-

(a) machinery and equipment operated by power of any description, such as used in the generation of power:

(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above: and

c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project,

2, Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.

Complete plants relocated industries.

Following machinery, equipment and other education and research

related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-

1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.

2) Other dryers,

3) Filtering or purifying machinery and apparatus for water.

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Respective

7017.1010

[Part |

for pective

psp

4) Other filtering or purifying 8421.2900
machinery and apparatus for

liquids,

5) Personal weighing 8423.1000
machines, including baby

scales; household scales.

6) Scales for continuous
weighing of goods on
conveyors,

7) Constant weighing scales
and scales for discharging a
predetermined weight of
material into a bag or
container, including hopper
scales.

8) Other weighing machinery 8423.8100
having a maximum weighing
capacity not exceeding 30 kg_

9) Other weighing machinery | 8423.8200
having a maximum weighing
capacity exceeding 30 kg but
not exceeding 5,000kg.

10) Other weighing
machinery.

11) Weighing —s machine
weights of all kinds; parts of
weighing machinery of
machines of heading
\$423.2000 & 8423.3000.

12) Other weighing machine | 8423.9000
weights of all kinds; parts of

weighing machinery of

machines of heading

8423.2000 & 84233000.

13) Networking equipments \$517.6970
like routers, LAN bridges,

hubs excluding switches and

repeaters,

14) Other furnaces and ovens. 8514.3000

15) Electronic balances of a 9016.0010
sensitivity of S\$ cg or better,
with or without weights.

16) Other balances of a
sensitivity of 5 cg or better,
with or without weights.

17) Thermostats of a kind used 9032.1010
in refrigerators and air-
conditioners,

18) Other thermostats. 9032.1090

19) Manostats, 9032.2000

20) Other instruments and 9032.8100 0%
apparatus hydraulic or
pneumatic.

21) Other instruments and apparatus.

22) Parts and accessories of automatic —s regulating = or controlling instruments and apparatus.

23) Spares, accessories and reagents for scientific equipments.

Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.

Machinery, equipment and other capital goods meant for initial _ installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.

Machinery and equipment imported by an industrial concern,

Following machinery and equipment for marble, granite and gem stone extraction and processing industries.

1) Polishing cream or material.

2) Fiber glass mesh

3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.

4) Gin saw blades.

\$) Gang saw blades! diamond saw blades/ multiple blades or all types and dimensions.

Respective
Headings

Respective
Headings

Respective
Headings

3405.4000
3405.9000

7019.5190

8202.4000
8202.9100

8202.9910

\$202,9990

5%

3%
5%

1. For the projects of Gem Stone & Jewelry Industry, © CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement, The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user [D and password obtained under section 155D of the Customs Act, 1969.

2. For the projects of Marble & Granite Industry, | CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan

____ _
EEE -

6) Air compressor (27cft and 84148010

above).

Customs Computerized System
against a specific user ID and
password obtained under section
155D of the Customs Act, 1969.

3. The goods shall not be sold or
otherwise disposed of within a
period of five years of their import
except with the prior approval of the
FBR and payment of customs duties
and taxes leviable at the time of
import.

8464,9000&

Respective
headings

7) Machine and tool for stone
work; sand blasting machines,
tungsten carbide tools;
diamond tools & segments (all
type & dimensions), hydraulic
jacking machines, hydraulic
manual press — machines,
ait/hydro pillows, compressed
air rubber pipes, hydraulic
drilling machines, manual and
power drilling machines, steel
drill rods and spring (all sizes
and dimensions), — whole
finding system with
accessories, manual portable
rock drills, cross cutter and
bridge cutters.

8) Integral drilling steel for
horizontal and vertical drilling,
extension thread rods for
pneumatic super long drills,
tools and accessories for rock
drills.

1. Machinery, equipment
and other project related
items including capital
goods, for setting up of
power generation plants,
water treatment plants and
other infrastructure related

projects located in an area of 30 km around the zero point in Gwadar.

1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project Tequirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969,

2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

(i) Imported by the construction

Proprietary Formwork 7308.4000

System for companies registered with the building/structures of a

height of 100 ft and above

and its various items/

components consisting of the

following, namely:-

Pakistan Engineering Council;

1) Plastic tube. 39172390 ii) the system is to be procured from a well renowned international manufacturer;

2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.

(iii) a certificate from one of the following International Pre-shipment Inspection Companies/Survey Firms to the extent that all the components/parts are to be used in the Proprietary Formwork System for construction of structures/buildings of more than 100 feet height. is produced, namely:-

{a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; {c) Messrs ABS; (d) Messrs Bureau Veritas; and (c) Messrs SGS; and (iv) The Pakistan Engineering Council shall certify that the imported Proprietary Formworks System conform to the requirement of the Company's project.

2) Plastic tie slot filters/plugs, plastic cone,

3) Standard steel ply panels, 73084000
Special sized steel ply panels, wedges, tube clamps (B-Type & G Type), push/pull props, brackets (structure), —_steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.

4) Lifting Unit (Structure)

5) Bolts, tic bolts, anchor bolt

assembly (fastener), anchor screw (fastener).

6) Nuts.

7) Steel pins, tie wing nut (fastener).

8) Steel washers, water plate (fastener).

7308.9090
- T318.1590

10%
10%

7318.1690
7318.1900

10%
10%

73182290 10%

\$425.4900 10%

9) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).

Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-

1. Solar Home Systems.

a). Inverters. 85044090

mi b) Charge controllers/current | 9032.8990 controllers.

c) Energy saver lamps of | 8539,3910 varying voltages (operating on DC).

d) Energy saver lamps of varying voltages (operating on AC). |

e) Light emitting diodes (light emitting indifferent colors).

\$539.3910

\$541.5000

8413.7090,
8413.7010

f) Water pumps operating on solar energy.

g) Water purification plants | 8421.2100
operating on solar energy.

h) Batteries NiCd, Li-ion & 8507.3000
Lead Acid specific utilization | 8307,8000
and integrated with solar
electrification system.

(i) Energy Saving Tube \$539.3920
Lights.

2. Solar Parabolic Trough | 85023900
Power Plants.

a). Parabolic Trough \$503.0010
collectors modules.

b). Absorbers/Receivers \$503.0090
tubes.

c). Steam turbine of an output | 8406.8100
exceeding 40MW.

dy. Steam turbine of an | 8406,8200
output not exceeding 40MW,

e). Sun tracking control 8543.7090
system,

f). Control panel with other 8537.1090
accessories,

3. Solar Dish Sterling | 8412.8090
Engine.

a). Solar concentrating dish. \$543.7000

b). Sterling engine. \$543.7000

c). Sun tracking control \$543,7090
system.

d). Control panel = with 8406.8200
accessories,

e). Generator 8501.6100

4. Solar Air Conditioning | 8415.1090
System

a), Absorption chillers. 8418.6990

b). Cooling towers. \$419.8910

c). Pumps. \$413.3090

d). Air handling units. 8415.8200

ce). Fan coils units. 8415.9099

f). Charging & Testing | 9031,8000
quipment.

8. Solar Desalination | 8421.2100
System

a) Solar photo voltaic panels. \$541.4000

b) Solar water pumps \$413.3090

ç) Storage batteries. 8507,2090

d) Charge controllers. 9032.8990

ce) Inverters. 8504.4090

Solar Thermal Power | 83023900
ae with accessories,

7. Solar Water Heaters with 8419.1900
accessories,

a) Vacuum tubes (Glass), 7020.0090

b) Selective coating for
absorber plates,

Respective
heading

Respective
heading

ç) Copper, aluminum and
Stainless steel sheets,

d)
tubes.

Copper and aluminum | Respective

heading
\$541.4000
8541.4000
7007.2900
7610.9000
4016.9990
3810.1000
3919,9090
8538.9090
3920.9900

8. PV Modules.
Solar cells
Tempered Glass.

a).
bd).

Aluminum frames.
O-Ring.

Flux.
Adhesive labels.

°)
4)
e)

LB)

2)

h) Sheet mixture of Paper and plastic

i) Ribbon for PV Modules
(made of silver & Lead).

Junction box + Cover.

Respective 0%
headings

8541.1000

3920.9900

j) Bypass diodes.

k) EVA (Ethyl Vinyl Acetate)
Sheet (Chemical).

9. Solar Cell Manufacturing
Equipment.

a) Crystal (Grower) Puller (if
machine).

b). Diffusion furnace,

c) Oven,

8479,8990

85143000

\$514.3000

8486.1000

8461.9000

d). Wafering machine.

©). Cutting and shaping
machines for silicon ingot.

f). Solar grade polysilicon
material.

g). Phosphene Gas.

h).

paste.

Aluminum and silver

10. Pyranometers and
accessories for solar data
collection.

PART I]

tl. Solar chargers for
charging electronic devices.

12. Remote control for solar
charge controller.

13. Wind Turbines.

- a). Rotor.
- b). Hub.
- c) Generator,
- d) Deep cycle battery.

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\$504.4020

\$543.7010

\$412.8090

8412.9090

8412.9090

8501.6490

8507.8000

15.

equipments.

Geothermal Heat

Geothermal —_ energy

Geothermal

16. Any other item approved
by the Alternative Energy
Development Board (AEDB)
and concurred by the FBR.

Following items for
promotion of renewable
energy technologies:-

1, LVD induction lamps

2. SMD, LEDs with or without
ballast and
fixtures.

3, Wind

alternators and mast.

with — fittings

4. Solar torches.

5, Lantems and related

instruments.

)

Pumps.

2).

Reversible Chillers

3). Air handlers for
indoor quality
control equipments.

4). Hydronic heat
pumps.

5) Slim Jim heat
exchangers.

6). HDPE fusion tools.

7). Geothermal energy
Installation tools
and Equipment.

8). Dehumidification
equipment.

9). Thermostats and
IntelliZone.

turbines including

8418.6100,
\$418.6990
8418.6990

\$415.8300

8418.6100
8419.5000

\$515.8000
\$419.3990

Respective
headings

\$539.3990
9405.1090

\$513.1040
\$513.1090

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

Part-II

Import of Active Pharmaceutical Ingredients, Excepients/Chemicals,
Drugs, Packing Materials/Raw Materials for Packing, Diagnostic Kits and

Equipments, Components and other Goods

The imports under this part shall be subject to following conditions, namely —

(i)

Gi)

(iii)

Gv)

Flurbiprofen 2916.3990

ES) Se err Pee a

(| 3 | Amlodipine 2933.3990

| 5 |Deferiprone CSC~*~S~C«*dSC«Ci B.D

| 6 |Lamivudine CSC*~*~C~CSCSCS«C298 38.3990

Pa a ee eC a

| 8 | Pantoprazole Sodium (InjecGrade) __—'| 29333990 | 5% ~~

| 9 | RisedronateSodium ———CSC~*~*~*s«C93B.BQQ. | sMHC~*d

[10 |Fexofenadine —C—C~""C*CSC'WdCU2933.3990

ohie |:Bbastine SS ery 29373090

2933.3990

1

Protacine (Proglumet, Dimaleate 2933.5990

| 16 | Sparfloxacin 2933.5990

The active pharmaceutical ingredients, Excepients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.

The requirement for active pharmaceutical ingredients and Excepients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;

The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization,

The designated/authorized representative person of Drug Regulatory

Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 D of the Customs Act, 1969, along with the password thereof.

Table A
Active Pharmaceutical Ingredients'

Description HS Code Customs
duty (%)

Atorvastatin 2933.9990

Amiloride HCL 2933,9990

Candesartan Cilextil 2933.9990

Pheneramine Maleate 2933,9990

Pioglitazone HCL 29341090

Sulphanilamide 2935.0060

Gliclazide 2935,0090

Piperazine Anhydrous (Pharmaceutical grade). | _2935.0090

Celecoxib

Glibenclamide

Thiocolchicoside

7

2935.0090

2935.0090

Hydrochlorothiazide

WIN MINIM) Nim Mi —

SOLOS AILA Mp h[wirml—|o

Alfacalcidol 2936,9000

(i) Amoxicillin sodium sterile BP 2941.1000 5%

(ii) Ampicillin sodium sterile USP/BP

(Pharmaceutical grade)

(iii) Bacampicillin HCL

(v) Carfecillin

(vi) Cloxacillin and its salts excluding sodium

(compact/ powder form for oral use)

(vii) Flucloxacillin sodium

(viii) Pencillin V.Potassium

(ix) Benzyl pencillin sodium/potassium

(x) Cloxacillin sodium sterile USP/BP

(xi) Pencillin benzathin

(xii) Procaine pencillin G.fortified,

sodium/potassium

(xiii) Sultamicillium tosylate

(xiv) Sultamicillin (Pharmaceutical grade)

(iv) Carbenicillin and its salts

(xv) Ticarcillin disodium

(xvi) Piperacillin Sodium

Roxithromycin 294 1.5000
Clarithromycine Granules
Azithromyein 294 1.9090
Pusidic Acid 294 1.9090
Rifampicin 294 1.9090

294 1.9090

[39 [Cefotaxime 2941.99

[41 | Acrinoid 305.9010 | 5%
 [43 | Sodium Casinate | 501.9000 | 5%
 [44 | Activated Glucuronate | 3.824.909 | 5%

| 45 | Losartan Potassium | 3824.9099 | 5% |

5%
 5%
 5%

[46 | Chondroitin Sulphate 391.9090 |
 47 | Polyethylene Film 3920.9900
 48 | Acid Hypophosphorous Respective

heading

| | Acid'PipmidcTrydae CT 5%
 | | Acid Citric Anhydrous 5%
 | | Propylparaben(Aseptoform-P) | TS
 | | Methylparaben (Aseptoform-M
 [= | Carbinoxaminé Maleate KH
 | | Euflavine Bp (Acriflavine
 is | vancomennncts Se EN a baa
 | | Dextro-Methorph Hbr
 ie 2 AcyelotrUapee SM ai): rae -
 ee
 Sodium Sulfate Sy ae, ae
 a es ea
 Enoxacin Sesquihfrtae = a
 L— Mama Copolymer ae Lae
 Sodium Valproate er pee St
 ie | Sodiunpeyclaisate TN ae ame |
 | | Magnesium Hydroxide Paste | TSH
 pe =e |(Dipbeahcranne: Ee
 SS A ae a Segre eee Peet ee
 | | Bacitracin Usp Powder Microniz | CTC SHC
 | | Chloromycetin Palmitate _—_Ss ar
 | | Chlorpheniramine Maleate a Re SSR o |
 | | EsmomeprazoleMagnesiumEc | CdS SHC
 Bini 5 Ss re ae 2
 | | Glipizide (hee fiece nates 7]
 e==i TNeomyensilptiats | = ee ES aS
 | | Polymyxin B Sulphate USP Micro [| CT S%
 (ESE es a a ree ae eS
 a laNysteriniGapRowiler ar ee
 [| Rerrie: PyroptiosphiateNf
 (i (ipa) ae bee a ee —
 | | Pyritinol Base Fine Powder | THOS
 | | Pyritinol Di-Hel Mono Hydrate [eo eenctee| [Seen adee
 | | Bisacodyl
 a a a a
 (Teale ROSES Fs eee aa a De |
 | | Co-DergocrineMs(Gram)AOI | CT SMCS

☐ Clemastine HydrogenFumarate | CEC SMC

☐ Calcium Lactobionate Oral TCH

[i .- Claiipraninshel'fp. 4 ae ee)

___| Imipramine Hydrochlor/Ds 01 ie - Rane 1505 a

| _[:Oxcarbapine Fine/DS0S: Si 5% I

___| Calcium Lactobionate SpecialGrade_ | | SH

___| Temazepam Usp28/Ep4thEd TT

___| Levocetirizine Dihydrochloride | CT SH

___| Bromocriptine Ms(G) Msa/Ds 01 ___|

___| Pindolol Base/Ds Pur

___[-Clopaniide Base(DS 01 eerifiem mnie es. — Fy

BS Ee ae ee ees | ME Sa

So a a a Pe Sa ee

___| Enalapril Maleate Usp 23 a | ee eS

___| Cetirizin DihydrochlorideEp | 5%

2 a | | ae S| eee ee

___| Fitoxetne Hci = eee, fara ssyes a

___| Doxycycline HydrochlorideBp ss | | SM

eae ae ee ee 5%

[LI Sinsvasttiintp <= SF ee | ee eS

Cefaclor Monohydrate

Lactulose

Albendazole - Human Grade

Clobetasol Propionate

Betamethasone Base

Betamethasone |7-Valerate

Bacitracin Zinc Bp (69 Mcg/Mg

[Hydreortisone Acetate Micronised | | 5%

Glutinadei ete Sti a | alae "Se

BS i ees OE es ae

___| Minocycline Hydrochloride

___| Neomycin Sulph Bp 700U/MgMic | 5%.

___| Nystatin (Mycostatin Micropul) |

___| Triprolidine HeIBP (4%) |

| |iRerrots Suiphatey riba) ey

___| PolymyxinB Sulph Bp 8000U/Mg |

| Prosgelitrine elf

___| Mupirocin,

[= J anemethien. a ee pe

| _|Lometantrine:

Desmoder H/Hexamethylen Di-[so. i C4

Erythrocin J : [le ___

Furosemide (Imp

Glimepiride Granules 0,606% (W/W (1 Mg)

Ketoprofen

Table B

Excepients/Chemicals

Description HS Code Customs

No | Duly

i | Worked grains of other cereals. (Pharmaceutical | 1104.2900 grade)

Sterillisable maize (corn) starch (Pharmaceutical | 1108.1200 grade

Gum Benjamin BP (Pharmaceutical grade) 1301.2000

(i) Balsam, Tolu BP/USP. 1301.9090 35%

(ii) Gum acacia powder BP

(iii) Gumbenzoin, Styrax, Tragacanth,

Xanthan(Pharmaceutical grades)

5 | Other vegetable saps and extracts 1302.1900 5% (Pharmaceutical grade)

Other mucilages and thickeners (Pharmaceutical | [302.3900 5% grade)

(i) Rhubarb leaves or roots. 1404.9090

(ii) Valerine roots (Pharmaceutical grade)

5%

a “| >

Refined palm kernel or babassu oil 1513.2900 5%

(Pharmaceutical grade)

Other fixed vegetable fats and oils {515.1900 5%

(Pharmaceutical grade)

Castor oil (Pharmaceutical grade 1515.3000 5%

Vegetable fats and oils (Pharmaceutical grade) 1516.2010 5% 1516.2020

12 | Sugar (pharmaceutical grade) if imported by 1701.9910 5% manufacturer of pharmaceutical Products in the quantity to be determined by Ministry of Health

| (i) Dextrate(Pharmaceutical grade). 1702.3000 5%

(ii) Dextrose (injectable grade and pharmaceutical grade) é

Malt extract (Pharmaceutical grade) 1901.9010 5%
17

Ethyl alcohol 2207.1000 5%

(i) Sodium chloride (NaCl). 2501.0090 5%

(ii) Sodium chloride (injectable grade)
(Pharmaceutical grades)

Oils and other products of the distillation of high | 2707.9990 5%

temperature coal tar (Pharmaceutical grade)

Liquid paraffin (Pharmaceutical grade). 2710.1995 5%

| 19 | Plastibase (Pharmaceutical grade) 2710.9900

| 20 | Microcrystalline petroleum wax, ozokerite, 2712.9090 5%
lignite wax, peat wax and other mineral waxes 2
(Pharmaceutical grade)

21 | Iodine (Pharmaceutical grade) 2801.2000 5%

22 | Boric acid (Pharmaceutical grade 2810.0020

23 | Phosphorous pentachloride (Pharmaceutical 2812.9000
grad

grade

24 | (i) Sodium hydroxide 2815.1100 5%
(ii) Sodium hydroxide solid or aqueous solution
(Pharmaceutical grade)

25 | Disodium sulphate (Pharmaceutical grade) 2833.1100

26 | Sodium sulphate anhydrous (Pharmaceutical 2833.1900 5%
grade)

27 | Sodium hydrogen carbonate (sodium 2836.3000 5%
bicarbonate) (Pharmaceutical grade)

28 | Delucitol (Sorbitol) (Pharmaceutical grade). 2905.4400

29 | Acetone (Pharmaceutical grade) 2914.1100

Formic acid (Pharmaceutical grade) 2915.1 100

30 ic aci i

31 | Acetic acid 2915.2100

:

Ethyl] acetate (Pharmaceutical grade) 2915.3100 5%

Stearic acid (Pharmaceutical grade) 2915.7010

(i) Butyl phthalate 29173410

(ii) Dibutylphthalate (Pharmaceutical grade)

Hydroxy benzoic acid (Pharmaceutical grade) 2918.2900

7_] Propyl Paraben Sodium Salt 2918.2900

{{{(4-ethyl-2,3-dioxo-]-piperaziny])Carbony] 2933.5990 5%
amino}-4 hydroxy-benzene acetic acid (HO-

39 | N-Methyl morpholine (Pharmaceutical grade) 2933.9100

EPCP) (Pharma grade)

Methanone 2933.9100

1-H-tetrazole-]-acetic 2933.9990

acid[TAA](Pharmaceutical grade)

42 | (i) 2-Methyl-5-mercepto 1,3,4- 2934.1090 5%

hiazole[/ MMTD];

(ii) (Z)-2-(2-aminothiazole-4-yl)-2-Tert-
Butoxycarbonyl methoxyimino Acetic

eo] us we] We) ue

i) wl SB] we

acid (ATMA);

(iii) (Z)-2-(2-aminothiazole-4-yl)-2-(tert-butoxycarbonyl)- isopropoxyimino Acetic Acid [ATIBAA or ATBA;

{iv} Sin-methoxyimino Furany] Acetic acid Ammonium Salt(SIMA);

{v} 7-[[2-Furany(sin- methoxyimino)acetyl]

amino}-3-hydroxymethyl cephalosporin-4-

5% carboxylic acid(Pharma grade);

(+)-(1S,2S)-2-methylamino-1- phenylpropan-1-ol | 2939.4900 base

Chlorophyll (Pharmaceutical grade) 3203.0090
Edible ink (Pharmaceutical grade 3215.1990
3402.1300

Other surface-active agents (Pharma grade) 3402.1990

49 | (i) Alkyl aryl sulfonate. 3402.9000 5%
(ii) Amphocerin "K" or "KS" (Pharma grade)

35011000

(i)Modified starches (Pharmaceutical grade). 3505.1090 5%

(ii)Rich starch

52 | Pencillin G. Amidase enzyme 3507.9000 5%

5. Activated carbon (Pharmaceutical grade). 3802.1000 5%

54 | Other activated natural mineral products 3802.9000 5%
(Pharmaceutical grade)

5 | Stearic acid (Pharmaceutical grade) 3823.1100

6 | Industrial fatty alcohols (Pharmaceutical grade) | 3823.7000
Polyglyceryl ricinoleates (Pharmaceutical grade) | 3907.9900
8 | Cellulose nitrates nonplasticised 3912.2010

Table C
Drugs

ae eee
duty (%)
Dextrose (injectable grade and pharma 1702.3000
grade
Sodium chloride (injectable grade) 2501,0090 5%

(Pharmaceutical grade).

3. | Oseltamivir 2922.4990 0%

Zanamivir 29242990

5 | All types of vaccines for Hepatitis, 3002.2090 0%

Interferon and other medicines for hepatitis,
and etc.

ae

wl wm

~~

bo

| § | All vaccines and antisera Respective headings

Antihemophilic factor ix (Human) 3002.2090

3002.2090 0%

0%

30023090

3002.2090

Intravenous immunoglobuline (Human) 3002.2090

Intramuscular immunoglobuline (Human) 3002,2090

Tatanus immunoglobuline (250 [U/ml) ~ 3002.2090

Human

Injection Anti-Dimmunoglobulin (human) 3002.9010 0%

300mcg/vial

Medicinal eye Drops 3004,9050

Alfacalcidole Injection 3004.9099 0% d

All medicines of cancer. An illustrative list 3004.9099

is given below, namely:-

(i) — Aminoglutethimide

Blood fraction & immunological products

(biological products) including rabies

immunological (150 IU per ml) (Human)

Factor viii & plasma derived fibrin sealant. 3002,2090

(Human)

Hepatits B immunoglobuline (Human)

Human albumin (Human)

(ii) Anastrozole

(iii) Asparaginase

viii) Bicalutamide

ix Bortezomib

Busulfan

Capecitabine

xiv) _Chlorambucil

(xv) Chlormethine

xvii) _Cladribine

(xviii) Cyclophosphamide

xix) _ Cyproterone acetate

(xx) Cytarabine

(xxi) Dacarbazine

(xxii) Dactinomycin

xxiii) Danunorubicin

(xxiv) Docetaxel Trihydrate

(xxv) Diethylstilbestrol-Diphosphate
Sodium

(xxvi) Disodium Clodronate tetrahydrate

xxvii) Disodium Pamidronate

(xxviii) Doxorubicin

xxx) _ Erlotinib

(xxxi) Etoposide

(xxxii) Filgrastim

xxxiii) Fludarabine

XXxv) Flutamide

(xxxvi) Folinic Acid, calcium salt

xxxvii) Gemcitabine

xxxviii) Goserelin

xxxix) _Granisetron

(xl) Ibandronic acid

xlii Ifosfamide

(xliii) — Imatinibmisilate

(xvi) Letrozole

xlvi) _ Leuprorelin

(xlviii) Lomustine

(xlix) | Medroxyprogesterone

(li) Melphalan

Iv Mitoxantrone

Ivi) Octreotide

(Ivit Ondansetron

Wiii Oxaliplatin

(ix) Paclitaxel

(xi) Procarbazine

(xii) Rituximab

ees

Ixiii Sorafenib (as tosylate

Ixv 6-Thioguanine

(xvi) _ Topotecan

Ixvii) _Trastuzumab

Ixix Triptorelin Acetate

(xxi) Vinblastine

(Ixxiit) — Vinorelbine

(Ixxiv) — Zoledronic Acid

(Ixxv) — Tassigna(Nilotinib) 5%

All medicines of Cardiology An 3004,9099 0%
illustrative list is given below, namely:-

(i) Abeiximab

(Iopamidol and Iohexol Inj. and etc.)

(ix) Nitroglycerine spray

(xi) Streptokinase

(xii) Sodium Amidotrizoate Meglumine
Amidotrizoate (Urograffin)

(xiii) Reteplase (Thrombolytic treatment

of suspected myocardial infarction)

(xiv) Urokinase

All medicines for HIV/AIDS. An 3004,9099 0%
illustrative list is given below, namely:-

(iii) Diadanosine

- (iv) Efavirenz
- (v) Indinavir
- (vi) Lamivudine
- (vii) Lopinavir
- (viii) Navirapine
- (ix) Nelfinavir
- (x) Ritonavir
- (xi) Saquinavir
- (xii) Stavudine
- (xiii) Zidovudine
- (xiv) Zalcitabine

All medicines for thalassaemia. An 3004.9099 0%
Mycophenolic acid

illustrative list is given below, namely:-
23 3004.9099 0%
Mycophenolic acid and its salts

- (i) Deferasirox
- Beclomethasone Aerosol 3004.9099
%

Drug used for kidney dialysis and kidney
transplant, Hemodialysis solution!
concentrate and Peritoneal dialysis
solution/concentrate, List of drugs is given
below, namely:-

Azathioprin

Basilliximab

Cyclosporine

Daclizumab

Everolimus

Muromonab-CB3

- (ii) Defriprone
- (iii) _Desferrioxamine Mesylate

Cyclosporine Injection 3004,9099

Cyclosporine Microemulsion Cap/Solution 3004.9099
and etc

27 | Erythropoietin Injection, Epoetinbeta 3004.9099 0

Erythropotin alpha

Ipratropium Bromide Aerosol 3004,9099

Salbutamol Aerosol 3004,9099

0 | Sodium Fusidate Injection 3004.9099

1 | Vancomycin Chromatographically Purified 3004.9099 0%
Injection

Analgesic Medicated Plaster 3005.9090

WS

Table D

Packing Materials/Raw Materials for Packing

Description HS Code Customs

duty (%)

Blood Bags CPDA-1; With blood transfusion | Respective
set pack in Aluminum foil with set. Heading

7

Cetylpyridinium chloride pad 3005.9090

0%

Polyacrylate (Acrylic Copolymers) 3906.9090

PVC non-toxic tubing (Pharmaceutical grade) | 3917.2390 5%

PVC lay flat tube material grade 3917.3100 5%
(Pharmaceutical grade)

J:

3919.1090 5%

strip and other flat shapes of plastic

(Pharmaceutical grade)

Rigid PVC Film (Pharmaceutical grade) 3920.4910

PVC/PVDC (Pharmaceutical grade) 3920.4990

(i) Plastic eye baths. 3923.1000 5%

(ii) Printed viskerings (Pharmaceutical grade)

12 Printed poly bags for infusion sets 3923.2100 5%

(Pharma grade)

Non-toxic plastic bags for I.V. solutions and 3923.2900 5%
other infusions (Pharmaceutical grade)

Plastic nebulizer or dropper bottles (Pharma 3923.3090 5%
grade).

ae Stopper for I.V. Solutions (Pharmaceutical 3923.5000
grade).

[16 [Pistoncaps———~*d« 89

17 (i) 13 mm Rubber stoppers for injections. 4016.9990 5%

{ii) 20 mm and 32 mm Rubber stopper for
injections (Pharmaceutical grade)

az Collagen strip (catgut) (Pharmaceutical grade) | 4206.0000

Medica! bleached craft paper with heat seal 4810.3900 5%
coating (Pharmaceutical grade)

Pre-printed polypropylene tubes with tamper

proof closures (with or without dessicant)
indicating particulars of registered drug and
manufacturer (Pharmaceutical grade)

Other self-adhesive plates, sheets, film, foils,

20 (i) Self adhesive paper and paper board. 4811.4100

(ii) Cold seal coated paper (Pharmaceutical grade)

21 Paper and paper board coated, impregnated 4811,5990 5%
or covered with plastic (Pharmaceutical grade)

(21A | Paper Core for Surgical Tape (Pharmaceutical | 4822.9000 5% Grade)

22 (i) Other packing containers, including record | 4819.5000 5%

sleeves

(ii) Glassine sleeve (Pharmaceutical grade)

Laminated heat sealable paper 4811.4900 5%

Kraft paper (wax coated) 4811.6010 5%

Coated Fabric 5903,9000 5%

Empty glass infusion bottle with and without 7010.1000 5%
graduation USP II (Pharmaceutical grade)

29 (i) Neutral glass cartridges with rubber 7010.9000
dices and plungers and aluminium seals.

(ii). Neutral glass vials 1-2 ml U.S.P-1.

(iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder).

(iv) Glass bottle USP type I.

{v) Neutral, clear glass, USP type I (pre-sterilized) close mouth.

(vi) Moulded glass vials (Pharmaceutical grade)

(i) Aluminum foil, "printed" coated with 7607.1990
mylar polyester or surlyn monomer resin on 7607.2000
one side and vinyl coating on the other side
indicating particulars of drugs and
manufacturers (Pharmaceutical grade).

(ii) Aluminum foil printed, indicating
particulars of drugs and manufacturers in rolls
for wrapping.

(iii) Printed Aluminium Foil for Sachet/I.V.
Infusion Bag}

(iv) Printed Alu+Alu-Cold forming
Aluminium Foil bearing the particulars of
drugs and manufacturers Pharmaceutical
grade}.

(v) Aluminium Foil coated with nucryl
resin Top and bottom

(vi) Printed Aluminium Bag for 1.V.
Solutions/Infusion

- (i) Anodized aluminium bottle.
- (ii) Rubber plug tear off seal.

Part I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014 235

- (iii) Closing lid (aluminium Al, High density polyethylene/polypropylene)

5%

(Pharmaceutical Grade)

- (i) Stoppers for I.V. solutions. \$309.9000 5%

- (ii) Tear off aluminium seals for injectables.

- (iii) Flip off seals for injectable vials.

- (iv) Rubber plug with Tear off seal.

- (v) Closing lid (Aluminium Al. High density polyethylene/polypropylene) (Pharmaceutical grade ‘

33 | Eyeless sutures needles (Pharmaceutical 9018.3200 grade

Non-toxic plastic bags for I. V. solutions of 90183910 5% dextrose and other infusions (Pharmaceutical grade)

Table E

Diagnostic Kits/Equipments

Description HS Code | Customs duty

%

4C Es Trionyx 3822.0000

7612.9090

2 | SC Cell control Lnormal

Albumin bg

Alkaline phosphatase (Alb)

[5 | Aaob al

Ea ee PET Toe |

7

MB ilitubrt kites = 0s Se

| 8 | Blood cancer kit 3822.0000

| 9 | Blood glucose test strips 3822.0000

| 10 | Bovine precision multiseria | 382.0000

[11 | Breastcancerkit—SS—=*d;«8 822.0000

12 CBC Reagent (For hematology analyzer) 3822.0000 0%

nd Complete blood count reagent

[16 [Contror 5892, 0000_ | 506

17__| Control Sera 3822.0000 5%

18 | Cratinin sysi 3822.0000 5%

19 | Crp control 3822.0000 5%

20 382.0000

DNA SSP DRB GenricIC 3822.0000

Elisa Eclia Kit 3822.0000

Glucose kit | 3822.0000 5%
3822,0000
3822.0000
eS a Br
Hadi Cholesterol 3822.0000

29 Hdl/Idl chol 3822.0000 5%
HEV (Hepatitis E virus) 3822.0000
HIV Kits 3822.0000
Hla B27 3822.0000 5%
L.C.T. (immunochromatographic kit) 3822.0000
3822.0000
| 36 | Immunoblast (western blot test). 3822.0000
Inorganic Phosphorus kit 3822.0000
ISE Standard 3822.0000
| 39 | Kit amplicon kit (for PCR
| 40 | Kit for vitamin B12 estimation 3822.0000

Kits for automatic cell separator for collection | 3822.0000 0%
of platelets

4 Lah kit (lactate dehydrogenase kit) 3822.0000
| 45 | Lipids 3822.0000
[46 [Liss Coombs ———S——~*d «82,0000
3822.0000_ | __5%
[ote 3822007
I a
[50 [PORKis ———S~*S «882.0000
[si [Peeenaneyiesr——* (2.0000
3822.0000
Es Proteins 3822.0000
| 54 | Reticulocyte count (control) Retic C Control 3822.0000
3822.0000
| 56 | Standard or calibrator 3822.0000

Strips for sugar test 3822.0000
[se Tina quan [3822000

| 59 [Typhoidkit ss CC*~C*d'C«S 822.0000
OOS [Us aT ee hf -3822,0000
[ol_| URS

Urea uv kit 3822.0000
66 | Urine test strips

Vitros Diagnostic kit 3822.0000 5%

Part-II

Import of Raw Materials, Inputs for Poultry and
Textile Sector and Other Goods

The imports under this part shall be subject to following conditions,
besides the conditions specified in the Table given below namely:-

(i) The designated/authorized person of the following Ministries,
or as the case may be, companies shall furnish all relevant
information as detailed in the table below on line to the
Customs Computerized System, accessed through the unique
users identifier obtained under section 155D of the Customs
Act, 1969, along with the password thereof, namely:-

(a) Ministry of Industries, Production and Special
Initiatives, in case of imported goods specified against
serial numbers 19 of Table;

(b) M/s Lotte Chemical Pakistan Ltd. in case of imported
goods specified against serial number 20 of Table;

(c) Ministry of Live stock and Dairy Development, in case
of goods, specified against serial number 12 of Table.

(ii) The importer shall file the Goods Declaration online through
Pakistan Customs Computerized System where operational, and
through a normal hard copy in the Collectorates/Custom-stations,
in which the Pakistan Customs Computerized System is not
operational as yet.

(iii) In already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations,

which have not yet been computerized, on weekly basis.
Table

PCT Code Customs duty Condition
(%)

Of Afghanistan origin
and imported from
Afghanistan

Cane Sugar 1701,1300 If imported by private
1701.1400 a

sector
ee
oe
i
a [streams |
a ee

ki Cattle Feed Premix 2309.9020

foe i

dua
Poultry preparation | 2309.9090
eeniaua

This facility shall be
available for dairy
sector, subject to
certification by the
Ministry of Livestock
and Dairy
Development.

Ea High Speed Diesel 2710.1931 TS0%

ie Phosphoric acid 2809,2010 0%

Calf Milk Replacer(CMR)(color dyed)

This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.

If imported by the Phosphatic Fertilizer Industry, notified by

the Ministry of Industries.

Nil

Para xylene, 29024300 If imported by M/s, raze Lotte Chemicat
Acetic acid 2915.2100 Pakistan Ltd

Furazolidone (feed grade) 2934.9910
i

Anticoccidal namely Amprolium, 30043900
Diaverdine, Decoquinate,
Furaltadone, Menadione,
Sodaluminium , Pyrimethamine,
Toltrazuril
Sulphadimerzine (mixture form | 3004.3900 5%
with any other anticoccidal)
27 Sulphaquinoxaline (mixture form | 3004.3900 5%
with any other anticoccidal)
Products registered under the | 3808.9170
agriculture pesticides ordinance,
1971
| 2 | Other pesticides 3808.9199
30 Herbicides, anti-sprouting products | 3808.9310
and plant growth regulators
Herbicides, anti-sprouting | 3808.9390
products and plant growth
regulators
a Pet Resin Yarn Grade 3907.6010

Ea: Resin Film Grade 8.5%

Nil

= s Concentrated Coccidiostats 2933.3990

Nil

Zz

Zz

z

Zz

If imported by BOPET
Film Manufacturers.

Polyamide-6, -11, -12, -6, 6, -6,9, | 3908.1000
-6, 10 or -6, 12

38 Containing 85% or more by weight | 3109.1000 9% Nil
of wool or of fine animal hair
other than horse hair
hair

Sewing thread of synthetic | 5401.1000 Nil
filaments, whether or not put up

for retail sale, High tenacity yarn

of nylon or other polyamides .

es ee

43 Textured yarn of nylon or other | 5402.3100
polyamides, measuring per single
yarn not more than 50 tex
Textured yarn of nylon or other | 5402.3200 % Nil
polyamides, measuring per single
yarn more than 50 tex

Other of textured yarn, Other yarn, | 5402.3900
single, untwisted or with a twist not
exceeding 50 turns per meter.

_ Yarn of nylon or other polyamides | 5402.4s00 | 4500 ———

Yarn of polypropylene

Other Yarn, single, with a twist | 5402.4900
exceeding 50 turns per meter:

Other Yarn, multiple (folded) or 5402.5900

cabled:

High tenacity yarn of viscose rayon 5403.3300
rayon

yarn of viscose rayon, untwisted | 5403.3100

or with a twist not exceeding 120

turns per meter

| 3s | Of cellulose acetate 5403.3300

37 Of cellulose acetate

Of polypropylene

Artificial monofilament of 67
decitex or more and of which no
cross-sectional dimension exceeds
1mm, strip and the like (for
example, artificial straw) of artificial
textile materials of an apparent
width not exceeding 5 mm.

forms |

;

Of polypropylene

ificial fi 55

decitex

! :

Eee eee

Acrylic or modacrylic

70

7

2

3

4

75

76

TF

78

79

os

Mixed mainly or solely with wool 5509.6100

or fine animal hair

Other of acrylic or | \$509,6900

modal-type staple fibers

Mixed mainly or solely with wool \$509.9100 9%

or fine animal hair

Mixed mainly or solely with | 5509,9200

cotton

5509.9900

see SO

| 94 | Mattpt (folded) or cabled yarn | ss10.1200 |

Other yarn, mixed mainly or solely | 5510.2000

with wool or fine animal hair

Other yarn, mixed mainly or
solely with cotton

| 98 | Of artificial staple fibers

Po [me

Po foe

Defence stores, excluding those of
the National Logistic Cell

If imported by the
Federal Government
for the use of Defence
Services provided that
the goods have not
been imported against
the foreign exchange
allocation of the
Defence Department.

Respective
headings

Part-IV

Miscellaneous

DESCRIPTION PCT CODE

0701,9000

Tomatoes, fresh or chilled. 0702.0

Onions and shallots 0703.1

1000

000

Garlic 0703.2000

000

000

Cauliflowers and headed broccoli 0704.1 eee

Peas (*Pisum sativum*) 0713.1

Grams (dry whole)

|

Beans of the species *Vigna mungo* (L.)Hepper or *Vigna radiata* (L.)Wilezek

Te [ere verse POY

MM fe cer ie = |

re LL

FL —_ me |

ae eee Cee

Broad beans (*Vicia faba* var. major) and horse beans{*Vicia faba* var. equina, *Vicia faba* var.minor)

= [meer

1

= a at fee

Petroleum oils and oils obtained from bituminous minerals, 2709.0000

crude

Spirit type jet fuel 2710,1230

2710.1912

27101913

yy

=) &|

2710,1921 | 0

'Natural gas

Light diesel oil

Furnace oil

es

ual

=a

esa pare da |

a cnt

ae ee)

40" 7) Ethylene, propylene, butylene and butadiene oe

nl — =e

Hee

pe |

| 46 |

'com

| 49 |

| 50 |

Urea, whether or not in aqueous solution 3102.1000

Ethylene glycol (ethanediol) (MEG) 2905.3100

2100

Ammonium sulphate 3102.

31022900

3

3

3

3

4

4

4

4

4

haa RE

oe

ara k OK

Ammonium nitrate, whether or not in aqueous solution EZ ee

Mixtures of ammonium nitrate with calcium carbonate or PI Le

other inorganic non fertilising substances

Crude | sizsoro | o |

a

sey salts and mixtures of calcium nitrate and ammonium | sozeoo | oo

a

010

| 32 | Mixtures of urea and ammonium nitrate in aqueous or | 3105 gnqg

ammoniacal solution -

Other, including mixtures not specified in the foregoing 3102.9000

subheadings :

| 4 | Superphosphates 3103.1000

3103.9000

Potassium chloride 3104.2000

3104.3000

Other 3104.9000

Goods 'of this Chapter in tablets or similar forms or in
packages of a gross weight not exceeding 10 kg

3

6

7

9

0

3

4

5

7

53

3105.1000

Mineral or chemical fertilisers containing the three fertilising
elements nitrogen, phosphorus and potassium

hydrogenorthophosphate

Diammonium

phosphate)

(diammonium

3105.3000

3105.4000

Ammoniumdihydrogen orthophosphate (monoammonium
phosphate) and mixtures thereof with diammonium

hydrogenorthophosphate (diammonium phosphate)

Containing nitrates and phosphates 305.5100
3403.5900

Mineral or chemical fertilisers containing the two fertilising 3105.6000
elements phosphorus and potassium

w

a

Holy Quran(Arabie text with or without translation) 4901:
| 68 | Digital Quran 8523.8050

KARAMAT HUSSAIN NIAZI,
Secretary.

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