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Acts, Ordinances, President's Orders and Regulations
NATIONAL ASSEMBLY SECRETARIAT
Islamabad, the 30th June, 2021

No. F. 22(36)/2021-Legis—The following Act of Majlis-e-Shoora
(Parliament) received the assent of the President on the 30th June, 2021 is

hereby published for general information: —

ACT No. VIII OF 2021
AN

ACT

to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2021, and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2021, and to amend certain laws for the purposes hereinafter appearing;

(209)
Price: Rs. 340.00
[914(2021)/Ex. Gaz.].

It is hereby enacted as follows:—

1. Short title and commencement.—(1) This Act shall be called the Finance Act, 2021.

(2) It shall, unless specified otherwise, come into force on the first day of July, 2021.

2. Amendments of Stamp Act, 1899 (II of 1899).—In the Stamp Act, 1899 (II of 1899), the following further amendments shall be made, namely:—

(1) in section 2,—

(a) for clause (11), the following shall be substituted:—

“(11) “duly stamped” means affixation of an adhesive or impressed stamp or e-stamp of not less than the requisite amount and that the stamp has been legally affixed, used or electronically generated,”;

(b) after clause (11), amended as aforesaid, the following clause

(11A) shall be inserted, namely;

“(11A) “e-stamp” means a paper printed or partially printed containing a bar code or having any of its unique identification code and such other information, as may be specified by the rules, to be generated and printed, on deposit of money equivalent to chargeable stamp duty in the account of the Government”;

(c) for clause (13), the following shall be substituted, namely: —

“(13) “impressed stamp” includes—

(a) the label affixed and impressed by the proper officer;

(b) the stamp embossed or engraved on a stamp paper; and

(c) e-stamp”; and

(d) in clause (14), after the word “recorded”, the words “and includes any instrument executed in electronic form” shall be inserted.

(2) In section 10,—

(a) in sub-section (1), after the word “stamps”, the words “or e-stamps” shall be inserted; and

(b) in sub-section (2), in clause (a), after the word “stamps”, the words “or e-stamps” shall be inserted.

(3) After section 32, the following section 32A shall be inserted, namely:—

“32A. Certificate of designated officer —An officer designated by the Government shall, by notification in the official Gazette, issue a certificate as to genuineness or otherwise of an e-stamp for the purpose of evidence in a legal proceedings”.

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

(1) in section 2,—

(a) in clause (kka), for the expression “bill of lading, airway bill”, the expression “master bill of lading, bill of lading, airway bill, certificate of origin” shall be substituted;

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

“(kcc) “electronic assessment” means assessment of a goods declaration in Customs Computerized System by an officer of Customs or by the computerized system according to the selectivity criteria;”;

(c) after clause (lc), the following new clause shall be added, namely:—

“(ld) “Vessel Intimation Report” or “VIR” means an intimation regarding impending arrival of a vessel at a customs sea port, where the customs computerized system is operational, to the customs authorities in the form and manner, by the carrier or his agent, as may be prescribed by rules;”; and

(d)

in clause (s), after the word “concealing”, the expression “, retailing” shall be inserted;

(2) after section 3CCA, the following new section shall be added, namely:—

“3CCB.

Directorate General of National Nuclear Detection Architecture.—The Directorate General of National Nuclear Detection Architecture shall consist of a Director General and as many Deputy Director Generals, Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

(3) after section 3CCB, the following new section shall be added, namely:—

“3CCC.

Directorate General of Marine.—The Directorate General of Marine shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

(4) for section 12, the following shall be substituted, namely: —

“12.

(2)

(3)

Power to appoint or licence public warehouses.—(1) At any warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time, appoint or licence public warehouses wherein dutiable goods may be deposited without payment of customs-duty.

Every application for a licence for a public warehouse shall be made in such form as may be prescribed by the respective Collector of Customs in his own jurisdiction:

Provided that where the Customs Computerized System is operational, the application shall be filed to the respective Collector of Customs through the system in the manner as may be prescribed by rules.

A licence granted under this section may be cancelled by the respective Collector of Customs in his own jurisdiction for infringement of any condition laid down in the licence or for any violation of any of the provisions of this Act or any rules made thereunder, after the licensee has been given proper

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opportunity of showing cause against the proposed cancellation.

Pending consideration whether a licence be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the licence.”;

after section 12, the following new section shall be added, namely:—

“12A. Power to appoint or licence common warehouses.—

(6)

(1) At any warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time, appoint or licence common warehouses wherein dutiable goods may be deposited without payment of customs-duty on owner or licensee own account.

(2) Every application for a licence for a common warehouse shall be made in such form as may be prescribed by the respective Collector of Customs in his own jurisdiction:

Provided that where the Customs Computerized System is operational, the application shall be filed to the respective Collector of Customs through the system in the manner as may be prescribed by rules.

(3) A licence granted under this section may be cancelled by the respective Collector of Customs in his own jurisdiction for infringement of any condition laid down in the licence or for any violation of any of the provisions of this Act or any rules made thereunder, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.

(4) Pending consideration whether a licence be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the licence.”;

for section 13, the following shall be substituted, namely:—

“13. Power to licence private warehouses.—(1) At any

warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time,

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(10)

licence private warehouses wherein dutiable goods may be deposited without payment of customs-duty.

(2) Every application for a licence for a private warehouse shall be made in such form as may be prescribed by the respective Collector of Customs in his own jurisdiction:

Provided that where the Customs Computerized System is operational, the application shall be filed to the respective Collector of Customs through the system in the manner as may be prescribed by rules.

(3) A licence granted under this section may be cancelled by the Collector of Customs in his own jurisdiction for infringement of any condition laid down in the licence or for any violation of any of the provisions of this Act or any rules made thereunder, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.

(4) Pending consideration whether a licence may be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend that licence.”;

in section 18E, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that the Board may constitute a committee or a centre for the purpose of settlement of disputes regarding classification of goods and may prescribe rules or procedure for carrying out the purpose of this section.”;

in section 19, in sub-section (5), in the second proviso, for the figure “2021”, the figure “2022” shall be substituted;

in section 25, in sub-section (9), after the word “determined” occurring for the second time, the words “using reasonable means” shall be inserted.

in section 25A,—

(a) in sub-section (1),—

(b)

(i) after the word “section”, the expression “the Collector of Customs on his own motion or” shall be inserted; and

(ii) for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers or indenters of such goods.”;

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

“(2A) In case of any conflict in the customs value

(c)

determined under sub-section (1), the Director General of Valuation shall determine the applicable customs value.”; and

in sub-section (4), after the expression “(1)”, the expression “, or the case may be under sub-section (2A)” shall be inserted;

(11) in section 25C, for the word “Board”, the words “respective Chief Collector” shall be substituted;

(12) for section 25D, the following shall be substituted, namely:—

“25D.

Review of the value determined.—Notwithstanding the provision contained in section 25A, the Director General Valuation may on his own motion or in pursuance to a review petition made to him within thirty days from the date of determination by any person or an officer of Customs may rescind or determine the value afresh:

Provided that the proceedings so initiated shall be completed within sixty days of the filing of the review petition or initiation of proceedings as the case

may be.”;

(13)

(14)

(15)

(16)

a7)

in section 27A, after the word “owner”, the expression “,to be made before the filing of goods declaration,” shall be inserted;

in section 30, for the first proviso, the following shall be substituted, namely:—

“Provided that, where a goods declaration has been manifested in advance of the arrival of the conveyance by which the goods have been imported, the relevant date for the purposes of this section shall be the date on which the goods declaration is manifested under section 79 or section 104, as the case may be, except for those goods declaration in respect of which the rate of duty change after the submission of the goods declaration and before the berthing or cross-over event of the vessel or the vehicle respectively, as the case may be, the relevant date in which case, for the purposes of this section, shall be the date on which the vessel has berthed or the vehicle has crossed-over the border, as the case may be.”;

in section-32, in sub-section (3A), in first proviso, for the words “one hundred”, the words “twenty thousand” shall be substituted.

in section 32C, in sub-section (1), for the second proviso, the following shall be substituted, namely:—

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

for section 44, the following shall be substituted, namely:—

“44. Delivery of import manifest in respect of a conveyance other than a vessel.—The person-in-charge of a conveyance other than a vessel shall before arrival or as per following timelines, after arrival thereof at a land customs-station or customs-airport, as the case may be, deliver or file electronically an import manifest to appropriate officer of Customs:

(a) for customs airport: within three hours of landing;
and

(b) for land Customs-station: at the time of entry into the country as prescribed under the rules.”;

(18)

(19)

(20)

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(22)

in section 45,—

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

“Provided that before the berthing of the vessel or the cross-over of the vehicle, as the case may be, the person incharge of a conveyance or his duly authorized agent may amend the import manifest subject to the rules notified by the Board.”; and

(b) sub-section (3) shall be omitted;

in section 79, in clause (a), the word “and” at the end, shall be omitted and thereafter, the following new clause shall be added, namely:—

“(aa) the documents mandatory for assessment of the goods, shall be uploaded by the importer or his agent with the goods declaration, as may be prescribed by the Board; and”;

in section 80, in 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 further that in case of clearance of goods declaration through green channel, the goods may be examined with the prior approval of the Collector of Customs.”;

in section 82, in clause (c), after colon at the end, the following new proviso shall be added, namely:—

“Provided that Collector of Customs may direct the importer or in case importer is not traceable, the shipping line to re-export out of Pakistan any goods, banned or restricted through a notification issue by the Federal Government, if the same are not cleared or auctioned within sixty days of the date of their arrival:”;

in section 83B, after the word “to”, the word “outright” shall

be inserted;

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2021 [PART I

(23) in section 88, for sub-section (5), the following shall be substituted, namely:—

“(5) If the quantity or value of any goods has been incorrectly stated in the goods declaration, due to inadvertence or bona fide error, the Collector of Customs may, for reasons to be recorded in writing, direct the correction of the said error.”;

(24) in section 98, in sub-section (1), for clause (a), the following shall be substituted, namely:—

“(a) by the Collector of Customs, for a period not exceeding six months; and”;

(25) in section 131, in sub-section (2), in the second proviso, the expression “, where Customs Computerized System has not been introduced” shall be omitted;

(26) in section 155F, in clause (c), in the first proviso, for the words “after recording reasons in writing”, the expression “after giving notice and affording reasonable opportunity of being heard,” shall be substituted;

(27) in section 155R, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case where any clerical or typographical error is noted in goods declaration except as provided in section 29 of this Act, the exporter or importer may apply to the concerned officer not below the rank of Assistant Collector for issuance of correction or corrigendum certificate and the concerned officer upon his satisfaction may issue such certificate for subsequent correction in the computerized goods declaration.”;

(28) in section 156, in sub-section (1), in the Table, in column zero,—

(a) against S.No.1,—

(i) for sub-serial No.(ii), and entries relating thereto in

columns (1), (2) and (3), the following shall be substituted, namely:—

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2021 219

If any person, as specified in | such person shall be liable to a penalty as | General the rules, contravenes the | under: - requirement of placement of 1s time Rs 50,000/- invoice and packing list 2nd time Rs 250,000/- inside the import container or 3% time and onward for | Rs 500,000/- consignment. every recurring

violation

(29)

(30)

(ii) after sub-serial number (ii), amended as aforesaid, the following new serial number and entries thereto in column (1), (2) and (3), shall be inserted, namely:—

"(iii) | If any person fails to attach or | such person shall be liable to a penalty as electronically upload mandatory | under:-

documents required under 1s' time Rs.50,000/- General"; section 79 or 131 of the 2nd time Rs.100,000/- Customs Act, 1969-, 3" time Rs.150,000/-

4th time Rs.200,000/-

5' time and Rs.250,000/-, onwards,

(b) S.No. 47A, and entries related thereto in column (1), (2) and (3) shall be omitted;

(c) against S.No.89, in the sub-serial number (i), in column

(1), after the word "concealing", the expression " , retailing" shall be inserted; and

(d) against S.No.90, in column (1), after the word concealing, the expression " , retailing" shall be inserted;

in section 157, in sub-section (2), in the proviso, for the full stop a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided further that where a conveyance found carrying smuggled goods in false cavities or being used exclusively or wholly for transportation of offending goods under clause (s) of section 2 of this Act, has been seized for the third time, no option to pay fine in lieu of the confiscation shall be given.";

in section 179, in sub-section (3), in the second proviso, for

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

“Provided further that in cases where in goods are lying

at sea-port, airport or dryport, these shall be decided within thirty days of the issuance of show cause notice which can be extended by another fifteen days by Collector of Customs, if required so.”.

(31) in section 195, for marginal note and for sub-section (1), the following shall be substituted, namely:—

“195.

Powers of Board or Chief Collector or Collector to pass certain orders—(1) The Board or the Chief Collector or the Collector of Customs may, within his jurisdiction, call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed by a subordinate officer:”;

(32) in section 196, in sub-section (1), for the word “Additional”, wherever occurring, the word “Deputy” shall be substituted;

(33) in section 202B, for marginal note and for sub-section (1), the following shall be substituted, namely:—

“202B.

Reward to officers and officials of Customs and Law Enforcement Agencies.—(1) In cases involving evasion of customs-duty and other taxes and confiscation of goods, cash reward shall be sanctioned to the officers of Customs Service of Pakistan, as defined under the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990 and officials including officers and officials of other law enforcement agencies, who assist Customs officers and officials or are actually instrumental in seizure of smuggled goods and vehicles as confirmed by the respective Collectorate of Customs, for their meritorious conduct in such cases, and to the informer providing credible information leading to such confiscation or detection, as may be prescribed by rules by the Board, only after realization of part or whole of the duty and taxes involved in such cases.”;

(34) in section 212B, in sub-section (5), for the words “one year”, the words “three years” shall be substituted;

(35)

(ii)

(36)

in the First Schedule,—

(i) in Sub-Chapter-V, in the title, after the word “AREA”,
the expression “OR SPECIAL TECHNOLOGY
ZONES (STZ) OR AUTHORIZED UNDER EXPORT
FACILITATION SCHEMES,” shall be added; and

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

the Fifth Schedule to the Customs Act, 1969 (IV of 1969),
shall be substituted in the manner provided for in the Second
Schedule to this Act.

4. Amendments of the Members of Parliament (Salaries and
Allowances) Act, 1974 (XXVII of 1974).—In the Members of Parliament
(Salaries and Allowances) Act, 1974 (XXVII of 1974), the following further
amendments shall be made, namely:—

(1) In section 10,—

(a)

(b)

in sub-section (2A),—

(i) after the word “nearest”, the words “or most viable”
shall be inserted;

(ii) after the word “Islamabad”, the words “or the equivalent
value thereof in travel vouchers.” shall be inserted; and

after sub-section (2A), as amended aforesaid, the following
new explanation shall be added;

“Explanation.—In this sub-section where the Pakistan
International Airlines Corporation (PIAC) does not fly from
the concerned member’s constituency, twenty-five business
class open return air tickets shall be issued by the PIAC or
travel vouchers of equivalent value for issuance of air tickets
from another nearest viable Airport. The member may opt for
provision of air tickets or travel vouchers.”;

in sub-section (3),—

after the expression “sub-section (1)”, the expressions “and (2A)” shall be inserted; and

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2021 [PART I

5.

(1)

(d)

in sub-section (4), after the expression “sub-section (1)”, the expression “and (2A)” shall be inserted.”

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

in section 2,—

(a)

after clause (4A), the following new clause shall be inserted, namely:—

“(4AA) “Commissioner (Appeals)” means Commissioner of

(b)

(c)

Inland Revenue (Appeals) appointed under section 30;”;

in clause (SAB), in sub-clause (d), for the word “three”, the word “ten” shall be substituted;

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

“(18A) “online market place” includes an electronic interface

(d)

(e)

such as a market place, e-commerce platform, portal or similar means which facilitate sale of goods, including third party sale, in any of the following manner, namely:—

(a) by controlling the terms and conditions of the sale;

(b) authorizing the charge to the customers in respect of the payment for the supply; or

(c) ordering or delivering the goods.”;

in clause (37), in sub-clause (iii), after the word "falsification", the word "of" shall be inserted;

in clause (43A),

(i) in sub-clause (e), after the word "more", the words "or two thousand square feet in area or more in the case of retailer of furniture" shall be inserted;

(ii) after sub-clause (e), the word "and" shall be omitted and thereafter following new clause (f) shall be inserted, namely:—

(2)

G3)

(4)

“(f) a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan; and”

(iii) existing sub-clause (f) shall be renumbered as (h); and

(f) in clause (44), in sub-clause (a), the words “or the time when any payment is received by the supplier in respect of that supply, whichever is earlier” shall be omitted;

in section 3,—

(a) in sub-section (1B), in clause (a), for the word “on”, occurring for the second time, the word “or” shall be substituted;

(b) in sub-section (9A), first proviso shall be omitted; and

(c) after sub-section (9A), the following new sub-section shall be added, namely:—

“(QAA) In respect of goods, specified in the Thirteenth Schedule, the minimum production for a month shall be determined on the basis of a single or more inputs as consumed in the production process as per criterion specified in the Thirteenth Schedule and if minimum production so determined exceeds the actual supplies for the month, such minimum production shall be treated as quantity supplied during the month and the liability to pay tax shall be discharged accordingly.”.

in section 8B,—

(a) in sub-section (1), after the word “person”, the words “other than public limited companies listed on Pakistan Stock Exchange” shall be inserted; and

(b) in sub-section (6), for the expression “15%”, the expression “60%” shall be substituted;”

in section 11, in sub-section (5), for the words “relevant date”, the words “end of the financial year in which the relevant date falls” shall be substituted;

(5) in section 22, in sub-section (1),—

(a)

(b)

in clause (e), after the word “bills” occurring for second time, the expression “cash book,” shall be inserted; and

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

“(eb) Electronic version of records mentioned in clauses (a) to

(ea) of this sub-section.”.

(6) in section 25AA, the existing sub-section shall be renumbered as sub-section (1) and thereafter the following new sub-section (2) shall be added, namely: —

“2)

The Board may, by notification in official gazette, prescribe rules for carrying out the purpose of sub-section (1).”;

(7) after omitted section 26A, the following new section 26AB shall be inserted, namely:—

“26AB.

(2)

(3)

Extension of time for furnishing returns.—(1) A registered person required to furnish a return under section 26 may apply, in writing, to the Commissioner for an extension of time to furnish the return.

An application under sub-section (1) shall be made by the due date for furnishing the return in terms of section 2(9) for the period to which the application relates.

Where an application has been made under sub-section (1) and the Commissioner is satisfied that the applicant is unable to furnish the return to which the application relates by the due date because of—

(a) absence from Pakistan;

(b) sickness or other misadventure; or

(c) any other reasonable cause,

the Commissioner may, by order in writing, grant the applicant an extension of time for furnishing the return.

(4)

(5)

An extension of time under sub-section (3) shall not exceed fifteen days from the due date for furnishing the return, unless there are exceptional circumstances justifying a longer extension of time:

Provided that where the Commissioner has not granted extension for furnishing the return under sub-sections (3) or (4), the Chief Commissioner may on an application made by the registered person for extension or further extension, as the case may be, grant extension or further extension for a period not exceeding fifteen days, unless there are exceptional circumstances justifying a longer extension of time.

An extension or further extension of time granted under sub-sections (3) or (4), as the case may be, shall not, for the purpose of charge of default surcharge under section 34, change the due date for payment of sales tax under section

(8) In section 40D, in sub-section (5), after the expression “Gilgit-Baltistan,”, the words “Border Sustenance Markets and” shall be inserted;

(9) after section 40D, the following new section 40E shall be inserted, namely:—

“40E.

(2)

Licensing of brand name.—(1) Manufacturers of the specified goods shall be required to obtain brand licence for each brand or stock keeping unit (SKU) in such manner as may be prescribed by the Board.

Any specified brand and SKU found to be sold without obtaining a licence from the Board shall be deemed counterfeit goods and liable to outright confiscation and destruction in the prescribed manner and such destruction and confiscation shall be without prejudice to any other penal action which may be taken under this Act.”;

(10) in section 48, after sub-section (2), the following new sub-section (3) shall be added, namely:—

“GB)

The provision of sub-sections (1) and (2) shall mutatis mutandis apply regarding assistance in collection and recovery of taxes in pursuance of a request from a foreign

jurisdiction under a tax treaty, bilateral or a multilateral

convention, and inter-governmental agreement or similar agreement or mechanism.”;

(11) in section 50, in sub-section (2), after the word “price”, the words “or may be placed regularly on the official website maintained by the Board” shall be inserted;

(12) in section 56A,—

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(ii)

in the title, after the word “information”, the words “or assistance in recovery of taxes” shall be inserted;

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

“(1A) Notwithstanding anything contained in this Act, the

(iii)

Board shall have power to share data or information including real time data videos, images received under the provisions of this Act with any other Ministry or Division of the Federal Government or Provincial Government, subject to such limitations and conditions as may be specified by the Board.”; and

after sub-section (2), the following new sub-section (3) shall be added, namely:—

“(3) The Federal Government may enter into bilateral or multilateral convention, and inter-governmental agreement or similar agreement or mechanism for assistance in the recovery of taxes.”;

(13) in section 56C, the existing sub-section shall be renumbered as sub-section (1) and thereafter the following new sub-section shall be added, namely:—

“2)

The Board may prescribe procedure for “mystery shopping” in respect of invoices issued by tier-1 retailers integrated with FBR online system randomly and in case of any discrepancy, all the relevant provisions of this Act shall apply accordingly.”;

(14) in section 67, in first proviso at the end for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

(15)

(16)

(17)

(18)

“Provided further that where a refund due in the consequence of any order passed under section 66 is not made within forty five days of date of such order, there shall be paid to the claimant in addition to the amount of the refund due to him, a further sum equal to KIBOR per annum of the amount of refund, due from the date of the refund order.”;

in section 73, in sub-section (1), after the first proviso, the following new proviso shall be added, namely:—

“Provided further that adjustments made by a registered person in respect of amounts payable and receivable to and from the same party shall be treated as payments satisfying the provisions of this sub-section subject to following conditions, namely:—

(a) sales tax has been charged and paid by both parties under the relevant provisions of this Act and rules prescribed thereunder, wherever applicable; and

(b) the registered person has sought prior approval of the Commissioner before making such adjustments.”;

in section 76, the existing sub-section shall be renumbered as sub-section (1) and thereafter the following new sub-section (2) shall be added, namely:—

“(2) The Board may authorize and prescribe the manner in which fee and service charges collected under sub-section (1) shall be expended.”;

in the Third Schedule, in column (1), after serial number 49, the following new serial number 50 and entries relating thereto in columns (2) and (3) shall be added, namely: —

“50. | Sugar except where it is supplied | Respective as an industrial raw material | heading”;
to pharmaceutical, beverage and
confectionery industries

in the Fifth Schedule, in the Table, in column (1),—

(a) Serial No. 1, 6, 10 and 11 and entries relating thereto in

column (2) shall be omitted; and

(b) in the Fifth Schedule, after S. No. 14, in column (1) and entries relating thereto in column (2), the following new S. No. 15 shall be added, namely:—

“15,

Local supplies of raw materials, components, parts and plant and machinery to registered exporters authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.”;

16.

Milk (PCT heading 04.01).

17.

Fat filled milk excluding that sold in retail packing under a brand name or a trademark (PCT heading 1901.9090).

(i) Supply, repair or maintenance of any ship which is neither;
(a) a ship of gross tonnage of less than 15 LDT; nor
(b) a ship designed or adapted for use for recreation or pleasure.
(ii) Supply of spare parts and equipment for ships falling under (i) above.
(iii) Supply of equipment and machinery for salvage or towage services.
(iv) Supply of equipment and machinery for other services provided for the handling of ships in a port.”

(19) in the Sixth Schedule,—

(a) in Table-1, in column (1),—

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(ia)

(ii)

Serial No. 22, 24, 26, 27, 29, 29C, 73, 73A, 74, 75, 76, 77, 78, 79, 80, 82, 83, 85, 91, 93, 101, 103, 106, 108, 115, 123, 124, 125, 128 and 153 and entries relating thereto in columns (2) and (3) shall be omitted;

against S. No. 19, for the entry in column (2), the expression “cereals and products of milling industry”

shall be substituted;

against S. No. 133, in columns (2) and (3), the following
new entries shall be added, namely:—

White spirit 2710.1240

Solvent oil 2710.1250."

(b)

(iii)

(iv)

in serial No. 137,—

(a) in column (2), after expression “g/m”, the words
“art paper and printing paper” shall be inserted;
and

(b) in column (3), after the figure “4802.5510”, the
expression “4810.1990, 4810.1910 and
4802.6990” shall be inserted;

after serial No. 156 and entries relating thereto in
columns (2) and (3), the following new serial Nos. shall
be added, namely:—

“157. | Import of CKD (in kit form) of following electric | Respective

vehicles (4 wheelers) by local manufacturers till headings

30 June, 2026:

(i) Small cars/SUVs with 50 Kwh battery or
below; and

(ii) Light commercial vehicles (LCVs) with
150 kwh battery or below

158. | Goods temporarily imported into Pakistan by | Respective

international Athletes which shall be | headings

subsequently taken by them within 120 days of

temporary import

159. | Import of auto disable Syringes till 30th June,

2021

(i) with needles 9018.3110

(ii) _ without needles 9018.3120

160. | Import of following raw materials for the
manufacturers of auto disable syringes till 30th

June, 2021

(i) | Tubular metal needles 9018.3200

(ii) _ Rubber Gaskets 4016.9310

161. | Import of plant, machinery, equipment and raw | Respective materials for consumption of these items within headings Special Technology Zone by the Special technology Zone Authority, zone developers and zone enterprises

162. | Import of raw materials, components, parts and | Respective plant and machinery by registered persons headings authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, imitations and restrictions.”;

in Table-2, in column (1),—

@

serial Nos. 17, 18, 19, 20, 24 and 25 and entries relating thereto in columns (2) and (3) shall be omitted;

[Part I

(ii) after serial number 25, the following new serial numbers and entries relating thereto in columns (2) and (3) shall be added, namely:—

“26. | Supply of locally produced silos till | Respective heading
30.06.2026
27. _| Wheat Bran 2302.3000
28. | Sugar beet 1212.9100
29. Fruit juices, whether fresh, frozen or | 2009.1100, 2009.1200, otherwise preserved but excluding those | 2009.1900, 2009.2100, bottled, canned or packaged. 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, and 2009.9000
30. Milk and cream, concentrated or | 04.02 containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name
31. Flavored milk, excluding that sold in | 0402.9900 retail packing under a brand name
32. | Yogurt, excluding that sold in retail | 0403.1000 packing under a brand name
33. | Whey, excluding that sold in retail | 04.04 packing under a brand name
34. Butter, excluding that sold in retail | 0405.1000 packing under a brand name
35. | Desi ghee, excluding that sold in retail | 0405.9000 packing under a brand name
36. Cheese, excluding that sold in retail | 0406.1010 packing under a brand name
37. | Processed cheese not grated or | 0406.3000 powdered, excluding that sold in retail packing under a brand name
38. | Sausages and similar products of | 1601.0000 poultry meat or meat offal excluding sold in retail packing under a brand name or trademark
39. Products of meat or meat offal excluding | 1602.3200, 1602.3900, sold in retail packing under a brand | 1602.5000, 1604.1100, name or trademark 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020 and 1604.2090.”.

(c) in Table-3, in column (1), after S. No. 20 and entries relating thereto in columns (2), (3) and (4), the following new S. No.

21 shall be added, namely:—

“21.

Import of | POS | 8470.2900, | POS machines imported for installation machines 8470.9000 | on retail outlets as are integrated with

the Board's computerized system for

real-time reporting of sales.”.

(d)

after Table-3, the following new Table shall be added, namely:—

“Table-4

The goods specified in column (2) of the Annexure below falling under the PCT codes specified in column (3) of the said Annexure, when supplied within the limits of the Border Sustenance Markets, established in cooperation with Iran and Afghanistan, shall be exempted from the whole of the sales tax, subject to the following conditions, namely: —

- (i) Such goods shall be supplied only within the limits of Border Sustenance Markets established in cooperation with Iran and Afghanistan;
- (ii) If the goods, on which exemption under this Table has been availed, are brought outside the limits of such markets, sales tax shall be charged on the value assessed on the goods declaration import or the fair market value, whichever is higher;
- (iit) Such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee equal to the amount of sales tax involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction;
- (iv) The said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets; and
- (v) Breach of any of the conditions specified herein shall attract relevant legal provisions of this Act, besides recovery of the amount of sales tax alongwith default surcharge and penalties involved.

Annexure

Heading Nos of
the First

S.No Description Schedule to the

Customs Act,

1969 (IV of 1969)

(@) 3)

1 Seed (Potatoes) 0701.1000

2 Tomatoes, fresh or chilled 0702.0000

3 Onions and shallots 0703.1000

4 Garlic 0703.2000

5 Cauliflowers cabbage 0704.9000

6 Carrots and turnips 0706.1000

7 Cucumbers and gherkins fresh or chilled 0707.0000

8 Peas (pisum sativum) 0708.1000

9 Beans (vigna spp., phaseolus spp.) 0708.2000

10 other leguminous vegetables 0708.9000

1 Peas (Pisum sativum) 0713.1000

12 Grams (Dry/Whole) 0713.2010

13 Dried leguminous vegetables 0713.2090,
0713.9090

14 Beans of the species Vigna mungo (L.) Hepper or 0713.3100

Vigna radiata (L.) Wilczek

15 Small red (Adzuki) beans (Phaseolus or Vigna 0713.3200
angularis)

16 Kidney beans including white beans 0713.3300

17 Bambara - vigna subteranea or vaahdzeia subterrea 0713.3400

18 Beans vigna unguiculata 0713.3500

19 Other 0713.3990

20 Lentils (Dry/Whole) 0713.4010

21 Broad beans (Vicia faba var. major) and horse beans 0713.5000
(Vicia faba var. equina, Vicia faba var. minor)

22 Pigeon peas (cajanus cajan) 0713.6000

23 Vanilla (Neither crushed nor ground) 0905.1000

24 Cinnamon 0906.1100

25 Other (Cinnamon And Cinnamon Tree Flowers) 0906.1900

26 Neither crushed nor ground (Cloves) 0907.1000

27 Crushed or ground (Cloves) 0907.2000

28 Neither Crushed nor ground (Nutmeg) 0908.1100

29 Crushed or ground (Nutmeg) 0908.1200

30 Neither crushed nor ground (Maze) 0908.2100

31 Crushed or ground (Maze) 0908.2200

32 Large (Cardammoms) 0908.3110

33 Small (Cardammoms) 0908.3120

34 Crushed or ground (Cardammoms) 0908.3200

35 Neither crushed nor ground (Coriander) 0909.2100

36 Crushed or ground (Coriander) 0909.2200

37 Neither crushed nor ground (Seeds of Cumins) 0909.3100

38 Crushed or ground (Seeds of Cumins) 0909.3200

39 Neither crushed nor ground (Seeds of Anise, Badian, 0909.6100
Caraway, Fennel etc)

40 Crushed or ground (Seeds of Anise, Badian, Caraway, 0909.6200
Fennel etc)

(1) (2) (3)

41 Thyme; bay leaves 0910.9910

42 Barley (Seeds) 1003.1000,
1003.9000

43 Sunflower seeds ,whether or not broken 1206.0000

44 Locust beans 1212.9200

45 Cereal straws and husks 1213.0000

46 Knives and cutting blades for paper and paper board 8208.9010

47 Of a fat content, by weight, not exceeding 1 % (milk 0401.1000
and cream)

48 Of a fat content, by weight, exceeding 1 % but not 0401.2000
exceeding 6 % (milk and cream)

49 Of a fat content, by weight, exceeding 6 % but not 0401.4000
exceeding 10% (Milk and Cream)

50 Of a fat content, by weight, exceeding 10 % (Milk and 0401.5000
Cream)

51 Leeks and other alliaceous vegetables 0703.9000

52 Cauliflowers and headed broccoli 0704.1000

53 Brussels sprouts 0704.2000

54 Cabbage lettuce (head lettuce) 0705.1100

55 Lettuce 0705.1900

56 Chicory 0705.2100,
0705.2900

57 Fruits of the genus Capsicum or of the genus Pimenta 0709.6000

58 Figs 0804.2000

59 Fresh (grapes) 0806.1000

60 Dried (Grapes) 0806.2000

61 Melons 0807.1100,
0807.1900

62 Apples 0808.1000

63 Green Tea 0902.1000

64 Other Green Tea 0902.2000

65 Crushed or ground (Ginger) 0910.1200

66 Turmeric (curcuma) 0910.3000

67 Other (spice) 0910.9990

68 Lactose (Sugar) 1702.1110

69 Sugar Syrup 1702.1120

70 Sugar Other 1702.1900

1 Caramel 1702.9020

72 Oil-cake and other solid residues, whether or not 2304.0000

ground or in the form of pellets, resulting from the
extraction of soya bean oil.

73 Other (animal feed) 2309.9000

74 For Sewing (Thread) §204.2010

75 For embroidery (Thread) §204.2020

76 Spades and shovels 8201.1000

77 Tools for masons, watchmakers, miners and hand tools 8205.5900
nes

78 For kitchen appliances or for machines used by the 8208.3000
food industry

79 Other kitchen appliances 8208.9090

80 Yogurt 0403.1000

81 Other (Potatoes) 0701.9000

82 Sweet corn 0710.4000

(20)

(1) (2) (3)

83 Mixtures of vegetables 0710.9000
 84 Fresh (Dates) 0804.1010
 85 Dried (Dates) 0804.1020
 86 Apricots 0809.1000
 87 Sour cherries (Prunus cerasus) 0809.2100
 88 Other (Apricots) 0809.2900
 89 Peaches, including nectarines 0809.3000
 90 Plums and sloes 0809.4000
 91 Strawberries 0810.1000
 92 Kiwi Fruit 0810.5000
 93 Neither crushed nor ground (Ginger) 0910.1100
 94 Wheat and Meslin(Other) 1001.1900
 95 Wheat and Meslin (Other) 1001.9900
 96 Of Wheat (Flour) 1101.0010
 97 Of Meslin 1101.0020
 98 Vermacelli 1902.1920
 99 Other (Packed Cake) 1905.9000
 100 Homogenised perparations 2007.1000
 101 Citrus Fruit 2007.9100
 102 Other (jams) 2007.9900
 103 Organic surface-active products and preparations for 3401.3000
 washing the skin, in the form of liquid or cream and put
 up for retail sale, whether or not containing soap
 104 Preparations put up for retail sale 3402.2000
 105 Other (washing preparations) 3402.2000
 106 Tableware and kitchenware of porcelain or china 6911.1090
 107 Household articles nes & toilet articles of porcelain or 6911.9000
 china
 108 Glassware for table or kitchen purposes (excl. glass 7013.4900
 having a linear c
 109 Glassware nes (other than that of 70.10 or 70.18) 7013.9900
 110 Spoons 8215.9910
 111 Tableware articles not in sets and not plated with 8215.9990
 precious metal
 112 Bicycles and other cycles (including delivery tricycles), 8712.0000
 not motorised
 113 Vacuum flasks 9617.0010
 114 Vacuum flasks/vacuum vessels complete wicases; 9617.0020.";

parts o/t glass inners (others)

in the Eighth Schedule, in Table-1, in column (1),—

(a)

(b)

(c)

against serial number 56,—

S. No. 1, 5, 19, 22, 50, 51, 65 and 67 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;

against S. No. 15, in column (3), the expression "2302.3000 (Wheat Bran)" shall be omitted;

(i) in column (4), for the figure "80", the figure "90" shall be substituted; and
(ii) in column (5), for the figure "70", the figure "90" shall be substituted;

(d) against S. No. 63, in Column No. (4), for the expression "0.5%", the expression "2%" shall be substituted; and

(e) against S. No. 66, in column (1), in column (4), for the figure "12", the figure "10" shall be substituted;

(f) after serial number 70, the following new Serial Nos. and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely:—

'71. Following locally manufactured or | Respective 1% If supplied assembled electric vehicles heading locally

(4 wheelers) till 30" June, 2026:

(i) Small cars/ SUVs with 50 Kwh

battery or below; and

(ii) Light commercial vehicles

(LCVs) with 150 kwh battery

or below

72. Motorcars 87.03 12.5% Locally

manufactured

or assembled

motorcars of

cylinder

capacity upto

1000cc

73. Import and local supply of Hybrid

Electric Vehicles:

(a) Upto 1800 cc

(b) From 1801 cc to 2500 cc 87.03 8.5%.

87.03 12.75%;

74. Goods supplied from tax-exempt | Respective 16%."

areas of erstwhile FATA/PATA to headings

the taxable areas

(21) in the Ninth Schedule, after Table-I, the following proviso and

explanation shall be added, namely:—

"Provided that the provisions of Table-I shall not be applicable from 1st July, 2020 onwards.

Explanation.—For removal of doubt, it is clarified that the above amendment in law shall not prejudicially affect, the Board's stance or position in pending cases on the issue of chargeability of sales tax on SIM cards before any court of law.";

(22) in the Eleventh Schedule, in the Table, after S. No. 6, in column (1), the following new S. Nos. and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: —

“7. | Registered Persons supplying any kind of lead under | 75% of the sales tax persons chapter 78 (PCT Headings: 7801.1000, | applicable”.
manufacturing 7801.9100, 7801.9900, 7802.0000, 78.03,
lead batteries 7804.1100, 7804.1900, 7804.2000, 78.05,
7806.0010, 7806.0020, 7806.0090) or
scrap batteries under chapter 85 (PCT
Headings: 8548.1010, 8548.1090)

8. | Online market | Persons other than active taxpayers 2% of gross value of place supplies:

Provided that — the provisions of this entry shall be effective from the date as notified by the Board.”.

(23) in the Twelfth Schedule, in clause (2), after sub-clause (x), under Procedure and conditions, the following new clauses shall be added, namely:—

“(xi) Electric vehicles (4 wheelers) CKD kits for small cars/SUVs, with 50 kwh battery or below and LCVs with 150 kwh battery of below till 30th June, 2026;

(xii) Electric vehicles (4 wheelers) small cars/SUVs, with 50 kwh battery or below and LCVs with 150 kwh battery of below in CBU condition till 30th June, 2026”;

(xiii) Electric vehicles (2-3 wheelers and heavy commercial vehicles) in CBU condition till 30th June, 2025; and

(xiv) motor cars of cylinder capacity upto 850cc

(24) after the Twelfth Schedule, the following new Schedule shall be added; namely:

“THIRTEENTH SCHEDULE
(Minimum Production)
[See sub-section (9AA) of section 3]

Minimum production of steel products.—

The minimum production for steel products shall be determined as per criterion specified against each in the Table below:

Table

S. Product Production criteria

No.

d) (2) (3)

1. Steel billets and ingots One metric ton per 700 kwh of electricity consumed
2. Steel bars and other re- | One metric ton per 110 kwh of rolled long profiles of steel__| electricity consumed
3. Ship plates and other re- | 85% of the weight of the vessel rollable scrap imported for breaking"; and

Procedure and conditions:—

@

(ii)

(iii)

both actual and minimum production and the local supplies shall be declared in the monthly return. In case, the minimum production exceeds actual supplies for the month, the liability to pay tax shall be discharged on the basis of minimum production:

Provided that in case, in a subsequent month, the actual supplies exceed the minimum production, the registered person shall be entitled to get adjustment of excess tax on account of excess of minimum production over actual supplies:

Provided further that in a full year, as per financial year of the company or registered person, or period starting from July to June of next year, in other cases, the tax actually paid shall not be less than the liability determined on the basis of minimum production for that year and in case of excess payment no refund shall be admissible:

Provided also that in case of ship-breaking, the liability against minimum production, or actual supplies, whichever is higher, shall be deposited on monthly basis on proportionate basis depending upon the time required to break the vessel;

the payment of tax on ship plates in aforesaid manner does not absolve ship breakers of any tax liability in respect of items other than ship plates obtained by ship-breaking;

the melters and re-rollers employing self-generated power shall install a tamperproof meter for measuring their consumption. Such meter shall be duly locked in room with keys in the custody of a nominee of the Commissioner Inland Revenue having jurisdiction.

The officers Inland Revenue having jurisdiction shall have full access to such meter;

(iv) the minimum production of industrial units employing both distributed power and self-generated power shall be determined on the basis of total electricity consumption.

6. Islamabad Capital Territory (Tax on Services) Ordinance, 2001.—(1) in section 3, after sub-section (1), the following new sub-section (1A) shall be inserted, namely:—

“(1A) Notwithstanding the provision of sub-section (1), the export of services shall be charged at the rate of zero per cent.”

7. Amendments of Income Tax Ordinance, 2001 (XLIX of 2001).—In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

(1) in section 2,—

(a) in clause (1B), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

(b) after clause (10), the following new clause shall be inserted, namely:—

“(10A) “business bank account” means a bank account utilized by the taxpayer for business transaction declared to the Commissioner through original or modified registration form prescribed under section 181;”;

(c) clause (13AA) shall be re-numbered as clause (13AB) and after clause (13A), the following new clause shall be inserted, namely:—

“(13AA) concealment of income includes—

(a) the suppression of any item of receipt liable to tax in whole or in part, or failure to disclose income

chargeable to tax;

(b) claiming any deduction or any expenditure not actually incurred;

(d)

(e)

(f)

(g)

(h)

(c) any act referred to in sub-section (1) of section 111; and

(d) claiming of any income or receipt as exempt which is otherwise taxable.

Explanation.—For removal of doubt it is clarified that none of the aforementioned acts would constitute concealment of income unless it is proved that taxpayer has knowingly and willfully committed these acts;”;

in clause (19), in sub-clause (e), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in clause (24), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in clause (29), the expression “233A,” shall be omitted;

in clause (29C),—

(a) in sub-clause (ab), after semi colon at the end, the word “and” shall be added;

(b) sub-clause (b) shall be omitted; and

(c) after sub-clause (b), omitted as aforesaid, the following new sub-clause shall be added, namely:—

“(c) telecommunication companies operating under the license of Pakistan Telecommunication Authority (PTA).”;

after clause (30AC), the following new clauses shall be inserted, namely:—

“(30AD) Information Technology (IT) services include software

development, software maintenance, system integration, web design, web development, web hosting and network

design; and

(30AE)

IT enabled services include inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, Human Resource (HR) services, telemedicine centers, data entry operations, cloud computing services, data storage services, locally produced television programs and insurance claims processing;”;

(i) in clause (35AA), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act,

20

Gg) in

7 (XIX of 2017)” shall be substituted;

clause (42A), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act,

20

(k) in

7 (XIX of 2017)” shall be substituted;

clause (59A), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act,

20

7 (XIX of 2017)” shall be substituted;

(1) clause (59A) shall be re-numbered as clause (59AB) and after clause (59), the following new clause (59A) shall be inserted, namely:—

“(59A)

“small and medium enterprise” means a person who is engaged in manufacturing as defined in clause (iv) of sub-section (7) of section 153 of the Ordinance and his business turnover in a tax year does not exceed two hundred and fifty million rupees:

Provided that if annual business turnover of a small and medium enterprise exceeds two hundred and fifty million rupees, it shall not qualify as small and medium enterprise in the tax year in which annual

turnover exceeds that turnover or any subsequent tax year.

(m) in clause (S9AB), re-numbered as aforesaid,—

@

(ii)

in sub-clause (ii), the word “and”, at the end shall be omitted;

in clause (iii), after the semi colon, the word “and” shall be added;

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

“(iv) is not a small and medium enterprise as defined in clause (59A).;

(n) in clause (62A), in sub-clause (ii), for the words “Federal Government”, the expression “Board with the approval of Federal Minister-in-charge” shall be substituted;

(2) in section 7B, in sub-section (3), in clause (b), for the words “thirty six”, the word “five” shall be substituted;

(3) in section 8, in the marginal note, for the expression “5, 6 and 7”, the expression “5, SAA, 6, 7, 7A and 7B” shall be substituted;

(4) in section 12, in sub-section (2), after clause (c), the following explanation shall be added, namely:—

“Explanation.—For removal of doubt, it is clarified that the allowance solely expended in the performance of employee’s duty

does not include —

(i) allowance which is paid in monthly salary on fixed basis or percentage of salary; or

(ii) allowance which is not wholly, exclusively, necessarily or actually spent on behalf of the employer.”;

(5) in section 15, sub-sections (6) and (7) shall be omitted;

(6) in section 1SA,—

(a) in sub section (1), for the word “company”, wherever occurring, the word “person” shall be substituted; and

(b) sub-section (7) shall be omitted;

(7) in section 18, in sub-section (1), in clause (b), for the semi colon at the end, the full stop shall be substituted and thereafter the following explanation shall be added, namely:—

“Explanation.—For the removal of doubt, it is clarified that income derived by co-operative societies from the sale of goods, immoveable property or provision of services to its members is and

(8)

(9)

(10)

(11)

(12)

has always been chargeable to tax under the provisions of this Ordinance;";

in section 20, in sub-section (1A), after the expression "purposes,", occurring for the second time, the words "a deduction shall be allowed equal to", shall be inserted;

section 23A shall be omitted;

in section 31, in sub-section (1), for the expression "section 120 of the Companies Ordinance, 1984 (XLVII of 1984)", the expression "section 66 of the Companies Act, 2017 (XIX of 2017)" shall be substituted;

in section 37,—

(a) in sub-section (1A), the expression "and 3B" shall be omitted;

(b) in sub-section (3), for the expression "Companies Ordinance, 1984 (XLVII of 1984)", the expression "Companies Act, 2017 (XIX of 2017)" shall be substituted; and

(c) in sub-section (4A), in clause (d), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that, if the capital asset acquired through gift is disposed of within two years of acquisition and the Commissioner is satisfied that such gift arrangement is a part of tax avoidance scheme, then the provisions of sub-section (3) of section 79 shall apply for the purpose of determining the cost of asset in the hands of recipient of the gift.";

in section 37A,—

(a) in sub-section (3), after the word " debt securities", the expression ", unit of exchange traded fund", shall be inserted;

(b) after sub-section (5), the following new sub-section shall be added, namely:—

“(6) To carry out purpose of this section, the Board may prescribe rules.”;

(13)

(14)

(15)

(16)

(17)

(18)

in section 39,—

(a) in sub-section (1), in clause (la), for the expression “grandparents, parents, spouse, brother, sister, son or a daughter”, the expression “relative as defined in sub-section (5) of section 85” shall be substituted.”; and

(b) in sub-section (5), for the expression “5S, 6 or 7”, the expression “5, SAA, 6, 7 or 7B”, shall be substituted;

in section 53, in sub-section (2), for the words ‘Federal Government may”, the words “Board with the approval of the Federal Minister-in-charge may, from time to time, pursuant to the approval of the Economic Coordination Committee of the Cabinet” shall be substituted.

in section 56, in sub-section (1), after the word “salary”, the words “or income from property” shall be omitted;

in section 57,—

(a) in sub-section (4), the expression “23A” shall be omitted; and

(b) in sub-section (5), the expression “23A” shall be omitted;

in section 59SAA,—

(i) in sub-section (1) for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

(ii) in sub-section (3), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in section 59B,—

(a) in sub-section (1), for the word “of” occurring for the first time , the word “or” shall be substituted; and

(b) in sub-section (2), in clause (d), for the expression
“Companies Ordinance, 1984 (XLVII of 1984)”, the
expression “Companies Act, 2017 (XIX of 2017)” shall be
substituted;

(19) in section 60A,—

(a)

(b)

after the expression “(XXXVI of 1971)”, the expression “or under any law relating to the Workers’ Welfare Fund enacted by Provinces after the eighteenth Constitutional amendment Act, 2010” shall be added; and

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

“Provided that this section shall not apply in respect of any amount of Workers’ Welfare Fund paid to the Provinces by a trans-provincial establishment.”;

(20) in section 60B,

(a)

(b)

after the expression “(XII of 1968)”, the expression “or under any law relating to the Workers’ Profit Participation Fund enacted by Provinces after the eighteenth Constitutional amendment Act, 2010” shall be added; and

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

“Provided that this section shall not apply in respect of any amount of Workers’ Profit Participation Fund paid to the province by a trans-provincial establishment.”;

(21) in section 61,—

(a)

in sub-section (1),—

(i) after the word “donation”, the expression “, voluntary contribution or subscription” shall be inserted;

(ii) in clause (c), for the full stop at the end, the expression “or any person eligible for tax credit under section 100C of this Ordinance; or” shall be substituted; and

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

“(d) entities, organizations and funds mentioned in the Thirteenth Schedule to this Ordinance.”

in section 62, in sub-section (1), in clause (ia), the word “or” at the end shall be omitted and thereafter the following new clause shall be inserted, namely:—

in respect of cost of acquiring in the tax year, unit of exchange traded fund offered to public and traded on stock exchange in Pakistan ; or “;

in section 64B, in sub-section (3), in clause (c), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

section 64C shall be omitted;

after section 64C, omitted as aforesaid, the following new section shall be inserted, namely:—

Tax credit for point of sale machine—(1) Any person who is required to integrate with Board’s computerized system for real time reporting of sale or receipt, shall be entitled to tax credit in respect of the amount invested in purchase of point of sale machine.

The amount of tax credit allowed under sub-section (1) for a tax year in which point of sale machine is installed, integrated and configured with the Board’s computerized system shall be lesser of —

(a) amount actually invested in purchase of point of sale machine; or

(b) rupees one hundred and fifty thousand per machine.

For the purpose of this section, the term point of sale machine means a machine meant for processing and recording the sale transactions for goods or services, either in cash or through credit and debit cards or online payments in an internet enabled environment.”;

sections 65C and 65D shall be omitted;

Part J]

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after section 65E, the following new sections shall be inserted,
namely:—

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65G.

Tax credit for certain persons.—(1) Following persons or incomes shall be allowed a tax credit equal to one hundred per cent of the tax payable under any provisions of this Ordinance including minimum, alternate corporate tax and final taxes for the period, to the extent, upon fulfillment of conditions and subject to limitations detailed as under:—

(a) persons engaged in coal mining projects in Sindh supplying coal exclusively to power generation projects;

(b) a startup as defined in clause (62A) of section 2 for the tax year in which the startup is certified by the Pakistan Software Export Board and the next following two tax years; and

(c) Income from exports of computer software or IT services or IT enabled services as defined in clause (30AD) and (30AE) of section 2 upto the period ending on the 30th day of June, 2025:

Provided that eighty percent of the export proceeds is brought into Pakistan in foreign exchange remitted from outside Pakistan through normal banking channels.

The tax credit under sub-section (1) shall be available subject to fulfillment of the following conditions, where applicable, namely:—

(a) return has been filed ;

(b) withholding tax statements for the relevant tax year have been filed in respect of those provisions of the Ordinance, where the person is a withholding agent; and

(c) sales tax returns for the tax periods corresponding to relevant tax year have been filed if the person is required to file Sales Tax Return under any of the Federal or Provincial sales tax laws.

Tax credit for specified industrial undertakings.—(1) When making certain eligible capital investments as specified in sub-section (2), the eligible taxpayers defined in sub-section (3) shall be allowed to take an investment tax credit of twenty five percent of the eligible investment amount, against tax payable under the provisions of this Ordinance including

(2)

(3)

minimum and final taxes. The tax credit not fully adjusted during the year of investment shall be carried forward to the subsequent tax year subject to the condition that it may be carried forward for a period not exceeding two years.

For the purposes of this section, the eligible investment means investment made in purchase and installation of new machinery, buildings, equipment, hardware and software, except self-created software and used capital goods.

For the purpose of this section, eligible person means—

(a) green field industrial undertaking as defined in clause (27A) of section 2 engaged in—

(b)

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

ship building:

Provided that the person incorporated between the 30th day of June, 2019 and the 30th day of June, 2024 and the person is not formed by the splitting up or reconstitution of an undertaking already in existence or by transfer of machinery, plant or building from an undertaking established in Pakistan prior to the commencement of new business and is not part of an expansion project; and

industrial undertaking set up by the 30th day of June

2023 and engaged in the manufacture of plant, machinery, equipment and items with dedicated use (no multiple uses) for generation of renewable energy from sources like solar and wind, for a period of five years beginning from the date such industrial undertaking is

set

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up.”;

(28) in section 79, in sub-section (2), after the word “acquisition”, the expression

“

in respect of disposal of an asset as mentioned in

clauses (d), (e) and (f) of sub-section (1)” shall be substituted;

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in section 80, in sub-section (2), in clause (b), in para (i), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in section 82, clause (ab) shall be omitted;

in section 99B, for the words “Federal Government”, the expression “Board with the approval of the Minister-in-charge” shall be substituted;

in section 99C, for the words “Federal Government”, wherever occurring, the expression “Board with the approval of the Minister-in-charge” shall be substituted;

in section 100, in sub-section (3), for the words “Federal Government”, the expression “Board with the approval of the

Minister-in-charge” shall be substituted;

for section 100C, the following shall be substituted, namely:—

“100C. Tax credit for charitable organizations.—(1) The persons

mentioned in sub-section (2) shall be allowed a tax credit equal to one hundred percent of tax payable under any of the provisions of this Ordinance including minimum and final taxes in respect of incomes mentioned in sub-section (3) subject to the conditions and limitations laid down in sub-section (4).

(2) The provisions of this section shall apply to the following persons, namely:—

(a) persons specified in Table - II of clause (66) of Part I of the Second Schedule to this Ordinance;

(b) a trust administered under a scheme approved by the Federal Government and established in Pakistan

exclusively for the purposes of carrying out such activities as are for the welfare of ex-employees and serving personnel of the Federal Government or a Provincial Government or armed forces including civilian employees of armed forces and their dependents where the said trust is administered by a committee nominated by the Federal Government or a Provincial Government;

(3)

(c) a trust;

(d) a welfare institution registered with Provincial or Islamabad Capital Territory (ICT) social welfare department;

(e) a not for profit company registered with the Securities and Exchange Commission of Pakistan under section 42 of the Companies Act, 2017;

(f) a welfare society registered under the provincial or Islamabad Capital Territory (ICT) laws related to registration of co-operative societies;

(g) a waqf registered under Mussalman Waqf 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;

(h) a university or education institutions being run by non-profit organization existing solely for educational purposes and not for the purposes of profit;

(i) a religious or charitable institution for the benefit of public registered under any law for the time being in

force; and

(j) international non-governmental organizations (INGOs) approved by the Federal Government.

The following income is eligible for tax credit, namely:—

(a) income from donations, voluntary contributions and subscriptions;

(b) income from house property;

(c) income from investments in the securities of the Federal Government;

(d) profit on debt from scheduled banks and microfinance banks;

(e) grant received from Federal, Provincial, Local or foreign Government;

(4)

(6)

(g)

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", only so much of such income shall be eligible for tax credit under this section that bears the same proportion as the said amount of business income bears to the aggregate of income from all sources; and

any income of the persons mentioned in clauses (a), (b) and (h) of sub-section (2) of this section.

Eligibility for tax credit shall be subject to the following conditions, namely: —

(a)

(b)

(c)

(d)

(e)

return has been filed;

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

withholding tax statements for the relevant tax year have been filed;

the administrative and management expenditure does not exceed 15% of the total receipts:

Provided that clause (d) shall not apply to a non-profit organization, if—

(i) charitable and welfare activities of the non-profit organization have commenced for the first time within last three years; or

(ii) total receipts of the non-profit organization during the tax year are less than one hundred million Rupees;

approval of Commissioner has been obtained as per requirement of clause (36) of section 2:

Provided that the condition of approval in respect of persons mentioned in Table-II of clause (66) of Part I of the Second Schedule to this Ordinance, shall take

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effect from the first day of July, 2022 and the requirements of clause (36) of section 2, shall not be applicable for earlier years;

none of the assets of trusts or welfare institutions confers, or may confer, a private benefit to the donors or family, children or author of the trust or his descendants or the maker of the institution or to any other person:

Provided that where such private benefit is conferred, the amount of such benefit shall be added to the income of the donor; and

a statement of voluntary contributions and donations received in the immediately preceding tax year has been filed in the prescribed form and manner.

Notwithstanding anything contained in sub-section (1), surplus funds of organizations to which this section applies shall be taxed at a rate of ten percent.

For the purpose of sub-section (5), surplus funds mean funds

or monies—

(a) not spent on charitable and welfare activities during the tax year;

(b) received during the tax year as donations, voluntary contributions, subscriptions and other incomes;

(c) which are more than twenty-five percent of the total receipts of the non-profit organization received during the tax year; and

(d) are not part of restricted funds.

Explanation.—For the purpose of this clause, “restricted funds” mean any fund received by the organization but could not be spent and treated as revenue during the year due to any obligation placed by the donor or funds

received in kind.”;

in section 100D,—

(a) for the expression “30th day of September, 2022”, wherever occurring except for clause (a) of sub-section (4), the

(36)

(b)

(c)

(d)

(e)

expression “30th day of September, 2023” shall be substituted;

in sub-section (1), in clause (b), in the proviso, after the figure “2019”, the expression “or tax year 2020, as the case may be” shall be inserted;

in sub-section (3),—

(i) for the expression “31st day of December, 2020”, wherever occurring, the expression “30th day of June, 2021” shall be substituted; and

(ii) in clause (c), after the word “portal”, the expression “by 30th day of June, 2021” shall be added;

in sub-section (4),—

(i) in clause (a), for the expression “30th day of September, 2022”, wherever occurring, the expression “31st day of March, 2023” shall be substituted;

(ii) in clause (b),—

(J in sub-clauses (i) and (ii), for the expression “31st day of December, 2020”, wherever occurring, the expression “30th day of June, 2021” shall be substituted respectively; and

(I) in sub-clause (iii), for the expression “31st day of December, 2020”, the expression “31st day of December, 2021” shall be substituted; and

in sub-section (9),—

(i) for the expression “31st day of December, 2020”, wherever occurring, the expression “31st day of December, 2021” shall be substituted; and

(ii) in clause (d), in sub-clause (iv), after the figure “2019”, the expression “or tax year 2020 at the option of the

taxpayer" shall be added;

after section 100D, the following new section shall be inserted,
namely.—

Special provisions relating to small and medium enterprises.—(1) For tax year 2021 and onwards, the tax payable by a small and medium enterprise as defined in clause (59A) of section 2 shall be computed and paid in accordance with rules made under the Fourteenth Schedule.

The Board may prescribe a simplified return for a small and medium enterprise.”;

in section 107, in sub-section (1), after the words “avoidance of taxes”, the words “or assistance in the recovery of taxes” shall be inserted;

in section 111,—

Part J]

“100E.

(2)

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in sub-section (2), in clause (ii), for the word “and” occurring for the second time, the word “or” shall be substituted;

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

“(4) Sub-section (1) does not apply to any amount of foreign exchange remitted from outside Pakistan through normal banking channels not exceeding five million Rupees in a tax year that is en-cashed into rupees by a scheduled bank and a certificate from such bank is produced to that effect.”;

in sub-section (5), the following new explanation shall be added, namely:—

“Explanation.—For the removal of doubt, a separate notice under this section is not required to be issued if the explanation regarding nature and sources of amount credited or the investment of money, valuable article, or the funds from which expenditure was made has been confronted to the taxpayer through a notice under sub-section (9) of section 122 of this Ordinance.”.

in section 113,—

(a)

(b)

in sub-section (1), for the word “ten” wherever occurring, the word “hundred” shall be substituted;

in sub-section (2),—

(40)

(i) in clause (a), for the semi colon at the end a full stop shall be substituted and thereafter the following explanation shall be added, namely:—

“Explanation.—For the removal of doubt, it is clarified that the definition of turnover covers receipts from all business activities in line with expression “turnover from all sources” used in sub-section (1) including but not limited to receipts from sale of immoveable property where such receipt is taxable under the head Income from Business.”;

(ii) in clause (c), for the proviso, the following shall be substituted, namely:—

“Provided that if tax is paid under sub-section (1) due to the fact that no tax is payable or paid for the year, the entire amount of tax paid under sub-section (1) shall be carried forward for adjustment in the manner stated aforesaid:

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

in section 114,—

(a)

(b)

in sub-section (1),—

(i) clause (ad) shall be omitted; and

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

“(c) persons or classes of persons notified by the Board with the approval of the Minister in-charge.”;

in sub-section (5), 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 time-limitation provided under this sub-section shall not apply if the Commissioner is satisfied on the basis of reasons to be recorded in writing that

a person who failed to furnish his return has foreign income or owns foreign assets.”; and

in sub-section (6), in clause (a), for the semi colon, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that Commissioner may waive this condition if the Commissioner is satisfied that filing of revised accounts or audited accounts is not necessary;”;

(41) for section 114A, the following shall be substituted, namely:—

“114A.

(2)

Business bank account.—(1) Every taxpayer shall declare to the Commissioner the bank account utilized by the taxpayer for business transactions.

Business bank account shall be declared through original or modified registration form prescribed under section 181.”;

(42) in section 120,—

(a)

in sub-section (1),—

(i) in clause (a), the expression “, equal to the respective amounts adjusted under sub-section (2A)” shall be omitted;

(ii) in clause (b),—

(J for the expression “adjustments were made under sub-section (2A)”, the expression “return was furnished” shall be substituted; and

(II) for the full stop at the end a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

“Provided that until the date specified under the fourth proviso to sub-section (2A) is notified, this subsection shall be in force as if sub-section (2A) is not in operation:

Provided further that once the date under the fourth proviso to sub-section (2A) is notified,

(b)

clauses (a) and (b) shall only apply when the provisions of sub-section (2A), if invoked, are first complied with:

Provided further once compliance is made under the second proviso,—

(i) the adjusted amount under sub-section (2A) shall be construed to be the tax payable and due under clause (a); and

(ii) the date of the compliance under sub-section (2A) shall be the date for the purposes of clause (b).";

in sub-section (2A), in clause (iv), in the third proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided also that the provisions of this sub-section shall apply from the date notified by the Federal Board of Revenue in the official Gazette.";

(43) in section 122,—

(a)

(b)

in sub-section (5A), the expression " after making, or causing to be made, such inquiries as he deems necessary," shall be omitted; and

in sub-section (9), for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

"Provided that order under this section shall be made within one hundred and twenty days of issuance of show cause notice or within such extended period as the Commissioner may, for reasons to be recorded in writing, so however, such extended period shall in no case exceed ninety days. This proviso shall be applicable to a show cause notice issued on or after the first day of July, 2021.

Provided further that any period during which the proceedings are adjourned on account of a stay order or Alternative Dispute Resolution proceedings or agreed assessment proceedings under section 122D or the time taken

through adjournment by the taxpayer not exceeding sixty days shall be excluded from the computation of the period specified in the first proviso.”;

(44) in section 122A, after sub-section (4), the following new sub-section shall be added, namely:—

“(5) If any order is remanded back to any lower authority by the Commissioner for modification , alteration, implementation of directions or de novo proceedings, the order giving effect to the directions of the Commissioner shall be issued within one hundred and twenty days.”;

(45) in section 127,—

(a) for sub-section (2), the following new sub-section shall be substituted, namely:—

“(2) No appeal under sub-section (1), shall be made by a taxpayer against an order of assessment unless the taxpayer has paid the amount of tax due under sub section (1) of section 137.”; and

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

“(3A) The Board may prescribe mechanism for electronic filing of the appeals.”;

(46) in section 130, in sub-section (4),—

(a) in clause (a), for the words “Regional Commissioner”, the words “Chief Commissioner Inland Revenue”, shall be substituted; and

(b) in clause (b), the words “ or Collector”, shall be omitted;

(47) in section 134A,—

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

(i) the expression “where criminal proceedings have been initiated or” shall be omitted;

(ii) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that if the issue involves a mixed question of fact and law, the Board, while taking into consideration all relevant facts and circumstances, shall decide whether or not ADRC may be constituted.”

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

“(1A) The application for dispute resolution shall be accompanied by an initial proposition for resolution of the dispute, from which, the taxpayer would not be entitled to retract.”;

(c) in sub-section (2), for the words “sixty”, the figure “thirty” shall be substituted;

(d) in sub-section (4), for the expression, “ one hundred and twenty days of its appointment”, the words “sixty days of its appointment extendable by another thirty days for the reasons to be recorded in writing” shall be substituted;

(ce) for sub-section (5), the following shall be substituted, namely:—

“(5) The recovery of tax shall be stayed on the constitution of committee till the final decision or dissolution of the committee, whichever is earlier”;

(f) after sub-section (6), the following new sub-section shall be inserted, namely:—

“(6A) If the committee fails to decide within the period mentioned in sub section (4), the Board shall dissolve the committee by an order in writing and may re-constitute another committee and the provisions of sub-sections (2), (3), (4), (5) and (6) shall apply mutatis mutandis to the second committee”; and

(g) in sub-section (7), for the words “the Committee fails to decide within the period of one hundred and twenty days”, the words “the Second Committee fails to decide within time limit prescribed” shall be substituted;

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(49)

in section 139, in sub-section (1), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

after section 146B, the following new section shall be inserted, namely:—

“146C. Assistance in the recovery and collection of taxes—The

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provisions of sections 138, 138A, 138B, 139, 140, 141, 142, 143, 144, 145, 146, 146A, and 146B shall mutatis mutandis apply in respect of assistance in collection and recovery of taxes in pursuance of a request from a foreign jurisdiction under a tax treaty, a multilateral convention, an inter-governmental agreement or similar arrangement or mechanism.”;

in section 147, in sub-section (6), in the first proviso, for the colon at the end, a full stop shall be substituted and thereafter the second

proviso shall be omitted;

in section 150, after the word “paid”, the words “ or collect tax from the amount of dividend in specie” shall be inserted;

section 150A shall be omitted;

in section 151, after sub-section (1), following new sub-section shall be inserted, namely:—

“(1A) Every special purpose vehicle or a company, at the time of

(54)

making payment of a return on investment in sukuks to a sukuk holder shall deduct tax from the gross amount of return on investment at the rate specified in Division IB of Part III of the First Schedule.”

in section 152,—

(a) for the sub-sections (1B), (1BB) and (1BBB), following shall be substituted, namely:—

“(1B) The tax deductible under sub-sections (1A), (LAA) and (1AAA) shall be a minimum tax on the income of the non-resident persons in respect of payments mentioned therein.

(55)

(56)

(IBA)

Every person responsible for making payment directly or through an agent or intermediary to a non-resident person for foreign produced commercial for advertisement on any television channel or any other media, shall deduct tax at the rate of twenty percent from the gross amount paid. The tax deductible under this sub-section shall be final tax on the income of non-resident person arising out of such payment.;

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

“(IDA)

“(1DB)

Every banking company maintaining a_ Foreign Currency Value Account (FCVA) or a non-resident Pakistani Rupee Value Account (NRVA) of a non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) shall deduct tax from capital gain arising on the disposal of debt instruments and government securities and certificates (including Shariah compliant variant) invested through aforesaid accounts at the rate specified in Division II of Part III of the First Schedule.”, and

Every special purpose vehicle or a company, at the time of making payment of a return on investment in sukuks to a non-resident sukuk holder shall deduct tax from the gross amount of return on investment at the rate specified in Division IB of Part II of the First Schedule.”; and

(c) for sub-section (1E), the following shall be substituted, namely:—

“(1E)

The tax deductible under sub-sections (1D), (IDA) and (IDB) shall be a final tax in respect of persons and income mentioned therein.”;

section 152A shall be omitted;

in section 153,—

(a) in sub-section (4),—

- (i) in the first proviso, for the words, "public company listed on registered stock exchange in Pakistan", the word "company" shall be substituted; and
- (ii) in the second proviso, the words, "public listed" shall be omitted; and
- (b) in sub-section (5), clause (b) shall be omitted;
- (57) section 153B shall be omitted;
- (58) after section 154, the following new section shall be inserted, namely:—

"154A. Export of Services—(1) Every authorized dealer in foreign exchange shall, at the time of realization of foreign exchange proceeds on account of the following, deduct tax from the proceeds at the rates specified in Division IVA of Part III of the First Schedule —

 - (a) exports of computer software or IT services or IT enabled services in case tax credit under section 65F is not available;
 - (b) services or technical services rendered outside Pakistan or exported from Pakistan;
 - (c) royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise;
 - (d) construction contracts executed outside Pakistan; and
 - (e) other services rendered outside Pakistan as notified by the Board from time to time;

(2) The tax deductible under this section shall be a final tax on the income arising from the transactions referred to in this section, upon fulfilment of the following conditions —

 - (a) return has been filed;

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(b) withholding tax statements for the relevant tax year have been filed; and

(c) sales tax returns under Federal or Provincial laws have been filed, if required under the law;

(d) no credit for foreign taxes paid shall be allowed.

The provisions of sub-section (2) shall not apply to a person who does not fulfill the specified conditions or who opts not to be subject to final taxation:

Provided that the option shall be exercised every year at the time of filing of return under section 114.

Where a taxpayer, while explaining the nature and source of any amount, investment, money, valuable article, expenditure, referred to in section 111, takes into account any source of income which is subject to final tax in accordance with the provisions of this section, he shall not be entitled to take credit of a sum that can be reasonably attributed to the business activity or activities mentioned in sub-section (1).

The Board in consultation with State Bank of Pakistan shall prescribe mode, manner and procedure of payment of tax under this section.

The Board shall have power to include or exclude certain services for applicability of provisions of this section.”;

in section 155,—

(a)

(b)

in the marginal note for the words “ income from”, the words “Rent of immoveable” shall be substituted; and

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

“Explanation.—For removal of doubt, it is clarified that the sub section (1) shall apply when a payment is made on account of rent of immoveable property irrespective of head of income”;

in section 159, in sub-section (1),—

(a)

(b)

in clause (c), for the expression “section 100C”, the words “under this Ordinance” shall be substituted; and

for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

“Provided that in case of a company, the Commissioner shall issue exemption or lower rate certificate under this section within fifteen days of filing of application by the company:

Provided further that the Commissioner shall be deemed to have issued the exemption certificate upon the expiry of fifteen days from filing of application by the aforesaid company and the certificate shall be automatically processed and issued by Iris:

Provided also that the Commissioner may modify or cancel the certificate issued automatically by Iris on the basis of reasons to be recorded in writing after providing an opportunity of being heard.”;

(61) in section 165, after sub-section (6), the following new sub-sections shall be added, namely:—

“1

(8)

Every prescribed person collecting tax under Division II of this Part, Chapter XII or the Tenth Schedule or deducting tax from a payment under Division III of this Part, Chapter XII or the Tenth Schedule shall, e-file to the Commissioner an annual statement for the relevant tax year within thirty days of the end of tax year in addition to statement to be filed under sub-section (6) of this section.

Every prescribed person collecting tax under Division II of this Part or Chapter XII, the Tenth Schedule or deducting tax from a payment under Division III of this Part, Chapter XII or the Tenth Schedule shall also e-file to the Commissioner a statement in the prescribed form reconciling the amounts mentioned in annual statement filed under sub-section (7) with the amounts declared in the return, audited accounts or financial statements by the due date of filing of return of income as provided under section 118 of the Ordinance.”;

(62) in section 168, in sub-section (3), after clause (e), the following new clause shall be inserted, namely:—

“(ea) sub-section (2) of section 154A;”;

(63) in section 169, in sub-section (1), in clause (b), after the expression “section 154,” the expression “sub-section (2) of section 154A,” shall be inserted;

(64) after section 170, the following new section shall be inserted, namely:—

“170A. Electronic processing and electronic issuance of Refunds by the Board.—Notwithstanding anything contained in section 170 of this Ordinance, commencing from tax year 2021, the Board may process and issue refund to the taxpayer who has filed the return of income without requiring refund application by the taxpayer to the extent of tax credit verified by the Board’s computerized system as may be prescribed. The refund amount sanctioned under this section shall be electronically transferred in the taxpayer’s notified bank account.”;

(65) in section 182,—

(a) in sub-section (1), in the Table, in column (1),—

(i) against S. No. 1, in column (3), in the proviso and before the explanation, for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

“Provided further that if taxable income is up-to eight hundred thousand Rupees, the minimum amount of penalty shall be five thousand Rupees:

Provided also that the amount of penalty shall be reduced by 75%, 50% and 25% if the return is filed within one, two and three months respectively after the due date or extended due date of filing of return as prescribed under the law.”;

(ii) against S. No. 1A, in column (3), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely: —

(iii)

(iv)

(vy)

(vi)

(vii)

(viii)

“Provided that where it stands established that no tax was required to be deducted or collected during the relevant period, minimum amount of penalty shall be ten thousand Rupees.”;

S. No. 4A and entries relating thereto in column (2), (3) and (4) shall be omitted;

against S. No. 4B, in column (3), for the figure “10,000”, the figure “100,000” shall be substituted;

against S. No. 6,—

(i) in column (2),—

(D after the word “tax”, occurring for the first time, the expression “paid is” shall be inserted; and

(II) the expression “is paid” shall be omitted; and

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

“Provided that no penalty shall be imposed to the extent of the tax shortfall occurring as a result of the taxpayer taking a reasonably arguable position on the application of this Ordinance to the taxpayer’s position.”;

against S. No. 10,—

(i) in column (3), for the figure “100%”, the figure “50%” shall be substituted; and

(ii) in column (4), for the expression “and general”, the figure “118” shall be substituted;

against S. No. 11, in column (3), for the words “one hundred” the word “fifty” shall be substituted;

against S. No. 15, for the entries in column (4), the expression "Division II or Division II of Part V of Chapter X or Chapter XII" shall be substituted;

[Part I

(ix)

(x)

(xi)

(xii)

against S. No. 16,—

(i) in column (2), after the letters “NTN”, the expression “or business licence” shall be inserted;

and

(ii)

expression “and 181D” shall be added;

in column (4), after the figure “181C”, the

S. No. 19 and entries relating thereto shall be omitted;

S. No. 20 and entries relating thereto shall be omitted;

after S. No. 28, the following new S. No. and entries relating thereto in columns (2), (3), and (4) shall be

added, namely:—

"99

Where any person fails to declare business bank account(s), in his registration application or fails to amend his registration profile to declare existing business bank account(s) willfully.

Such person shall pay a penalty of Rs. 10,000 for each day of default since the date of submission of application for registration or date of opening of undeclared business bank account whichever is later:

Provided that if penalty worked out as aforesaid is

less than Rs.100,000 for each undeclared —_ bank account, such person shall pay a penalty of Rs.100,000 for each undeclared business bank account:

Provided further that his provision shall be applicable from the first day of October, 2021 during which period the taxpayer may update their registration forms.

181";

(b)

shall be added, namely:—

in sub-section (2), after the proviso, the following explanation

"Explanation.—For the removal of doubt, it is clarified that establishing mens rea is not necessary for levying of penalty under this section.";

(66)

in section 182A, sub-section (2) shall be omitted;

(67)

(68)

(69)

in section 191, in sub-section (1),—

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

(ii) in clause (f), for the comma, at the end, a semi colon and the word “or” shall be inserted and thereafter the following new clause shall be added, namely:—

“(g) declare business bank account(s) in the registration form or updated registration form or return of income or wealth statement.”;

in section 203, in sub-section (2), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that where the offence of concealment of income which has resulted in non-payment of tax of rupees one hundred and above in case of a filer and rupees twenty five million or above in case of non-filer, the procedure provided in section 203B shall be applicable.”;

after section 203A, the following sections shall be added, namely:—

“203B. Power to arrest and prosecute.—(1) Where on the basis of material evidence brought on record, as a result of audit conducted by the auditors in terms of sub-section (8) of section 177 read with section 214C of this Ordinance, an assessment is made or amended under section 121 or 122 of this Ordinance, as the case may be, and the assessing officer records a finding that the taxpayer has committed the offence of concealment of income which has resulted in non-payment of tax of Rupees one hundred million and above in case of a filer and rupees twenty five million or above in case of non-filer, the taxpayer may be arrested after obtaining written approval of the committee specified under sub-section (2).

(2) The committee under sub-section (1) shall comprise the Minister for Finance and Revenue, the Chairman of the Board and the senior most member of the Board.

(3) All arrests made under this Ordinance shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (Act V of 1898).

(4)

(5)

203C.

(2)

(3)

Notwithstanding anything contained in sub-sections (1) and (2) or any other provision of this Ordinance, where any person has committed offence of concealment of income or any offence warranting prosecution under this Ordinance, the Chief Commissioner with the prior approval of the Board may, either before or after the institution of any proceedings for recovery of tax, compound the offence if such person pays the amount of tax due along with such default surcharge and penalty as is determined under the provisions of this Ordinance.

Where the person suspected of offence of concealment of income or any offence warranting prosecution under this Ordinance is a company, every director or officer of that company whom the authorised officer has reason to believe is personally responsible for actions of the company contributing to offence of concealment of income or any offence warranting prosecution under this Ordinance shall be liable to arrest:

Provided that any arrest under this sub-section shall not absolve the company from the liabilities of payment of tax, default surcharge and penalty imposed under _ this Ordinance.”;

Procedure to be followed on arrest of a person.—(1) When an officer of Inland Revenue authorized under sub-section (1) of section 203B in this behalf arrests a person under section 203B, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.

Notwithstanding anything contained in the sub-section (1), any person arrested under this Ordinance shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.

When any person is produced under sub-section (2) before the Special Judge, he may, on the request of such person,

(4)

(5)

(6)

after perusing the record, if any and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purposes of this Ordinance.

When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorising his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Judicial Magistrate from remanding any such person to the custody of an officer of Inland Revenue holding inquiry against that person if such officer makes a request in writing to that effect, and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

Provided that the period of such custody shall not exceed more than fourteen days.

When any person is arrested under this Ordinance, an officer of Inland Revenue shall record the fact of arrest and other relevant particulars in the register specified in sub-section (10) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person

(7)

(8)

(9)

(10)

qd)

before the Special Judge or the nearest Judicial Magistrate, make a request for his further detention in his custody.

While holding an inquiry under sub-section (6), an officer of Inland Revenue shall exercise the same powers as are exercisable by an officer in charge of a police station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Ordinance.

If an officer of Inland Revenue, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

The Special Judge to whom a report has been made under sub-section, (8) may, after the perusal of record of the inquiry, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person, proceed with his trial and direct the prosecution to produce evidence.

An officer of Inland Revenue empowered to hold inquiry under this section shall maintain a register to be called "Register of Arrests and Detentions" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Ordinance, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day and, such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such Officer is so directed by him.

After completing the inquiry, an officer of Inland Revenue

shall, as early as possible, submit to Special Judge a complaint in the same form and manner in which the officer in-charge of a police station submits a report, before a court.

(12)

(13)

203D.

(2)

203E.

(2)

Magistrate of the first class may record any statement or confession during inquiry under this Ordinance, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

Without prejudice to the foregoing provisions of this section, Board, with the approval of the Federal Minister-in-charge, may, by notification in the official Gazette, authorize any other officer working under the Board to exercise the powers and perform the functions of an officer of Inland Revenue under this section, subject to such conditions, if any, that it may deem fit to impose.

Special Judges.—(1) The Federal Government shall by notification in the official Gazette, appoint as many Special Judges as it considers necessary and, where it appoints more than one Special Judge, it shall specify in the notification the headquarter of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Ordinance.

No person shall be appointed as a Special Judge unless he is or has been a Sessions Judge.

Cognizance of offences by Special Judges.—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable under this Ordinance upon—

(a) a report in writing made by an officer of Inland Revenue or by any other officer especially authorized in this behalf by the Federal Government; or

(b) receiving a complaint or information of facts constituting such offence made or communicated by any person; or

(c) his own knowledge acquired during any proceeding

before him under this Ordinance or under any other law for the time being in force.

Upon the receipt of report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

(3)

(4)

(5)

203F.

Upon the receipt of a complaint or information under clause (b), or acquired in the manner referred to in clause (c) of sub-section (1), the Special Judge may, before issuing a summon or warrant for appearance of the person complained against, hold a preliminary inquiry for the purpose of ascertaining the truth or falsehood of the complaint, or direct any magistrate or any officer of Inland Revenue or any police officer to hold such inquiry and submit a report, and such Magistrate or officer shall conduct such inquiry and make report accordingly.

If, after conducting such inquiry or after considering the report of such Magistrate or officer, the Special Judge is of the opinion that there is—

- (a) no sufficient ground for proceeding, he may dismiss the complaint, or
- (b) sufficient ground for proceeding, he may proceed against the person complained against in accordance with law.

A special Judge or a Magistrate or an officer holding inquiry under sub-section (3) may hold such inquiry, as early as possible, in accordance with the provision of section 202 of the Code of Criminal Procedure, 1898 (Act V of 1898).

Special Judge, etc. to have exclusive jurisdiction. Notwithstanding anything contained in this Ordinance or in any other law for the time being in force no,—

- (a) court other than the Special Judge having jurisdiction, shall try an offence punishable under this Ordinance;
- (b) other court or officer, except in the manner and to the extent specifically provided for in this Ordinance, shall exercise any power, or perform any function under this Ordinance;
- (c) court, other than the High Court, shall entertain, hear or decide any application, petition or appeal under chapters XXXI and XXXII of the Code of Criminal Procedure, 1898 (Act V of 1898), against or in respect of any order or direction made under this Ordinance; and

203G.

(2)

203H.

(2)

203I.

(d) no court, other than the Special Judge or the High Court, shall entertain any application or petition or pass any order or give any direction under chapters XXXVII, XXXIX, XLIV or XLV of the aforesaid Code.

Provisions of Code of Criminal Procedure, 1898, to apply—(1) The provision of the Code of Criminal procedure, 1898 (Act V of 1898), so far as they are not inconsistent with the provisions of this Ordinance, shall apply to the proceedings of the court of a Special Judge and such court shall be deemed to be a court of Sessions for the purpose of the said Code and the provisions of Chapter XXIIA of the foresaid Code, so far as applicable and with the necessary modifications, shall apply to the trial of cases by the Special Judge under this Ordinance.

For the purposes of sub-section (1), the Code of Criminal Procedure, 1898 (Act V of 1898), shall have effect as if an offence punishable under this Ordinance were one of the offences referred to in sub-section (1) of section 337 of the said Code.

Transfer of cases.—(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a High Court, the High Court, and where not more than one Special Judge is so appointed, the Federal Government, may by order in writing direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the Court of another Special Judge for disposal, whenever it appears to the High Court or, as the case may be, the Federal Government, that such transfer may promote the ends of justice or tend to the general convenience of the parties or witnesses.

In respect of a case transferred to a Special Judge under sub-section (1), such Special Judge shall not by reason of the said transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and may act upon the evidence already recorded or produced before the court which tried the case before the transfer.

Place of sittings—A Special Judge shall ordinarily hold sittings at his headquarters but, keeping in view the general convenience of the parties or the witnesses, he may hold

sittings at any other place.";

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(72)

(73)

(74)

(75)

in section 204, for the words “Federal Government” wherever occurring, the expression “Board with the approval of the Minister-in-charge” shall be substituted;

in section 212, for the words “Regional Commissioner”, the words “Chief Commissioner Inland Revenue”, shall be substituted;

in section 216, in sub-section (3), in clause (k), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

section 222A shall be renumbered as sub-section (1) of that section and thereafter the following new sub-section shall be added, namely:—

“(2) The Board may authorize and prescribe the manner in which fee and service charges collected including by ventures of public-private partnership under this section are expended.”;

in section 225, for the expression “section 316 of the Companies Ordinance, 1984 (XLVII of 1984)”, the expression “section 310 of the Companies Act, 2017 (XIX of 2017)” shall be substituted;

after section 227B, the following new section shall be inserted, namely:—

“227BA. Reward and benefits for certain persons.—(1) The Board

(76)

may sanction rewards to e-intermediaries for filing of returns of new taxpayers.

(2) The Board with the approval of Federal Minister in-charge may announce benefits, rebates, tax credits, allowances and any other incentive in cash or otherwise for class or classes of persons.

(3) The Board with the approval of the Federal Minister

in-charge may, by notification in the official Gazette, prescribe the procedure in this behalf and also notify the class or classes of persons eligible under this section. The provisions of this section shall take effect from the date notified by the Board.”;

after section 227D, the following new section shall be added, namely:—

E-hearing.—(1) The Board may design and prescribe e-hearing module for the purpose of conducting hearings, granting opportunity of being heard and electronically receiving any information for the purpose of this Ordinance.

The recording of e-hearing proceedings shall be admissible as evidence before any forum or court of law for the purpose of this Ordinance.

The Board may make rules for the purpose of this section.”;

after section 230H, the following new sub-section shall be inserted, namely:—

Directorate General of Compliance Risk Management.—

(1) The Directorate General of Compliance Risk Management shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

The Board may, by notification in the official Gazette—

(a) specify the functions, jurisdiction and powers of the Directorate General of Compliance Risk Management

and its officers; and

(b) confer the powers of authorities specified in section 207 upon the Directorate General and its officers.”;

sections 231A, 231AA shall be omitted;

in section 231B, after sub-section (2), the following new sub-section shall be inserted, namely:—

“(2A) Every motor vehicle registration authority of Excise and

Part J]

“227E.

(2)

(3)

(77)

“2301.

(2)

(78)

(79)

(80)

Taxation Department shall, at the time of registration, collect tax at the rates specified in Division VII of Part IV of the First Schedule, if the locally manufactured motor vehicle has been sold prior to registration by the person who originally purchased it from the local manufacturer." ;

in section 233, in sub-section (1), for the expression " association of persons constituted by, or under any law", the expression "association of person or individual having turnover of hundred million rupees or more" shall be substituted;

(81)
(82)

(83)

(84)

(85)

(86)

(87)

sections 233A and 233AA shall be omitted;

section 234A shall be omitted;

in section 235,

(a)

(b)

in sub-section (1),

(i) after the word "industrial" the words "or domestic" shall be inserted;

(ii) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided that the provisions of sub-section (1) shall not apply to a domestic consumer of electricity if his name appears on the Active Taxpayers' List."; and

in sub-section (3) for the words "for the tax year", the expression "under section 147 or whose entire income is subject to final tax regime or minimum tax regime under any provisions of this Ordinance other than this section" shall be substituted;

section 235A shall be omitted;

in section 236, in sub-section (1), after the words "specified in", the words "Division V" shall be inserted;

section 236B shall be omitted;

in section 236C, in sub-section (1),—

(a)

(b)

in the explanation, after the words "co-operative society", the expression "public and private real estate projects registered/governed under any law, joint ventures, private commercial concerns" shall be inserted;

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 if the seller or transferor is a non-resident individual holding Pakistan Origin Card (POC) or

(88)

(89)

(90)

(91)

National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) who had acquired the said immovable property through a Foreign Currency Value Account (FCVA) or NRP Rupee Value Account (NRVA) maintained with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan, the tax collected under this section from such persons shall be final discharge of tax liability in lieu of capital gains taxable under section 37 earned by the seller or transferor from the property so disposed of.”;

in section 236G, in sub-section (1), after the word “of” occurring for the first time, the expression “pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment,” shall be inserted;

in section 236H, in sub-section (1), after the word “of” occurring for the first time, the expression “pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment,” shall be inserted;

section 236HA shall be omitted;

in section 236K,—

(a) in sub-section (1), in the explanation, after the expression “co-operative society”, the expression “, public and private real estate projects registered/governed under any law, joint ventures, private commercial concerns” shall be inserted;

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

“Provided that if the buyer or transferee is a non-resident individual holding a Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) who has acquired the said immovable property through a Foreign Currency Value Account (FCVA) or NRP Rupee Value Account (NRVA) maintained with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan, the tax collected under this section from such persons shall be final discharge of tax liability for such buyer

or transferee.”; and

(92)
(93)
(94)
(95)
(96)

(97)

(98)

(c)

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

“Provided that where tax has been collected along with installments, no further tax under this section shall be collected at the time of transfer of property in the name of buyer from whom tax has been collected in installments which is equal to the amount payable in this section.”;

sections 236L shall be omitted;

section 236P shall be omitted;

section 236S shall be omitted;

section 236V shall be omitted;

section 236Y shall be omitted;

after section 241, the following new section shall be added, namely:—

242.

Benefits of repealed provisions.—The existing beneficiaries of exemptions or concessionary provisions of the Ordinance, already expired or expiring, on thirtieth day of June, 2021 or repealed by Tax Laws (Second Amendment) Ordinance, 2021 shall continue to enjoy benefits of the repealed provisions for the periods prescribed therein and subject to conditions and limitations specified therein.

in the First Schedule,—

(A)

in Part _—

(a) in Division IIA, in the Table, in column (1), against serial No. 1, in heading of column (6), after the expression “Tax Year 2021”, the words “and onwards” shall be inserted;

(b) in Division III, in clause (b), after the word “funds”, the expression “,Real Estate Investment Trusts” shall be inserted;

(c) in Division IIIA, after the expression "shall be —" the expression "15%" shall be added and thereafter TABLE shall be omitted;

(d) Division VIA shall be omitted;

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

"TABLE

Tax Year 2018, 2019, 2020 and

2021

A Tax Year| Tax Year | Tax Year — — Tax Year 2022

S.No Period 2015 2016 2017 Securities Securities and onwards
acquired before | acquired after

01-07-2016 01-07-2016

(1) (2) (3) (4) (5) (6) (7) (8)

1. |Where holding

period of a security

is less than twelve 12.5% 15% 15% 15%

months

2. |Where holding

period of a security

is twelve months or} 10% 12.5% 12.5% 12.5%

more but less than

twenty-four months.

3. Where holding 15% 12.5%

period of a security

is twenty - four

months or more but} 0% 7.5% 7.5% 75%

the security was

acquired on or after

1st July, 2013.

4. |Where the security

was acquired before] 0% 0% 0% 0% 0% 0%

1st July, 2013

5. Future commodity

contracts — entered 5%" :

into by members off 0% 0% 5% 5% 5% n°

Pakistan Mercantile

Exchange

(f) for Division VIII, the following shall be substituted,

namely:—

Tax on capital gains on disposal of Immoveable Property

"Division VIII

The rate of tax to be paid under sub-section (1A) of section 37 shall be as follows:—

TABLE

S.No Amount of Gain Rate of Tax

(1) (2) (3)

1. | Where the gain does not exceed Rs. 5 million 3.5%

2. Where the gain exceeds Rs. 5 million but does 7.5%

not exceed Rs. 10 million

3. Where the gain exceeds Rs. 10 million but does 10%
not exceed Rs. 15 million

4. Where the gain exceeds Rs. 15 million 15%

(g) in Division IX, for the Table, the following shall be
substituted:—

Minimum Tax as

S.No Person(s) Percentage of the

person's turnover for

the year

(1) (2) (3)

1. |(a) Oil marketing companies, Sui Southern Gas Company Limited and Sui Northern Gas

Pipelines Limited (for the cases where
annual turnover exceeds rupees one billion.)

(b) Pakistan International Airlines Corporation;
and

(c) Poultry industry including poultry breeding,
broiler production, egg production and
poultry feed production;

2. |(a) — Oilrefineries 0.5%

(b) Motorcycle dealers registered under the
Sales Tax Act, 1990

3. |(a) — Distributors of pharmaceutical products, fast 0.25%
moving consumer goods and cigarettes;

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

(c) _ Rice mills and dealers;

(d) Tier-1 retailers of fast moving consumer
goods who are integrated with Board or its
computerized system for real time reporting
of sales and receipts;

(e) Person's turnover from supplies through
e-commerce including from running an online
marketplace as defined in clause (38B) of
section 2.

(f) Persons engaged in the sale and purchase
of used vehicles; and

(g) _ Flour mills

4. In all other cases 1.25%

(B)

in Part IL, in the first proviso, in clause (b), for the colon a

semi-colon shall be substituted and thereafter the following
new clause shall be added, namely:—

“C)

in case of importers of CKD kits of electric vehicles for
small cars or SUVs with 50 kwh battery or below and

LCVs with 150 kwh battery or below shall be one percent:";

(C) in Part III,—

(a) in Division I,—

(i) _ the expression “ and 236S” shall be omitted;

(ii) in clause (b), after the word “funds”, the

expression “, Real Estate Investment Trusts” shall

be inserted;

(b) in Division IA, for the colon at the end, a full stop shall be substituted and thereafter the proviso shall be

omitted;

(c) in Division IB, for the expression “under section 150A,”

“

the expression,
from a sukuk holder” shall be substituted;

(d) in Division I,—

on return on investment in sukuks

(i) in clause (3A), for the expression “sub-section

(1D)”, the expression “sub-sections (1D)
(1DA)” shall be substituted; and

(ii) in clause (5), in sub-clause (i),—

and

(A) _ for the expression “ clause (133) of Part I of
the Second Schedule”, the expression

“section 2” shall be substituted;

(B) after the words “training services”,

“

the

expression “, oilfield services” shall be

inserted;”,

(e) in Division II],—

(i) in paragraph (1), sub-paragraph (ab) shall be

omitted;

(ii) in paragraph (2), for sub-paragraph (i) following shall be substituted, namely :—

the

(iii)

"3% of the gross amount payable, in the cases of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services including architectural services, warehousing _ services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services.

Explanation:—The tax rate under this sub-paragraph shall be applicable only to a service provider whose services are subjected to withholding tax on gross receipts and the service provider has not agitated taxation of gross receipts before any court of law";

in paragraph (3),—

(A) _ in sub-paragraph (ii), for the figure "7%", the figure "6.5%" shall be substituted; and

(B) in sub-paragraph (iii), for the figure "7.5%", the figure "7%" shall be substituted ;

(f) Division IIIB shall be omitted;

(g)

after Division IV, the following new Division shall be added, namely:—

**“Division IVA
Exports of Services**

The rate of tax to be deducted under section 154A shall be one percent of the proceeds of the export.”;

(h) in Division V, for the TABLE, the following shall be substituted, namely:—

“TABLE

“Sr.No Gross amount of rent Rate of tax

(1) (2) (3)

1 Where the gross amount of rent does not Nil exceed Rs. 300,000

2 Where the gross amount of rent exceeds | 5 per cent of the gross amount Rs. 300,000 but does not exceed Rs. | exceeding Rs. 300, 000 600,000

3 Where the gross amount of rent exceeds | Rs. 15,000 plus 10 per cent of Rs. 600,000 but does not exceed Rs. | the gross amount exceeding 2,000,000 Rs. 600, 000

4 Where the gross amount of rent exceed | Rs. 155,000 plus 25 per cent of Rs. 2,000,000 the gross amount exceeding Rs.

2,000, 000”;

(i) Division VIB shall be omitted;

substituted,

(D) in Part IV,—

(a) Divisions IIA and IIB shall be omitted;

(b) for Division IV, the following shall be namely:—

“DIVISION IV

Electricity Consumption

“(1) The rate of collection of tax from commercial and

industrial consumers from gross amount of bills shall be as set out in the following Table, namely:—

(2)

(c)

(d)

(e)

(6)

TABLE

S.No Gross amount of Bill Tax

1 upto Rs. 500 Rs. 0

2 exceeds Rs. 500 but does not | 10% of the amount
exceed Rs. 20,000

3 exceeds Rs.20,000 Rs. 1950 plus 12% of the amount

exceeding Rs. 20,000 for commercial

consumers Rs. 1950 plus 5% of the

amount exceeding Rs. 20,000 for

industrial consumers

The rate of tax to be collected on domestic electricity
consumption shall be—

(i) zero percent the amount of monthly bill is less
than Rs.25,000; and

(ii) 7.5% if the amount of monthly bill is Rs. 25,000 or
more;”

in Division V, in the Table, in the first column, against
Serial Number (b), in the third column, for the
expression “12.5%”, the expression “10% for tax year
2022 and 8% onwards” shall be substituted;

Division VI and VIA shall be omitted;

in Division VII, after clause (2), the following new
clause shall be added, namely:—

“(3) The rate of tax under sub-section (2A) of section

231B shall be as follows:—

TABLE

Ss. Engine capacity Tax

No.

(1) (2) (3)

1. Up to 1000cc Rs.50,000

2. 1001cc to 2000cc Rs.100,000

3. 2001cc and above Rs.200,000”; and

Division IX shall be omitted;

(g)

(h)

@

in Division XIV, after the Table, following new proviso shall be added, namely:—

“Provided that the rate of advance tax on sale to distributors, dealers or wholesalers of fertilizer shall be 0.25%, if they are already appearing on both the Active Taxpayers’ Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001 (XLIX of 2001).”;

for Division XV, the following shall be substituted, namely:—

“DIVISION XV

Advance tax on sale to retailers

The rate of collection of tax under section 236H on the gross amount of sales shall be 0.5%.” ; and

Divisions XVA, XIX, XX, XXI, XXVI and XXVII shall be omitted;

(99) in the Second Schedule,—

(A) in Part L—

- (i) clause (4) shall be omitted;
- (ii) clause (39) shall be omitted;
- (iii) in clause (57),—
 - (a) in sub-clause (1), paragraph (iii) shall be omitted; and
 - (b) in sub-clause (2), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (iv) clauses (61), (64A), (64B), (64C) and (65) shall be omitted;

(vy)

(vi)

in clause (66),—

(a)

in sub-clause (1), in the Table 1, in column (1),
after S. No. (xxxvi) and entries relating thereto in
column (2), the following new entries shall be
added, namely:—

"(xxxvii) Islamic Naya Pakistan Certificates Company Limited (INPCCL).
(xxxviii) Abdul Sattar Edhi Foundation.
(Xxxxix) Patient's Aid Foundation.
(xli) Indus Hospital and Health Network.
(xli) Securities and Exchange Commission of Pakistan.
(xl) Dawat-e-Hadiya, Karachi.
(xlii) Privatisation Commission of Pakistan.
(xliii) The Citizens Foundation.
(xlv) Sundus Foundation.
(xvi) Ali Zaib Foundation
(xvii) Fauji Foundation.
(xlviii) Make a Wish Foundation
(xlix) Audit Oversight Board.
(xix) Supreme Court Water Conservation Account.
(xxi) Layton Rahmatullah Benevolent Trust (LRBT).
(xixii) Baluchistan Education Endowment Fund (BEEF).
(xixiii) Saylani Welfare International Trust.
(xixiv) Chiniot Anjuman Islamia.
(xliv) Army Welfare Trust.”;

(b) in sub-clause (2), in the Table 2, in column (1),

serial numbers (i), (viii), (x), (xx), (Xxx), (xxx),
(xxxiii) and (xxxvi) and entries relating thereto in
column (2) shall be omitted;

clauses (72), (72A) and (74) shall be omitted;

(vii) for clause (75), the following shall be substituted,
namely:—

(viii)

“(75)

Any profit on debt and capital gains derived by
any agency of foreign Government or any non-
resident person approved by the Federal
Government for the purpose of this clause from
debt and debt instruments approved by the Federal
Government.”;

in clause (78), for the expression "citizens of Pakistan

and

foreign nationals residing abroad, foreign

association of persons, companies registered and
operating abroad and foreign nationals residing in
Pakistan", the expression "non-resident individuals,

(ix)

&)

(xi)

non-resident association of persons and non-resident companies" shall be substituted;

in clause (79), for the expression "citizen of Pakistan residing abroad", the expression "non-resident individual holding a Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC)" shall be substituted;

clauses (80), (90), (90A), (91) and (98) shall be omitted;

for clause (99A), the following shall be substituted, namely:—

"(99A) Profits and gains accruing to a person on the sale

(xii)

(xiii)

of immovable property to any type of REIT scheme upto the 30th day of June, 2023.";

clauses (100), (101), (103) and (103C) shall be omitted;

after clause (103C), omitted as aforesaid, the following new clause shall be added, namely:—

"(103D) Dividend income and long term capital gains of

(xiv)

(xv)

any venture capital fund from investments in zone enterprises as defined in clause (p) of section 2 of the Special Technology Zones Authority Ordinance, 2020 for a period of ten years commencing from issuance of licence by the Authority to the zone enterprise.";

clauses (104), (105), (105A), (110B), (110C), (114), (114AA) and (117) shall be omitted;

for clause (126B), the following shall be substituted,

namely:—

“(126B) _ Profits and gains derived by a refinery—

(a) from new deep conversion refinery of at least 100,000 barrels per day for which approval is given by the Federal Government before the 31st day of December, 2021; or

(b)

for the purpose of — upgradation, modernization or expansion project of any existing refinery which makes undertaking to the Federal Government in writing before the 31st day of December, 2021 in this regard:

Provided that this exemption shall be available for a period of twenty years beginning from the date of commencement of commercial production in the case of new refinery and ten years from the date of completion of up gradation, modernization or expansion project of existing refinery.

Provided further that the exemption under this clause shall only be available to those refineries whose products fulfill Euro 5 standards”;

(xvi) clauses (126BA) and (126C) shall be omitted;

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

“(126EA) Profits and gains derived by—

(a)

(b)

(c)

zone developer as defined in section 2 of the Special Technology Zones Authority Ordinance, 2020 from development and operations of the zones for a period of ten years starting from the date of signing of the development agreement;

profits and gains of Zone Enterprises as defined in section 2 of the Special Technology Zones Authority Ordinance, 2020 for a period of ten years from the date of issuance of license by the Special Technology Zone Authority; and

Special Technology Zones Authority established under the Special Technology Zones Ordinance 2020.”;

(xviii) clauses (126G), (126H), (126I), (126J), (126K) and (126L) shall be omitted;

(xix) in clause (126M),—

@)

(ii)

in para (a), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in the proviso, for the figure “2018”, the figure “2022” shall be substituted;

(xx) clauses (126N), (126O) and (131) shall be omitted;

(xxi) in clause (132),—

(a)

(b)

in sub-clause (a), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted; and

in sub-clause (c), in the fifth 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 no exemption under this clause shall be available to persons, who enter into agreement or to whom letter of intent is issued by Federal or Provincial Government for setting up an electric power generation project in Pakistan after the 30th day of June, 2021.”;

(xxii) clause (132A) shall be omitted;

(xxiii) after omitted clause (132A), the following new clause shall be inserted, namely:—

“(132AA)

Profits and gains derived from sale of electricity by National Power Parks Management Company (Private) Limited or demerged entities of National Power Parks Management Company (Private)

Limited commencing from the commercial
operation dates and continuing after the date of

change of ownership as a result of privatization by the Privatization Commission of Pakistan.”;

(xxiv) clause (132B) shall be omitted;

(xxv) after clause (132B), omitted as aforesaid, the following new clause shall be inserted, namely:—

“(132C) Profits and gains derived by a taxpayer from a bagasse/biomass based cogeneration power project having one or more boilers of not less than 60 bar (kg/CM²) pressure each, commissioned after the first day of January 2013.”;

(xxvi) clauses (133), (135A), (136), (141), (143), (146) and (148) shall be omitted;

(xxvii) after omitted clause (148), the following new clause shall be added, namely:—

“(149) Any sum—

@)

(ii)

remitted to Pakistan through banking channels in foreign currency received by an international buying house from its non-resident principal to meet its expenses in Pakistan; and

chargeable under the head “Salary” received by a person who, not being a citizen or resident of Pakistan, is engaged as an expert by an international buying house.

Explanation.—For the purpose of this clause international buying house means persons acting as buying offices, buyers’ agents, or representatives of international buyers for facilitating exports from Pakistan and are registered as liaison offices with Board of Investment or companies registered with SECP. Provided that such buying houses act as cost centers with the sole purpose to bring export orders to Pakistan on behalf of their principals and do not enter into any local business transactions in Pakistan and their expenses are remitted to Pakistan.”

(B) in Part II—

- (a) clauses (2), (3) and (3B) shall be omitted;
- (b) in clause (5A), after the expression “Pakistan,”, the expression “other than those covered under clauses (78) and (79) of Part I of the Second Schedule,” shall be inserted;
- (c) after clause (SAA), the following new clauses shall be inserted, namely:—

“(5AB)

(SAC)

The rate of tax to be deducted under section 151 shall be ten percent from the profit on debt from a debt instrument, whether conventional or Shariah compliant, issued by the Federal Government under the Public Debt Act, 1944 (XVIII of 1944) or its wholly owned special purpose company, purchased by a resident citizen of Pakistan who has already declared foreign assets to the Board through a Foreign Currency Value Account (FCVA) maintained with authorized banks in Pakistan under the foreign exchange regulation issued by the State Bank of Pakistan:

Provided that the tax so deducted shall be the final tax.

The rate of tax to be deducted under sub-section (2) of section 152 or under section 151, as the case may be, shall be zero percent of the gross amount of profit on debt paid, covered under clauses (78) and (79) of Part I of the Second Schedule.”;

(d) clause (5B) shall be omitted;

(e) after the omitted clause (9A), the following new clauses shall be inserted, namely:—

“(QAA)

In respect of import of white sugar from the 25th day of August, 2020 to the 15th day of November, 2020 both days inclusive, tax under section 148 shall be collected at the rate of 0.25% as per quantity, quality, mode and manner prescribed by Ministry of Commerce during the said period.

(9AB)

(9AC)

Tax under section 148 on commercial import of the white sugar shall be collected at the rate of 0.25% from the 26th day of January 2021 till the 30th day of June, 2021.

Subject to quota allotment by Commerce Division, tax under section 148 shall be collected at the rate of 0.25% on import of raw sugar imported by sugar mills from the 26th day of January, 2021 to the 30th day of June, 2021 both days inclusive provided that such imports shall not exceed fifty thousand metric tons per sugar mill and three hundred thousand metric tons in aggregate by the sugar industry.”;

(f) clauses (18), (18A) and (18B) shall be omitted;

(g) after clause (18B), omitted as aforesaid, the following new clause shall be added, namely:—

“(18C)

Where-

The rate of tax as specified in Division-III of Part-I of First Schedule shall be reduced to 7.5% in case of dividends declared by a company as are “attributable” to profits and gains derived from a bagasse and biomass based co-generation power project qualifying for exemption under clause (132C) of Part-I of this Schedule:

Provided that the amount of “attributable” dividends shall be computed in accordance with the following formula, namely:-

AXB/C

is the total amount of dividend for the year;

is the accounting profit for the year attributable to the bagasse and biomass based cogeneration power project qualifying for exemption under clause (132C) of Part-I of this Schedule; and

is the total accounting profit before tax for the year.

Explanation.—For the removal of doubt, it is clarified that accounting profit attributable to the bagasse/biomass based cogeneration power project would be determined by the external auditor of the company and the external auditor shall issue a certificate to this effect.”;

(i) in clause (24A), the expression “and for large distribution houses who fulfill all the conditions for a large import house as laid down under clause (d) of sub-section (7) of section 148, for large import houses,” shall be omitted;

G) clause (24AA) shall be omitted;

(k) for clause (24C), the following shall be substituted, namely:—

“(24C)

The rate of tax under clause (a) of sub-section (1) of section 153 in the case of distributors, dealers, sub-dealers, wholesalers and retailers of fast moving consumer goods, fertilizer, electronics excluding mobile phones, sugar, cement, and edible oil as recipient of payment shall be 0.25% of gross amount of payments subject to the condition that beneficiaries of reduced rate are appearing on the Active Taxpayers’ Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001 (XLIX of 2001):

Provided that the benefit under this clause shall only be available to those Tier-1 retailers as defined under Sales Tax Act, 1990 who are integrated and configured with Board or its computerized system for real time reporting of sales or receipts.”;

(1) for clause (24D), the following shall be substituted, namely :—

“(24D)

The rate of minimum tax under sub-section (1) of section 113 in the case of distributors, dealers, sub-dealers, wholesalers and retailers of fast moving consumer goods, fertilizer, locally manufactured

(C)

(m)
()

(0)

mobile phones, sugar, electronics excluding imported mobile phones, cement and edible oil shall be 0.25% subject to the condition that beneficiaries of reduced rate are appearing on the Active Taxpayers' Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001:

Provided that the benefit under this clause shall be available to only those Tier-1 retailers as defined under Sales Tax Act, 1990 who are integrated and configured with Board or its computerized system for real time reporting of sales or receipts.”;

clauses (28A) and (28B) shall be omitted;

in clause (28E), the expression “for tax year 2020” shall be omitted;

after clause (28E), the following new clause shall be added, namely:—

“(28F) The rate of tax under clause (b) of sub-section (1)

of section 153 in case of oil tanker contractor services shall be 2% of the gross amount of the payments.”;

in Part HL.—

(a) clauses (2), (7) and (8) shall be omitted;

(b) in clause (9), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that exemption under this clause shall continue to remain available to such projects which commence on or before the 30th day of June, 2024.”;

(c) in clause (9B), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided that exemption under this clause shall continue to remain available to such projects which commence on or before the 30th day of June, 2024.";

and

(d) after clause (16), omitted as aforesaid, the following new clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2019, namely:—

"(17) The tax payable by cotton ginners on their income and profits shall not be more than sum of 1% of their turnover from cotton lint, cotton seed, cotton seed oil and cotton seed cake:

Provided that the tax so payable shall be final

tax in respect of their cotton ginning and oil milling activities only."; and

(e) after clause (17), inserted as aforesaid, the following new clauses shall be added, namely:—

"(18) The rate of withholding tax on value of offshore supply contract of an Independent Power Producer located wholly or partly in territories of AJ&K shall be 1% provided:

@)

(ii)

(iii)

(iv)

PPIB has issued Letter of Support for the project;

its EPC Contract has been executed and submitted to NEPRA for EPC stage tariff determination prior to the enactment of Finance Act, 2018;

offshore supply contract arrangement of offshore supply contractor having permanent establishment in Pakistan falls under the purview of cohesive business operation as contemplated under Income Tax Ordinance, 2001; and

such 1% tax shall be full and final liability of
the offshore contractor.

(D)

(19)

(20)

The tax payable by woman enterprises on profit and gains derived from business chargeable to tax under the head "Income from Business" shall be reduced by 25%.

Explanation.—For the purpose of this clause a woman enterprise means a startup established on or after first day of July 2021 as sole proprietorship concern owned by a woman or an AOP all of whose members are women or a company whose 100% shareholding is held or owned by women:

Provided that benefit of this clause shall not be available to a business that is formed by the transfer or reconstitution or reconstruction or splitting up of an existing business. ";

The tax payable by a person other than a banking or insurance company in respect of profit on debt from investment in Federal Government securities shall be fifteen percent of the gross amount of the profit on debt:

Provided that tax so payable shall be final tax on the income representing profit on debt from investment in Federal Government securities.";

in Part IV,—

(a)

(b)

clause (2) shall be omitted;

after the omitted clause (4), the following new clause shall be inserted, namely:—

"(4A) No provision of this Ordinance shall apply for

(c)

recoup of tax credit already allowed to National Power Parks Management Company (Private) Limited for investment in plant and machinery notwithstanding non issuance of share certificates or any restructuring of its ownership pattern or

debt to equity ratio prior to privatization as part of the privatization process.”;

in clause (11A),—

(i) sub-clauses (ix), (x), (xiii), (xv), (xvii) and (xxix) shall be omitted;

(ii) after sub-clause (xxxviii), the following new sub-clauses shall be added, namely:—

“(XXXix)

(xli)

(xlii)

(xliii)

(xliv)

Islamic Naya Pakistan Certificates Company Limited (INPCCL);

receipts from sale of electricity produced from a bagasse and biomass based co-generation power project qualifying for exemption under clause (132C) of Part-I of this Schedule;

National Power Parks Management Company (Private) Limited or demerged entities of National Power Parks Management Company (Private) Limited commencing from the commercial operation dates and continuing after the date of change of ownership as a result of privatization by the Privatization Commission of Pakistan.”;

Persons qualifying for exemption under clause (126E) of Part I of this Schedule for tax year 2021 and onwards

Persons qualifying for exemption under clause (126EA) of Part I of this Schedule;

Persons mentioned in Table I of clause (66) of Part I of Second Schedule.”;

(d) in clause (12B), for the expression “30th day of September, 2020”, the expression “30th day of June, 2021” shall be substituted;

(e) after clause (12E), the following new clauses shall be added, namely:—

“(12F) The provision of section 148 shall not apply on
import of 1.5 million tons of wheat having PCT
Heading 1001.1900 and 1001.9900 in pursuance of

(12G)

(12H)

Cabinet Decision in case No.399/23/2020 dated the 16th June, 2020;

The provisions of section 148 shall, in pursuance of the Cabinet Decision in case No. 541/30/2020 dated the 4th August, 2020, not apply on import by the Trading Corporation of Pakistan of 300,000 metric tons of white sugar having PCT heading 1701.9910,1701.9920, specification B;

(a) The provisions of section 148 shall not apply on import of following goods for a period of three months starting from the 23rd of June, 2020, namely:—

Description PCT Code

(2) (3)

Oxygen gas 2804.4000

Cylinders (for oxygen gas) 7311.0090

Cryogenic tanks (for oxygen gas) 7311.0030 ;and

(121

(123)

(b) the concessions given in this clause shall also apply in respect of the letters of credit opened or goods declaration forms filed on or after the 23rd June, 2020;

The provisions of section 148 shall not apply on import of 83 X Micron sprayers for Anti-Locust Operation (Respective heading) by National Disaster Management Authority (NDMA).

The provisions of section 148 shall, in pursuance of the Cabinet Decision in case No. 34/02/2021, dated the 12th January, 2021, not apply on import of three hundred thousand metric tons of wheat through tendering process by the Trading Corporation of Pakistan;

(12K) (a) The provisions of section 148 shall not apply

on import of following goods by the

manufacturers of oxygen for a period of three months starting from the 25th day of December, 2020, namely:—

Description PCT Code

(2) (3)

Cryogenic Tanks (for oxygen Gas) 7311.0030

(12L)

(12M)

(b) the concessions given in this clause shall also apply in respect of the letters of credit opened or goods declaration forms filed on or after the 25th day of December, 2020;

The provisions of section 148 and 153 shall not apply on import and subsequent supply of five hundred thousand metric tons of white sugar imported by the Trading Corporation of Pakistan;

The provisions of section 148 shall not apply on import of following goods for a period of one hundred and eighty days starting from the 14th day of May, 2021, namely:—

Description PCT Code

(2) (3)

- Oxygen

2804.4000

- - - Other (Oxygen Cylinders) 7311.0090

- - - For Cryogenic (Tanks/Vessels) 7311.0030

Oxygen Concentrators / Generators / Manufacturing | Respective Plants of all specifications and capacities. headings";

(12N)

Border sustenance markets—

(a) The provisions of section 148 shall not apply on the import of goods which takes place within the jurisdiction of Border sustenance markets specified in Table-I below:—

TABLE -I

PCT Heading

07011000

-SEED (Potatoes)

07020000

TOMATOES, FRESH OR CHILLED.

07031000

-ONIONS AND SHALLOTS

FPOPy|>

07032000

-GARLIC

07049000

-OTHERS which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

07061000

-CARROTS AND TURNIPS

07070000

CUCUMBERS AND GHERKINS FRESH OR CHILLED.

07081000

-PEAS (PISUM SATIVUM)

07082000

-BEANS (VIGNA SPP., PHASEOLUS SPP.)

07089000

-OTHER LEGUMINOUS VEGETABLES

07131000

- Peas (Pisum sativum)

07132010

Grams (Dry/Whole)

PCT Heading

--other- which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

18. 07132090 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

-- Beans of the species *Vigna mungo* (L.) Hepper or

14. 07133100 *Vigna radiata* (L.) Wilczek

- small red (Adzuki) beans (*Phaseolus* or *Vigna*

15. 07133200 *angulata*) (Adzuki) (9

16. 07133300 Kidney beans including white beans

17. 07133400 -- Bambara - *vigna subteranea* or *vaahdzeia subterrea*

18. 07133500 - - Cow peas (*Vigna unguiculata*)

-- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

19. 07133990 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets.

20. 07134010 - Lentils (Dry Whole)

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

a. 07136000 beans (*Vicia* Ste var. *equina*, *Vicia* ae ae minor)

22. 07136000 - Pigeon peas (*cajanus cajan*)

- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

23. 07139090 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

24. 09051000 Vanilla (Neither crushed nor ground)

25. 09061100 Cinnamon

26. 09061900 Other (Cinnamon And Cinnamon Tree Flowers)

27. 09071000 -- Neither crushed nor ground (Cloves)

28. 09072000 -- Crushed or ground (Cloves)

29. 09081100 -- Neither Crushed nor ground (Nutmeg)

30. 09081200 -- Crushed or ground (Nutmeg)

31. 09082100 -- Neither crushed nor ground (Maze)

32. 09082200 -- Crushed or ground (Maze)

33. 09083110 --- Large (Cardammoms)

34. 09083120 --- Small (Cardammoms)

35. 09083200 -- Crushed or ground (Cardammoms)

36. 09092100 -- Neither crushed nor ground (Coriander)

37. 09092200 -- Crushed or ground (Coriander)

38. 09093100 -- Neither crushed nor ground (Seeds of Cumins)

39. 09093200 -- Crushed or ground (Seeds of Cumins)

40. 09096100 -- Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)
- - Crushed or ground (Seeds of Anise, Badian,

a. 09096200 Caraway, Fennel at

42. 09109910 --- THYME; BAY LEAVES.

43. 10031000 Barley (Seeds)

44. 10039000 Other (Barley)

45. 12060000 Sunflower seeds ,whether or not broken

46. 12129200 Locust beans

47. 12130000 Cereal straws and husks

48. 15161000 Animal Fats and Oil and their fractions

49. 15162010 Vegetable Fats and their fractions

50. 15162020 Vegetable Oils and their fractions

51. 82089010 hoa fNes and cutting blades for paper and paper
-OF A FAT CONTENT, BY WEIGHT, NOT

52. 04011000 EXCEEDING 1 % (Milk and Cream)

53. 04012000 OF A FAT CONTENT, BY WEIGHT, EXCEEDING 1 % BUT NOT EXCEEDING 6 % (Milk and Cream)

PCT Heading

- Of a fat content, by weight, exceeding 6 % but not

54. 04014000 exceeding 10% (tk and Cream) ,

55. 04015000 - Of a fat content, by weight, exceeding 10 % (Milk and Cream)

56. 07039000 -LEEKES AND OTHER ALLIACEOUS VEGETABLES

57. 07041000 -CAULIFLOWERS AND HEADED BROCCOLI

58. 07042000 -BRUSSELS SPROUTS

59. 07051100 -- CABBAGE LETTUCE (HEAD LETTUCE)

-- OTHER which qualifies for exemption or concession or reduced rate under the provisions of

60. 07051900 Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

-- WITLOOF CHICORY (CICHORIUM INTYBUS

61. 07052100 VAR.FOLIOSUM)

-- OTHER which qualifies for exemption or concession or reduced rate under the provisions of

62. 07052900 Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

-OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

83. 07069000 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets.

Fruits of the genus Capsicum or of the genus

64. 07096000 Pimente. 9

65. 08042000 Figs

66. 08061000 -FRESH (Grapes)

67. 08062000 ---DRIED (Grapes)

68. 08071100 -- WATERMELONS

-- OTHER which qualifies for exemption or concession or reduced rate under the provisions of

69. 08071900 Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

70. 08081000 -APPLES

71. 09021000 Green Tea

72. 09022000 Other Green Tea

73. 09101200 - - Crushed or ground (Ginger)

74. 09103000 -TURMERIC (CURCUMA)

- - - OTHER which qualifies for exemption or concession or reduced rate under the provisions of

75. 09109990 Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

76. 17021110 Lactose (Sugar)

77. 17021120 --- Lactose syrup

- - OTHER which qualifies for exemption or concession or reduced rate under the provisions of

78. 17021900 Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

79. 17029020 --- CARAMEL

OIL-CAKE AND OTHER SOLID RESIDUES,
WHETHER OR NOT GROUND OR IN THE FORM

80. 23040000 OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA BEAN OIL.

81. 23099000 Other (animal feed)

82. 62042010 --- FOR Sewing (Thread)

83. 62042020 For embroidery (Thread)

PCT Heading

84. 82011000 - Spades and shovels

Other (Tools for masons, watchmakers, miners and

85. 82055900 hand oe nes)

86. 82083000 - For kitchen appliances or for machines used by the food industry

- - - Other which qualifies for exemption or concession or reduced rate under the provisions of

87. 82089090 Customs Act, 1969 and Sales Tax Act, 1990 or

Federal Excise Act, 2005 for Border Sustenance

Markets

88. 04031000 -YOGURT

89. 07019000 Other (Potatoes)

90. 07104000 - Sweet corn

91. 07109000 - Mixtures of vegetables

92. 08041010 Fresh (Dates)

93. 08041020 Dried (Dates)

94. 08091000 -APRICOTS

95. 08092100 -- Sour cherries (Prunus cerasus)

- - Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

96. 08092900 1969 and Sales Tax Act, 1990 or Federal Excise Act,

2005 for Border Sustenance Markets

97. 08093000 -PEACHES, INCLUDING NECTARINES

98. 08094000 -PLUMS AND SLOES

99. 08101000 Strawberries

100. 08105000 Kiwi Fruit

101. 09101100 -- Neither crushed nor ground (Ginger)

102. 10011900 Other (Durum wheat (excl. seed for sowing))

103. 40019900 Other (Wheat and meslin (excl. seed for sowing, and durum wheat))

104. 11010010 Of Wheat (Flour)

105. 11010020 Of Meslin (Flour)

106. 19021920 ---VERMACELLI

107. 19059000 Other (Packed Cake)

108. 20071000 Homogenised perparations

109. 20079100 Citrus Fruit

Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

110. 20079900 1969 and Sales Tax Act, 4990 or Federal Excise Act, 2005 for Border Sustenance Markets.

-ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN

111. 34013000 THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP

112. 34022000 - Preparations put up for retail sale

---- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act,

118. 34029000 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

114, 69111090 thing) (Tableware and kitchenware of porcelain or

115, 69119000 Other (Household articles nes & toilet articles of porcelain or china)

Other (Glassware for table or kitchen purposes (excl.

116. 70184900 glass eins a linear c) |

417. 70139900 Other (Glassware nes (other than that of 70.10 or 70.18)

118. 82159910 --- Spoons

119. 82159990 Other (Tableware articles not in sets and not plated

PCT Heading
with precious meta)
Bicycles and other cycles (including deliver
120. 87120000 ticycles), not motorised. " | ° "
121. 96170010 --- Vacuum flasks
- - - OTHER which qualifies for exemption or
concession or reduced rate under the provisions of
122. 96170020 Customs Act, 1969 and Sales Tax Act, 1990 or
Federal Excise Act, 2005 for Border Sustenance
Markets

(b) The provisions of section 154 shall not apply
to the export of goods which takes place
within the jurisdiction of Border sustenance
markets specified in Table - II below:—

TABLE-II

Sr# PCT Heading Description

1. 02012000 Other cuts with bone in (Meat of bovine animals, fresh or chilled)
2. 02013000 Boneless (Meat of bovine animals, fresh or chilled)
- 3 02022000 Other cuts with bone in (Meat of bovine animals, frozen)
4. 02023000 Boneless (Meat of bovine animals, frozen)
5. 03021100 Fish
6. 04090000 Honey
- 7 06022000 Plants
8. 07011000 -SEED (Potatoes)
9. 07019000 Other (Potatoes)
10. 07020000 TOMATOES, FRESH OR CHILLED.
11. 07031000 -ONIONS AND SHALLOTS
12. 07032000 Garlic
13. 07061000 -CARROTS AND TURNIPS
-OTHER which qualifies for exemption or concession
or reduced rate under the provisions of Customs
14. 07069000 Act, 1969 and Sales Tax Act, 4990 or Federal Excise
Act, 2005 for Border Sustenance Markets
15. 07070000 Cucumbers

- 16. 07093000 Egg Plant
- 17. 07096000 Fruits of the genus Capsicum or of the genus Pimenta (pepper)
- 18. 07099900 Others (Lady Finger)
- 19. 07101000 Fresh Potato
- 20. 07102100 Pea
- 21. 07103000 Spinach
- 22. 08031000 - Plantains (Bananas)
- 23. 08039000 - Other (Bananas)
- 24. 08041010 Fresh (Dates)
- 25. 08041020 Dried (Dates)
- 26. 08045020 --- Mangoes
- 27. 08052100 -- Mandarins (including tangerines and satsumas)
- 28. 08052910 Kino (fresh)
- 29. 08061000 Grapes (Fresh)
- 30. 08071100 -- WATERMELONS
- 31. 08071900 Melons
- 32. 08091000 Apricots

Sr.# PCT Heading Description

33. 08092900 Cherries

34. 08093000 Peaches

35. 08101000 Strawberries

36. 08109010 Pomegranates

37. 08109090 Fresh fruits nes (Other)

38. 08133000 Apple

39. 09021000 Green Tea

40. 09022000 Other green tea

41. 09030000 Mate.

42. 09042110 Red Chillies (Whole)

--- Other which qualifies for exemption or concession
or reduced rate under the provisions of Customs

43. 09042190 Act, 1969 and Sales Tax Act, 4990 or Federal Excise
Act, 2005 for Border Sustenance Markets

44. 09042210 Red Chillies (Powder)

--- Other which qualifies for exemption or concession
or reduced rate under the provisions of Customs

45. 09042290 Act, 1969 and Sales Tax Act, 4990 or Federal Excise
Act, 2005 for Border Sustenance Markets

46. 09051000 -- Neither crushed nor ground (Vanilla)

47. 09052000 -- Crushed or ground (Vanilla)

48. 10061010 --- SEED FOR SOWING (Rice)

--- OTHER which qualifies for exemption or
concession or reduced rate under the provisions of

49. 10061090 Customs Act, 1969 and Sales Tax Act, 1990 or
Federal Excise Act, 2005 for Border Sustenance
Markets

50. 10062000 -HUSKED (BROWN) RICE

51. 10063010 --- BASMATI (Rice)

--- OTHER which qualifies for exemption or
concession or reduced rate under the provisions of

52. 10063090 Customs Act, 1969 and Sales Tax Act, 1990 or

Federal Excise Act, 2005 for Border Sustenance
Markets

- 53. 10064000 -BROKEN RICE
- 54. 11010010 Flour (of Wheat)
- 55. 12074000 - Sesamum seeds
- 56. 12079900 Other (hemp Seeds)
- 57. 12119000 Ajwain
- 58. 15162020 Vegetable Oils and their fractions
- 59. 19021920 ---VERMACELLI
- 60. 19041090 Papad
- 61. 20071000 - Homogenised preparations
- 62. 20081900 --Nimko
- 63. 21069090 --- OTHER (Custard Powder)
- 64. 23099000 Other (Animal feed)
- 65. 25010010 Table Salt
- 66. 25010020 --- Rock Salt
- 67. 25010030 --- Sea Salt
 - Other which qualifies for exemption or concession or reduced rate under the provisions of
- 68. 25010090 Customs Act, 1969 and Sales Tax Act, 1990 or
Federal Excise Act, 2005 for Border Sustenance
Markets
- 69. 34060000 Candles
- 70. 36050000 Safety Match
- 71. 39264090 -OTHER (Plastic Articles)
- 72, 53101000 Woven fabrics of jute or of other textile bast fibres,
unbleached

Sr.# PCT Heading Description

73. 53109010 --- Jute (hessian cloth)

74. 56074100 - - Binder or baler twine

-- Other which qualifies for exemption or concession
or reduced rate under the provisions of Customs

16. 56074900 Act, 1969 and Sales Tax Act, 1990 or Federal Excise
Act, 2005 for Border Sustenance Markets

76. 56075000 - Of other synthetic fibres

77. 58021100 - Unbleached (Terry toweling in similar woven terry
fabrics, of cotton)

28. 58021900 - Other (Terry toweling In similar woven Terry
fabrics, OF cotton)

79, 58022000 - Terry towelling and similar woven terry fabrics, of
other textile materials

80. 58023000 - Tufted textile fabrics

81. 58043000 - Hand made lace
Hand-woven tapestries of the type Gobelins,

82. 58050000 Flanders, Aubusson, Beauvais and the like, and
needle-worked tapestries (for example, petit point,
cross stitch), whether or not made up.

83. 58064000 - Fabrics consisting of warp without weft assembled
by means of an adhesive (bolducs)
- Textile fabrics coated with gum or amylaceous

84. 59011000 substances, of a kind used for the outer covers of
books or the like

85. 61119000 Mix Goods/Garments (Babies garments&cloths
accessories)

86. 62031990 ---OTHER (Men or Boys Suits etc)

87. 62042200 -- Of cotton

88. 62042900 - - Of other textile materials

89. 62043900 - - Of other textile materials

90. 62044210 --- Shisha embroidered dresses
-OTHER which qualifies for exemption or
concession or reduced rate under the provisions of

91. 62129000 Customs Act, 1969 and Sales Tax Act, 1990 or
Federal Excise Act, 2005 for Border Sustenance
Markets

92. 63021090 -OTHER (Bed linen, Toilet linen etc)
Jute Bags (of jute or of other textile bast fibres of

93. 63051000 heading 53.03)

94. 63052000 Sacks and bags, for packing of goods, of cotton

95. 63090000 Worn clothing and other wom articles

96. 9111090 one) (Tableware and kitchenware of porcelain or

97. 69119000 Others (Household articles nes & toilet articles of
porcelain or china)

98. 70133700 Drinking glasses (excl. glasses of glass ceramics or
of lead crystal a

99. 73181690 Nuts, iron or steel, nes (Others)

Tools for masons, watchmakers, miners and hand

100. 82055800 tools nes (Other)

Hand tools (Other, including sets of articles of two or

101. 82059000 more subheadings of this heading)

102. 82119100 -- Table knives having fixed blades

103. 82119200 -- Other knives having fixed blades
Tableware articles not in sets and not plated with

104. 82159990 precious metal

105. 84485100 Needle

106. 96170010 --- Vacuum flasks

Sr#

PCT Heading Description

107.

- Other which qualifies for exemption or concession or reduced rate under the provisions of 96170020 Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

(6)

(g)

The exemption under this clause shall be available on the import of goods subject to following conditions, namely:—

(a)

(ii)

(iii)

(iv)

(v)

Such goods shall be supplied only within the limits of Border Sustenance Markets established in cooperation with Iran and Afghanistan;

If the goods, on which exemption under this table has been availed, are brought outside the limits of such markets, income tax shall be charged on the import value as per provisions of section 148 of this Ordinance;

Such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee equal to the amount of income tax involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction;

The said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets; and

Breach of any of the conditions specified herein shall attract relevant legal provisions of the Ordinance, besides recovery of the amount of income tax along with default surcharge and penalties involved.

in clause (19), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in clause (43D),—

(h)

@

@)

(ii)

for the expression “clause (a)”, the expression
“clauses (a) and (b)” shall be substituted;

the expression “w.e.f tax year 2012” shall be
omitted;

in clause (43E),—

@)

(ii)

for the expression “clause (a)”, the expression
“clauses (a) and (b)” shall be substituted;

for the figure “3%”, the figure “3.5%” shall be
substituted;

after clause (43F), the following new clause shall be
inserted, namely:—

“(43G) The provisions of section 153 shall not apply to

GQ)

(k)

commodity futures contracts listed on a Futures
Exchange licensed under the Futures Market Act,
2016 (XIV of 2016).”;

in clause (45), in the proviso, in paragraph (b), for the
expression “; and” at the end full stop shall be
substituted and thereafter the paragraph (c) shall be
omitted;

in clause (45A),—

@)

(ii)

(iii)

the expression “(a)” appearing for the first time

shall be omitted;

after sub-clause (v), before the proviso, the following new explanation shall be inserted, namely:—

“Explanation.—For removal of doubt, it is clarified that the relief of reduced rate for withholding tax under clause (a) and (b) of sub-section (1) of section 153 is available only to the local sales, supplies and services made by the taxpayers of categories specified at serial no (i) to (v) of this clause:”; and

Sub-clause (b) shall be omitted;

(1) after clause (45A), amended as aforesaid, the following new clause shall be added, namely:—

“(45B) The provisions of section 153 shall not apply on the purchase of used motor vehicles from general

public.”;

(m) in clause (46AA),—

(a) for sub-clause (iv), the following shall be

substituted, namely:—

“(iv) subject to fulfillment of procedure laid down in clause (12) of Part IV of Second Schedule, persons receiving payments exclusively for the supply of agriculture produce including following—

(I) fresh milk;

(II) fish by any person engaged in fish farming;

(III) live chicken, birds and eggs by any person engaged in poultry farming;

(IV) live animals by any person engaged in cattle farming;

(V) unpackaged meat; and

(VI) __ raw hides:

Provided that this clause shall not apply to the payments for agriculture produce which has been subjected to any process other than that which is ordinarily performed to render such produce to be fit to be taken to the market.”; and

(b) for sub-clause (v), the following shall be

substituted, namely:—

“(W)

companies receiving payments for the supply

of electricity and gas including companies

()

(0)

receiving payments for the transmission of electricity and gas.”;

in clause (47B), the words “or a modaraba” and “or a Private Equity and Venture Capital Fund” shall be

omitted;

in clause (56),—

(i) after sub-clause (iii), the following new sub-clause shall be inserted, namely:—

“(ijia)

Goods temporarily imported into Pakistan by international athletes which would be subsequently taken back by them within one hundred and twenty days of temporary import.”;

(ii) after sub-clause (xii), the following new sub-clauses shall be added, namely:—

“(xiii)

(xiv)

(xv)

(xvi)

(xvii)

Goods produced or manufactured and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969) are complied with;

plant and machinery imported for setting up of a bagasse/biomass based cogeneration power project qualifying for exemption under clause (132C) of Part-I of this Schedule.;

persons authorized under Export Facilitation

Scheme 2021 notified by the Board with such scope, conditions, limitation, restrictions and specification of goods.;

motor vehicles upto 1000cc in CBU condition;

Printed books excluding brochures, leaflets and similar printed matter, whether or not in single sheets.(PCT code 49.01);

(xviii)

(xix)

Newspapers, journals and__ periodicals,
whether or not illustrated or containing
advertising material (PCT code 49.02); and

blind talking mobile phones imported by
blind persons as per rules issued by the
Board (respective PCT headings);”

(p) clause (57A) shall be omitted;

(q) in clause (59), in para (ii), for the expression
“Companies Ordinance, 1984 (XLVII of 1984)”, the
expression “Companies Act, 2017 (XIX of 2017)” shall
be substituted;

(r) after clause (60D), the following new clause shall be
inserted, namely:—

“(60DA) The provisions of section 148 shall not apply to
the import of the capital equipment as defined in
section 2 of the Special Technology Zones
Ordinance 2020 (XIII of 2020) by—

(a)

(b)

(c)

zone developers as defined in section 2 of the
Special Technology Zones Ordinance 2020
for consumption in the special technology
zones for the period of 10 years commencing
from the date of signing the development
agreement;

zone enterprises as defined in section 2 of the
Special Technology Zones Authority
Ordinance, 2020 for a period of ten years
from the date of issuance of license by the
Special Technology Zone Authority; and

Special Technology Zones Authority
established under the Special Technology
Zones Ordinance 2020.”;

(s) clauses (61) and (72A) shall be omitted;

(t) after the omitted clause (79), the following new clause

shall be inserted, namely:—

“(79A) The provisions of clause (b) of sub-section (1) of

(y)

section 153 shall not apply to payments received by National Telecommunication Corporation against provision of telecommunication services including ancillary services specified in sub-section (3) of section 41 of the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996).”;

in clause (91), in paragraph (iv), after sub-paragraph (xvi), the following new sub-paragraphs shall be added, namely:—

“(xvii) Corn harvester/corn picker and silage maker with

(vy)

(w)

&)

(y)
(2)

their respective PCT heading”;

in clause 95, the expression “ 231A, 231AA,” shall be omitted;

clauses (101), (101A) and (101AA) shall be omitted;

in clause (108), for the expression “113, 151,231A,231AA and 236P”, the expression “ 131 and 151” shall be substituted;

clause (109) shall be omitted;

after clause (111A), the following new clause shall be inserted, namely:—

“(111AB) _ The provisions of section 100BA and rule 1 of the

(aa)
(ab)

Tenth Schedule shall not apply to non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP)

or Computerized National ID Card (CNIC) maintaining a Foreign Currency Value Account (FCVA) or Non-resident Pakistani Rupee Value Account (NRVA) with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan.”;

clauses (112) and (112A) shall be omitted;

for clause (114A), the following clause shall be substituted, namely:

“(114A) The provisions of clause (ae) of sub-section (1) of

(ac)

(ad)

section 114 and section 181 shall not apply to a non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) maintaining a Foreign Currency Value Account (FCVA) or a Non-resident Pakistani Rupee Value Account (NRVA) with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan:

Provided that this clause shall not apply if the person referred in this clause has Pakistan-source taxable income other than the following; namely:—

(a) profit on debt on FCVA or Non-resident Pakistani Rupee Value Account (NRVA);

(b) profit on debt earned on Government of Pakistan (GOP) securities either conventional or Shariah Compliant where investment has been made from proceeds of FCVA or NRVA;

(c) capital gain on disposal of immovable property acquired from proceeds of FCVA or NRVA;

(d) capital gain on disposal of securities traded on Pakistan Stock Exchange and units of mutual funds that are acquired from proceeds of FCVA or NRVA; or

(e) dividend income from securities traded on Pakistan Stock Exchange and mutual funds that are acquired from proceeds of FCVA or NRVA.”;

in clause (116), the expression, “ ,231A, 231AA and 236P” shall be omitted;

clause (117) shall be omitted; and

(ae) after clause (117), omitted as aforesaid, the following new clauses shall be added, namely:—

“(118) The provisions of withholding taxes contained in the Income Tax Ordinance, 2001 (XLIX of 2001) shall not apply to Islamic Naya Pakistan Certificates Company Limited (INPCCL) as a recipient.

(119) The provisions of section 153(1)(a) shall with effect from the first day of July, 2020 not apply to distributors, dealers, wholesalers and retailers of locally manufactured mobile phone devices as withholding agent.”;

(100) in the Third Schedule,—

(a) in Part I, in the Table, in the first column, against S. No. IV, entry (a) in the second column shall be omitted; and

(b) in Part II,—

(J in the heading, the expression “23A” shall be omitted; and

(I) in paragraph (2), the expression “section 23A and” shall be omitted;

(101) in the Fifth Schedule, in Part II, rule 4 shall be omitted;

(102) in Seventh Schedule,—

(A) in rule 6C,—

(i) in sub-rule (1), for the expression “onwards”, the expression “ 2021” shall be substituted; and

(ii) after sub-rule (6), the following new sub-rule shall be inserted, namely:—

“(6A) For tax year 2022 onwards, the taxable income attributable to investment in the Federal

Government securities shall be taxed at the rate of—

(103)

(104)

(105)

(i) 40% instead of rate provided in Division II of Part I of the First schedule if the assets to deposit ratio as on last day of the tax year is upto 40%;

(ii) 37.5% instead of rate provided in Division II of Part I of the First schedule if the assets to deposit ratio as on last day of the tax year exceeds 40% but does not exceed 50%; and

(iii) at the rates provided in Division II of Part I of the First schedule if assets to deposit ratio as on last day of the tax year exceeds 50%.”;

(B) in rule 7C, for the expression “to 2021”, the expression “and onwards” shall be substituted;

in the Eight Schedule, in rule (6), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in the Tenth Schedule, in rule 10, clauses (d), (f), (g), (4), G), (m), (r) and (s) shall be omitted;

in the Eleventh Schedule,—

(a) in rule 2, in sub-rule (2), in clause (b),—

”

(i) for the word, “two”, substituted;

the word “three” shall be

(ii) for the first proviso, the following shall be substituted, namely:—

“Provided that in case of existing incomplete projects, the estimated project life shall be treated as four years maximum from tax year 2020 through tax year 2023 and the tax payable shall be reduced by the percentage of completion up to the last day of accounting period pertaining to tax year 2019 or tax year 2020 as declared in the registration form.”; and

(iii) second proviso shall be omitted;

(b) in rule 3, in sub-rule (1),—

(d)

(e)

(i) for the expression “31st day of December, 2020, the expression “31st day of December, 2021” shall be substituted; and

(ii) in clause (a), in the proviso, for the semi colon and the word “and”, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that where benefit of sub-section (3) of section 100D is required to be claimed by builder or developer, the project shall be registered latest by 30th day of June, 2021; and”;

in rule 6, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that profits and gains accruing from such projects in excess of ten times of tax paid under Rule (2) shall be incorporated by paying tax at the rate of 20% on profits and gains which are in excess of said limit.”;

in rule 8, in clause (c), for the expression “31st day of December, 2020”, the expression “30th day of June, 2021” shall be substituted; and

in rule 9, in sub-rule (1), in clause (d), in sub-clause (ii), in the proviso, for the expression “31st day of December, 2020”, the expression “31st day of December, 2021” shall be substituted; and

(106) after the Twelfth Schedule, the following new Schedules shall be added, namely:—

“THE THIRTEENTH SCHEDULE

(See section 61)

S.No. Name

(1)

(2)

1. | any Sports Board or institution recognised by the Federal Government for the purposes of promoting, controlling or regulating any sport or game.

The Citizens Foundation.

Fund for Promotion of Science and Technology in Pakistan.

Fund for Retarded and Handicapped Children.

National Trust Fund for The Disabled.

&) 1) B] oo] p>

Fund for Development of Mazaar of Hazarat Burri Imam.

S.No. Name

(1) (2)

7. __| Rabita-e-Islami's Project for printing copies of the Holy Quran.

8. | Fatimid Foundation, Karachi.

9. __| Al-Shifa Trust.

10. | Society for the Promotion of Engineering Sciences and Technology in Pakistan.

11. | Citizens-Police Liaison Committee, Central Reporting Cell, Sindh Governor House, Karachi.

12. | ICIC Foundation.

13. | National Management Foundation.

14. | Endowment Fund of the institutions of the Agha Khan Development Network (Pakistan listed in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and Agha Khan Development Network.

15. | Shaheed Zulfigar Ali Bhutto Memorial Awards Society.

16. | Iqbal Memorial fund.

17. | Cancer Research Foundation of Pakistan, Lahore. ,

18. | Shaukat Khanum Memorial Trust, Lahore.

19. | Christian Memorial Hospital, Sialkot.

20. | National Museums, National Libraries and Monuments or institutions declared to be National Heritage by the Federal Government.

21. | Mumtaz Bakhtawar Memorial Trust Hospital, Lahore.

22. | Kashmir Fund for Rehabilitation of Kashmir Refugees and Freedom Fighters.

23. | Institutions of the Agha Khan Development Network (Pakistan) listed in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and Agha Khan Development Network.

24. | Azad Kashmir President's Mujahid Fund, 1972.

25. | National Institute of Cardiovascular Diseases, (Pakistan) Karachi.

26. | Businessmen Hospital Trust, Lahore.

27. | Premier Trust Hospital, Mardan.

28. | Faisal Shaheed Memorial Hospital Trust, Gujranwala.

29. | Khair-un-Nisa Hospital Foundation, Lahore.

30. | Sind and Balochistan Advocates' Benevolent Fund.
31. | Rashid Minhas Memorial Hospital Fund.
32. | Any relief or welfare fund established by the Federal Government.
33. | Mohatta Palace Gallery Trust.
34. | Bagh-e-Quaid-e-Azam project, Karachi.
35. | Any amount donated for Tameer-e-Karachi Fund.
36. | Pakistan Red Cres-cent Society.
37. | Sank of Commerce and Credit International Foundation for Advancement of Science and
echnology.
38. | Federal Board of Revenue Foundation.
39. | The Indus Hospital, Karachi.
40. | Pakistan Sweet Homes Angels and Fairies Place.
41. | Al-Shifa Trust Eye Hospital.
42. | Aziz Tabba Foundation.
43. | Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT.
44. | Sharif Trust.
45. | The Kidney Centre Post Graduate Institute.
46. | Pakistan Disabled Foundation.
47. | Sardar Trust Eye Hospital, Lahore.
48. | Supreme Court of Pakistan — Diamer Bhasha & Mohmand Dams — Fund.
49. | Layton Rahmatullah Benevolent Trust (LRBT).
50. | Akhuwat.

S.No. Name

(1) (2)

51. | The Prime Minister's COVIE)-19 Pandemic Relief Fund-2020.
52. | Ghulam Ishag Khan Institute of Engineering Sciences and Technology (GIKI).
53. | Lahore University of Management Sciences.
54. | Dawat-e-Hadiya, Karachi.
55. | Baitussalam Welfare Trust.
56. | Patients' Aid Foundation.
57. | Alkhidmat Foundation.
58. | Alamgir Welfare Trust International.
59. | Prime Minister's Special Fund for victims of terrorism.
60. | Chief Ministers(Punjab) Relief Fund for Internally Displaced Persons (1DPs) of KPK.
61. | Prime Ministers Flood Relief Fund 2010 and Provincial Chief Ministers Relief Funds for victims of flood 2010.
62. | Waaf for Research on Islamic History, Art and Culture, Istanbul.

Provided that the Federal Government shall have the power to add, amend or omit any entry in this Schedule.”;

FOURTEENTH SCHEDULE

(See section 100E)

RULES FOR COMPUTATION OF PROFIT AND GAINS FOR

SMALL AND MEDIUM ENTERPRISES

1. Application—These rules shall apply to small and medium

enterprises as defined in Clause (59A) of Section 2 of the
Ordinance.

2. Registration.—Small and medium enterprise shall be required to

register with FBR on its Iris web portal or Small and Medium
Enterprises Development Authority on its SME registration portal
(SMERP).

3. Categories and tax rates.—There shall be following two

categories of small and medium enterprises and tax on their taxable
income shall be computed at the tax rates given in the table below,

namely:—

Sr. No. Category Turnover Rates

(1) (2) (3) (4)

1. Category-1 Where annual business | 7.5% of taxable income

turnover does not exceed
Rupees 100 million

2. Category-2 Where annual turnover | 15% of taxable income
exceeds Rupees 100 Million
but does not exceed Rupees

250 Million

4. Option for Final Tax Regime.—(1) The small and medium enterprises may opt for taxation under final tax regime at the rates given in the table below:

Sr. No.	Category	Turnover	Rates
(1)	Category-1	Where annual business turnover does not exceed Rupees 100 million	0.25% of gross turnover
(2)	Category-2	Where annual business turnover exceeds Rupees 100 million but does not exceed Rupees 250 million	0.5% of gross turnover
(3)			

(2) Option under sub-rule (1) of this rule shall be exercised at the time of filing of return of income and option once exercised shall be irrevocable for three tax years.

(3) The provisions of section 177 and 214C shall not apply to SME who opts for taxation under sub-rule (1) of this rule.

5. Audit—(1) SMEs who opt for taxation under normal law under rule 3 may be selected for tax audit through risk based parametric computer ballot under section 214C of the Ordinance if its tax to turnover ratio is below tax rates given in rule 4 of these rules.

(2) The cases selected under sub-rule (1) of this rule shall not exceed 5% of the total population of SMEs whose tax to turnover ratio is below tax rates given in rule 4 of these rules.

6. Exports.—The export proceeds of SMEs shall be subject to tax as per rates prescribed in Rule (4) under final tax regime.”;

7. Exclusion from Minimum Tax on Turnover.—The provisions of section 113 of the Ordinance shall not apply to SMEs.

8. Tax on Supply of Goods.—The tax deductible under clause (a) of sub-section (1) of section 153 shall not be minimum tax where payments are received on sale or supply of goods by SMEs.

9. Provisions of Ordinance to apply.—The other provisions of the Ordinance shall apply mutatis mutandis to the SMEs.”.

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 4, in 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 approval under this sub-section shall not

be required if revised return is filed within sixty days of filing of the original return and either the duty payable as per the revised return is more than the amount paid or the refund claimed therein is less than the amount as claimed, under the return sought to be revised.”;

(2) in section 14, after sub-section (3), the following new sub-section (4) shall be added, namely:—

“A)

The provision of sub-section (2) shall mutatis mutandis apply regarding assistance in collection and recovery of duties in pursuance of a request from a foreign jurisdiction under a tax treaty, a multilateral convention, and inter-governmental agreement or similar agreement or mechanism as the case may be.”;

(3) after section 45A, the following new section 45AA shall be inserted, namely:—

“45AA,

(2)

Licensing of brand name.—(1) Manufacturers of the specified goods shall be required to obtain brand licence for each brand or stock keeping unit (SKU) in such manner as may be prescribed by the Board.

Any specified brand and SKU found to be sold without obtaining a licence from the Board shall be deemed counterfeit goods and liable to outright confiscation and destruction in the prescribed manner and such destruction and confiscation shall be without prejudice to any other penal action which may be taken under this Act.”;

(4) in section 47A,—

@

(ii)

in the title, after the word “information”, the words “or assistance in recovery of duties” shall be inserted;

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

“(1A) Notwithstanding anything contained in this Act, the

Board shall have power to share data or information including real time data videos, images received under the provisions of this Act with any other Ministry or Division of the Federal Government or Provincial

Government, subject to such limitations and conditions
as may be specified by the Board.”; and

(iii) after sub-section (2), the following new sub-section (3) shall
be added, namely:—

“(3) The Federal Government may enter into a bilateral or
multilateral convention, and inter-governmental
agreement or similar agreement or mechanism for
assistance in the recovery of duties”;

(5) in section 49, the existing sub-section shall be renumbered as sub-
section (1) and thereafter the following new sub-section shall be
added, namely:—

“(2) The Board may authorize and prescribe the manner in which
fee and service charges collected under sub-section (1) shall
be expended.”;

(6) in the First Schedule,—

(a) in Table-1, in column (1),—

(i) S.No. 1, 2, 57 and 58 and entries relating thereto in
columns (2), (3) and (4) shall be omitted;

(ii) after serial number 8b, the following new serial numbers
and entries relating thereto in columns (2), (3) and (4)
shall be inserted, namely:—

8c. | Tobacco mixture in an electrically | 2403.9990 |/ Rupees five thousand
heated tobacco product by whatever two hundred per kg”;
name called, intended for consumption
by using a tobacco heating system
without combustion

(iii) against S. No. 55, in column (2), after the figure
“87.02”, the expression “and till the 30th day of June,
2026 electric vehicles (4 wheelers)” shall be inserted;

(iv) against serial No. 55B, in column (2),—

(a) after the figure “87.02”, the expression “and till
the 30th day of June, 2026 electric vehicles (4
wheelers)” shall be inserted;

(b) against sub-serial (a) in column (2), in column (4),

or the expression “2.5%”, the expression “0%”

shall be substituted;

(c) against sub-serial (b) in column (2), in column (4),

or the expression “5%”, the expression “2.5%”

shall be substituted; and

(d) against sub-serial (c) in column (2), in column (4),

or the expression “7.5%”, the expression “5%”

shall be substituted;

(v) against serial number 56, in column (3), for the figure

“5502.0090”, the figure “5502.9090” shall be

substituted;

(b) in Table I.—

(i) in the heading of column (2), for the word “Goods”, the

word “Services” shall be substituted;

(ii) against serial number 6, in column (4), for the word

“seventeen”, the word “sixteen” shall be substituted;

(iii) after S. No. 6, in column (1) and entries relating thereto

in columns (2), (3) and (4), the following new S. No.

shall be added, namely:—

“6A. | Following telecommunication

services:

(a) Mobile phone call, if call Respective sub- Seventy five paisa per duration exceeds five | heading of 98.12 | call in addition to the minutes; rates of duty specified

under Serial No.6

(iv) against serial number 8, in column (2), after the word

“companies” occurring for the first time, the words

“excluding Merchant Discount Rate (MDR) for

accepting digital payment” shall be inserted;

(7) in the Second Schedule, S. No. 1, 2 and 4 in column (1) and

entries relating thereto in columns (2) and (3) shall be omitted; and

(8) in the Third Schedule, in Table-I, after S. No. 23, in column (1),

the following new S. Nos. and entries relating thereto in columns

(2) and (3) shall be added, namely:—

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2021 [PART I

"24. |The following goods, when supplied within the limits of the Border Sustenance Markets, established in

cooperation with Tran and

Afghanistan:

- (i) Animal Fats and Oil and their 1516.1000 fractions
- (ii) Vegetable Fats and their fractions 1516.2010
- (iii) Vegetable Oils and their fractions 1516.2020

Provided that, such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee equal to the amount of duty involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction:

Provided further that, the said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets.

25. Import and supply of raw materials, Respective components, parts and plant and headings machinery by registered persons authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions."

(9) Fourth Schedule shall be omitted;

Amendment of the Public Finance Management Act, 2019.- In the Public Finance Management Act, 2019 (V of 2019), in section 30, after sub-section (2), the following new sub-section (3), shall be inserted, namely:—

"(3) The Finance Division shall exempt "Self Accounting Entities (SAEs)" from adoption of New Accounting System of ASSAAN Assignment Account.

THE FIRST SCHEDULE

[see section 3(35)]

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%" shall be substituted, namely: —

"2106.9030 --- Flavouring powders for preparation of food 1
--- Rock salt:
2501.0021 ----- Himalayan rock salt 20
2501.0029 ---- Other 20
2502.0000 Unroasted iron pyrites. 0
2503.0000 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and 0
colloidal sulphur.
2504.9000 - Other 0
2505.9000 - Other 0
2508.1000 - Bentonite 0
2509.0000 Chalk. 0
2510.1000 - Unground 0
2510.2000 - Ground 0
2513.2020 --- Gamet natural 0
2517.1000 - Pebbles, gravel, broken or crushed stone, of a kind commonly used for 0
concrete aggregates, for road metalling or for railway or other ballast,
shingle and flint, whether or not heat- treated
2519.1000 - Natural magnesium carbonate (magnesite) 0
2519.9090 --- Other 0
2520.1010 --- Gypsum 0
2520.1020 --- Anhydrite 0
2524.9000 - Other 11
2525.1000 - Crude mica and mica rifted into sheets or splittings 0
2525.2000 - Mica powder 0
2525.3000 - Mica waste 0
2528.0000 Natural borates and concentrates thereof (whether or not calcined), but not 0
including borates separated from natural brine; natural boric acid
containing not more than 85 % of HsBOs calculated on the dry weight.
2529.2100 -- Containing by weight 97 % or less of calcium fluoride 0
2529.2200 -- Containing by weight more than 97 % of calcium fluoride 0
2529.3000 - Leucite; nepheline and nepheline syenite 0
2530.1000 - Vermiculite, perlite and chlorites, unexpanded 0
2530.2000 - Kieserite, epsomite (natural magnesium sulphates) 0
2530.9010 --- Natural manganese dioxide 0
2530.9020 -- Zirconium silicate 0
2530.9030 --- Earth colours 0
2530.9090 --- Other 3
2619.0000 Slag, dross (other than granulated slag), scalings and other waste from the 0
manufacture of iron or steel.

2706.0090 --- Other 3

2707.9100 - - Creosote oils 3

2710.1210 --- Motor spirit 1

2710.1240 --- White spirit 0

2710.1250 -- - Solvent oil (non-composite) 1

2712.2000 - Paraffin wax containing by weight less than 0.75 % of oil 0
2714.9000 - Other 0
2801.2000 - Iodine 0
2801.3000 - Fluorine; bromine 0
2803.0090 --- Other 16
2804.1000 - Hydrogen 3
2804.5000 - Boron; tellurium 0
2804.6100 -- Containing by weight not less than 99.99 % of silicon 0
2804.6900 -- Other 0
2804.7000 - Phosphorus 0
2804.8000 - Arsenic 0
2804.9000 - Selenium 0
2806.2000 - Chlorosulphuric acid 3
2810.0010 --- Oxides of boron 3
2810.0020 --- Boric acid 3
2811.1100 - - Hydrogen fluoride (hydrofluoride acid) 0
2811.1200 -- Hydrogen cyanide (hydrocyanic acid) 0
2811.1920 --- Phosphorous acid hypo phosphoric acid 0
2811.1990 --- Other 0
2811.2910 --- Sulphurous acid gas 0
2811.2990 --- Other 0
2812.1100 -- Carbonyl dichloride (phosgene) 0
2812.1200 -- Phosphorus oxychloride 0
2812.1300 -- Phosphorus trichloride; 0
2812.1400 -- Phosphorus pentachloride 0
2812.1500 -- Sulphur monochloride 0
2812.1600 -- Sulphur dichloride 0
2812.1700 -- Thionyl chloride 0
2812.1910 --- Arsenic trichloride 0
2812.1990 --- Other 0
2812.9000 - Other 0
2813.1000 - Carbon disulphide 0
2813.9000 - Other 0
2815.2000 - Potassium hydroxide (caustic potash) 0
2815.3000 - Peroxides of sodium or potassium 0
2816.1010 --- Magnesium hydroxide 0
2816.1090 --- Other 0
2816.4000 - Oxides, hydroxides and peroxides of strontium or barium 0
2821.1020 --- Iron hydroxides 0
2821.2000 - Earth colours 0
2827.3200 -- Of aluminium 0
2827.4100 - - Of copper 0
2827.4900 -- Other 0
2827.5100 - - Bromides of sodium or of potassium 0
2827.5900 -- Other 0
2827.6000 - Iodides and iodide oxides 0
2833.1100 -- Disodium sulphate 11
2833.2500 - - Of copper 0
2833.2700 -- Of barium 0
2833.2940 --- Of zinc 0
2833.2990 --- Other 0
2835.3900 -- Other 0
2836.9930 --- Bicarbonate of ammonium 0
2837.1100 -- Of sodium 0

2844.1000 - Natural uranium and its compounds; alloys, dispersions (including 0

cermets), ceramic products and mixtures containing natural uranium or

natural uranium compounds

2844.2000 - Uranium enriched in U 235 and its compounds; plutonium and its 0

compounds; alloys, dispersions (including cermets), ceramic products and

mixtures containing uranium enriched in U 235, plutonium or compounds of

these products

2844.3000 - Uranium depleted in U 235 and its compounds; thorium and its 0

compounds; alloys, dispersions (including cermets), ceramic products and

mixtures containing uranium depleted in U 235, thorium or compounds of

these products

2844.4000 - Radioactive elements and isotopes and compounds other than those of 0

subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including

cermets), ceramic products and mixtures containing these elements,

isotopes or compounds; radioactive residues

2844.5000 - Spent (irradiated) fuel elements (cartridges) of nuclear reactors 0

2845.1000 - Heavy water (deuterium oxide) 0

2845.9000 - Other 0

2901.1010 --- Butane, pentane and hexane 0

2901.1090 --- Other 0

2901.2200 -- Propene (propylene) 0

2901.2910 --- Heptenes 0

2901.2990 --- Other 0

2902.1100 -- Cyclohexane 0

2902.1920 --- Limonene(Dipentene) 0

2902.1990 --- Other 0

2902.2000 - Benzene 0

2902.3000 - Toluene 0

2902.4200 --m-Xylene 0

2902.4300 -- p-Xylene 0

2902.4400 -- Mixed xylene isomers 0

2902.5000 - Styrene 0

2902.6000 - Ethylbenzene 0

2902.7000 - Cumene 0

2902.9010 --- Naphthalene 0

2902.9090 --- Other 0

2903.9200 -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1- 0

trichloro-2,2-bis(p-chlorophenyl)ethane)

2904.1010 --- Benzene sulphonic acid 0

2904.3600 -- Perfluorooctane sulphonyl fluoride 0

2911.0000 Acetals and hemiacetals, whether or not with other oxygen function, and 0

their halogenated, sulphonated, nitrated or nitrosated derivatives.

2915.2100 -- Acetic acid 0

2915.2400 -- Acetic anhydride 3

2915.3920 ---Amyl acetate 0

2915.4000 - Mono- , di- or trichloroacetic acids, their salts and esters 0

2915.5000 - Propionic acid, its salts and esters 0

2915.6010 --- Butyric acid 0

2915.6020 --- Salts and ester of butyric acid 0

2915.6030 --- Salts and ester of valeric acid 0

2915.6090 --- Other 0

2915.7090 --- Other 0

2915.9000 - Other 0

2916.1600 -- Binapacryl (ISO) 3

2916.3990 --- Other 3

2917.1110 --- Oxalic acid 0

2918.2290 --- Other 3

2918.2900 -- Other 3

2921.4510 --- Sodium naphthionate 0

2923.1000 - Choline and its salts 0

2923.2000 - Lecithins and other phosphoaminolipids 0

2923.3000 -Tetraethylammonium perfluorooctane sulphonate 0

2923.4000 - Didecyldimethylammonium perfluorooctane sulphonate 0

2923.9010 --- Betaine 0

2923.9090 --- Other 0

2929.9020 --- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramicidic 0

dihalides

2929.9030 --- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, 0

n-propyl or isopropyl)phosphoramidates

2929.9090 --- Other 0

2931.3920 --- O-Alkyl (< C10, including cycloalkyl)N,N-dialkyl (methyl, ethyl, n-propyl 0

or isopropyl) phosphoramidocyanides

2933.4100 - - Levorphanol (INN) and its salts 0

2933.7990 --- Other 0

2933.9100 -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), 0

clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN),

estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam

(INN), flurazepam (INN), halazepam (INN), lorazepam (INN),

lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN),

nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam

(INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam

(INN), tetrazepam (INN) and triazolam (INN); salts thereof

2933.9200 - - Azinphos-methyl (ISO) 0

2934.1090 --- Other 0

2935.1000 - N-Methylperfluorooctane sulphonamide 0

2935.2000 - N-Ethylperfluorooctane sulphonamide 0

2935.3000 - N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide 0

2935.4000 - N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide 0

2935.5000 - Other perfluorooctane sulphonamides 0

2939.6900 -- Other 0

2939.7900 -- Other 0

2939.8090 --- Other 0

2940.0000 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and 3

fructose; sugar ethers, sugar acetals and sugar esters, and their salts,

other than products of heading 29. 37, 29. 38 or 29.39.

2941.3000 - Tetracyclines and their derivatives; salts thereof 3

2941.4000 - Chloramphenicol and its derivatives; salts thereof 3

2941.9020 --- Gramicid trycidine 0

2941.9030 ---Thricin 0

2941.9070 --- Ingredients for pesticides 0
2942.0000 Other organic compounds. 0
3002.2090 --- Other 0
3002.3000 - Vaccines for veterinary medicine 0
3002.9030 --- Saxitoxin 3
3002.9040 --- Ricin 3
3005.1010 --- Surgical tape in jumbo rolls 1
3005.1090 --- Other 1
3005.9090 --- Other 1
3006.1090 --- Other 3
3102.5010 --- Crude 0
3105.5100 -- Containing nitrates and phosphates 0
3203.0010 --- Obtained from acacia catechu (black cutch) 3
3204.1300 -- Basic dyes and preparations based thereon 0
3206.4910 --- Master batches (coloured) 16

3207.3000 - Liquid lusters and similar preparations 0
3207.4090 --- Other 0
3208.2010 --- Varnishes 16
3212.9010 --- Aluminium paste and powder 3
3301.3000 - Resinoids 3
3301.9010 --- Concentrates of essential oils 3
3302.9010 --- Ofa kind used in cosmetics industry 3
3403.1110 --- Ofa kind used in the leather or like industires 16
3404.9010 --- Sealing waxes 3
3501.1000 - Casein 3
3501.9000 - Other 3
3502.1100 -- Dried 3
3502.1900 -- Other 3
3502.2000 - Milk albumin, including concentrates of two or more whey proteins 3
3502.9000 - Other 3
3503.0020 --- Gelatin of pharmaceutical grade 0
3507.1000 - Rennet and concentrates thereof 3
3507.9000 - Other 3
3802.1000 - Activated carbon 0
3802.9000 - Other 0
3803.0000 Tall oil, whether or not refined. 0
3805.1000 - Gum, wood or sulphate turpentine oils 3
3805.9000 - Other 3
3806.1090 --- Other 3
3806.3000 - Ester gums 3
3806.9000 - Other 3
3807.0000 Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; 0

brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.

3808.9130 --- Sex pheromone 0
3808.9140 ---PB rope L<T 0
3808.9180 --- Phosphatic insecticides 0
3808.9191 ----Emamectine benzoate 3
3808.9210 --- Products registered under the Agricultural Pesticides Ordinance 1971 0
3808.9290 --- Other 0
3808.9910 --- Products registered under the Agricultural Pesticides Ordinance 1971 0
3809.9110 --- Printing gum (preparation of modified starches with other gums having 0 specific application in textile printing
3811.2100 - - Containing petroleum oils or oils obtained from bituminous minerals 0
3811.2900 -- Other 0
3811.9000 - Other 0
3812.1000 - Prepared rubber accelerators 0
3814.0000 Organic composite solvents and thinners, not elsewhere specified or 16 included; prepared paint or varnish removers.
3818.0000 Chemical elements doped for use in electronics, in the form of discs, 0 wafers or similar forms; chemical compounds doped for use in electronics.
3823.1200 -- Oleic acid 0
3824.1000 - Prepared binders for foundry moulds or cores 0
3824.3000 - Non- agglomerated metal carbides mixed together or with metallic 3 binders
3824.7200 -- Containing bromochlorodifluoromethane, bromotrifluoromethane or 3 dibromotetrafluoroethanes
3824.7300 -- Containing hydrobromofluorocarbons (HBFCs) 3

3824.7400 -- Containing hydrochlorofluorocarbons (HCFCs), whether or not 3 containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)

3824.7500 -- Containing carbon tetrachloride 3

3824.7600 -- Containing 1,1,1-trichloroethane (methyl chloroform) 3

3824.7700 -- Containing bromomethane (methyl bromide) or bromochloromethane 3

3824.7800 -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but 3

not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)

3824.7900 -- Other 3

3824.8100 -- Containing oxirane (ethylene oxide) 3

3824.8200 -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) 3

3824.8300 -- Containing tris(2,3-dibromopropyl) phosphate 3

3824.8400 -- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane 3 (ISO), chlordcone (ISO), DDT (ISO) (clogenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)

3824.9100 -- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2- 0 oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl)methyl] methylphosphonate

3824.9995 ---- Substances controlled under the Convention on the Prohibition of the 3 Development , Production, Stock piling and use of Chemical Weapons and on their Destruction :

3824.9999 ----Other 3

3904.3000 - Vinyl chloride- vinyl acetate copolymers 3

3904.4000 - Other vinyl chloride copolymers 3

3904.6100 - - Polytetrafluoroethylene 3

3904.6900 -- Other 3

3905.2900 -- Other 3

3905.3000 - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate 0 groups

3905.9100 - - Copolymers 3

3905.9910 --- Ethers polyvinyl 3

3905.9990 --- Other 3

3906.1000 - Poly(methyl methacrylate) 3

3906.9040 --- Dispersing agent and acrylic thickeners 0

3907.3000 - Epoxide resins 1

3907.9100 -- Unsaturated 16

3909.3100 - - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) 0

3911.1010 --- Petroleum resins 1

3913.1000 - Alginic acids, its salts and esters 3

3913.9010 --- Protein hardened 3

3918.9000 - Of other plastics 1

3919.9020 ---PVC electric insulation tapes in logs exceeding 100 cm: 16

3921.1200 - - Of polymers of vinyl chloride 16

3921.9010 --- Of polyethylene, foamed and bridged, having a specific gravity of 0
0.032 to 0.042 g/cm³

4004.0010 ---Bagomatic bladder scrap 3

4005.1020 --- Sheets 0

4005.1090 --- Other 3

4005.9100 -- Plates, sheets and strip 0

4006.9000 - Other 3

4009.3190 --- Other 1

4009.3200 - - With fittings 11

4010.1200 - - Reinforced only with textile materials 1

4301.1000 - Of mink, whole, with or without head, tail or paws. 0

4301.3000 - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar 0

lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without
head, tail or paws

4301.6000 - Of fox, whole, with or without head, tail or paws 0

4301.8000 - Other furskins, whole, with or without head, tail or paws 0

4301.9000 - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use 0

4302.1100 -- Of mink 0

4302.1910 --- Leather shearling-finished leather with wool 0

4302.1990 --- Other 0

4302.2000 - Heads, tails, paws and other pieces or cuttings, not assembled 0

4302.3000 - Whole skins and pieces or cuttings thereof, assembled 0

4408.1000 - Coniferous 0

4408.3100 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau 0

4408.3900 -- Other 0

4408.9090 --- Other 0

4802.1000 - Hand- made paper and paper board 16

4802.5400 -- Weighing less than 40 g/ m? 16

4802.5510 --- Printing paper 16

4802.5520 --- Poster paper 16

4802.5530 --- Graph paper 16

4802.5540 --- Bond paper 16

4802.5590 --- Other 16

4802.5600 -- Weighing 40 g/ m? or more but not more than 150 g/ m?, in sheets with 16

one side not exceeding 435 mm and the other side not exceeding 297mm

in the unfolded state

4802.5700 -- Other, weighing 40 g/m? or more but not more than 150 g/m? 16

4802.5810 --- Art paper 16

4802.5830 --- Card board 16

4802.5850 --- Art card 16

4802.5890 --- Other 16

4802.6100 --Inrolls 16

4802.6200 -- In sheets with one side not exceeding 435 mm and the other side not 16

exceeding 297 mm in the unfolded state:

4802.6990 --- Other 16

4807.0000 Composite paper and paperboard (made by sticking flat layers of paper or 16

Paperboard together with an adhesive), not surface- coated or

impregnated, whether or not internally reinforced, in rolls or sheets.

4821.9000 - Other 16

4908.1000 - Transfers (decalcomanias), vitrifiable 0

5001.0000 Silk- worm cocoons suitable for reeling. 0

5002.0000 Raw silk (not thrown). 0

5003.0000 Silk waste (including cocoons unsuitable for reeling, yarn waste and 0

garnetted stock).

5004.0000 Silk yarn (other than yarn spun from silk waste) not put up for retail sale. 0

5005.0000 Yarn spun from silk waste, not put up for retail sale. 0

5006.0000 Silk yarn and yarn spun from silk waste, put up for retail sale; silk- worm 0

gut.

5101.1100 -- Shorn wool 0

5101.1900 -- Other 0

5101.2100 -- Shorn wool 0

5101.2900 -- Other 0
5101.3000 - Carbonised 0
5102.1100 -- Of Kashmir (cashmere) goats 0
5102.1900 -- Other 0
5102.2000 - Coarse animal hair 0
5103.1000 - Noils of wool or of fine animal hair 0
5103.2000 - Other waste of wool or of fine animal hair 0
5103.3000 - Waste of coarse animal hair 0
5104.0000 Garnetted stock of wool or of fine or coarse animal hair. 0
5105.2900 -- Other 0

5105.3100 -- Of Kashmir (cashmere) goats 0

5105.3900 -- Other 0

5105.4000 - Coarse animal hair, carded or combed 0

5106.1000 - Containing 85 % or more by weight of wool 0

5106.2000 - Containing less than 85 % by weight of wool 0

5107.1000 - Containing 85 % or more by weight of wool 0

5107.2000 - Containing less than 85 % by weight of wool 0

5108.1000 - Carded 0

5108.2000 - Combed 0

5109.1000 - Containing 85 % or more by weight of wool or of fine animal hair 0

5109.9000 - Other 0

5110.0000 Yarn of coarse animal hair or of horsehair (including gimped horsehair 0

yarn), whether or not put up for retail sale.

5202.1000 - Yarn waste (including thread waste) 0

5202.9100 -- Garnetted stock 0

5202.9900 -- Other 0

5208.1100 -- Plain weave, weighing not more than 100 g/m² 1

5208.1200 -- Plain weave, weighing more than 100 g/m² 1

5208.1300 -- 3-thread or 4-thread twill, including cross twill 11

5208.1900 - - Other fabrics 1

5208.2100 -- Plain weave, weighing not more than 100 g/m² 11

5208.2200 -- Plain weave, weighing more than 100 g/m² 1

5208.2300 -- 3-thread or 4-thread twill, including cross twill 11

5208.2900 - - Other fabrics 1

5208.3100 -- Plain weave, weighing not more than 100 g/m² 1

5208.3200 -- Plain weave, weighing more than 100 g/m² 1

5208.3300 -- 3-thread or 4-thread twill, including cross twill 11

5208.3900 -- Other fabrics 1

5208.4100 -- Plain weave, weighing not more than 100 g/m² 1

5208.4200 -- Plain weave, weighing more than 100 g/m² 11

5208.4300 -- 3-thread or 4-thread twill, including cross twill 11

5208.4900 -- Other fabrics 1

5208.5100 -- Plain weave, weighing not more than 100 g/m² 11

5208.5200 -- Plain weave, weighing more than 100 g/m² 1

5208.5900 -- Other fabrics 1

5209.1100 -- Plain weave 1

5209.1200 -- 3-thread or 4-thread twill, including cross twill 11

5209.1900 - - Other fabrics 1

5209.2100 -- Plain weave 1

5209.2200 -- 3-thread or 4-thread twill, including cross twill 11

5209.2900 - - Other fabrics 1

5209.3100 -- Plain weave 1

5209.3200 -- 3-thread or 4-thread twill, including cross twill 11

5209.3900 -- Other fabrics 1

5209.4100 -- Plain weave 1

5209.4200 --Denim 1

5209.4300 - - Other fabrics of 3-thread or 4-thread twill, including cross twill 11

5209.4900 - - Other fabrics 1

5209.5100 -- Plain weave 1

5209.5200 -- 3-thread or 4-thread twill, including cross twill 11

5209.5900 - - Other fabrics 1

5210.1100 -- Plain weave 1

5210.1900 -- Other fabrics 1

5210.2100 -- Plain weave 1

5210.2900 - - Other fabrics 1

5210.3100 -- Plain weave 1

5210.3200 -- 3-thread or 4-thread twill, including cross twill 11

5210.3900 - - Other fabrics 1

5210.4100 -- Plain weave 1

5210.4900 - - Other fabrics 1

5210.5100 -- Plain weave 1

5210.5900 - - Other fabrics 1

5211.1100 -- Plain weave 1

5211.1200 -- 3-thread or 4-thread twill, including cross twill 11

5211.1900 - - Other fabrics 1

5211.2000 - Bleached 11

5211.3100 -- Plain weave 1

5211.3200 -- 3-thread or 4-thread twill, including cross twill 11

5211.3900 - - Other fabrics 1

5211.4100 -- Plain weave 1

6211.4200 --Denim 1

5211.4300 - - Other fabrics of 3-thread or 4-thread twill, including cross twill 11

5211.4900 - - Other fabrics 1

5211.5100 -- Plain weave 1

5211.5200 -- 3-thread or 4-thread twill, including cross twill 11

5211.5900 - - Other fabrics 1

5212.1100 -- Unbleached 16

5212.1200 -- Bleached 16

5212.1300 -- Dyed 16

6212.1400 - - Of yarns of different colours 16

5212.1500 -- Printed 16

6212.2100 -- Unbleached 16

5212.2200 -- Bleached 16

5212.2300 -- Dyed 16

5212.2400 - - Of yarns of different colours 16

5212.2500 -- Printed 16

5303.1090 --- Other 0

5305.0020 --- Abaca raw 0

5306.1000 - Single 0

5306.2000 - Multiple (folded) or cabled 0

5307.1000 - Single 0

5307.2000 - Multiple (folded) or cabled 0

5308.1000 - Coir yarn 0

5308.2000 - True hemp yan 0

5308.9000 - Other 0

5310.1000 - Unbleached 16

5310.9010 --- Jute (hessian cloth) 16

5310.9090 --- Other 16

5401.1000 - Of synthetic filaments 0

5401.2010 --- Of viscose rayon 0

5401.2090 --- Other 0

5402.1100 -- Of aramids 0

5402.1900 -- Other 0

5402.3100 -- Of nylon or other polyamides, measuring per single yarn not more than 0

50 tex

5402.3200 -- Of nylon or other polyamides, measuring per single yarn more than 50 0

tex

5402.4490 --- Other 0

5402.4500 --_ Other, of nylon or other polyamides. 0

5402.4800 -- Other, of polypropylene 0

5402.5100 -- Of nylon or other polyamides 0

5402.5300 - - Of polypropylene 0

5402.6100 -- Of nylon or other polyamides 0

5402.6300 - - Of polypropylene 0

5403.1000 - High tenacity yarn of viscose rayon 0

5403.3100 - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per 0

metre

5403.3200 - - Of viscose rayon, with a twist exceeding 120 turns per metre 0

5403.3300 - - Of cellulose acetate 0

5403.3910 --- Of cuprammonium rayon 0

5403.3990 --- Other 0

5403.4100 -- Of viscose rayon 0

5403.4200 - - Of cellulose acetate 0

5403.4900 -- Other 0

5404.1100 -- Elastomeric 0

5404.1200 --_ Other, of polypropylene 0

5404.1900 -- Other 0

5404.9000 - Other 0

5405.0000 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.

5406.0000 Man- made filament yarn (other than sewing thread), put up for retail sale. 0

5407.1000 - Woven fabrics obtained from high tenacity yarn of nylon or other 1

polyamides or of polyesters

5407.2000 - Woven fabrics obtained from strip and the like 1

5407.3000 - Fabrics specified in Note 9 to Section XI 1

5407.4100 -- Unbleached or bleached 1

5407.5100 -- Unbleached or bleached 1

5407.7100 -- Unbleached or bleached 1

5407.8110 --- Unbleached 1

5407.8120 --- Bleached 1

5407.9110 --- Unbleached 1

5407.9120 --- Bleached 11

5408.1000 - Woven fabrics obtained from high tenacity yarn of viscose rayon 1

5408.2100 -- Unbleached or bleached 1

5408.2200 -- Dyed 11

5408.2300 - - Of yarns of different colours 1

5408.2400 -- Printed 11

5408.3110 --- Unbleached 1

5408.3120 --- Bleached 11

5408.3200 -- Dyed 1

5408.3300 - - Of yarns of different colours 1

5408.3400 -- Printed 1

5501.1000 - Of nylon or other polyamides 0

5501.3000 - Acrylic or modacrylic 0

5502.1000 - Of cellulose acetate 0

5502.9010 --- Of viscose rayon 0

5502.9090 --- Other 0

5503.1100 --_ Ofaramids 0

5503.1900 -- Other 0

5503.3000 - Acrylic or modacrylic 0
5503.4000 - Of polypropylene 0
5504.1000 - Of viscose rayon 0
5504.9000 - Other 0
5505.1000 - Of synthetic fibres 0
5505.2000 - Of artificial fibres 0
5506.1000 - Of nylon or other polyamides 0

5506.3000 - Acrylic or modacrylic 0

5506.4000 - Of polypropylene 0

5507.0000 Artificial staple fibres, carded, combed or otherwise processed for spinning. 0

5509.1100 -- Single yarn 3

5509.1200 -- Multiple (folded) or cabled yarn 3

5509.3100 -- Single yarn 3

5509.3200 -- Multiple (folded) or cabled yarn 3

5512.1110 --- Unbleached 1

5512.2110 --- Unbleached 1

5512.2120 --- Bleached 11

5512.9110 --- Unbleached 1

5512.9120 --- Bleached 11

5512.9920 --- Unbleached 1

5513.1110 --- Unbleached 11

5513.1120 --- Bleached 1

5513.1210 --- Unbleached 1

5513.1220 --- Bleached 1

5513.1310 --- Unbleached 1

5513.1320 --- Bleached 11

5513.1910 --- Unbleached 1

5513.1920 --- Bleached 11

5514.1110 --- Unbleached 1

5514.1120 --- Bleached 11

5514.1210 -- Unbleached 1

5514.1220 Bleached 1

5514.1910 Unbleached 1

5514.1920 Bleached 1

5515.1120 --- Unbleached 11

5515.1210 --- Unbleached 1

5515.1310 --- Unbleached 11

5515.1910 --- Unbleached 1

5515.2110 --- Unbleached 1

5515.2210 --- Unbleached 11

5515.2910 --- Unbleached 1

5515.9110 --- Unbleached 11

5515.9910 --- Unbleached 1

5516.1100 -- Unbleached or bleached 1

5516.2100 -- Unbleached or bleached 1

5516.3100 -- Unbleached or bleached 1

5516.4100 -- Unbleached or bleached 1

5516.9100 -- Unbleached or bleached 1

5601.2100 -- Of cotton 11

5601.2200 -- Of man-made fibres 1

5601.2900 -- Other 11

5602.1000 - Needleloom felt and stitch bonded fibre fabrics 1

5602.2100 - - Of wool or fine animal hair 1

5602.2900 - - Of other textile materials 1

5602.9000 - Other 1

5604.1000 - Rubber thread and cord, textile covered 3

5604.9000 - Other 3

5606.0000 Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped 3

(other than those of heading 56.05 and gimped horsehair yarn); chenille

yarn (including flock chenille yarn); loop wale- yarn.

5607.2100 - - Binder or baler twine 1

5607.2900 -- Other 11

5607.4100 - - Binder or baler twine 1

5607.4900 -- Other 11

5607.5000 - Of other synthetic fibres 1

5607.9000 - Other 11

5608.1100 -- Made up fishing nets 0

5609.0000 Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, 11

rope or cables, not elsewhere specified or included.

5801.1000 - Of wool or fine animal hair 1

5801.2100 -- Uncut weft pile fabrics 1

5801.2200 -- Cut corduroy 1

5801.2300 -- Other weft pile fabrics 1

5801.2600 -- Chenille fabrics 1

5801.2700 - - Warp pile fabrics 1

5801.3100 -- Uncut weft pile fabrics 1

5801.3200 -- Cut corduroy 11

5801.3300 -- Other weft pile fabrics 1

5801.3600 -- Chenille fabrics 1

5801.3700 -- Warp pile fabrics 1

5801.9000 - Of other textile materials 1

5802.1100 -- Unbleached 11

5802.1900 -- Other 1

5802.2000 - Terry towelling and similar woven terry fabrics, of other textile materials 11

5802.3000 - Tufted textile fabrics 1

5803.0000 Gauze, other than narrow fabrics of heading 58.06. 11

5804.1000 - Tullies and other net fabrics 1

5804.2100 -- Of man-made fibres 1

5804.2900 - - Of other textile materials 1

5804.3000 - Hand-made lace 1

5805.0000 Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, 11

Beauvais and the like, and needle- worked tapestries (for example, petit

point, cross stitch) whether or not made up.

5806.1000 - Woven pile fabrics (including terry towelling and similar terry fabrics) and 1

chenille fabrics

5806.2000 - Other woven fabrics, containing by weight 5 % or more of elastomeric 1

yarn or rubber thread

5806.3100 -- Of cotton 11

5806.3200 -- Of man-made fibres 1

5806.3900 - - Of other textile materials 1

5807.1010 --- Badges 1

5807.1020 --- Ribbons 11

5807.1030 --- Tapes 1

5807.1040 --- Webbing 1

5807.1090 --- Other 1

5807.9000 - Other 1

5808.1000 - Braids in the piece 1

5808.9000 - Other 1

5809.0000 Woven fabrics of metal thread and woven fabrics of metallised yarn of 1

heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar

purposes, not elsewhere specified or included.

5810.1000 - Embroidery without visible ground 1

5810.9100 -- Of cotton 11

5810.9200 -- Of man-made fibres 1

5810.9900 - - Of other textile materials 1

5811.0000 Quilted textile products in the piece, composed of one or more layers of 1

textile materials assembled with padding by stitching or otherwise, other

than embroidery of heading 58.10.

5901.1000 - Textile fabrics coated with gum or amylaceous substances, of a kind used 1

for the outer covers of books or the like

5901.9010 --- Buckram 1

5901.9090 --- Other 1

5903.1000 - With poly(vinyl chloride) 16

5903.2000 - With polyurethane 16

5903.9000 - Other 16

5904.1000 - Linoleum 1

5904.9000 - Other 1

5905.0000 Textile wall coverings. 1

5906.1000 - Adhesive tape of a width not exceeding 20 cm 1

5906.9100 -- Knitted or crocheted 1

5906.9900 -- Other 1

5907.0000 Textile fabrics otherwise impregnated, coated or covered; painted canvas 11

being theatrical scenery, studio back- cloths or the like.

5908.0000 Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles 11

or the like; incandescent gas mantles and tubular knitted gas mantle fabric

therefor, whether or not impregnated.

5909.0000 Textile hosepiping and similar textile tubing with or without lining, armour or 1

accessories of other materials.

5910.0000 Transmission or conveyor belts or belting, of textile material, whether or 11

Not impregnated, coated, covered or laminated with plastics, or reinforced

with metal or other material.

5911.2000 - Bolting cloth, whether or not made up 3

5911.4000 - Straining cloth of a kind used in oil presses or the like, including that of 3

human hair

5911.9090 --- Other 3

6001.1010 --- Unbleached 1

6001.1090 --- Other 11

6001.2110 --- Unbleached 1

6001.2190 --- Other 11

6001.2210 --- Unbleached 1

6001.2290 --- Other 1

6001.2910 --- Unbleached 1

6001.2990 --- Other 1

6001.9110 --- Unbleached 1

6001.9190 --- Other 1

6001.9210 --- Unbleached 1

6001.9290 --- Other 11

6001.9910 --- Unbleached 1

6001.9990 --- Other 11

6002.4000 - Containing by weight 5 % or more of elastomeric yarn but not containing 1

rubber thread

6002.9000 - Other 1

6003.1010 Unbleached 11

6003.1090 Other 1

6003.2010 --- Unbleached 1

6003.2090 --- Other 1

6003.3010 --- Unbleached 1

6003.3090 --- Other 11

6003.4010 --- Unbleached 1

6003.4090 --- Other 11

6003.9010 --- Unbleached 1

6003.9090 --- Other 11

6004.1000 - Containing by weight 5% or more of elastomeric yarn but not containing 1

rubber thread

6004.9000 - Other 1

6005.2110 --- Unbleached 1

6005.2120 --- Bleached 11

6005.2200 -- Dyed 11

6005.2300 - - Of yarns of different colours 1

6005.2400 -- Printed 11

6005.3500 - - Fabrics specified in Subheading Note 1 to this Chapter 1

6005.3610 Unbleached 11

6005.3620 Bleached 1

6005.3700 -- Other, dyed 1

6005.3800 -- Other, of yarns of different colours 11

6005.3900 -- Other printed 1

6005.4110 11

6005.4120 1

6005.4200 -- Dyed 11

6005.4300 - - Of yarns of different colours 1

6005.4400 -- Printed 11

6005.9010 --- Unbleached 1

6005.9090 --- Other 1

6006.1000 - Of wool or fine animal hair 1

6006.2110 --- Unbleached 1

6006.2120 --- Bleached 11

6006.2200 -- Dyed 1

6006.2300 - - Of yarns of different colours 11

6006.2400 -- Printed 1

6006.3110 --- Unbleached 11

6006.3120 --- Bleached 1

6006.3200 -- Dyed 1

6006.3300 - - Of yarns of different colours 1

6006.3400 -- Printed 1

6006.4110 --- Unbleached 11

6006.4120 --- Bleached 1

6006.4200 -- Dyed 11

6006.4300 - - Of yarns of different colours 1

6006.4400 -- Printed 1

6006.9010 --- Unbleached 11

6006.9090 --- Other 1

6805.1000 - On a base of woven textile fabric only 11

6806.2000 - Exfoliated vermiculite, expanded clays, foamed slag and similar 3

expanded mineral materials (including intermixtures thereof)

6807.1000 - In rolls 1

6809.9010 --- Industrial moulds 3

6811.8200 -- Other sheets, panels, tiles and similar articles 16

6812.8000 - Of crocidolite 1

6812.9100 -- Clothing, clothing accessories, footwear and headgear 11

6812.9200 -- Paper, millboard and felt 11

6812.9300 -- Compressed asbestos fibre jointing, in sheets or rolls 0

6812.9900 -- Other 0

6813.2090 --- Other 1

6902.1090 --- Other 0

6903.9010 - - Refractory products of a kind used in industrial ovens, kilns and 3 furnaces

7018.2000 - Glass microspheres not exceeding 1mm in diameter 3

7019.1100 -- Chopped strands, of a length of not more than 50 mm 0

7019.1200 -- Rovings 0

7019.1900 -- Other 0

7019.3100 -- Mats 0

7019.3200 -- Thin sheets (voiles) 11

7019.3900 -- Other 1

7019.4000 - Woven fabrics of rovings 1

7019.5190 --- Other 1

7019.5200 -- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², 1

of filaments measuring per single yarn not more than 136 tex:

7019.5900 -- Other 11

7019.9010 --- Insulating sleeves 0

7019.9020 Glass wool 0

7019.9090 Other 0

7208.1010 Of secondary quality 0

7208.1090 --- Other 0

7208.2510 --- Of secondary quality 0

7208.2590 --- Other 0

7208.2610 --- Of secondary quality 0

7208.2690 --- Other 0

7208.2710 --- Of secondary quality 0

7208.2790 --- Other 0

7208.3610 --- Of secondary quality 0

7208.3690 --- Other 0

7208.3710 --- Of secondary quality 0

7208.3790 --- Other 0

7208.3810 --- Of secondary quality 0

7208.3890 --- Other 0

7208.3910 --- Of secondary quality 0

7208.3990 --- Other 0

7208.4010 --- Of secondary quality 0

7208.4090 --- Other 0

7208.5110 --- Of secondary quality 0

7208.5190 --- Other 0

7208.5210 --- Of secondary quality 0

7208.5290 --- Other 0

7208.5310 --- Of secondary quality 0

7208.5390 --- Other 0

7208.5410 --- Of secondary quality 0

7208.5490 --- Other 0

7208.9010 --- Of secondary quality 0

7208.9090 --- Other 0

7218.1000 - Ingots and other primary forms 0

7218.9100 - - Of rectangular (other than square) cross-section 0

7218.9900 -- Other 0

7219.1100 -- Of a thickness exceeding 10 mm 0

7219.1200 -- Of a thickness of 4.75 mm or more but not exceeding 10 mm 0

7219.1300 -- Of a thickness of 3 mm or more but less than 4.75 mm 0

7219.1400 -- Of a thickness of less than 3 mm 0

7219.2100 -- Of a thickness exceeding 10 mm 0

7219.2200 -- Of a thickness of 4.75 mm or more but not exceeding 10 mm 0

7219.2310 --- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 0
303, 304, 304L, 316, 316L, 410, 420 & 430

7219.2390 --- Other 0

7219.2410 --- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 0
316L, 410, 420 & 430

7219.2490 --- Other 0

7219.3100 - - Of a thickness of 4.75 mm or more 0

7219.3210 --- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 0

303, 304, 304L, 316, 316L, 410, 420 & 430

7219.3290 --- Other 0

7219.3310 --- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 0

316L, 410, 420 & 430

7219.3390 --- Other 0

7219.3410 --- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 0

316L, 410, 420 & 430

7219.3490 --- Other 0

7219.3510 --- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 0
303, 304, 304L, 316, 316L, 410, 420 & 430

7219.3590 --- Other 0

7219.9010 --- Sheets in circular shape of all sizes 0

7219.9090 --- Other 0

7220.1100 -- Of a thickness of 4.75 mm or more 0

7220.1210 --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 0
316L, 410, 420 & 430

7220.1290 --- Other 0

7220.2010 --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 0
316L, 410, 420 & 430

7220.2090 --- Other 0

7220.9010 --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 0
316L, 410, 420 & 430

7220.9090 --- Other 0

7225.1100 -- Grain-oriented 0

7225.1900 -- Other 0

7225.3000 - Other, not further worked than hot- rolled, in coils 0

7225.4000 - Other, not further worked than hot- rolled, not in coils 0

7226.1100 -- Grain-oriented 0

7226.1900 -- Other 0

7226.2000 - Of high speed steel 0

7226.9100 -- Not further worked than hot-rolled 0

7318.2900 -- Other 16

7407.1090 --- Other 3

7407.2100 -- Of copper-zinc base alloys (brass) 0

7407.2900 -- Other 0

7411.1090 --- Other 11

7604.2910 --- Bars and rods 3

7903.9000 - Other 3

7904.0010 --- Wire 3

7904.0090 --- Other 3

7905.0000 Zinc plates, sheets, strip and foil. 3

8308.2000 - Tubular or bifurcated rivets 16

8404.9010 --- For machines of heading 8404.1000 0

--- Submersible pumps:

8413.7011 ----- Submersible pumps having 5 to 10 inches diameters 1

8413.7019 ---- Other 3

8421.9110 --- Of machines of heading 8421.1100 & 8421.1900 0

8421.9910 --- Of machine of heading 8421.3910, 8421.3920 & 8421.3930 0

8470.2900 -- Other 0

8470.9000 - Other 0

8504.9090 --- Other 1

8536.4190 --- Other 0

8536.4990 --- Other 0

8538.9090 --- Other 1

8547.9000 - Other 16

8548.1010 -- Batteries plates 0

8548.1090 --- Other 0

87.03

Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.

8703.1000 - Vehicles specially designed for traveling on snow, golf cars and similar 30 vehicles.

- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:

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

--- Of a cylinder capacity not exceeding 850cc:

8703.2111 ---Components for the assembly/ manufacture of vehicles, in any kit 50 form excluding those of headings 8703.2113 and 8703.2115

8703.2112 ---Components for the assembly / manufacture of mini van type 50 vehicles, in any kit form

8703.2113 ---Mini Vans (CBU) 50

8703.2114 ---Components for the assembly/ manufacture of auto rickshaws, in any 50 kit form

8703.2115 ---- Auto rickshaws (CBU) 50

8703.2119 ---- Other 50

--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:

8703.2191 ----Components for the assembly / manufacture of vehicles, in any kit 55 form excluding those of heading 8703.2193 and 8703.2195

8703.2192 ---- Components for the assembly / manufacture of 4x4 vehicles, in any 55 kit form

8703.2193 ---- 4x4 vehicles (CBU) 55

8703.2194 ---- Components for the assembly / manufacture of Mini Van, in any kit 55 form

8703.2195 ----- Mini vans (CBU) 55

8703.2199 ---- Other 55

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

8703.2210 --- Components for the assembly / manufacture of vehicles, in any kit 60 form excluding those of heading 8703.2240

8703.2220 --- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 60 1300cc

8703.2230 --- Components for the assembly / manufacture of mini van, in any kit 60 form

8703.2240 --- Mini vans (CBU) 60

8703.2250 --- Components for the assembly / manufacture of sport utility vehicles in 60 any kit form

8703.2260 --- Sport utility vehicles 60

8703.2290 --- Other 60

-- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:

--- Of a capacity exceeding 1,500cc but not exceeding 1,800cc:

8703.2311 ---- Components for the assembly / manufacture of vehicles, in any kit 75
form

8703.2312 --- Components for the assembly / manufacture of sport utility vehicles in 75
any kit form

8703.2313 --- Sport utility vehicles 75

8703.2319 ---- Other 75

--- Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:

8703.2321 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form excluding of heading 8703.2323

8703.2322 ---- Components for the assembly / manufacture of sport utility vehicles 100
4X4, in any kit form

8703.2323 ---- Sport utility vehicles (SUVs 4x4) 100

8703.2329 ---- Other 100

-- Of cylinder capacity exceeding 3,000cc:

8703.2410 --- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.2490 --- Other 100

- Other vehicles, with only compression- ignition internal combustion piston
engine (diesel or semi- diesel):

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

--- Of a cylinder capacity not exceeding 850cc:

8703.3111 ---- Components for the assembly / manufacture of vehicles, in any kit 50 form

8703.3112 ---- Other 50

----Of a cylinder capacity exceeding 850cc but not exceeding 1,000cc:

8703.3121 ---- Components for the assembly / manufacture of vehicles, in any kit 55 form

8703.3129 ---- Other 55

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

8703.3131 ---- Components for the assembly / manufacture of vehicles, in any kit 60 form

8703.3139 ---- Other 60

-- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:

--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.3211 ---- Components for the assembly / manufacture of vehicles, in any kit 75 form

8703.3219 ---- Other 75

--- Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:

8703.3221 ----Components for the assembly/ manufacture of vehicles, in any kit 100 form excluding those of headings 8703.3223, 8703.3225 and 8703.3227

8703.3222 ---- Components for the assembly / manufacture of sport utility 100 vehicles, in any kit form

8703.3223 ---- Sport utility vehicles (SUVs 4x4) 100

8703.3224 ---- Components for assembly / manufacture of all terrain vehicles (4x4), 100 in any kit form

8703.3225 ---- All terrain vehicles (4x4) 100

8703.3226 ----Components for assembly/manufacture of specially designed twin 20 cabin type taxi of sub-heading 8703.3227.

8703.3227 ----Specially designed twin cabin type taxi in CBU, build on girder chassis 20 with the following features:

(1) Attack resistance central division along with payment tray.

(2) Wheel chair compartment with folding ramp

(3) Taxi meter and two way radio system

(4) Other standard accessories

8703.3229 ---- Other 100

-- Of a cylinder capacity exceeding 2500cc:

8703.3310 --- Components for the industrial assembly/ manufacture of vehicles, in 100 any kit form

8703.3390 --- Other 100

- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:

--- Of a cylinder capacity not exceeding 850cc:

8703.4011 ---- Components for the assembly / manufacture of vehicles, in any kit 50 form

8703.4019 ---- Other 50

--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:

8703.4021 ---- Components for the assembly / manufacture of vehicles, in any kit 55 form

8703.4029 ---- Other 55

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

8703.4031 ---- Components for the assembly / manufacture of vehicles, in any kit 60 form

8703.4032 ---- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 60 1300cc

8703.4039 ---- Other 60

--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.4041 ---- Components for the assembly / manufacture of vehicles, in any kit 75
form

8703.4049 ---- Other 75

--- Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000 cc:

8703.4051 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.4059 ---- Other 100

--- Of a cylinder capacity exceeding 3,000cc :

8703.4061 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.4069 ---- Other 100

- Other vehicles, with both compression-ignition internal combustion piston
engine (diesel or semi-diesel) and electric motor as motors for propulsion,
other than those capable of being charged by plugging to external source
of electric power:

--- Of a cylinder capacity not exceeding 850cc:

8703.5011 ---- Components for the assembly / manufacture of vehicles, in any kit 50
form

8703.5019 ---- Other 50

--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:

8703.5021 ---- Components for the assembly / manufacture of vehicles, in any kit 55
form

8703.5029 ---- Other 55

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

8703.5031 ---- Components for the assembly / manufacture of vehicles, in any kit 60
form

8703.5039 ---- Other 60

--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.5041 ---- Components for the assembly / manufacture of vehicles, in any kit 75
form

8703.5049 ---- Other 75

--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc:

8703.5051 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.5059 ---- Other 100

--- Of a cylinder capacity exceeding 2,500cc:

8703.5061 ---- Components for the assembly / manufacture of vehicles, in any kit 100 form

8703.5069 ---- Other 100

- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:

--- Of a cylinder capacity not exceeding 850cc:

8703.6011 ---- Components for the assembly / manufacture of vehicles, in any kit 50 form

8703.6019 ---- Other 50

--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:

8703.6021 ---- Components for the assembly / manufacture of vehicles, in any kit 55 form

8703.6029 ---- Other 55

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

8703.6031 ---- Components for the assembly / manufacture of vehicles, in any kit 60 form

8703.6032 --- Vehicles of a cylinder capacity exceeding 1,000cc but not exceeding 60 1,300cc

8703.6039 ---- Other 60

--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.6041 ---- Components for the assembly / manufacture of vehicles, in any kit 75
form

8703.6049 ---- Other 75

--- Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000 cc:

8703.6051 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.6059 ---- Other 100

--- Of a cylinder capacity exceeding 3,000cc:

8703.6061 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.6069 ---- Other 100

- Other vehicles, with both compression-ignition internal combustion piston
engine (diesel or semi-diesel) and electric motor as motors for propulsion,
capable of being charged by plugging to external source of electric power:

--- Of a cylinder capacity not exceeding 850cc:

8703.7011 ---- Components for the assembly / manufacture of vehicles, in any kit 50
form

8703.7019 ---- Other 50

--- Of a cylinder capacity exceeding 850cc but not exceeding 1,000cc:

8703.7021 ---- Components for the assembly / manufacture of vehicles, in any kit 55
form

8703.7029 ---- Other 55

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

8703.7031 ---- Components for the assembly / manufacture of vehicles, in any kit 60
form

8703.7039 ---- Other 60

--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800cc:

8703.7041 ---- Components for the assembly / manufacture of vehicles, in any kit 75
form

8703.7049 ---- Other 75

--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc:

8703.7051 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.7059 ---- Other 100

--- Of a cylinder capacity exceeding 2,500cc:

8703.7061 ---- Components for the assembly / manufacture of vehicles, in any kit 100
form

8703.7069 ---- Other 100

- Other vehicles, with only electric motor for propulsion:

8703.8010 --- Components for the assembly / manufacture of vehicles, in any kit 50
form excluding those of heading 8703.8030

8703.8020 --- Components for the assembly / manufacture of electric auto rickshaw, 50
in any kit form

8703.8030 --- Electric auto rickshaw (CBU) 50

8703.8090 --- Other 50

8703.9000 - Other 100

9011.1000 - Stereoscopic microscopes 0

9011.2000 - Other microscopes, for photomicrography, cinephotomicrography or 0
micro projection

9011.8000 - Other microscopes 0

9011.9000 - Parts and accessories 0

9012.1000 - Microscopes other than optical microscopes; diffraction apparatus 0

9012.9000 - Parts and accessories 0

9013.1000 - Telescopic sights for fitting to arms; periscopes; telescopes designed to 0
form parts of machines, appliances, instruments or apparatus of this
Chapter or Section XVI

9013.2000 - Lasers, other than laser diodes 0

9013.9000 - Parts and accessories 0
9018.1100 -- Electro-cardiographs 0
9018.1200 -- Ultrasonic scanning apparatus 0
9018.1300 - - Magnetic resonance imaging apparatus 0
9018.1400 -- Scintigraphic apparatus 0
9018.1900 -- Other 0
9018.2000 - Ultra- violet or infra- red ray apparatus 0
9018.3931 ----Suction 0
9018.3932 ----Pulmonary artery 0
9018.3933 : 0
9018.3939 - 0
9018.3950 --- Surgical needles 0
9018.3960 --- Endo tracheal tube 0
9018.3970 --- Balloons 0
9018.3990 --- Other 0
9018.4100 - - Dental drill engines, whether or not combined on a single base with 0

other dental equipment

9018.4900 -- Other 0
9018.5000 - Other ophthalmic instruments and appliances 0
9018.9010 --- Anesthesia apparatus 0
9018.9020 --- Stethoscopes 0
9018.9050 --- Sphygmomanometer 0
9018.9060 --- Infant incubators 0
9018.9070 --- Fibre dialyzers 0
9018.9090 --- Other 0
9019.1000 - Mechano- therapy appliances; massage apparatus; psychological 0

aptitude- testing apparatus

9019.2010 --- Oxygenator with accessories 0
9019.2020 --- Ozone therapy apparatus 0
9019.2030 --- Acrosol therapy apparatus 0
9019.2090 --- Other 0
9020.0010 --- Gas masks 0
9020.0020 --- Other breathing appliances 0
9021.1000 - Orthopaedic or fracture appliances 0
9021.2100 -- Artificial teeth 0
9021.2900 -- Other 0
9021.3100 -- Artificial joints 0
9021.3900 -- Other 0
9021.4000 - Hearing aids, excluding parts and accessories 0
9021.5000 - Pacemakers for stimulating heart muscles, excluding parts and 0

accessories

9021.9000 - Other 0
9022.1200 - - Computed tomography apparatus 0
9022.1300 -- Other, for dental uses 0
9022.1400 -- Other, for medical, surgical or veterinary uses 0
9022.1900 -- For other uses 0
9022.2100 -- For medical, surgical, dental or veterinary uses 0
9022.2900 -- For other uses 0
9022.3000 - X- ray tubes 0
9022.9000 - Other, including parts and accessories 0
9023.0000 Instruments, apparatus and models, designed for demonstrational 0

purposes (for example, in education or exhibitions), unsuitable for other

uses.

9024.1000 - Machines and appliances for testing metals 0

9024.8000 - Other machines and appliances 0

9024.9000 - Parts and accessories 0

9025.1110 --- Thermometers, clinical 0

9025.1190 --- Other 0

9025.1900 -- Other 0

9025.8010 --- Hydrometers 0

9025.8020 --- Psychrometers 0

9025.8090 --- Other 0

9025.9000 - Parts and accessories 0

9026.1090 --- Other 0

9026.2000 - For measuring or checking pressure 0

9026.8000 - Other instruments or apparatus 0

9026.9000 - Parts and accessories 0

9027.1000 - Gas or smoke analysis apparatus 0

9027.2000 - Chromatographs and electrophoresis instruments 0

9027.3000 - Spectrometers, spectrophotometers and spectrographs using optical 0

radiations (UV, visible, IR)

9027.5000 - Other instruments and apparatus using optical radiations (UV, visible, IR) 0

9027.8000 - Other instruments and apparatus 0

9027.9000 - Microtomes; parts and accessories 0

9030.1000 - Instruments and apparatus for measuring or detecting ionising radiations 0

9030.2000 - Oscilloscopes and oscillographs 0

9030.3100 -- Multimeters without a recording device 0

9030.3200 -- Multimeters with a recording device 0

9030.3330 --- Ampere-meter 0

9030.3390 --- Other 0

9030.3900 -- Other, with a recording device 0

9030.4000 - Other instruments and apparatus, specially designed for 0

telecommunications (for example, cross- talk meters, gain measuring

instruments, distortion factor meters, psophometers)

9030.8200 - - For measuring or checking semiconductor wafers or devices 0

9030.8400 -- Other, with a recording device 0

9030.9000 - Parts and accessories 0

9031.1000 - Machines for balancing mechanical parts 0

9031.2000 - Test benches 0

9031.4100 - - For inspecting semiconductor wafers or devices or for inspecting 0

photomasks or reticles used in manufacturing semiconductor devices

9031.4900 -- Other 0

9031.8000 - Other instruments, appliances and machines 0

9031.9000 - Parts and accessories 0

9032.2000 - Manostats 0

9032.8100 - - Hydraulic or pneumatic 0

9032.8990 --- Other 0

9032.9000 - Parts and accessories 0

9033.0010 --- Of hearings aids 0

9033.0020 --- Pacing wire 0

9033.0090 --- Other 1

9606.2100 -- Of plastics, not covered with textile material 16

9606.2920 --- Buttons 1

9607.1900 -- Other 16

9908 Goods received as Gift or donation: 0

(i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Federal Government and concurrence by the Federal Board of Revenue.

(ii) Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry

of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service

9909

Articles, value of which does not exceed Rs.30,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.

9917

(1)

Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.

Capital goods, as defined in the preamble of Part-I of the Fifth Schedule to the Customs Act, and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one-time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. Co-developer as defined in Special Economic Zone Rules, 2013, shall also be entitled to avail the same incentives and exemptions for the same period as available to the Developer under the SEZ Act 2012, subject to condition that the Developer of the SEZ relinquishes its rights to the incentives and exemptions in favour of the Co-developer; provided further that the respective Special Economic Zone Authority duly endorses such reassignment, and ensures that such reassignment shall not be misused.

Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time:—

(i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies including Gwadar International Terminals Limited and Gwadar Marine Services Limited, and their contractors and sub-contractors exclusively for construction and operation of the terminals and the Free Zone

Area for a period of forty (40) years;

(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to all visiting ships including foreign and local and fishing vessels at Gwadar Port for a period of forty (40) years;

(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty-three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;

(iv) Imports by the following businesses to be established in the Gwadar Free Zone Area for a period of 23 years with effect from 1st July, 2016, packaging, distribution, stuffing and de-stuffing, CFS, container yard, warehousing including cool and cold rooms, transhipment, labelling, light_end_assembly and _re-

[Part I

5.

assembly, imports and exports/value added exports, value adding of imports, other similar or related businesses activities and such commercial activities as are required to support the free zone.

(i) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone

Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of signing of the development agreement for consumption within zones by the Special Technology Zones Authority and zone developers, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time; and

(ii) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone

Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of issuance of license by the Special Technology Zones Authority for consumption within zones by the said Authority and zone enterprises, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.

Imports by persons as authorized under Export Facilitation Scheme, 2021 notified by the Federal Board of Revenue with such conditions, limitations and restrictions.

9920

1.

Temporary Imports:

Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:

Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government.

Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.

Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported.

Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.

Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure.

0"

6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.

7. Professional and technical apparatus/ equipment/ instruments imported by foreign nationals, experts and athlete etc. participating in an international event (including but not limited to sports events) or under any international arrangement for use solely during such event or arrangement subject to endorsement on their passports. The goods allowed temporary admission shall be identifiable at the time of import and subsequent re-export. Provided the condition of furnishing undertaking/bond by such foreign nationals will not be applicable for this clause.

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THE SECOND SCHEDULE

[See Section 3(36)]

In the Customs Act, 1969 (IV of 1969), for the Fifth Schedule, the following shall be substituted, namely:—

"THE FIFTH SCHEDULE

[see section 18(1A)]

Part-I

Import 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:

Provided that the condition of "local manufacturing" shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

(ii)

(iii)

(iv)

Provided further that condition of local manufacturing shall not be applicable for a period of three years, commencing on 1st July, 2018 and ending on 30th June, 2021, against Sr.No.12 of Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US \$ 50 million or above duly certified by the Ministry of Energy (Power Division);

Provided further that condition of local manufacturing shall not be applicable against Sr. No.38 of the Table, on import of plant, machinery and equipment if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health.

except for S. Nos. 1(H), 14, 20,21 and 22 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 bona fide 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;

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; and

For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2021

(v) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of

retention, besides payment of duties and taxes, chargeable, if any.

Explanation.—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, development, quality control, pollution control and the like;

and

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, poultry industry, IT sector, storage, communication and infrastructure

instruments

for testing,

development of SEZs by Zone Developer.

research and

TABLE

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) 2 (3) @ @

1 Agricultural Machinery

(A) Tillage and seed bed preparation Nil

equipment.

(1). Rotavator. 8432.8010 0%

(2). Cultivator. 8432.2910 0%

(3). __ Ridger. 8432.8090 0%

- (4). Sub soiler. 8432.3900 0%
- (5). Rotary slasher. 8432.8090 0%
- (6). Chisel plough 8432.1010 0%
- (7). Ditcher. 8432.1090 0%
- (8). Border disc. 8432.2990 0%
- (9). Disc harrow. 8432.2100 0%
- (10). Bar harrow. 8432.2990 0%
- (11). Mould board plow. 8432.1090 0%
- (12). Tractor rear or front blade. 8430.6900 0%
- (13). Land leveler or land planer. 8430.6900 0%
- (14). _ Rotary tiller. 8432.8090 0%
- (15). Disc plow. 8432.1090 0%
- (16). Soil scrapper. 8432.8090 0%
- (17). KR. Karundi. 8432.8090 0%

No. (%)

(1) (2) (3) @ (6)

(18). Tractor mounted trencher 8701.9220 2%

8701.9320

(19). Land leveler. 8430.6900 0%

(20). Laser land leveler comprising of laser Respective 0%

transmitter, laser receiver, control box, headings

tigid mast pack, with or without scrapper

(B) Seeding or Planting Equipment. Nil

(1). Seed-cum-fertilizer drill (wheat, rice 8432.3100 0%
barley, etc).

(2). Cotton or maize planter with fertilizer 8432.3900 0%
attachment

(3). Potato planter. 8432.3900 0%

(4). Fertilizer or manure spreader or 8432.4100 0%
broadcaster. 8432.4200

(5). Rice transplanter. 8432.3900 0%

(6). Canola or sunflower drill. 8432.3100 0%

(7). Sugar cane planter 8432.3900 0%

(C) Irrigation, Drainage and Agro-Chemical Nil

Application Equipment

(1). Submersible pumps (up to 75 lbs and 8413.7010 0%
head 150 meters) and field drainage
pumps.

(2). Sprinklers including high and low 8424.8200 0%
pressure (center pivotal), system, 8424.2010
conventional sprinkler equipment, water
reel traveling sprinkler, drip or trickle
irrigation equipment, mint irrigation
sprinkler system.

(3). Air release valves, pressure gauges, 8481.1000 0%
water meters, back flow preventers and 8481.3000
automatic controllers. 9026.2000
9032.8990

(4). Tubewells filters or strainers. 8421.2100 2%

(5). Knapsack sprayers. 8424.2010 0%

(6). Granular applicator. 8424.2010 0%

(7). Boom or field sprayers. 8424.2010 0%

(8). Self-propelled sprayers. 8424.2010 0%

(9). Orchard sprayers. 8424.2010 0%

(D) Harvesting, Threshing and Storage Nil

Equipment.

(1). Wheat thresher 8433.5200 0%

(2). Maize or groundnut thresher or Sheller. 8433.5200 0%

(3). Groundnut digger. 8433.5900 0%

(4). Potato digger or harvester. 8433.5300 0%

(5). Sunflower thrasher. 8433.5200 0%

(6). Post hole digger. 8433.5900 0%

(7). Straw balers. 8433.4000 0%

(8). Fodder rake. 8201.3000 0%

8433.5900

(9). Wheat or rice reaper. 8433.5900 0%

(10). Chaff or fodder cutter. 8433.5900 0%

(11). Cotton picker. 8433.5900 0%

(12). Onion or garlic harvester. 8433.5200 0%

No. (%)

(1) (2) (3) (4) (5)

(13). Sugar harvester. 8433.5200 0%

(14). Reaping machines. 8433.5900 0%

(15). Combined harvesters (Upto five years 8433.5100 0% old).

Pruner/sheers. 8433.5900 0%

Fodder/forage wagon. 8716.8090 5%

(E) Fertilizer and Plant Protection Equipment. Nil

(1). Spray pumps (diaphragm type). 8413.8100 5%

(2). All types of mist blowers. 8414.5990 5%

(F) Dairy, Livestock and poultry, machinery Nil

(1). Milk chillers. 8418.6910 2%

8418.6990

(2). Tubular heat exchanger (for 8419.5000 2% pasteurization).

(3). Milk processing plant, milk spray drying 8419.8100 2% plant, Milk UHT plant. 8419.3900 0%

(4). Grain storage silos for poultry. Respective 2%

headings

(5). Insulated sand witch panels Respective 2% headings

(6). Dairy, livestock and poultry sheds. 9406.1020 2% 9406.9020

(7). Milk filters. 8421.2900 2%

(8). Incubators, brooders and other poultry 8436.2100 0% equipment 8436.2900

(9). Machinery for animal feed stuff 8436.1000 0%

(10). Any other machinery and equipment for Ch. 84 3% If imported by manufacturing of dairy products & manufacturers

85 which are members

of Pakistan Dairy

Association.

(11) Fans for use in dairy sheds 8414.5990 3% If imported by members of

Corporate Dairy

Farmers

Association.

(G) Post-harvest Handling and Processing and Nil

Miscellaneous Machinery.

(1). Vegetable and fruits cleaning and sorting | 8437.1000 0% or grading equipment.

(2). Fodder and feed cube maker equipment. | 8433.4000 0%

(3). Milking machines. 8434.1000 0%

(4). Pre-fabricated CO2 Controlled Stores. 9406.1090 2% In respect of goods 9406.9090 mentioned in

Column (2) read

with PCT

mentioned in

Column (3), the

Ministry of National

Food Security and

Research shall

certify in the
prescribed manner
and format as per

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(Q) Annex-B to the effect that the imported goods are bona fide 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.

(5). Grain storage silos duly fitted with 8479.8990 0% Nil mechanical systems i.e. sweep auger system, temperature control system, aeration system and roof exhaust system etc., imported during the period commencing on the 1st July, 2021 and ending on the 30th June, 2026.

(H) Green House Farming and Other Green 1. In respect of House Equipment. goods of mentioned

(1). Geo-synthetic liners (PP/PE Geo 3921.9010 3% in Column (2) read synthetic films of more than 500 3921.9090 5% with PCTs microns). mentioned in

(2). Greenhouses (prefabricated). 9406.1010 0% Column (3), the 9406.9010 Ministry of National

(3). Tunnel farming equipment consisting of Food Security and the following: Research shall certify in the

(a) Plastic covering and mulch film | 3920.1000 0% prescribed manner 3926.9099 and format as per Annex-B to the

(b) Anti-insect net. 5608.1900 0% effect that the imported goods are

(c) Shade net. 5608.9000 0% bona fide

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.

(I) Machinery, Equipment and Other Capital
Goods for Miscellaneous Agro-Based

Industries like Milk Processing, Fruit,
Vegetable or Flowers Grading, Picking or

1. In respect of
goods of mentioned
in Column (2) read

Processing etc. win cs in

(1). Evaporators for juice concentrate. 8419.8990 5% Column (3), the
(2). Machinery used for dehydration and 8419.3100 0% Ministry of National
freezing. 8418.6990 5% Food Security and
(3). Heat exchange unit. 8419.5000 5% Research shall
(4). Machinery used for filtering and refining 8421.2200 5% certify in the
of pulps/juices. prescribed manner
(5). Complete Rice Par Boiling Plant. 8419.8990 & 5% and format as per

Respective Annex-B to the

Headings 0, 3%, 5% effect that the

imported goods are

bona fide

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. Condition (iv) of
the preamble.

(J) Horticulture and Floriculture Condition (iv) of the

(1). Machines for making cartons, boxes, 8441.3000 5% preamble.
cases, tubes, drums or similar
containers, other than by moulding

(2). PU panels (Insulation). Respective 5%
headings

(3). Generator sets 10 to 25 KVA. 8502.1120 5%
8502.1130 5%

(4). Refrigerating machines with engine fitted | 8418.6920 5%

No. (%)

(1) (2) (3) (4) (5)

on common base for refrigerated
containers.

(5). Other refrigerating or freezing chests, 8418.5000 5%
cabinets.

(6). Tubes, pipes and hollow profiles of iron 7304.3100 5%
and steel. 7304.3900 5%

(7). Hand tools. Respective 3%, 5%

Headings

(K) Fish or shrimp farming and seafood Nil
processing machinery and equipment.

(1). Compressor 8414.8090 5%

(2). Generator 8502.1130 5%

8502.1190 5%

(3). Condenser 8502.1200 5%

(4). Flat freezer 8418.9990 5%

(5). Boast freezer 8418.3000 5%

(6). Fiber glass tubs 8418.4000 5%

(7). Insulated plants 7019.9090 5%

(8). Flake ice plants 8418.6990 5%

(9). Water aerators 8414.8090 2%

(10). Feed pellet (Floating Type) machine 8438.8020 0%

2 Machinery and equipment for development of Respective 0% ,3%,5% Condition (iv) of the
grain handling and storage facilities including Headings preamble.
silos.

3 Cool chain machinery, equipment including Respective 0%,3%, 5% 1. If imported by
Capital goods. Headings Cool Chain Industry

including such
sectors engaged in
establishing or
providing cool
chain activities or
part thereof.

2. Condition (iv) of
the preamble.

4 Machinery and equipment for initial Respective 0% ,3%, 5% Condition (iv) of the
installation, balancing, modernization, Headings preamble.
replacement or expansion of desalination
plants, coal firing system, gas processing
plants and oil and gas field prospecting.

5 Following machinery, equipment, apparatus, 1. The project
and medical, surgical, dental and veterinary requirement shall
furniture, materials, fixtures and fittings be approved by the
imported by hospitals and medical or Board of
diagnostic institutes: - Investment (BOI).
A. Medical Equipment. The Authorized

- (1) Dentist chairs. 9402.1010 5% Officer of BO! shall
- (2) Medical surgical dental or veterinary 9402.9090 5% certify the item wise furniture. requirement of the
- (@) Operating Table. 9402.9010 5% certify the item wise furniture. requirement of the
- (4) Emergency Operating Lights. 9405.4090 5% and manner as per
- (5) Hospital Beds with mechanical fittings. 9402.9020 5% Annex-B and shall
- (6) Gymnasium equipment. Respective 0%, 3%, 5% pnsh all relevant Headings information Online
- (7) Cooling Cabinet. 9506.9100 5% to Pakistan

Ss.
No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

(8) Refrigerated Liquid Bath.

8418.5000

5%

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

3824.9999

3822.0000

5%

5%

B. Cardiology/Cardiac Surgery Equipment

(1) Cannulas.

9018.3940

5%

(2) Manifolds.

8481.8090

5%

(3) _ Intra venous cannula i.v. catheter.

9018.3940

5%

C. Disposable Medical Devices

(1) Self-disabling safety sterile syringes.

9018.3110

5%

(2) _ Insulin syringes.

9018.3110

5%

D. Other Related Equipment

(1) Fire extinguisher.

8424.1000

5%

(2) Fixtures & fittings for hospitals

Respective
Headings

0% ,3%,5%

Customs
Computerized
System against a
specific user ID and
password obtained
under Section
155D of the
Customs Act, 1969
(IV of 1969);

2. 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).

3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.

1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. 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.

Respective Headings

0%

1. This concession shall be available to those Mineral Exploration and Extraction 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.

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque

for the differential
amount between

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

the statutory rate of customs duty and sales tax and the amount payable under this Schedule, 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties& taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties& taxes as were applicable at the time of import. These goods shall, however, be

allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

prior approval of
the Chief Collector
of Customs.

7 1. Machinery, equipment, materials, capital Respective 0%,3%,5% 1.This concession

goods, specialized vehicles (4x4 non luxury) Headings shall be available to

i.e. 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, a surcharge @ 6% per annum
shall be charged on the deferred amount.

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

those Mineral
Exploration and
Extraction
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.

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 Schedule, 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector

of Customs.

4. Condition (iv) of
the preamble.

Coal mining machinery, equipment, spares,
including vehicles for site use i.e. single or
double cabin pickups imported for Thar Coal

Field.

Respective
Headings

0%

1. 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.

2. The goods shall
not be sold or
otherwise disposed
of without prior
approval of the
FBR. In case such
goods are sold or
otherwise disposed
of after Ten years
of their importation,
the same shall be

Ss.

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-

export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.

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

0% ,3%,5%

1. 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

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

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

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
Schedule, 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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

from the date of
their importation,
the same shall be
subject to payment
of statutory rates of
duties & taxes as
were applicable at
the time of import.

The construction
machinery may,
however, be
allowed to be
transferred to other
entitled projects of
the sector, with
prior approval of
the FBR, subject to
payment of duties
and taxes, if
applicable. The re-
export of these
goods may also be
allowed subject to
prior approval of
the Chief Collector
of Customs.

4. Condition (iv) of
the preamble.

10 | 1. Machinery, equipment and spares meant for Respective 0% ,3%,5% -do-
initial installation, balancing, modernization, Headings
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.

11. | 1. Machinery, equipment and spares meant for Respective 0% 1.This concession
initial installation, balancing, modernization, Headings shall also be
replacement or expansion of projects for available to primary
power generation through nuclear and contractors of the
renewable energy sources like solar, wind, project upon
micro-hydel, bio-energy, ocean, waste-to- fulfillment of the

energy and hydrogen cell etc. following

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

conditions, namely:

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

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) @ (6)

house consumption. 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

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 Schedule, 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. In case such
goods are sold or
otherwise disposed
of after Ten years
of their importation,
the same shall be
subject to payment
of duties & taxes as
prescribed by the
FBR. In case these
goods are sold or

Ss.
No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

otherwise disposed
of without prior
approval of the
FBR or before the
period of Ten years
from the date of
their importation,
the same shall be
subject to payment
of statutory rates of
duties & taxes as
were applicable at
the time of import.

The construction
machinery may,
however, be
allowed to be
transferred to other
entitled projects of
the sector, with
prior approval of
the FBR, subject to
payment of duties
and taxes, if
applicable. The re-
export of these
goods may also be
allowed subject to
prior approval of

the Chief Collector
of Customs.

12

1. Machinery and equipment meant for power transmission and grid 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.

Respective
Headings

0%, 3%, 5%

1. 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

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

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 Schedule, 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. In case such
goods are sold or
otherwise disposed
of after Ten years
of their importation,
the same shall be
subject to payment
of duties & taxes as
prescribed by the
FBR. In case these
goods are sold or
otherwise disposed
of without prior
approval of the
FBR or before the
period of Ten years
from the date of
their importation,
the same shall be
subject to payment

No. (%)

(1) (2) (3) (4) (5)

of statutory rates of
duties & taxes as
were applicable at
the time of import.

The construction
machinery may,
however, be
allowed to be
transferred to other
entitled projects of
the sector, with
prior approval of
the FBR, subject to
payment of duties
and taxes, if
applicable. The re-
export of these
goods may also be
allowed subject to
prior approval of
the Chief Collector
of Customs.

4. Condition (iv) of
the preamble.

13 | Following machinery, equipment and other Nil
education and research related items imported
by technical institutes, training institutes,
research institutes, schools, colleges and
universities:-

(1) Quartz reactor tubes and holders designed 7017.1010 0%
for insertion into diffusion and oxidation
furnaces for production of semiconductor
wafers.

(2) Other dryers. 8419.3900 0%

(3) Filtering or purifying machinery and 8421.2100 0%
apparatus for water.

(4) Other filtering or purifying machinery and 8421.2900 0%
apparatus for liquids.

(5) Personal weighing machines, including baby 8423.1000 0%
scales; household scales.

(6) Scales for continuous weighing of goods on 8423.2000 0%
conveyors.

(7) Constant weighing scales and scales for 8423.3000 0%
discharging a predetermined weight of
material into a bag or container, including
hopper scales.

(8) Other weighing machinery having a 8423.8100 0%
maximum weighing capacity not exceeding
30 kg.

(9) Other weighing machinery having a 8423.8200 0%
maximum weighing capacity exceeding 30

kg but not exceeding 5,000kg.

(10) Other weighing machinery. 8423.8900 0%

(11) Weighing machine weights of all kinds; parts 8423.9000 0%
of weighing machinery of machines of
heading 8423.2000 & 8423.3000.

(12) Other weighing machine weights of all kinds; 8423.9000 0%

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.

(13) Networking equipment like routers, LAN 8517.6970 0% bridges, hubs excluding switches and repeaters.

14) Other furnaces and ovens. 8514.3000 0%

} Electronic balances of a sensitivity of 5 cg or 9016.0010 0%

better, with or without weights.

(16) Other balances of a sensitivity of 5 cg or 9016.0090 0% better, with or without weights.

(17) Thermostats of a kind used in refrigerators 9032.1010 0% and air-conditioners.

(18) Other thermostats. 9032.1090 0%

(19) Manostats. 9032.2000 0%

(20) Other instruments and apparatus hydraulic 9032.8100 0% or pneumatic.

(21) Other instruments and apparatus. 9032.8990 0%

(22) Parts and accessories of automatic 9032.9000 0% regulating or controlling instruments and apparatus.

(23) Spares, accessories and reagents for Respective 0% scientific equipment. Headings

14 | Machinery, equipment, raw materials, Respective 0% Condition (iv) of the components and other capital goods for use in Headings preamble. buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.

15 | Machinery, equipment and other capital goods Respective 0%, 3%, 10% Condition (iv) of the meant for initial installation, balancing, Headings preamble. modernization, replacement or expansion of oil

refining (mineral oil and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.

15A | Machinery, equipment and other capital goods Respective 0% Nil meant for initial installation, balancing, Headings modernization, replacement or expansion of oil refining (Hydro-cracking)

16 | Machinery and equipment imported by an Respective 0%,3%, 11%, Nil industrial concern. Headings 15%

17 | Following machinery and equipment for 1. For the projects marble, granite and gem stone extraction and of Gem Stone & processing industries. Jewelry Industry,

(1) Polishing cream or material. 3405.4000 3% = 5% CEO/COO, 3405.9000 Pakistan Gem and

(2) Fiber glass mesh 7019.5190 5% Jewelry Company

= — = 7 shall certify in the

(3) Chain saw/diamond wire saw in all sizes 8202.4000 5% . and dimensions and spares thereof, 8202.9100 5% prescribed format diamond wire joints all types and and manner as per Annex-B that the

dimensions, chain for chain saw and diamond wires for wire saw and spare

imported goods are

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

widia. bona fide project

(4) Gin saw blades. 8202.9910 5% requirement. The

(5) Gang saw blades/ diamond saw blades' | 8202.9990 5% authorized person

multiple blades or all types and of the Company

dimensions. shall furnish all ;

(6) Aircompressor (27cft and above). 8414.8010 5% relevant iyormation

(7) Machine and tool for stone work; sand 8464.9000 0% Customs

blasting machines; tungsten carbide & Computerized

tools; diamond tools & segments (all Respective 0% ,3%,5% System against a type & dimensions), hydraulic jacking headings specific user ID and

machines, hydraulic manual press password obtained

machines, air/hydro pillows, compressed under section 155D

air rubber pipes, hydraulic drilling of the Customs Act,

machines, manual and power drilling 1969.

machines, steel drill rods and spring (all

sizes and dimensions), whole finding 2. For the projects

system with accessories, manual

portable rock drills, cross cutter and Indeaty| & Granite

bridge cutters. CEOICOO,

(8) Integral drilling steel for horizontal and 8466.9100 0% Pakistan Stone

vertical drilling, extension thread rods for Development

pneumatic super long drills, tools and Company shall

accessories for rock drills. 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

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 without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import.

The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector

of Customs.

4. Condition (iv) of
the preamble.

18

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.

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.

Respective
Headings

0%

Respective
Headings

0% ,3%,5%

1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide 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.

No. (%)

(1) (2) (3) (4) (5)

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.

3. Condition (iv) of
the preamble.

19 | Effluent treatment plants. Respective 0%,3%,5% Condition (iv) of
headings the preamble.

20 | Following items for use with solar energy: - Nil

Solar Power Systems. 8501.3110 0%

8501.3210

(1) Off-grid/On-grid solar power system (with or
without provision for USB/charging port)
comprising of :
i. PV Module. 8541 .4000
ii. Charge controller. 9032.8990
iii. Batteries for specific utilization with the 8507.2090
system (not exceeding 50 Ah in case of 8507.3000
portable system). 8507.6000
iv. Essential connecting wires (with or 8544.4990
without switches).

v. Inverters (off-grid/ on-grid/ hybrid with 8504.4090
provision for direct connection/ input
renewable energy source and with
Maximum Power Point Tracking
(MPPT).

vi. Bulb holder 8536.6100

(2) Water purification plants operating on solar 8421.2100
energy.

21 | Following systems and items for dedicated use Nil
with renewable source of energy like solar,
wind, geothermal etc.

1.(a) Solar Parabolic Trough Power _ Plants. 8502.3900 0%

(b) Parts for Solar Parabolic Power Plants.

(i). Parabolic Trough collectors modules. 8503.0010 0%

(ii). Absorbers/Receivers tubes. 8503.0090 0%

(iii). Steam turbine of an output exceeding 8406.8100 0%
40MW.

(iv). Steam turbine of an output not 8406.8200 0%
exceeding 40MW.

(v). Sun tracking control system. 8543.7090 0%

(vi). Control panel with other accessories. 8537.1090 0%

2. (a) Solar Dish Stirling Engine. 8412.8090 0%

(b) Parts for Solar Dish Stirling Engine.

(i). Solar concentrating dish. 8543.7000 0%

(ii). Sterling engine. 8543.7000 0%

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) @ (6)

(iii). Sun tracking control system. 8543.7090 0%
(iv). Control panel with accessories. 8537.1090 0%

8537.2000

(v). Stirling Engine Generator 8501.6100 0%
3. (a) Solar Air Conditioning Plant 8415.1090 0%

(b) Parts for Solar Air Conditioning Plant

(i). Absorption chillers. 8418.6990 0%
(ii). Cooling towers. 8419.8910 0%
(iii). Pumps. 8413.3090 0%
(iv). Air handling units. 8415.8200 0%
(v). Fan coils units. 8415.9099 0%

(vi). Charging & testing equipment. 9031.8000 0%
4.(a) Solar Desalination System 8421.2100 0%

(b) Parts for Solar Desalination System

(i). Solar photo voltaic panels. 8541.4000 0%
(ii). Solar water pumps. 8413.3090 0%
(iii). Deep Cycle Solar Storage batteries. 8507.2090 0%
(iv). Charge controllers. 9032.8990 0%
(v). Inverters (off grid/on grid/ hybrid) with 8504.4090 0%

provision for direct connection/input

from renewable energy source and

with Maximum Power Point Tracking

(MPPT)

5. Solar Thermal Power Plants with 8502.3900 0%
accessories.

6. (a) Solar Water Heaters with accessories. 8419.1990 0%

(b) Parts for Solar Water Heaters

(i). Insulated tank 7309.0000 0%

7310.0000 0%

(ii). Vacuum tubes (Glass) 7020.0090 0%

(iii). Mounting stand Respective 0%

headings

(iv). Copper and Aluminum tubes Respective 0%

heading

(c) Accessories:

(i). Electronic controller

(ii). Assistant/ Feeding tank

(iii). Circulation Pump Respective ,

(iv). Electric Heater! Immersion Rod (one headings 0%
piece with one solar water heater)

(v). Solenoid valve (one piece with one
solar water heater)

(vi). Selective coating for absorber plates

7. (a) PV Modules. 8541 .4000 0%

(b) Parts for PV Modules

(i). Solar cells. 8541.4000 0%

(ii). Tempered Glass. 7007.1900 0%

(iii). Aluminum frames. 7610.9000 0%

(iv). O-Ring. 4016.9990 0%

(v). Flux and preparations for metal 3810.1000 0%
surfaces

(vi). Adhesive labels. 3919.9090 0%

No. (%)

(1) (2) (3) @ (6)

(vii). Junction box & Cover. 8538.9090 0%

(viii). Sheet mixture of Paper and plastic 3920.9900 0%

(ix). Ribbon for PV Modules (made of Respective 0%

silver, copper and lead). headings

(x). Bypass diodes. 8541.1000 0%

(xi). EVA (Ethyl Vinyl Acetate) Sheet 3920.9900 0%

(Chemical).

8. Solar Cell Manufacturing Equipment.

(i). Crystal (Grower) Puller (if machine). 8479.8990 0%

(ii). Diffusion furnace. 8514.3000 0%

(iii). Oven. 8514.3000 0%

(iv). Wafering machine. 8486.1000 0%

(v). Cutting and shaping machines for 8461.9000 0%
silicon ingot.

(vi). Solar grade polysilicon material. 3824.9999 0%

(vii). Phosphene Gas. 2853.9000 0%

(viii). Aluminum and silver paste. Respective 0%

headings

9. Pyranometers and accessories for solar data 9030.8900 0%

collection.

10. Solar chargers for charging electronic 8504.4020 5%

devices.

11. Remote control for solar charge controller. 8543.7010 3%

12. Wind Turbines.

(a) Wind Turbines for grid connected solution 8412.8090 0%
above 200 KW (complete system).

(b) Wind Turbines upto 200 KW for off-grid 8412.8090 0%
solutions comprising of:

(i). Turbine with Generator! Alternator.

(ii). Nacelle with rotor with or without tail. .

(ii). Blades. ngs. 0%

(iv). Pole/ Tower.

(v). Inverter for use with Wind Turbine.

(vi). Deep Cycle Cell/ Battery (for use with 8507.2090 0%
wind turbine).

13. Wind water pump 8413.8100 5%

14. Geothermal energy equipment.

(i). Geothermal Heat Pumps. 8418.6100 0%

(ii). Geothermal Reversible Chillers. 8418.6990 0%

(iii). Air handlers for indoor quality control 8418.6990 0%
equipment.

(iv). Hydronic heat pumps. 8418.6100 0%

(v). Slim Jim heat exchangers. 8418.6100 0%

(vi) HDPE fusion tools. 8419.5000 0%

(vii). Geothermal energy Installation tools 8515.8000 0%
and Equipment. 8419.8990 0%

(viii). Dehumidification equipment. 8479.6000 0%

(ix). Thermostats and IntelliZone. 9032.1090 0%

15. Any other item approved by the Alternative Respective 0%

Energy Development Board (AEDB) and headings

concurred to by the FBR.

22 =| Following items for promotion of renewable Nil
energy technologies or for conservation of
energy:-

(i). SMD/LED/LVD lights with or without 9405.1090

ballast, fittings and fixtures. 8539.3290 0%

8539.5010 °

8539.5020

(ii). SMD/LED/LVD lights, with or without 9405.4090

ballast, PV module, fitting and fixtures 8539.3290 0%

8539.5010 °

8539.5020

(iii). Tubular Day lighting Device. 9405.5010 0%

(iv). Wind turbines including alternators 8502.3100 0%
and mast.

(v). Solar torches. 8513.1040 0%

(vi). Lantems and related instruments. 8513.1090 0%

(vii). LVD induction lamps. 8539.3290 0%

(viii). LED Bulb/Tube lights. 8539.5010 0%

8539.5020

(ix). PV module, with or without, the 8541.4000 0%

related components including 8504.4090 0%

invertors (off-grid/on grid/ hybrid) with 9032.8990 0%

provision for direct connection/input 8507.0000 0%

from renewable energy source and

with Maximum Power Point Tracking

(MPPT), charge controllers and solar
batteries.

(x). Light emitting diodes (light emitting in 8541.5000 0%
different colors).

(xi). Water pumps operating on solar 8413.7010 0%

energy along with solar pump 8413.7090 0%

controllers 8504.4090 0%

(xii). Energy saver lamps of varying 8539.3110 0%
voltages 8539.3210 0%

(xiii). Energy Saving Tube Lights. 8539.3120 0%

8539.3220 0%

(xiv). Sun Tracking Control System 8543.7090 0%

(xv). Solar air water generator

8479.8990 0%

(xvi). Invertors (off-grid/on grid/hybrid) with 8504.4090 0%

provision for direct connection/input

from renewable energy source and

with Maximum Power Point Tracking

(MPPT).

(xvii). Charge controller/ Current controller. 9032.8990 0%

23 (| Parts, Components and inputs for

manufacturing LED lights:-

(i). Housing/Shell, shell cover and base cap for Respective 0% If imported by LED
all kinds of LED Lights and Bulbs headings Light and Bulbs
manufacturers

(ii). Pickling preparations for metal surfaces; 3810.9090 0% registered under

soldering brazing or welding powders and the Sales Tax Act,
pastes consisting of metal and other sinval eels to
materials

(ii). _ Poly Butylene Terephthalate 3907.7000 0% determination by

Ss.
No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

(iv). Bare or Stuffed Metal Clad Printed Circuit
Board (MCPCB)

Respective
heading

0%

(v). Constant Current Power Supply for of LED
Lights and Bulbs (1-300W)

8504.4090

0%

(vi). Lenses for LED lights and Bulbs

9001.9000

0%

the Input Output
Coefficient
Organization
(10CO).

24

Plant, machinery and equipment used in

production of bio-diesel.

Respective
headings

0%

The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide 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.

25

Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.

Respective
headings

0%

The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes

shall be recovered
beside initiation of
penal action under
the Customs Act,
1969.

26

Plant machinery and equipment imported
during the period commencing on 'st July,
2014 and ending on 30th June, 2023 for setting
up of industries in erstwhile FATA Areas.

Respective
headings

0%

The plant
machinery and
equipment under
the said serial
number shall be
released on
certification from
Provincial Home
Secretary that the
goods are bonafide
requirement of the

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

unit as per Annex

B. The goods shall
not be sold or
otherwise disposed
of without prior
approval of the
Board.

27 =| Following motor vehicles for the transport of This concession
goods and special purpose motor vehicles shall be available to
imported by the Construction Companies:- motor vehicles for

1. Dumpers designed for off highway use. 8704.1090 20% the transport of

2. Super swinger truck conveyors. 8705.9000 20% goods and special

3.____ Mobile canal lining equipment. 8705.9000 20% ehinog me 4

4. _ Transit mixers. 8705.4000 20% by Conetniction

5. Concrete Placing trucks. 8705.9000 20% Companies

6. — Crane lorries. 8705.1000 20% registered with

Security and
Exchange
Commission of
Pakistan (SECP)
and Pakistan
Engineering
Council.

28 | Plant, machinery and production line Respective 0% This exemption is
equipment used for the manufacturing of headings available to local
mobile phones. manufacturers of

mobile phones duly
certified by
Pakistan
Telecommunication
Authority.

29 | Charging station for electric vehicle 8504.4030 0% Nil

30 | Pre-fabricated room/structures for setting up 9406.1090 8% (i) The concerned
of new hotels /motels in Hill Stations, Gilgit- 9406.9090 ministry or

Baltistan, AJK, and Coastal Areas of department

Baluchistan (excluding Hub)

shall approve
the project.

The Authorized

Officer of the

ministry or

department

shall certify in

the prescribed

format and

manner as per

Annex-B that

the imported

goods are

bona fide

project

requirement

and shall

furnish all

relevant

information

online to

Pakistan

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

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

(ii) 1OCO shall
verify and
determine the
requirement of
such Pre-
fabricated
structures in
the form of
finished rooms
for setting up
new
hotels/motels
in the specified
areas.

31 | Micro feeder equipment for food fortification 8437.8000 0% Nil

32. | Cinematographic equipment imported during i. The Ministry of
the period commencing on the 1st July, 2018 Information, Culture
and ending on the 30th June, 2023. and Broadcasting

(1) Projector 9007.2000 3% shall certify in the
(2) Parts and accessories for projector 9007.9200 3% prescribed manner
(3) Other instruments and apparatus for cinema 9032.8990 3% and format the
(4) Screen 9010.6000 3% effect that the
(5) Cinematographic parts and accessories 9010.9000 3% imported goods are
(6) 3D Glasses 9004.9000 3% bona-fide
(7) Digital Loud Speakers 8518.2200 3% requirement. The
(8) Digital Processor 8519.8190 3% Authorized Officer
(9) Sub-woofer and Surround Speakers 8518.2990 3% or Misty St

7 5 furnish all relevant

(10) Amplifiers 8518.5000 3% information online
(11) Audio rack and termination board 7326.9090 3% to Pakistan
8537.1090 Customs
(12) Music Distribution System 8519.8990 3% Computerized
(13) Seats 9401.7100 3% System against

- (14) Recliners 9401.7900 3% coed obtained
- (15) Wall Panels and metal profiles 7308.9090 3% under section 155D
- (16) Step Lights 9405.4090 3% of the Customs Act,
- (17) Illuminated Signs 9405.6000 3% 1969.
- (18) Dry Walls 6809.1100 3%
- (19) Ready Gips 3214.9090 3% ii. 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.

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

(ii) |OCO shall
verify and
determine quota
requirement of
such equipment.

33.

New Fire-fighting vehicles manufactured as
such by OEMs

8705.3000

10%

The goods shall not
be sold or
otherwise
disposed-off within
a period of five
years of its import
without prior
approval of the
FBR and payment
of customs duties
and taxes leviable
at the time of
import.

Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.

Chapters 84
and 85

0%

This exemption shall be available subject to fulfillment of following conditions, namely:

(a) the importer is registered under

the Sales Tax Act on or after the first day of July, 2019;

(b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan.

(c) exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and

(d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

payment of
customs duties and
taxes leviable at
the time of import.

35 | 1. Plant, machinery and equipment, Respective 5% 1. In respect of

materials, specialized vehicles or vessels, headings goods mentioned in accessories, spares, chemicals and Column (2), the consumables, as are not manufactured locally, Ministry of Energy imported by developers, contractors and (Petroleum service companies involved in infrastructure Division) shall development of Large Diameter Pipelines (i.e. certify in the 24" and above) projects namely, North South prescribed manner Gas Pipeline Project (NSGP), Turkmenistan, and format as per Afghanistan, Pakistan and India Pipeline Annex-B to the Project (TAPI), Iran Pakistan Gas Pipeline effect that the Project (IP), RLNG-III Pipeline (RLNG-III), or any imported goods are other project declared as "Large Diameter Gas bonafide Pipeline Project" by the Ministry of Energy requirement for use (Petroleum Division). in the project. 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 concession

2. Plant, machinery and equipment, materials, Respective 10% available to and specialized vehicles or vessels, accessories, spares, headings service companies chemicals and consumables, as are manufactured of the project will locally, imported by developers, contractors and be subject to the service companies of the above projects. following

3. HR Coils, Line Pipe, Pylons/Piles, whether or Respective 0% conditions, namely: not manufactured locally, imported by developers Headings -

and contractors of above projects.

(a) the contractor
and the
service

provider
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

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

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
requirement;
and

3. Items imported
at concessionary
rates which
become surplus,
scrap, junk,
obsolete or
otherwise shall be
disposed of in the
following manner,
namely: -

(a) _ in the event
an item other

than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds;

(b) for

Ss.
No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

specialized
vehicles there
would be a
minimum
retention
period of five
years after
which the
vehicles may
be disposed
of in the
manner
provided in
(a) above
except that
the full rate of
import duties,
net of any
import duties
already paid,
shall be
charged
subject to an
adjustment of
depreciation
at the rate of
two per cent
per month up
to a maximum

of twenty four months;

specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and

these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

duties & taxes
accordingly,
at standard
rates;

4. In the event a
dispute arises
whether any item is
entitled to
exemption under
this schedule, the
item will be
immediately
released by the
Customs
Department against
a corporate
guarantee valid for
a period of nine
months, extendable
by the concerned
Collector of
Customs on time to
time basis. A
certificate from the
relevant Regulatory
Authority that the
item is covered
under this serial
number shall be

given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.

4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers, contractors and service companies on an import-cum-export basis for a period of five years.

Respective headings

0%

1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -

(a) the contractor and the service provider shall submit a copy of

Ss.
No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

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
requirement

s; and

2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project.

3. Temporarily imported goods shall be cleared against a corporate guarantee valid for a period of five years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow

No.

Description

PCT Code

Customs Duty
(%)

Conditions

(1)

(2)

(3)

(4)

(5)

extension for a further period, as deemed appropriate, on payment of onepercent surcharge for each year on C&F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.

Machinery, equipment and other project related items for setting up of Submarine Cable
Landing stations

(i) Tubes Pipes and hollow profiles of cast iron

7303.0000

0%

ii) Articles of non-malleable cast iron

7325.1000

0%

8504.4090

0%

(

(iii) Static Converters

(iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus

8517.6290

0%

(v) Optical fiber Cables

8544.7000

0%

If imported by
Internet Service
providers
registered under
the Sales Tax Act
1990, duly certified
by the Ministry of
Information
Technology and
Telecommunication
and Pakistan
Telecommunication
Authority (PTA),

and subject to
annual quota
determination by
the Input Output
Co-efficient
Organization
(10CO).

37

Other Electric Conductors exceeding 32000 V

8544.6090

11%

If imported by
manufacturers of
transformers,
registered under
the Sales Tax Act
1990.

38

Plant, Machinery and equipment

Respective
headings

5%

if imported by
registered
pharmaceutical

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) (4) (5)

manufacturers for
their own use subject
to NOC from Ministry
of Health

39 | Following items for Tourism Projects

- 1 Pre-fabricated room/structures for setting up 9406.1090 50% of the Subject to of new hotels/motels in Hill Stations 9406.9090 | Prevailing rate of | certification by the
- 2 Prefabricated Structure (Complete Units) 6810.9100 customs duty scala
- 3 | Camping and Glamping site equipment and Respective Provincial Tourism accessories headings Department or
- 4 Vessels for Adventure sports and 8903.1000 equivalent commercial use, including rowing boats, 8903.9100 Authorized Officer canoes, sailboats etc. of the Federal
- 5 | Water-skis, surf-boards, sailboards and 9506.2100 Government as th ter-sport equi t:
other water-sport equipment! 9506.2900 requirement of the
- 6 Ice skates and roller skates, including 9506.7000 approved projects.
skating boots with skates attached
- 7 Ski-boots, cross country ski footwear and 6402.1200
snowboard boots 6403.1200
6403.1900
6403.2000
6403.4000
- 8 Snow-skis and other snow-ski equipment 9506.1100
9506.1200
9506.1900
9506.9990
- 9 Paragliders, parachutes, Hot Air Balloons 8804.0000
- 10 | Diving equipment 9506.6999
- 11 | Zamboni Ice Resurfacing Machines Respective heading
- 12 | Ice Curling rock 7013.4900
- 14 | Zip line equipment and accessories 9503.0090
- 14 | White PE dasher boards for ice rinks 3920.1090
- 15 | Gloves, mittens and mitts specially designed | 4203.2100
for use in sports, belts and bandoliers 4203.2930
4203.3000
- 16 | Mountaineering, Rock climbing equipment, Respective accessories and rock wall building material headings and accessories
- 17 | Washer Extractor - Industrial 8451.4010
- 18 | Flatwork Ironer - Industrial 8451.3000
- 19 | Dry Cleaning Machine - Industrial 8451 .3000
- 20 | Tumbler Dryer-Industrial 8451.2900
- 21 | Other Laundry equipment & accessories 8423.8200
8716.8090

84518020

8443.1920

8716.8090

No. (%)

(1) (2) (3) (4) (5)

8451.4010

8414.4000

8451.2900

8451 .3000

9403.2000

22 | Steam Double Effect Absorption Chillers 8418.6990

23 | Air Handling Units (AHUs) 8415.8300

24 | Cooling Towers 8419.8910

25 | Steam Boilers Gas train starter train 8419.8100

pressure control piping with pressure gauge

with complete Accessories

26 | Other HVAC Equipment & Accessories 8502.1310

8419.8910

7013.9900

8402.9020

7322.1100

8415.819

3925.9000

8415.8300

84143090

27 | Sewerage Treatment Plant 8421.2100

28 | Elevators 8428.1010

29 | Escalators 8428.4000

30 | Generating sets 8502.1310

31 | Transformer 8504.3490

32 | Distribution Board 8504.4090

33 | Chandeliers 9405.1010

34 | Other Electrical Equipment 8481.1000

8504.4090

8544.1190

35 | Dish washing Machine 8422.1900

36 | Ice Cube Machine + Bin 8418.6990

37 | Double Door Upright Freezer 8418.5000

38 | Food Processor 8509.8000

39 | Coffee Machine 8419.8100

40 | Ovens & Burners 8419.8100

8418.5000

8418.6990

4419.0000

8438.5000

8438.6000

7020.0090

8509.4020

8509.8000

8417.2000

8516.5000

8422.4000

Ss. Description PCT Code Customs Duty Conditions

No. (%)

(1) (2) (3) @ (6)

41 | Other Kitchen Equipment & Accessories 8716.8090

9403.2000

8419.8100

8418.6990

8438.1000

8418.5000

8423.1000

4419.0000

8509.8000

8422.1900

8419.8100

84146000

8438.5000

9403.2000

42 | Housekeeping equipment Commercial Dry 8508.1190

Vacuum Cleaning Equipment

43 | Fire Alarm and Suppression System 8531.2000

44 | Fire Sprinkler System 8481.1000

45 | Fire Extinguishers 8424.1000

46 | Balloons and dirigibles; gliders, hang gliders 8801 .0000
and other non- powered aircraft.

47 | Parachutes (including dirigible parachutes 8804.0000
and paragliders) and rotocutes; parts
thereof and accessories thereto.

Annex-A

Header Information

NTNIFTN of Importer Regulatory authority no. Name of Regulatory authority

(1) (2) (3)

Details of Input goods Goods imported

(to be filled by the chief executive of the importing company) Collectorate of import

2

3 # | Custom | Sales Tax 2 F g

8 Description 3 Duty rate rate = & S bs vanity g GD. No. GO date 8

2 ® |(applicable) (applicable) 6 P 2 .N.

oO

(4) (5) (6) (7) (8) (8) } (10)) (14)) (12) J (13))— (14) (15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT

IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:

It is certified that the description and quantity mentioned above 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

Name

C.N.LC. No.

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

NTN/FTN of Importer Approval No.

(1) (2)

Details of Input goods Goods imported

(to be filled by the authorized officer of the Regulatory Authority) (Collectorate of import)

2

3 | Custom | Sales Tax 2 23)s

8 Description Ey Duty rate rate = € S € S 3 8. sD date &Mach

2 ® | (applicable) | (applicable) 6 6 ES ..

oO

(3) (4) (5) (6) (7) (8) | (9) | (10); (14) | (42) | (18) (14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY

AUTHORITY: It is hereby certified that the imported goods are genuine and bonafide requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer

Designation

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

Part-I

Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipment, Components and other Goods

The Imports under this part shall be subject to following conditions, namely.-

- (i) The active pharmaceutical ingredients, Excipients /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.
- (ii) The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;
- (iii) The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;
- (iv) 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.
- (v) For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

Table A

Active Pharmaceutical Ingredients (API)

Sr. No Description PCT code Customs duty (%)

1. Acyclovir Usp 2933.5990 0
2. Albendazole - Human Grade 2933.9990 0
3. Alfacalcidole 3004.9099 0
4. Alogliptin Benzoate 2942.0000 0
5. Alprazolam 2933.9100 0
6. Amikacin Sulfate 2941.9090 0
7. Amiloride HCL 2933.9990 0

Sr. No Description PCT code Customs duty (%)

8. Amlodipine 2933.3990 0
9. Amoxicillin sodium sterile BP 2941.1000 0
10. Amoxicillin Sodium With Clavulanate Potassium (Sterile) 3003.2000 0
11. Amphotericin B Lyophilized 2941.9090 0
12. Ampicillin sodium sterile USP/BP 2941.1000 0

(Pharmaceutical grade)

13. Amprolium HCl 2933.5990 0
14. Apixaban and its salts 2933.7990 0
15. ARIPIPRAZOLE 2933.7990 0
16. Artemether 2932.9990 0
17. Atorvastatin 2933.9990 0
18. Atorvastatin Calcium 2933.9990 0
19. Atracurium Besylate 2933.4990 0
20. Atropine Sulphate 2941.9090 0
21. Azilsartan Kamedoxomil 2934.9990 0
22. Bacitracin and its derivatives 2941.9060 0
23. Benazepril Related Compound 2933.7990 0
24. Benzyl pencillin sodium/potassium 2941.1000 0
25. Betahistine Di Hcl 2933.3990 0
26. Betaine Glucuronate 2923.9010 0
27. Betamethasone 2937.2200 0
28. Biapenem 2941.9090 0
29. Bisacodyl 2933.3990 0
30. Bosentan Monohydrate 2935.9090 0
31. BromocriptineMs(G) Msa/Ds 01 2939.6900 0
32. BUPIVACAINE HYDROCHLORIDE 2933.9990 0
33. Calcium Lactobionate Oral 2918.1600 0
34. Calcium Lactobionate Special Grade 2940.0000 0
35. Canagliflozin Hemihydrate 2934.9990 0
36. Candesartan Cilexite 2933.9990 0
37. Captopril 2933.9990 0
38. Carbamazepine 2933.9990 0
39. Carbenicillin and its salts 2941.1000 0
40. Carbinoxamine Maleate 2933.3900 0
41. Carfecillin 2941.1000 0
42. Cariprazine Hydrochloride 2933.5990 0
43. CARVEDILOL 2933.9990 0
44. Cefazolin Sodium Sterile 2941.9090 0
45. Cefepime Hydrochloride/L-Arginine Sterile USP 2941.9090 0
46. Cefoperazone And Sulbactam Sodium 2941.9090 0
47. Cefotaxime / Cefotaxime sodium 2941.9090 0
48. Cefpirome 2941.9090 0
49. Cefpodoxime Proxetil 2941.9090 0
50. Cefquinome Sulfate 2941.9090 0
51. Ceftazidime Pentahydrate 2941.9090 0
52. Ceftiofur HCL Sterile 2941 .9090 0
53. Cefuroxime Axetil 2941.9090 0
54. Cefuroxime Sodium Sterile 2941.9090 0

Sr. No Description PCT code Customs duty (%)

- 55. Celecoxib 2935.9090 0
- 56. Cetirizin Dihydrochloride Ep 2933.5990 0
- 57. Cetirizine Dihydrochloride 2933.5990 0
- 58. Chloromycetin Palmitate 2941 .4000 0
- 59. Chlorpheniramine Maleate 2933.3990 0
- 60. Chlortetracycline Hydrochloride 2941 .3000 0
- 61. Chlorthalidone Micronized Powder 2935.9090 0
- 62. Clamipramine Hcl Ep 2933.9990 0
- 63. Clavulanate Potassium With Microcrystalline Cellulose 3003.9090 0
(Avicel)
- 64. Clavulanate Potassium With Silicon Di-Oxide (Sylloid) 3003.9090 0
- 65. Clemastine Hydrogen Fumarate 2933.9990 0
- 66. Clindamycin Phosphate 2941 .9060 0
- 67. Clonazepam 2933.9100 0
- 68. Clopamide Base/Ds 01 2935.9090 0
- 69. Clopidogrel Bisulphate 2934.9990 0
- 70. Clotrimazole 2933.2900 0
- 71. Co-DergocrineMs (Gram) A 01 2939.6900 0
- 72. Colistin Sulphate 2941 .9090 0
- 73. Dabigatran Etexilate Mesylate 2933.3990 0
- 74. Dapagliflozin 2934.9990 0
- 75. Darifenacin Hydrobromide 2934.9990 0
- 76. Deferiprone 2933.3990 0
- 77. Desmoder H/Hexamethylen Di-Iso 2929.1000 0
- 78. Dexibuprofen 2916.3990 0
- 79. Dextro Methophen HBR 2933.9990 0
- 80. Dextro-MethorophHbr 2933.4900 0
- 81. Diclofenac Diethylamine 2922.4990 0
- 82. Diclofenac Potassium BP 2922.4990 0
- 83. Diiodohydroxyquinoline 2934.9990 0
- 84. Diphenhydramine 2922.1900 0
- 85. DI-Camitine HCl 2923.9090 0
- 86. Domperidone 2933.3990 0
- 87. Doripenem 2941.9090 0
- 88. Dorzolamide HC! 2935.9090 0
- 89. Doxycycline Hyclate 2941 .3000 0
- 90. Doxylamine Succinate 2933.3990 0
- 91. Drotaverine Hcl 2933.4990 0
- 92. Drotaverine HCL Tab and Injectable Grade 2934.9990 0
- 93. Ebastine 2933.3990 0
- 94. Edoxaban Monohydrate 2934.9990 0
- 95. Elvitegavir 2934.9990 0
- 96. Emtricitabine 2934.9990 0
- 97. Enalapril Maleate Usp 23 2933.9990 0
- 98. Enoxacin Sesquihfrtae 2933.5990 0

Sr.No	Description	PCT code	Customs duty (%)
99.	Enrofloxacin Base	2933.5990	0
100.	Enrofloxacin HCl	2941.9090	0
101.	Entecavir (Monohydrate) and Its Salts	2933.3990	0
102.	Ertapenem Sodium	2941.9090	0
103.	Erythrocin J	2941.5000	0
104.	Erythromycin Thiocynate	2941.5000	0
105.	Erythropoietin IP	2934.9990	0
106.	Eslicarbazepine Acetate	2933.4990	0
107.	Eslicarbazipine Acetate	2933.3990	0
108.	Ethambutol HC!	2941.9090	0
109.	Etoricoxib	2933.9990	0
110.	Euflavine Bp (Acriflavine)	2933.9990	0
111.	EZETIMIBE	2934.9990	0
112.	Famotidine	2934.1090	0
113.	Favipiravir	2933.9990	0
114.	Febuxostat	2934.1090	0
115.	Fenpiverinium Bromide	2933.9990	0
116.	Ferric Carboxy Maltos Complex	3824.9999	0
117.	Ferric Hydroxide Polymaltose Complex Inj. Grade	2821.1020	0
118.	Ferric Pyrophosphate Nf	2835.3900	0
119.	FERROUS FUMARATE	2917.1900	0
120.	Ferrous Sulphate	2833.2910	0
121.	Fexofenadine	2933.3990	0
122.	Filgrastin	2934.9990	0
123.	Florfenicol	2941.4000	0
124.	Flucloxacillin sodium	2941.1000	0
125.	Fluconazole	2933.9990	0
126.	Flumequine Base	2933.9990	0
127.	Flunixin Meglumine	2933.3990	0
128.	Fluoxetine Hcl	2922.1990	0
129.	Flurbiprofen	2916.3990	0
130.	Fosfomycin Calcium	2941.9090	0
131.	Fosfomycin Calcium	2941 .9090	0
132.	Fosfomycin Trometamol	2941.9090	0
133.	Fractionated Coconut Oil	2915.9000	0
134.	Furaltadone HC!	2934.9990	0
135.	Furosemide (Imp)	2935.9090	0
136.	Fusidic Acid	2941 .9090	0
137.	Gabapentin	2922.4990	0
138.	Gemifloxacin Mesylate	2933.9990	0
139.	Gentamicine Sulphate	2941.9090	0
140.	Gentamycin	2941 .9090	0
141.	Glibenclamide	2935.9090	0
142.	Gliclazide	2935.9090	0
143.	Glimepiride	2935.9090	0

Sr. No Description PCT code Customs duty (%)

- 144. Glipizide 2935.9090 0
- 145. Haloperidol 2934.1090 0
- 146. Hydrochlorothiazide 2935.9090 0
- 147. Hydrocortisone Usp Micro 2937.2100 0
- 148. Hydroxychloroquine Sulphate 2933.4990 0
- 149. Ibandronate Sodium Monohydrate 2922.4990 0
- 150. Iloperidone 2934.9990 0
- 151. Imipenem Cilastatin Sodium (Sterile Mixture Sod 2941.9090 0
Bicarbonate)
- 152. Imipenem With Cilastatin Sodium Sterile 3824.9999 0
- 153. Imipramine Hydrochlor/Ds 01 2933.9990 0
- 154. Iron III Hydroxide Polymaltose Complex 2821.1020 0
- 155. Iron III Isomaltoside, Inj. Grade 3824.9999 0
- 156. Iron Sucrose 3824.9999 0
- 157. Isoniazid 2933.3990 0
- 158. Ivabradine HCl 2933.7990 0
- 159. Ivermectin 2941.9090 0
- 160. Ketoprofen 2918.3000 0
- 161. Ketorolac Tromethamine 2933.9990 0
- 162. Lactulose 2940.0000 0
- 163. Lamivudine 2933.3990 0
- 164. Ledipasvir 2934.9990 0
- 165. Ledipasvir And Copovidone Solid Dispersion 2934.9990 0
- 166. Leflunomide 2934.9990 0
- 167. Letrozole 2933.9990 0
- 168. Levamisole Hydrochloride 2934.9990 0
- 169. levetiracetam 2933.7990 0
- 170. Levocetirizine Dihydrochloride 2933.5990 0
- 171. Levosulpiride 2935.9090 0
- 172. Linaclotide and its derivatives 2933.9990 0
- 173. Linagliptin 2933.5990 0
- 174. Lincomycin Hcl 2941.9090 0
- 175. Linezolid 2934.9990 0
- 176. LINZOLID 2934.9990 0
- 177. Lisinopril and its derivatives 2933.9990 0
- 178. Loratadine 2933.3990 0
- 179. Lorazepam 2933.9100 0
- 180. Lorcaserin Hydrochloride Hemihydrate 2934.9990 0
- 181. L-Ornithine 2922.4990 0
- 182. Lornoxicam 2934.9990 0
- 183. Losartan Potassium 3824.9999 0
- 184. Lumefantrine 2922.1990 0
- 185. Mefloquine HCl 2933.4990 0
- 186. Meropenem Sodium Carbonate, Inj. Grade 2941.9090 0
- 187. Meropenem Trihydrate (Sterile) 2941.9090 0
- 188. Mesalazine 2922.4990 0
- 189. Metopine 2933.3990 0
- 190. Metronidazole Benzoate 2933.9990 0

Sr. No Description PCT code Customs duty (%)

- 191. Midazolam 2933.9100 0
- 192. Midazolam HCl 2933.9100 0
- 193. Minocycline Hydrochloride 2941 .3000 0
- 194. Minoxidil 2933.5990 0
- 195. Mirabegron 2934.1090 0
- 196. Montelukast Sodium 2933.4990 0
- 197. Mupirocin 2941.9060 0
- 198. Neomycin Sulphate 2941 .9060 0
- 199. Neomycin Sulphate 2941 .9090 0
- 200. Neomycin SulphBp 700 U/Mg Mic 2941 .9060 0
- 201. NICORANDIL 2933.9990 0
- 202. Nitazoxanide 2934.1090 0
- 203. Norfloxacin 2933.5940 0
- 204. Novobiocin Sodium 2941.9090 0
- 205. Nystatin (Mycostatin Micropul) 2941 .9060 0
- 206. NystatinUsp Powder 2941 .9060 0
- 207. OFLOXACIN 2934.9990 0
- 208. Olanzapine 2934.9990 0
- 209. Olaquindox 2933.9990 0
- 210. Olmesartan Medoxomil 2933.3990 0
- 211. Omarigliptin 2933.5990 0
- 212. Ossein Mineral Complex 2106.9090 20
- 213. Oxalitin 3004.9099 0
- 214. Oxfendozale 2933.9990 0
- 215. Oxytetracycline Dihydrate Injectable Grade 2941 .3000 0
- 216. Oxytetracycline HCl 2941 .3000 0
- 217. Palanasetron Hydrochloride 2933.7990 0
- 218. Paroxetine HCL Hemihydrate 2934.9990 0
- 219. Peg Filgrastim 2934.9990 0
- 220. Pencillin V.Potassium 2941.1000 0
- 221. Pencillinbenzathin 2941.1000 0
- 222. Perindopril Arginine 3824.9999 0
- 223. Pheneramine Maleate 2933.9990 0
- 224. Pindolol Base/Ds Pur 2933.9990 0
- 225. Pioglitazone HCL 2934.1090 0
- 226. Piperacillin Sodium 2941.1000 0
- 227. Piperacillin Sodium & Tazobactam Sodium (Sterile) 3003.2000 0
- 228. Piperaquine Phosphate 2933.5990 0
- 229. Piperazine Anhydrous (Pharmaceutical grade). 2935.9090 0
- 230. Piroxicam Betacyclodextrine 2934.9990 0
- 231. Pitavastatin Calcium 2934.9990 0
- 232. Polymyxin B Sulphate USP Micro 2941 .9060 0
- 233. Polymyxin B SulphBp 8000 U/Mg 2941.9060 0
- 234. Potassium Chloride 2827.3900 5
- 235. Potassium Clavulanate (Avicel Mix)1:1 and (Sylloid MIX) 1:1 3824.9999 0
- 236. Potassium Clavulanate with Microcrystalline Cellulose 1:1 3824.9099 0
- 237. Prasugrel HCl 2934.9990 0
- 238. Pregabalin 2922.4990 0

Sr. No Description PCT code Customs duty (%)

- 239. Procaine pencillinG fortified, sodium/potassium 2941.1000 0
- 240. Procyclidine Hcl 2933.9990 0
- 241. Psyllium Husk Powder 1211.9000 0
- 242. PYRIDOSTIGMINE BROMIDE 2933.3990 0
- 243. Pyrimethamine 2933.5990 0
- 244. Quetiapine Fumarate 2934.9990 0
- 245. Ramipril 2933.9990 0
- 246. Ranolazine 2933.5990 0
- 247. Rebamipide 2933.7990 0
- 248. Remdesivir 2934.9990 0
- 249. Ribavirin 2934.9990 0
- 250. Rifampicin 2941.9090 0
- 251. Rifaximin 2941 .9090 0
- 252. Risedronate Sodium 2933.3990 0
- 253. Risperidone 2934.9990 0
- 254. Rivaroxaban 2934.9990 0
- 255. Roflumilast 2933.3990 0
- 256. Rosuvastatin Calcium 2935.9090 0
- 257. Saccharomyces Boulardii (LYNSIDE) 3824.9999 0
- 258. Sacubitril + Valsartan 2933.9990 0
- 259. Saxagliptin HCl 2933.9990 0
- 260. Silodosin 2933.9990 0
- 261. Simvastatin 2932.2090 0
- 262. Sitagliptin Phosphate Monohydrate 2933.5990 0
- 263. Solifenacin Succinate 2933.4990 0
- 264. Sparfloxacin 2933.5990 0
- 265. Sulfadoxine 2935.9090 0
- 266. Sulfathiazole 2935.9090 0
- 267. Sulphadoxine 2935.0090 0
- 268. Sulphanilamide 2935.9050 0
- 269. Sulphaquinoxaline Sodium 2935.9090 0
- 270. Sultamicilliatosylate 2941.1000 0
- 271. Sultamicillin (Pharmaceutical grade) 2941.1000 0
- 272. Telmisartan 2933.9990 0
- 273. TemazepamUsp 28/Ep 4th Ed 2933.9100 0
- 274. Teneligliptin 3004.9099 0
- 275. Tenofovir Alafenamide Fumarate 2933.5990 0
- 276. Tenofovir Alafenamide Hemifumarate 2933.5990 0
- 277. Tenofovir Disoproxil Fumarate 2933.5990 0
- 278. Thiocolchicoside 2935.9090 0
- 279. Ticagrelor 2933.5990 0
- 280. TICAGRELOR and Its Salts 2934.9990 0
- 281. Ticarcillin disodium 2941.1000 0
- 282. TIGECYCLINE 2942.0000 0
- 283. Tilmicosin Base 2941.9090 0
- 284. Timolol Maleate 2934.9990 0
- 285. Tiotropium Bromide Monohydrate (Pre-mix) 2939.8090 0
- 286. Tirofiban HCL 2935.9090 0

Sr. No Description PCT code Customs duty (%)

- 287. Tizanidine HCl 2934.9990 0
- 288. Tobramycin 2941.9090 0
- 289. Trandolapril 2933.9990 0
- 290. Tranexamic Acid 2922.4990 0
- 291. Trelagliptin Succinate 2934.9990 0
- 292. Triacetine 2915.3990 0
- 293. Triclabendazole 2933.9990 0
- 294. Trimetazidine Hcl 2933.5990 0
- 295. Trimethoprim 2933.5990 0
- 296. Triprolidine Hcl B.P (94%) 2933.3990 0
- 297. Valsartan 2933.9990 0
- 298. Vancomycin Hcl 2941.9060 0
- 299. Vancomycin HCL 2941.9090 0
- 300. Velpatasvir Co-Povidone 2934.9990 0
- 301. Vigabatrin 2922.4990 0
- 302. Vonoprazone Fumarate 2933.9990 0
- 303. Vorapaxar 2934.9990 0
- 304. VORICONAZOLE 2934.9990 0
- 305. Vortioxetine Hydrobromide 2933.5990 0
- 306. Zinc Bacitracin 10% 2941.9090 0
- 307. Zinc Sulphate Monohydrate 2833.2940 0
- 308. Zoledronic Acid Monohydrate 2933.9990 0
- 309. Zolpidem Hemitartrate 2933.9990 0
- 310. Aspirin 2918.2210 0
- 311. Pantoprazole Sodium (Injec Grade) 2933.3990 0
- 312. Moxifloxacin 2933.4990 0
- 313. Protacine (Proglumet, Dimaleate) 2933.5990 0
- 314. Cloxacillin sodium sterile USP/BP 2941.1000 0
- 315. Bacampicillin HCL 2941.1000 0
- 316. Cloxacillin and its salts excluding sodium 2941.1000 0

(compacted/ powder form for oral use)

- 317. Clarithromycin Powder 2941.5000 0
- 318. Roxithromycin 2941.5000 0
- 319. Azithromycin 2941.9090 0
- 320. Ceftriaxonesodium 2941.9090 0
- 321. D-Cycloserine 2941.9090 0
- 322. Acrinol Pad 3005.9010 0
- 323. Benzalkonium Chloride Pad (BKC) 3005.9090 0
- 324. Sodium Casinate 3501.9000 0
- 325. Sulfobutylate 3505.2010
- 326. Activated Glucuronate 3824.9999 0
- 327. ChondroitinSulphate 3913.9090 0
- 328. Polyethylene Film 3920.9900 0
- 329. Acid Hypophosphorous: Respective 0

heading

Sr. No Description PCT code Customs duty (%)

330. Acid PipmidcTrydae Respective 0
heading

331. Acid Citric Anhydrous Respective 0
heading

332. Propylparaben (Aseptoform-P) Respective 0
heading

333. MethylparabenAseptoform-M) Respective 0
heading

334. Sodium Benzoate Respective 0
heading

335. Sodium Sulfate Respective 0
heading

336. Cupric Chloride Respective 0
heading

337. Mama Copolymer Respective 0
heading

338. Sodium Valproate Respective 0
heading

339. Sodium Cyclamate Respective 0
heading

340. Magnesium Hydroxide Paste Respective 0
heading

341. Bacitracin Usp Powder Microniz Respective 0
heading

342. Pyritinol Base Fine Powder Respective 0
heading

343. Pyritinol Di-Hcl Mono Hydrate Respective 0
heading

344. Sodium Picosulphate Respective 0
heading

345. Pindolol Base Respective 0
heading

346. Nimesulide Respective 0
heading

347. Doxycycline Hydrochloride Bp Respective 0
heading

348. Simvastatin Ep Respective 0
heading

349. Cefaclor Monohydrate Respective 0
heading

350. Clobetasol Propionate Respective 0
heading

351. Betamethasone Base Respective 0
heading

352. Betamethasone 17-Valerate Respective 0
heading

353. Bacitracin Zinc Bp (69 Mcg/Mg) Respective 0
heading

354. Hydrocortisone Acetate Micronised Respective 0
heading

355. Glimepiride Granules 0.606% (W/W (1 Mg) Respective 0
heading

Table B

(Excipients/Chemicals)

S No. Description PCT Code Customs Duty (%)

(1) (2) (3) (4)

1 Worked grains of other cereals. (Pharmaceutical grade) 1104.2900 5%

2 Sterillisable maize (com) starch (Pharmaceutical grade) 1108.1200 5%

3 Gum Benjamin BP (Pharmaceutical grade) 1301.2000 5%

4 (i). Balsam, Tolu BP/USP. 1301.9090 5%

(ii). Gum acacia powder BP

(iii). Gumbenzoin, Styrax,

Tragacanth,Xanthan(Pharmaceutical grades)

5 Other vegetable saps and extracts (Pharmaceutical grade) 1302.1900 5%

6 Other mucilages and thickeners (Pharmaceutical grade) 1302.3900 5%

7 (i). Rhubarb leaves or roots. 1404.9090 5%

(ii). Valerine roots (Pharmaceutical grade)

8 Refined palm kernel or babassu oil (Pharmaceutical grade) 1513.2900 5%

9 Other fixed vegetable fats and oils (Pharmaceutical grade) 1515.1900 5%

10 Castor oil (Pharmaceutical grade) 1515.3000 5%

11 Vegetable fats and oils (Pharmaceutical grade) 1516.2010 5%

1516.2020

12 Sugar (pharmaceutical grade) if imported by manufacturer of 1701.9910 5%

pharmaceutical Products on the quantity to be determined by

Ministry of Health

13 (i). Dextrate(Pharmaceutical grade). 1702.3000 5%

(ii). Dextrose (injectable grade and pharmaceutical grade)

14 Malt extract (Pharmaceutical grade) 1901.9010 5%

15 Ethyl alcohol 2207.1000 5%

16 (i). Sodium chloride (NaCl). 2501 .0090 5%

(ii). Sodium chloride (injectable grade) (Pharmaceutical grades)

17 Oils and other products of the distillation of high temperature coal 2707.9990 5%

tar (Pharmaceutical grade)

18 Liquid paraffin (Pharmaceutical grade). 2710.1995 5%

19 Plastibase (Pharmaceutical grade) 2710.9900 5%

20 Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax 2712.9090 5% and other mineral waxes (Pharmaceutical grade)

21 Iodine (Pharmaceutical grade) 2801.2000 5%

22 Boric acid (Pharmaceutical grade) 2810.0020 5%

23 Phosphorous pentachloride (Pharmaceutical grade) 2812.9000 5%

24 (i). Sodium hydroxide 2815.1100 5%

(ii). Sodium hydroxide solid or aqueous solution

(Pharmaceutical grade)

25 Disodium sulphate (Pharmaceutical grade) 2833.1100 5%

26 Sodium sulphate anhydrous (Pharmaceutical grade) 2833.1900 5%

27 Sodium hydrogen carbonate (sodium bicarbonate) 2836.3000 5%

(Pharmaceutical grade)

28 Dglucitol (Sorbitol) (Pharmaceutical grade). 2905.4400 5%

29 Acetone (Pharmaceutical grade) 2914.1100 5%

30 Formic acid (Pharmaceutical grade) 2915.1100 5%

S No. Description PCT Code Customs Duty (%)

(1) (2) (3) (4)

31 Acetic acid 2915.2100 5%

32 Acetic anhydride (Pharmaceutical grade) 2915.2400 5%

33 Ethyl acetate (Pharmaceutical grade) 2915.3100 5%

34 Stearic acid (Pharmaceutical grade) 2915.7010 5%

35 (i). Butyl phthalate 2917.3410 5%

(ii). Dibutylphthalate (Pharmaceutical grade)

36 Hydroxy benzoic acid (Pharmaceutical grade) 2918.2900 5%

37 Propyl Paraben Sodium Salt 2918.2900 5%

38 {{(4-ethyl-2,3-dioxo-1 -piperazinyl)Carbonyl amino}-4 hydroxy- 2933.5990 5%
benzene acetic acid (HO-EPCP) (Pharma grade)

39 N-Methyl morpholine (Pharmaceutical grade) 2933.9100 5%

40 Methanone 2933.9100 5%

41 1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade) 2933.9990 5%

42 (i). 2-Methyl-5-mercepto 1 ,3,4- hiazole[MMTD]; 2934.1090 5%

(ii). (Z)-2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) 5%

methoxyimnno Acetic acid (ATMA);

(iii). (Z)-2-(2-aminothaizole -4-yl)2-2(tert-Butoxycarbonyl)- 5%

isopropoxyimino Acetic Acid[ATIBAA or ATBA;

(iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA); 5%

(v). 7-+{[2-Furany(sin- methoxyimino)acetyl]amino}-3- 5%

hydroxymethyl ceph-3-em-4- carboxyclic acid(Pharma
grade),

43 Mica Ester 2934.1090 5%

44 (+)-(IS,2S)-2-methylamino-1- phenylpropan-1-ol base 2939.4900 5%

45 Chlorophyll (Pharmaceutical grade) 3203.0090 5%

46 Edible ink (Pharmaceutical grade) 3215.1990 5%

47 Non-ionic surface-active agents 3402.1300 5%

48 Other surface-active agents (Pharma grade) 3402.1990 5%

49 (i). Alkyl aryl sulfonate. 3402.9000 5%

(ii). Ampnocerin "KK" or "KS" (Pharma grade)

50 Casein 3501.1000 5%

51 (i)Modified starches (Pharmaceutical grade). 3505.1090 5%

(ii)Rich starch

52 Pencillin G. Amidase enzyme 3507.9000 5%

53 Activated carbon (Pharmaceutical grade). 3802.1000 5%

54 Other activated natural mineral products (Pharmaceutical grade). 3802.9000 5%

55 Stearic acid (Pharmaceutical grade) 3823.1100 5%

56 Industrial fatty alcohols (Pharmaceutical grade) 3823.7000 5%

57 Polyglycerylricinoleates (Pharmaceutical grade) 3907.9900 5%

58 Cellulose nitrates non-plasticised 3912.2010 5%

Table C

(Drugs)

S No Description PCT Code Customs duty (%)

() (2) (3) @

1 Dextrose (injectable grade and pharma grade) 1702.3000 10%

2 Sodium chloride (injectable grade) (Pharmaceutical grade). 2501.0090 5%

3 Oseltamivir 2922.4990 0%

4 Zanamivir 2924.2990 0%

5 All types of vaccines, Interferon and medicines for Hepatitis. Respective 0% headings

6 All vaccines and antisera Respective 0%

headings

7 Antihemophilic factor ix (Human) 3002.2090 0%

8 Blood fraction & immunological products (biological products) 3002.2090 0% including rabies immunological (150 IU per ml) (Human)

9 Factor viii & plasma derived fibrin sealant. (Human) 3002.2090 0%

10 Hepatitis B immunoglobuline (Human) 3002.2090 0%

11 Human albumin (Human) 3002.2090 0%

12 Intravenous immunoglobuline (Human) 3002.2090 0%

13 Intramuscular immunoglobuline (Human) 3002.2090 0%

14 Tatanusimmunoglobuline (250 U/ml) (Human) 3002.2090 0%

15 Injection Anti-Dimmunoglobulin (human) 300mcg/vial 3002.9010 0%

16 Medicinal eye Drops 3004.9050 10%

17 Ointments, medicinal 3004.9060 10%

18 Alfacalcidole Injection 3004.9099 0%

19 All medicines of cancer. An illustrative list is given below, namely:- 3004.9099 0%

(i). Aminoglutethimide

ii). Anastrazole

iii). Asparaginase

iv). Azathioprine

v). BCG strain 2-8x108 CFU per vial

)

vii). Bevacizumab

viii). Bicalutamide

ix). Bortezomib

x). Busulfan

vi). Belomycin

xi). Capecitabine

xiii). Cetuximab

xiv). Chlorambucil

xv). Chlormethine

xvi). Cisplatin

xvii). Cladribine

xviii). Cyclophosphamide

xix). Cyproterone acetate

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xxii). Dactinomycin

xxiii). Danunorubicin

xxiv). DocetaxelTrihydrate

xxv). Diethylstilbestrol-DiphosphateSodium

xxvi). Disodium Clodronatetrahydrate

xxvii). Disodium Pamidronate

xxviii). Doxorubicin

xxix). Epirubicin

Xxx). Erlotinib

xxx). Etoposide

Xxxii). Filgrastim

xxiii). Fludarabine

xxiv). 5-Fluorouracil

XXXV). Flutamide

XXXVI). Folinic Acid, calcium salt

xxxvii). Gemcitabine

XXXVili). Goserelin

xxix). Granisetron

xl). Hydroxyurea

xii). Ibandronic acid

xiii). Ifosfamide

xliii). Imatinibmisilate

xliv). Irinotecan

xlvi). Letrozole

xlvii). Leuprorelin

xlviii). Lomustine

xlix). Medroxyprogesterone

l). Megestrol

ii). Melphalan

ii). Mercaptopurine

ii). Methotrexate

liv). Mitomycin

lv). Mitoxantrone

lvi). Octreotide

vii). Ondansetron

viii). Oxaliplatin

ix). Paclitaxel

ix)

ix). Pemetrexed

lxi). Procarbazine

xii). Rituximab

lxlii). Sorafenib (as tosylate)

lxiv). Tamoxifen

lxv). 6-Thioguanine

lxvi). Topotecan

lxvii). Trastuzumab_

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(xlv). Lenograstim

lxviii). Tretinoin

SNo Description PCT Code Customs duty (%)

(1) (2) (3) 4

(Ixix). Triptorelin Acetate

(xx). Tropisetron

(Ixxi). Vinblastine

(Ixxii). Vincristine

(Ixxii). Vinorelbine

(Ixxiv). Zoledronic Acid

(Ixxv). Tasigna(Nilotinib)

(Ixxvi). Temozolomide

20 All medicines of Cardiac. An illustrative list is given below, 3004.9099 0%

namely:-

(i). Abeiximab

(ii). Adenosine

(iii). Contrast Media for angiography MRI (lopamidol and Iohexol Inj. and etc.)

(iv). Dopamine/Dobutamiune

(v). Glyceryltrinitrate infusion or tablets

(vi). Isosorbid Injection 8(Mono/dinitrate)]

(vii). Heparin

(viii). Lopromide (Ultravist)

(ix). Nitroglycerine spray

(x). Nitroglycerin tablets

(xi). Streptokinase

(xii). Sodium AmidotrizoateMeglumine

Amidotrizoate (Urograffin)

(xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction)

(xiv). Urokinase

21 All medicines for HIV/AIDS. An illustrative list is given below, 3004.9099 0%

namely:-

(i). Atazanavir

(ii). Darunavir

(iii). Diadanosine

(iv). Efavirenz

). Indinavir

i). Lamivudine

ii) Lopinavir

ili). Navirapine

ix). Nelfinavir

). Ritonavir

(xi). Saquinavir

(xii). Stavudine

(xiii). Zaduvidine

(xiv). Zalcitabine

22 All medicines for thalassaemia. An illustrative list is given below, 3004.9099 0%

namely:-

(i). Deferasirox

(ii). Defripron

(iii). DesferrioxamineMesylate

23. Drug used for kidney dialysis and kidney transplant, Hemodialysis 3004.9099 0%
solution/ concentrate and Peritoneal dialysis solution/concentrate,

List of drugs is given below, namely:-

- (i). Azathioprin
- (ii). Basiliximab
- (iii). Cyclosporine
- (iv). Daclizumab
- (v). Everolimus
- (vi). Muromonab-CB3

i Mycophenolic acid

(viii). Mycophenolic acid and its salts

24 Beclomethasone Aerosol/Vials 3004.9099 0%

25 Cyclosporine Injection 3004.9099 0%

26 Cyclosporine Microemulsion Cap/Solution and etc 3004.9099 0%

27 Erythropoietin Injection, EpoetinbetaErythropotin alpha 3004.9099 0%

28 Ipratropium Bromide Aerosol/Vials 3004.9099 0%

29 Salbutamol Aerosol/Vials 3004.9099 0%

30 Sodium Fusidate Injection 3004.9099 0%

31 Vancomycin Chromatographically Purified Injection 3004.9099 0%

32 Analgesic Medicated Plaster 3005.9090 0%

33 Cystagon, Cysta drops and Trentine Capsules (for personal use 3004.9099 0%
only)

34 Meglumine antimonite 3004.9099 0%

35 Imiglucerase 3004.9099 0%

36 Alglucosidase Alfa 3004.9099 0%

37 Laronidase 3004.9099 0%

38 Agalsidase 3004.9099 0%

39 Poractant Alfa 3004.3900 0%

40 Caffeine Citrate 3004.3900 0%

Table D

(Packing Materials/Raw Materials for Packing/Bandages)

S No Description PCT Code Customs duty (%)

1 Blood Bags CPDA-1: With blood transfusion set pack in Aluminum Respective 0%
foil with set. Heading

2 Surgical tape in jumbo rolls 3005.1010 5%

3 Cetylpyridinium chloride pad 3005.9090 5%

4 Polyacrylate (Acrylic Copolymers) 3906.9090 5%

§ PVC non-toxic tubing (Pharmaceutical grade) 3917.2390 5%

6 PVC lay flat tube material grade (Pharmaceutical grade) 3917.3100 5%

7 Pre-printed polypropylene tubes with tamper proof closures (with or 3917.3910 3%
without dessicant) indicating particulars of registered drug and
manufacturer (Pharmaceutical grade)

8 Other self-adhesive plates, sheets, film, foils, strip and other flat 3919.1090 5%
shapes of plastic (Pharmaceutical grade)

9 Rigid PVC Film (Pharmaceutical grade) 3920.4910 10%

SNo Description PCT Code Customs duty (%)

(1) (2) (3) (4)

10 PVC/PVDC (Pharmaceutical grade) 3920.4990 5%

1 (i). Plastic eye baths. 3923.1000 5%

(ii). Printed viskerings (Pharmaceutical grade)

12 Printed poly bags for infusion sets (Pharma grade) 3923.2100 5%

13 Non-toxic plastic bags for I.V. solutions and other infusions 3923.2900 5%

(Pharmaceutical grade)

14 Plastic nebulizer or dropper bottles (Pharma grade). 3923.3090 5%

15 Stopper for I.V. Solutions (Pharmaceutical grade). 3923.5000 5%

16 Piston caps 3926.9099 5%

17 | (i) 13 mm Rubber stoppers for injections. 4016.9990 5%

(ii) 20 mm and 32 mm Rubber stopper for injections

(Pharmaceutical grade)

18 Collagen strip (catgut) (Pharmaceutical grade) 4206.0000 5%

19 Medical bleached craft paper with heat seal coating 4810.3900 5%

(Pharmaceutical grade)

20 (i) Self-adhesive paper and paper board. 4811.4100 5%

(ii) Cold seal coated paper (Pharmaceutical grade)

21 Paper and paper board coated, impregnated or covered with plastic 4811.5990 5%

(Pharmaceutical grade)

22 Paper Core for Surgical Tape (Pharmaceutical Grade) 4822.9000 5%

23 (i) Other packing containers, including record sleeves 4819.5000 5%

(ii) Glassine sleeve (Pharmaceutical grade)

24 Laminated heat sealable paper 4811.4900 5%

25 Kraft paper (wax coated) 4811.6010 5%

26 Non-woven paper 4811.9000 5%

27 Non-woven fabric 5603.9200 5%

5603.9300

28 Coated Fabric 5903.9000 5%

29 Empty glass infusion bottle with and without graduation USP II 7010.9000 5%

(Pharmaceutical grade)

30 | (i) Neutral glass cartridges with rubber dices and plungers and 7010.9000 5%
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 | (pre- sterilized) close mouth.

(vi) Mouldedglass vials (Pharmaceutical grade)

31 (i) Aluminum foil, "printed" coated with mylar polyester or surlyn 7607.1990 5%

monomer resin on one side and vinyl coating on the other 7607.2000

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 I.V. Solutions/Infusion

32 i). Anodized aluminum bottle. 7612.9090 5%

(ii). Rubber plug tear off seal.

(iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)

SNo Description PCT Code Customs duty (%)

(1) (2) (3) (4)

33 i) Stoppers for I.V. solutions. 8309.9090 5%
ii) Tear off aluminium seals for injectables.

) Flip off seals for injectable vials.

iv) Rubber plug with Tear off seal.

v) Closing lid (Aluminium A'. High density
polyethylene/polypropylene)
(Pharmaceutical grade)

34 Eyeless sutures needles (Pharmaceutical grade) 9018.3200 5%

35 Non-toxic plastic bags for I.V. solutions of dextrose and other 9018.3910 5%
infusions (Pharmaceutical grade)

Table E

(Diagnostic Kits/Equipment)

SNo Description PCT Code Customs duty (%)

(1) (2) (3) (4)

1 4C EsTronyx 3822.0000 5%

2 5C Cell control Lnormal 3822.0000 5%

3 Albumin beg 3822.0000 5%

4 Alkaline phosphatase (Alb) 3822.0000 5%

5 Ammonia Modular 3822.0000 5%

6 Aslo tin 3822.0000 5%

7 Bilirubin kit 3822.0000 5%

8 Blood cancer kit 3822.0000 5%

9 Blood glucose test strips 3822.0000 5%

10 Bovine precision multi sera 3822.0000 5%

11 Breast cancer kit 3822.0000 5%

12 CBC Reagent (For hematology analyzer) Complete blood count 3822.0000 0%
reagent

13 Cervical cancer/HPV kit 3822.0000 5%

14 Ckcreatinin kinase (mb) 3822.0000 5%

15 Cknac 3822.0000 5%

16 Control 3822.0000 5%

17 Control Sera 3822.0000 5%

18 Cratininsysi 3822.0000 5%

19 Crp control 3822.0000 5%

20 Detektiion cups 3822.0000 5%

21 DNA SSP DRB GenicIC 3822.0000 5%

22 Elisa based kits or Elcia Kit 3822.0000 0%

23 Ferritin kit 3822.0000 5%

24 Glucose kit 3822.0000 5%

25 HCV 3822.0000 5%

26 HCV amp 3822.0000 5%

SNo	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
27	Hey	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/Idichol	3822.0000	5%
30	HEV (Hepatitis E virus)	3822.0000	5%
31	HIV Kits	3822.0000	5%
32	Hla B27	3822.0000	5%
33	I.C.T. (Immunochemical kit)	3822.0000	0%
34	ID-DA Cell	3822.0000	5%
35	Ige	3822.0000	5%
36	Immunoblast (western blot test)	3822.0000	0%
37	Inorganic Phosphorus kit	3822.0000	5%
38	ISE Standard	3822.0000	5%
39	Kit amplicon kit (for PCR)	3822.0000	5%
40	Kit for vitamin B12 estimation	3822.0000	5%
cy]	Kits for automatic cell separator for collection of platelets	3822.0000	0%
42	Lac	3822.0000	5%
43	Lchsv	3822.0000	5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NAIKICL	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
55	Ring	3822.0000	5%
56	Standard or calibrator	3822.0000	5%
57	Strips for sugar test	3822.0000	5%
58	Tina quant	3822.0000	5%
59	Typhoid kit	3822.0000	5%
60	U	3822.0000	5%
61	U/ICSF	3822.0000	5%
62	Ua plus	3822.0000	5%
63	UIBC (Unsaturated iron binding capacity)	3822.0000	5%
64	Urea uv kit	3822.0000	5%
65	Urine Analysis Strips	3822.0000	5%
66	Urine test strips	3822.0000	5%
67	Vitros Diagnostic kit	3822.0000	5%

PaRT-III

Raw Materials/Inputs for Poultry and Textile Sector; 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 24 of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 26 of Table;

(c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 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, the 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

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

1 Breeding bulls 0102.2910 0% Nil

2 Hatching (Fertilized) 0407.1100 3% Nil

egg for grandparent
and parent stock of
Gallus domesticus
(chicken)

3 Bovine semen 0511.1000 0% Nil

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

4 Fresh and Dry Fruits 08.00 10% Of Afghanistan origin and imported from

except apples from Afghanistan

Afghanistan

5 Spices (Mixtures 0910.9100 11% If imported by units certified by Ministry of National referred to in Note 1(b) Food Security and Research to be vertically to Chapter 9) integrated poultry processing units engaged in production of value added chicken products

6 Wheat 10.01 0% Nil

7 Sunflower seeds 1206.0000 0% For sowing purpose only as certified by Ministry of National Food Security and Research.

8 Mustard seeds 1207.5000 0% -do-

9 Canola seeds 1205.9000 0% -do-

10 Carrageenan Food Gel | 1302.3900 11% If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.

11 Cane Sugar 1701.1390 0% If imported by private sector

1701.1400

12 Beet Sugar 1701.1200 0% If imported by private sector

13 White crystalline cane 1701.9910 0% Nil

sugar

14 White crystalline beet 1701.9920 0% Nil

sugar

15 Mixes and doughs for 1901.2000 11% If imported by units certified by Ministry of National the preparation of Food Security and Research to be vertically bakers' wares of integrated poultry processing units engaged in heading 19.05 production of value added chicken products.

16 Food preparations 1901.9020 16% -do-

1901.9090

17 Bread crumbs 1905.9000 16% -do-

18 Sauces and 2103.9000 16% -do-

preparation therefor,

mixed condiments and

mixed seasonings

19 Sodium Iron (Na Fe Respective 0% Nil

EDTA), and other headings

premixes of Vitamins,

Minerals and Micro-

nutrients (food grade)

20 Growth promoter 2309.9000 10% Nil

premix

21 Vitamin premix 2309.9000 10% Nil

22 Choline Chloride 2309.9000 10% Nil

23 Mineral premix 2309.9000 10% Nil

24 Cattle Feed Premix 2309.9000 5% This facility shall be available for dairy sector,
subject to certification by the Ministry of National
Food Security and Research.

25 Vitamin B12 (feed 2309.9000 10% Nil

grade)

26 Vitamin H2 (feed 2309.9000 10% Nil

grade)

27 Fish and Shrimp Feed 2309.9000 0% Nil

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

28 Poultry feed 2309.9000 10% Nil

preparation

(coccidiostats)

29 Calf Milk 2309.9000 10% This facility shall be available for dairy sector, Replacer(CMR)(color subject to certification by the Ministry of National dyed) Food Security and Research.

30 Growth promoter 2309.9000 5% If imported by Sales Tax registered manufacturers premix of poultry feed

Vitamin premix

Vitamin Biz (feed

grade)

Vitamin H2(feed grade)

30A Medicaments 3004.9099 3% If imported by poultry sector

31 Unground 2510.1000 0% If imported by the Phosphatic Fertilizer Industry, Notified by the Ministry of Industries.

32 Chrysotile Asbestos 2524.9000 15% If imported by the manufacturers of Powder

Coatings subject to annual quota determination by

the Input Output Co-efficient Organization (IOCO).

33 Phosphoric acid 2809.2010 0% If imported by the Phosphatic Fertilizer Industry, Notified by the Ministry of Industries.

34 Ethylene 2901.2100 0% If imported by industrial consumers for self-consumption

35 (i) Para xylene 2902.4300 0% If imported by M/s. Lotte Chemical Pakistan Ltd.

(ii) Acetic acid 2915.2100

(iii) Hydrogen 2811.1990

Bromide 3815.1200

(iv) Palladium on
carbon

36 Ethylene Dichloride 2903.1500 0% If imported by industrial consumers for self-consumption

37 Ethylene glycol 2905.3100 0% Nil

(ethanediol) (MEG)

38 PTA 2917.3610 5% Nil

39 Furazolidone (feed grade) | 2934.9910 10% Nil

40 Paprika Liquid 3203.0090 11% If imported by units certified by Ministry of National

Food Security and Research to be vertically
integrated poultry processing units engaged in

production of value added chicken products.

41 Stamping Foils 3212.1000 0% Nil

42 Chilli Extract 3302.1090 3% If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.

43 Fatty Alcohol 3402.1300 5% If imported by manufacturers of Sodium Lauryl Ethoxylate Ether Sulphate, registered under the Sales Tax Act, 1990.

44 (i). Adhesives based 3506.9190 11% If imported by the manufacturers of Diapers on polymers or registered under the Sales Tax Act, 1990 subject rubbers to annual quota determination by the IOCO and (ii). Hot melt certification by the Engineering Development adhesives Board that the imported goods are not

manufactured locally.

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

45 Products registered 3808.9170 0% Nil

under the Agriculture

Pesticides Ordinance,

1971

46 Other pesticides 3808.9199 0% Nil

47 Herbicides, anti- 3808.9310 0% Nil

sprouting products and

plant growth regulators

48 Herbicides, anti-sprouting | 3808.9390 0% Nil

products and plant

growth regulators

49 Other 3808.9990 0% Nil

50 Linear Alkyl Benzene 3817.0000 0% Nil

51 Pet Resin Bottle Grade | 3907.6120 8.5% Nil

3907.6920

52 (i) Polyester Resin 3907.9900 10% If imported by the manufacturers of Powder

(ii) Epoxide resin 3907.3000 Coatings, registered under the Sales Tax Act,

1990 and subject to annual quota determination by

the IOCO.

53 Polyamide-6, -11,-12,-6, | 3908.1000 0% Nil

6, 6, 9, 6, 10 or 6, 12

54 Other polyamides in 3908.9000 0% Nil

primary form

55 Poly (methylene phenyl | 3909.3100 5% Nil

isocyanate) (crude

MDI, polymeric MDI)

56 Pre-laminated Tape 3919.1090 16% If imported by the manufacturers of Diapers

3920.9900 16% registered under the Sales Tax Act, 1990 subject

to annual quota determination by the IOCO and

certification by the Engineering Development

Board that the imported goods are not

manufactured locally.

57 Frontal Tape 3919.9090 16% -do-

3920.9900 16%

58 PE + NW laminate 3920.1000 16% -do-

sheet

59 Poly back sheet 3920.1000 16% -do-

3920.9900

60 Film of ethylene 3920.1000 15% If imported by a Sales Tax registered

manufacturer of aseptic plastic packages meant

for liquid foods, subject to quota determination by

loc

61 Plastic Film (Medical 3920.2040 10% If imported by the manufacturers of

grade) 3921.9090 Disposable/Auto disable syringes registered under

the Sales Tax Act, 1990 and subject to annual

quota determination by the IOCO.

62 Uncoated Film of Poly | 3920.6200 11% If imported by the manufacturers of Metalized Yarn

(ethylene
terephthalate)

registered under the Sales Tax Act, 1990 subject
to annual quota determination by the |OCO.

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

63 Perforated Poly Film 3920.9900 16% If imported by the manufacturers of Diapers

registered under the Sales Tax Act, 1990 subject
to annual quota determination by the IOCO and
certification by the Engineering Development
Board that the imported goods are not
manufactured locally.

64 Waist Band Barrier 3921.9090 16% -do-

65 Raw Hides & Skins 41.01 0% Nil

66 Raw Skins 41.02 0% Nil

67 Other Raw Hides and 41.03 0% Nil

Skins (excluding

4103.3000)

68 In the wet state 4105.1000 0% Nil

(including wet- blue) 4106.2100

69 Blister Paper 4802.6990 10% If imported by the manufacturers of I. V. Canola

registered under the Sales Tax Act, 1990 and
subject to annual quota determination by the

1OCO.

70 Uncoated paper and 4805.9290 15% If imported by the Liquid food packaging industry
paperboard for dairy and juices registered under the Sales Tax

Act, 1990, and subject to annual quota
determination by the IOCO.

71 Yarn of nylon or other 5402.4500 7% Nil
polyamides

72 Yarn of viscose rayon, §403.3100 5% Nil

untwisted or with a
twist not exceeding

120 turns per meter

73 Of polyesters 5501.2000 6.5% Nil

74 Acrylic or modacrylic 5501.3000 6.5% Nil

75 Of polypropylene 5501 .4000 6.5% Nil

76 Filament tow of other 5501.9000 6.5% Nil
polymers.

7 Artificial filament tow 5502.9090 6.5% Nil

78 Of polyesters not 5503.2010 7% Nil

exceeding 2.22 decitex

79 Of other polyester 5503.2090 6% Nil

80 Acrylic or modacrylic 5503.3000 6.5% Nil

81 Of polypropylene 5503.4000 6.5% Nil

82 Other synthetic staple 5503.9000 6.5% Nil
fibre

83 Of synthetic fibers 5505.1000 6.5% Nil

84 Of artificial fibers 5505.2000 6.5% Nil

85 Of polyesters 5506.2000 6.5% Nil

86 Acrylic or modacrylic 5506.3000 6.5% Nil

87 Other synthetic staple 5506.9000 6.5% Nil

fibre

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

88 Non-wovens, whether 5603.1100 11% If imported by the manufacturers of Diapers or not impregnated, 5603.1200 registered under the Sales Tax Act, 1990 subject coated, covered or to annual quota determination by the IOCO and laminated for man- certification by the Engineering Development made filaments. Board that the imported goods are not

manufactured locally.

89 Acquisition layer 5603.9200 11% -do-

90 Loop pile fabric 6001.2210 16% -do-

6001.2290

91 Silver 71.06 0% Nil

92 Gold 71.08 0% Nil

93 Carbon steel strips of 7226.9200 5% If imported by manufacturers of shaving thickness 0.09 to 0.1 blades/razors, registered under the Sales Tax Act, mm and width 22.2 to 1990, subject to annual quota determination by the 22.4mm Input Output Co-efficient Organization (IOCO).

94 Bicycle Chain Parts 7315.1990 15% If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.

95 Aluminium Wire not 7605.1900 11% If imported by the manufacturers of Metalized Yarn alloyed registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.

96 (i) Coils of 7606.1200 0% If imported by registered local manufacturer of aluminium alloys 8309.9010 0% aluminum beverage cans subject to quota (ii) — Aluminum lids determination by IOCO.

97 CKD kits for 8408.9000 3% This concession is only available to those parts of compression-ignition CKD kits as are not manufactured locally if internal combustion imported by local manufacturers / assemblers of piston engines (diesel these engines. engines of 3 HP to 36 HP)

98 Permanent magnets of | 8505.1100 0% If imported by local manufacturers of DC Fans metal subject to annual quota determination by IOCO.

99 [Omitted]

100 Cellular Mobile Phone 8517.1219 0% Nil

101 Cellular mobile phones | 8517.1211 0% i. If imported by local assemblers/ manufacturers in CKD/SKD condition duly certified by Pakistan Telecommunication

Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO).

ii. Imports shall be subject to production of type approval certificate from PTA.

iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.

102 (i) Machines for the 8517.6210 0% Nil

reception, 8517.6220

conversion and 8517.6230

transmission or 8517.6240

regeneration of 8517.6250

voice, images or 8517.6260

other data, 8517.6290

including switching

and routing 8418.6940

apparatus

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

(ii) Refrigerated out
door cabinet
designed for
insertion of electric
and electronic
apparatus

103 [Omitted]

104 (i). Electronic 8542.3900 0% If imported by SIM and Smart Card manufacturers integrated registered under Sales Tax Act, 1990, as per circuits (SIM quota determined by IODO as per procedure Chip) prescribed in SRO 565(I) /2006.

(ii). Magnetic sheets 8519.8190
(ii). Glue Tape 5807.1030
Lamination for
dye bonding of
chip
(iv). Polyvinyl 3920.4910
Chloride (PVC)
Rigid Film
(v). Biaxially Oriented | 3920.2040
Polypropylene
(BOPP) film,
laminated

105 Ships and other 8901.1000 0% The exemption shall be available up to the year

floating crafts including | 8901.2000 2030, subject to the condition that the ships and

tugs, survey vessels 8901.3000 crafts are used for the purpose for which they and other specialized 8901.9000 were procured, and in case such ships and crafts crafts purchased or 902.0000 are used for demolition purposes, full customs bare-boat chartered by 904.0000 duties and other charges applicable to ships and a Pakistani entity and : crafts purchased for demolition purposes shall be flying Pakistani flag. 8905.1000 chargeable.

8905.2000
8905.9000
8906.1000
8906.9000
8907.9000

106 Defence stores, 93.00 & 15% If imported by the Federal Government for the use

excluding those of the Respective of Defence Services whether the goods have been

National Logistic Cell headings imported against foreign exchange allocation or

otherwise.

107 (i) Paper having 4802.5510 0% (1) __ If imported by a Federal or Provincial specification 60 Government Institution or a Nashir-e-gm/m? in 23X36 Quran approved by respective Provincial inches or 20X30 Quran Board for printing of Holy Quran; inches sheets 4810.1310 (2) __ In case of Nashir-e-Quran the quantity of

4810.1990 paper to be imported would be determined

(ii) Art paper having

specification

20x30 inches,

23x30 inches,

23x33 inches,

23x36 inches

and 700x1000

mm

by IOCO; and

(3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act, 1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

printing through vendors will be cleared

against submission of bank guarantee or

pay order. In such case, -

(i) the vendor shall have a firm contract with the Nashir-e-Quran;

(ii) the Nashir-e-Quran may provide the imported paper, to the vendor;

(iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran;

(iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and

(v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran;

(vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from IODO regarding consumption of paper and supply of finished product as per the contract.

108 (i) Cable 3824.9999 0% If imported by a Sales Tax registered person filling/flooding engaged in manufacturing of Optical Fiber Cable compound subject to quota determination by IODO.

(ii) Polybutylene 3907.7000 0%

Terephthalate

(iii) Fiber reinforced 3916.9000 0%

plastic/glass

reinforced

polypropylene

(iv) Polyester rigid 3920.6310 5%

film

(v) Weighing more 5603.9400 5%

than 150 g/m²

(Nonwovens)

(vi) Water blocking/ 5604.9000 0%

swelling tape

(vii) Gimped yarn, 5606.0000 5%

and strip and the

like of heading

54.04 or 54.05,

gimped (other

than those of

heading 56.05

and gimped

horsehair yarn);

chenille yarn

(including flock

chenille yarn);

loop wale- yarn

(viii) | Backed 7607.2000 5%

No. duty (%)

(1) (2) (3) (4) (5)

(ix) Single/Multimode | 9001.1000 0%

Optical Fiber

109 (i) Other craft 4804.3900 15% If imported by a Sales Tax registered paper 4810.9200 manufacturer of Aseptic liquid food packaging

(ii) Multi-ply (clay material, subject to quota determination by IODO.

coated paper 7607.1100

and paper board

(iii) Aluminum foil

(rolled but not

further worked)

110 Lithium iron phosphate | 8506.5000 8% Nil

battery (Li-Fe-PO4)

111 (i) Other 3506.9190 5% If imported by manufacturers of diapers/sanitary

(i) Other 3906.9090 5% napkins registered under the Sales Tax Act, 1990,

— “ 5, subject to annual quota determination and

(iii) Of polymers of 3920.1000 16% verification by the Input Output Co-efficient ethylene Organization (IODO) and certification by the

(iv) Of other plastics | 3921.1900 16% Engineering Development Board that the imported

(v) Of polymers of 39232100 5% goods are not manufactured locally.

ethylene

(vi) Weighing not 5603.1100 11%

more than 25

g/m²

(vii) Weighing more 5603.9200 16%

than 25 g/m² but

not more than

70 g/m²

(viii) Weighing more 5603.9300 11%

than 70 g/m² but

not more than

150 g/m²

112 | (i) Maltextracts & Food | 1901.9020 5% Imports by manufacturers of infant formula milk, prep registered under the Sales Tax Act, 1990, subject

to annual quota determination and verification by

(i) Other 79019050 5% the Input Output Co-efficient Organization (IODO).

(iii) Cans of Iron and 7310.2900 10%

steel

113 | (i) Dextrose 1702.3000 0% imported by manufacturers of hemodialyzers,

(i) Sodium Chloride 2501.0090 registered under the Sales Tax Act, 1990, subject

harm grade ‘ to annual quota determination by the Input Output

P g Co-efficient Organization (IODO).

(iii) Calcium Chloride 2827.2000

pharma grade

(iv) Magnesium 2827.3100

Chloride Pharma grade

(v) Potassium Chloride | 2827.3900

(vi) Sodium 2836.3000

bicarbonate pharma

grade

(vii) Potassium 3104.2000

Chloride pharma grade

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

114 (i) Aluminum sheets | 7606.1100 5% If imported by manufacturers of photo polymers & & Coils 7606.9190 CTP plates and pre-sensitized printing plate,

7606.9290 registered under the Sales Tax Act, 1990, subject

= to annual quota determination by the Input Output

(i) Aluminum foil 7607.1990 Co-efficient Organization (IOCO).

115 (i) | AKD wax 3809.9200 5% If imported by manufacturers of Paper sizing

(ii) Finishing agent 3809.9200 5% agents, registered under the Sales Tax Act, 1990,

— - subject to annual quota determination by the Input

(ii) Cationic 3402.1290 5% Output Co-efficient Organization (IOCO).

116 |(i) Refrigerant gas 2711.1200 0% If imported by manufacturers of Home Appliances, R-290 (propane) registered under the Sales Tax Act, 1990, subject

(ii) Refrigerant gas 2901.1010 to annual quota determination by the Input Output

Isobutane R-600 Co-efficient Organization (IOCO); and certification

gas from Inland Revenue Department that all dealers

— of the manufacturing unit are registered with Sales

(iii) Refrigerant gas 3824.7800 Tax department,

R-410

(iv) Articles of glass 7020.0090

(v) _ Siver solder 5% 7106.9290

(vi) Stainless steel 7220.2090

sheets

(vii) Copperwelding rod | 7407.2900

(viii) Copper capillary 7411.1010

tube

(ix) Copper tube 7411.1020

inner grooved

(x) Aluminium sheet 7606.9210

stucco

(xi) Filter driers (02 8421.3910

hole/3 hole)

(xii) AC motors, 8501.4090

single phase

(xiii) Transformers 8504.3100

(xiv) Magnetic strip 8505.1900

(xv) _Magnetrons 8540.7100

(xvi) Glass board for 8529.9090

manufacturing

TV panels

(LCD, LED,

OLED, HDI etc.)

(xvii) _ Printed circuits 8534.0000

117 Base oil 2710.1993 0% If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales

Tax Act, 1990, subject to annual quota

determination by the Input Output Co-efficient

Organization (IOCO).

118. CNG vehicle 8409.9191 5% Brands of kits approved by OGRA, if imported by conversion kits. 8409.9991 authorized dealers.

119 Organic composite 3814.0000 5% If imported by manufacturers of Butyl Acetate

solvents and thinners,
not elsewhere
specified or included;
prepared paint or
varnish removers.

registered under the Sales Tax Act 1990, subject
to annual quota determination by Input Output
Co-efficient Organization (IOCO).

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

120 | Plasticised (Poly Vinyl | 3904.2200 0% If imported by manufacturers of disposable Chloride) syringes and saline infusion sets, registered

under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient

Organization (IOCO).

121 Other saturated 3907.9900 5% If imported by manufacturers of interlining/ Polyesters buckram, registered under the Sales Tax Act

1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;

122 (i) Skimmed milk 0402.1000 0% (i) If imported by manufacturers of Ready to powder Use Supplementary Foods (RUSF) duly

authorized by United Nations World Food

i) Whey powder 0404-1010 Program (UNWEP) and subject to annual

(ii) Peas (Pisum 0713.1000 quota determination by Input Output sativum) Co-efficient Organization (IOCO).",

(iv) Grams (dry whole) 0713.2010

(v) Other 0713.3990 (ii) If imported by manufacturers of Ready-To-

Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and

(vi) Groundnuts shelled | 1202.4200

weather or not broken

(vii) Other 1507.9000 subject to annual quota determination by

(viii) Palm Olein 1511.9030 Input Output Co-efficient Organization

(9 Other 1514.9900 (10C0).",

(x) Vegetable fats and 1516.2010

their fractions

(xi) Other 1517.9000

(xii) Maltodextrins 1702.9030

(xiii) Other 2106.9090

(xiv) Other 3404.9090

(xv) Other 3824.9999

123 Yam and film grades 3907.6110 5% if imported by registered manufacturers of film and 3907.6910 yarn from PET.

124 Newsprint in rolls or 4801.0000 0% If imported by newspaper or periodical publishers sheets certified by the All Pakistan Newspaper Society(APNS)

125 (i) Other 3215.1190 0% If imported by registered manufacturers

(ii) Polypropylene 3902.1000 0% Of Auto-Disable Syringes with quota determination

ii) Propyl 3902.3000 0% by IOCO and subject to NOC from Ministry of

i) fed ene ° ° National Health Services Regulation and
Opolymers Coordination (MoNHSR&C).

(iv) Plasticised 3904.2200 0%

(v) Epoxide resins 3907.3000 0%

(vi) Biaxially Oriented 3920.2040 0%

Polypropylene (BOPP)

film, laminated

(vii) Other 3921 .9090 0%

(viii) Gaskets of rubber | 4016.9310 0%

(ix) Printing paper 4802.5510 0%

(x) Tubular metal 9018.3200 0%

needles and needles

for sutures

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

126 | (i) Aluminum foil 7607.1100 0% if imported by registered manufacturers of rolled but not pharmaceutical packaging subject to quota further worked "7 determination by IOCO. microns to 100 microns"

(ii) _ Film and sheet of 3920.9200 0% polyamides " 20 microns to 40 microns"

127 (i) Other 3005.9090 5% if imported by registered of First Aid Bandages (ii) Other 3920.2090 5% Manufacturing Industry subject to quota (ii) Other woven 5407-5200 5% | determination by 1OCO.

fabrics (Dyed)

128 (i) Ednozym 3507.9000 3% if imported by Sales Tax registered manufacturers Pectofruit of Food Processing Industry subject to quota

(ii) Endozym determination by IOCO.

Pectofruit PR

(iii) — Endozym

Alphamyl MG

(iv) Silite Normal 3824.9999 3%

Speed,

(v) Silite High Speed

and

(vi) Spindasol FJ under

129 (i) Glucose 2309.9000 5% If imported by Dairy sector precursors

(ii) Yeast

(iii) Toxin Binders

(iv) — Energy supplements for cows

transition

period

(v) Acidifiers

(vi) Electrolytes for calves

(vii) Biotin

(viii) Buffers

(ix) Copper boluses

(x) Non-protein nitrogen

sources

- 130 (i) Shoe adhesives 3506.9110 5% If imported by Sales Tax registered Shoe
- (ii) Phenolic resins 3909.4000 5% manufacturers subject to quota determination by
- (ii) OF polymers of 3920.1000 5% I0C0.
- ethylene
- (iv) Other 3920.2090 5%
- (v) Other 3921.9090 5%
- (vi) Shoe lasts 3926.9060 5%
- (vii) Uppers and parts 6406.1000 5%

thereof, other than
stiffeners

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

(vii) Outer soles and 6406.2010 15%

heels of rubber

(ix) Buckle 8308.9020 5%

(x) Weighing more than | 5603.1400 5%

150 g/m?

(xi) Weighing more 5603.9300 5%

than 70 g/m? but not

more than 150 g/m?

131 (i) PVC Emulsion 3904.1010 0% 1. If imported by Sales Tax

grade registered manufacturers of artificial leather

(ii) Release paper 4811.5990 3% subject to quota determination by IOCO.

2. Import of PVC Emulsion

grade is also subject to lab test.

132 Decorative base paper | 4802.5510 0% If imported by registered manufacturers of
Decorative Printed Industry subject to quota

determination by IOCO.

133 Spray Valves/Pumps 8481.8090 0% If imported by registered manufacturers of Aerosol

with or without spray subject to quota determination by IOCO.

cap/ actuator for

aerosol products

134 PET Scrap 3915.9000 11% If imported by Sales Tax registered manufacturers

of Polyester Staple Fiber subject to quota

determination by IOCO.

135 (i) Butt welding 7307.9300 3% If imported by registered manufacturers of Boilers

(ii) iron and alloy steel 7216.3110 10% Manufacturers subject to quota determination by
U-sections of various 7216.3210 10co.

heights 7216.3310

(iii) Safety or relieve 8481.4000 10%
valves

136 (i) Other uncoated 4805.9390 0% If imported by Sales Tax registered manufacturers
paper and paperboard of Bobbins, Cops and Cores subject to quota
and determination by IOCO.

(ii) Vegetable 4806.1000 0%

parchment

137 Woven fabrics 5407.2000 5% If imported by Sales Tax registered manufacturers obtained from strip and of Machine made Carpets subject to quota the like determination by IOCO.

138 Chain parts 7315.1990 15% If imported by registered manufacturers of industrial chain subject to quota determination by IOCO.

139 Specialty paper 40-50 4810.9900 0% If imported by registered manufacturers of Flexible grams having Packaging Industry subject to quota determination specification of wood by IOCO.
free, white, glossy and
one side coated for
Gravure Printing
Process

140 Unsaturated Polyester 3907.9100 5% If imported by registered manufacturers of Solid Resin (UPR) Surface Sheet subject to quota determination by

IOCO.
The concession shall be admissible till 30th June
2022.

Sr. Description PCT Code Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

141 Carbon black other 2803.0020 5% If imported by Sales Tax registered manufacturers than rubber grade subject to quota determination by |OCO.

142 Hermetic bags and Respective 0% Subject to certification by Ministry of National Food cocoons heading and Security (MoNFS&R) that imported goods are

bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969.

143 Lithium Ion Cells 8507.6000 0% If imported by manufacturers of lithium-ion batteries subject to quota determination by |OCO.

144 Petroleum oils and oils | 2709.0000 2.5% If imported by registered oil refineries. The obtained from concession shall be admissible till 30" June 2022.
bituminous minerals,
crude

145 Raw materials used in | Respective 0% If imported by registered manufacturers subject to the manufacturing of heading NOC issued by DRAP and Quota determined by the COVID-19 related |oco items i.e, VTM, IV Cannula, N95 Masks,

Surgical Masks, Face
Shields, Tyvek Suits

146 Carpets 5701.1010 0% If imported by Sales Tax registered exporters of Hand-woven Carpets.

147 Of circular cross- 7213.9191 10% If imported by registered manufacturers of Welding section measuring less 72279010 Electrode subject to quota determination by |OCO.
than 7 mm in diameter

Part- IV

Imports of Machinery and Equipment for Textile Sector

TABLE

S.No. PCT Code Rate of Duty Condition

(1) (2) (3) (4)

1. 8443.1951 0% Machinery and equipment, not manufactured locally, If imported by Textile industrial units registered with Ministry

of Textile Industry

2. 8444.0000 0% -do-

3. 8445.1100 0% -do-

4. 8445.1200 0% -do-

5. 8445.1300 0% -do-

6. 8445.1910 0% -do-

7. 8445.1990 0% -do-

8. 8445.2000 0% -do-

9. 8445.3000 0% -do-

10. 8445.4010 0% -do-

S.No. PCT Code Rate of Duty Condition

(1) (2) (3) (4)

11. 8445.4020 0% -do-
12. 8445.4030 0% -do-
13. 8445.4090 0% -do-
14. 8445.9000 0% -do-
15. 8446.1000 0% -do-
16. 8446.2100 0% -do-
17. 8446.2900 0% -do-
18. 8446.3000 0% -do-
19. 8447.1100 0% -do-
20. 8447.1200 0% -do-
21. 8447.2000 0% -do-
22. 8447.9010 0% -do-
23. 8447.9090 0% -do-
24. 8448.1100 0% -do-
25. 8448.1900 0% -do-
26. 8449.0000 0% -do-
27. 8451.1000 0% -do-
28. 8451.2900 0% -do-
29. 8451.3000 0% -do-
30. 8451.4010 0% -do-
31. 8451.4020 0% -do-
32. 8451.4030 0% -do-
33. 8451.5000 0% -do-
34. 8451.8010 0% -do-
35. 8451.8020 0% -do-
36. 8451.8030 0% -do-
37. 8451.8040 0% -do-
38. 8451.8050 0% -do-
39. 8451.8060 0% -do-
40. 8451.8070 0% -do-
41. 8451.8090 0% -do-
42. 8452.2100 0% -do-
43. 8452.2900 0% -do-
44. 8448.3110 0% -do-
45. 8448.3190 0% -do-
46. 8448.3330 0% -do-
47. 8502.1390 0% -do-

Explanation: - For the purpose of this Part the expression "excluding those manufactured locally" means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal

Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

PartT-V

Import of Automotive Vehicles (CBUs)
Under Automotive Development Policy (ADP) 2016-21

TABLE

S.No. Description PCT Code Customs Duty%

(1) (2) (3) (4)

1. Agricultural Tractors, having an engine capacity 8701.9220 15% exceeding 26 kW but not exceeding 75kW 8701.9320
2. Agricultural Tractors (other than mentioned at S. No. 1 8701.9100, 8701.9400 10% above) 8701.9500
3. Fully dedicated LNG buses (CBU) 8702.9030 1%
4. Fully dedicated LPG buses (CBU) 8702.9040 1%
5. Fully dedicated CNG buses (CBU) 8702.9050 1%
. 8702.2090
6. Hybrid Electric Vehicle (HEV) (CBU) 8702.3090 1%
7. Hybrid Electric Vehicle (HEV) (CBU) 8704.2214, 8704.2294 1%
8704.2340, 8704.3240
8. Trailers 87.16 15%

Part-V(A)

Import of Electric Vehicles (EV) CBU & their Parts
Under Electric Vehicle Policy 2020

TABLE-I

[For 2-3 Wheelers, 4-Wheelers & Heavy Commercial Vehicles (CBUs)]

S.No. | Description PCT Code Customs Duty(%) | Conditions

(1) | 2) (3) (4) (5)

1. Electric auto rickshaw 8703.8030 | 50% of the The concession shall be admissible for
2. 3-Wheeler electric 8711.6060 | Prevailing tariff rate | a period of 5 years with effect from 1s
loader of customs duty as | July 2020, on import of 10 electric
specified in the vehicles (CBU) of the same variant to

3. Electric motorcycle 8711.6040 First Schedule to be assembled/ manufactured as
the Customs Act, mentioned in column (2) of this table, to
1969). the extent of maximum 200 units, to 2-3

wheeler segment, duly approved /
certified by the Engineering
Development Board (EDB). EDB shall
monitor compliance with the EV Policy
2020 and intimate FBR immediately in

case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column 4.

4. Electric buses 8702.4090 1% Nil

S.No.	Description	PCT Code	Customs Duty(%)	Conditions
(1)	(2)	(3)	(4)	(5)
5.	Electric trucks	8704.9030	1%	Nil
6.	Electric prime movers	8701.2060	1%	Nil
7.	Electric Vehicles 4-	8703.8090	10%	The concession shall be admissible till wheelers 30th June 2022.
			25%	The concession shall be admissible wef. 1st July, 2022 till 30th June 2026.
8.	Electric Vehicles 4-	8703.8090	50%	of the rate of The concession shall be admissible till wheelers customs duty as 30th June 2026, on import of Electric specified in the Vehicles 4-wheelers (CBU) per

column (4) of the company of the same variant to be serial No 7 above. | assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB). EDB shall monitor compliance with EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column (4).

TABLE-II

For CKD & EV Specific Parts]

S.No.	Description	Description of imported	Customs duty (%)	Conditions
vehicles	goods			
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (i)	Following EV specific	1%	The concession shall (PCT code 8703.8030) components for assembly / (notwithstanding be admissible to manufacturing in any kit form the rate of customs manufacturers of (CKD): - duty on these items electric auto
	(a)	Batteries other than lead as specified in the rickshaws for a period acid (PCT code 85.07), First Schedule to of five years from 1		
	(b)	Battery Charger (PCT the Customs Act, July, 2020 subject to code 8504.4020), 1969). cerification and		
	(c)	Controller (PCT code quota determination 8542.3100), by the Engineering		
	(a)	Electric Motor (PCT code Development Board 85013290), (EDB).		
	(e)	Three connection terminal (PCT code 8504.9090),		
	(f)	Converter (PCT code 8502.4000),		
	(g)	Signal Hook (PCT code 8504.9090)		
	(ii)	Component for assembly / 15% The concession shall manufacturing in any kit form be admissible subject (CKD)- Non-localized parts. to the conditions		

mentioned at Para-2
of SRO 656(1)/2006
dated 22.06.2006.

S.No. Description of Description of imported Customs duty (%) Conditions
vehicles goods

(1) (2) (3) (4) (5)

(iii) Component for assembly / 15% plus Subject to the manufacturing in any kit form Additional Customs | conditions mention at (CKD)- Localized parts. Duty levied under Para-2 of SRO SRO 693(I)/2006 656(I)/2006 dated dated 01.07.2006 22.06.2006.

2. 3-Wheeler electric (i) Following EV specific 1% (notwithstanding | The concession shall loader (PCT code components for assembly / the rate of customs | be admissible to 8711.6060) manufacturing in any kit form duty as specified in | manufacturers of 3-

(CKD): - the First Schedule Wheeler electric | to the Customs loader for a period of (a) Batteries other than lead Act, 1969). five years from 4st acid (PCT code 85.07), July, 2020 subject to (b) Gear (PCT code certification and 8483.4019), quota determination (c) Electric motor with axle by the Engineering (PCT code 8501.3290), Development Board (d) Controller (PCT code (EDB).

8542.3100),

(e) Power Switch (PCT code 8536.5029)

(f) Electric auto cut (PCT code 8504.9090).

(g) Battery Connection (PCT code 8544.4229)

(h) Battery Charger (PCT code 8504.4020),

(i) Junction Box (PCT code 8536.4910)

(ii) Component for Assembly / 15% The concession shall manufacturing in any kit form be admissible subject (CKD)- Non-Localized parts. to the conditions mentioned at Para-2 of SRO 656(1)/2006 dated 22.06.2006.

(iii) Component for Assembly / 15% plus Subject to the manufacturing in any kit form Additional Customs | conditions mention at (CKD)- Localized parts. Duty levied under Para-2 of SRO SRO 693(I)/2006 656(I)/2006 dated dated 01.07.2006 22.06.2006.

3. Electric motorcycle i) Following EV specific 1% (notwithstanding | The concession shall (PCT code 8711.6040) | components for assembly / the rate of customs | be admissible to manufacturing in any kit form duty as specified in | manufacturers of

(CKD): - the First Schedule electric motorcycle for to the Customs a period of five years

(a) Electric Motor (PCT code | Act, 1969). from 1st July, 2020

8501.3290),

(b) Battery Charger (PCT code 8504.4020),

(c) Switches (PCT code 8536.5029),

(d) Junction Box (PCT code 8536.4910),

(e) Controller (PCT code 8542.3100),

(f) Converter (PCT code 8454.1000),

subject to certification and quota determination by the Engineering Development Board (EDB).

S.No. Description of imported vehicles
Description of goods Customs duty (%) Conditions

(1) (2) (3) (4) (5)

(g) Batteries other than lead
acid(PCT code 85.07)

(ii) Component for Assembly/ | 15% The concession shall
manufacturing in any kit form be admissible subject
(CKD)- Non-Localized parts. to the conditions
mentioned at Para-2
of SRO 656(1)/2006
dated 22.06.2006.

(iii) Component for Assembly/ | 15% plus Subject to the
manufacturing in any kit form Additional Customs | conditions mention at
(CKD)- Localized parts. Duty levied under Para-2 of SRO

SRO 693(I)/2006 656(I)/2006 dated
dated 01.07.2006 22.06.2006.

4. Electric Buses (PCT Components in any kit form 1% (i) The concession
code 8702.4090) (CKD) (PCT code 8702.4010) shall be admissible
on import of CKD
kits to
manufacturers of
electric buses for a
period of five years
with effect from 1st
July, 2020 subject
to certification and
quota
determination by
the Engineering
Development
Board (EDB).

The concession
shall be admissible
subject to the
conditions
mentioned at Para-
20fSRO
656(I)/2006 dated
22.06.2006.

(i)

5. Electric Trucks (PCT Components in any kit form 1% (i) The concession
code 8704.9030) (CKD) (PCT code 8704.9020) shall be admissible
on import of CKD
kits to

manufacturers of electric trucks for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).

(ii) The concession shall be admissible subject to the conditions

[Part I

S.No.

Description of
vehicles

Description of imported
goods

Customs duty (%)

Conditions

(1)

(2)

(3)

(4)

(5)

mentioned at Para-
20fSRO
656(|)/2006 dated
22.06.2006.

Electric Prime Movers
(PCT code 8701.2060)

Components in any kit form
(CKD) (PCT code 8701.2050)

1%

(i) The concession
shall be admissible
on import of CKD
kits to
manufacturers of
electric prime
movers for a period
of five years with
effect from 'st July,
2020 subject to
certification and
quota
determination by
the Engineering

Development
Board (EDB).

(i) The concession
shall be admissible
subject to the
conditions
mentioned at Para-
20fSRO
656(1)/2006 dated
22.06.2006.

Electric Vehicles 4-
wheelers

(PCT Code
8703.8090)

(i) EV Specific components
for assembly/manufacture in
any kit-form (CKD)

1%
(notwithstanding
the rate of customs
duty on these items
as specified in the
First Schedule to
the Customs Act
1969).

The concession shall
be admissible to
manufacturers of
electric vehicles
4-wheelers till 30th
June 2026, subject to
certification and
quota determination
by the Engineering

Development Board
(EDB).

(ii) | Components for 10% The concession shall
assembly/manufacture in any be admissible till 30th
kit-form (CKD) Non-localized June 2026 subject to
parts. the conditions
mentioned at Para-2
of the SRO
656(l)/2006 dated
22.06.2006.

(iii) Components for 25% The concession shall

assembly/ manufacture in any

kit-form (CKD) Localized parts.

be admissible till 30th

June 2026 subject to

the conditions

mentioned at Para-2

of the SRO

656(I)/2006 dated

22.06.2006.

TABLE-IT

[Miscellaneous]

S.No. Description Customs duty (%) Conditions

(1) (2) (3) (4)

1. Plant and machinery 0% (i) The concession shall be admissible on specifically designed for use in one-time basis for setting up the new manufacturing of electric assembly and/ or manufacturing facility of vehicles. electric vehicles, and for expansion in the

existing units, duly approved/ certified, by the Engineering Development Board (EDB).

(ii) | The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of electric vehicle manufacturing only.

2. Import of inputs for 0% (i) | The concession shall be admissible to manufacturing of EV specific manufacturers and vendors of EV specific parts, as mentioned against S. parts, subject to certification and quota No. 1, 2 and 3, of Table-II determination by EDB. above, by vendors and OEMs of EV manufacturing . (ii) | The concession shall be admissible subject

to the conditions mentioned under SRO 655(I)/2006 dated 22.06.2006.

3. Import of CBU chargers with 1% The concession shall be admissible on the CBU CKD kits for electric vehicles (Notwithstanding the | chargers, imported with CKD kits of 2-3 as specified in column 2 of rate of customs duty | wheelers, 4-wheelers and HCV vehicles Table-II above. as specified in the specified in Table-II above, subject to EDB

First Schedule to certification.

Customs Act, 1969).

PART V(B)

Import of Parts for Hybrid Vehicles

Under Auto Industry Development Exports Policy (AIDEP)

S.No. Description of imported Goods PCT code CcD% Condition

(1) (2) (3) (4) (5)

1 Following parts for Hybrid Electric Respective 4% The concession shall be Vehicle: - headings admissible to manufacturers of 1 Battery pack and its parts: Hybrid electric vehicles subject (i) thermistor to certification and quota (ii) resistor determination by the (iii) capacitor Engineering Development Board (iv) bus bar (EDB).

2.Cooling system for battery packs
including blower, tubes, hoses, pump

3.Sensor hybrid vehicle _ battery
voltage

4.Inverter assembly with converter
(Power control unit)

S.No. Description of imported Goods PCT code CcD% Condition

(1) (2) (3) (4) (5)

5. Electric motor and generator for

Transaxle assembly

6. Battery charging system / inlet
connectors7. Hybrid system control unit / hybrid
ECU

8. Junction box

2. Following parts for Plug-in Hybrid Respective 3% The concession shall be
Electric Vehicle: - headings admissible to manufacturers of

1. Battery pack and its parts: Plug-in Hybrid electric vehicles

(i) thermistor subject to certification and quota

(ii) resistor determination by the

(iii) capacitor Engineering Development Board

(iv) bus bar (EDB)."

2. Cooling system for battery packs
including blower, tubes, hoses, pump3. Sensor hybrid vehicle _ battery
voltage4. Inverter assembly with converter
(Power control unit)5. Electric motor and generator for
Transaxle assembly6. Battery charging system / inlet
connectors7. Hybrid system control unit / hybrid
ECU

8. Junction box

9. Charger

10. Charging port

PART-VI

Imports of Aviation Related Goods i.e. Aircrafts and Parts etc.

by Airline Companies/Industry under National Aviation Policy 2015

Note:- For the purposes of this Part, the following conditions shall apply
besides the conditions as specified in column (5) of the Table below:-

@

the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/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;

- (ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S.No. Description of PCT Code Customs Special Condition
goods duty

(1) (2) (3) (4) (5)

1. Aircraft 8802.4000 0% Whether imported or acquired on wet or dry

lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19th March, 2015.

2. Spare parts Respective 0% For use in aircraft, trainer aircraft and
headings simulators.

3. Maintenance Kits Respective 0% For use in trainer aircraft (8802.2000 &
headings 8802.3000).

4. Machinery, Respective 0% For setting up Maintenance, Repair &
equipment & tools headings Overall (MRO) workshop by MRO company
recognized by Aviation Division.

5. Machinery, Respective 0% On one time basis for exclusive use of New/
equipment, headings Greenfield airports by company authorized
operational _ tools, by Aviation Division.
furniture& fixture

6. Aviation simulators Respective 0% On one time basis for aircrafts by airline

headings company recognized by Aviation Division.

7. Aircraft engine 8407.1000 0 For use in aircraft and trainer aircraft.

Part-VII

Miscellaneous

Table-A

S.No. DESCRIPTION cove 'uty eo

(1) (2) (3) (4)

1 Ostriches 0106.3300 0

0301.9100

0301.9200

. . . 0301.9300

2 Live (baby) Fish for breeding in commercial fish farms 301.9400 0

0301.9500

0301.9900

3 Potatoes 0701.9000 0

4 Tomatoes, fresh or chilled. 0702.0000 0

5 Onions and shallots 0703.1000 0

6 Garlic 0703.2000 0

7 Cauliflowers and headed broccoli 0704.1000 0

8 Peas (*Pisum sativum*) 0713.1000 0

9 Grams (dry whole) 0713.2010 0

10 Grams split 0713.2020 0

1 Other 0713.2090 0

12 Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek 0713.3100 013 Small red (Adzuki) beans (*Phaseolus* or *vigna angularis*) 0713.3200 014 Kidney beans, including white pea beans (*Phaseolus vulgaris*) 0713.3300 015 Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*) 0713.3400 016 Cow peas (*Vigna unguiculata*) 0713.3500 0

17 Green beans (dry whole) 0713.3910 0

18 Green beans (split) 0713.3920 0

19 Other 0713.3990 0

20 Dry whole 0713.4010 0

21 Split 0713.4020 0

22 Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina*, | 0713.5000 0*Vicia faba* var. *minor*)23 Pigeon peas (*Cajanus cajan*) 0713.6000 0

24 Black matpe (dry whole) 0713.9010 0

25 Mash dry whole 0713.9020 0

26 Mash split or washed 0713.9030 0

27 Other 0713.9090 0

28 Pepper seeds for sowing 0904.1130 0

29 Other 0904.1190 0

30 Cinnamon (*Cinnamomum zeylanicum* Blume) 0906.1100 0

31 Other 0906.1900 0

32 Neither crushed nor ground 0908.1100 0

33 Neither crushed nor ground 0908.2100 0

34 Garnet natural 2513.2020 0

S.No. DESCRIPTION one 'uty

- (1) (2) (3) (4)
- 35 J.P.1 2710.1912 0
- 36 Other jet fuels 2710.1914 0
- 37 Light diesel oil 2710.1921 0
- 38 Crude 3102.5010 0
- 39 Containing nitrates and phosphates 3105.5100 0
- 40 Water quality testing kits 3822.0000 0
- 41 Holy Quran(Arabic text with or without translation) 4901.9910 0
- 42 Other 5303.1090 0
- 43 Abaca raw 5305.0020 0

Table-B

Sr. No. Description PCT Code Customs

duty %

(1) (2) (3) (4)

- 1. Tallow 1502.1000 §
- 2. Cocoa powder, not containing added sugar or other sweetening matter. 1805.0000 §
- 3. Unmanufactured tobacco; tobacco refuse 2401.0000 5
- 4. Quicklime 2522.1000 §
- 5. Slaked lime 2522.2000 §
- 6. Hydraulic lime 2522.3000 §
- 7. Talc 2526.1010 §
- 8. Other 2526.1090 §
- 9. Crushed or powdered 2526.2000 5
- 10. Motor spirit 2710.1210 10
- 11. High speed diesel (HSD) 2710.1931 10
- 12. Furnace oil 2710.1941 7
- 13. Natural gas 2711.1100 §
- 14. Chlorosulphuric acid 2806.2000 5
- 15. Oxides of boron 2810.0010 5
- 16. Hydrogen fluoride (hydrofluoride acid) 2811.1100 5
- 17. Hydrogen cyanide (hydrocyanic acid) 2811.1200 §
- 18. Other 2835.3900 5
- 19. Acetone 2914.1100 11
- 20. Formic acid 2915.1100 16
- 21. Ethyl acetate 2915.3100 16
- 22. nButyl acetate 2915.3300 16
- 23. secButyl acetate 2915.3930 16
- 24. Oxalic acid 2917.1110 3
- 25. Citric acid 2918.1400 5
- 26. Other 3203.0090 11
- 27. Other 3204.1590 1
- 28. Dyes, sulphur 3204.1910 11
- 29. Dyes, synthetic 3204.1990 11
- 30. Other 3204.9000 16
- 31. Other 3206.2090 11

Sr. No. Description PCT Code Customs

duty %

(1) (2) (3) (4)

32. Ultramarine and preparations based thereon 3206.4100 11

33. Lithopone 3206.4210 11

34. Pigments and preparations based on cadmium compounds 3206.4920 11

35. Vitrifiable enamels and glazes, engobes (slips) and similar preparations 3207.2000 3

36. Of a kind used in the leather or like industries 3403.1110 16

37. Greases 3403.1910 16

38. Other 3403.1990 16

39. Of a kind used in the leather or like industries including fat liquors 3403.9110 16

40. Other 3403.9990 16

41. Activated carbon 3802.1000 5

42. With a basis of amylaceous substances. 3809.1000 11

43. Ofa kind used in the paper or like industries 3809.9200 11

44. Of a kind used in the leather or like industries 3809.9300 11

45. Compound plasticizers for rubber or plastics 3812.2000 11

46. Non refractory mortars and concretes 3824.5000 16

47. Polymers of ethylene, in primary forms 3901.0000 3

48. Polymers of propylene or of other olefins, in primary forms 3902.0000 3

49. Shoe lasts 3926.9060 16

50. Reinforced only with metal 4010.1100 1

51. Reinforced only with textile materials 4010.1200 11

52. Other 4016.1090 §

53. Fabrics of noil silk 5007.1000 5

54. Other fabrics, containing 85 % or more by weight of silk or of silk waste | 5007.2000 5
other than noil silk

55. Other fabrics 5007.9000 §

56. Of a weight not exceeding 300 g/m² 5111.1100 §

57. Other 5111.1900 §

58. Other, mixed mainly or solely with man-made filaments 5111.2000 §

59. Other, mixed mainly or solely with man-made staple fibre 5111.3000 §

60. Other 5111.9000 5

61. Of a weight not exceeding 200 g/m² 5112.1100 §

62. Other 5112.1900 5

63. Other, mixed mainly or solely with man-made filaments 5112.2000 §

64. Other, mixed mainly or solely with man-made staple fibres 5112.3000 5

65. Other 5112.9000 §

66. Woven fabrics of coarse animal hair or of horsehair. 5113.0000 5

67. Containing 85 % or more by weight of cotton 5204.1100 §

68. Other 5204.1900 §

69. For sewing 5204.2010 5

70. For embroidery 5204.2020 §

71. Other 5204.2090 5

72. Measuring 714.29 decitex or more (not exceeding 14 metric number) §205.1100 §

73. Measuring less than 714.29 decitex but not less than 232.56 decitex } 5205.1200 5
(exceeding 14 metric number but not exceeding 43 metric number)

74. Measuring less than 232.56 decitex but not less than 192.31 decitex } 5205.1300 5
(exceeding 43 metric number but not exceeding 52 metric number):

(1) (2) (3) (4)

75. Measuring less than 192.31 decitex but not less than 125 decitex | 5205.1400 5
(exceeding 52 metric number but not exceeding 80 metric number)

76. Measuring less than 125 decitex (exceeding 80 metric number) 5205.1500 5

77. Measuring 714.29 decitex or more (not exceeding 14 metric number) 5205.2100 5

78. Measuring less than 714.29 decitex but not less than 232.56 decitex | 5205.2200 5
(exceeding 14 metric number but not exceeding 43 metric number)

79. Measuring less than 232.56 decitex but not less than 192.31 decitex | 5205.2300 5
(exceeding 43 metric number but not exceeding 52 metric number)

80. Measuring less than 192.31 decitex but not less than 125 decitex | 5205.2400 5
(exceeding 52 metric number but not exceeding 80 metric number)

81. Measuring less than 125 decitex but not less than 106.38 decitex | 5205.2600 5
(exceeding 80 metric number but not exceeding 94 metric number)

82. Measuring less than 106.38 decitex but not less than 83.33 decitex | 5205.2700 5
(exceeding 94 metric number but not exceeding 120 metric number)

83. Measuring less than 83.33 decitex (exceeding 120 metric number) 5205.2800 5

84. Measuring per single yarn 714.29 decitex or more (not exceeding 14 | 5205.3100 5
metric number per single yarn)

85. Measuring per single yarn less than 714.29 decitex but not less than | 5205.3200 5
232.56 decitex (exceeding 14 metric number but not exceeding 43 metric
number per single yarn)

86. Measuring per single yarn less than 232.56 decitex but not less than | 5205.3300 5
192.31 decitex (exceeding 43 metric number but not exceeding 52 metric
number per single yarn)

87. Measuring per single yarn less than 192.31 decitex but not less than 125 | 5205.3400 5
decitex (exceeding 52 metric number but not exceeding 80 metric number
per single yarn)

88. Measuring per single yarn less than 125 decitex (exceeding 80 metric | 5205.3500 5
number per single yarn)

89. Measuring per single yarn 714.29 decitex or more (not exceeding 14 | 5205.4100 5
metric number per single Yam)

90. Measuring per single yarn less than 714.29 decitex but not less than | 5205.4200 5
232.56 decitex (exceeding 14 metric number but not exceeding 43 metric
number per single Yam)

91. Measuring per single yarn less than 232.56 decitex but not less than | 5205.4300 5
192.31 decitex (exceeding 43 metric number but not exceeding 52 metric
number per single yarn)

92. Measuring per single yarn less than 192.31 decitex but not less than 125 | 5205.4400 5
decitex (exceeding 52 metric number but not exceeding 80 metric number
per single yarn)

93. Measuring per single yarn less than 125 decitex but not less than 106.38 | 5205.4600 5
decitex (exceeding 80 metric number but not exceeding 94 metric number
per single yarn)

94. Measuring per single yarn less than 106.38 decitex but not less than 83.33 | 5205.4700 5
decitex (exceeding 94 metric number but not exceeding 120 metric
number per single yarn)

95. Measuring per single yarn less than 83.33 decitex (exceeding 120 metric | 5205.4800 5
number per single yarn)

96. Measuring 714.29 decitex or more (not exceeding 14 metric number) 5206.1100 §

97. Measuring less than 714.29 decitex but not less than 232.56 decitex | 5206.1200 5
(exceeding 14 metric number but not exceeding 43 metric number)

98. Measuring less than 232.56 decitex but not less than 192.31 decitex | 5206.1300 5
(exceeding 43 metric number but not exceeding 52 metric number)

Sr. No. Description PCT Code Customs

duty %

(1) (2) (3) (4)

99. Measuring less than 192.31 decitex but not less than 125 decitex | 5206.1400 5

(exceeding 52 metric number but not exceeding 80 metric number)

100. Measuring less than 125 decitex (exceeding 80 metric number) 5206.1500 §

101. Measuring 714.29 decitex or more (not exceeding 14 metric number) 5206.2100 §

102. Measuring less than 714.29 decitex but not less than 232.56 decitex | 5206.2200 5

(exceeding 14 metric number but not exceeding 43 metric number)

103. Measuring less than 232.56 decitex but not less than 192.31 decitex | 5206.2300 5

(exceeding 43 metric number but not exceeding 52 metric number)

104. Measuring less than 192.31 decitex but not less than 125 decitex | 5206.2400 5

(exceeding 52 metric number but not exceeding 80 metric number)

105. Measuring less than 125 decitex (exceeding 80 metric number) 5206.2500 §

106. Measuring per single yarn 714.29 decitex or more (not exceeding 14 | 5206.3100 5 metric number per single yarn)

107. Measuring per single yarn less than 714.29 decitex but not less than | 5206.3200 5

232.56 decitex (exceeding 14 metric number but not exceeding 43 metric

number per single yarn)

108. Measuring per single yarn less than 232.56 decitex but not less than | 5206.3300 5

192.31 decitex (exceeding 43 metric number but not exceeding 52 metric

number per single yarn)

109. Measuring per single yarn less than 192.31 decitex but not less than 125 | 5206.3400 5

decitex (exceeding 52 metric number but not exceeding 80 metric number

per single yarn)

110. Measuring per single yarn less than 125 decitex (exceeding 80 metric | 5206.3500 5

number per single yarn)

111. Measuring per single yarn 714.29 decitex or more (not exceeding 14 | 5206.4100 5

metric number per single yarn)

112. Measuring per single yarn less than 714.29 decitex but not less than | 5206.4200 5

232.56 decitex (exceeding 14 metric number but not exceeding 43 metric

number per single yarn)

113. Measuring per single yarn less than 232.56 decitex but not less than | 5206.4300 5

192.31 decitex (exceeding 43 metric number but not exceeding 52 metric

number per single yarn)

114. Measuring per single yarn less than 192.31 decitex but not less than 125 | 5206.4400 5

decitex (exceeding 52 metric number but not exceeding 80 metric number

per single yarn)

115. Measuring per single yarn less than 125 decitex (exceeding 80 metric | 5206.4500 5

number per single yarn)

116. Containing 85 % or more by weight of cotton 5207.1000 §

117. Other 5207.9000 5

118. Coir yarn 5308.1000 8

119. True hemp yarn 5308.2000 8

120. Other 5308.9000 8

121. Unbleached or bleached 5309.1100 5

122. Other 5309.1900 §

123. Unbleached or bleached 5309.2100 5

124. Other 5309.2900 §

125. Woven fabrics of other vegetable textile fibres; woven fabrics of paper | 5311.0000 5
yarn.

126. High tenacity yarn of polyesters, whether or not textured 5402.2000 10

127. Other 5402.3900 10

128. Other 5402.4900 10

(1) (2) (3) (4)

129. Other 5402.5900 10

130. Other 5402.6900 10

131. Of polyesters 5501.2000 7

132. Of polypropylene 5501.4000 7

133. Of polyesters not exceeding 2.22 decitex 5503.2010 7

134. Other 5503.2090 7

135. Other 5503.9000 7

136. Of polyesters 5506.2000 7

137. Of synthetic staple fibres 5508.1000 10

138. Of artificial staple fibres 5508.2000 10

139. Single yarn 5509.2100 10

140. Multiple (folded) or cabled yarn 5509.2200 10

141. Single yarn 5509.4100 10

142. Multiple (folded) or cabled yarn 5509.4200 10

143. Mixed mainly or solely with artificial staple fibres 5509.5100 10

144. Mixed mainly or solely with wool or fine animal hair 5509.5200 10

145. Mixed mainly or solely with cotton 5509.5300 10

146. Other 5509.5900 10

147. Mixed mainly or solely with wool or fine animal hair 5509.6100 10

148. Mixed mainly or solely with cotton 5509.6200 10

149. Other 5509.6900 10

150. Mixed mainly or solely with wool or fine animal hair 5509.9100 10

151. Mixed mainly or solely with cotton 5509.9200 10

152. Other 5509.9900 10

153. Single yarn 5510.1100 10

154. Multiple (folded) or cabled yarn 5510.1200 10

155. Other yarn, mixed mainly or solely with wool or fine animal hair 5510.2000 10

156. Other yarn, mixed mainly or solely with cotton 5510.3000 10

157. Other yarn 5510.9000 10

158. Of synthetic staple fibres, containing 85 % or more by weight of such fibres | 5511.1000 10

159. Of synthetic staple fibres, containing less than 85 % by weight of such | 5511.2000 10

fibres

160. Of artificial staple fibres 5511.3000 10

161. Of yarns of different colours 5516.9300 10

162. Printed 5516.9400 10

163. Of a kind used in motor cars of heading 87.03 and vehicles of } 5703.2020 15

subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323,

8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)

164. Other for motor cars and vehicles 5703.2030 15

165. Other 5703.2090 15

166. Of a kind used in vehicles of heading 87.03 and vehicles of subheadings | 5703.3020 15

8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223,

8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)

167. Other for motor cars and vehicles 5703.3030 15

168. Other 5703.3090 15

169. Tiles, having a maximum surface area of 0.3 m² 5704.1000 15

170. Containing by weight more than 50 % of graphite or other carbon or of a | 6903.1000 3

mixture of these products

Sr. No. Description PCT Code Customs

duty %

(1) (2) (3) (4)

171. Other 6903.2090 3

172. Semifinished products of iron or nonalloy steel 7207.0000 §

173. U sections of a height exceeding 150 mm 7216.3110 §

174. | sections of a height exceeding 200 mm 7216.3210 §

175. H sections of a height exceeding 250 mm 7216.3310 §

176. Lor T sections (of a height exceeding 150 mm 7216.4010 §

177. Wire of stainless steel 7223.0000 5

178. Other alloy steel in ingots or other primary forms; semi-finished products of | 7224.0000 5

other alloy steel

179. Of high speed steel 7227.1000 §

180. Bars and rods, of high speed steel 7228.1000 5

181. Other 7228.2090 §

182. Other 7228.3090 §

183. Other bars rods, not further worked than forged 7228.4000 5

184. Other bars and rods, not further worked than cold formed or cold finished 7228.5000 5

185. Other bars and rods 7228.6000 5

186. Of aluminium alloys 7606.1200 §

187. Aluminium lids for cans of carbonated soft drinks 8309.9010 5

188. Other 8501.4090 16

189. Auto-Disable Syringes with or without needles 9018.3110 10

9018.3120

190. Other 9032.1090 16

191. Of plastics, not covered with textile material 9606.2100 16

192. Button blanks 9606.3020 16

193. Fitted with chain scoops of base metal 9607.1100 16

194. Other 9607.1900 16

Part-VIII

Imports of specific Goods allowed at Joint Border Sustenance Markets

In order to ensure smooth functioning and operationalization of Border Markets in specific border areas, the imports under this part shall be subject to following conditions, namely:-

(i) Border markets will be functional for two days each week and total allowance per day for the visitor will be \$100.

(ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.

(iii) The visitor will purchase goods from any category up to US \$50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.

(iv) In case, a visitor chooses to purchase goods of value more than \$50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.

(v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.

(vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

Table

S.No. Description PCT Code er Duty

(2) (3) @

Category-!

1 Seed (potatoes) 0701.1000 5

2 Tomatoes, fresh or chilled. 0702.0000 5

3 Onions and shallots 0703.1000 5

4 Garlic 0703.2000 5

5 Other 0704.9000 5

6 Carrots and turnips 0706.1000 5

7 Cucumbers and gherkins fresh or chilled. 0707.0000 5

8 Peas (pisum sativum) 0708.1000 5

9 Beans (vigna spp., phaseolus spp.) 0708.2000 5

10 Other leguminous vegetables 0708.9000 5

11 Peas (Pisum sativum) 0713.1000 5

12 Grams (dry/whole) 0713.2010 5

13 Other 0713.2090 5

14 Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) 0713.3100 5

Wilczek

15 Small red (Adzuki) beans (Phaseolus or Vigna angularis) 0713.3200 5

16 Kidney beans including white beans 0713.3300 5

17 Bambara — vigna subteranea or vaahdzeia subterrea 0713.3400 5

18 Cow peas (Vigna unguiculata) 0713.3500 5

19 Other 0713.3990 5

20 Lentils (dry whole) 0713.4010 5

21 Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. 0713.5000 5

Equina, Vicia faba var. Minor)

22 Pigeon peas (cajanus cajan) 0713.6000 5

23 Other 0713.9090 5

24 Vanilla (Neither crushed nor ground) 0905.1000 5

25 Cinnamon 0906.1100 5

26 Other (cinnamon and cinnamon tree flowers) 0906.1900 5

27 Neither crushed nor ground (Cloves) 0907.1000 5

28 Crushed or ground (Cloves) 0907.2000 5

[Part I

Customs Duty

S.No. Description PCT Code (%)

(1) (2) (3) (4)

29 Neither Crushed nor ground (Nutmeg) 0908.1100 5
 30 Crushed or ground (Nutmeg) 0908.1200 5
 31 Neither crushed nor ground (Maze) 0908.2100 5
 32 Crushed or ground (Maze) 0908.2200 5
 33 Large (cardammoms) 0908.3110 5
 34 Small (cardammoms) 0908.3120 5
 35 Crushed or ground (Cardammoms) 0908.3200 5
 36 Neither crushed nor ground (Coriander) 0909.2100 5
 37 Crushed or ground (Coriander) 0909.2200 5
 38 Neither crushed nor ground (Seeds of Cumins) 0909.3100 5
 39 Crushed or ground (Seeds of Cumins) 0909.3200 5
 40 Neither crushed nor ground (Seeds of Anise, Badian, Caraway, 0909.6100 5

Fennel etc)

41 Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc) 0909.6200 5
 42 Thyme; bay leaves 0910.9910 5
 43 Barley (seeds) 1003.1000 5
 44 Other (barley) 1003.9000 5
 45 Sunflower seeds ,whether or not broken 1206.0000 5
 46 Locust beans 1212.9200 5
 47 Cereal straws and husks 1213.0000 5
 48 Animal Fats and Oil and their fractions 1516.1000 5
 49 Vegetable Fats and their fractions 1516.2010 5
 50 Vegetable Oils and their fractions 1516.2020 5
 51 Knives and cutting blades for paper and paper board 8208.9010 5

Category-II

1 OF A FAT CONTENT, BY WEIGHT, NOT EXCEEDING 1 % 0401.1000 10

(Milk and Cream)

2 OF A FAT CONTENT, BY WEIGHT, EXCEEDING 1 % BUT NOT 0401.2000 10

EXCEEDING 6 % (Milk and Cream)

3 Of a fat content, by weight, exceeding 6 % but not exceeding 10% 0401.4000 10

(Milk and Cream)

4 Of a fat content, by weight, exceeding 10 % (Milk and Cream) 0401.5000 10

5 Leeks and other alliaceous vegetables 0703.9000 10

6 Cauliflowers and headed broccoli 0704.1000 10

7 Brussels sprouts 0704.2000 10

8 Cabbage lettuce (head lettuce) 0705.1100 10

9 Other 0705.1900 10

10 Witloof chicory (cichorium intybus var.foliosum) 0705.2100 10

11 Other 0705.2900 10

12 Other 0706.9000 10

13 Fruits of the genus Capsicum or of the genus Pimenta 0709.6000 10

14 Figs 0804.2000 10

15 Fresh (grapes) 0806.1000 10

16 Dried (grapes) 0806.2000 10

17 Watermelons 0807.1100 10

18 Other 0807.1900 10

19 Apples 0808.1000 10

- (1) (2) (3) (4)
- 20 Green tea 0902.1000 10
- 21 Other green tea 0902.2000 10
- 22 Crushed or ground (Ginger) 0910.1200 10
- 23 Turmeric (curcuma) 0910.3000 10
- 24 Other 0910.9990 10
- 25 Lactose (sugar) 1702.1110 10
- 26 Lactose syrup 1702.1120 10
- 27 Other 1702.1900 10
- 28 Caramel 1702.9020 10
- 29 Oilcake and other solid residues, whether or not ground or in the 2304.0000 10

form of pellets, resulting from the extraction of soya bean oil.

- 30 Other (animal feed) 2309.9000 10
- 31 For sewing (thread) 5204.2010 10
- 32 For embroidery (Thread) 5204.2020 10
- 33 Spades and shovels 8201.1000 10
- 34 Other (Tools for masons, watchmakers, miners and hand tools nes) 8205.5900 10
- 35 For kitchen appliances or for machines used by the food industry 8208.3000 10
- 36 Other 8208.9090 10

Category-III

- 1 Yogurt 0403.1000 20
- 2 Other (potatoes) 0701.9000 20
- 3 Sweet com 0710.4000 20
- 4 Mixtures of vegetables 0710.9000 20
- 5 Fresh (dates) 0804.1010 20
- 6 Dried (dates) 0804.1020 20
- 7 Apricots 0809.1000 20
- 8 Sour cherries (Prunus cerasus) 0809.2100 20
- 9 Other 0809.2900 20
- 10 Peaches, including nectarines 0809.3000 20
- 11 Plums and sloes 0809.4000 20
- 12 Strawberries 0810.1000 20
- 13 Kiwi fruit 0810.5000 20
- 14 Neither crushed nor ground (Ginger) 0910.1100 20
- 15 Other (Durum wheat (excl. Seed for sowing)) 1001.1900 20
- 16 Other (Wheat and meslin (excl. Seed for sowing, and durum wheat)) 1001.9900 20
- 17 Of wheat (flour) 1101.0010 20
- 18 Of meslin (flour) 1101.0020 20
- 19 Vermacelli 1902.1920 20
- 20 Other (packed cake) 1905.9000 20
- 21 Homogenised preparations 2007.1000 20
- 22 Citrus fruit 2007.9100 20
- 23 Other 2007.9900 20
- 24 Organic surfaceactive products and preparations for washing the 3401.3000 20

skin, in the form of liquid or cream and put up for retail sale, whether

or not containing soap

- 25 Preparations put up for retail sale 3402.2000 20

[Part I

Customs Duty

S.No. Description PCT Code (%)

(1) (2) (3) (4)

27 Others (Tableware and kitchenware of porcelain or china) 6911.1090 20

28 Other (Household articles nes & toilet articles of porcelain or china) 691 1.9000 20

29 Other (Glassware for table or kitchen purposes (excl. Glass having a 7013.4900 20

linear c)

30 Other (Glassware nes (other than that of 70.10 or 70.18) 7013.9900 20

31 Spoons 8215.9910 20

32 Other (Tableware articles not in sets and not plated with precious 8215.9990 20

meta)

33 Bicycles and other cycles (including delivery tricycles), not motorised. 8712.0000 20

34 Vacuum flasks 9617.0010 20

35 Other 9617.0020 20

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TAHIR HUSSAIN,

Secretary

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